

# Tax Collection

Org. 2040

<u>EXPENDITURES</u>	<u>FY 08-09 ACTUAL</u>	<u>FY 09-10 CURRENT BUDGET</u>	<u>FY 10-11 REQUESTED BUDGET</u>	<u>FY 10-11 RECOMMENDED BUDGET</u>
Personnel Services	\$163,726	\$172,602	\$173,511	\$171,716
Operating	58,065	61,930	59,521	56,421
Debt Service	4,939	2,470	0	0
Capital Outlay	0	0	0	0
Total:	\$226,730	\$237,002	\$233,032	\$231,137

  

Full-Time Positions	3	3	3	3
Part-Time Positions	0	0	0	0

## **Purpose and Mission**

The Tax Division is responsible for the billing and collection of ad valorem taxes, privilege licenses, parking leases, nuisance abatements and other revenues. Over \$10 million in ad valorem taxes are collected as well as \$265,000 in privilege licenses. Procedures are regulated by the Machinery Act and City ordinances. We shall dedicate ourselves to provide service that is professional, efficient and courteous.

The Tax office works diligently to collect all delinquent taxes, as evidenced by their collection percentage of property taxes exceeding 99% in three of the last five years. Legal remedies such as foreclosure, garnishment, levies and bank account attachments are utilized to aid in the collection process. With the current economy, the Tax Division had estimated to collect 96.8%, but has exceeded that estimation with a current collection percentage of 97.6%.

In accordance with the Local Government Budget and Fiscal Control Act, General Statute §159-13, the percentage of collection used in the recommended budget for tax revenues cannot exceed the percentage of levy actually collected as of June 30, 2010.

## **Budget Highlights**

- \$20,600 – Printing and mailing of tax bills and second notices by SouthData and lockbox processing of mail payments by BB&T.
- \$2,900 – Property foreclosure costs incurred in pursuing delinquent taxes either initiated by Craven County or the City.
- \$18,500 – Processing fee for collection of motor vehicles tax by Craven County; varies based on collections.
- \$350 – Two printer cartridges in IT Supplies not purchased during FY 09-10.

# POSITION SUMMARY

Fund: General  
Department: Finance

Org. 2040

## PERSONNEL

<u>Class Title</u>	<u>Grade</u>	<u>2009-10 Authorized</u>	<u>2010-11 Requested</u>	<u>2010-11 Recommended</u>
<b>Tax Collection</b>				
Tax Clerk	7	1	1	1
Senior Tax Clerk	9	1	1	1
Tax Collector	18	1	1	1

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**Full-time**  
**Part-time**

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**3**  
**0**      **3**  
**0**      **3**  
**0**



Tax Collection

**DUES & SUBSCRIPTIONS 2010-11**  
Account #73810

Org. 2040

Name of Organization	Projected Costs
Sun Journal	\$170
NC Tax Collectors Association	\$5
<b>TOTAL:</b>	<b>\$175</b>

City of New Bern Budget  
Fiscal Year 2010-11

<b>Fund:</b>	<b>General</b>	<b>Number of Full-Time Equivilant Employees:</b>	<b>3</b>			
<b>Department:</b>	<b>Finance</b>	<b>Number of New Positions Requested</b>	<b>0</b>			
<b>Organization:</b>	<b>Tax Collection</b>	<b>Number of New Positions Recommended</b>	<b>0</b>			
		<b>Actual</b>	<b>Current</b>	<b>Estimated</b>	<b>Department</b>	<b>Manager's</b>
<b>Account Number</b>	<b>Description</b>	<b>Last Year</b>	<b>Budget</b>	<b>Entire Year</b>	<b>Request</b>	<b>Recommended</b>
		<b>FY2008-09</b>	<b>FY2009-10</b>	<b>FY2009-10</b>	<b>FY2010-11</b>	<b>FY2010-11</b>
1111-2040-61101-710	Salaries - Regular	110,420	118,436	116,770	118,891	118,891
1111-2040-61102-710	Salaries - Holiday	2,564	0	0	0	0
1111-2040-61103-710	Salaries - Vacation	2,073	0	0	0	0
1111-2040-61104-710	Salaries - Sick	1,197	0	0	0	0
1111-2040-61121-710	Salaries - Overtime	1,821	1,850	1,120	600	600
<b>Salaries Sub-Total</b>		<b>118,075</b>	<b>120,286</b>	<b>117,890</b>	<b>119,491</b>	<b>119,491</b>
1111-2040-62110-710	Social Security Tax	7,045	7,458	7,150	7,409	7,409
1111-2040-62112-710	Medicare Tax	1,648	1,745	1,680	1,733	1,733
1111-2040-62210-710	State Retirement	5,158	5,895	5,787	7,708	7,708
1111-2040-62220-710	401K	6,303	7,218	7,084	7,170	5,975
1111-2040-62810-710	Health/Life Insurance	25,497	30,000	30,000	30,000	29,400
<b>Fringe Befctes Sub-Total</b>		<b>45,651</b>	<b>52,316</b>	<b>51,701</b>	<b>54,020</b>	<b>52,225</b>
<b>Personnel Services</b>		<b>163,726</b>	<b>172,602</b>	<b>169,591</b>	<b>173,511</b>	<b>171,716</b>
1111-2040-72130-710	Employee Travel & Training	1,470	1,370	510	20	20
1111-2040-72410-710	Printing	590	1,000	890	980	980
1111-2040-72790-710	Advertising	2,351	2,500	3,240	3,900	3,900
1111-2040-72820-710	Temporary Help Services	1,553	0	0	0	0
1111-2040-72842-710	Property Foreclosures	1,293	2,900	2,638	2,900	2,800
1111-2040-72890-710	Miscellaneous Other Services	20,089	20,680	20,220	20,600	20,600
<b>Current Obligations &amp; Services</b>		<b>27,346</b>	<b>28,450</b>	<b>27,498</b>	<b>28,400</b>	<b>28,300</b>
1111-2040-73130-710	Copier Rental	1,367	1,400	1,385	1,400	1,400
1111-2040-73160-710	Lease Payments-Computers	2,315	830	829	486	486
1111-2040-73332-710	Fidelity Bond	350	350	350	350	350
1111-2040-73810-710	Dues & Subscriptions	136	140	136	175	175
1111-2040-73910-710	Refunds of Overpayments	930	2,000	1,000	2,000	2,000
1111-2040-73912-710	Vehicle Tax Refund	5,505	7,500	4,400	6,000	6,000
1111-2040-73914-710	Tax Write-Off Vehicles	613	1,200	300	700	700
1111-2040-73916-710	Vehicle Collection Fee	18,232	18,500	17,900	18,500	18,500
<b>Fixed Charges &amp; Other Services</b>		<b>29,448</b>	<b>31,920</b>	<b>26,300</b>	<b>29,611</b>	<b>29,611</b>
1111-2040-74610-710	Office Supplies & Materials	621	660	335	550	550
1111-2040-74930-710	IT Supplies	650	900	600	960	960
<b>Supplies &amp; Materials</b>		<b>1,271</b>	<b>1,560</b>	<b>935</b>	<b>1,510</b>	<b>1,510</b>

City of New Bern Budget  
Fiscal Year 2010-11

Account Number	Description	Actual Last Year FY2008-09	Current Budget FY2009-10	Estimated Entire Year FY2009-10	Department Request FY2010-11	Manager's Recommended FY2010-11
1111-2040-77101-790	I/P Principal Payments	4,782	2,438	2,438	0	0
1111-2040-77201-795	I/P Interest Payments	157	32	32	0	0
<b>Installment Purchases</b>		<b>4,939</b>	<b>2,470</b>	<b>2,470</b>	<b>0</b>	<b>0</b>
<b>Tax Collection TOTALS:</b>		<b>226,730</b>	<b>237,002</b>	<b>226,794</b>	<b>233,032</b>	<b>231,137</b>