

TAX COLLECTION

GENERAL FUND GENERAL GOVERNMENT



	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2008 Estimate</u>	<u>2009 Budget</u>
Tax Collection Expenditures					
Personal Services	\$ 71,998	\$ 79,071	\$ 46,510	\$ 44,653	\$ 43,448
Contractual Services	225,557	203,201	223,400	133,067	135,000
Commodities	452	938	700	1,712	700
Distributed Costs	9,844	11,506	14,384	13,149	14,490
Total Tax Collection Expenditures	\$ 307,851	\$ 294,716	\$ 284,994	\$ 192,581	\$ 193,638

TAX COLLECTION OVERVIEW

Since 1978, the Home Rule Charter has required the Township Manager or his designated representative to assume the responsibility for tax collection in the Township. The Township Manager delegates this responsibility to the Director of Finance and to Jordan Tax Service.

Under an agreement with the Upper St. Clair School District, the Township Tax Office collects taxes for the School District, as well as the Township. In 2008, the Township agreed to a new five (5) year contract with Jordan Tax Service to collect these taxes.

DEPARTMENT STATISTICS AND BENCHMARKS

2008 Collection Summary as of 11/30/2008

Taxes	Approximate No. of Accounts	School District Amount		Township Amount	
		Nov-07	Nov-08	Nov-07	Nov-08
Real Estate Tax	7,563	\$ 35,189,535	\$ 34,048,806	\$ 4,124,145	\$ 4,143,041
Earned Income Tax	13,600	4,468,872	4,375,486	6,953,742	6,985,725
Local Services Tax (Twp)	5,700	n/a	n/a	336,256	212,673
Mercantile Tax (SD)	76	178,740	178,907	n/a	n/a
Total		\$ 39,837,146	\$ 38,603,199	\$ 11,414,143	\$ 11,341,439

The estimated total taxes collected for the Township in 2008 is \$11,857,450. The estimated total cost of operating the tax collection office in 2008 is \$192,581. Also in 2008, the School District will reimburse the Township \$31,140 (see "General Fund Revenue-Service Agreements") for ongoing collection services held in the Township Municipal Building. The total net expenditures of \$161,441 represent 1.36% of the estimated total taxes collected for 2008.

For 2009, the budgeted total taxes collected are \$13,246,771 and net expenditures are budgeted at \$162,498, which represents 1.22% of budgeted total taxes collected.

TAX COLLECTION

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DEPARTMENT EXPENDITURES

Tax Collection Expenditures 01-10-104-500???-000	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Personal Services					
101 Full-Time Wages	\$ 50,472	\$ 56,674	\$ 33,785	\$ 32,500	\$ 31,593
110 Overtime Wages	-	-	-	-	-
162 Group Life Insurance	471	530	300	300	342
163 Medical Insurance	11,914	11,546	6,025	5,742	5,286
164 Workmen's Compensation	230	318	140	144	160
166 Pension Costs	4,143	4,723	3,020	2,821	2,948
167 Longterm Disability Insurance	273	307	155	160	202
168 Post Retirement Plan	700	700	500	500	500
198 Social Security Expense	3,795	4,273	2,585	2,486	2,417
Total Personal Services	\$ 71,998	\$ 79,071	\$ 46,510	\$ 44,653	\$ 43,448
Contractual Services					
212 Professional Auditing Services	\$ -	\$ 2,500	\$ 1,500	\$ 1,300	\$ 1,350
223 Tax Collector Bond	3,475	3,704	4,500	6,563	5,250
230 Association Dues	-	-	50	-	50
250 Repairs & Maintenance- Office Equipment	-	326	350	329	350
275 Services-Printing & Duplicating	-	-	-	-	-
278 Postage Expense	696	422	1,000	750	1,000
290 Other Contractual Services	205,444	193,594	210,000	122,125	125,000
291 Real Estate Appraisal Services	15,942	2,655	6,000	2,000	2,000
Total Contractual Services	\$ 225,557	\$ 203,201	\$ 223,400	\$ 133,067	\$ 135,000
Commodities					
300 Office Furniture & Equipment	\$ -	\$ -	\$ -	\$ 1,112	\$ -
301 Expendable Office Supplies	-	-	200	100	200
390 Other Supplies	452	938	500	500	500
Total Commodities	\$ 452	\$ 938	\$ 700	\$ 1,712	\$ 700
Distributed Costs					
602 Dist. Data Processing Costs	\$ 9,844	\$ 11,506	\$ 14,384	\$ 13,149	\$ 14,490
Total Distributed Costs	\$ 9,844	\$ 11,506	\$ 14,384	\$ 13,149	\$ 14,490
Total Tax Collection Expenditures	\$ 307,851	\$ 294,716	\$ 284,994	\$ 192,581	\$ 193,638

BUDGETARY COMMENT

Funds requested for Tax Collection are \$91,356 less than appropriated in 2008. The decrease is mainly due to the School District beginning direct billing for collection services from Jordan Tax Service in 2008 and changes in personnel cost allocations.