

TREASURER-TAX COLLECTOR

TREASURER-TAX COLLECTOR..... 1130

SHARI L. SCHAPMIRE, Treasurer-Tax Collector

TREASURER-TAX COLLECTOR'S BUDGET UNIT

Treasurer-Tax Collector..... 1130

PROGRAM DISCUSSION

TREASURER

Programs: The Treasurer is responsible for the collection, custody, investment, and disbursements of the funds of the County, School Districts, Special Districts, and Trust Funds. All monies collected by the aforementioned entities are deposited in the County Treasury. The Treasurer's Office pools the monies that are deposited by these entities for investment purposes, while segregating the individual account transactions for interest apportionment purposes.

Public Trust: While investing these funds for the benefits of others, the Treasurer shall exercise the judgment and care that a person of prudence, discretion, and intelligence would exercise in the management of their own affairs.

Practices: Investments are placed with the objective of obtaining a respectable rate of return, not attempting to maximize yield at the expense of safety, liquidity, or availability.

People: Empowers staff to maintain a complete level of transparency to the local entities that are served, as well as to the general public.

TAX COLLECTOR

Programs: The Tax Collector administers the billing, collection, and reporting of property tax revenues levied annually; this includes secured, unsecured, and supplemental tax assessments. The Tax Collector annually mails approximately 55,000 secured tax bills and approximately 7,000 unsecured tax bills. In addition, numerous supplemental tax bills are issued due to change of property ownership or new construction completed. The Tax Collector also administers the billing and collection of business licenses, transient occupancy taxes, and business improvement district assessments.

Public Trust: Provides accurate information and courteous service to customers.

Practices: The intention is to efficiently collect current and delinquent taxes, licenses, and assessments, while treating each citizen in a dignified, fair, and equitable manner.

People: Develops highly capable staff that is knowledgeable about applicable codes, laws, ordinances, and regulations.

MAJOR ACCOMPLISHMENTS IN F/Y 2008-09

TREASURER-TAX COLLECTOR

Programs: Collected millions of dollars in various taxes for the county, school districts, and special districts.

Public Trust: Collected various taxes in an accurate and proficient manner.

Practices: Provided efficient and courteous service to members of the public.

People: Developed skilled and competent staff that can efficiently meet the needs of the public.

GOALS/OBJECTIVES FOR F/Y 2009-10

TREASURER

Programs: Secure and protect the public funds of the county, school districts, special districts, and trust funds.

Public Trust: Protect the safety of the principal to avoid losses due to the adverse market conditions.

Practices: Establish proper safeguards, controls, and procedures to maintain these funds in a lawful, rational, and auspicious manner.

People: Prudently manage public funds in a conservative manner.

TAX COLLECTOR

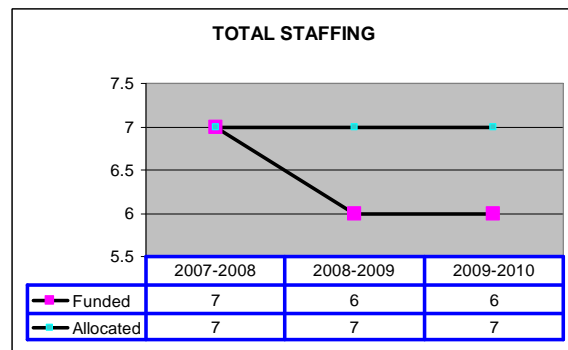
Programs: Enhance collection activities for delinquent unsecured property taxes.

Public Trust: Promote full understanding of payment options available.

Practices: Explore avenues that will increase delinquent unsecured property tax collections.

People: Empower staff to utilize specific collection remedies outlined in the Revenue and Taxation Code.

STAFFING CHART

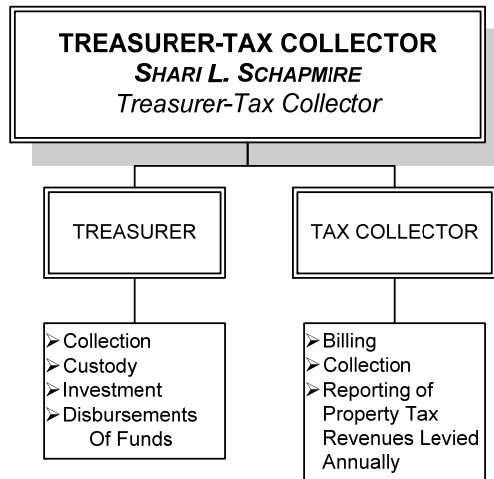


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PROGRAM CHART



SUMMARY OF MAJOR BUDGET ACCOUNTS

Salaries & Employee Benefits

- ◇ Acct. 1011 Provides funding for 6 full time positions. Decrease of \$(60,240) from prior year.

Services & Supplies

- ◇ Acct. 2120 Provides for maintenance charge for the remittance processor.
- ◇ Acct. 2190 Provides for publications required by law for notice of taxes due, unpaid assessments, and tax defaulted properties.

Revenues

- ◇ Acct. 1400 Provides for revenue from the costs charge on delinquent taxes.
- ◇ Acct. 6113 Provides for charges when delinquent taxes are redeemed.
- ◇ Acct. 6151 Provides for revenue from other entities for banking services.
- ◇ Acct. 7700 Provides for revenue from sale of copies of reports.

CEO RECOMMENDED BUDGET COMMENTS

The CEO recommends funding as submitted by the Department. This budget provides funding for 6 positions. Revenue for Penalties and Costs on Delinquent taxes transferred from BU 1000, was reduced per CEO recommendation, and 1 FTE Staff II-III position was un-funded for a savings of \$(49,485) to the general fund. Elected official salary reduced by 10%. Total reduction this year in Net County Cost is \$(14,457).

FINAL BUDGET COMMENTS

During the Final Budget Deliberations, the Board of Supervisors approved the CEO Recommended Budget including any adjustments from Bargaining Unit negotiation agreement savings applied (if applicable) to this budget. During the Final Budget, the Treasurer's salary was adjusted to reflect 15 mandatory time off days to coincide with County bargaining unit agreements.

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SHARI L. SCHAPMIRE, Treasurer-Tax Collector

State Controller
County Budget Act
(1985)

County of Mendocino
State of California
Budget Unit Financing Uses Detail
Final Budget for Fiscal Year 2009-10

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1130 Treasurer-Tax Collector

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2007-08 Budget	2007-08 Actuals	2008-09 Budget	2008-09 Actuals	2009-10 Request	2009-10 Recommend	2009-10 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
as of 6/30/09							
Salaries & Employee Benefits							
861011 Regular Employees	325,584	327,039	383,997	348,786	391,621	343,109	338,129
861012 Extra Help	0	6,146	0	1,019	0	0	0
861021 Co Cont Retirement	50,159	42,868	51,553	48,385	51,042	46,578	46,578
861022 Co Cont OASDI	20,549	19,098	22,637	20,389	22,845	20,767	19,969
861023 Co Cont Medicare	4,805	4,581	5,412	4,830	5,460	4,974	4,786
861024 Co Cont Retire Incr	21,043	17,279	21,905	20,533	18,726	17,088	17,088
861030 Co Cont Health Ins	54,622	47,295	54,017	41,708	53,369	46,062	46,062
861031 Co Cont Unemp Ins	350	350	231	231	231	300	300
861035 Co Cont Workers Comp	14,566	14,566	17,053	17,053	17,053	17,687	17,687
Total Salaries & Employee Benefits	491,678	479,220	556,805	502,935	560,347	496,565	490,599
Services & Supplies							
862060 Communications	2,600	1,968	2,600	2,012	2,600	2,600	2,600
862101 Insurance - General	1,696	1,696	1,728	1,728	1,728	1,567	1,567
862120 Maint - Equip	13,100	13,062	16,000	12,298	15,450	15,450	15,450
862150 Memberships	200	200	200	300	200	200	200
862170 Office Expense	46,000	48,771	50,000	70,916	60,000	60,000	60,000
862189 Prof/Spec Svcs - Other	21,600	21,600	21,600	21,600	21,600	21,600	21,600
862190 Publ/Legal Notice	3,500	3,916	3,500	3,194	2,500	2,500	2,500
862200 Rent/Lease Equip	0	0	0	0	0	0	0
862253 Travel Out of County	1,100	1,123	1,100	893	2,500	2,500	2,500
Total Services & Supplies	89,796	92,336	96,728	112,941	106,578	106,417	106,417
Fixed Assets							
864370 Equipment	0	0	3,900	3,918	0	0	0
Total Fixed Assets	0	0	3,900	3,918	0	0	0
Expend Transfer & Reimb							
865802 Oper Transfer Out	0	0	2,000	0	0	0	0
Total Expend Transfer & Reimb	0	0	2,000	0	0	0	0
Total Net Appropriations	581,474	571,556	659,433	619,795	666,925	602,982	597,016

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Financing Uses Classification (1)	2007-08 Budget (2)	2007-08 Actuals (3)	2008-09 Budget (4)	2008-09 Actuals (5)	2009-10 Request (6)	2009-10 Recommend (7)	2009-10 Adopted (8)
as of 6/30/09							
Less: Revenues							
821400 Pen/Cost Delinq Tax	55,000	36,600	84,506	30,839	85,149	35,664	35,664
822200 Business License	90,000	96,931	120,000	133,993	120,000	120,000	120,000
822603 Lumber Mill Permit	800	595	800	665	800	800	800
826112 Tax Deeded Admin Fee	2,600	2,086	3,500	300	6,000	6,000	6,000
826113 50% Redemption Fee	15,000	13,440	15,000	13,870	13,000	13,000	13,000
826114 Release of Lien	3,000	3,666	3,000	3,820	3,000	3,000	3,000
826151 Treasurer Cost Reimb	252,593	252,593	272,064	272,064	275,612	275,612	275,612
826390 Other Charges	2,500	1,095	1,500	420	3,000	3,000	10,000
826404 Returned Check Chg	500	480	1,200	965	1,000	1,000	1,000
826405 Pmt Plan Process Fee	0	0	6,000	6,360	7,500	7,500	7,500
827600 Other Sales	0	0	0	0	0	0	8,000
827700 Other	10,000	14,587	15,000	19,636	15,000	15,000	0
Total Revenues	431,993	422,072	522,570	482,932	530,061	480,576	480,576
Total Net County Cost	149,481	149,484	136,863	136,863	136,864	122,406	116,440