

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 2009-10

TREASURER-TAX COLLECTOR

Programs: Successfully transitioned from a quarterly collection process to a monthly collection process for Transient Occupancy Taxes and Business Improvement District Assessments.

Public Trust: Efficiently collected taxes and assessments creating a decrease in the delinquency rate while increasing monthly cash flows.

Practices: Assisted the public by providing sufficient notice of the impending reporting modifications.

People: Developed staff that efficiently communicated with the public and provided assistance throughout the transition process.

GOALS/OBJECTIVES FOR F/Y 2010-11

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.

CURRENT STAFFING

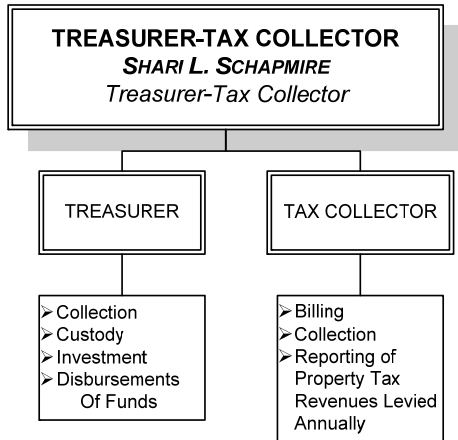
To view staffing levels for this budget unit, see the Position Allocation Table located in this document under the tab **L. Position Allocation Table**.

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PROGRAM CHART



SUMMARY OF MAJOR BUDGET ACCOUNTS

Salaries & Employee Benefits

- ◇ Acct. 1011 Provides funding for 6 full time positions.

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.

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Financing Uses Classification	2008-09 Budget	2008-09 Actuals	2009-10 Budget	2009-10 Actuals	2010-11 Request	2010-11 Recommend	2010-11 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>as of 5/31/10</i>							
Less: Revenues							
821400 Pen/Cost Delinq Tax	84,506	30,839	35,664	0	74,263	35,664	
822200 Business License	120,000	133,993	120,000	94,324	120,000	120,000	
822603 Lumber Mill Permit	800	665	800	525	800	800	
823300 Forfeiture & Penalty	0	0	0	5,000	2,000	2,000	
826112 Tax Deeded Admin Fee	3,500	300	6,000	450	5,000	5,000	
826113 50% Redemption Fee	15,000	13,870	13,000	9,590	13,000	13,000	
826114 Release of Lien	3,000	3,820	3,000	6,260	4,000	4,000	
826151 Treasurer Cost Reimb	272,064	272,064	275,612	206,709	276,562	276,562	
826390 Other Charges	1,500	420	10,000	6,662	10,000	10,000	
826404 Returned Check Chg	1,200	965	1,000	1,100	1,000	1,000	
826405 Pmt Plan Process Fee	6,000	6,360	7,500	6,780	7,000	7,000	
827600 Other Sales	0	0	8,000	8,055	8,000	8,000	
827700 Other	15,000	19,636	0	0	0	0	
Total Revenues	<u>522,570</u>	<u>482,932</u>	<u>480,576</u>	<u>345,455</u>	<u>521,625</u>	<u>483,026</u>	<u>0</u>
Total Net County Cost	<u>136,863</u>	<u>136,863</u>	<u>116,440</u>	<u>171,105</u>	<u>104,796</u>	<u>143,395</u>	<u>0</u>