

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

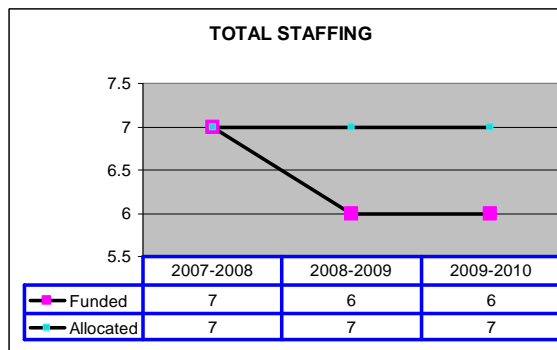
Programs: Enhance collection activities for delinquent unsecured property taxes.

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

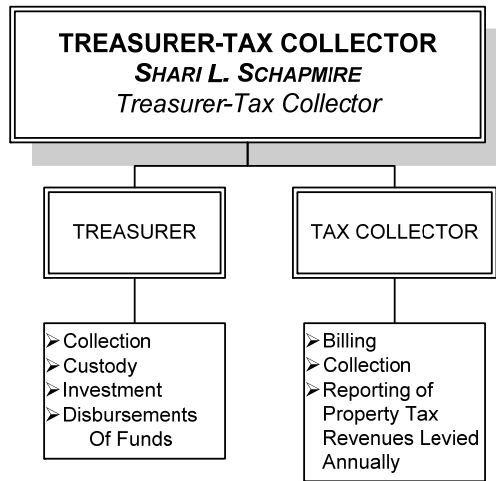


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PROGRAM CHART



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).

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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
Recommended 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 5/31/09

Salaries & Employee Benefits

861011 Regular Employees	325,584	327,039	383,997	310,085	391,621	343,109	
861012 Extra Help	0	6,146	0	1,019	0	0	
861021 Co Cont Retirement	50,159	42,868	51,553	42,391	51,042	46,578	
861022 Co Cont OASDI	20,549	19,098	22,637	18,118	22,845	20,767	
861023 Co Cont Medicare	4,805	4,581	5,412	4,299	5,460	4,974	
861024 Co Cont Retire Incr	21,043	17,279	21,905	18,008	18,726	17,088	
861030 Co Cont Health Ins	54,622	47,295	54,017	36,437	53,369	46,062	
861031 Co Cont Unemp Ins	350	350	231	231	231	300	
861035 Co Cont Workers Comp	14,566	14,566	17,053	17,053	17,053	17,687	
Total Salaries & Employee Benefit	491,678	479,220	556,805	447,640	560,347	496,565	0

Services & Supplies

862060 Communications	2,600	1,968	2,600	1,507	2,600	2,600	
862101 Insurance - General	1,696	1,696	1,728	1,728	1,728	1,567	
862120 Maint - Equip	13,100	13,062	16,000	12,298	15,450	15,450	
862150 Memberships	200	200	200	300	200	200	
862170 Office Expense	46,000	48,771	50,000	66,669	60,000	60,000	
862189 Prof/Spec Svcs - Other	21,600	21,600	21,600	16,200	21,600	21,600	
862190 Publ/Legal Notice	3,500	3,916	3,500	1,256	2,500	2,500	
862200 Rent/Lease Equip	0	0	0	0	0	0	
862253 Travel Out of County	1,100	1,123	1,100	893	2,500	2,500	
Total Services & Supplies	89,796	92,336	96,728	100,852	106,578	106,417	0

Fixed Assets

864370 Equipment	0	0	3,900	3,918	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	
Total Expend Transfer & Reimb	0	0	2,000	0	0	0	0

Total Net Appropriations

	581,474	571,556	659,433	552,410	666,925	602,982	0
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
as of 5/31/09							
Less: Revenues							
821400 Pen/Cost Delinq Tax	55,000	36,600	84,506	0	85,149	35,664	
822200 Business License	90,000	96,931	120,000	117,215	120,000	120,000	
822603 Lumber Mill Permit	800	595	800	665	800	800	
826112 Tax Deeded Admin Fee	2,600	2,086	3,500	300	6,000	6,000	
826113 50% Redemption Fee	15,000	13,440	15,000	8,900	13,000	13,000	
826114 Release of Lien	3,000	3,666	3,000	3,700	3,000	3,000	
826151 Treasurer Cost Reimb	252,593	252,593	272,064	204,048	275,612	275,612	
826390 Other Charges	2,500	1,095	1,500	350	3,000	3,000	
826404 Returned Check Chg	500	480	1,200	890	1,000	1,000	
826405 Pmt Plan Process Fee	0	0	6,000	6,000	7,500	7,500	
827700 Other	10,000	14,587	15,000	17,197	15,000	15,000	
Total Revenues	431,993	422,072	522,570	359,265	530,061	480,576	0
Total Net County Cost	149,481	149,484	136,863	193,145	136,864	122,406	0