



---

## Introduction

The Auditor-Controller's Office exercises general supervision over the accounting of all organizations under the control of the Board of Supervisors as well as those special districts and school districts whose funds are maintained by the County Treasury. In addition to maintaining all basic financial information, the Auditor-Controller analyzes accounting reports, and supplies fiscal information. An integral function of the Auditor-Controller's Office is the administration of the property tax rolls.

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 and pooled for investment purposes, while segregating the individual account transactions for interest apportionment purposes. The guiding principles of the investment policy are always in this order: (1) Safety, (2) Liquidity, and (3) Yield.

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 also administers the collection of transient occupancy taxes, Business Improvement District assessments, and business licenses.

The employees within the Auditor-Controller/Treasurer-Tax Collector's office are dedicated to honoring the public's trust and are committed to serving the Mendocino County community with integrity and honesty.

### **I. Effective County Government**

Below are the statistics for the Auditor-Controller/Treasurer-Tax Collector's Office for the time frame of July 2024 through January 2025:

- Recorded 1,476 deposit receipts into Munis totaling over \$335,540,000.
- Processed 481 contracts
- Audited and posted over 1,420 journal entries
- Audited and posted over 2,300 accounts payable batches
- Printed over 11,472 checks and processed over 665 e-payable transactions
- Drafted and published 5 Internal Policies and Procedures and currently drafting 5 more.
- Held a total of 4 Accounts Payable training courses with other County departments

Property Tax Specific:

- The office has collected roughly \$102.6 million or 55.5% of the total annual secured bills plus corrections and escapes through December 2024.
- Mailed over 4,100 supplemental and/or escape bills in January 2025 with a total charge amount of \$8.99 million. **Please note the total charge does not equate to revenue.** These bills will bring in roughly \$89 thousand in payments, of which roughly \$27,000 will be revenue to the County.

- When the assessed value of a parcel is reduced as part of the supplemental/escape processing, this creates a negative bill or in other words a refund. The offices mailed out roughly \$280 thousand in refunds during January 2025.

Staffing updates:

- Worked with Human Resources to conduct Position Description Questionnaire (PDQ) reviews for all positions within the TTC. This resulted in reclassifications or new classifications for most of the positions. The goal of the review was to modernize the office structure, support the professional development of employees, enhance operational efficiency, improve service delivery, and align with the strategic goals of the County.
- As part of the PDQ process in the TTC office it was recommended, and the Board approved a new position to be added to the TTC position allocation table. The Chief Deputy TTC position is currently being recruited for.
- Lastly as part of the on-going review of the Auditor Controller's Office it was determined an additional Auditor-Accountant position was needed. During Q1 the Board approved the position to be added to the position allocation table. The Auditor-Accountant position received multiple applicants, and staff began interviews during the week of 2/10.

II. **A Safety and Healthy Community**  
N/A

III. **A Thriving Economy**  
N/A

IV. **A Prepared and Resilient County**  
N/A

V. **Other/Additional Information**  
N/A