

Treasurer & Tax Collector

Dan M. Mierzwa – Treasurer & Tax Collector

101-0500	FY 14/15 Adopted Budget	FY 15/16 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	516,425	517,333	908
Services and Supplies	69,148	102,964	33,816
Other Charges	(5,747)	(3,836)	1,911
Fixed Assets	0	0	0
TOTAL EXPENDITURES	579,826	616,461	36,635
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	474,400	499,100	24,700
TOTAL REVENUE	474,400	499,100	24,700
FUND BALANCE	0	0	0
NET COUNTY COST	105,426	117,361	11,935

Program Description

The Treasurer & Tax Collector is an elected position. The mandate of this office is to review, safeguard and invest County, Schools, and Special Districts' funds, and to collect taxes and revenues. The work activities are established by law, in the Government Code, Revenue and Taxation Code, Streets & Highways Code, and State Constitution. The County Ordinance establishes the parameters dictating work activities of the office. This budget center consists of two operating units: Treasurer and Tax Collector.

The Treasury division serves as the depository for County, School and Special Districts' funds. The Treasurer is responsible for the management and investment of these agencies' funds in a pooled investment program. Investments are made in accordance with Government Code and the Treasurer's Statement of Investment Policy. This division

also reconciles over 17,000 checks and warrants each month. The Treasurer plays the key roll in County financings, is a member of the County Employees Deferred Compensation Program, Debt Oversight Committee, Finance & Administration Committee, Fiscal Review Committee, and Technology Review Committee.

The Tax Collector processes property tax billings and collections for jurisdictions within Yuba County. Taxes include secured real estate, supplemental, and unsecured taxes (personal property taxes not secured by real estate), and prior year secured, supplemental & unsecured taxes. The annual tax charge on the current secured property tax roll is excess of \$68 million. The Tax Collector also administers payment plans provided by code. In addition, the office conducts public auction tax sales. The office discovers and collects business licenses,

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bingo licenses, dance permits, collection of Transient Occupancy Tax and the Resource Depletion fee.

The Treasurer and Tax Collector's Department represents approximately one-half of one percent of the County's General Fund expenditures. The County's general fund contribution to operate these departments is \$100,029. The Treasurer & Tax Collector's Department is a revenue generating department, either directly attributed to this office or produced on behalf of the County and its constituents. The reduction in appropriations to this department has been met with correlated reductions in the ability of this office to generate revenues. However the main sources of revenues, the collection of taxes and earnings on the investments have continued to perform well versus the markets in which they operate. Despite the large reductions in appropriations and resources, the Treasurer & Tax Collector's department has continued to maintain its primary purpose by providing uninterrupted service to the public and internal customers. Unfortunately the consequences of maintaining continued service has been a lower level of returns on our delinquent activities. All legally required notices have gone out and every attempt to put resources to these functions has been performed to maximize the effectiveness of the resources appropriated to this office.

Additional cuts and reductions will again reduce the ability of the Treasurer & Tax Collector's department to serve in these vital areas. Constitutionally mandated services have become the priority and then all activities are ranked according to the ability of the County, its

constituents and the public to receive services and minimize the financial impact to operate these offices.

This department plays a key role bridging the County and many of other public entities in our geographic area. This office holds all depositors interest equally. We cannot hold the interest of one party or entity above the others. As such the interest of the collective will be protected and maintained at all times. This is true in both aspects of the office with tax collections and treasury functions.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
TREASURER					
Salaries & Benefits					
101-0500-412.01-01	REGULAR	345,880	331,628	368,650	374,246
101-0500-412.01-03	EXTRA HELP	3,103	11,312	0	0
101-0500-412.01-07	VACATION PAY	0	303	0	0
101-0500-412.02-02	CO SHARE PERS	48,997	49,457	58,822	62,899
101-0500-412.02-03	COPST	0	339	0	0
101-0500-412.02-04	GROUP HEALTH INSURANCE	57,633	62,372	80,506	70,037
101-0500-412.02-05	MEDICARE	3,683	3,577	4,012	5,470
101-0500-412.02-06	WORKERS COMP INS	2,163	2,564	2,440	2,648
101-0500-412.02-07	LIFE INSURANCE	314	305	515	515
101-0500-412.02-08	UNEMPLOYMENT INS	1,260	1,202	0	0
101-0500-412.02-09	RETIREE HEALTHCARE INS	1,384	1,428	1,480	1,518
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* Salaries & Benefits		464,417	464,487	516,425	517,333
Services & Supplies					
101-0500-412.12-00	COMMUNICATION	1,881	1,780	2,000	2,000
101-0500-412.15-00	INSURANCE	2,138	1,514	2,328	1,894
101-0500-412.17-00	MAINT EQUIP & SOFTWARE	1,229	5,069	5,070	5,070
101-0500-412.20-00	MEMBERSHIPS	200	250	250	500
101-0500-412.22-00	OFFICE EXPENSE	27,937	33,684	30,000	35,000
101-0500-412.23-00	PROFESSIONAL SERVICES	29,226	37,801	12,500	40,000
101-0500-412.24-00	PUBLICATIONS	6,848	13,184	12,000	13,500
101-0500-412.29-00	TRAVEL	4,567	2,666	5,000	5,000
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* Services & Supplies		74,026	95,948	69,148	102,964
Other Financing Uses					
101-0500-412.85-02	COMPENSATED ABSENCES	2,630	0	0	0
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* Other Financing Uses		2,630	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2012-2013	ACTUAL EXPENDITURES 2013-2014	ORIGINAL BUDGET 2014-2015	CAO RECOMMENDED
	Cost Reimbursements				
101-0500-412.90-87	A87 COST ALLOCATION PLAN	36,508-	33,512-	5,747-	3,836-
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*	Cost Reimbursements	36,508-	33,512-	5,747-	3,836-
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**	TREASURER	504,565	526,923	579,826	616,461
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