

Treasurer & Tax Collector

Dan M. Mierzwa – Treasurer & Tax Collector

101-0500	FY 16/17 Adopted Budget	FY 17/18 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	547,805	560,415	12,610
Services and Supplies	103,213	108,509	5,296
Other Charges	(6,346)	(3,560)	2,786
Fixed Assets	0	0	0
TOTAL EXPENDITURES	644,672	665,364	20,692
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	457,900	336,500	(121,400)
TOTAL REVENUE	457,900	336,500	(121,400)
FUND BALANCE	0	0	0
NET COUNTY COST	186,772	328,864	142,092

Program Description

The Treasurer & Tax Collector is an elected position. The mandate of this office is to review, safeguard and invest County, School, and Special District 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 District 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 18,500 checks and warrants each month. The Treasurer plays the key role in County financings, as 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 \$70 million. The Tax Collector also administers payment plans provided by code. In addition,

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the office conducts public auction tax sales. The office discovers and collects business licenses, bingo licenses, dance permits, collection of Transient Occupancy Tax and the Resource Depletion fee.

The Treasurer and Tax Collector's Department represents approximately one percent of the County's General Fund expenditures. The County's general fund contribution to operate these departments is \$301,929. 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 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 limited amount of resources, the Treasurer & Tax Collector's department has continued to maintain its primary purpose by providing uninterrupted service to the public and internal customers. 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.

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 2014-2015	ACTUAL EXPENDITURES 2015-2016	BOS APPROVED 2016-2017	DEPARTMENT REQUESTED 2017-2018	CAO RECOMMENDED 2017-2018
101-0500-412.12-00	COMMUNICATION	1,330	1,235	1,400	1,500	1,500
101-0500-412.15-00	INSURANCE	2,328	1,894	2,743	2,784	2,784
101-0500-412.17-00	MAINT EQUIP & SOFTWARE	5,069	5,069	5,070	5,070	5,070
101-0500-412.20-00	MEMBERSHIPS	250	250	500	500	500
101-0500-412.22-00	OFFICE EXPENSE	27,452	37,278	35,000	35,000	35,000
101-0500-412.23-00	PROFESSIONAL SERVICES	933	4,962	40,000	10,000	37,756
101-0500-412.24-00	PUBLICATIONS	6,477	5,309	13,500	8,000	8,000
101-0500-412.29-00	TRAVEL	5,589	3,936	5,000	5,000	5,000
101-0500-412.30-00	UTILITIES	0	0	0	12,899	12,899
* EXPENDITURE		49,428	59,933	103,213	80,753	108,509
** Services & Supplies		49,428	59,933	103,213	80,753	108,509
Cost Reimbursements						
101-0500-412.90-87	A87 COST ALLOCATION PLAN	5,746-	3,836-	6,346-	3,228-	3,560-
* EXPENDITURE		5,746-	3,836-	6,346-	3,228-	3,560-
** Cost Reimbursements		5,746-	3,836-	6,346-	3,228-	3,560-
*** TREASURER		540,609	676,841	644,672	0	0
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