



## TREASURER-TAX COLLECTOR

Budget Category	Budget 2006/07	Requested 2007/08	Recommend 2007/08	Change (Col 3-Col 1)
<b>APPROPRIATIONS</b>				
Salaries & Benefits	\$453,917	\$669,566	\$669,566	\$215,649
Svs & Supplies	\$43,911	\$51,979	\$51,979	\$8,068
Other Charges	\$0	\$0	\$0	\$0
Fixed Assets	\$6,000	\$0	\$0	-\$6,000
Cap/Imp Other Finance	\$0	\$0	\$0	\$0
Cost Reimbursements	-\$174,504	-\$184,486	-\$184,486	-\$9,982
A-87 Charges	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$329,324</b>	<b>\$537,059</b>	<b>\$537,059</b>	<b>\$207,735</b>
<b>REVENUES</b>				
Fed/State Revenue	\$0	\$0	\$0	\$0
Grant Revenue	\$0	\$0	\$0	\$0
Realignment Revenue	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$423,000	\$532,000	\$532,000	\$109,000
Fund Balance	\$0	\$0	\$0	\$0
General Fund	-\$93,676	\$5,059	\$5,059	\$98,735
<b>Total Revenues</b>	<b>\$329,324</b>	<b>\$537,059</b>	<b>\$537,059</b>	<b>\$207,735</b>

### Program Description

The Treasurer and 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 of the office are established by law, in the Government, Revenue and Taxation, Streets & Highways Codes, State Constitution and County Ordinance, which establishes the work activities of the office. This budget center consists of two (2) operating units: Treasurer and Tax Collector

### Major Program Responsibilities

**Treasurer:** Serves as the depository for County, School and Special Districts' funds. The Treasurer is responsible for the investment of these agencies' funds in a pooled investment program comprises a balance in of \$275 million. Investments are made in accordance with the Government Code & the Treasurer's Statements of Investment Policy. This division also reconciles over 15,000 checks and warrants each month. The Treasurer plays a key roll in County financing, is a member of the County Employees Deferred Compensation Program, the Budget Committee, Fiscal Review Committee, Chair of the Peach Tree Clinic Board of Directors and is the Treasurer of the Three Rivers Levee Improvement Authority.

**Tax Collector:** Processes 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 and unsecured taxes. The annual tax charge is \$40 million. The Tax Collector also administers payment plans provided by code and state's tax postponement and assistance programs for seniors, blind and disabled persons. In addition, the office conducts public auction tax sales. The office discovers and collects business license, collection of Transient Occupancy Tax and the Resource Depletion fee.

**Major Accomplishments FY 2006/07**

- ✓ Maintained a net departmental cost of zero.
- ✓ Coordinated Tax and Revenue Anticipation Notes (TRANS) borrowing for Yuba County and Yuba College for \$4,400,000.
- ✓ Achieved an unsecured delinquency rate of 2.200%. The State average was 4.9%.
- ✓ Coordinated and sold TRLIA CRD #1 and #2 in the amount of \$25,000,000.
- ✓ Implement courier service between MJUSD and YCCD locations to Treasurer's office for deposits.
- ✓ Implemented the ability to view Recorder's records through the Laredo system.
- ✓ Coordinated YCCD GO Bond in the amount of \$190,000,000.
- ✓ Coordinated MJUSD COP Bond in the amount of \$21,500,000.
- ✓ Coordinated MJUSD GO Bond in the amount of \$18,000,000.
- ✓ Implemented counterfeit procedures through out all county departments, schools and special districts.
- ✓ Participated and coordinated the financial process for the new Linda Fire Station #3.

**Major Program Goals and Objectives FY 2007/08**

- ✓ Still open and willing to implement e-payment and or credit card services for other County departments, should any other departments be open to this objective.
- ✓ Investigate collection of unsecured property taxes regarding boats through Department of Motor Vehicles, to improve even more on the Unsecured delinquencies.
- ✓ Explore better options for daily monitoring and tracking of and for investments purposes.
- ✓ Due to staff changes and rearranging of departmental duties, continue cross training and ongoing education of all staff members.
- ✓ Updating and rewriting policies and procedures for general office procedures, along with the financial and property tax systems due to recent and or upcoming upgrades on each of these systems.
- ✓ Implement improved tracking methods for debt management.

<b><u>Workload Indicators</u></b>	<b><u>FY 2005/06</u></b>	<b><u>FY 2006/07</u></b>	<b><u>FY 2007/08</u></b>
	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>Estimated</u></b>
Tax Collector	95,395	95,000	95,000
Treasurer Checks-Deposits Reconciled	120,000	128,000	135,000