

Treasurer-Tax Collector

Dan Mierzwa – Treasurer - Tax Collector

101-0500	FY 12/13 Adopted Budget	FY 13/14 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	502,813	471,410	(31,403)
Services and Supplies	76,423	80,999	4,576
Other Charges	(53,518)	(54,512)	(994)
Fixed Assets	0	0	0
TOTAL EXPENDITURES	525,718	497,897	(27,821)
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	493,058	493,460	402
TOTAL REVENUE	493,058	493,460	402
FUND BALANCE	0	0	0
NET COUNTY COST	32,660	4,437	(28,223)

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.

Treasurer: 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 that comprises an average daily balance of approximately \$380 million. Investments are made in accordance with the 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 role in County financings, is a member of the County Employees Deferred Compensation Program, Debt Oversight Committee, Finance and Administration Committee, Fiscal Review Committee, and Technology Review Committee.

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

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The Treasurer & Tax Collector's Department represents approximately one-tenth of one percent of the County's General Fund expenditures. The County's general fund contribution to operate these departments is \$31,400. 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.

Accomplishments FY 2012/2013

- Produced revenue for the County far and above the one-tenth of one percent (0.001) of General Fund expenditures. Original appropriation for the department was only \$31,400.
- Maintained safety, liquidity in the portfolio while producing yield. More specifically the pool earned a 1.38% return (State of California account was a 0.28% and California Asset Management Program was a 0.14%). To quantify this more completely on the \$300 million pool that equates to an additional \$3,300,000 in interest earnings versus the next highest pool.
- Continued to actively manage and oversee the \$76 million Yuba Levee Financing Authority Revenue Bonds proceeds to allow a net savings of well over \$2,000,000 for the County and the Yuba County Water Agency
- Continued to manage the investments for multiple school district bonds and special district CFD's in a total amount of \$50,000,000
- Sold and reinvested multiple Tax and Revenue Anticipation Notes (TRANS) for the Yuba Community College District.
- Modernized and updated all of the internal forms to provide uniform continuity for all forms issued from this office.

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- Have explored every possible option to help contact and assist defaulted property owners to avoid the additional expenses to all tax payers associated with a defaulted property tax sale as well as the seizing of property of the owner of the property.
- Continue to expand the MySchoolBucks program to help ease the constituents and school districts for Marysville Joint Unified and Wheatland Union High School Districts.

Goals and Objectives

FY 2013/2014

- Updating and rewriting policies and procedures for general office procedures, along with financial and property tax systems due to recent and or upcoming upgrades.
- Investigate the opportunity to implement e-payments and or credit card and or debit card services for all County departments in light of the new law authorizing convenience fees to be paid by user.
- Issue and reinvest up to \$9,000,000 for Wheatland Union High School District General Obligation debt following the passage of Measure U.
- Assist in the transition of Yuba Environmental Science Charter Academy (YES) from Marysville Joint Unified School District to Yuba County Office of Education.
- Conduct Tax Defaulted Property Tax auction.
- Issue and reinvest multiple TRAns for the County, Yuba Community College District, Marysville Joint Unified School District, and Wheatland Union High School District.
- Continue to utilize new methodologies like ACH transfers to reduce banking expenses.
- Update and make the Treasurer & Tax Collector's website more effective for communicating important information about this office and the County.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2010-2011	ACTUAL EXPENDITURES 2011-2012	BOS APPROVED 2012-2013	CAO RECOMMENDED 2013-2014
TREASURER					
Salaries & Benefits					
101-0500-412.01-01	REGULAR	327,159	327,979	368,029	345,220
101-0500-412.01-03	EXTRA HELP	18,733	8,800	2,000	0
101-0500-412.02-02	CO SHARE PERS	41,340	45,149	52,407	53,343
101-0500-412.02-03	COPST	562	264	60	0
101-0500-412.02-04	GROUP HEALTH INSURANCE	49,157	52,610	71,075	63,437
101-0500-412.02-05	MEDICARE	3,743	3,536	4,086	3,893
101-0500-412.02-06	WORKERS COMP INS	3,747	2,434	2,163	2,564
101-0500-412.02-07	LIFE INSURANCE	309	304	343	332
101-0500-412.02-08	UNEMPLOYMENT INS	1,403	1,365	1,260	1,202
101-0500-412.02-09	RETIREE HEALTHCARE INS	0	1,348	1,390	1,419
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*	Salaries & Benefits	446,153	443,789	502,813	471,410
Services & Supplies					
101-0500-412.12-00	COMMUNICATION	1,685	2,085	2,000	2,000
101-0500-412.15-00	INSURANCE	3,837	4,193	2,138	1,514
101-0500-412.17-00	MAINT EQUIP & SOFTWARE	1,229	1,229	2,000	4,200
101-0500-412.20-00	MEMBERSHIPS	200	200	785	785
101-0500-412.22-00	OFFICE EXPENSE	29,265	32,323	35,000	40,000
101-0500-412.23-00	PROFESSIONAL SERVICES	17,607	35,276	24,500	14,500
101-0500-412.24-00	PUBLICATIONS	3,720	8,770	5,000	13,000
101-0500-412.29-00	TRAVEL	4,602	3,818	5,000	5,000
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*	Services & Supplies	62,145	87,894	76,423	80,999
Cost Reimbursements					
101-0500-412.90-00	REIMBURSEMENTS	58,559-	141,293-	17,010-	21,000-
101-0500-412.90-87	A87 COST ALLOCATION PLAN	0	0	36,508-	33,512-
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*	Cost Reimbursements	58,559-	141,293-	53,518-	54,512-

COUNTY OF YUBA
 BUDGET EXPENDITURE DETAIL
 BUDGET FOR THE FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2010-2011	ACTUAL EXPENDITURES 2011-2012	BOS APPROVED 2012-2013	CAO RECOMMENDED 2013-2014
**	TREASURER	449,739	390,390	525,718	497,897
***	TREASURER	449,739	390,390	525,718	497,897