

Treasurer & Tax Collector

Dan M. Mierzwa – Treasurer & Tax Collector

101-0500	FY 15/16 Adopted Budget	FY 16/17 CAO Recommended	Change
EXPENDITURES			
Salaries and Benefits	517,333	547,805	30,472
Services and Supplies	102,964	103,213	249
Other Charges	(3,836)	(6,346)	(2,510)
Fixed Assets	0	0	0
TOTAL EXPENDITURES	616,461	644,672	28,211
REVENUE			
Fed/State	0	0	0
Grant	0	0	0
Realignment	0	0	0
Fees/Misc	499,100	457,900	(41,200)
TOTAL REVENUE	499,100	457,900	(41,200)
FUND BALANCE	0	0	0
NET COUNTY COST	117,361	186,772	69,411

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 18,500 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 \$70 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 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 for FY 2016-17 is \$186,772. 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	ORIGINAL BUDGET 2015-2016	CAO RECOMMENDED 2016-2017
TREASURER					
Salaries & Benefits					
101-0500-412.01-01	REGULAR	331,628	362,639	340,746	360,920
101-0500-412.01-03	EXTRA HELP	11,312	1,239	30,000	0
101-0500-412.01-04	OVERTIME	0	0	1,200	0
101-0500-412.01-07	VACATION PAY	303	0	1,900	0
101-0500-412.02-02	CO SHARE PERS	49,457	57,623	62,899	61,808
101-0500-412.02-03	COPST	339	37	400	0
101-0500-412.02-04	GROUP HEALTH INSURANCE	62,372	67,301	70,037	114,004
101-0500-412.02-05	MEDICARE	3,577	3,719	5,470	5,233
101-0500-412.02-06	WORKERS COMP INS	2,564	2,440	2,648	3,028
101-0500-412.02-07	LIFE INSURANCE	305	455	515	565
101-0500-412.02-08	UNEMPLOYMENT INS	1,202	0	0	691
101-0500-412.02-09	RETIREE HEALTHCARE INS	1,428	1,474	1,518	1,556
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* Salaries & Benefits		464,487	496,927	517,333	547,805
Services & Supplies					
101-0500-412.12-00	COMMUNICATION	1,780	1,330	2,000	1,400
101-0500-412.15-00	INSURANCE	1,514	2,328	1,894	2,743
101-0500-412.17-00	MAINT EQUIP & SOFTWARE	5,069	5,069	5,070	5,070
101-0500-412.20-00	MEMBERSHIPS	250	250	500	500
101-0500-412.22-00	OFFICE EXPENSE	33,684	27,452	35,000	35,000
101-0500-412.23-00	PROFESSIONAL SERVICES	37,801	933	40,000	40,000
101-0500-412.24-00	PUBLICATIONS	13,184	6,477	13,500	13,500
101-0500-412.29-00	TRAVEL	2,666	5,589	5,000	5,000
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* Services & Supplies		95,948	49,428	102,964	103,213
Cost Reimbursements					
101-0500-412.90-87	A87 COST ALLOCATION PLAN	33,512-	5,746-	3,836-	6,346-
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*	Cost Reimbursements	33,512-	5,746-	3,836-	6,346-
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**	TREASURER	526,923	540,609	616,461	644,672
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