

# Treasurer & Tax Collector

Dan M. Mierzwa – Treasurer & Tax Collector

101-0500	FY 17/18 Adopted Budget	FY 18/19 CAO Recommended	Change
<b>EXPENDITURES</b>			
Salaries and Benefits	560,415	615,500	55,085
Services and Supplies	108,509	157,933	49,424
Other Charges	(3,560)	(93,069)	(89,509)
Fixed Assets			0
<b>TOTAL EXPENDITURES</b>	<b>665,364</b>	<b>680,364</b>	<b>15,000</b>
<b>REVENUE</b>			
Fed/State			0
Grant			0
Realignment			0
Fees/Misc	336,500	351,500	15,000
<b>TOTAL REVENUE</b>	<b>336,500</b>	<b>351,500</b>	<b>15,000</b>
<b>FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>328,864</b>	<b>328,864</b>	<b>0</b>

## 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 and 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, Schools, 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 role 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 and unsecured taxes. The annual tax charge on the current secured property tax roll is excess of \$72.5 million, unsecured \$2.5 million, and net supplemental taxes of \$2.0 million. The Tax Collector also administers payment plans provided by code. In addition, the office

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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.

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.

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 \$328,864. 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 this geographic area. This office holds all depositors' interest equally. We cannot hold the interest of one party or entity above others.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL EXPENDITURES 2015-2016	ACTUAL EXPENDITURES 2016-2017	BOS APPROVED 2017-2018	DEPARTMENT REQUESTED 2018-2019	CAO RECOMMENDED 2018-2019
TREASURER						
101-0500-312.09-00	TRANSIENT OCCUPANCY TAX	0	7,583-	14,500-	12,500-	12,500-
101-0500-371.79-01	PROPERTY TAX ADMIN FEES	0	60,018-	21,000-	45,000-	45,000-
101-0500-371.79-02	SUPPLE TAX ADMIN FEES	0	9,003-	10,000-	8,000-	8,000-
101-0500-371.80-00	TAX COLLECTORS FEES	0	112,535-	110,000-	100,000-	100,000-
101-0500-371.80-01	SECURED INST.PLAN FEES	0	5,150-	6,000-	6,000-	6,000-
101-0500-371.80-04	TREASURERS FEES	0	138,189-	175,000-	145,000-	145,000-
101-0500-371.98-20	TAX DEED PROPERTY SALES	0	14,700-	0	10,000-	10,000-
101-0500-372.99-01	OPERATING TRANSFERS IN	0	0	0	25,000-	25,000-
101-0500-372.99-02	COUNTY CONTRIBUTION	0	186,772-	328,864-	328,864-	328,864-
* REVENUE		0	533,950-	665,364-	680,364-	680,364-
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**		0	533,950-	665,364-	680,364-	680,364-
Salaries & Benefits						
101-0500-412.01-01	REGULAR	333,930	314,343	366,047	391,210	391,210
101-0500-412.01-03	EXTRA HELP	27,900	0	0	10,000	10,000
101-0500-412.01-04	OVERTIME	871	163	0	0	0
101-0500-412.01-07	VACATION PAY	49,964	593	0	0	0
101-0500-412.01-08	SICK LEAVE	70,457	0	0	0	0
101-0500-412.02-01	CO SHARE PERS-UAL	0	0	0	57,691	57,691
101-0500-412.02-02	CO SHARE PERS-NORMAL	55,977	53,821	69,359	24,759	24,759
101-0500-412.02-03	PARS	424	0	0	300	300
101-0500-412.02-04	GROUP HEALTH INSURANCE	71,679	88,944	113,378	118,896	118,896
101-0500-412.02-05	MEDICARE	3,696	4,167	5,308	5,828	5,828
101-0500-412.02-06	WORKERS COMP INS	2,648	3,028	2,270	2,630	2,630
101-0500-412.02-07	LIFE INSURANCE	444	475	588	588	588
101-0500-412.02-08	UNEMPLOYMENT INS	1,242	553	234	253	253
101-0500-412.02-09	RETIREE HEALTHCARE INS	1,512	1,965	3,231	3,345	3,345
* EXPENDITURE		620,744	468,052	560,415	615,500	615,500
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**	Salaries & Benefits	620,744	468,052	560,415	615,500	615,500
	Services & Supplies					
	101-0500-412.12-00 COMMUNICATION	1,235	1,138	1,500	1,500	1,500
	101-0500-412.15-00 INSURANCE	1,894	2,743	2,784	4,088	4,088
	101-0500-412.17-00 MAINT EQUIP & SOFTWARE	5,069	6,928	5,070	8,083	8,083
	101-0500-412.20-00 MEMBERSHIPS	250	400	500	1,000	1,000
	101-0500-412.22-00 OFFICE EXPENSE	37,278	34,187	35,000	40,063	40,063
	101-0500-412.23-00 PROFESSIONAL SERVICES	4,962	39,074	37,756	70,000	70,000
	101-0500-412.24-00 PUBLICATIONS	5,309	10,373	8,000	17,500	17,500
	101-0500-412.29-00 TRAVEL	3,936	4,411	5,000	6,300	6,300
	101-0500-412.30-00 UTILITIES	0	0	12,899	9,399	9,399
*	EXPENDITURE	59,933	99,254	108,509	157,933	157,933
**	Services & Supplies	59,933	99,254	108,509	157,933	157,933
	Cost Reimbursements					
	101-0500-412.90-87 A87 COST ALLOCATION PLAN	3,836-	6,346-	3,560-	93,069-	93,069-
*	EXPENDITURE	3,836-	6,346-	3,560-	93,069-	93,069-
**	Cost Reimbursements	3,836-	6,346-	3,560-	93,069-	93,069-
***	TREASURER	676,841	27,010	0	0	0
****	TREASURER	676,841	27,010	0	0	0