

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **TREASURER  
(00520)**  
Function: **General**  
Activity: **Finance**  
Fund: **General**

	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>DEPARTMENT REQUEST 2019-20</u>	<u>CAO RECOMMENDED 2019-20</u>
<b><u>ESTIMATED REVENUES:</u></b>				
CHARGES FOR TRUST REVENUE				
601000 Trust Revenue	158	1,500	4,000	4,000
<b>TOTAL CHARGES FOR TRUST REVENUE</b>	<b>158</b>	<b>1,500</b>	<b>4,000</b>	<b>4,000</b>
CHARGES FOR CURRENT SERVICES				
662723 Services to Other Agencies	609,521	985,202	1,072,373	1,072,373
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>609,521</b>	<b>985,202</b>	<b>1,072,373</b>	<b>1,072,373</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>609,679</u></b>	<b><u>986,702</u></b>	<b><u>1,076,373</u></b>	<b><u>1,076,373</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	372,999	458,958	501,674	501,674
710103 Extra Help	13,303	21,703	108,437	108,437
710200 Retirement	109,968	163,799	173,589	173,589
710300 Health Insurance	48,782	86,478	99,032	99,032
710400 Workers' Compensation Insurance	0	3,068	3,690	3,690
710500 Other Benefits	600	600	600	600
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>545,652</b>	<b>734,606</b>	<b>887,023</b>	<b>887,023</b>
SERVICES & SUPPLIES				
720300 Communications	1,766	1,000	2,000	2,000
720800 Maintenance - Equipment	5,456	12,300	4,000	4,000
721100 Memberships	250	350	350	350
721300 Office Expense	6,212	10,000	15,000	15,000

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	<b><u>ACTUAL 2017-18</u></b>	<b><u>BOARD APPROVED 2018-19</u></b>	<b><u>DEPARTMENT REQUEST 2019-20</u></b>	<b><u>CAO RECOMMENDED 2019-20</u></b>
SERVICES & SUPPLIES (continued)				
721400 Professional & Specialized Services	52,089	130,000	120,500	120,500
721600 Rents & Leases-Equipment	1,740	3,500	2,500	2,500
721800 Small Tools & Instruments	100	0	0	0
722000 Transportation & Travel	6,275	5,000	10,000	10,000
740100 Capital Projects	0	0	30,000	30,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>73,887</b>	<b>162,150</b>	<b>184,350</b>	<b>184,350</b>
740300 Fixed Assests	0	73,650	5,000	5,000
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>73,650</b>	<b>5,000</b>	<b>5,000</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>619,538</u></b>	<b><u>970,406</u></b>	<b><u>1,076,373</u></b>	<b><u>1,076,373</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>9,859</u></b>	<b><u>-16,296</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

## TREASURER

### COMMENTS

The Treasurer serves as the County depository, maintaining and reconciling all bank accounts, and investing all County, School District, and Special District funds contained in the County's co-mingled pool based on safety, liquidity, and yield. Funds are scheduled to mature to meet the cash flow requirements of these entities. The Treasurer maintains all debt service schedules including, County, School, and any general obligation debt in order to manage all debt service payments and maintains current schedules. The Treasurer also participates in any bond calls, continuing disclosure requirements, review of documents, provides guidance when the County issues debt and chairs the County Debt Advisory Committee.

### WORKLOAD

	<u>Actual</u> <u>2017-18</u>	<u>Estimated</u> <u>2018-19</u>	<u>Projected</u> <u>2019-20</u>
<b><u>TREASURER</u></b>			
Cash Receipts (CR/Permits)	11138	10580	12000
Auditor Warrants (Auditors TNS, ACH/EFT bank accounts)	18606	17675	20000
County Employee Payroll Warrants (direct deposit not included)	2625	2495	2800
County Welfare Warrants (Welfare), (EBT), (Book)	10690	10155	12000
<b><u>WORK PROGRAM</u></b>			
School Journal Entries (Book)	1841	1750	1800
Auditor Journal Entries (Book)	1571	1495	1600
Welfare Journal Entries (Book)	331	315	350
Investment Transactions (Sympro)	230	310	350
Bank Transfers (Debt Service), (Book), (Wire)	392	370	410
Returns (NSF), (Reversal), (Return Check)	292	300	310
Treasury & Bank Ready Deposits (RD)	2025	2730	2800
Tax Collector Deposits (Deposits), (CR)	207	250	250
Check 21 transmissions (checks scanned), (Treasury Cash)	47653	50530	51000

**ESTIMATED REVENUES**

- 601000**      **Trust Revenue** (\$4,000) is recommended based on projected available funds.
- 662723**      **Services to Other Agencies** (\$1,052,130) is recommended based on current fiscal year projections and reflects the reimbursement for performing all treasury-related functions for various agencies.

**SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$501,674) are recommended based on salary increases, step increases, and funding all allocated positions including one additional position and alternately staffed/flex positions.
- 710103**      **Extra Help** (\$108,437) is recommended based on the need for clerical and analytical help during peak periods assisting with Treasury processes as well as to provide staff support on various projects. The need for analytical assistance is based on various business processes that require updating due to lack of previous staffing. The department is responsible for additional business processes Cash Receipts (CR), Contracts, GL reconciliations and Cash Management in which we are building sufficient staff to support these functions.
- 710200**      **Retirement** (\$173,589) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$99,032) is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$3,690) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.
- 710500**      **Other Benefits** (\$600) is recommended based on Elected Official expense.



**SERVICES & SUPPLIES**

- 721600**      **Rents & Leases – Equipment** (\$2,500) is unchanged for long-term leases on printers.
- 722000**      **Transportation & Travel** (\$10,000) is recommended to reimburse private mileage and expenses for out-of-County travel to attend required conferences, meetings, continuing education seminars and training; such as Megabyte, Sympro, RTL user training required with new installation of remittance equipment, CSAC, and CACTTC for several new employees and management.
- 740100**      **Capital Projects** (\$30,000) is recommended for the remodel of the Treasurer counter area in order to better serve the needs of customers and staff. The cost will be funded using the Treasurer Administration fees.
- 740301**      **Fixed Assets** (\$5,000) is recommended for furniture.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2018-19 Authorized Positions</u>		<u>2019-20 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3601	Account Clerk I or							
3602	Account Clerk II	-	-	-	-	-	-	
3201	Accountant Auditor I or	-	-	-	-	-	-	
3202	Accountant Auditor II or	1.0	-	2.0	-	1.0	-	A
3203	Senior Accountant-Auditor	-	-	-	-	-	-	
3139	Supervising Accountant-Auditor	1.0	-	1.0	-	-	-	
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	2.0	-	1.0	-	(1.0)	-	A
3606	Senior Accounting Technician	-	-	-	-	-	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	-	-	1.0	-	1.0	-	B
3209	Senior Administrative Analyst	1.0	-	1.0	-	-	-	
3121	Assistant Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
3385	Property Tax and Sales Assistant or	-	-	-	-	-	-	
3386	Senior Property Tax and Sales Assistant	-	-	-	-	-	-	
1014	Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
3636	Program Assistant I or	-	-	-	-	-	-	
3637	Program Assistant II	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>6.0</b>	<b>-</b>	<b>7.0</b>	<b>-</b>	<b>1.0</b>	<b>-</b>	

**NOTES:**

A - Reclass Treasurer Accounting Technician to Accountant Auditor I/II Flex - 1 position is currently overfilled  
B - Addition of one (1) Administrative Analyst I/II Flex