

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2020-21**

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

	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
662723 Services to Other Agencies	1,072,373	1,041,374	1,160,182	1,160,182
TOTAL CHARGES FOR CURRENT SERVICES	1,072,373	1,041,374	1,160,182	1,160,182
<u>TOTAL ESTIMATED REVENUES</u>	<u>1,072,373</u>	<u>1,041,374</u>	<u>1,160,182</u>	<u>1,160,182</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	501,674	501,675	509,848	509,848
710103 Extra Help	108,437	108,438	113,388	113,388
710200 Retirement	173,589	173,589	194,779	194,779
710300 Health Insurance	99,032	99,032	89,957	89,957
710400 Workers' Compensation Insurance	3,690	3,690	3,303	3,303
710500 Other Benefits	600	600	600	600
TOTAL SALARIES & EMPLOYEE BENEFITS	887,023	887,024	911,875	911,875
SERVICES & SUPPLIES				
720300 Communications	2,000	2,000	3,000	3,000
720600 Insurance	0	0	287	287
720800 Maintenance - Equipment	4,000	4,000	48,200	48,200
721100 Memberships	350	350	420	420
721201 Cash Shortages	0	0	100	100
721300 Office Expense	15,000	15,000	16,000	16,000
721400 Professional & Specialized Services	120,500	120,500	93,900	93,900
721426 Software Maintenance	0	0	26,000	26,000
721600 Rents & Leases-Equipment	2,500	2,500	2,500	2,500

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	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
722000 Transportation & Travel	10,000	10,000	17,500	17,500
TOTAL SERVICES & SUPPLIES	154,350	154,350	207,907	207,907
CAPITAL PROJECTS & FIXED ASSETS				
740100 Capital Projects	30,000	0	20,000	20,000
740301 Fixed Assets	5,000	0	20,400	20,400
TOTAL CAPITAL PROJECTS & FIXED ASSETS	35,000	0	40,400	40,400
<u>TOTAL EXPENDITURES</u>	<u>1,076,373</u>	<u>1,041,374</u>	<u>1,160,182</u>	<u>1,160,182</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>4,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

TREASURER

COMMENTS

The Treasurer serves as the County depository, receiving, safeguarding, 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. The Treasurer participates in any bond calls, continuing disclosure requirements, and submits the Annual Debt Transparency Reports for the County. The Treasurer also reviews financial documents and provides guidance when the County issues debt.

WORKLOAD

	<u>Actual</u> <u>2018-19</u>	<u>Estimated</u> <u>2019-20</u>	<u>Projected</u> <u>2020-21</u>
<u>TREASURER</u>			
Cash Receipts (CR/Permits)	10,580	10,985	11,000
Auditor Warrants (Auditors TNS, ACH/EFT bank accounts)	17,675	15,075	16,000
County Employee Payroll Warrants (direct deposit not included)	2,495	960	1,000
County Welfare Warrants (Welfare), (EBT), (Book)	10,155	11,746	13,000
<u>WORK PROGRAM</u>			
School Journal Entries (Book)	1,750	920	1,000
Auditor Journal Entries (Book)	1,495	1,510	1,550
Welfare Journal Entries (Book)	315	320	325
Investment Transactions (Sympro)	310	370	450
Bank Transfers (Debt Service), (Wire)	370	460	500
Returns (NSF), (Reversal), (Return Check)	300	295	300
Treasury & Bank Ready Deposits (RD)	2,730	1,795	1,800
Tax Collector Deposits (Deposits), (CR)	250	755	800
Check21 transmissions (checks scanned), (Treasury Cash)	50,530	55,900	58,000

ESTIMATED REVENUES

662723 **Services to Other Agencies** (\$1,160,282) is a recommended increase of \$88,000 based on current fiscal year projections and reflects 100% reimbursement from various agencies for performing all treasury-related functions.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$509,848) is a recommended increase of \$8,100 based on maintaining current staffing allocations as well as cost of living increases and step/longevity increases. This amount also includes reclassification of an Accounting Technician I/II to an Accountant Auditor I/II.
- 710103** **Extra Help** (\$113,388) is a recommended increase of \$4,950 based on the need for 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 projects that will directly impact our office this fiscal year, such as the implementation of Payee Positive Pay and the financial system upgrade. The cost for Extra Help will be 100% offset through the Treasury Administration Fee.
- 710200** **Retirement** (\$194,779) is a recommended increase of \$21,000 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$89,957) is a recommended decrease of \$9,000 based on the employer's share of health insurance premiums. The decrease is due to lower health care costs and a redistribution of workforce.
- 710400** **Workers' Compensation** (\$3,303) is recommended unchanged based on the Department's contribution to the County's Self-Insurance Internal Service Fund. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 710500** **Other Benefits** (\$600) is recommended unchanged based on Elected Official expense. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.

SERVICES & SUPPLIES

- 720300** **Communications** (\$3,000) is a recommended increase of \$1,000 due to three additional mobile phone lines from Verizon for the Department's emergency response team and includes \$1,035 for telephone services and maintenance from Central Cal Communication. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.

SERVICES & SUPPLIES (continued)

720600 **Insurance** (\$287) reflects the Department’s contribution to the County’s Self-Insured Liability Program. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.

720800 **Maintenance – Equipment** (\$48,200) is a recommended increase of \$44,200 based on expected expenditures for equipment maintenance. This account did not reflect the maintenance of equipment services in prior budget years as they had previously been budgeted in Account 721400 Professional & Specialized Services. Current service contract obligations include: RT Lawrence (NCR and Canon Scanners/Processors), Opex (remittance processor) and the addition of new Megabyte scanning equipment to process and transmit checks electronically to the bank.

<u>Hardware Maintenance</u>	<u>Recommended</u>
RT/Lawrence Hardware /Maintenance	\$21,200
RT/Lawrence User Maintenance Training	4,000
OPEX	12,000
Megabyte Scanner Equipment	2,000
Megabyte Scanner Set up with RTL	<u>9,000</u>
GRAND TOTAL:	<u>\$48,200</u>

721100 **Memberships** (\$420) is a recommended increase of \$70 for memberships in the California Association of County Treasurers and Tax Collectors (CACTTC) and California Municipal Treasurers Association (CMTA). The memberships are for the Treasurer-Tax Collector and designated staff. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.

721201 **Cash Shortage** (\$100) is a recommended increase of \$100 as this account had not been previously budgeted. This fund will be used as a cash difference fund for unidentified shortages pursuant to Government Code Section 29370-29390.1 and the Department’s Uniform County Cash Handling Fiscal Deposit Policies and Procedures 2019.

SERVICES & SUPPLIES (continued)

721300 **Office Expense** (\$16,000) is a recommended increase of \$1,000 based on the current year's forecasted expenditures, the prior year's actual expenditures and to accommodate departmental growth. These expenditures include: bank supplies (bank bags and deposit tickets), printer supplies, general office supplies, general office furniture (chairs and file cabinets), forms, endorsement stamps, labels, envelopes, and vault storage supplies. This amount includes funding for office equipment replacements such as calculators, and battery/surge protectors.

721400 **Professional & Specialized Services** (\$93,900) is a recommended decrease of \$26,600 based on cost estimates on banking related services below. This decrease is due in part to the elimination of contracted services for CliftonLarsonAllen and an anticipated cost reduction in Brinks Courier Services and banking services. This also includes new contracted services for Cummins Allison related to the set-up, configuration, and support of the Data Base Manager (DBM) for the Cash Counters. All Treasury related costs listed below are recovered through the Treasury Administration Fee.

<u>Treasury (All Recoverable)</u>	<u>Recommended</u>
Banking Services	\$60,000
Data Base Manager Cash Counters	11,400
Financial Advisor Services	2,500
Wells Fargo Custodial Bank	11,000
Brinks Courier Service (Daily)	8,000
Treasury Vault Diebold	<u>1,000</u>
GRAND TOTAL:	<u>\$93,900</u>

721600 **Software Maintenance** (\$26,000) is a recommended increase of \$26,000 based on cost estimates for Sympro, our investment software and RT Lawrence, our check scanning software. This account did not reflect the software maintenance of these services in prior budget years as they had previously been budgeted in Account 721400 Professional & Specialized Services.

<u>Software Maintenance</u>	<u>Recommended</u>
Sympro	\$10,000
RT/Lawrence	<u>16,000</u>
GRAND TOTAL:	<u>\$26,000</u>

SERVICES & SUPPLIES (continued)

- 721600** **Rents & Leases – Equipment** (\$2,500) is recommended unchanged based on cost estimates for the current lease agreement with Ricoh for the office printers.
- 722000** **Transportation & Travel** (\$17,500) is a recommended increase of \$7,500 to fund required travel for annual conferences, workshops and training for the Treasurer-Tax Collector, management training and new employee training. In 2019, the department hired a total of seven (7) new FTE's. Cost estimates are to reimburse private mileage and expenses for out-of-County travel to attend required continuing education credit seminars, meetings and annual conferences; such as the California Association of County Treasurers and Tax Collectors (CACTTC) annual conference, education conference, and legislative day, California Municipal Treasurers Association (CMTA) annual conference, California State Association of Counties (CSAC) legislative conference, Government Investment Officers Association (GIOA) annual conference, Government Financial Officers Association (GFOA) annual conference, California Public Finance – Bond Buyer annual conference, Megabyte continuous user group training, Megabyte annual user group meetings, Megabyte annual department head meeting, RT/Lawrence user training and Sympro user training. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 740100** **Capital Projects** (\$20,000) is a recommended decrease of \$10,000 for the remodel of the Treasury area in order to better serve the business operations of the division and to accommodate departmental growth. Remodel includes storage door relocation, bookcases and shelving to organize bank and bond documents. The cost for Capital Projects will be 100% offset through the Treasury Administration Fee.
- 740301** **Fixed Assets** (\$20,400) is a recommended increase of \$15,400 for Treasury workstation furniture in order to better serve the business operations of the division and to accommodate departmental growth. This amount also includes vault reconfiguration in order to increase security controls.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2020-21**

Department: **TREASURER
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2019-20 Authorized Positions</u>		<u>2020-21 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>	
3201	Accountant Auditor I or	-	-	-	-	-	-	
3202	Accountant Auditor II or	2.0	-	3.0	-	1.0	-	A
3203	Senior Accountant-Auditor	-	-	-	-	-	-	
3139	Supervising Accountant-Auditor	1.0	-	1.0	-	-	-	
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	1.0	-	0.25	-	(0.75)	-	A, B
3606	Senior Accounting Technician	-	-	-	-	-	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	1.0	-	1.0	-	-	-	
3209	Senior Administrative Analyst	1.0	-	1.0	-	-	-	
3121	Assistant Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
1014	Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
	TOTAL	7.0	-	7.3	-	0.3	-	

NOTES:

- A** Reclass Accounting Technician I/II to Accountant Auditor I/II Flex - position is currently overfilled (pending HR review)
- B** One (1) Accounting Technician I/II is 0.75 in Tax Collector 00510