

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2021-22**

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

	<u>ACTUAL 2019-20</u>	<u>BOARD APPROVED 2020-21</u>	<u>DEPARTMENT REQUEST 2021-22</u>	<u>CAO RECOMMENDED 2021-22</u>
<b><u>ESTIMATED REVENUES:</u></b>				
CHARGES FOR CURRENT SERVICES				
662723 Services to Other Agencies	650,190	1,160,182	1,253,338	1,253,338
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>650,190</b>	<b>1,160,182</b>	<b>1,253,338</b>	<b>1,253,338</b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	957	0	0	0
673700 Cash Overage	0	0	100	100
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>957</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>651,147</u></b>	<b><u>1,160,182</u></b>	<b><u>1,253,438</u></b>	<b><u>1,253,438</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	340,018	509,848	539,599	539,599
710103 Extra Help	38,308	113,388	106,856	106,856
710200 Retirement	128,440	194,779	218,160	218,160
710300 Health Insurance	51,481	89,957	101,695	101,695
710400 Workers' Compensation Insurance	3,690	3,303	2,925	2,925
710500 Other Benefits	600	600	600	600
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>562,537</b>	<b>911,875</b>	<b>969,836</b>	<b>969,836</b>
SERVICES & SUPPLIES				
720300 Communications	2,941	3,000	4,800	4,800
720600 Insurance	0	287	412	412

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	<b>ACTUAL 2019-20</b>	<b>BOARD APPROVED 2020-21</b>	<b>DEPARTMENT REQUEST 2021-22</b>	<b>CAO RECOMMENDED 2021-22</b>
720800 Maintenance - Equipment	0	48,200	20,700	20,700
721100 Memberships	358	420	740	740
721201 Cash Shortages	0	100	100	100
721300 Office Expense	18,357	16,000	10,500	10,500
721400 Professional & Specialized Services	76,136	93,900	162,050	162,050
721426 Software Maintenance	5,035	26,000	23,100	23,100
721600 Rents & Leases-Equipment	6,092	2,500	0	0
722000 Transportation & Travel	6,691	17,500	14,000	14,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>115,609</b>	<b>207,907</b>	<b>236,402</b>	<b>236,402</b>
<b>OTHER CHARGES</b>				
730330 Rents & Leases-Equipment	0	0	7,200	7,200
<b>TOTAL OTHER CHARGES</b>	<b>0</b>	<b>0</b>	<b>7,200</b>	<b>7,200</b>
<b>CAPITAL PROJECTS &amp; FIXED ASSETS</b>				
740100 Capital Projects	0	20,000	0	0
740301 Fixed Assets	0	20,400	40,000	40,000
<b>TOTAL CAPITAL PROJECTS &amp; FIXED ASSETS</b>	<b>0</b>	<b>40,400</b>	<b>40,000</b>	<b>40,000</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>678,146</u></b>	<b><u>1,160,182</u></b>	<b><u>1,253,438</u></b>	<b><u>1,253,438</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>26,999</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

## 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 2019-20</u>	<u>Estimated 2020-21</u>	<u>Projected 2021-22</u>
<b><u>TREASURER</u></b>			
Cash Receipts (CR/Permits)	12,318	11,500	12,000
Auditor Warrants (Auditors TNS, ACH/EFT bank accounts)	13,956	12,050	13,000
County Employee Payroll Warrants (direct deposit not included)	2,253	1,600	1,700
County Welfare Warrants (Welfare), (EBT)	10,269	10,500	11,000
<b><u>WORK PROGRAM</u></b>			
School Journal Entries (Book)	540	550	600
Auditor Journal Entries (Book)	386	400	420
Welfare Journal Entries (Book)	287	320	325
Investment Transactions (SymPro)	85	350	450
Bank Transfers (Debt Service), (Wire)	400	480	540
Returns (NSF), (Reversal), (Return Check)	371	380	400
Treasury & Bank Ready Deposits (RD)	1,504	1,500	1,800
Tax Collector Deposits (Deposits), (CR)	1,914	2,000	2,050
Check21 transmissions (checks scanned), (Treasury Cash)	52,171	53,000	55,000

**ESTIMATED REVENUES**

- 662723**      **Services to Other Agencies** (\$1,253,338) is a recommended increase of \$93,156 based on current fiscal year projections and reflects 100% reimbursement from various agencies for performing all Treasury-related functions.
- 673700**      **Cash (Difference) - Overage** (\$100) is recommended. This fund is used as a cash difference fund for unidentified overages pursuant to Government Code Section 29370-29390.1 and the Department's Uniform County Cash Handling Fiscal Deposit Policies and Procedures 2019.

**SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$539,599) is a recommended increase of \$29,751 based on maintaining current staffing allocations as well as cost of living increases and step/longevity increases. The increase is also due in part to the (.25) allocation of a newly created position, Chief Deputy Tax Collector-Treasurer which will be providing administrative support and management oversight in the Treasury Division.
- 710103**      **Extra Help** (\$106,856) is a recommended decrease of \$6,532 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. These projects include the implementation of the financial system upgrade, Treasury deposit balancing manager, MoneyGram, GovDelivery application, Payee Positive Pay (Public Guardian), and an upgraded Treasury cash flow, debt service and reconciliation reporting model. The cost for Extra Help will be 100% offset through the Treasury Administration Fee.
- 710200**      **Retirement** (\$218,160) is a recommended increase of \$23,381 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$101,695) is a recommended increase of \$11,738 based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$2,925) 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 (continued)**

**720300**      **Communications** (\$4,800) is a recommended increase of \$1,800 due to the addition of a USB Wi-Fi adapter and two additional mobile phone lines/hot spots to provide readily accessible phone and Wi-Fi services for staff in the event of an emergency and to provide additional mobile Wi-Fi and phone service to assist staff during peak times. This amount reflects the Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.

**720600**      **Insurance** (\$412) 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** (\$20,700) is a recommended decrease of \$27,500 due to the cancelation of maintenance of NCR support for the RTL remittance processor which has approached end of life. Current service contract obligations includes: 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>
OPEX	\$9,700
Megabyte Scanner Equipment	\$2,000
Megabyte Scanner Set up with RTL	\$9,000
<b>GRAND TOTAL:</b>	<b><u>\$20,700</u></b>

**721100**      **Memberships** (\$740) is a recommended increase of \$320 for memberships in the California Association of County Treasurers and Tax Collectors (CACTTC), California Municipal Treasurers Association (CMTA) and Government Finance Officers Association (GFOA). The memberships are for the Treasurer-Tax Collector and designated staff. The cost of the CACTTC is split between the Treasurer and Tax Collector budgets. This amount reflects the Treasury division share.

**721201**      **Cash (Difference) Shortage** (\$100) is a recommended unchanged. This fund is 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** (\$10,500) is a recommended decrease of \$5,500 based on the current year’s forecasted expenditures. 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 also includes the proportionate cost of upgrading the conference room TV and video conferencing equipment that will allow the department to be better equipped for virtual trainings and meetings. This cost for upgrading the conference room TV and video conferencing equipment will be split between the Treasurer and Tax Collector budgets.

**721400**      **Professional & Specialized Services** (\$162,050) is a recommended increase of \$68,150 based on cost estimates on the banking and Treasury related services below. This increase is due in part to addition of contracted services for CliftonLarsonAllen,LLP which provides an annual compliance audit on the co-mingled pooled participant investment policy. This increase is also due to an anticipated cost increase in banking services based on the current economic conditions and its impact on the earnings credit that the bank provides to help offset bank charges for services. This budgeted amount also includes newly contracted services with NBS for continuing disclosure requirements related to the newly financed lease revenue bonds as well as 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 or reimbursable by means of cost recovery from Madera County Special Districts.

<u>Treasury (All Recoverable)</u>	<u>Recommended</u>
Treasury Vault Diebold	\$1,000
NBS Continuing Disclosure Services	\$1,750
CliftonLarsonAllen,LLP	\$3,100
Wells Fargo Custodial Bank	\$11,000
Brinks Courier Service (Daily)	\$14,400
Banking Services	<u>\$130,800</u>
<b>GRAND TOTAL:</b>	<b><u>\$162,050</u></b>

**SERVICES & SUPPLIES (continued)**

**721426**      **Software Maintenance** (\$23,100) is a recommended decrease of \$2,900 based on cost estimates for SymPro, our investment software and RT Lawrence software support, and Cummins Allison (Data Base Manager Software).

<u>Software Maintenance</u>	<u>Recommended</u>
SymPro	\$9,500
RT/Lawrence	\$8,500
Cummins	<u>\$5,100</u>
<b>GRAND TOTAL:</b>	<b><u>\$23,100</u></b>

**721600**      **Rents & Leases – Equipment** Updated to 730330.

**722000**      **Transportation & Travel** (\$14,000) is a recommended decrease of \$3,500 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. Most travel costs are split between the Treasurer and Tax Collector budgets.

In March 2020, the World Health Organization declared a global pandemic due to COVID-19. As a result of the pandemic, travel to several of these conferences, training workshops and seminars are now being held online and the reduction in our travel budget partially reflects that.

**OTHER CHARGES**

**730330**      **Rents & Leases – Equipment** (\$7,200) is a recommended increase of \$4,700 due to an increase in printing costs for the leased Ricoh printer/scanners. The overall cost for the (2) Ricoh printer/scanners is split between the Treasurer and Tax Collector budgets.

**FIXED ASSESTS**

**740301**      **Fixed Assets** (\$40,000) is a recommended increase of \$19,600. The amount budgeted for fixed assets includes an estimated \$20,000 for the installation of storage cabinets to accommodate the need for increased storage capacity in the Treasury. An additional \$20,000 is budgeted for the installation of shelving and workspace that will be utilized for debt service documents and historical archives.



**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2021-22**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2020-21 Authorized Positions</u>		<u>2021-22 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	3.0	-	2.0	-	(1.0)	-	
3203	Senior Accountant-Auditor or	-	-	-	-	-	-	
3139	Supervising Accountant-Auditor	1.0	-	1.0	-	-	-	
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	0.25	-	0.25	-	-	-	
3606	Senior Accounting Technician	-	-	-	-	-	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	1.0	-	2.0	-	1.0	-	
3209	Senior Administrative Analyst	1.0	-	-	-	(1.0)	-	A
3121	Assistant Treasurer-Tax Collector	0.5	-	0.6	-	0.1	-	
4129	Deputy Chief Tax Collector-Treasurer	-	-	0.25	-	0.25	-	A
1014	Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
<b>TOTAL</b>		<u>7.3</u>	<u>-</u>	<u>6.6</u>	<u>-</u>	<u>(0.65)</u>	<u>-</u>	

**NOTES:**

- A One (1) FTE Senior Administrative Analyst was reallocated to Chief Deputy Tax Collector - Treasurer on 2/9/2021. Allocated 0.25 FTE Chief Deputy Tax Collector - Treasurer. This position will be providing administrative support and management oversight to the Treasury division. The remaining 0.75 FTE of this position is allocated to the Tax division.