

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2022-23**

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

	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>DEPARTMENT REQUEST 2022-23</u>	<u>CAO RECOMMENDED 2022-23</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
662723 Services to Other Agencies	886,115	1,253,338	1,325,211	1,325,211
TOTAL CHARGES FOR CURRENT SERVICES	886,115	1,253,338	1,325,211	1,325,211
MISCELLANEOUS REVENUE				
673700 Cash Overage	0	100	100	100
TOTAL MISCELLANEOUS REVENUE	0	100	100	100
OTHER FINANCING SOURCES				
680200 Operating Transfers Out	2,162	0	0	0
TOTAL OTHER FINANCING SOURCES	2,162	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>888,277</u>	<u>1,253,438</u>	<u>1,325,311</u>	<u>1,325,311</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	452,063	539,599	615,147	615,147
710103 Extra Help	20,818	106,856	106,856	106,856
710200 Retirement	178,521	218,160	255,452	255,452
710300 Health Insurance	67,933	101,695	100,025	100,025
710400 Workers' Compensation Insurance	3,303	2,925	3,306	3,306
710500 Other Benefits	600	600	600	600
TOTAL SALARIES & EMPLOYEE BENEFITS	723,238	969,836	1,081,386	1,081,386

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	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>DEPARTMENT REQUEST 2022-23</u>	<u>CAO RECOMMENDED 2022-23</u>
SERVICES & SUPPLIES				
720300 Communications	2,619	4,800	4,800	4,800
720600 Insurance	287	412	450	450
720800 Maintenance - Equipment	10,271	20,700	12,000	12,000
721100 Memberships	583	740	1,250	1,250
721201 Cash Shortages	0	100	100	100
721300 Office Expense	9,609	10,500	10,500	10,500
721400 Professional & Specialized Services	132,052	162,050	141,125	141,125
721426 Software Maintenance	9,059	23,100	20,100	20,100
721600 Rents & Leases-Equipment	8,361	0	0	0
722000 Transportation & Travel	1,757	14,000	14,000	14,000
TOTAL SERVICES & SUPPLIES	174,597	236,402	204,325	204,325
OTHER CHARGES				
730330 Rents & Leases-Equipment	0	7,200	9,600	9,600
TOTAL OTHER CHARGES	0	7,200	9,600	9,600
CAPITAL PROJECTS & FIXED ASSETS				
740301 Fixed Assets	0	40,000	25,000	25,000
TOTAL CAPITAL PROJECTS & FIXED ASSETS	0	40,000	25,000	25,000
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	0	0	5,000	5,000
TOTAL INTRAFUND TRANSFERS	0	0	5,000	5,000
<u>TOTAL EXPENDITURES</u>	<u>897,835</u>	<u>1,253,438</u>	<u>1,325,311</u>	<u>1,325,311</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>9,559</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 2020-21</u>	<u>Estimated 2021-22</u>	<u>Projected 2022-23</u>
<u>TREASURER</u>			
Cash Receipts (CR/Permits)	13,587	11,910	12,100
Auditor Warrants (Auditors TNS, ACH/EFT bank accounts)	11,097	10,750	11,000
County Employee Payroll Warrants (direct deposit not included)	1,583	1,550	600
County Welfare Warrants (Welfare), (EBT)	9,386	11,400	13,600
<u>WORK PROGRAM</u>			
School Journal Entries (Book)	470	525	550
Auditor Journal Entries (Book)	168	175	200
Welfare Journal Entries (Book)	281	675	700
Investment Transactions (SymPro)	162	450	600
Bank Transfers (Debt Service), (Wire)	555	550	550
Returns (NSF), (Reversal), (Return Check)	170	400	400
Treasury & Bank Ready Deposits (RD)	1,237	1,200	1,300
Tax Collector Deposits (Deposits), (CR)	916	810	900
Check21 transmissions (checks scanned), (Treasury Cash)	50,993	45,900	50,000

TREASURER

ESTIMATED REVENUES

- 662723** **Services to Other Agencies** (\$1,325,211) is a recommended increase of \$71,873 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** (\$615,147) is a recommended increase of \$75,548 based on maintaining current staffing allocations, cost of living increases, step/longevity increases, and flexibly allocating the Accountant Auditor and Administrative Analyst positions. The increase also includes a .50 allocation of a newly created position, Executive Assistant which will be providing administrative support for the department's long term strategic plan. The position will be shared equally between Treasury and Tax Collector.
- 710103** **Extra Help** (\$106,856) is recommended unchanged based on the need for analytical help during peak periods assisting with Treasury processes as well as to provide staff support on various projects that will directly impact our office this year. These projects include the implementation of the Finance Enterprise system upgrade, Neogov implementation, an upgraded Treasury cash flow, debt service and reconciliation reporting software. The cost for Extra Help will be 100% offset through the Treasury Administration Fee.
- 710200** **Retirement** (\$255,452) is a recommended increase of \$37,292 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$100,025) is a recommended decrease of \$1,670 based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$3,306) is a recommended increase of \$381 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.

TREASURER

SERVICE & SUPPLIES

- 720300** **Communications** (\$4,800) is a recommended unchanged. This amount reflects a 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** (\$450) is a recommended increase of \$38. The cost 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** (\$12,000) is a recommended decrease of \$8,700 due to current service contract obligations for the OPEX (remittance processor).
- 721100** **Memberships** (\$1,250) is a recommended increase of \$510 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 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.
- 721300** **Office Expense** (\$10,500) is recommended unchanged 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.
- 721400** **Professional & Specialized Services** (\$141,125) is a recommended decrease of \$20,925 based on an anticipated cost reduction for banking services. Bank of America provides an earnings credit based on account balances to help offset charges for services. The remainder of costs are based on contract obligations for CliftonLarsonAllen,LLP which provides an annual compliance audit on the co-mingled pooled participant investment policy. Treasury services such as vault maintenance, secured courier services, and confidential shredding services. All Treasury related costs listed below are recovered through the Treasury Administration Fee.

TREASURER

SERVICE & SUPPLIES (continued)

<u>Treasury (All Recoverable)</u>	<u>Recommended</u>
Treasury Vault Diebold	\$525
Guardian Mobile	\$400
CliftonLarsonAllen,LLP	\$3,300
RT Lawrence	\$8,300
Principal Custodial Bank	\$9,000
Brinks Courier Service (Daily)	\$14,600
Banking Services	\$105,000
GRAND TOTAL:	<u>\$141,125</u>

721426 **Software Maintenance** (\$20,100) is a recommended decrease of \$3,000 based on cost estimates for Tracker Debt Management software and current contract obligations for SymPro, our investment software and Cummins Allison (Data Base Manager Software).

<u>Software Maintenance</u>	<u>Recommended</u>
SymPro	\$9,900
Tracker Debt Management	\$8,000
Cummins Allison (DBM)	\$2,200
GRAND TOTAL:	<u>\$20,100</u>

722000 **Transportation & Travel** (\$14,000) is recommended unchanged which will fund required travel for annual conferences, workshops and training for the Treasurer-Tax Collector, management training and new employee training. 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 and SymPro user trainings. This amount reflects the Treasury division share. Most travel costs are split between the Treasurer and Tax Collector budgets.

OTHER CHARGES

730330 **Rents & Leases – Equipment** (\$9,600) is a recommended increase of \$2,400 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** (\$25,000) is a recommended decrease of \$15,000. The amount budgeted for fixed assets includes an estimated \$10,000 for Phase 2 of the bond and debt service room, \$10,000 for the department kitchen and breakroom remodel and \$5,000 for the installation of the Executive Assistant's workspace.

INTRAFUND TRANSFERS

770100 **Intrafund Transfers** (\$5,000) is a recommended increase of \$5,000. Costs are calculated on the VoIP pricing and licensing fees per phone in the department. Phone services and maintenance will be billed through Madera County's Information Technology department. This also includes 50% of the conference room phone. This amount reflects the Treasury division's share.

COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2022-23

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2021-22</u>		<u>2022-23</u>		<u>Y-O-Y</u>		<u>Notes</u>
		<u>Authorized</u>	<u>Positions</u>	<u>Proposed</u>	<u>Positions</u>	<u>Changes</u>	<u>in Positions</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 or	-	-	1.0	-	1.0	-	
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	-	-	0.25	-	0.25	-	B
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	2.0	-	-	-	(2.0)	-	
3209	Senior Administrative Analyst	-	-	2.0	-	2.0	-	C
3121	Assistant Treasurer-Tax Collector	0.60	-	0.60	-	-	-	
4129	Deputy Chief Tax Collector-Treasurer	0.25	-	0.50	-	0.25	-	D
4222	Executive Assistant to the Dept. Head	-	-	0.50	-	0.50	-	E
1014	Treasurer-Tax Collector	0.50	-	0.50	-	-	-	
	TOTAL	6.60	-	8.35	-	1.75	-	

NOTES:

- A Flexibly allocate Accountant Auditor I/II
- B Flexibly allocate Accounting Technician to Sr. Accounting Technician
- C Flexibly allocate Administrative Analyst to Senior Administrative Analyst
- D Chief Deputy Tax Collector Treasurer is updated to .50 FTE. The remaining 0.50 FTE of this position is allocated to the Tax Collector division.
- E Effective to be funded for July 1. New position 50 FTE allocated to the Treasurer. The remaining 0.50 FTE of this position is allocated to the Tax division