

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2023-24**

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

	<b><u>ACTUAL</u> 2021-22</b>	<b><u>BOARD</u> <u>APPROVED</u> 2022-23</b>	<b><u>DEPARTMENT</u> <u>REQUEST</u> 2023-24</b>	<b><u>CAO</u> <u>RECOMMENDED</u> 2023-24</b>
<b><u>ESTIMATED REVENUES:</u></b>				
CHARGES FOR CURRENT SERVICES				
662723 Services to Other Agencies	930,877	1,325,211	1,664,882	1,664,882
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>930,877</b>	<b>1,325,211</b>	<b>1,664,882</b>	<b>1,664,882</b>
MISCELLANEOUS REVENUE				
673700 Cash Overage	0	0	100	100
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers Out	11,087	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>11,087</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>941,964</u></b>	<b><u>1,325,211</u></b>	<b><u>1,664,982</u></b>	<b><u>1,664,982</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	453,884	615,147	698,892	698,892
710103 Extra Help	15,994	106,856	108,478	108,478
710200 Retirement	178,241	255,452	291,029	291,029
710300 Health Insurance	62,184	100,025	140,727	140,727
710400 Workers' Compensation Insurance	2,925	3,306	4,616	4,616
710500 Other Benefits	0	600	600	600
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>713,229</b>	<b>1,081,386</b>	<b>1,244,343</b>	<b>1,244,343</b>

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	<b><u>ACTUAL</u> 2021-22</b>	<b><u>BOARD</u> <u>APPROVED</u> 2022-23</b>	<b><u>DEPARTMENT</u> <u>REQUEST</u> 2023-24</b>	<b><u>CAO</u> <u>RECOMMENDED</u> 2023-24</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	3,402	4,800	4,800	4,800
720600 Insurance	412	450	450	450
720800 Maintenance - Equipment	10,432	12,000	15,895	15,895
721100 Memberships	690	1,250	800	800
721201 Cash Shortages	0	100	100	100
721300 Office Expense	7,281	10,500	10,500	10,500
721314 Computer Equipment	0	0	5,500	5,500
721400 Professional & Specialized Services	145,584	141,125	213,600	213,600
721426 Software Maintenance	17,398	20,100	27,994	27,994
722000 Transportation & Travel	6,588	14,000	23,000	23,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>191,786</b>	<b>204,325</b>	<b>302,639</b>	<b>302,639</b>
<b>OTHER CHARGES</b>				
730330 Rents & Leases-Equipment	9,549	9,600	12,000	12,000
<b>TOTAL OTHER CHARGES</b>	<b>9,549</b>	<b>9,600</b>	<b>12,000</b>	<b>12,000</b>
<b>CAPITAL PROJECTS &amp; FIXED ASSETS</b>				
740301 Fixed Assets	0	25,000	100,000	100,000
<b>TOTAL CAPITAL PROJECTS &amp; FIXED ASSETS</b>	<b>0</b>	<b>25,000</b>	<b>100,000</b>	<b>100,000</b>
<b>INTRAFUND TRANSFERS</b>				
770100 Intrafund Transfers	4,769	5,000	6,000	6,000
<b>TOTAL INTRAFUND TRANSFERS</b>	<b>4,769</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>

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	ACTUAL <u>2021-22</u>	BOARD APPROVED <u>2022-23</u>	DEPARTMENT REQUEST <u>2023-24</u>	CAO RECOMMENDED <u>2023-24</u>
<u>TOTAL EXPENDITURES</u>	<u>919,333</u>	<u>1,325,311</u>	<u>1,664,982</u>	<u>1,664,982</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>-22,631</u>	<u>100</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>2021-22</u>	<u>Estimated</u> <u>2022-23</u>	<u>Projected</u> <u>2023-24</u>
<b><u>TREASURER</u></b>			
Cash Receipts (CR/Permits)	11,167	12,760	14,000
Auditor Warrants (Auditors TNS, ACH/EFT bank accounts)	16,551	18,002	19,800
County Employee Payroll Warrants (direct deposit not included)	1,326	1,764	1,950
County Welfare Warrants (Welfare), (EBT)	10,833	11,640	12,800
Treasury Appointment Service	0	2,568	2,600
<b><u>WORK PROGRAM</u></b>			
School Journal Entries (Book)	367	390	500
Auditor Journal Entries (Book)	161	164	200
Welfare Journal Entries (Book)	290	292	350
Investment Transactions (SymPro)	329	466	600
Bank Transfers (Debt Service), (Wire)	565	622	700
Returns (NSF), (Reversal), (Return Check)	438	622	700
Treasury & Bank Ready Deposits (RD)	1,118	564	1,200
Tax Collector Deposits (Deposits), (CR)	1,189	1,812	2,200
Check21 transmissions (checks scanned), (Treasury Cash)	44,704	39,216	50,000

**ESTIMATED REVENUES**

- 662723**      **Services to Other Agencies** (\$1,664,882) is a recommended increase of \$334,526 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 unchanged. This fund is used as a cash difference fund for unidentified overages pursuant to Government Code Section 29370-29390.1 and the 2023 Cash Handling Policy.

**SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$698,892) is a recommended increase of \$83,745 based on maintaining current staffing allocations, cost of living increases, step/longevity increases, and funding of a Supervising Accountant Auditor.
- 710103**      **Extra Help** (\$108,478) is a recommended increase of \$1,622 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 debt service and reconciliation reporting software. The cost for Extra Help will be 100% offset through the Treasury Administration Fee.
- 710200**      **Retirement** (\$291,029) is a recommended increase of \$35,577 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$140,727) is a recommended increase of \$40,702 based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$4,616) is a recommended increase of \$1,310 based on the Department's contribution to the County's Self-Insurance Internal Service Fund. This amount reflects the Treasury division's share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 710500**      **Other Benefits** (\$600) is recommended unchanged based on Elected Official Allowance. This amount reflects the Treasury division's 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 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's share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720600**      **Insurance** (\$450) is recommended unchanged. The cost reflects the Department's contribution to the County's Self-Insured Liability Program. This amount reflects the Treasury division's share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720800**      **Maintenance – Equipment** (\$15,895) is a recommended increase of \$3,895 based on current service contract obligations for the OPEX (remittance processor), RTL Lawrence Falcon and cash counters equipment maintenance.
- 721100**      **Memberships** (\$800) is a recommended decrease of \$450. Memberships include 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 evenly between the Treasurer and Tax Collector budgets. CMTA and GFOA costs are fully expensed to the Treasury division.
- 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 2023 Cash Handling Policy.
- 721300**      **Office Expense** (\$10,500) is recommended unchanged based on the current year's forecasted expenditures. These expenditures include printer and general office supplies, general office furniture, forms, endorsement stamps, labels, envelopes, and vault storage supplies.
- 721314**      **Computer Equipment** (\$5,500) is a recommended increase of \$5,500. This amount reflects five replacement laptops for the Treasurer-Tax Collector staff. Allows for banking, workflow approvals and crucial operations to be completed remotely when offsite due to meetings or required continuing educational training. This cost reflects the Treasurer's portion.



**SERVICE & SUPPLIES (continued)**

**722000**      **Transportation & Travel** (\$23,000) is a recommended increase of \$9,000. This cost is based on required travel for annual conferences, workshops and training for Treasury staff, 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, 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 Debt and Investment Advisory Commission (CDIAC) education seminars and conference and SymPro and Debt Tracker user trainings. This amount reflects the Treasury division's share.

**OTHER CHARGES**

**730330**      **Rents & Leases – Equipment** (\$12,000) 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** (\$100,000) is a recommended increase of \$75,000. The amount budgeted for fixed assets includes estimated costs for the Treasurer-Tax Collector's kitchen rehabilitation due to safety and efficiency. This amount reflects the Treasury division's share.

**INTRAFUND TRANSFERS**

**770100**      **Intrafund Transfers** (\$6,000) is a recommended increase of \$1,000. This includes three new phone lines of new positions within the Treasurer-Tax Collector's department. Costs are calculated on the VoIP pricing and licensing fees per phone in the department. Phone services and maintenance will be billed through the 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 2023-24**

Department: **TREASURER  
(00520)**  
Function: **General**  
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23</u> <u>Authorized</u> <u>Positions</u>		<u>2023-24</u> <u>Proposed</u> <u>Positions</u>		<u>Y-O-Y</u> <u>Changes</u> <u>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	<b>3.00</b>	-	<b>3.00</b>	-	-	-	
3203	Senior Accountant-Auditor	<b>1.00</b>	-	<b>1.00</b>	-	-	-	
3139	Supervising Accountant-Auditor	-	-	<b>1.00</b>	-	<b>1.00</b>	-	<b>A</b>
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II or	-	-	-	-	-	-	
3606	Senior Accounting Technician	<b>0.25</b>	-	<b>0.25</b>	-	-	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	<b>2.00</b>	-	-	-	<b>(2.00)</b>	-	<b>B, C</b>
3209	Senior Administrative Analyst	-	-	<b>1.00</b>	-	<b>1.00</b>	-	<b>B</b>
4126	Principal Administrative Analyst	<b>1.00</b>	-	<b>1.00</b>	-	-	-	<b>C</b>
3121	Assistant Treasurer-Tax Collector	<b>0.60</b>	-	<b>0.50</b>	-	<b>(0.10)</b>	-	
4129	Chief Deputy Tax Collector-Treasurer	<b>0.50</b>	-	<b>0.50</b>	-	-	-	<b>D</b>
4222	Executive Assistant	<b>0.50</b>	-	<b>0.50</b>	-	-	-	
1014	Treasurer-Tax Collector	<b>0.50</b>	-	<b>0.50</b>	-	-	-	
	<b>TOTAL</b>	<b>9.35</b>	-	<b>9.25</b>	-	<b>(0.10)</b>	-	

**NOTES:**

- A** Reflects the request of the department to add back the Supervising Accountant - Auditor position; it was removed in FY22/23
- B** Reflects the request to flexibly staff the Administrative Analyst position up to the Senior level to better meet the needs of the department
- C** Adding Principal Analyst position that was approved September 2022, offset with deletion of 1 FTE Administrative Analyst I/II
- D** Allocating Assistant Treasurer-Tax Collector position to 50/50 split.