



Fiscal Year 2019 Adopted Budget General (Current Expense) Fund **#001.900 – County Treasurer**

(Responsible Elected Official: County Treasurer)

The county treasurer is custodian of all county money and investments. The treasurer also serves as ex-officio treasurer and chief investment officer for many other taxing districts and governmental entities such as school districts, port districts, and fire districts.

The treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which he/she serves as treasurer. In this capacity, the office disburses their monies to redeem warrants issued by the county auditor and other entities. The treasurer is responsible for the investment of surplus monies present in any of the funds.

Records are maintained in this office and reported to the auditor's office, which accounts for the receipts, disbursements, investments, and fund balances on all of the transactions handled through the treasurer's office.

Grand Total FY2019 Adopted Budget Appropriations:

\$372,843.00



General (Current Expense) Fund

#001.900 – County Treasurer

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	\$200,698.13	\$210,163.40	\$218,152.43	\$209,671.00	\$202,581.00	\$202,225.99	\$208,156.00	\$208,613.00	\$208,083.00
20	Personnel Benefits	\$81,892.08	\$91,393.02	\$90,622.10	\$87,969.00	\$80,484.00	\$80,342.96	\$82,613.00	\$81,939.00	\$81,842.00
30	Supplies	\$7,626.74	\$6,381.95	\$1,341.32	\$5,117.00	\$5,400.00	\$15,386.51	\$5,400.00	\$5,400.00	\$5,400.00
40	Services (see Non-Dept. 001.037.5**,**.46 for Risk Management Insurance)	\$59,424.27	\$64,546.47	\$65,802.18	\$63,257.00	\$76,673.00	\$66,783.51	\$76,673.00	\$76,673.00	\$77,518.00
Grand Total Departmental Expenditures (BARS #001.900.5**, **.**)		\$349,641.22	\$372,484.84	\$375,918.03	\$366,014.00	\$365,138.00	\$364,738.97	\$372,842.00	\$372,625.00	\$372,843.00



General (Current Expense) Fund
#001.900 – County Treasurer

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)									FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations					
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)		Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL) rounded to nearest \$	FTE	Salary (Object 10) \$	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10) \$	Benefits (Object 20)		TOTAL Salary + Benefits
					percentage of base salary							\$	% of salary				\$	% of salary	
Treasurer	Elected	-	-	= \$5,359.00	-	-	\$5,359.00	x 12	= \$64,308	0.85	\$55,192	\$22,540	40.8%	\$77,732	0.85	\$54,662	\$22,443	41.1%	\$77,105
Chief Treasury/ Investment Officer	Mgmt	16	8	= \$6,099.00	\$487.92	8.0%	\$6,586.92	x 12	= \$79,044	0.95	\$75,092	\$26,413	35.2%	\$101,505	0.95	\$75,092	\$26,413	35.2%	\$101,505
Accountant [1]	367-C	12	7	= \$4,110.00	\$164.40	4.0%	\$4,274.40	x 3	= \$52,034	0.85	\$44,229	\$17,707	40.0%	\$61,936	0.85	\$44,229	\$17,707	40.0%	\$61,936
		12	7	= \$4,110.00	\$246.60	6.0%	\$4,356.60	x 9											
Accountant [2]	367-C	12	2	= \$3,552.00	-	-	\$3,552.00	x 12	= \$42,624	0.80	\$34,100	\$15,279	44.8%	\$49,379	0.80	\$34,100	\$15,279	44.8%	\$49,379
Total Personnel Expenditures (BARS #001.900.5***.1* and #001.900.5***.2*)										3.45	\$208,613	\$81,939	39.3%	\$290,552	3.45	\$208,083	\$81,842	39.3%	\$289,925

- Notes:
- The fy2019 departmental expenditure request for the monthly salary of the elected County Assessor matches the salary figure listed in Section 1 of Board of County Commissioners' Ordinance #187; funded at a lesser amount in accordance with Section 5 of said Ordinance (fy2019 monthly salary will be equal to Auditor, Clerk, Commissioners, and Treasurer)
 - FTE appropriations for the employees within the Treasurer's Office may be apportioned between the following budgets:
 - Fund #001.900 (Current Expense Fund: Treasurer)
 - Fund #110 (Treasurer's O&M Fund)
 - Fund #112 (REET Technology Fund)
 - In fiscal year 2018, the employee filling the Admin. Asst. II [2] position was split between fund #001.100 (County Assessor) and fund #001.900 (County Treasurer); in fy2019, this position is funded at 0.90 FTE in fund #001.900, with no appropriations in fund #001.100



General (Current Expense) Fund
#001.900 – County Treasurer
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$6,524.02	\$2,469.26	\$1,341.32	\$3,445.00	\$5,400.00	\$15,386.51	\$5,400.00	\$5,400.00	\$5,400.00
36	Equipment Less Than \$5,000	\$1,102.72	\$3,912.69	-	\$1,672.00	-	-	-	-	-
Total Supplies (BARS #001.900.5**.3*)		\$7,626.74	\$6,381.95	\$1,341.32	\$5,117.00	\$5,400.00	\$15,386.51	\$5,400.00	\$5,400.00	\$5,400.00



General (Current Expense) Fund
#001.900 – County Treasurer
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$46,400.48	\$53,702.66	\$54,392.45	\$51,499.00	\$67,000.00	\$55,397.85	\$67,000.00	\$67,000.00	\$67,000.00
42	Communication	\$1,625.86	\$1,692.64	\$1,533.38	\$1,617.00	\$1,800.00	\$1,292.43	\$1,800.00	\$1,800.00	\$1,800.00
43	Travel	\$6,454.13	\$5,792.76	\$3,438.33	\$5,228.00	\$4,950.00	\$4,291.91	\$4,950.00	\$4,950.00	\$4,950.00
45	Operating Rentals & Leases	\$241.10	\$265.11	\$289.70	\$265.00	\$250.00	\$355.81	\$250.00	\$250.00	\$250.00
46	Insurance [sans Risk Mgmt.]	\$2,040.00	-	-	\$680.00	-	-	-	-	-
48	Repairs & Maintenance	\$970.20	-	-	\$323.00	\$873.00	-	\$873.00	\$873.00	\$873.00
49	Miscellaneous Services	\$1,692.50	\$3,093.30	\$6,148.32	\$3,645.00	\$1,800.00	\$5,445.51	\$1,800.00	\$1,800.00	\$2,645.00
Total Services (BARS #001.900.5**.4*)		\$59,424.27	\$64,546.47	\$65,802.18	\$63,257.00	\$76,673.00	\$66,783.51	\$76,673.00	\$76,673.00	\$77,518.00



General (Current Expense) Fund

#001.900 – County Treasurer

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
001.900.316.81.00	Gambling Excise Tax: Punch Boards/Pull Tabs	\$47,247.37	\$32,959.34	\$44,507.55	\$41,571.00	\$45,000.00	\$45,241.44	\$43,000.00	\$43,000.00	\$43,000.00
001.900.316.82.00	Gambling Excise Tax: Bingo & Raffles	\$468.55	\$2,887.49	\$3,262.13	\$2,206.00	\$3,200.00	\$2,282.17	\$3,000.00	\$3,000.00	\$3,000.00
001.900.316.83.00	Gambling Excise Tax: Amusement Games	-	\$851.28	\$40.74	\$297.00	-	\$79.18	\$70.00	\$70.00	\$70.00
001.900.316.84.00	Gambling Excise Tax: Social Card Games	\$704.60	\$705.90	\$771.30	\$727.00	\$700.00	\$741.30	\$700.00	\$700.00	\$700.00
001.900.341.4*	Financial Services	\$17,268.22	\$5,558.45	\$425.00	\$7,751.00	\$4,500.00	\$4,715.20	\$4,500.00	\$4,500.00	\$4,500.00
001.900.341.69.00	Printing/Duplicating Fees	-	-	-	-	-	\$2.55	-	-	-
001.900.341.96.00	Electronic Fees	\$525.00	\$1,125.00	\$1,500.00	\$1,050.00	\$1,000.00	\$1,250.00	\$1,200.00	\$1,200.00	\$1,200.00
001.900.359.11.00	Interest on Property Tax	\$463,852.05	\$459,046.89	\$410,081.88	\$444,327.00	\$450,000.00	\$489,288.79	\$450,000.00	\$450,000.00	\$410,000.00
001.900.359.11.01	Penalty on Property Tax	\$215,966.30	\$232,697.24	\$238,721.43	\$229,128.00	\$235,000.00	\$223,561.21	\$235,000.00	\$235,000.00	\$235,000.00
001.900.359.11.02	Personal Property/Comp Tax Penalty	\$52,963.65	\$26,713.96	\$47,176.82	\$42,285.00	\$25,000.00	\$18,293.01	\$25,000.00	\$25,000.00	\$45,000.00
001.900.359.11.04	Interest & Penalty: Old Tax System	\$1,126.68	-	-	\$376.00	-	-	-	-	-
001.900.359.80.00	Penalties/Interest: Other Taxes	-	-	\$283.73	\$95.00	-	\$261.11	-	-	-
001.900.361.11.00	Investment Interest	\$50,828.23	\$75,663.20	\$138,950.84	\$88,481.00	\$130,000.00	\$252,272.14	\$200,000.00	\$200,000.00	\$140,000.00
001.900.361.11.01	Investment Interest - Departmental Interest	-	-	-	-	-	\$90,378.41	-	-	\$60,000.00
001.900.3**	Foreclosure Overbid Transfer	\$24,677.67	\$30,992.95	\$66,579.35	\$40,750.00	\$30,000.00	\$48,340.90	\$30,000.00	\$30,000.00	\$30,000.00
001.900.369.81.00	Cashiers' Over/(Short)	\$95.96	\$57.96	\$42.00	\$65.00	-	\$11.79	-	-	-
001.900.369.9*	Other Miscellaneous Revenue	-	\$30.00	-	\$10.00	-	-	-	-	-
Grand Total Departmental Revenue (BARS #001.900.3**.*.**)		\$875,724.28	\$869,289.66	\$952,342.77	\$899,119.00	\$924,400.00	\$1,176,719.20	\$992,470.00	\$992,470.00	\$972,470.00