



Fiscal Year 2020 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 FY2020 Adopted Budget Appropriations:	\$403,774.00
--	---------------------



General (Current Expense) Fund

#001.900 – County Treasurer

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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Target Expenditures	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	\$210,163.40	\$218,152.43	\$202,225.99	\$210,180.61	\$208,083.00	\$171,482.53	\$212,250.00	\$207,778.00	\$223,539.00
20	Personnel Benefits	\$91,393.02	\$90,622.10	\$80,342.96	\$87,452.69	\$81,842.00	\$66,032.40	\$87,159.00	\$86,896.00	\$94,625.00
30	Supplies for Consumption and Resale	\$6,381.95	\$1,341.32	\$15,386.51	\$7,703.26	\$5,400.00	\$988.42	\$6,509.00	\$6,509.00	\$6,509.00
40	Services and Pass-Through Payments	\$64,546.47	\$65,802.18	\$66,783.51	\$65,710.72	\$79,558.00	\$61,101.72	\$79,101.00	\$79,101.00	\$79,101.00
60	Capital Outlays	-	-	-	-	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Departmental Expenditures <i>(BARS #001.900.5**,**,**)</i>		\$372,484.84	\$375,918.03	\$364,738.97	\$371,047.28	\$374,883.00	\$299,605.07	\$385,019.00	\$380,284.00	\$403,774.00



General (Current Expense) Fund
#001.900 – County Treasurer

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

Position	Fiscal Year 2020 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2020 Departmental Expenditure Request				FY2020 Adopted Budget Appropriations			
	Group	Grade	Step	Base Salary	Longevity	Total Salary	Number of Months at This Salary	TOTAL SALARY	FTE	Salary	Benefits	TOTAL Salary + Benefits	FTE	Salary	Benefits	TOTAL Salary + Benefits		
				(Monthly)	(Monthly)	(Monthly)		(Object 10)		(Object 20)	(Object 10)			(Object 20)				
					percentage of base salary	base salary + longevity		rounded to nearest \$		\$	\$ % of salary			\$	\$ % of salary			
Treasurer	Elected	-	-	= \$5,682.00	-	-	\$5,682.00	x 12 = \$68,184	0.85	\$56,294	\$23,868 42.40%	\$80,162	0.85	\$57,957	\$25,281 43.62%	\$83,238		
Chief Treasury/Investment Officer	Mgmt	16	8	= \$6,404.00	\$512.32 8.0%		\$6,916.32	x 12 = \$82,996	0.95	\$75,092	\$27,899 37.15%	\$102,991	0.95	\$78,847	\$29,939 37.97%	\$108,786		
Accountant	367-C	12	8	= \$4,443.00	\$266.58 6.0%		\$4,709.58	x 12 = \$56,515	0.85	\$45,747	\$18,887 41.29%	\$64,634	0.85	\$48,038	\$20,373 42.41%	\$68,411		
Junior Accountant	367-C	10	5	= \$3,557.00	-	-	\$3,557.00	x 9 = \$42,996	0.90	\$30,645	\$16,242 53.00%	\$46,887	0.90	\$38,697	\$19,032 49.18%	\$57,729		
		10	6	\$3,661.00	-	-	\$3,661.00	x 3										
Total (BARS #001.900.514.2*.1* and #001.900.514.2*.2*)									3.55	\$207,778	\$86,896 41.82%	\$294,674	3.55	\$223,539	\$94,625 42.33%	\$318,164		

Notes Regarding FY2020 Adopted Budget Appropriations:

- The FY2020 adopted monthly salary for the County Treasurer matches the FY2020 salary figure listed in Section 1 of Board of County Commissioners' Ordinance #189
- 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)



General (Current Expense) Fund
#001.900 – County Treasurer

Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Target Expenditures	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	\$2,469.26	\$1,341.32	\$15,386.51	\$6,399.03	\$5,400.00	\$988.42	\$5,511.00	\$5,511.00	\$5,511.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	\$3,912.69	-	-	\$1,304.23	-	-	\$998.00	\$998.00	\$998.00
Total <i>(BARS #001.900.514.2*.3*)</i>		\$6,381.95	\$1,341.32	\$15,386.51	\$7,703.26	\$5,400.00	\$988.42	\$6,509.00	\$6,509.00	\$6,509.00



General (Current Expense) Fund #001.900 – County Treasurer

Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Target Expenditures	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$53,702.66	\$54,392.45	\$55,397.85	\$54,497.65	\$67,000.00	\$49,674.16	\$68,367.00	\$68,367.00	\$68,367.00
42	Communication	\$1,692.64	\$1,533.38	\$1,292.43	\$1,506.15	\$1,800.00	\$1,233.29	\$1,837.00	\$1,837.00	\$1,837.00
43	Travel	\$5,792.76	\$3,438.33	\$4,291.91	\$4,507.67	\$4,950.00	\$3,879.53	\$5,051.00	\$5,051.00	\$5,051.00
44	Taxes and Operating Assessments			-	-	-	-	-	-	-
45	Operating Rentals & Leases	\$265.11	\$289.70	\$355.81	\$303.54	\$250.00	\$331.74	\$256.00	\$256.00	\$256.00
46	Insurance [sans Risk Management]	-	-	-	-	\$2,040.00	\$2,040.00	-	-	-
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	-	-	-	-	\$873.00	-	\$891.00	\$891.00	\$891.00
49	Other	\$3,093.30	\$6,148.32	\$5,445.51	\$4,895.71	\$2,645.00	\$3,943.00	\$2,699.00	\$2,699.00	\$2,699.00
Total <i>(BARS #001.900.514.2*.4*)</i>		\$64,546.47	\$65,802.18	\$66,783.51	\$65,710.72	\$79,558.00	\$61,101.72	\$79,101.00	\$79,101.00	\$79,101.00



General (Current Expense) Fund
#001.900 – County Treasurer

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

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate (including all amendments)	FY2019 Actual Revenue Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
001.900.316.81.00	Gambling Excise Tax: Punch Boards/Pull Tabs	\$32,959.34	\$44,507.55	\$45,241.44	\$40,902.78	\$43,000.00	\$30,936.72	\$41,000.00	\$41,000.00	\$41,000.00
001.900.316.82.00	Gambling Excise Tax: Bingo & Raffles	\$2,887.49	\$3,262.13	\$2,282.17	\$2,810.60	\$3,000.00	\$1,074.47	\$2,800.00	\$2,800.00	\$2,800.00
001.900.316.83.00	Gambling Excise Tax: Amusement Games	\$851.28	\$40.74	\$79.18	\$323.73	\$70.00	\$50.62	\$60.00	\$60.00	\$60.00
001.900.316.84.00	Gambling Excise Tax: Social Card Games	\$705.90	\$771.30	\$741.30	\$739.50	\$700.00	\$587.10	\$740.00	\$740.00	\$740.00
001.900.341.4*	Financial Services	\$5,558.45	\$425.00	\$4,715.20	\$3,566.22	\$4,500.00	\$5,946.25	\$3,500.00	\$3,500.00	\$7,100.00
001.900.341.69.00	Printing/Duplicating Fees	-	-	\$2.55	\$0.85	-	-	-	-	-
001.900.341.81.00	Data Processing	-	-	-	-	-	\$1,250.00	-	-	-
001.900.341.96.00	Electronic Fees	\$1,125.00	\$1,500.00	\$1,250.00	\$1,291.67	\$1,200.00	-	\$1,300.00	\$1,300.00	\$1,300.00
001.900.359.11.00	Interest on Property Tax	\$459,046.89	\$410,081.88	\$489,288.79	\$452,805.85	\$410,000.00	\$334,514.13	\$450,000.00	\$450,000.00	\$410,000.00
001.900.359.11.01	Penalty on Property Tax	\$232,697.24	\$238,721.43	\$223,561.21	\$231,659.96	\$235,000.00	\$149,963.61	\$230,000.00	\$230,000.00	\$210,000.00
001.900.359.11.02	Personal Property/Comp Tax Penalty	\$26,713.96	\$47,176.82	\$18,293.01	\$30,727.93	\$45,000.00	\$38,857.45	\$30,000.00	\$30,000.00	\$45,000.00
001.900.359.80.00	Penalties/Interest: Other Taxes	-	\$283.73	\$261.11	\$181.61	-	\$96.03	-	-	-
001.900.361.11.00	Investment Interest	\$75,663.20	\$138,950.84	\$252,272.14	\$155,628.73	\$310,000.00	\$266,758.33	\$280,000.00	\$280,000.00	\$320,000.00
001.900.361.11.01	Investment Interest - Departmental Interest	-	-	\$90,378.41	\$30,126.14	\$140,000.00	\$111,396.15	\$135,000.00	\$135,000.00	\$140,000.00
001.900.3**	Foreclosure Overbid Transfer	\$30,992.95	\$66,579.35	\$48,340.90	\$48,637.73	\$30,000.00	-	\$48,000.00	\$48,000.00	\$48,500.00
001.900.369.81.00	Cashiers' Over/(Short)	\$57.96	\$42.00	\$11.79	\$37.25	-	\$28.23	-	-	-
001.900.369.9*	Other Miscellaneous Revenue	\$30.00	-	-	\$10.00	-	-	-	-	-
Grand Total Departmental Revenue <i>(BARS #001.900.3**.***)</i>		\$869,289.66	\$952,342.77	\$1,176,719.20	\$999,450.54	\$1,222,470.00	\$941,459.09	\$1,222,400.00	\$1,222,400.00	\$1,226,500.00