



Fiscal Year 2020 Adopted Budget

Special Revenue Fund #110

Treasurer's Operations & Maintenance (O&M)

(Responsible Elected Official: County Treasurer)

Treasurer's O&M Fund #110 was established for use by the county treasurer as a revolving fund to defray the cost of foreclosure, distraint, and sale for delinquent taxes. These funds are expended at the treasurer's discretion for those eligible activities.

Grand Total FY2020 Adopted Budget Appropriations:
--

\$99,543.00



Special Revenue Fund #110

Treasurer's Operations & Maintenance (O&M)

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 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	\$14,925.76	\$15,290.90	\$15,653.00	\$15,289.89	\$14,849.00	\$12,370.38	\$15,316.00	\$15,316.00	\$15,880.00
20	Personnel Benefits	\$5,530.71	\$5,368.20	\$5,532.00	\$5,476.97	\$6,045.00	\$5,031.75	\$6,434.00	\$6,434.00	\$6,860.00
30	Supplies for Consumption and Resale	-	\$318.02	\$363.35	\$227.12	\$1,200.00	\$91.97	\$1,225.00	\$1,225.00	\$1,225.00
40	Services and Pass-Through Payments	\$30,169.26	\$54,776.57	\$44,083.70	\$43,009.84	\$73,878.00	\$48,462.24	\$75,534.00	\$75,534.00	\$75,578.00
60	Capital Outlays	-	-	-	-	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures <i>(BARS #110.900.5**.**,**)</i>		\$50,625.73	\$75,753.69	\$65,632.05	\$64,003.82	\$95,972.00	\$65,956.34	\$98,509.00	\$98,509.00	\$99,543.00



Special Revenue Fund #110
Treasurer's Operations & Maintenance (O&M)

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)				
				(Monthly)	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	0.15	\$9,934	\$4,212 42.40%	\$14,146	0.15	\$10,228	\$4,462 43.62%	\$14,690		
Accountant	367-C	12	8	= \$4,443.00	\$266.58 6.00%		\$4,709.58	x 12 = \$56,515	0.10	\$5,382	\$2,222 41.29%	\$7,604	0.10	\$5,652	\$2,398 42.41%	\$8,050		
Total Personnel Expenditures (BARS #110.***,5***,1* and #110.***,5***,2*)									0.25	\$15,316	\$6,434 42.01%	\$21,750	0.25	\$15,880	\$6,860 43.20%	\$22,740		

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)



Special Revenue Fund #110
Treasurer's Operations & Maintenance (O&M)

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 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	-	\$318.02	\$363.35	\$227.12	\$1,200.00	\$91.97	\$1,225.00	\$1,225.00	\$1,225.00
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	-	-		-	-	-	-	-	-
Total <i>(BARS #110.900.514.2*.3*)</i>		-	\$318.02	\$363.35	\$227.12	\$1,200.00	\$91.97	\$1,225.00	\$1,225.00	\$1,225.00



Special Revenue Fund #110

Treasurer's Operations & Maintenance (O&M)

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 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$26,596.29	\$52,999.14	\$39,219.43	\$39,604.95	\$65,000.00	\$44,767.81	\$66,326.00	\$66,326.00	\$66,326.00
42	Communication	\$2,083.38	\$152.38	\$3,677.78	\$1,971.18	\$4,850.00	\$2,318.32	\$4,949.00	\$4,949.00	\$4,949.00
43	Travel	\$230.58	\$695.55	\$315.01	\$413.71	\$800.00	\$119.48	\$817.00	\$817.00	\$817.00
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	-	-	-	-	-	-	-	-	-
46	Insurance	\$580.25	\$629.50	\$488.00	\$565.92	\$728.00	\$909.00	\$890.00	\$890.00	\$934.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	-	-	-	-	\$1,000.00	-	\$1,021.00	\$1,021.00	\$1,021.00
49	Other	\$678.76	\$300.00	\$383.48	\$454.08	\$1,500.00	\$347.63	\$1,531.00	\$1,531.00	\$1,531.00
Total <i>(BARS #110.900.514.2*.4*)</i>		\$30,169.26	\$54,776.57	\$44,083.70	\$43,009.84	\$73,878.00	\$48,462.24	\$75,534.00	\$75,534.00	\$75,578.00



Special Revenue Fund #110

Treasurer's Operations & Maintenance (O&M)

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 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
110.900.338.15.00	Treasurer's M&O Legal Fees	-	-	\$190.00	\$63.33	-	-	-	-	-
110.900.341.42.00	Treasurer's Fees	\$42,435.07	\$21,974.16	\$96,133.76	\$53,514.33	\$30,000.00	\$73,470.00	\$30,000.00	\$30,000.00	\$30,000.00
Grand Total Revenue <i>(BARS #110.***.3**,**,**)</i>		\$42,435.07	\$21,974.16	\$96,323.76	\$53,577.66	\$30,000.00	\$73,470.00	\$30,000.00	\$30,000.00	\$30,000.00



Special Revenue Fund #110
Treasurer's Operations & Maintenance (O&M)
Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	Three-Year Average (FY2016 - FY2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actuals Through 10-31-2019	2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$125,527.74	\$117,337.08	\$63,557.55	\$102,140.79	\$94,249.26	\$94,249.26	\$71,000.00	\$71,000.00	\$71,000.00
Plus Revenue (BARS #110.***.3**)	\$42,435.07	\$21,974.16	\$96,323.76	\$53,577.66	\$30,000.00	\$73,470.00	\$30,000.00	\$30,000.00	\$30,000.00
Minus Expenditures (BARS #110.***.5**)	(\$50,625.73)	(\$75,753.69)	(\$65,632.05)	(\$64,003.82)	(\$95,972.00)	(\$65,956.34)	(\$98,509.00)	(\$98,509.00)	(\$99,543.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$117,337.08	\$63,557.55	\$94,249.26	\$91,714.63	\$28,277.26	\$101,762.92	\$2,491.00	\$2,491.00	\$1,457.00
Difference between beginning & ending equities:	-6.5% (\$8,190.66)	-45.8% (\$53,779.53)	48.3% \$30,691.71	-10.2% (\$10,426.16)	-70.0% (\$65,972.00)	8.0% \$7,513.66	-96.5% (\$68,509.00)	-96.5% (\$68,509.00)	-97.9% (\$69,543.00)