



Clackamas County Treasurer's Office

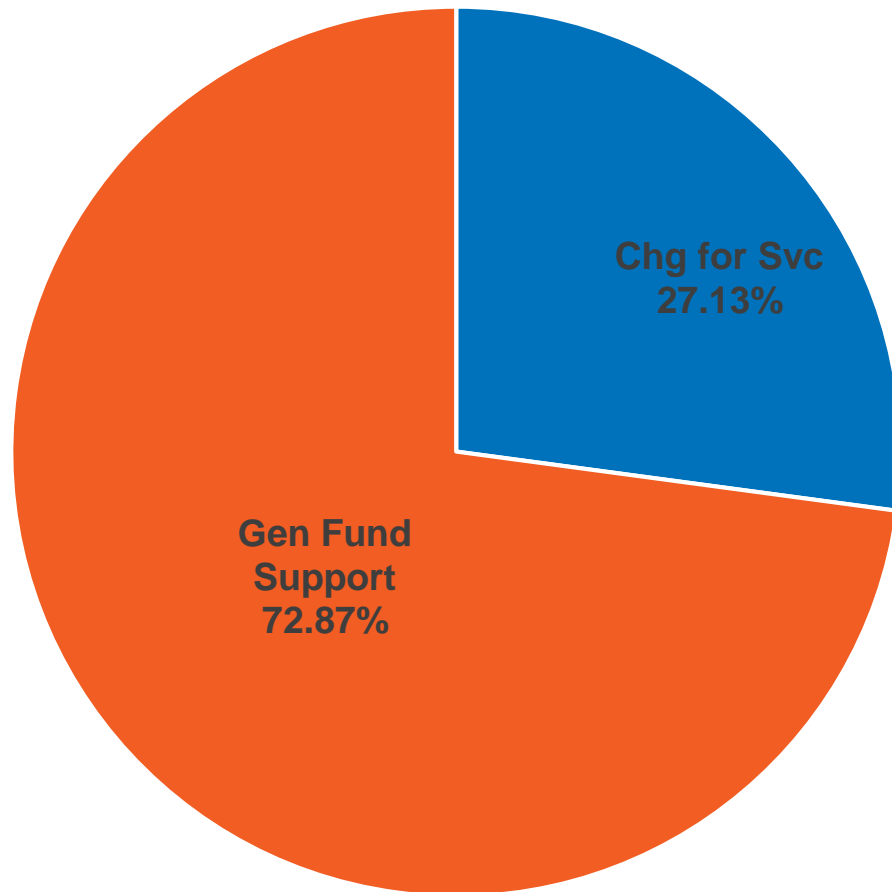
2020-2021 BUDGET PRESENTATION



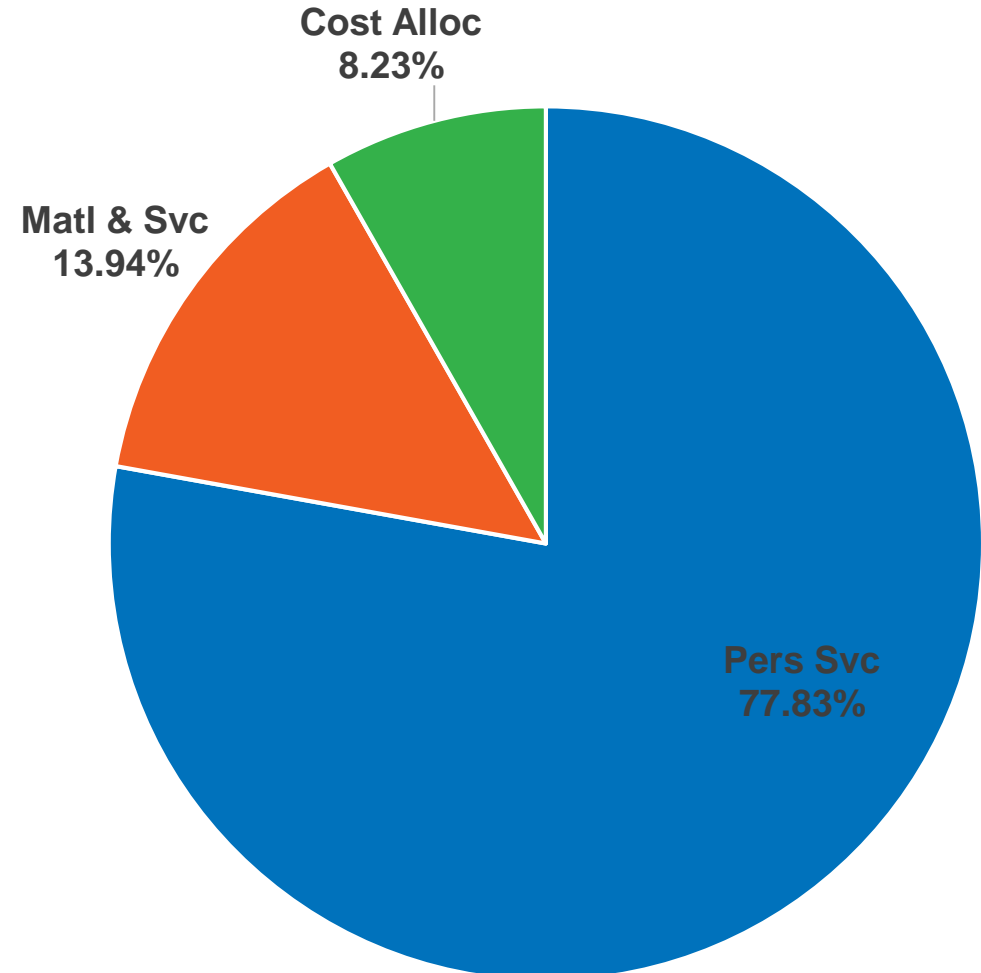
Clackamas County Treasurer's Office

2020/21 Revenue and Expenses

Revenue



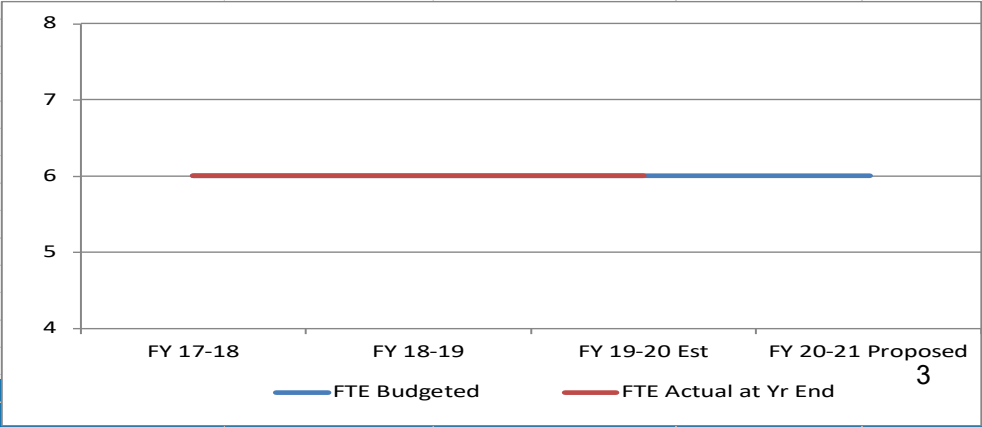
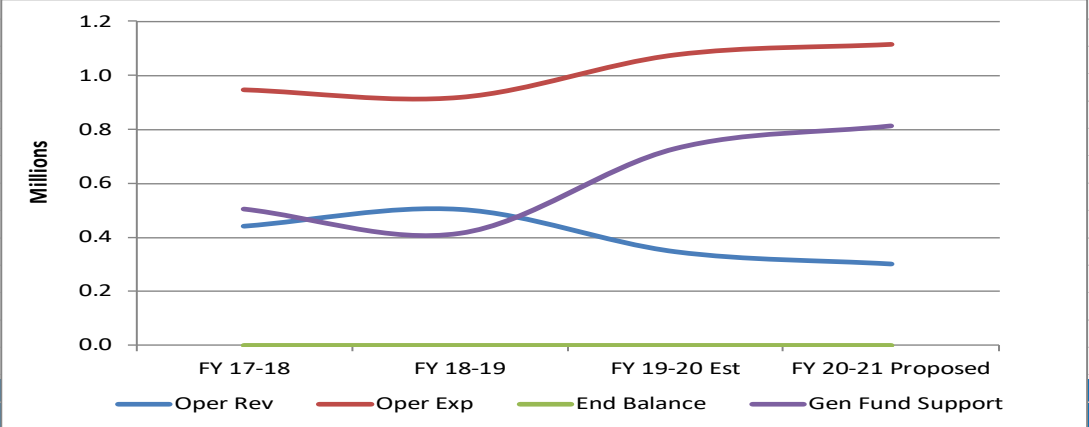
Expenditures



Clackamas County Treasurer's Office

Treasurer's General Fund Summary of Revenue and Expense

	FY 17-18	FY 18-19	FY 19-20 Adopted Budget	FY 19-20 Amended Budget	FY 19-20 Projected Year End V2	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	0	0	0	0	0	0	0	0%
Charges for Service	441,498	503,246	306,500	306,500	347,610	302,500	-4,000	-1.3%
Operating Revenue	441,498	503,246	306,500	306,500	347,610	302,500	-4,000	-1.3%
% Change	NA	14.0%	-39.1%	-39.1%	13.4%	-7.7%		
Personnel Services	766,263	730,875	906,784	906,784	873,191	867,988	-38,796	-4.3%
Materials & Services	97,795	110,478	118,141	118,141	118,346	155,422	37,281	31.6%
Cost Allocation Charges	82,753	77,449	84,838	84,838	84,838	91,760	6,922	8.2%
Operating Expenditure	946,811	918,802	1,109,763	1,109,763	1,076,375	1,115,170	5,407	0.5%
% Change	NA	-3.0%		20.8%	-3.0%	3.6%		
Reserve for Future Expenditures	0	0	0	0	0	0	0	0%
Contingency	0	0	0	0	0	0	0	0%
Total Expenditure	946,811	918,802	1,109,763	1,109,763	1,076,375	1,115,170	5,407	0.5%
Ending Balance (if applicable) (includes Reserve & Contingency)	0	0	0	0	0	0	0	0%
General Fund Support (if applicable)	505,313	415,556	803,263	803,263	728,765	812,670	9,407	1.2%
Full Time Equiv Positions (FTE) Budgeted	6.0	6.0	6.0	6.0	6.0	6.0	0.0	0%
Full Time Equiv Positions (FTE) Filled at Yr End	6.0	6.0			6.0			
Full Time Equiv Positions (FTE) Vacant at Yr End	0.0	0.0			0.0			





Office of the County Treasurer

Department Budget Summary by Line of Business and Program

<i>Line of Business</i>		FY 20/21	FY 20/21	FY 20/21	FY 20/21	FY 20/21
<i>Program</i>		FTE	General Fund	Total Proposed Budget		General Fund Subsidy Included in Proposed Budget**
Treasury						
	Treasury	5.00	929,782		929,782	627,282
Internal Audit						
	Internal Audit	1.00	185,388		185,388	185,388
TOTAL		6.00	1,115,170		1,115,170	812,670
FY 19-20 Budget (Note 1)		6.00	1,109,763		1,109,763	803,263
\$ Increase (Decrease)		0.00	5,407		5,407	9,407
% Increase (Decrease)		0.00%	0.49%		0.49%	1.17%
** General Fund subsidy is support from unrestricted General Fund revenues, primarily property tax.						
Subsidy does not include resources generated by operations such as charges for service (including costs allocated to users) and grants						
NOTE 1: Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office.						

Clackamas County Treasurer's Office

Performance Clackamas Strategic Results

BCC Priority	Measure	FY18-19 Actual	FY 19-20 Target	FY 19-20 Projected Perform	FY20-21 Target
Build public trust through good government	The Treasurer's Office will provide cash controls training to identified cash handlers.	N/A	N/A	N/A	90%
Build public trust through good government Grow a vibrant economy	County and Taxing District funds are in a qualified depository or are adequately collateralized as outlined by law.	N/A	N/A	N/A	100%
Build public trust through good government	Provide all non-confidential information previously in paper or mailed, online or electronically.	N/A	N/A	N/A	75%
Build public trust through good government Grow a vibrant economy	Tax distributions are performed accurately and timely, in compliance with state law.	N/A	N/A	N/A	100%
Build public trust through good government	Codify the Internal Audit function into County Code.	N/A	N/A	N/A	100%
Build public trust through good government	Complete the items as contemplated and outlined in the annual Internal Audit Plan (available online).	N/A	N/A	N/A	100%

Clackamas County Treasurer's Office

2019 Major Accomplishments

- **Retail Lockbox**
 - Our current lockbox provider abruptly stopped providing lockbox services. We worked with the Tax Assessor, Washington County and Marion County to contract with a new lockbox vendor. Lockbox's primary function is to help process over 63,000 payments from the over 179,000 property tax statements sent out each year.
- **Standardized Merchant Procedure and Set-up**
 - LINCC, Gladstone Library, Oaklodge Library, Department of Transportation and Development, Resolution Services, Health Housing and Human Services and more.
- **Cash Handling Training**
 - Created and have been providing training for one of the county's riskiest assets, cash.
- **Electronic Payments**
 - We developed a standardized process for departments to accept electronic payments. This removes the need for paper checks and makes the posting of cash more efficient and effective.
 - We rallied significantly with our colleagues and departments to set them up to receive payments using alternative methods, specifically so they could accept payments electronically during the pandemic. This includes Department of Transportation and Development, Resolution Services, Health Housing and Human Services, and more.
 - We can now accept American Express.
- **Began Placing Statements Online**
 - Includes, but is not limited to all tax distribution statements and construction excise tax statements
- **Created the Treasurer's Office Intranet Page**
 - Updated and created Treasurer's Office policies and procedures. Placed these on the intranet for a more efficient and effective customer experience.
 - Centralized location for daily and weekly updates for the Treasurer's Office processing.
- **Created Macro Deposit Summary**
 - While still in the implementation phase, this macro will allow for interfacing of all cash entries. This will cut down on errors from human processing (become more effective) and increase the efficiency to which cash is posted at the County.
- **ACH/EFT and Direct Deposit**
 - Worked with departments and union reps to get more vendors and personnel on EFT. Ensures employees and vendors get paid timely during and after the pandemic.
- **Codify Internal Audit Function**
 - Currently in the process of codifying the Internal Audit function into County Code.

Clackamas County Treasurer's Office

Significant Changes from 2019/20

Description	Service Level Impact, including public & staff
Creating a macro to interface cash transactions into the financial management application.	This will save staff time at the department and within our office. This will also reduce the potential for errors in entering information.
Training and cross training.	The Treasurer's Office is small with a total staff of 6. Significant effort was performed to train and cross train staff in case of a significant event (e.g. pandemic) that would prevent one staff from performing their duties.
All tax distribution statements are now e-mailed to the Taxing Districts and available online.	The public is able to access the tax distribution statements online (previously they could not). Staff time is not having to be spent printing and stuffing envelopes, and taxing districts can get their information more efficiently. Saving the county and the public time and money.
Standardized process to receive incoming ACH/EFT's.	Receiving cash via ACH/EFT is more efficient (saves county and it's staff time and money) and generally safer than receiving funds via cash or check.
Encouraged personnel and vendors to begin receiving payments via direct deposit or ACH/EFT versus paper check.	Employees and vendors will be able to receive their payments via direct deposit or ACH/EFT, as applicable. This generally is more efficient and safer then processing a manual check.
Preference to virtual training versus in-person training to save county money in travel costs.	In person training allows for networking opportunities. We have created and been apart of virtual/teleconference user groups, networking groups and more. For example, we helped create a statewide hotline group.



Questions?



Office of the County Treasurer

Office Mission

The Mission of the Treasurer's Office is to provide investment, treasury, and audit services to the public of Clackamas County so they can trust that their funds are safeguarded and to the taxing districts and departments of Clackamas County so they can efficiently and effectively provide services to their customers.

County Treasurer

Brian Nava, County Treasurer

FTE 6

Total Proposed \$1,115,170

General Fund Support \$812,670

Treasury

Brian Nava - Elected

FTE 5.0

Total Proposed

\$929,782

Gen Fund \$ 627,282

Internal Audit

Brian Nava - Administrator

FTE 1.0

Total Proposed

\$185,388

Gen Fund \$ 185,388



Office of the County Treasurer

Treasury Line of Business and Program

Purpose Statement

The purpose of the Treasury Line of Business and Program is to provide active investing, accounting, banking, managing, distribution, and safeguarding services to the public of Clackamas County so they can trust that their funds are secure and to the taxing districts and departments of Clackamas County so they can efficiently and effectively provide services to their customers.

Performance Narrative

This line of business and program has the following main roles and provides the following services:

1. Investing
2. Accounting
3. Banking
4. Managing funds
5. Distribution of funds
6. Safeguarding funds
7. Merchant service maintenance and compliance
8. Interest distribution
9. Cash reconciliations
10. Abandoned property

Key Performance Measures

		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target
Result	% of identified cash handlers that received cash controls training.	N/A Note 1	N/A Note 1	N/A Note 1	90%
Result	% of accurate deposit summaries are processed within 3 business days; % within 4 business days.	N/A Note 1	N/A Note 1	N/A Note 1	90% and 95%
Result	% of bank reconciliations completed within 30 days of receipt of bank statement, % of bank reconciliations completed within 45 days of receipt of bank statement.	N/A Note 1	N/A Note 1	N/A Note 1	95% and 100%
Result	% of fraudulent checks denied (via positive pay review).	N/A Note 1	N/A Note 1	N/A Note 1	100%
Output	# of deposit summaries posted (monthly).	N/A Note 1	N/A Note 1	N/A Note 1	TBD
Output	# of people receiving cash handling training.	N/A Note 1	N/A Note 1	N/A Note 1	TBD
Output	# of bank reconciliations completed.	N/A Note 1	N/A Note 1	N/A Note 1	TBD
Output	# of reoccurring EFT/ACH set-ups (annual and cumulative tracking).	N/A Note 1	N/A Note 1	N/A Note 1	TBD
Milestone	All organizations will have the ability to set up reoccurring EFT/ACH payments.	N/A Note 1	N/A Note 1	N/A Note 1	2022
Milestone	The Treasurer's Office will implement a macro to upload deposit summaries into the financial management application.	N/A Note 1	N/A Note 1	N/A Note 1	2021
Milestone	# of reoccurring EFT/ACH set-ups (annual and cumulative tracking).	N/A Note 1	N/A Note 1	N/A Note 1	TBD
Milestone	% of non-confidential information currently mailed will be available electronically or posted online.	N/A Note 1	N/A Note 1	N/A Note 1	100%

Note 1 Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office.

Program includes:

Mandated Services ☒

Shared Services ☒

Grant Funding ☒

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation Oregon Revised Statutes (ORS) mandates generally all the services outlined above. This includes but is not limited to ORS 208, 294, 295 and 451. Grant funding is not necessarily used to fund these services, but it would likely be in jeopardy if cash management procedures were not complied with as outlined by the federal government and ORS. Note, the Federal Office of Management and Budget (OMB) Circular A-133 is one of the federal OMB Circulars that outlines and references to cash management requirements.



Office of the County Treasurer

Treasury Services

Budget Summary

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance							
Investment Fee	435,979	498,161	300,000	325,000	300,000	-	0%
VISA Equipment Fees	5,040	5,085	6,500	2,610	2,500	(4,000)	-62%
Other Revenues	479		-	-	-	-	0%
Operating Revenue	441,498	503,246	306,500	327,610	302,500	(4,000)	-1%
Total Rev - Including Beginning Bal	441,498	503,246	306,500	327,610	302,500	(4,000)	-1%
Personnel Services	766,263	730,875	906,784	873,191	688,600	(218,184)	-24%
Materials & Services	97,795	110,478	118,141	118,346	149,422	31,281	26%
Cost Allocation Charges	82,753	77,449	84,838	84,838	91,760	6,922	8%
Capital Outlay						-	0%
Operating Expenditure	946,811	918,802	1,109,763	1,076,375	929,782	(179,981)	-16%
Total Exp - Including Special Categories	946,811	918,802	1,109,763	1,076,375	929,782	(179,981)	-16%
General Fund Support (if applicable)	505,313	415,556	803,263	748,765	627,282	(183,981)	-22%
Full Time Equiv Pos (FTE) Budgeted	6.00	6.00	6.00	6.00	5.00	(1.00)	-16.7%
Full Time Equiv Pos (FTE) Filled at Yr End	6.00	6.00	-	6.00	-	-	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	0%

Significant Issues and Changes

Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office. Previously all functions, services, supplies, allocated costs, etc. were under one budget line item. We are now splitting these items into multiple line items. Additionally, the Treasurer's Office now contracts out for the county's lockbox services. This is a large part of the increase attributed to the materials and services line item, along with the standard consumer price index increases the county as a whole experiences.



Office of the County Treasurer

Internal Audit Line of Business and Program

Purpose Statement

The purpose of the Internal Audit Line of Business and Program is to provide assurance and consulting services to the public, employees, and departments of Clackamas County so they can feel confident that the public's interest are protected and can engage with a more accountable, higher performing, and more transparent local government.

Performance Narrative

This line of business and program provides the following services:

1. Consultations
2. Assurance Services: Includes, but is not limited to, performance audits, compliance audits, financial audits, information technology audits.
3. Fraud reviews and audits
4. Follow-up audits

Key Performance Measures

		FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Target
Result	Develop a business case for a new staff internal auditor.	N/A Note 1	N/A Note 1	N/A Note 1	2020
Result	Develop Internal Audit policies and procedures.	N/A Note 1	N/A Note 1	N/A Note 1	2021
Result	% of audit plan completed.	N/A Note 1	N/A Note 1	N/A Note 1	100%
Result	% of accepted audit recommendations that are implemented within 2 years.	N/A Note 1	N/A Note 1	N/A Note 1	50%
Output	# of audit reports issued.	N/A Note 1	N/A Note 1	N/A Note 1	TBD
Other Milestones	Develop survey of consultation and assurance service recipients.	N/A Note 1	N/A Note 1	N/A Note 1	2021
Other Milestones	Contract for peer review of Internal Audit.	N/A Note 1	N/A Note 1	N/A Note 1	2023

Note 1 Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office.

Program includes:

Mandated Services

Shared Services

Grant Funding

Explain all "Yes" boxes below

For help with shared services, see AOC Shared State-County Services page on intranet

If grant funding, include length of grant and any match requirement (w/funding source)

Explanation The Office of the County Treasurer's, Internal Audit Line of Business and Program, works with all county departments, service districts, component units and more.



Office of the County Treasurer

Internal Audit Services

Budget Summary

	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Amended Budget	FY 19-20 Projected Year End	FY 20-21 Proposed Budget	Chg from Prior Yr Budget	% Chg from Prior Yr Budget
Beginning Balance	-	-	-	-	-	-	0%
Prior Year Revenue	-	-	-	-	-	-	0%
Charges for Service	-	-	-	-	-	-	0%
Operating Revenue	-	-	-	-	-	-	0.0%
Total Rev - Including Beginning Bal	-	-	-	-	-	-	0.0%
Personnel Services	-	-	-	-	179,388	179,388	0%
Materials & Services	-	-	-	-	6,000	6,000	0%
Operating Expenditure	-	-	-	-	185,388	185,388	0%
Total Exp - Including Special Categories	-	-	-	-	185,388	185,388	0%
General Fund Support (if applicable)	-	-	-	-	185,388	185,388	0%
Full Time Equiv Pos (FTE) Budgeted	-	-	-	-	1.00	1.00	0%
Full Time Equiv Pos (FTE) Filled at Yr End	-	-	-	-	-	-	0%
Full Time Equiv Pos (FTE) Vacant at Yr End	-	-	-	-	-	-	0%

Significant Issues and Changes

Fiscal Year 2020-2021 is the first year of Performance Clackamas for the Treasurer's Office. Previously all functions, services, supplies, allocated costs, etc. were under one budget line item. We are now splitting these items into multiple line items.