

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2019-20

Department: AUDITOR-CONTROLLER
 (00310)
 Function: General
 Activity: Finance
 Fund: General

	ACTUAL 2017-18	BOARD APPROVED 2018-19	DEPARTMENT REQUEST 2019-20	CAO RECOMMENDED 2019-20
<u>ESTIMATED REVENUES:</u>				
LICENSES, PERMITS & FRANCHISES				
620700 Other Licenses and Permits	95	0	0	0
TOTAL FOR LICENSES, PERMITS & FRANCHISES	95	0	0	0
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	30,832	46,000	25,000	25,000
660300 Audit/Acctg Fees	47,027	452,252	452,252	452,252
TOTAL CHARGES FOR CURRENT SERVICES	77,859	498,252	477,252	477,252
MISCELLANEOUS REVENUE				
662801 Interfund		107,509	143,003	143,003
670000 Intrafund	104,425	101,548	101,548	101,548
673000 Miscellaneous	7,833	5,100	12,000	12,000
673900 Other Miscellaneous	55	0	0	0
TOTAL MISCELLANEOUS REVENUE	112,313	214,157	256,551	256,551
<u>TOTAL ESTIMATED REVENUES</u>	<u>190,267</u>	<u>712,409</u>	<u>733,803</u>	<u>733,803</u>

EXPENDITURES:

SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,372,323	1,490,803	1,562,994	1,562,994
710103 Temporary Salaries	105,908	87,418	89,137	89,137
710105 Overtime	1,817	4,000	4,000	4,000
710200 Retirement	408,866	474,763	547,646	547,646
710300 Health Insurance	167,558	208,027	224,113	224,113
710400 Workers' Compensation Insurance	34,045	34,045	36,356	36,356
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,091,716	2,300,256	2,465,446	2,465,446

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	ACTUAL 2017-18	BOARD APPROVED 2018-19	DEPARTMENT REQUEST 2019-20	CAO RECOMMENDED 2019-20
SERVICES & SUPPLIES				
720300 Communications	1,827	3,800	3,800	3,800
720600 Insurance	740	740	1,275	1,275
720800 Maintenance - Equipment	954	1,800	1,800	1,800
721100 Memberships	2,598	5,490	5,490	5,490
721300 Office Expense	23,342	32,000	32,000	32,000
721400 Professional & Specialized Expense	63,079	110,000	120,500	120,500
721600 Rents & Leases - Equipment	5,145	11,600	11,600	11,600
721900 Special Departmental Expense	4,119	0	3,200	3,200
722000 Transportation & Travel	19,434	38,830	43,200	43,200
TOTAL SERVICES & SUPPLIES	121,238	204,260	222,865	222,865
INTRAFUND TRANSFER				
770100 Intrafund Transfer	0	0	0	0 *
TOTAL INTRAFUND TRANSFER	0	0	0	0
<u>TOTAL EXPENDITURES</u>	<u>2,212,954</u>	<u>2,504,516</u>	<u>2,688,311</u>	<u>2,688,311</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,022,687</u>	<u>1,792,107</u>	<u>1,954,508</u>	<u>1,954,508</u>

AUDITOR-CONTROLLER

COMMENTS

The Auditor-Controller is the Chief Accounting and Disbursing Officer of the County. The Department maintains the accounting records of County government, school districts, and most special districts; tabulates assessed valuation of property; compiles tax rates of local government; prepares the tax roll; controls accounts for current and delinquent taxes; apportions taxes to various local governments; allows or rejects claims on the County Treasury; issues checks; maintains property inventory records; gives financial advice to the County; processes accounts receivable and billings, and prepares documents for the Comprehensive Annual Financial Statements.

WORKLOAD

	Actual <u>2017-18</u>	Estimated <u>2018-19</u>	Projected <u>2019-20</u>
Accounts Payable Transactions	52,562	45,000	46,000
Auditor Warrants	18,704	27,000	19,500
Auditor EFTs	34		400
Payroll Warrants	2,771	2,500	2,770
Payroll EFTs	15,424	15,500	15,500
Journal Entries	38,629	35,000	37,000
Cash Receipts	45,282	2,300	4,300
Bond Rates Calculated	21	20	20

ESTIMATED REVENUES

- 660101** **Property Tax Admin Fee** (\$25,000) is recommended decreased \$21,000 based on current year projections. This revenue is shared and allocated to two other departments based on staff time. Increase of staff in other departments impacts the shared ratio.
- 660300** **Audit/Accounting Fees** (\$452,252) is recommended unchanged based on current year projections. This revenue represents reimbursements received by the department for performing auditing and accounting services to other entities, such as LAFCO, the Courts, First 5 and other funds.
- 662801** **Interfund Revenues** (\$143,003) is recommended increased \$35,494 based on current year projections. This revenue represents direct charges for providing accounting services to county maintenance districts and service areas.
- 670000** **Intrafund Revenue** (\$101,548) is recommended unchanged based on current year projections.

ESTIMATED REVENUES (continued)

673000 **Miscellaneous** (\$12,000) is recommended increased \$6,900 based on current year projections. This revenue represents incentives for timely payments.

SALARIES & EMPLOYEE BENEFITS

710102 **Permanent Salaries** (\$1,562,994) are recommended increased \$72,191 based on cost of recommended staff.

710103 **Extra Help** (\$89,137) is recommended increased \$1,719 based on extra help staffing.

710105 **Overtime** (\$4,000) is recommended unchanged based on costs to cover payroll deadlines.

710200 **Retirement** (\$547,646) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 **Health Insurance** (\$224,113) is based on the employer's share of health insurance premiums.

710400 **Workers' Compensation** (\$36,356) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

720300 **Communications** (\$3,800) is recommended unchanged based on actual costs.

720600 **Insurance** (\$1,275) reflects the Department's contribution to the County's Self-Insured Liability Program.

720800 **Maintenance - Equipment** (\$1,800) is recommended unchanged based on actual costs for maintenance of copiers and printers.

AUDITOR-CONTROLLER

SERVICES & SUPPLIES (continued)

- 721100** **Memberships** (\$5,490) is recommended unchanged for the following memberships: County Auditors' Association (\$450), CPA license for the Auditor-Controller staff (\$480), CPA Education Requirements (\$2,085), CFE license for Auditor-Controller staff (\$225), CIA Certification for Internal-Audit staff (\$240), Institute of Internal Auditors (\$465), Government Finance Officers Association (\$990), Survey Monkey for Auditor-Controller/Internal-Audit staff (\$396), PMI Project Management (\$159).
- 721300** **Office Expense** (\$32,000) is recommended unchanged for small office equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.
- 721400** **Professional & Specialized Services** (\$120,500) is recommended increased \$10,500 for the following expenditures:
- | | |
|-----------|--|
| \$ 40,000 | Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims. |
| 20,000 | Bartel Associates – actuarial services on the County's Retiree Healthcare Plan. |
| 10,000 | Annual updates for BNA depreciation and Pfx Engagement software. |
| 40,000 | Central Square consulting services for ERP system. |
| 10,500 | Central Square University – Enterprise Learning Plan |
- 721600** **Rents & Leases - Equipment** (\$11,600) is recommended unchanged based on actual costs for the copy machine lease and interactive whiteboard.
- 722000** **Transportation & Travel** (\$43,200) is recommended increased \$4,370 for training, conferences and travel for MegaByte on the Property Tax System, Property Tax Managers' Conference, GFOA Conference, training and conference by Central Square on the accounting system, State Association of County Auditors' Conference, Institute of Internal Auditors training for internal audit staff, training for professional staff related to audit guidelines and accounting standards, and mileage reimbursement for travel to conduct internal audits.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2019-20**

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(00310)**
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2018-19 Authorized Positions</u>		<u>2019-20 Proposed Positions</u>		<u>Y-O-Y Changes 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	5.0	-	6.0	-	1.0	-	A
3349	Accounting Technician I or							
3354	Accounting Technician II							
3353	Senior Accounting Technician	3.0	-	4.0	-	1.0	-	B
3205	Administrative Analyst I or							
3206	Administrative Analyst II or							
3209	Senior Administrative Analyst	2.0	-	-	1.0	(2.0)	1.0	C
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
4107	Chief Accountant-Auditor	2.75	-	4.00	-	1.25	-	D
4105	Chief Internal Auditor	1.0	-	1.0	-	-	-	
3313	General Accounting Supervisor	-	1.0	-	1.0	-	-	
3533	Office Assistant I or							
3534	Office Assistant II or							
3601	Account Clerk I or							
3602	Account Clerk II	1.0	3.0	1.0	3.0	-	-	
3355	Payroll Technician	2.0	-	1.0	-	(1.0)	-	E
3312	Payroll Supervisor	-	-	1.0	-	1.0	-	E
3139	Supervising Accountant-Auditor or Property Tax Manager	1.0	-	-	-	(1.0)	-	D
TOTAL		19.75	4.00	20.00	5.00	0.25	1.00	

NOTES:

A - One Accountant-Auditor I/II is being added based on operational needs

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**2018-19
Authorized
Positions**

**2019-20
Proposed
Positions**

**Y-O-Y
Changes
in Positions**

- B - One Accounting Technician I/II is being added based on operational needs*
- C - One Administrative Analyst position has been eliminated, one has been unfunded*
- D - One Chief Accountant-Auditor is an overfill offset by one Supervising Accountant-Auditor based on operational needs.
Increase one part-time Chief Accountant-Auditor to one full-time Chief Accountant-Auditor.*
- E - One Payroll Technician will be promoted to Payroll Supervisor.*