

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2020-21**

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

	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	25,000	25,000	25,000	25,000
660300 Audit/Acctg Fees	452,252	452,252	452,252	452,252
TOTAL CHARGES FOR CURRENT SERVICES	477,252	477,252	477,252	477,252
MISCELLANEOUS REVENUE				
662801 Interfund	143,003	143,003	17,000	17,000
670000 Intrafund	101,548	101,548	0	0
673000 Miscellaneous	12,000	12,000	16,000	16,000
680200 Operating Transfers In	0	0	94,000	94,000
TOTAL MISCELLANEOUS REVENUE	256,551	256,551	127,000	127,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>733,803</u>	<u>733,803</u>	<u>604,252</u>	<u>604,252</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,562,994	1,562,994	1,512,664	1,512,664
710103 Temporary Salaries	89,137	89,137	86,131	86,131
710105 Overtime	4,000	4,000	2,000	2,000
710200 Retirement	547,646	547,646	558,909	558,909
710300 Health Insurance	224,113	224,113	217,141	217,141
710400 Workers' Compensation Insurance	36,356	36,356	31,811	31,811
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,465,446	2,465,446	2,409,856	2,409,856
SERVICES & SUPPLIES				
720300 Communications	3,800	3,800	3,800	3,800
720600 Insurance	1,275	1,275	1,449	1,449
720800 Maintenance - Equipment	1,800	1,800	1,800	1,800
721100 Memberships	5,490	5,490	5,490	5,490
721300 Office Expense	32,000	32,000	32,000	32,000

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2020-21**

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

	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
SERVICES & SUPPLIES (continued)				
721400 Professional & Specialized Expense	120,500	120,500	150,500	150,500
721600 Rents & Leases - Equipment	11,600	11,600	11,600	11,600
721900 Special Departmental Expense	3,200	3,200	3,200	3,200
722000 Transportation & Travel	43,200	43,200	29,675	29,675
TOTAL SERVICES & SUPPLIES	222,865	222,865	239,514	239,514
<u>TOTAL EXPENDITURES</u>	<u>2,688,311</u>	<u>2,688,311</u>	<u>2,649,370</u>	<u>2,649,370</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>1,954,508</u>	<u>1,954,508</u>	<u>2,045,118</u>	<u>2,045,118</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

	<u>Actual</u> <u>2018-19</u>	<u>Estimated</u> <u>2019-20</u>	<u>Projected</u> <u>2020-21</u>
Accounts Payable Transactions	52,000	52,500	53,000
Auditor Warrants	17,849	16,700	15,000
Auditor AP EFTs	1,235	4,500	8,000
Payroll Warrants	2,619	2,602	2,614
Payroll EFTs	16,001	16,102	16,175
Journal Entries	44,043	42,000	43,000
Cash Receipts	2,853	3,000	3,500
Bond Rates Calculated	16	20	21

ESTIMATED REVENUES

- 660101** **Property Tax Admin Fee** (\$25,000) is recommended unchanged based on current year projections.
- 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** (\$17,000) is recommended based on projected direct charges for providing accounting services to county maintenance districts and service areas.
- 673000** **Miscellaneous** (\$16,000) is recommended increased by \$4,000 based on current year projections. This revenue represents incentives for timely payments.
- 680200** **Operating Transfers In** (\$94,000) is recommended based on projected funding from Coronavirus Relief Fund for staff time.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,512,664) are recommended decreased \$50,330 based on cost of recommended staff.
- 710103** **Extra Help** (\$86,131) is recommended decreased \$3,006 based on extra help staffing.
- 710105** **Overtime** (\$2,000) is recommended decreased \$2,000 based on actual costs to cover payroll deadlines.
- 710200** **Retirement** (\$558,909) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$217,141) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$31,811) 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** (\$1,449) 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.
- 721100** **Memberships** (\$5,490) is recommended unchanged for the following memberships: County Auditors' Association (\$450), CPA license for the Auditor-Controller staff (\$750), CPA Education Requirements (\$1,965), CFE license for Auditor-Controller staff (\$225), CIA Certification for Internal-Audit staff (\$240), Institute of Internal Auditors (\$465), Government Finance Officers Association (\$840), Survey Monkey for Auditor-Controller/Internal-Audit staff (\$396), PMI Project Management (\$159).
- 721300** **Office Expense** (\$32,000) is recommended unchanged for computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.

SERVICES & SUPPLIES (continued)

- 721400** **Professional & Specialized Services** (\$150,500) is recommended increased \$30,000 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 |
| 15,000 | One-time set up fee for lease software to comply with GASB 87. |
| 15,000 | Annual subscription to lease software to comply with GASB 87. |
- 721600** **Rents & Leases - Equipment** (\$11,60) is recommended unchanged based on actual costs for the copy machine lease and interactive whiteboard.
- 721900** **Special Departmental Expense** (\$3,200) is recommended unchanged for GFOA Award submission fee, Continuing Professional Education (CPE) training and subscription service for Certified Public Accountants and Certified Fraud Examiner
- 722000** **Transportation & Travel** (\$29,675) is recommended decreased for training, conferences and travel for MegaByte on the Property Tax System, Property Tax Managers’ Conference, GFOA Conference, training and conference by Superior on the accounting system, State Association of County Auditors’ Conference, Institute of Internal Auditors training for internal audit staff, and training for professional staff related to audit guidelines and accounting standards.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2020-21**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2019-20 Authorized Positions</u>		<u>2020-21 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	6.0	-	4.0		(2.0)	-	A
3203	Senior Accountant-Auditor			2.0		2.0	-	A
3349	Accounting Technician I or							
3354	Accounting Technician II							
3353	Senior Accounting Technician	4.0	-	4.0	-	-	-	
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
4107	Chief Accountant-Auditor	4.0	-	4.0	-	-	-	
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	1.0	-	1.0	-	-	-	
3312	Payroll Supervisor	1.0	-	1.0	-	-	-	
3139	Supervising Accountant-Auditor or Property Tax Manager	-	-	-	-	-	-	
TOTAL		20.0	4.0	20.0	4.0	-	-	

NOTES:

A Two (2) Accountant-Auditor I/II positions have been deleted to offset two (2) Senior Accountant-Auditor positions