

COUNTY OF MADERA
 BUDGET UNIT DETAIL
 BUDGET FOR THE FISCAL YEAR 2021-22

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

	<u>ACTUAL</u> <u>2019-20</u>	<u>BOARD</u> <u>APPROVED</u> <u>2020-21</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2021-22</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2021-22</u>
<u>ESTIMATED REVENUES:</u>				
OTHER REVENUE				
654000 ST - Other	52,317	0	0	0
TOTAL OTHER REVENUE	52,317	0	0	0
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	29,856	25,000	25,000	25,000
660300 Audit/Acctg Fees	86,595	452,252	452,252	452,252
TOTAL CHARGES FOR CURRENT SERVICES	116,451	477,252	477,252	477,252
MISCELLANEOUS REVENUE				
662801 Interfund	0	17,000	20,000	20,000
670000 Intrafund	0	0	0	0
673000 Miscellaneous	18,993	16,000	16,000	16,000
680200 Operating Transfers In	0	94,000	0	0
TOTAL MISCELLANEOUS REVENUE	18,993	127,000	36,000	36,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>187,760</u>	<u>604,252</u>	<u>513,252</u>	<u>513,252</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,504,010	1,512,664	1,533,684	1,533,684
710103 Temporary Salaries	133,534	86,131	65,894	65,894
710105 Overtime	768	2,000	2,000	2,000
710200 Retirement	521,180	558,909	598,518	598,518
710300 Health Insurance	214,588	217,141	197,747	197,747
710400 Workers' Compensation Insurance	36,356	31,811	28,176	28,176
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,411,636	2,409,856	2,427,219	2,427,219

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	ACTUAL <u>2019-20</u>	BOARD APPROVED <u>2020-21</u>	DEPARTMENT REQUEST <u>2021-22</u>	CAO RECOMMENDED <u>2021-22</u>
SERVICES & SUPPLIES				
720300 Communications	1,816	3,800	3,800	3,800
720600 Insurance	1,275	1,449	2,025	2,025
720800 Maintenance - Equipment	0	1,800	1,800	1,800
721100 Memberships	1,979	5,490	5,490	5,490
721300 Office Expense	36,864	32,000	32,000	32,000
SERVICES & SUPPLIES (continued)				
721400 Professional & Specialized Expense	57,503	150,500	135,500	135,500
721600 Rents & Leases - Equipment	9,104	11,600	0	0
721900 Special Departmental Expense	4,511	3,200	3,200	3,200
722000 Transportation & Travel	9,904	29,675	29,675	29,675
TOTAL SERVICES & SUPPLIES	122,956	239,514	213,490	213,490
OTHER CHARGES				
730330 Rents & Leases - Equipment	0	0	11,600	11,600
730600 Int Notes/Warrants/Trans	410	0	0	0
TOTAL OTHER CHARGES	410	0	11,600	11,600
INTRAFUND TRANSFER				
770100 Intrafund Transfer	0	0	11,807	11,807
TOTAL INTRAFUND TRANSFER	0	0	11,807	11,807
<u>TOTAL EXPENDITURES</u>	<u>2,535,002</u>	<u>2,649,370</u>	<u>2,664,116</u>	<u>2,664,116</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,347,242</u>	<u>2,045,118</u>	<u>2,150,864</u>	<u>2,150,864</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>2019-20</u>	<u>Estimated</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22</u>
Accounts Payable Transactions	46,819	53,000	43,900
Auditor Warrants	14,052	15,000	15,000
Auditor AP EFTs	4,588	8,000	5,000
Payroll Warrants	2,413	2,614	2,100
Payroll EFTs	16,375	16,175	18,500
Journal Entries	32,577	43,000	57,000
Cash Receipts	2,931	3,500	2,600
Bond Rates Calculated	20	21	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** (\$20,000) is recommended based on projected direct charges for providing accounting services to county maintenance districts and service areas.
- 673000** **Miscellaneous** (\$16,000) is recommended unchanged based on current year projections. This revenue represents incentives for timely payments.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,533,684) are recommended increased \$21,020 based on cost of recommended staff.
- 710103** **Extra Help** (\$65,894) is recommended decreased \$20,237 based on extra help staffing.
- 710105** **Overtime** (\$2,000) is recommended unchanged based on actual costs to cover payroll deadlines.
- 710200** **Retirement** (\$598,518) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$197,747) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$28,176) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.
- 710500** **Other Benefits** (\$1,200) is recommended unchanged based on Elected Official expense.

SERVICES & SUPPLIES

- 720300** **Communications** (\$3,800) is recommended unchanged based on actual costs.
- 720600** **Insurance** (\$2,025) 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.

AUDITOR-CONTROLLER

SERVICES & SUPPLIES (continued)

- 721400** **Professional & Specialized Services** (\$135,500) is recommended decreased \$15,000 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 | Annual subscription to lease software to comply with GASB 87. |
- 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 unchanged 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.

OTHER CHARGES

- 730330** **Rents & Leases - Principal** (\$11,600) is recommended unchanged based on actual costs for the copy machine lease and interactive whiteboard.

INTRAFUND TRANSFER

- 770100** **Intrafund Transfers** (\$11,807) is recommended for VoIP phone system.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2021-22**

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2020-21 Authorized Positions</u>		<u>2021-22 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	4.0		5.0		1.0	-	A
3203	Senior Accountant-Auditor	2.0		2.0		-	-	
3349	Accounting Technician I or							
3354	Accounting Technician II							
3353	Senior Accounting Technician	4.0	-	3.0	-	(1.0)	-	A
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
4107	Chief Accountant-Auditor	4.0	-	3.0	1.0	(1.0)	1.0	C
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	2.0	2.0	1.0	(1.0)	B
3355	Payroll Technician	1.0	-	1.0	-	-	-	
3312	Payroll Supervisor	1.0	-	1.0	-	-	-	
3377	Administrative Analyst I			-	1.0	-	1.0	D
TOTAL		20.0	4.0	20.0	5.0	-	1.00	

NOTES:

- A** Overfill one (1) FTE Accounting Technician position to Accountant I
- B** Funding one (1) FTE Account Clerk II per recommendation from HR.
- C** Unfunding one (1) FTE Chief Accountant-Auditor, transferred to Health department
- D** Adding one (1) FTE unfunded Administrative Analyst, pending HR review