

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2016-17**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES 2014-15	BOARD APPROVED EXPENDITURES 2015-16	DEPARTMENT REQUEST 2016-17	CAO RECOMMENDED 2016-17
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	761,862	1,022,669	1,216,733	1,216,733
710103 Extra Help	176,337	100,000	142,379	142,379
710105 Overtime	2,788	2,300	2,500	2,500
710200 Retirement	251,860	314,266	398,955	398,955
710300 Health Insurance	97,687	150,156	193,741	193,741
710400 Workers' Compensation Insurance	5,994	9,109	26,719	26,719
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	1,297,728	1,599,700	1,982,227	1,982,227
SERVICES & SUPPLIES				
720300 Communications	3,146	3,800	3,800	3,800
720600 Insurance	243	330	446	446
720800 Maintenance - Equipment	548	1,800	1,800	1,800
721100 Memberships	684	1,100	1,100	1,100
721300 Office Expense	31,032	27,000	27,000	27,000
721400 Professional & Specialized Services	195,010	160,000	95,000	95,000
721600 Rents & Leases - Equipment	5,669	7,800	7,800	7,800
722000 Transportation & Travel	9,309	10,000	10,000	10,000
TOTAL SERVICES & SUPPLIES	245,640	211,830	146,946	146,946
TOTAL - AUDITOR-CONTROLLER	1,543,369	1,811,530	2,129,173	2,129,173

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 for Special Districts, and prepares documents for the Comprehensive Annual Financial Statements.

WORKLOAD

	Actual <u>2014-15</u>	Estimated <u>2015-16</u>	Projected <u>2016-17</u>
Accounts Payable Transactions	35,567	40,000	40,000
Auditor Warrants	25,964	27,000	27,000
Payroll Warrants	4,699	4,800	4,800
Payroll EFTs	13,266	14,000	14,000
Journal Entries	10,889	11,000	11,000
Cash Receipts	46,953	48,000	48,000
Bond Rates Calculated	24	24	24

REVENUE

	Actual <u>2014-15</u>	Estimated <u>2015-16</u>	Projected <u>2016-17</u>
Acct Fees for MDs,SAs,Courts, Other Funds	\$ 65,568	\$ 80,000	\$412,052
Property Tax Administration Fee*	41,213	40,000	44,000
Refunds & Reimbursements	2,000	0	0
Direct Assessments	0	10,000	11,000
ISF Accounting Charges	0	20,000	22,000
Accounting/Payroll Assistance – DSS	70,000	90,000	120,000
Accounting/Payroll Assistance – LAFCO	0	2,000	2,200
Payroll Assistance for First 5	0	2,400	5,000
Other	343	5,000	5,000
Total	<u>\$179,124</u>	<u>\$249,400</u>	<u>\$621,252</u>

AUDITOR-CONTROLLER

STAFFING

<u>Permanent</u>	2015-16 Authorized		2016-17 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Accountant-Auditor I/II	4		4	
Accounting Technician I/II/Senior	3	1	4 ⁽¹⁾	
Administrative Analyst I/II/Senior	1		1	
Assistant Auditor-Controller	1		1	
Auditor-Controller	1		1	
Chief Internal Auditor	0	1	1 ⁽²⁾	
General Accounting Supervisor	0	1	0	1
Office Assistant I/II or Account Clerk I/II	3	1	1 ⁽¹⁾	3
Payroll Technician	2		2	
Senior Accountant Auditor	1		1	
Chief Accountant-Auditor	0		2 ⁽³⁾	
Supervising Accountant-Auditor or Property Tax Manager	<u>2</u>		<u>1</u> ⁽³⁾	
Total Permanent	18	4	19	4

- (1) One additional Accounting Tehnician is funded which is offset by unfunding two Account Clerk positions based on operational needs.
- (2) The Chief Internal Auditor was previously filled with an Extra Help position.
- (3) The Chief Accountant-Auditor position was added to the allocation by approval of the Board on December 8, 2015. One additional Chief Accountant-Auditor is recommended to be funded with the conversion of one Supervising Accountant-Auditor or Property Tax Manager.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,216,733) are recommended increased \$194,064 based on cost of recommended staff.
- 710103** **Extra Help** (\$142,379) is recommended increased \$42,379 based on extra help staffing.
- 710105** **Overtime** (\$2,500) is recommended increased \$200 based on actual costs to cover payroll deadlines.
- 710200** **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS (continued)

710300 **Health Insurance** is based on the employer's share of health insurance premiums.

710400 **Workers' Compensation** 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** 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** (\$1,100) is recommended unchanged for the following memberships: County Auditors' Association (\$300), CPA license for the Auditor-Controller staff (\$100), Sungard (\$200) and CPA Education Requirements (\$500).

721300 **Office Expense** (\$27,000) is recommended unchanged for printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.

721400 **Professional & Specialized Services** (\$95,000) is recommended reduced \$65,000 for the following expenditures:

\$ 40,000	Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims.
18,000	Bartel Associates – actuarial services on the County's Retiree Healthcare Plan.
27,000	Outside consultants to assist with Annual Audited Financial Statements.
10,000	Annual updates for BNA depreciation and Pfx Engagement software.

721600 **Rents & Leases - Equipment** (\$7,800) is recommended unchanged based on actual costs for the copy machine lease.

722000 **Transportation & Travel** (\$10,000) is recommended unchanged for travel and training from MegaByte on the Property Tax System, training by Sungard on the accounting system, and training for professional staff related to audit guidelines and accounting standards.