

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2017-18**

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

<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES 2015-16	BOARD APPROVED EXPENDITURES 2016-17	DEPARTMENT REQUEST 2017-18	CAO RECOMMENDED 2017-18
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	847,230	1,216,733	1,437,103	1,437,103
710103 Extra Help	258,279	142,379	104,401	104,401
710105 Overtime	4,227	2,500	3,000	3,000
710200 Retirement	247,887	398,955	442,432	442,432
710300 Health Insurance	130,489	193,741	176,372	176,372
710400 Workers' Compensation Insurance	9,109	26,719	34,045	34,045
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	1,498,421	1,982,227	2,198,553	2,198,553
SERVICES & SUPPLIES				
720300 Communications	1,976	3,800	3,800	3,800
720600 Insurance	330	446	740	740
720800 Maintenance - Equipment	740	1,800	1,800	1,800
721100 Memberships	842	1,100	5,075	5,075
721300 Office Expense	23,012	27,000	32,000	32,000
721400 Professional & Specialized Services	160,631	95,000	68,000	68,000
721600 Rents & Leases - Equipment	4,639	7,800	7,800	7,800
722000 Transportation & Travel	9,835	10,000	30,165	30,165
TOTAL SERVICES & SUPPLIES	202,005	146,946	149,380	149,380
TOTAL - AUDITOR-CONTROLLER	1,700,426	2,129,173	2,347,933	2,347,933

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>2015-16</u>	Estimated <u>2016-17</u>	Projected <u>2017-18</u>
Accounts Payable Transactions	53,605	40,000	40,000
Auditor Warrants	23,323	27,000	27,000
Payroll Warrants	2,807	4,800	2,800
Payroll EFTs	14,228	14,000	15,000
Journal Entries	22,128	11,000	23,000
Cash Receipts	57,498	48,000	58,000
Bond Rates Calculated	16	24	24

REVENUE

	Actual <u>2015-16</u>	Estimated <u>2016-17</u>	Projected <u>2017-18</u>
Acct Fees for MDs,SAs,Courts, Other Funds	\$ 37,799	\$412,052	\$412,052
Property Tax Administration Fee*	37,328	44,000	46,000
Refunds & Reimbursements	2,000	0	0
Direct Assessments	0	11,000	11,000
ISF Accounting Charges	0	22,000	22,000
Accounting/Payroll Assistance – DSS	70,000	120,000	120,000
Accounting/Payroll Assistance – LAFCO	0	2,200	2,200
Payroll Assistance for First 5	0	5,000	5,000
Other	343	5,000	5,000
Total	<u>\$147,470</u>	<u>\$621,252</u>	<u>\$623,252</u>

AUDITOR-CONTROLLER

STAFFING

<u>Permanent</u>	2016-17 Authorized		2017-18 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Accountant-Auditor I/II	4		5 ⁽¹⁾	
Accounting Technician I/II/Senior	4		3 ⁽¹⁾	
Administrative Analyst I/II/Senior	1		2 ⁽²⁾	
Assistant Auditor-Controller	0		1	
Auditor-Controller	1		1	
Chief Internal Auditor	1		1	
General Accounting Supervisor	0	1	0	1
Office Assistant I/II or Account Clerk I/II	1	3	1	3
Payroll Technician	2		2	
Senior Accountant Auditor	1		0 ⁽²⁾	
Chief Accountant-Auditor	3.75		2.75 ⁽³⁾	
Supervising Accountant-Auditor or Property Tax Manager	<u>1</u>		<u>1</u>	
Total Permanent	19.75	<u>4</u>	19.75	<u>4</u>

Note:

- (1) One Accountant-Auditor is an overfill which is offset by one Accounting Technician position based on operational needs.
- (2) One Administrative Analyst is an overfill which is offset by the Senior Accountant Auditor position based on operational needs.
- (3) The Chief Accountant-Auditor part-time position was an overfill funded by reduced consultant fees and extra help costs.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,437,103) are recommended increased \$220,370 based on cost of recommended staff.
- 710103** **Extra Help** (\$104,401) is recommended decreased \$37,978 based on extra help staffing.
- 710105** **Overtime** (\$3,000) is recommended increased \$500 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.
- 710300** **Health Insurance** is based on the employer's share of health insurance premiums.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS (continued)

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** (\$5,075) is recommended increased \$3,975 for the following memberships: County Auditors' Association (\$330), CPA license for the Auditor-Controller staff (\$480), Sungard (\$200), CPA Education Requirements (\$1,620), CFE license for Auditor-Controller staff (\$195), CIA Certification for Internal-Audit staff (\$200), Institute of Internal Auditors (\$420), Cal CPA (\$340), Government Finance Officers Association (\$990), Survey Monkey for Auditor-Controller/Internal-Audit staff (\$300).

721300 **Office Expense** (\$32,000) is recommended increased \$5,000 for computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.

721400 **Professional & Specialized Services** (\$68,000) is recommended reduced \$27,000 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.
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** (\$30,165) is recommended increased \$20,165 for training, conferences and travel for MegaByte on the Property Tax System, Property Tax Managers' Conference, training and conference by Sungard 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.