

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2013-14</u>	<u>BOARD APPROVED EXPENDITURES 2014/15</u>	<u>DEPARTMENT REQUEST 2015-16</u>	<u>CAO RECOMMENDED 2015-16</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	794,995	842,800	1,022,669	1,022,669
710103 Extra Help	134,681	50,000	100,000	100,000
710105 Overtime	16,095	2,300	2,300	2,300
710200 Retirement	254,829	258,865	314,266	314,266
710300 Health Insurance	109,165	130,000	150,156	150,156
710400 Workers' Compensation Insurance	6,643	5,994	9,109	9,109
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	1,317,608	1,291,159	1,599,700	1,599,700
SERVICES & SUPPLIES				
720300 Communications	2,481	2,500	3,800	3,800
720600 Insurance	168	243	330	330
720800 Maintenance - Equipment	1,998	1,800	1,800	1,800
721100 Memberships	551	1,500	1,100	1,100
721300 Office Expense	21,969	25,000	27,000	27,000
721400 Professional & Specialized Services	142,848	110,000	160,000	160,000
721600 Rents & Leases - Equipment	793	1,000	7,800	7,800
722000 Transportation & Travel Eqpt	6,109 2,277	10,000	10,000	10,000
TOTAL SERVICES & SUPPLIES	179,195	152,043	211,830	211,830
TOTAL - AUDITOR-CONTROLLER	1,496,803	1,443,202	1,811,530	1,811,530

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>2013-14</u>	Estimated <u>2014-15</u>	Projected <u>2015-16</u>
Accounts Payable Transactions	48,444	50,000	50,000
Auditor Warrants	35,198	30,000	30,000
Payroll Warrants	4,084	10,000	10,000
Payroll EFTs	12,219	30,000	30,000
Journal Entries	2,939	6,000	6,000
Cash Receipts	7,947	8,200	8,200
Bond Rates Calculated	24	24	24
Utility Accounts	6,250	0	0

REVENUE

	Actual <u>2013-14</u>	Estimated <u>2014-15</u>	Projected <u>2015-16</u>
Acct Fees for MDs,SAs,Courts, Other Funds	\$133,707	\$ 98,561	\$374,593
Property Tax Administration Fee*	19,035	17,000	23,000
Refunds & Reimbursements	0	0	0
Direct Assessments	0	10,000	10,000
DIF 4% Admin for Report Preparation	0	20,000	10,000
RDA Dissolution Costs	0	20,000	5,000
Agreed-Upon Procedures RDA (Gallina)	0	19,000	0
ISF Accounting Charges	0	20,000	25,000
Accounting/Payroll Assistance – LAFCO	0	2,000	2,000
Payroll Assistance for First 5	0	2,400	5,000
Other	165	0	0
Total	\$152,907	\$208,961	\$454,593

AUDITOR-CONTROLLER

STAFFING

<u>Permanent</u>	2014-15 Authorized		2015-16 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	3	1
Administrative Analyst I/II/Senior	1		1	
Assistant Auditor-Controller	1		1	
Auditor-Controller	1		1	
Chief Internal Auditor	0		0	1*
General Accounting Supervisor	0	1	0	1
Office Assistant I/II or Account Clerk I/II	2	2	3**	1
Payroll Technician	2		2	
Senior Accountant Auditor	0	1	1**	
Supervising Accountant-Auditor or Property Tax Manager	<u>2</u>	<u>—</u>	<u>2</u>	<u>—</u>
Total Permanent	16	5	18	4

* The Chief Internal Auditor position was added to the allocation by approval of the Board on August 26, 2014.

** A Senior Accountant Auditor and an Account Clerk I/II are recommended to be funded.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,022,669) are recommended increased \$179,869 based on cost of recommended staff.
- 710103** **Extra Help** (\$100,000) is recommended increased \$50,000 based on extra help staffing.
- 710105** **Overtime** (\$2,300) is recommended unchanged 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.
- 710400** **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

AUDITOR-CONTROLLER

SERVICES & SUPPLIES

- 720300** **Communications** (\$3,800) is recommended increased \$1,300 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 reduced \$400 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 increased \$2,000 for printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.
- 721400** **Professional & Specialized Services** (\$160,000) is recommended increased \$50,000 for the following expenditures:
- | | |
|-----------|--|
| \$ 40,000 | Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims. |
| 60,000 | Sungard/Bi-Tech - Software Maintenance of the IFAS Accounting System. |
| 10,000 | Computer systems consultant to assist in resolving remaining issues with IFAS software conversion and CDD reports. |
| 40,000 | 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 increased \$6,800 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.