

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2014-15**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2012-13</u>	<u>BOARD APPROVED EXPENDITURES 2013-14</u>	<u>DEPARTMENT REQUEST 2014-15</u>	<u>CAO RECOMMENDED 2014-15</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	777,739	899,371	842,800	842,800
710103 Extra Help	96,118	78,400	50,000	50,000
710105 Overtime	3,382	2,300	2,300	2,300
710200 Retirement	236,138	262,220	258,865	258,865
710300 Health Insurance	120,180	134,325	130,000	130,000
710400 Workers' Compensation Insurance	4,630	6,643	5,994	5,994
710500 Other Benefits	1,200	0	1,200	1,200
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,239,388</b>	<b>1,383,259</b>	<b>1,291,159</b>	<b>1,291,159</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	2,446	3,160	2,500	2,500
720600 Insurance	270	168	243	243
720800 Maintenance - Equipment	2,177	1,200	1,800	1,800
721100 Memberships	420	2,250	1,500	1,500
721300 Office Expense	23,661	38,561	25,000	25,000
721400 Professional & Specialized Services	109,124	96,183	110,000	110,000
721600 Rents & Leases - Equipment	0	1,750	1,000	1,000
722000 Transportation & Travel	2,103	9,618	10,000	10,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>140,201</b>	<b>152,890</b>	<b>152,043</b>	<b>152,043</b>
<b>INTRAFUND TRANSFER</b>				
770100 Intrafund Transfer	0	-145,000	0 *	0 *
<b>TOTAL - AUDITOR-CONTROLLER</b>	<b>1,379,588</b>	<b>1,391,149</b>	<b>1,443,202</b>	<b>1,443,202</b>

\* The Intrafund Transfer account is no longer being utilized due to a change in accounting requirements and is now budgeted under the Intrafund Revenue account.

## 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

	<u>Actual</u> <u>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</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	6,300	0

### REVENUE

	<u>Actual</u> <u>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</u>
Acct Fees for MDs,SAs,Courts, Other Funds	\$76,293	\$98,561	\$137,000
Property Tax Administration Fee	21,232	17,000	23,000
Refunds & Reimbursements	0	0	0
Direct Assessments	10,000	10,000	10,000
DIF 4% Admin for Report Preparation	10,000	20,000	10,000
RDA Dissolution Costs	0	20,000	0
Agreed-Upon Procedures RDA (Gallina)	0	19,000	0
ISF Accounting Charges	20,000	20,000	20,000
Accounting/Payroll Assistance – LAFCO	2,000	2,000	2,000
Intrafund Revenues	0	0	130,000
Accounts Payable Assistance for First 5	2,400	2,400	5,000
Total	<u>\$141,925</u>	<u>\$208,961</u>	<u>\$337,000</u>

## AUDITOR-CONTROLLER

### STAFFING

<u>Permanent</u>	2013-14 Authorized		2014-15 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Accountant-Auditor I/II	3	1	4*	
Accounting Technician I/II/Senior	2	2	3	1
Administrative Analyst I/II/Senior	0		1*	
Assistant Auditor-Controller	1		1	
Auditor-Controller	1		1	
Deputy Auditor-Controller	1		0*	
General Accounting Supervisor	0	1	0	1
Office Assistant I/II or Account Clerk I/II	2	2	2	2
Payroll Technician	2		2	
Senior Accountant Auditor	1		0	1*
Supervising Accountant-Auditor or Property Tax Manager*	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total Permanent	15	6	16	5

\*Reflects Departmental Reorganization and staffing reduction as approved by Board of Supervisors on March 4, 2014.

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$842,800) are recommended reduced \$56,800 based on cost of recommended staff. It is anticipated that some current vacant positions will be held vacant for half the year to achieve salary savings.
- 710103**      **Extra Help** (\$50,000) is recommended reduced \$28,400 based on current permanent staffing allocations.
- 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.
- 710500**      **Other Benefits** (\$1,200) is recommended to fund costs associated with bilingual pay as per applicable bargaining unit memorandums of understanding.

## AUDITOR-CONTROLLER

### SERVICES & SUPPLIES

- 720300**      **Communications** (\$2,500) is recommended reduced \$660 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 increased \$600 based on actual costs due to increased maintenance of copiers and printers.
- 721100**      **Memberships** (\$1,500) is recommended reduced \$750 for the following memberships: County Auditors' Association, CPA license for the Auditor-Controller staff, and California CPA Education Foundation.
- 721300**      **Office Expense** (\$25,000) is recommended reduced \$13,561 for printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.
- 721400**      **Professional & Specialized Services** (\$110,000) is recommended increased \$13,817 for the following expenditures:
- |           |  |
|-----------|--|
| \$ 37,375 | Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims.                   |
| 45,000    | SunGard/Bi-Tech - Software Maintenance of the IFAS Accounting System.  |
| 4,000     | Computer systems consultant to assist in resolving remaining issues with IFAS software conversion and CDD reports. |
| 15,425    | Outside consultants to assist with Annual Audited Financial Statements.  |
| 8,200     | Annual updates for BNA depreciation and Pfx Engagement software.   |
- 721600**      **Rents & Leases - Equipment** (\$1,000) is recommended reduced \$750 based on actual costs for the copy machine lease.
- 722000**      **Transportation & Travel** (\$10,000) is recommended increased \$382 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.

### INTRAFUND TRANSFERS/REVENUE

The Intrafund Transfer account (770100) is no longer being utilized due to a change in accounting requirements and is now budgeted under the Intrafund Revenue account.