

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2013-14**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2011-12</u>	<u>BOARD APPROVED EXPENDITURES 2012-13</u>	<u>DEPARTMENT REQUEST 2013-14</u>	<u>CAO RECOMMENDED 2013-14</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	746,027	819,913	899,371	899,371
710103 Extra Help	106,378	93,000	78,400	78,400
710105 Overtime	805	2,000	2,300	2,300
710200 Retirement	202,261	228,740	262,220	262,220
710300 Health Insurance	95,978	112,056	134,325	134,325
710400 Workers' Compensation Insurance	3,038	4,630	6,643	6,643
710500 Other Benefits	800	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	1,155,288	1,260,339	1,383,259	1,383,259
SERVICES & SUPPLIES				
720300 Communications	2,516	3,160	3,160	3,160
720600 Insurance	322	270	168	168
720800 Maintenance - Equipment	295	1,000	1,200	1,200
721100 Memberships	495	2,250	2,250	2,250
721300 Office Expense	16,103	38,561	38,561	38,561
721400 Professional & Specialized Services	99,843	122,296	96,183	96,183
721600 Rents & Leases - Equipment	585	1,750	1,750	1,750
722000 Transportation & Travel	6,036	9,618	9,618	9,618
TOTAL SERVICES & SUPPLIES	126,195	178,905	152,890	152,890
INTRAFUND TRANSFER				
770100 Intrafund Transfer	0	-198,782	-145,000	-145,000
TOTAL - AUDITOR-CONTROLLER	1,281,483	1,240,462	1,391,149	1,391,149

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>2011-12</u>	Estimated <u>2012-13</u>	Projected <u>2013-14</u>
Accounts Payable Transactions	49,121	50,000	50,000
Auditor Warrants	26,994	30,000	30,000
Payroll Warrants	8,883	10,000	10,000
Payroll EFTs	29,310	30,000	30,000
Journal Entries	5,244	6,000	6,000
Cash Receipts	8,117	8,200	8,200
Bond Rates Calculated	24	24	24
Utility Accounts	6,188	6,300	6,300

REVENUE

	Actual <u>2011-12</u>	Estimated <u>2012-13</u>	Projected <u>2013-14</u>
Acct Fees for MDs,SAs,Courts, Other Funds	\$112,017	\$98,561	\$254,593
Property Tax Administration Fee*	24,482	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
Total	<u>\$136,499</u>	<u>\$208,961</u>	<u>\$334,593</u>

AUDITOR-CONTROLLER

STAFFING

<u>Permanent</u>	2012-13 Authorized			2013-14 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Eliminated</u>	<u>Funded</u>	<u>Unfunded</u>
Accountant-Auditor I/II	3	1		3	1
Accounting Technician I/II/Senior	2	2		2	2
Assistant Auditor-Controller	1			1	
Auditor-Controller	1			1	
Deputy Auditor-Controller	1			1	
General Accounting Supervisor	0	1		0	1
Office Assistant II/Account Clerk II	2	2		2	2
Payroll Supervisor or Payroll Manager	0		1*	0	
Payroll Technician	2			2	
Senior Accountant Auditor	1			1	
Supervising Accountant-Auditor	<u>2*</u>			<u>2</u>	
Total Permanent	15	6	1	15	6

*The Payroll Manager/Payroll Supervisor position was eliminated effective July 13, 2012, as approved by the Board of Supervisors on June 26, 2012.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$899,371) are recommended increased \$79,458 based on cost of recommended staff.
- 710103** **Extra Help** (\$78,400) is recommended reduced \$14,600 based on actual expenditures for clerical/technical staff to perform key payroll functions as well as provide assistance in the compilation of financial reports. Additionally, extra help funding is included for the former Assistant Auditor-Controller to provide transition training for new staff and Auditor-Controller, Assistant Auditor-Controller and Deputy Auditor-Controller.
- 710105** **Overtime** (\$2,300) is recommended increased \$300 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** (\$3,160) 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** (\$1,200) is recommended increased \$200 based on actual costs due to increased maintenance of copiers and printers.
- 721100** **Memberships** (\$2,250) is recommended unchanged for the following memberships: County Auditors' Association (\$300), CPA license for the Auditor-Controller staff (\$120), and California CPA Education Foundation (\$1,830).
- 721300** **Office Expense** (\$38,561) is recommended unchanged for printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.
- 721400** **Professional & Specialized Services** (\$96,183) is recommended reduced \$26,113 for the following expenditures:
- | | |
|-----------|--|
| \$ 35,583 | Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims. |
| 44,000 | Sungard/Bi-Tech - Software Maintenance of the IFAS Accounting System. |
| 4,400 | Cascade Software Maintenance Agreement for Utilities Billing Computer System |
| 4,000 | Computer systems consultant to assist in resolving remaining issues with IFAS software conversion and CDD reports. |
| 8,200 | Annual updates for BNA depreciation and Pfx Engagement software. |
- 721600** **Rents & Leases - Equipment** (\$1,750) is recommended unchanged for the copy machine lease.
- 722000** **Transportation & Travel** (\$9,618) 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.

INTRAFUND TRANSFERS

- 770100** **Intrafund Transfer** (\$145,000) is recommended for accounting services provided to sub-vented departments.