

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2012-13**

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

<b><u>ACCOUNT CLASSIFICATION</u></b>	<b>ACTUAL EXPENDITURES <u>2010-11</u></b>	<b>BOARD APPROVED EXPENDITURES <u>2011-12</u></b>	<b>DEPARTMENT REQUEST <u>2012-13</u></b>	<b>CAO RECOMMENDED <u>2012-13</u></b>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	784,651	785,764	819,913	819,913
710103 Extra Help	56,531	95,000	93,000	93,000
710105 Overtime	5,653	2,000	2,000	2,000
710200 Retirement	204,996	219,506	228,740	228,740
710300 Health Insurance	111,089	117,694	112,056	112,056
710400 Workers' Compensation Insurance	3,773	3,038	4,630	4,630
710500 Other Benefits	1,200	0	0	0
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,167,893</b>	<b>1,223,002</b>	<b>1,260,339</b>	<b>1,260,339</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	3,080	3,160	3,160	3,160
720600 Insurance	239	322	270	270
720800 Maintenance - Equipment	58,844	1,000	1,000	1,000
721100 Memberships	495	2,250	2,250	2,250
721300 Office Expense	28,795	38,561	38,561	38,561
721400 Professional & Specialized Services	114,989	87,433	122,296	122,296
721600 Rents & Leases - Equipment	1,638	1,750	1,750	1,750
722000 Transportation & Travel	8,022	9,618	9,618	9,618
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>216,102</b>	<b>144,094</b>	<b>178,905</b>	<b>178,905</b>
<b>INTRAFUND TRANSFER</b>				
770100 Intrafund Transfer	0	-63,782	-198,782	-198,782
<b>TOTAL - AUDITOR-CONTROLLER</b>	<b>1,383,995</b>	<b>1,303,314</b>	<b>1,240,462</b>	<b>1,240,462</b>

## 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; and compiles County Special District budgets, including accounts receivable and billings for Special Districts, and prepares documents for the Comprehensive Annual Financial Statements.

### WORKLOAD

	<b>Actual 2010-11</b>	<b>Estimated 2011-12</b>	<b>Projected 2012-13</b>
Accounts Payable Transactions	61,150	60,000	60,000
Auditor Warrants	64,395	65,000	65,000
Payroll Warrants	17,989	15,000	15,000
Payroll EFTs	14,106	14,100	14,000
Journal Entries	64,960	64,900	64,900
Cash Receipts	40,200	40,000	40,000
Bond Rates Calculated	27	24	24
Utility Accounts	5,000	6,350	6,350

### REVENUE

	<b>Actual 2010-11</b>	<b>Estimated 2011-12</b>	<b>Projected 2012-13</b>
Acct Fees for MDs,SAs,Courts, Other Funds	\$109,167	\$98,561	\$174,273
Property Tax Administration Fee*	23,825	17,000	18,000
Refunds & Reimbursements	7,711	0	0
Direct Assessments	0	11,382	10,000
DIF 4% Admin for Report Preparation	0	20,000	5,000
RDA Dissolution Costs	0	0	20,000
Agreed-Upon Procedures RDA (Gallina)	0	0	19,000
ISF Accounting Charges	0	20,000	27,500
Accounting/Payroll Assistance – LAFCO	0	0	2,000
Payroll Assistance for First 5	0	2,400	2,400
Total	<u>\$140,703</u>	<u>\$169,343</u>	<u>\$278,173</u>

## AUDITOR-CONTROLLER

### STAFFING

<u>Permanent</u>	2011-12 Authorized		2012-13 Recommended		
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Eliminated</u>
Accountant-Auditor I/II	3	1	3	1	
Accounting Technician II	2	1	2	1	
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	1		0		1**
Payroll Technician	2		2		
Senior Accountant Auditor	1		1		
Senior Accounting Technician	0	1	0	1	
Supervising Accountant-Auditor	<u>1*</u>		<u>2*</u>		
Total Permanent	15	6	15	6	1

\* Includes the transfer of one Supervising Accountant-Auditor position from Revenue Services Division to the Auditor's Budget, as approved by your Board on April 3, 2012.

\*\* 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** (\$819,913) are recommended increased \$34,149 based on cost of recommended staff.

**710103**      **Extra Help** (\$93,000) is recommended reduced \$2,000 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 newly hired Auditor-Controller, Assistant Auditor-Controller and Deputy Auditor-Controller.

**710105**      **Overtime** (\$2,000) is recommended unchanged based on actual costs.

## AUDITOR-CONTROLLER

### SALARIES & EMPLOYEE BENEFITS (continued)

- 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.

### 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** (\$1,000) is recommended unchanged based on actual costs.
- 721100**      **Memberships** (\$2,250) is recommended unchanged for the following memberships: County Auditors' Association (\$300), CPA license for the Auditor-Controller staff (\$400), and California CPA Education Foundation (\$1,550).
- 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** (\$122,296) is recommended increased \$34,863 for the following expenditures:
- |           |                                                                                                                                                                   |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$ 19,000 | Agreed-upon Procedures for RDA dissolution (Gallina). (Revenue offset of \$19,000.)                                                                               |
| 34,546    | Consultant Contract for multi-year contract for property tax admin fee, Cost Allocation Plan and SB90 claims.                                                     |
| 44,000    | Sungard/Bi-Tech - Software Maintenance of the IFAS Accounting System.                                                                                             |
| 4,250     | Cascade Software Maintenance Agreement for Utilities Billing Computer System                                                                                      |
| 5,500     | Computer systems consultant to assist in resolving remaining issues with IFAS software conversion and CDD reports (Reduced \$10,000 due to decrease in services). |
| 15,000    | Bi-Annual Actuarial Valuation for Post-Employment Benefits required for annual financial audit.                                                                   |
- 721600**      **Rents & Leases - Equipment** (\$1,750) is recommended unchanged for the copy machine lease.

## AUDITOR-CONTROLLER

### SERVICES & SUPPLIES (continued)

**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 (\$198,782) is recommended for accounting services provided to sub-vented departments.