

COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2011-12

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2009-10</u>	<u>BOARD APPROVED EXPENDITURES 2010-11</u>	<u>DEPARTMENT REQUEST 2011-12</u>	<u>CAO RECOMMENDED 2011-12</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	884,769	840,144	820,764	785,764
710103 Extra Help	55,041	30,000	60,000	95,000
710105 Overtime	8,826	20,000	2,000	2,000
710200 Retirement	226,842	202,536	219,506	219,506
710300 Health Insurance	120,962	121,522	117,694	117,694
710400 Workers' Compensation Insurance	5,425	3,773	3,038	3,038
710500 Other Benefits	500	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	1,302,365	1,217,975	1,223,002	1,223,002
SERVICES & SUPPLIES				
720300 Communications	2,838	3,160	3,160	3,160
720600 Insurance	185	239	322	322
720800 Maintenance - Equipment	51,511	58,000	1,000	1,000
721100 Memberships	900	2,250	2,250	2,250
721300 Office Expense	24,337	38,561	38,561	38,561
721400 Professional & Specialized Services	143,853	110,000	113,433	113,433
721600 Rents & Leases - Equipment	1,454	1,750	1,750	1,750
721900 Special Departmental Expense	9,568	0	0	0
722000 Transportation & Travel	5,212	9,618	9,618	9,618
TOTAL SERVICES & SUPPLIES	239,858	223,578	170,094	170,094
INTRAFUND TRANSFER				
770100 Intrafund Transfer	0	0	-63,782	-63,782
TOTAL - AUDITOR-CONTROLLER	1,542,223	1,441,553	1,329,314	1,329,314

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

	Actual <u>2009-10</u>	Estimated <u>2010-11</u>	Projected <u>2011-12</u>
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	14,106	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	6,155	6,350

REVENUE

	Actual <u>2009-10</u>	Estimated <u>2010-11</u>	Projected <u>2011-12</u>
Accounting Fees for MDs,SAs and Courts	\$ 61,125	\$70,000	\$ 98,561
Property Tax Administration Fee*	271,826	17,000	17,000
Direct Assessments	0	0	11,382
DIF 4% Admin for Report Preparation	0	0	20,000
ISF Accounting Charges	0	0	20,000
Payroll Assistance for First 5	0	0	2,400
Total	<u>\$332,951</u>	<u>\$87,000</u>	<u>\$169,343</u>

*Note: 2009-10 property tax revenue was included in the Auditor-Controller's office Departmental Revenue in its entirety. These revenues are now distributed between Auditor-Controller, Treasurer-Tax Collector, and Assessor based on each Department's proportionate share of property tax collection and distribution of administrative costs.

STAFFING

<u>Permanent</u>	2010-11	2011-12 Recommended	
	<u>Authorized</u>	<u>Funded</u>	<u>Unfunded</u>
Accountant-Auditor I/II	4	3	1
Accounting Technician II	3	2	1
Assistant Auditor-Controller	1	1	
Auditor-Controller	1	1	
Deputy Auditor-Controller	1	1	
General Accounting Supervisor	1	0	1
Office Assistant II/Account Clerk II	4	2	2
Payroll Supervisor or Payroll Manager	1	1	
Payroll Technician	2	2	
Senior Accountant Auditor	1	1	
Senior Accounting Technician	1	0	1
Supervising Accountant-Auditor	<u>2</u>	<u>1*</u>	<u>—</u>
Total Permanent	22	15	6

*Note: Includes the transfer of one Supervising Accountant-Auditor position to the Revenue Services Division which is entirely revenue-offset.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$785,764) are recommended increased \$54,380 based on cost of recommended staff.
- 710103** **Extra Help** (\$95,000) is recommended increased \$65,000 based on 2010-11 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 a management position which was originally requested by the Auditor-Controller to be filled on a permanent basis. As a compromise to the Auditor's request, funding was included for this new position on an extra help temporary basis.
- 710105** **Overtime** (\$2,000) is recommended reduced \$18,000 due to increased efficiencies in the Department.
- 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 reduced \$57,000 due to the elimination of IT support for one FTE to provide IFAS support in lieu of the Remote Service Provider Contract (maintenance of the hardware and software of IFAS Accounting System) performed by the Information Technology Department at the same cost.
- 721100** **Memberships** (\$2,250) is recommended unchanged for the following memberships: County Auditors' Association (\$300), CPA license for the Assistant Auditor-Controller (\$400), Bi-Tech Users Group (\$150), and California CPA Education Foundation (\$1,400) .
- 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** (\$113,433) is recommended increased \$3,433 for the following expenditures:
- | | |
|----------|---|
| \$ 1,200 | Annual Fee – Sungard/Bi-tech Quirex Maintenance |
| \$24,483 | Consultant Contract for multi-year contract for property tax admin fee, Cost Allocation Plan and SB90 claims. |
| \$42,000 | Sungard/Bi-Tech - Software Maintenance of the IFAS Accounting System. |
| \$ 4,250 | Cascade Software Maintenance Agreement for Utilities Billing Computer System |
| \$15,500 | Computer systems consultant to assist in resolving remaining issues with IFAS software conversion and CDD reports (Reduced \$26,000 due to credit negotiated for contracted services not received). |
| \$26,000 | Estimated costs for outside legal opinions, when necessary. |
- 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 by 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** (\$63,782) is recommended for accounting services provided to the Department of Social Services.