

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

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

	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>DEPARTMENT REQUEST 2018-19</u>	<u>CAO RECOMMENDED 2018-19</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	22,119	46,000	46,000	46,000
660300 Audit/Acctg Fees	45,090	452,252	452,252	452,252
TOTAL CHARGES FOR CURRENT SERVICES	67,209	498,252	498,252	498,252
MISCELLANEOUS REVENUE				
662801 Interfund	0	0	107,509	107,509
670000 Intrafund	100,608	120,000	101,548	101,548
673000 Miscellaneous	197	5,000	5,100	5,100
673900 Other Miscellaneous	115	0	0	0
TOTAL MISCELLANEOUS REVENUE	100,920	125,000	214,157	214,157
<u>TOTAL ESTIMATED REVENUES</u>	<u>168,129</u>	<u>623,252</u>	<u>712,409</u>	<u>712,409</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,233,359	1,437,103	1,490,803	1,490,803
710103 Temporary Salaries	169,979	104,401	87,418	87,418
710105 Overtime	3,759	3,000	4,000	4,000
710200 Retirement	386,006	442,432	474,763	474,763
710300 Health Insurance	157,063	176,372	208,027	208,027
710400 Workers' Compensation Insurance	26,719	34,045	34,045	34,045
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	1,978,085	2,198,553	2,300,256	2,300,256
SERVICES & SUPPLIES				
720300 Communications	1,499	3,800	3,800	3,800
720600 Insurance	446	740	740	740
720800 Maintenance - Equipment	1,771	1,800	1,800	1,800

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SERVICES & SUPPLIES (continued)				
721100 Memberships	975	5,075	5,490	5,490
721200 Miscellaneous Expenses	0	0	0	0
721300 Office Expense	49,150	32,000	32,000	32,000
721400 Professional & Specialized Expense	75,995	68,000	110,000	110,000
721500 Publications & Legal Notices	0	0	0	0
721600 Rents & Leases - Equipment	4,255	7,800	11,600	11,600
721900 Special Departmental Expense	873	0	0	0
722000 Transportation & Travel	28,959	30,165	38,830	38,830
TOTAL SERVICES & SUPPLIES	163,923	149,380	204,260	204,260
<u>TOTAL EXPENDITURES</u>	<u>2,142,008</u>	<u>2,347,933</u>	<u>2,504,516</u>	<u>2,504,516</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>1,973,879</u>	<u>1,724,681</u>	<u>1,792,107</u>	<u>1,792,107</u>

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, and prepares documents for the Comprehensive Annual Financial Statements.

WORKLOAD

	<u>Actual</u> <u>2016-17</u>	<u>Estimated</u> <u>2017-18</u>	<u>Projected</u> <u>2018-19</u>
Accounts Payable Transactions	45,174	40,000	45,000
Auditor Warrants	20,189	27,000	27,000
Payroll Warrants	2,696	2,800	2,500
Payroll EFTs	15,230	15,000	15,500
Journal Entries	34,130	23,000	35,000
Cash Receipts	60,048	58,000	2,300
Bond Rates Calculated	17	24	20

ESTIMATED REVENUES

- 660101** **Property Tax Admin Fee** (\$46,000) is recommended unchanged based on current year projections.
- 660300** **Audit/Accounting Fees** (\$452,252) is recommended unchanged based on current year projections. This revenue represents reimbursements received by the department for performing auditing and accounting services to other entities, such as LAFCO, the Courts, First 5 and other funds.
- 662801** **Interfund Revenues** (\$107,509) is recommended based on projected direct charges for providing accounting services to county maintenance districts and service areas.
- 670000** **Intrafund Revenues** (\$101,548) is recommended based on projected direct charges for providing ONESolution support to subvented departments.
- 673000** **Miscellaneous** (\$5,100) is recommended increased by \$100 based on current year projections.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,490,803) are recommended increased \$53,700 based on cost of recommended staff.
- 710103** **Extra Help** (\$87,418) is recommended decreased \$16,983 based on extra help staffing.
- 710105** **Overtime** (\$4,000) is recommended increased \$1,000 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.

SERVICES & SUPPLIES

- 720300** **Communications** (\$3,800) 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** (\$1,800) is recommended unchanged based on actual costs for maintenance of copiers and printers.
- 721100** **Memberships** (\$5,490) is recommended increased \$415 for the following memberships: County Auditors' Association (\$330), CPA license for the Auditor-Controller staff (\$480), Superior (\$200), CPA Education Requirements (\$2,085), CFE license for Auditor-Controller staff (\$225), CIA Certification for Internal-Audit staff (\$120), Institute of Internal Auditors (\$420), Cal CPA (\$340), Government Finance Officers Association (\$990), Survey Monkey for Auditor-Controller/Internal-Audit staff (\$300).
- 721300** **Office Expense** (\$32,000) is recommended unchanged for computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$110,000) is recommended increased \$42,000 for the following expenditures:

- \$ 40,000 Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims.
- 20,000 Bartel Associates – actuarial services on the County's Retiree Healthcare Plan.
- 10,000 Annual updates for BNA depreciation and Pfx Engagement software.
- 40,000 Superior/KoaHills consulting services for ERP system.

721600 **Rents & Leases - Equipment** (\$11,600) is recommended increased \$3,800 based on actual costs for the copy machine lease and interactive whiteboard.

722000 **Transportation & Travel** (\$38,830) is recommended increased \$8,665 for training, conferences and travel for MegaByte on the Property Tax System, Property Tax Managers' Conference, GFOA Conference, training and conference by Superior on the accounting system, State Association of County Auditors' Conference, Institute of Internal Auditors training for internal audit staff, and training for professional staff related to audit guidelines and accounting standards.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2018-19**

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2017-18 Authorized Positions</u>		<u>2018-19 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3201	Accountant-Auditor I or							
3202	Accountant-Auditor II	5.0	-	5.0	-	-	-	
3349	Accounting Technician I or							
3354	Accounting Technician II							
3353	Senior Accounting Technician	3.0	-	3.0	-	-	-	
3205	Administrative Analyst I or							
3206	Administrative Analyst II or							
3209	Senior Administrative Analyst	2.0	-	2.0	-	-	-	
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
4107	Chief Accountant-Auditor	2.75	-	2.75	-	-	-	
4105	Chief Internal Auditor	1.0	-	1.0	-	-	-	
3313	General Accounting Supervisor	-	1.0	-	1.0	-	-	
3533	Office Assistant I or							
3534	Office Assistant II or							
3601	Account Clerk I or							
3602	Account Clerk II	1.0	3.0	1.0	3.0	-	-	
3355	Payroll Technician	2.0	-	1.0	-	(1.0)	-	A
3312	Payroll Supervisor	-	-	1.0	-	1.0	-	
3139	Supervising Accountant-Auditor or Property Tax Manager ¹	1.0	-	1.0	-	-	-	

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	2017-18 Authorized <u>Positions</u>		2018-19 Proposed <u>Positions</u>		Y-O-Y Changes <u>in Positions</u>	
TOTAL	19.75	4.00	19.75	4.00	-	-

NOTES:

A - Conversion of 1 Payroll Technician to 1 Payroll Supervisor is requested in the budget.