

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2008-09**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2006-07</u>	<u>BOARD APPROVED EXPENDITURES 2007-08</u>	<u>DEPARTMENT REQUEST 2008-09</u>	<u>CAO RECOMMENDATION 2008-09</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	669,484	951,900	1,106,997	1,106,997
710103 Extra Help	39,779	36,000	0	0
710105 Overtime	30,790	30,000	30,000	30,000
710200 Retirement	140,251	180,000	284,000	284,000
710300 Health Insurance	86,209	121,000	160,000	160,000
710400 Workers' Compensation Insurance	6,435	5,314	4,944	4,944
TOTAL SALARIES & EMPLOYEE BENEFITS	972,948	1,324,214	1,585,941	1,585,941
<u>SERVICES & SUPPLIES</u>				
720300 Communications	1,789	2,500	2,500	2,000
720600 Insurance	193	219	250	250
720800 Maintenance - Equipment	13,797	16,300	11,000	9,500
721100 Memberships	1,597	1,800	2,550	2,550
721300 Office Expense	39,459	32,000	35,000	35,000
721400 Professional & Specialized Services	71,834	167,000	120,000	120,000
721600 Rents & Leases - Equipment	1,221	1,500	2,700	2,700
722000 Transportation & Travel	4,435	5,500	5,500	4,500
TOTAL SERVICES & SUPPLIES	134,325	226,819	179,500	176,500
<u>OTHER CHARGES</u>				
730300 Retirement Debt	122,224	95,300	0	0
730500 Interest Debt	7,482	2,100	0	0
TOTAL OTHER CHARGES	129,706	97,400	0	0

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<u>ACCOUNT CLASSIFICATION</u>	ACTUAL EXPENDITURES <u>2006-07</u>	BOARD APPROVED EXPENDITURES <u>2007-08</u>	DEPARTMENT REQUEST <u>2008-09</u>	CAO RECOMMENDATION <u>2008-09</u>
<u>FIXED ASSETS</u>				
740300 Equipment	57,060	10,000	99,600	99,600
TOTAL FIXED ASSETS	57,060	10,000	99,600	99,600
TOTAL - AUDITOR-CONTROLLER	1,294,039	1,658,433	1,865,041	1,862,041

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 and Special District budgets.

County Administrative Officer comments on the Auditor-Controller Budget:

- For Fiscal Year 2005-06, the Auditor-Controller did not submit a budget for the Auditor-Controller's Department. The Administrative Office copied the previous year's budget (2004-05) and submitted these amounts for FY 2005-06.
- For Fiscal Year 2006-07, the Auditor-Controller again did not submit a budget. The Department expended approximately \$321,091 that was not appropriated by your Board.
- For Fiscal Year 2007-08, the Auditor-Controller did not submit a budget in time to be printed in the Recommended Proposed Budget, but did submit a budget in time to be published in the Final Budget Adjustments.
- For Fiscal Year 2008-09, the Auditor-Controller submitted a timely budget.

WORKLOAD

No workload was submitted for 2007-08 or 2008-09.

REVENUE

	<u>Actual</u> <u>2006-07</u>	<u>Actual & Estimated</u> <u>2007-08</u>	<u>Projected</u> <u>2008-09</u>
Accounting Fees for MDs and SAs	\$ 74,334	\$ 75,000	\$ 76,000
Administration Fees/Supp. Role	504,000	520,000	530,000
Property Tax Administration Fee	298,184	310,000	320,000

STAFFING

<u>Permanent</u>	<u>2007-08</u> <u>Authorized</u>	<u>2008-09</u> <u>Recommend</u>
Accountant-Auditor I/II	3	3
Accounting Technician I	1	1
Accounting Technician II	2	2
Assistant Auditor-Controller	1	1
Auditor-Controller	1	1
Deputy Auditor-Controller	1	1
General Accounting Supervisor	1	1
Office Assistant II/Account Clerk II	4	4
Payroll Supervisor or Payroll Manager	1	1
Payroll Technician	2	2
Senior Accountant Auditor	1	1
Senior Accounting Technician	1	1
Supervising Accountant-Auditor	<u>2</u>	<u>2</u>
Total Permanent	21	21

SALARIES & EMPLOYEE BENEFITS

- 710102 Permanent Salaries are recommended at \$1,106,997 based on cost of present and recommended staff.
- 710105 Overtime is recommended at \$30,000 on actual usage.
- 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 (\$2,000) is recommended based on actual costs.
- 720600 Insurance contribution reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800 Maintenance - Equipment (\$9,500) is recommended for Ideal computer maintenance (\$8,500) and maintenance on the check signer machine (1,000).
- 721100 Memberships (\$2,550) is recommended for the following: County Auditors' Association (\$300), CPA license for the Deputy Auditor-Controller (\$200), Bi-Tech Users Group (\$150) and California Association of CPAs (\$1,900) .
- 721300 Office Expense (\$35,000) This account is to purchase printed forms, Central Duplicating costs, general office supplies, computer supplies and subscriptions.

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$120,000) This account provides the following expenditures:

\$ 3,000	<i>Maximus Inc. for 08-09 Property Tax Administration fees</i>
\$ 9,000	<i>Maximus Inc. for 09-10 Cost Allocation Plan</i>
\$10,000	<i>Maximus Inc. for February 15, 2009 Mandated Cost Claims</i>
\$38,000	<i>Bi-Tech for Software Maintenance for Computer Programs</i>
\$58,000	<i>Bi-Tech for Remote Service Provider Contract (maintenance of hardware/software for computer system using the internet.</i>
\$ 2,000	<i>Cascade Software Maintenance Agreement for Utilities Billing Computer System</i>

721600 **Rents & Leases - Equipment** is recommended at \$2,700. This account pays for copy machine costs.

722000 **Transportation & Travel** (\$4,500) This account pays for travel and training by MegaByte on the Property Tax System, training by Sungard on the new accounting system and continued professional training for the Assistant Auditor-Controller.

FIXED ASSETS

The following fixed assets are recommended:

- 1 **Computer Conversion** (N) (\$90,000) for continuation of the computer system conversion.
- 1 **Printer** (N) (\$3,000) required to print AP and PR checks on the new computer system.
- 4 **Computer Workstations w/Hutches** (N) (\$6,600) for 4 new employees currently using temporary equipment.