

# Auditor-Controller

## RECOMMENDED BUDGET • FY 2018 - 19

### MISSION

The Auditor-Controller is an elected official who serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include: pre-audits and payment of claims made by the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; development and implementation of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); assistance in development of long-range financial planning.

### DEPARTMENT BUDGET SUMMARY

	16-17 Actuals	17-18 Budget	18-19 Dept Requested	18-19 CAO Recommend	Change from Budget to Recommend	% Change
Charges for Service	\$ 475,645	\$ 375,100	\$ 376,025	\$ 376,025	\$ 925	0%
Misc.	\$ 47	\$ -	\$ -	\$ -	\$ -	0%
Other	\$ 287,540	\$ 212,520	\$ 150,560	\$ 150,560	\$ (61,960)	-29%
<b>Total Revenue</b>	<b>\$ 763,232</b>	<b>\$ 587,620</b>	<b>\$ 526,585</b>	<b>\$ 526,585</b>	<b>\$ (61,035)</b>	<b>-10%</b>
Salaries & Benefits	\$ 3,165,852	\$ 3,447,916	\$ 3,604,159	\$ 3,554,519	\$ 106,603	3%
Services & Supplies	\$ 99,758	\$ 79,737	\$ 108,635	\$ 108,635	\$ 28,898	36%
Other Charges	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Fixed Assets	\$ 5,496	\$ -	\$ -	\$ -	\$ -	0%
Intrafund Transfers	\$ 16,230	\$ 10,462	\$ 10,325	\$ 10,325	\$ (137)	-1%
Intrafund Abatements	\$ (39,730)	\$ (40,750)	\$ (41,150)	\$ (41,150)	\$ (400)	1%
<b>Total Appropriations</b>	<b>\$ 3,247,606</b>	<b>\$ 3,497,365</b>	<b>\$ 3,681,969</b>	<b>\$ 3,632,329</b>	<b>\$ 134,964</b>	<b>4%</b>
<b>Net County Cost</b>	<b>\$ 2,484,374</b>	<b>\$ 2,909,745</b>	<b>\$ 3,155,384</b>	<b>\$ 3,105,744</b>	<b>\$ 195,999</b>	<b>7%</b>
FTEs	26.0	26.0	26.0	26.0	0.0	0%

### MAJOR BUDGET CHANGES

#### Revenue

##### *Other Charges*

(\$61,960) Decrease in revenue from Operating Transfers related to reduced reimbursements for staff working on the FENIX system implementation and timeshare accounting

#### Appropriations

##### *Salaries and Benefits*

\$106,603 Increase due to general increases in salary and related benefit costs.

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## *Services and Supplies*

\$28,898      Net increase due to an increase in the Department's general liability cost applied charge of \$33,304, offset by minor reductions in other line items.

## PROGRAM SUMMARIES

### *Administration*

This Division trains and organizes workgroups to perform basic accounting and governmental record keeping tasks; coordinates bookkeeping activities of and provides general supervision over the accounts of all organizations under the fiscal control of the County Board of Supervisors. This Division prescribes accounting forms and methods of keeping the County's accounts and is responsible for the preparation and publication of the annual final budget schedules for the County.

### *Property Tax*

This Division calculates over 150,000 property tax liabilities, including changes/refunds, based upon assessed value generating over \$300 million in taxes. The Division places more than 670,000 line items of direct charges totaling over \$36 million on the secured tax bills by working with 60 different taxing agencies with 250 different types of direct charges. The Division calculates and distributes property tax revenues to over 80 local taxing agencies. The Division files various state required reports and continually implements new legislation related to property taxes, redevelopment agencies, Educational Revenue Augmentation Fund (ERAF), Vehicle License Fee (VLF) Swap, etc.

### *Financial Reporting*

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as fiscal liaison between the County, state, and federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs analytical review of cost applied rates such as the fleet rates and worker's compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the county's external auditors. The County's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division is responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prepares the State's required annual financial reports on behalf of 35 independent special districts as well as all of the Board governed districts.

*Payroll*

Payroll accounting prepares biweekly payroll instruments and “wage/tax reports” for the County and 21 affiliated local governmental agencies; processes ”gross to net” deductions for health insurance and other benefits, association dues, credit union banking, retirement and legal attachments (garnishments); and administers deferred compensation program for over 1,000 county employees.

*Accounting*

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and processes transactions for 40 Special Districts having independent governing boards; provides computerized financial reporting for budget item detail and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County’s purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (387 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 14,600 purchase card transactions that amount to over \$8.2 million in charges, reconciliation and distribution of biweekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the Department. Annually, it scans and catalogs in excess of 100,000 document types containing more than 300,000 individual transactions with more than 500,000 pages of supporting documentation. This Division administers six Mello Roos districts providing all accounting services, annual reports, calculating the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat MC&FP development through an analysis of the quarterly sales tax reports from BOE to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project.

BUDGET SUMMARY BY PROGRAM

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
Administration	\$ 476,145	\$ 6,000	\$ 470,145	2.25
Property Tax	\$ 532,862	\$ 347,535	\$ 185,327	3.95
Financial Reporting	\$ 774,583	\$ 10,000	\$ 764,583	4.8
Payroll	\$ 444,455	\$ 33,650	\$ 410,805	3
Accounting	\$ 1,404,284	\$ 129,400	\$ 1,274,884	12
<b>Total</b>	<b>\$ 3,632,329</b>	<b>\$ 526,585</b>	<b>\$ 3,105,744</b>	<b>26</b>

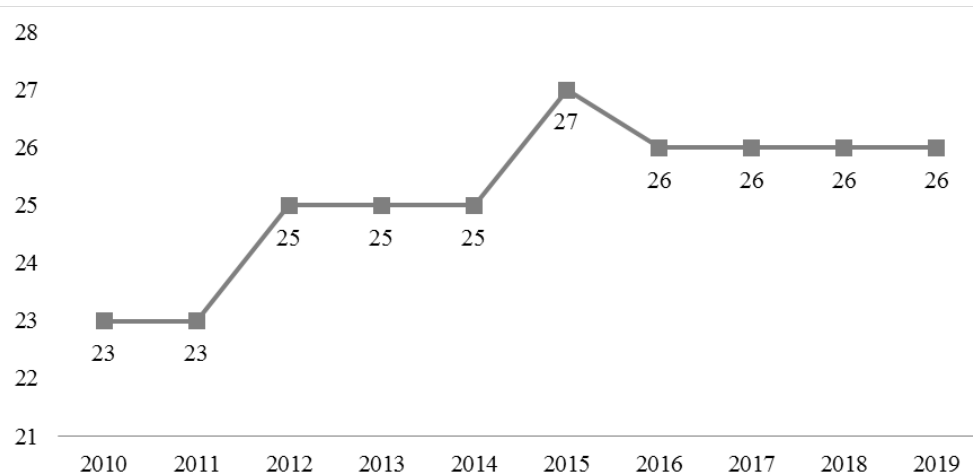
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### STAFFING TREND

Staffing for the Auditor-Controller's Office declined during the economic recession to a low of 23 FTEs. Since the recovery, the Department's staffing allocation has remained flat. The recommended staff allocation for FY 2018-19 is 26 FTE.



### RECOMMENDED BUDGET

This Budget is recommended at \$3,632,329, which is an increase of \$134,964 (3.9%) when compared to the FY 2017-18 Adopted Budget. The General Fund provides 85.5% of the funding for this Department, and is increased by \$195,999 (6.7%) when compared to the FY 2017-18 Adopted Budget.

Reimbursement revenue (Operating Transfers) from the ACO Fund for staff time spent on the FENIX project has been reduced by \$52,000 due to the anticipated implementation of the system. Cost recovery revenue for the timeshare accounting is also estimated to decrease, by \$9,960, due to a consolidation of tax bills and a resultant reduction in time and cost.

#### CAO Adjustments

No CAO adjustments are recommended for FY 2018-19.

#### Sources & Uses of Funds

The Auditor-Controller is primarily funded with General Fund discretionary revenues, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget). The Department receives some revenue for accounting services provided to departments and special districts. The Department also receives a share of the fees charged for the separate assessment of timeshares and a share of the 5% administration fee for the supplemental property tax roll.

Expenditures are primarily related to staffing and costs associated with operating the office.

# Auditor-Controller

## RECOMMENDED BUDGET • FY 2018 - 19

### FINANCIAL INFORMATION BY FUND TYPE

**FUND TYPE:** 10 GENERAL FUND  
**DEPARTMENT:** 03 AUDITOR / CONTROLLER

	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
<b>TYPE: R REVENUE</b>				
<b>SUBOBJ SUBOBJ TITLE</b>				
1300 ASSESSMENT & TAX COLLECTION FEES	271,000	272,400	272,400	1,400
1320 AUDIT & ACCOUNTING FEES	103,500	103,325	103,325	-175
1800 INTERFND REV: SERVICE BETWEEN FUND	600	300	300	-300
<b>CLASS: 13 REV: CHARGE FOR SERVICES</b>	<b>375,100</b>	<b>376,025</b>	<b>376,025</b>	<b>925</b>
2020 OPERATING TRANSFERS IN	212,520	150,560	150,560	-61,960
<b>CLASS: 20 REV: OTHER FINANCING SOURCES</b>	<b>212,520</b>	<b>150,560</b>	<b>150,560</b>	<b>-61,960</b>
<b>TYPE: R SUBTOTAL</b>	<b>587,620</b>	<b>526,585</b>	<b>526,585</b>	<b>-61,035</b>
<b>TYPE: E EXPENDITURE</b>				
<b>SUBOBJ SUBOBJ TITLE</b>				
3000 PERMANENT EMPLOYEES / ELECTED	2,256,595	2,279,431	2,279,431	22,836
3001 TEMPORARY EMPLOYEES	48,000	50,000	50,000	2,000
3002 OVERTIME	50,867	55,000	55,000	4,133
3004 OTHER COMPENSATION	74,942	85,482	85,482	10,540
3020 RETIREMENT EMPLOYER SHARE	511,808	558,282	558,282	46,474
3022 MEDI CARE EMPLOYER SHARE	32,292	32,619	32,619	327
3040 HEALTH INSURANCE EMPLOYER	316,621	328,706	328,706	12,085
3041 UNEMPLOYMENT INSURANCE EMPLOYER	0	55,940	6,300	6,300
3042 LONG TERM DISABILITY EMPLOYER	5,535	5,593	5,593	58
3043 DEFERRED COMPENSATION EMPLOYER	30,362	30,320	30,320	-42
3046 RETIREE HEALTH: DEFINED	29,318	31,123	31,123	1,805
3060 WORKERS' COMPENSATION EMPLOYER	25,576	25,663	25,663	87
3080 FLEXIBLE BENEFITS	66,000	66,000	66,000	0
<b>CLASS: 30 SALARY &amp; EMPLOYEE BENEFITS</b>	<b>3,447,916</b>	<b>3,604,159</b>	<b>3,554,519</b>	<b>106,603</b>
4041 COUNTY PASS THRU TELEPHONE CHARGES	336	250	250	-86
4080 HOUSEHOLD EXPENSE	100	60	60	-40
4100 INSURANCE: PREMIUM	14,039	47,343	47,343	33,304
4220 MEMBERSHIPS	1,160	1,415	1,415	255
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	495	595	595	100
4260 OFFICE EXPENSE	17,867	17,800	17,800	-67
4261 POSTAGE	16,200	16,250	16,250	50
4266 PRINTING / DUPLICATING SERVICES	1,860	1,980	1,980	120
4300 PROFESSIONAL & SPECIALIZED SERVICES	16,450	11,550	11,550	-4,900
4400 PUBLICATION & LEGAL NOTICES	120	90	90	-30
4420 RENT & LEASE: EQUIPMENT	3,660	3,192	3,192	-468
4462 EQUIP: COMPUTER	520	0	0	-520
4500 SPECIAL DEPT EXPENSE	850	1,000	1,000	150
4503 STAFF DEVELOPMENT	3,250	2,660	2,660	-590
4600 TRANSPORTATION & TRAVEL	780	1,475	1,475	695
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	475	515	515	40
4605 RENT & LEASE: VEHICLE	495	450	450	-45
4606 FUEL PURCHASES	200	135	135	-65
4608 HOTEL ACCOMMODATIONS	880	1,875	1,875	995
<b>CLASS: 40 SERVICE &amp; SUPPLIES</b>	<b>79,737</b>	<b>108,635</b>	<b>108,635</b>	<b>28,898</b>
7223 INTRAFND: MAIL SERVICE	9,237	8,608	8,608	-629
7224 INTRAFND: STORES SUPPORT	209	157	157	-52
7231 INTRAFND: IS PROGRAMMING SUPPORT	1,016	1,260	1,260	244
7232 INTRAFND: MAINT BLDG & IMPROVMENTS	0	300	300	300
<b>CLASS: 72 INTRAFUND TRANSFERS</b>	<b>10,462</b>	<b>10,325</b>	<b>10,325</b>	<b>-137</b>
7350 INTRFND ABATEMENTS: GF ONLY	-40,750	-41,150	-41,150	-400
<b>CLASS: 73 INTRAFUND ABATEMENT</b>	<b>-40,750</b>	<b>-41,150</b>	<b>-41,150</b>	<b>-400</b>
<b>TYPE: E SUBTOTAL</b>	<b>3,497,365</b>	<b>3,681,969</b>	<b>3,632,329</b>	<b>134,964</b>
<b>FUND TYPE: 10 SUBTOTAL</b>	<b>2,909,745</b>	<b>3,155,384</b>	<b>3,105,744</b>	<b>195,999</b>
<b>DEPARTMENT: 03 SUBTOTAL</b>	<b>2,909,745</b>	<b>3,155,384</b>	<b>3,105,744</b>	<b>195,999</b>

# Auditor-Controller

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## PERSONNEL ALLOCATION

Classification Title	2017-18 Adjusted Allocation	2018-19 Dept Request	2018-19 CAO Recm'd	Diff from Adjusted
Auditor-Controller	1.00	1.00	1.00	-
Accountant/Auditor	1.00	1.00	1.00	-
Accountant I/II	2.00	2.00	2.00	-
Accounting Division Manager	3.00	3.00	3.00	-
Accounting Systems Administrator	1.00	1.00	1.00	-
Administrative Technician	2.00	2.00	2.00	-
Chief Assistant Auditor-Controller	1.00	1.00	1.00	-
Department Analyst I/II	4.00	4.00	4.00	-
Fiscal Assistant I/II	1.00	1.00	1.00	-
Fiscal Technician	5.00	5.00	5.00	-
Internal Auditor	1.00	1.00	1.00	-
Principal Financial Analyst	1.00	1.00	1.00	-
Sr. Department Analyst	2.00	2.00	2.00	-
Sr. Fiscal Assistant	1.00	1.00	1.00	-
<b>Department Total</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>	<b>-</b>

## ORGANIZATIONAL CHART

