

Stanislaus County

State of California
Budget Unit Financing Use Detail
Fiscal Year 2000-2001



FISCAL GENERAL SERVICES
General Fund

AUDITOR-CONTROLLER

Legal Budget Unit 0013000

MISSION STATEMENT

- ❖ The mission of the Auditor-Controller's Office is to provide accurate financial and accounting information to all customers.

STRATEGIC PLAN

Deliver Excellent Community Service

- ❖ Produce the Comprehensive Annual Financial Report for the County of Stanislaus. This report is designed to meet the needs of both public and private sector interests.

Promote Efficient Government Operations

- ❖ Continue to review and refine the County's Financial Management System and Human Resources/Payroll System operations to address customer needs. Evaluate and, where possible, utilize new technology to optimize the delivery of services to customers. Participate in cross-functional Total Quality Management projects as required to address and resolve common issues. Use the Malcolm Baldrige criteria as a method for improving operations and enhancing customer service. Continue the learning process through enrollment in Institute classes, such as 4MAT and Leadership 2000. Support the Institute programs through direct participation in facilitator roles.

Achieve Multi-Jurisdictional Cooperation

- ❖ Work with other agencies as necessary to address common issues that develop as a result of mandates; and monitor legislation that could have multi-jurisdictional financial implications.

SUMMARY OF REQUESTS

Base Budget

- ❖ The requested base budget provides for continuing maintenance of the County's fiscal records which includes accounts payable, accounts receivable, County payroll, property tax, cost accounting, general ledger, capital project accounting and auditing, as well as responding to specific projects and individual customer related issues.
- ❖ The Auditor-Controller is requesting classification studies be conducted on nine various positions. Additionally, it is requested that two Systems Analyst positions assigned to the payroll division be designated confidential.

Unmet Needs

- ❖ As part of the 1999-2000 Final Budget Hearing, the Auditor-Controller was granted two new positions: one Accounting Technician and one Systems Analyst. The Auditor-Controller is requesting that his budget be increased by \$114,074 to fund these two new positions. Additionally, it is requested that one Accountant III position responsible for capital project accounting be funded through the Capital Improvement Funds Authority (CIFA) budget, which would reduce salary appropriations in the Auditor-Controller's base budget by \$47,664.

SUMMARY OF RECOMMENDATIONS FOR THE PROPOSED BUDGET

Base Budget

- ❖ It is recommended that the requested base budget funding level be approved which provides for the current level of services. This level includes the continued support to the Oracle Financial Management System and the PeopleSoft Human Resources/Payroll System.

Unmet Needs

- ❖ It is recommended that funding for the two new positions added during the 1999-2000 Final Budget be considered with the Final Budget. During the budget hearings, the Auditor-Controller indicated that a portion of these salaries would be off-set by the reduction in the cost of consultants being used to perform these duties. The use of Consultants has been reduced and may be totally eliminated in the fiscal year. Funding for the PeopleSoft consultants, however, was included in the DOVE Budget and not the Auditor-Controller's budget, so there is not a corresponding reduction in the Auditor-Controller's budget to cover this request.
- ❖ During the 1999-2000 budget process, approval was received to fund the Accountant III assigned to CIFA through the CIFA Budget. A technical adjustment is recommended to implement this action.
- ❖ It is further recommended that a classification study of the following nine positions be conducted: four positions of Accounting Supervisor, Confidential Asst. IV, two positions of Accountant II; and Accountant III. It is recommended that the classification study of the one Confidential Assistant V be included in the technology review being conducted Countywide. Finally, it is recommended that the two Systems Analyst positions be reviewed to determine if designation to Confidential status is appropriate.

STAFFING IMPACTS

- ❖ The classification study of the following will be conducted during the 2000–2001 fiscal year. Four positions of Accounting Supervisor; Confidential Assistant IV; two positions of Accountant II; and Accountant III; one Confidential Assistant; two Systems Analyst positions be reviewed to determine if designation to Confidential status is appropriate.

SUMMARY OF RECOMMENDATIONS FOR THE FINAL BUDGET

- ❖ The Auditor-Controller requested an additional \$114,074 to fund two previously authorized positions (one Systems Analyst and one Accounting Technician) which were added, with no corresponding funding, during the 1999-2000 budget hearings. It is recommended that the two positions be funded at this time.

Salaries & Benefits: Increase appropriations by \$114,074.

Funding Source(s): The recommended increase will result in an increased Net County Cost to the General Fund of \$114,074.

- ❖ The funding of these positions will provide the Auditor-Controller with the full amount of money necessary to cover all existing allocated positions within the department.
- ❖ The Auditor-Controller has no other outstanding unmet needs.

STAFFING IMPACT FOR THE FINAL BUDGET

- ❖ There are no staffing impacts at this level of funding.

SUMMARY OF THE ADOPTED FINAL BUDGET

- ❖ The Final Addendum to the Proposed Budget was adopted by the Board of Supervisors on September 12, 2000. The allocations adopted in the Proposed Budget and the Final Addendum to the Proposed Budget became the Department's Adopted Final Budget shown below. The Department's unmet needs were considered, the funded unmet needs are reflected below as the Department's Recommended Additional Funding.

CLASSIFICATION	ACTUAL FY 98-99	ACTUAL FY 99-00	ADOPTED PROPOSED BUDGET	RECOMMENDED ADDITIONAL FUNDING	ADOPTED FINAL BUDGET
Salaries/Benefits	\$1,929,153	\$2,237,697	\$2,344,916	\$114,074	\$2,458,990
Services/Supplies	\$333,468	\$274,990	\$286,225	\$0	\$286,225
Other Charges	\$442,127	\$263,036	\$446,380	\$0	\$446,380
Fixed Assets	\$5,387	\$14,125	\$0	\$0	\$0
Other Financing	\$158,848	\$125,170	\$0	\$0	\$0
Equity Transfers	\$0	\$0	\$0	\$0	\$0
Intrafund	\$194	-\$7,043	\$7,600	\$0	\$7,600
Contracts	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0
Gross Costs	\$2,869,177	\$2,907,975	\$3,085,121	\$114,074	\$3,199,195
Less Revenue	\$1,894,441	\$1,995,389	\$2,066,100	\$0	\$2,066,100
Plus Fund Balance	\$0	\$0	\$0	\$0	\$0
Net County Cost	\$974,736	\$912,587	\$1,019,021	\$114,074	\$1,133,095

TELECOMMUNICATION SURVEY

- ❖ The Auditor-Controller's office does not have an automated phone system.

DID YOU KNOW ...

- ❖ Over 100,000 County payroll checks are produced by the Auditor-Controller's Office each year.
- ❖ The Auditor-Controller's Office has received the Government Finance Officers Association Award for Excellence in Financial Reporting in each of the last twelve years.
- ❖ In fiscal 1999-2000, employees in the Auditor-Controller's Office received the Gold Award from United Way of Stanislaus County. Auditor-Controller staff has supported the United Way program for many years.