

DEPARTMENT: Auditor

BY: Ken Hawkins

PHONE: 966-7606

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No XX)

Due to the one percent cut in overall budgets, the Auditor's Office cut \$3,000 out of its Services and Supplies category, leaving us with a budget of \$17,362. Out of this budget must come the budget printing costs, check printing costs for payroll and vendor payments, etc., etc. We have been able to reduce budget printing costs this year by reducing the number of budgets printed from 150 down to 100 resulting in a cost reduction of around \$700. But as you might imagine, the Auditor's Office is a paper mover with little room to cut costs any further in Services and Supplies.

The Auditor's Office uses an automatic sequential numbering and date stamp to record number and date on all deposit permits. It also provides security for sequential numbering as each deposit permit is issued. The current device has lasted for 10 years. The problem has arisen from the fact that the 1994 year is the last year on the internal engraver. The new date plates are made of different metal which if placed in the current machine will cause a chemical reaction between the two metals. A new machine will cost \$618 which if it lasts 10 years is a cost of \$62 a year for a machine that is very useful to the office.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Approve fixed asset purchases on a case by case basis.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Employees will hand stamp and number deposit permits. There is no internal control on sequential numbering.

COSTS: () Not Applicable

A. Budgeted current FY	\$	<u>0</u>
B. Total anticipated costs	\$	<u>618</u>
C. Required additional funding	\$	<u>618</u>
D. Internal transfers	\$	

SOURCE: 4/5ths Vote Required

A. Unanticipated revenues	\$	
B. Reserve for contingencies	\$	<u>618</u>
C. Source description:		

Balance in Reserve for Contingencies, if approved: \$ 134,382 (operating)

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

CLERK'S USE ONLY:

Res. No.: 94-525 Ord. No. _____

Vote - Ayes: _____ Noes: _____

Absent: _____ Abstained: _____

Approved: [Signature] () Denied _____

() Minute Order Attached () No Action Necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:

Recommended

Not Recommended

For Policy Determination

Submitted with Comment

Returned for Further Action

Comment: _____

A.O. Initials: [Signature]

The foregoing instrument is a correct copy of the original on file in this office.

Date: _____

ATTEST: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California

By: _____
Deputy

BUDGET ACTION FORM

DEPT/DIV: Auditor

CONTACT: Ken Hawkins

DATE: 12/1/94

PHONE: 966-7606

ACTION REQUESTED: (Check All That Apply)

- Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the County budget, or in any one fund of the budget, or appropriating Reserve for Contingencies;
- Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;
- Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.)
- Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; OR transfers within the County budget under \$50.00 to accommodate minor variations from the budget.

FUND/DEPT/ACCT NO.	LINE ITEM DESCRIPTION	AMOUNT (FROM)/TO
001-0104-414-1090	Contingencies	\$618.00
001-0107-421-0677	Date/Number Stamp	\$618.00

Justification: Number/date stamp machine is necessary to number/date deposit permits coming into the Auditor's Office. The device is locked and generates sequential

#'s to aid in the internal control of deposit permits

Department Head Signature: Ken Hawkins Date: 12/1/94

Approved By: Res. No. 94-525 Clerk: [Signature] Date: 12-13-94

Administrator: _____ Date: _____
Auditor: _____ Date: _____

AUDITOR'S USE ONLY:

Description: _____ Transfer No.: _____

B.R. No.: _____

STATE CONTROLLER
COUNTY BUDGET ACT
SCHEDULE 9 (1985)

DEPT HEAD:
Ken Hawkins
Auditor

COUNTY OF MARIPOSA
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 1994-95

BUDGET UNIT & TITLE
0107-421/AUDITOR
CLASSIFICATION:
FUNCTION: GENERAL
ACTIVITY: FINANCE & OTHER PROT.

FUND: 001/GENERAL

FINANCING USES CLASSIFICATION	ADOPTED BY BOARD OF SUPERVISORS		REQUESTED		ADOPTED BY BOARD OF SUPERVISORS	
	ACTUAL 1992-93	1993-94	ACTUAL 1993-94	1994-95	RECOMM'D BY ADMIN. OFFICER 1994-95	1994-95
SALARIES & EMPLOYEE BENEFITS						
0101 Auditor/Recorder	46,146	46,146	43,907	46,146	46,146	46,146
0102 Asst Auditor/Recorder	38,404	39,024	39,448	39,024	39,024	39,024
0137 Accountant I/II	31,637	32,872	32,149	33,120	33,120	33,120
0186 Recording Tech.	21,841	22,464	22,465	48,749	48,749	48,749
0187 Acct Tech I/II/III	24,167	24,816	64,086	19,329	19,329	19,329
0187 Acct Tech I (2)	39,496	42,472	16,486	21,591	21,591	21,591
0193 Recording Clerk	15,499	17,088	20,557			
0197 Account Clerk I/II/III	19,192	20,556	908			
0201 Extra Help	289		4,412			
0230 Overtime	501		738			
0301 Benefits	85,438	91,665	84,666	84,695	81,105	81,105
TOTAL	322,610	337,103	329,822	292,654	289,064	289,064
SERVICES AND SUPPLIES						
0406 Communications	1,395	1,480	1,441	1,480	1,480	1,480
0412 Maint/Equip	400	400	568	415	415	415
0415 Memberships	335	335	335	200	200	200
0417 Office Expense	18,054	17,095	16,943	13,445	13,445	10,942
0418 Professional Services	3,353	3,425	3,370	3,425	3,425	3,425
0449 Trans/Travel Exp	1,548	1,500	1,567	1,700	1,700	900
TOTAL	25,085	24,235	24,224	20,665	20,665	17,362
TOTAL EXPENDITURES	347,695	361,338	354,046	313,319	309,729	306,426
REVENUE						
0117 Recorder's Modern /GE	10,699	15,272	15,272			
0806 Auditor Admin Charges	18,414	12,000	8,400	8,400	8,400	8,400
8201 Auditor's Fees	449	500	1,744	1,500	1,500	1,500
9501 Recorders Fees	40,481	41,000	39,582			
9502 Registrar Fees	294					
TOTAL REVENUE	70,337	68,772	64,998	9,900	9,900	9,900
NET COST	277,358	292,566	289,048	303,419	299,829	296,526