

2014-2016 BUDGET WORKSHOP

AUDITOR-CONTROLLER

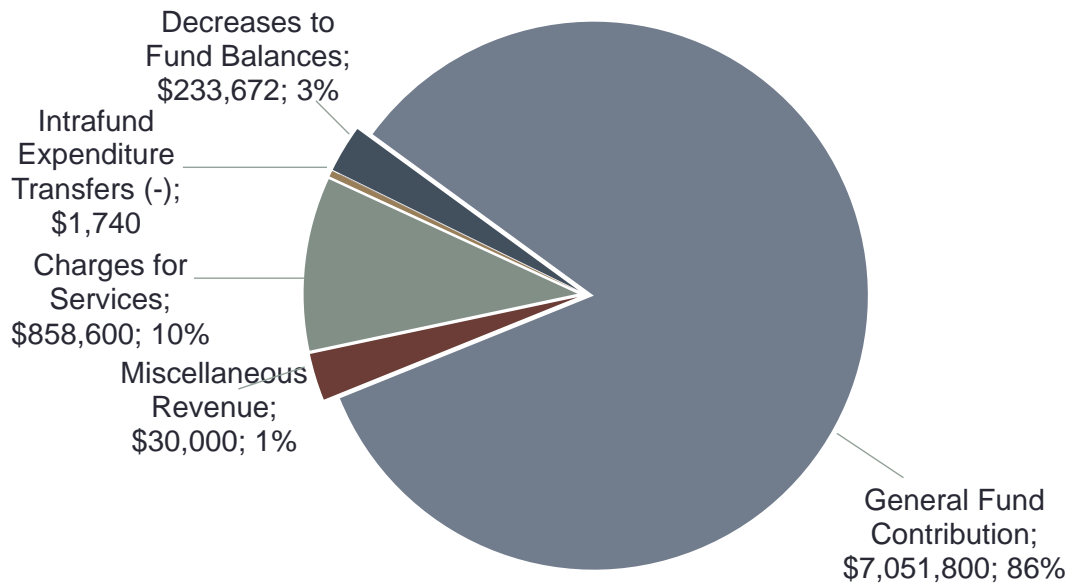


Auditor-Controller Summary

- ∂ Total Budget
 - ∂ Operating: \$8,097,577
 - ∂ Capital: \$10,000
 - ∂ General Fund Contribution: \$7,051,800
 - ∂ FTE's: 48.2
 - ∂ One-time Use of Fund Balance: \$233,672
 - ∂ No Service Level Impacts
 - ∂ Restoration Expansion Request: \$180,062

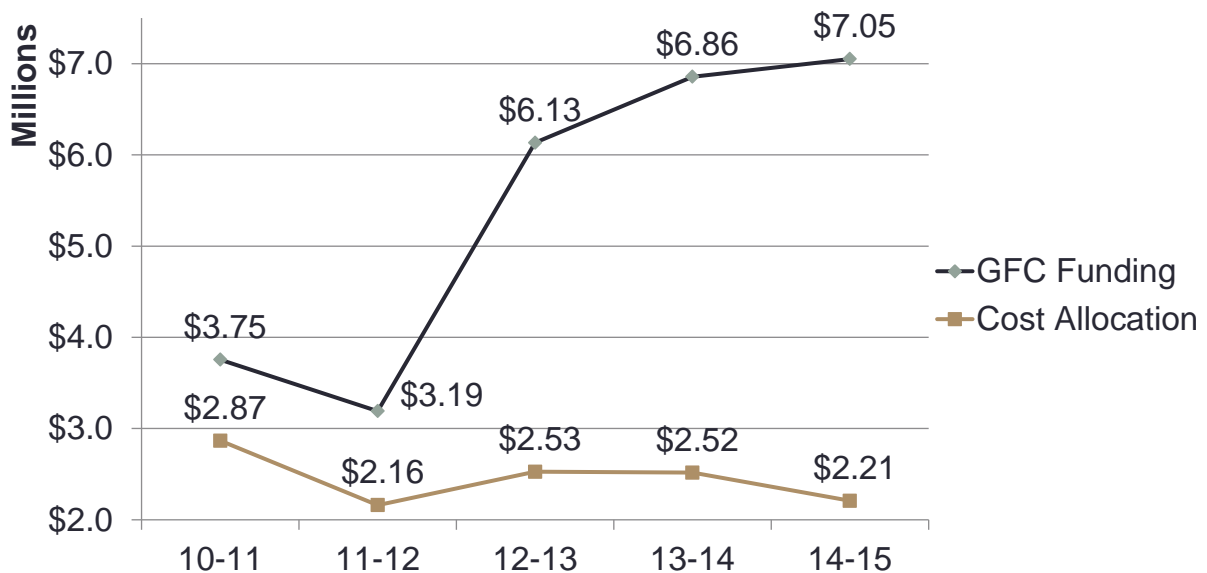
Auditor-Controller

FY 14-15 Source of Funds



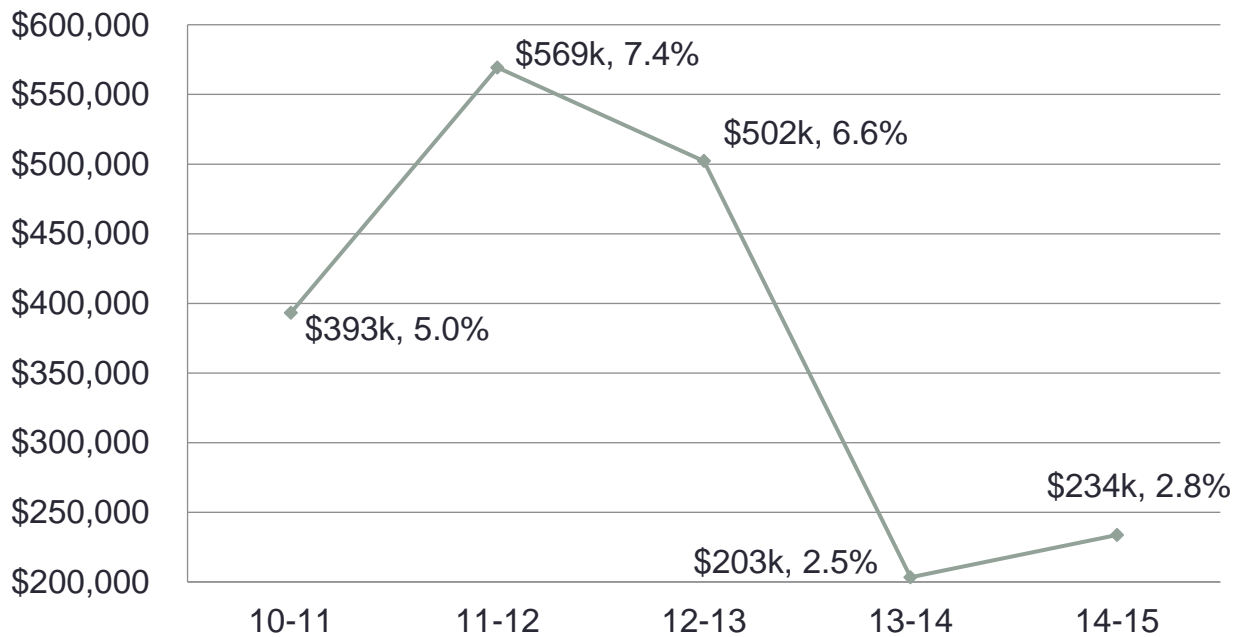
Auditor-Controller

GFC 5 Year Summary



Auditor-Controller

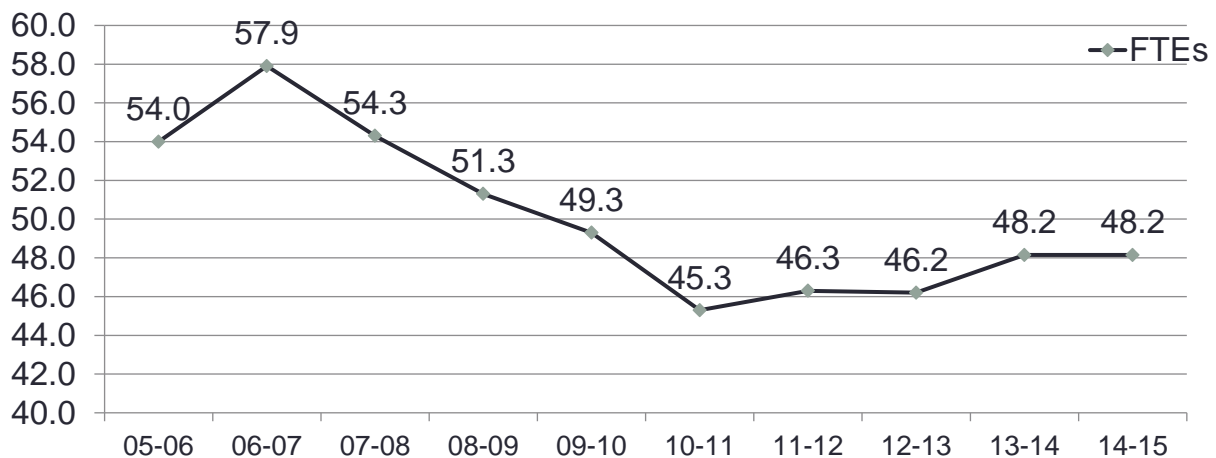
5 Year Summary Use of One-Time



Auditor-Controller

Staffing Summary

- o # FTE FY 13-14 Adopted
- o # FTE FY 14-15 Recommended



Auditor-Controller

FY 2013-14 Anticipated Accomplishments

- Worked jointly with the Treasurer Tax Collector to complete the last phases of implementation of a new vendor purchased property tax system (Aumentum) scheduled to go live in early FY 2014-15.
- Completed a housing loan project to establish loan values of \$40 Million and document procedures for monitoring residual receipts.
- Provided additional budget development and reporting functionality to FIN Web allowing for an advanced process to load and analyze the County budget.

Auditor-Controller

FY 2013-14 Anticipated Accomplishments

- Initiated the development of a replacement for the aging time capture system along with upgrades to web based technology for the Employee Self-Service application and Department Employee Network system.
- Continued to work on the review of county wide compliance of the Fair Labor Standards Act overtime laws.
- Continued enhanced reporting to the Board of Supervisors with reports on External Monitoring of County Departments, Lost Property, and Vendors paid amounts greater than \$100,000.

Auditor-Controller

FY 2014-15 Objectives

Administration and Support:

Manage the A-C office effectively by submission of timely budgets that:

- Recruit and hire well qualified staff
- Conduct a recruitment for a new class of Accountant-Auditors for the new Auditor Training and Development Program
- Encourage staff performance

Audit Services:

- Focus on completing mandated audits, training staff, and continuing to provide enhanced reporting to the Board of Supervisors.
- Complete projects to assist departments in improving operational processes.

Auditor-Controller

FY 2014-15 Objectives

Accounting Services:

- Maintain and enhance the 65 applications in the A-C that serve multiple departments and county agencies.
- Distribute an estimated \$768 million in property taxes to local agencies.
- Go-live on new property tax system (Aumentum) and implement necessary subsystems needed to supplement the new system.
- Assist with the design and implementation of accounting policies, and reporting structure for the North County Jail capital grant.

Financial Reporting:

- Prepare timely and accurate financial documents that include the County's Comprehensive Annual Financial Report, County Budget, Cost Allocation Plan, and a variety of financial reporting and compliance documents to State Agencies.
- Provide the Board of Supervisors, CEO, and management with the financial information necessary to make decisions that impact services to the community.

Auditor-Controller

FY 2015-16 Objectives

- Provide ongoing accounting support/training, grant compliance, and review of the Northern Branch Jail project.
- Assist departments and agencies in the complex allocations of inter-agency revenues and taxes.
- Go-live on new property tax system (Aumentum) and implement necessary subsystems needed to supplement the new system.
- Prepare timely and accurate financial documents that include the County's Comprehensive Annual Financial Report, County Budget, Cost Allocation Plan, and a variety of financial reporting and compliance documents to State Agencies.

Auditor-Controller

Performance Measures

Description	2012-13 Actual	FY 13-14 Estimated Actual	FY 14-15 Recommended
Percentage of A-C mandatory audits completed by due date	85%	100%	100%
Number of revenue allocations made legally, accurately and timely:			
• Distribution of Property Taxes to all taxing entities	36	36	36
• Specialty and Advanced Accounting	307	340	349

Auditor-Controller

Performance Measures Continued

Description	2012-13 Actual	FY 13-14 Estimated Actual	FY 14-15 Recommended
The number of financial reports viewable by interested parties (public/County employees) that will increase transparency of the County's fiscal position and availability of financial information	65	68	68
Number of popular financial highlight reports produced timely	5	5	6
Percentage of staff with one or more professional licenses or designations	Not used in prior years	45%	50%

Auditor-Controller

Service Level Reductions

- Auditor-Controller does not have any Service Level Reductions for FY 14-15.

Auditor-Controller

Key Challenges and Emerging Issues

Budget Enhancement Request: 2 FTE; \$180,062, Accountant-Auditor I's

- We are requesting to restore funding for two Accountant-Auditor I positions in order to hire new college graduates to enter into our Auditor Training and Development program and restore staffing lost in the economic downturn.
- Our new Auditors join the New Auditor-Training and Development program where they immediately pick-up workload and rotate throughout our divisions. This program is our training program to staff senior accounting and finance positions throughout the County.
- Within two years, approximately 50% of the cost of these positions will be recovered by the County through the cost allocation plan and fees for service. Therefore the general fund cost of the \$180,000 request is eventually reduced to \$90,000.
- Although not included with this years Auditor request, we believe to get to optimal staffing of 52.2 FTE's, we would need to hire another Financial Accounting Analyst and senior Accountant in addition to the two FTE's requested above.

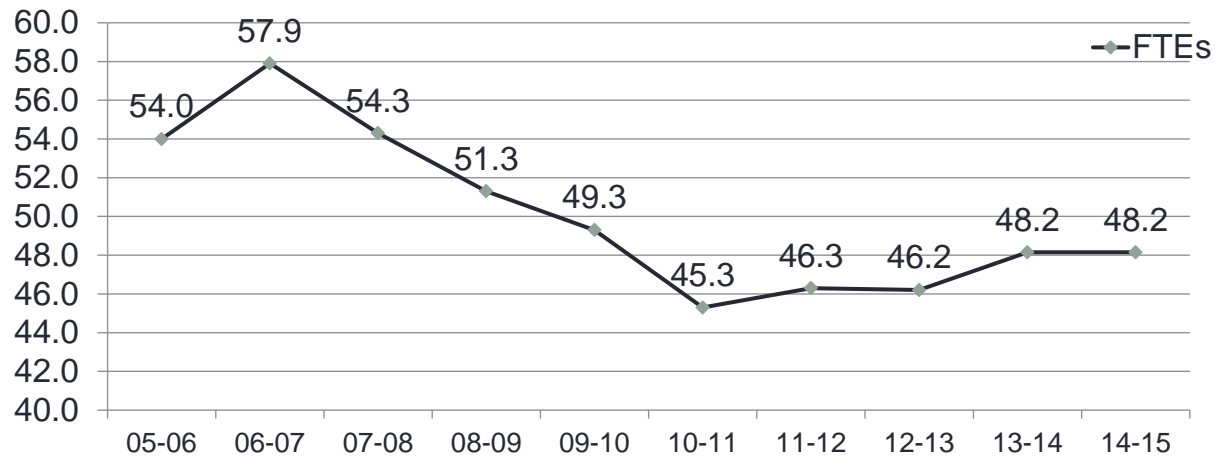
Auditor-Controller

Summary

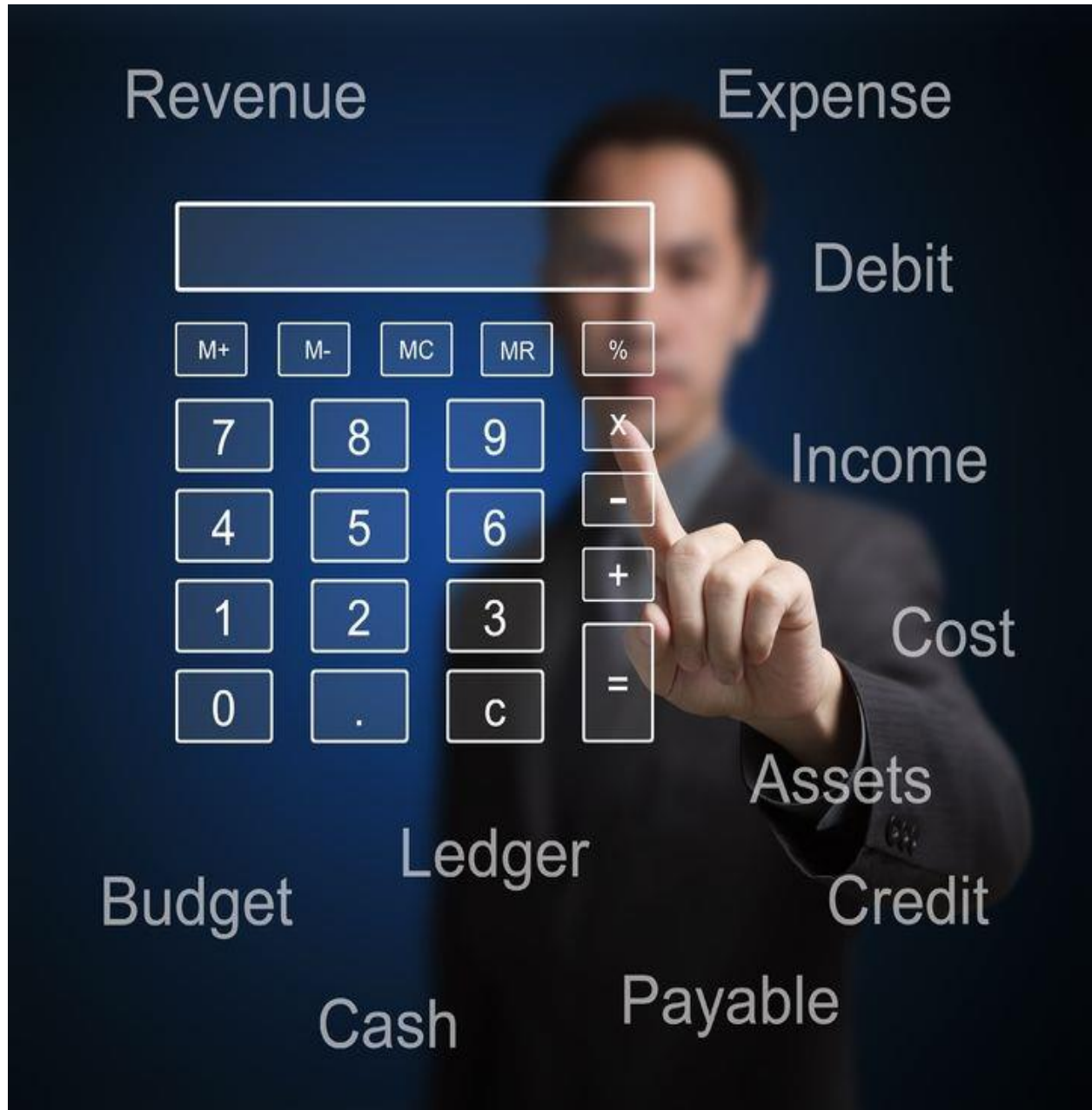
- As a result of the economic downturn, the Auditor-Controller has dropped its budgeted staffing level over the last six years from 57.9 FTE in FY 07-08 to a proposed staffing level of 48.2 FTE in FY 14-15. Each of the past seven years the Department has held positions vacant, returned funds to the general fund balance at year end, and reduced positions in the subsequent budget cycle to offset increases in salary, retirement, and benefit costs. This has resulted in the reduction of 9.7 FTEs or a 17% decrease in positions since FY 07-08.
- The recommended staffing level only maintains the same reduced service level as the prior year. The Department has submitted budget expansion requests to fund two Accountant-Auditor I's. Approval would increase our staffing level to 50.2.

Auditor-Controller Staffing Summary

- ∅ # FTE FY 13-14 Adopted
- ∅ # FTE FY 14-15 Recommended



Auditor-Controller

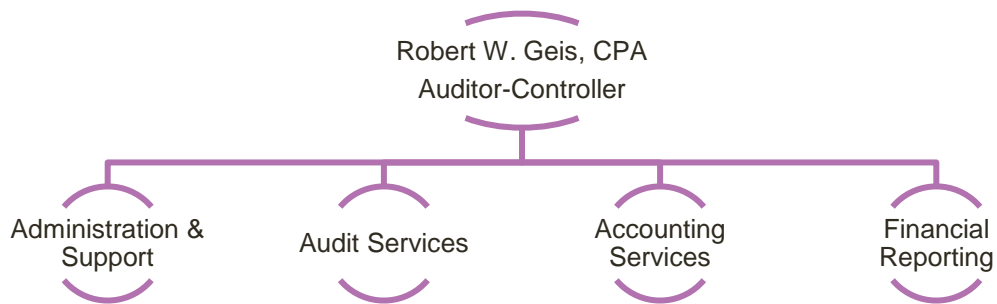


Auditor-Controller

Budget & Full-Time Equivalents (FTEs) Summary

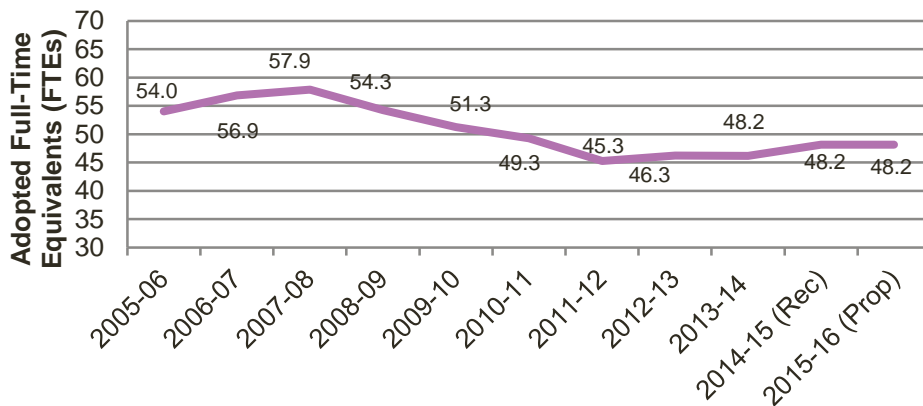
Operating \$ 8,097,577
 Capital \$ 10,000
 FTEs 48.2

Budget Programs Chart



Staffing Trend

The staffing trend values will differ from prior year budget books in order to show amounts without the impact of any vacancy factors.



Auditor-Controller

Mission Statement

To ensure the financial integrity of the County of Santa Barbara by providing superior financial services, maintaining the public trust, and promoting governmental efficiency, effectiveness, and accountability.

Department Description

The Department is the leading financial management resource of the County and its long term vision includes a well-run, financially sound County, an informed public, and a model County Department with a knowledgeable and effective staff. Governed by the overriding principles of fiscal integrity, objectivity, customer service, and continuous improvement, the Auditor-Controller's Department:

- Maintains accounts and records of the financial transactions for all departments and agencies whose funds are kept in the County Treasury in accordance with California Statutes and Generally Accepted Accounting Principles (GAAP).
- Provides reports and systems necessary to manage the County's financial operations utilizing modern financial applications as part of the Controller function.
- Levies, apportions, and distributes property taxes to the County, Schools, Cities, Special Districts, and Redevelopment Successor Agencies as part of the Auditor function.
- Furnishes customer focused financial decision support to the Board of Supervisors, the County Executive Officer, and Department Directors to advance the strategic goals and principles of the organization.
- Provides independent, objective, and cost-effective audit services.
- Performs advanced and specialty accounting services to departments, schools, and special districts.

2013-14 Anticipated Accomplishments

Administration & Support

The Auditor-Controller's (A-C) Department successfully recruited and hired five new employees, a Financial Systems Analyst Sr. and a Financial Systems Analyst I in the Systems Development division, a Financial Accounting Analyst Payroll Supervisor, and a Division Chief and Accountant-Auditor I in the FACS division. These employees replaced well trained employees who accepted promotions in other county departments and other local government agencies.

Audit Services

- Completed mandated audits of Special Districts, the County Treasury, and assisted the external auditors in completing the Single Audit.
- Performed internal control investigations of departments reporting lost or stolen property to the Auditor-Controller's Office as required under the Fraud Policy.
- Completed a housing loan project to establish loan values and document procedures for monitoring residual receipts.
- Performed departmental cash counts to increase Auditor presence and to test internal controls as theft deterrence measures.
- Continued enhanced reporting to the Board of Supervisors with reports on External Monitoring of County Departments, Lost Property, and Vendors paid amounts greater than \$100,000.

Accounting Services

Applications Development and Systems

- Initiated the development of a replacement for the aging time capture system along with upgrades to web based technology for the Employee Self-Service application and Department Employee Network system.

Auditor-Controller

- Maintained 65 departmental and countywide financial applications and related support hardware.
 - Completed User Acceptance Testing for the new Property Tax System;
 - Deployed and supported the hardware infrastructure required for the Property Tax system;
 - Upgraded the Auditor Controller's office to Windows 7;
 - Provided additional budget development and reporting functionality to the Financial Information Network (FIN) Web allowing for an advanced process to load and analyze the County budget.

Property Tax Administration

- Administered the distribution of \$741 million in taxes to 8 cities, the county, 24 schools, 49 special districts, and 7 RDA successor agencies.
- Continued the long-term implementation of the *Redevelopment Dissolution Act* that dissolves Redevelopment Agencies (RDA), pays down their outstanding debt obligations, and reallocates property tax dollars to other local tax agencies.
- Implemented the multi-year tax exchange agreement between the County and the Fire Protection District.
- Worked jointly with the Treasurer Tax Collector to complete the last phases of implementation of a new vendor purchased property tax system (Aumentum) scheduled to go live in early FY 2014-15. Five FTE systems development staff are dedicated to this effort. The A-C applications within this vendor system will have to be supplemented with additional subsystem components or require further development within Aumentum outside the scope of the current project.

Payroll Operations

- Successfully processed all scheduled County payrolls on time and accurately, and

implemented all Federal and State mandatory changes in payroll related laws.

- Continue to work on the review of countywide compliance of the Fair Labor Standards Act overtime laws. As part of the project, Payroll developed mandatory Designated Work Week forms for all employees, and are in the final stages of collecting and scanning all of the completed forms. Each employee will have their individual work schedule linked to their personnel record. Ongoing review for compliance will continue, with a shift in focus towards identifying areas where further education & training are needed. Some training videos have been created with the assistance of the Human Resources department, and are in use today.

Financial Accounting and Customer Support

- Validated and recorded 122,000 transactional documents, which included claim payments, general ledger accounting transactions, budget entries, deposit entries, and journal entries.
- Implemented enhancements to the Budget Journal Entry eform in FIN Web.
- Provided full time customer support to both internal and external customers through the Auditor Help Desk, assisting with a wide range of system, claim and reporting related questions.

Advanced and Specialty Accounting

- Managed a variety of complex revenue and tax distributions throughout the year including the new *Public Safety Realignment 2011*.
- Implemented new workflow and internal control enhancements and processes for reviewing Board Letters, Grants, Contracts, and Leases for A-C concurrence prior to submission for Board action.
- Continued with the complex accounting and reporting for the dissolution of the County's Isla Vista Redevelopment Agency and transferred assets to the Successor Agency and County Housing Successor Agency.

Auditor-Controller

- Assisted with the design and implementation of accounting policies, and reporting structure for the North County Jail capital grant.

Financial Reporting

- Earned the twenty third consecutive Government Finance Officers' Association (GFOA) Award for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report (CAFR) and the nineteenth consecutive GFOA Award for Outstanding Achievement for the County's Annual Financial Highlights publication.
- Maintained a commitment to keep the public informed on matters concerning public finances by publishing and distributing the following concise, reader-friendly publications:
 - Financial Highlights
 - Annual Retail Sales & Use Tax Report
 - Annual Transient Occupancy Tax Report
 - Property Tax Highlights
 - Special District Annual Compliance Report
 - Received GFOA award for redesigned presentation of County budget
 - Continued working with the CEO on making improvements to budget development processes, tools, and policies.

2014-16 Objectives

Administration & Support

- Manage the A-C office effectively by submission of timely budgets that:
 - Include the resources necessary to carry out the duties of the office;
 - Recruit and hire well qualified staff;
 - Conduct a recruitment for a new class of Accountant-Auditors for the new Auditor Training and Development Program;
 - Encourage staff performance;
 - Support staff training;
 - Provide modern technology;
 - Promote employee health, wellness, and quality of life.

Audit Services

- Focus on completing mandated audits, training staff, and continue to provide enhanced reporting to the Board of Supervisors.
- Complete projects to assist departments in improving processes.
- As resources exist, perform audits to increase contractor monitoring.

Accounting Services

Applications Development and Systems

- Implementation of the Property Tax System will be the division's top priority.
- Maintain and enhance the 65 applications in the A-C that serve multiple departments and county agencies.
- Deploy a web based countywide time capture system.

Property Tax Administration

- Distribute an estimated \$768 million in property taxes to local agencies.
- Complete implementation of the RDA dissolution process.
- Go-live on new property tax system (Aumentum) and implement necessary subsystems needed to supplement the new system.

Payroll Operations

- Payroll will continue to work with Human Resources, Benefits division in reviewing the evolving requirements of the Affordable Care Act, and are working on implementing methods of tracking and reporting of the statistical data that is required.
 - Payroll will work with the Auditor Controller Systems Division on developing a more efficient method of scanning payroll documents that are completed and submitted by county employees to make changes to their paychecks. Optical Character Recognition (OCR) technology is being used to recognize employee

Auditor-Controller

identification numbers, as well as type of form, which eliminates the need for payroll staff to manually scan and name each document.

Financial Accounting and Customer Support

- Continue to seek out improved efficiencies and controls in the processing of claims and general ledger transactions.
- Validate, process, and record all annual general ledger accounting transactions including a high volume of deposit entries, journal entries, and claim payments.
- Respond to customer service requests in a timely and efficient manner.

Advanced and Specialty Accounting

- Provide accounting support/training, grant compliance, and review of the Northern Branch Jail project.
- Support and enhance the County's contract review process.
- Assist departments and agencies in the complex allocations of inter-agency revenues and taxes.
- Research and establish new allocation procedures related to Affordable Care Act/AB85.
- Report timely and accurate information on Sales Tax, TOT, and financial information to the State for Special Districts.

Financial Reporting

- Prepare timely and accurate financial documents that include the County's Comprehensive Annual Financial Report, County Budget, Cost Allocation Plan, and a variety of financial reporting and compliance documents to State Agencies.
- Provide the Board of Supervisors, CEO, and management with the financial information necessary to make decisions that impact services to the community.
- Implement significant new GASB reporting pronouncements.

- Continue to transform the budget process with the CEO to include:
 - budget workshops
 - a five year financial forecast
 - a two year operational plan
 - a single year legally required adopted budget

Changes & Operational Impact: 2013-14 Adopted to 2014-15 Recommended

Staffing

- There are no FTEs changes from 2013-14 Adopted to 2014-15 Recommended, however we are requesting two additional positions as a budget restoration.
- The Department has a current projected staff of 48.2 employees. The Department has centralized operations in Santa Barbara and one satellite office in Santa Maria.

As a result of the economic downturn, the Auditor-Controller has dropped its budgeted staffing level over the last six years from 57.9 FTE in FY 07-08 to a proposed staffing level of 48.2 FTE in FY 14-15. Each of the past seven years the Department has held positions vacant, returned funds to the general fund balance at year end, and reduced positions in the subsequent budget cycle to offset increases in salary, retirement, and benefit costs. This has resulted in the reduction of 9.7 FTEs or a 17% decrease in positions since FY 07-08.

The recommended staffing level only maintains the same reduced service level as the prior year. The Department has submitted budget expansion requests to fund two Accountant-Auditor I's. Approval would increase our staffing level to 50.2.

Although not included in the recommended or proposed budget, for optimal long-term staffing, the office requires 52.2 FTEs which includes the restoration of the following positions:

- Financial Accounting Analyst for the Advanced and Specialty Accounting Division.

Auditor-Controller

- Senior Accountant for the Financial Accounting and Customer Support Division.
- Two Accountant-Auditor I's for New Auditor Training and Development Program (NATD).

Expenditures

- Net operating expenditure increase of \$87,700 due to:
 - +\$43,700 increase in Salaries and Employee Benefits due to increases in retirement costs, health insurance costs, workers compensation premiums, and employee salaries;
 - +\$22,000 increase in Services and Supplies due to:
 - +\$50,000 increase in Professional & Special Services for systems consulting services;
 - -\$20,000 decrease in Office Expense;
 - -\$5,000 decrease in IT Software Maintenance;
 - -\$5,000 decrease in Postage;
 - +\$22,000 increase in Other Charges due to increases in utilities and Data Processing Fees;
- Net non-operating expenditure increase of \$4,700:
 - +\$4,700 increase in Intrafund Transfers for increased Treasurer Tax Collector services.

These changes result in recommended operating expenditures of \$8,097,600, non-operating expenditures of \$126,800 and total expenditures of \$8,224,400. Non-operating expenditures primarily include capital assets and transfers.

Revenues

- Net operating revenue decrease of \$112,500 due to:
 - -\$83,500, decrease in Property Tax Admin, Collection, Redemption and other Fees;

- -\$29,000 decrease in Other Services which includes FIN billing to Special Districts;
- Net non-operating revenue increase of \$204,900 due to:
 - -\$10,000 decrease for Audit Services to Elections;
 - +\$20,400 decrease in the use of one-time Fund Balance;
 - +\$194,500 increase in General Fund Contribution.

Although not reflected in the Auditor-Controller department budget, cost allocation for Auditor services recorded as general revenues are budgeted to be \$2.2 million in FY 2014-15.

These changes result in recommended operating revenues of \$937,200, non-operating revenues of \$7,287,200 and total revenues of \$8,224,400. Non-operating revenues primarily include General Fund Contribution, transfers and increases to fund balances.

Changes & Operational Impact: 2014-15 Recommended to 2015-16 Proposed

The FY 2015-16 proposed expenditures reflect a \$92,400 increase over the FY 2014-15 recommended budget that is primarily the result of:

- +\$82,400 increase in salaries, retirement contributions and other benefits;
- +\$10,000 increase in Other Charges.

Related Links

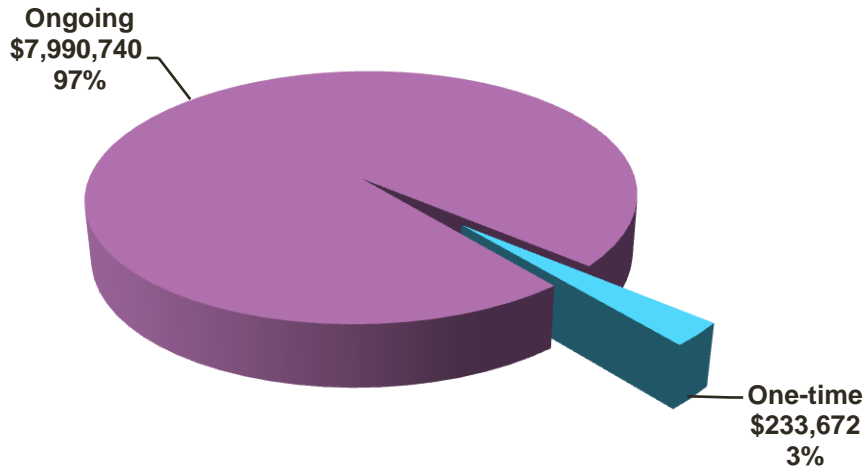
For more information on the Auditor-Controller's Office, refer to the Web site at <http://www.countyofsb.org/auditor/default.aspx?id>

≡

Auditor-Controller

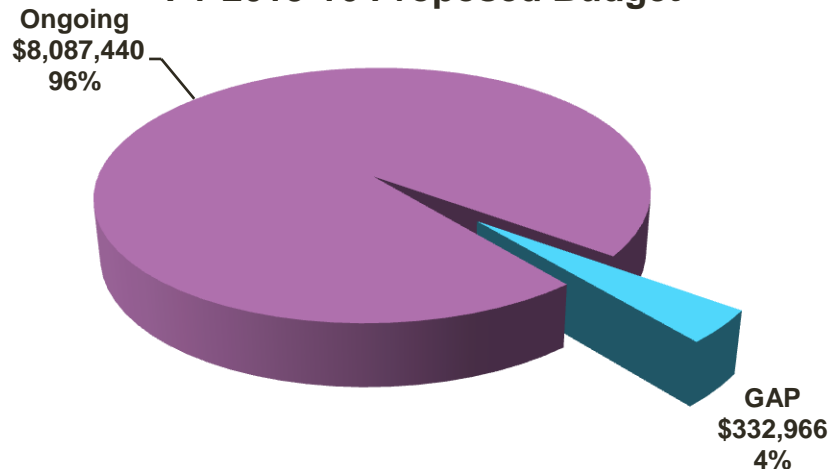
Gap Charts

FY 2014-15 Recommended Budget



The FY 2014-15 Recommended Budget relies on one-time sources of \$233,672 to fund 3% of the Department's ongoing operations. These funds allow the Department to maintain a higher level of service than would otherwise have been possible; however, because these funds are one-time in nature, they will not be available to fund operations in FY 2015-16.

FY 2015-16 Proposed Budget



The FY 2015-16 Proposed Budget has a projected shortfall of \$332,966.

Auditor-Controller

Performance Measures

<u>Description</u>	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Actual</u>	<u>FY 2013-14 Est. Actual</u>	<u>FY 2014-15 Recommended</u>	<u>FY 2015-16 Proposed</u>
A Well-Run County: with goals of maintaining independence and objectivity, and constantly improving processes.					
Percentage of A-C mandatory audits completed by legal due date	91%	85%	100%	100%	100%
Number of revenue allocations made legally, accurately and timely.					
<ul style="list-style-type: none"> Distribution of Property Taxes to all taxing entities 	36	36	22	36	36
<ul style="list-style-type: none"> Specialty & Advanced Accounting 	268	307	185	349	349
A Financially Sound County: with goals of providing high-quality financial services and support of the County's financial infrastructure.					
Complete the County's Comprehensive Annual Financial Report within 60 days and receive the GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
Percentage of annual disbursements to County vendors through direct deposit (ACH)	39%	53%	54%	55%	60%

Auditor-Controller

Performance Measures Continued

<u>Description</u>	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Actual</u>	<u>FY 2013-14 Est. Actual</u>	<u>FY 2014-15 Recommended</u>	<u>FY 2015-16 Proposed</u>
An Informed Public: with goals of providing useful and timely information and increase access and awareness.					
The number of financial reports viewable by interested parties (Public/County employees) that will increase transparency of the County's fiscal position and availability of financial information.	64	65	68	68	68
Number of popular annual financial highlight reports produced timely	5	5	5	6	6
Knowledgeable and Effective Staff: with the goal of investing in our employees.					
Percentage of department budget expended on training	1%	1%	1%	1.5%	2%
Percentage of staff with one or more professional licenses or designations	Not used in prior years	Not used in prior years	45%	50%	55%
Model County Department: with the goal of managing the Auditor-Controller's office effectively.					
Percentage of Computer Service Requests (CSR's) completed within the FY requested	96%	94%	83%	90%	90%
Percentage of Employee Performance Evaluations completed by scheduled date	47 100%	46 100%	46 100%	48 100%	50 100%
Percentage of technical disaster recovery plans for mission critical systems updated per year	100%	100%	100%	100%	100%

Auditor-Controller

Budget Overview

Staffing By Budget Program	2012-13 Actual	2013-14 Adopted	Change from FY13-14 Ado to FY14-15 Rec	2014-15 Recommended	2015-16 Proposed
Administration & Support	3.52	2.33	0.01	2.34	2.34
Audit Services	5.30	6.05	(0.79)	5.26	5.01
Accounting Services	33.20	32.63	2.35	34.98	35.23
Financial Reporting	6.21	7.15	(1.58)	5.57	5.57
Total	<u>48.23</u>	<u>48.15</u>	<u>0.00</u>	<u>48.15</u>	<u>48.15</u>
Budget By Budget Program					
Administration & Support	\$ 672,668	\$ 709,751	\$ (48,794)	\$ 660,957	\$ 678,029
Audit Services	802,531	962,491	(137,431)	825,060	827,230
Accounting Services	4,819,458	5,273,616	363,270	5,636,886	5,786,036
Financial Reporting	905,909	1,064,028	(89,354)	974,674	1,002,276
Unallocated	443	-	-	-	-
Total	<u>\$ 7,201,009</u>	<u>\$ 8,009,886</u>	<u>\$ 87,691</u>	<u>\$ 8,097,577</u>	<u>\$ 8,293,571</u>
Budget By Categories of Expenditures					
Salaries and Employee Benefits	\$ 6,448,691	\$ 7,123,713	\$ 43,728	\$ 7,167,441	\$ 7,353,471
Services and Supplies	533,386	648,000	22,000	670,000	670,000
Other Charges	218,931	238,173	21,963	260,136	270,100
Total Operating Expenditures	<u>7,201,009</u>	<u>8,009,886</u>	<u>87,691</u>	<u>8,097,577</u>	<u>8,293,571</u>
Capital Assets	-	10,000	-	10,000	10,000
Intrafund Expenditure Transfers (+)	108,537	112,115	4,720	116,835	116,835
Increases to Fund Balances	235,000	-	-	-	-
Fund Balance Impact (+)	3,957	-	-	-	-
Total	<u>\$ 7,548,503</u>	<u>\$ 8,132,001</u>	<u>\$ 92,411</u>	<u>\$ 8,224,412</u>	<u>\$ 8,420,406</u>
Budget By Categories of Revenues					
Intergovernmental Revenue	\$ 44,430	\$ 48,599	\$ 1	\$ 48,600	\$ 48,600
Charges for Services	1,294,140	970,100	(111,500)	858,600	858,600
Miscellaneous Revenue	73,468	31,000	(1,000)	30,000	30,000
Total Operating Revenues	<u>1,412,038</u>	<u>1,049,699</u>	<u>(112,499)</u>	<u>937,200</u>	<u>937,200</u>
Intrafund Expenditure Transfers (-)	1,740	11,740	(10,000)	1,740	1,740
Decreases to Fund Balances	-	213,262	20,410	233,672	-
General Fund Contribution	6,134,725	6,857,300	194,500	7,051,800	7,148,500
Fund Balance Impact (-)	-	-	-	-	332,966
Total	<u>\$ 7,548,503</u>	<u>\$ 8,132,001</u>	<u>\$ 92,411</u>	<u>\$ 8,224,412</u>	<u>\$ 8,420,406</u>

Auditor-Controller

Staffing Detail

Staffing Detail By Budget Program	2012-13 Actual	2013-14 Adopted	Change from FY13-14 Ado to FY14-15 Rec	2014-15 Recommended	2015-16 Proposed
Administration & Support					
AUDITOR-CONTROLLER	1.00	1.00	-	1.00	1.00
ASST DIRECTOR	0.32	0.33	0.01	0.34	0.34
FINANCIAL OFFICE PRO	1.00	1.00	-	1.00	1.00
EXTRA HELP	1.19	-	-	-	-
Administration & Support Total	3.52	2.33	0.01	2.34	2.34
Audit Services					
ASST DIRECTOR	0.01	-	0.01	0.01	0.01
AUDIT MANAGER	1.00	1.00	-	1.00	1.00
AUDIT SUPERVISOR	1.50	1.00	-	1.00	1.00
FINANCIAL SYS ANALYST	0.79	1.04	(1.04)	-	-
FINANCIAL ACCT ANALYST	-	1.00	(1.00)	-	-
ACCOUNTANT-AUDITOR	2.00	2.00	1.25	3.25	3.00
EXTRA HELP	0.01	-	-	-	-
Audit Services Total	5.30	6.05	(0.79)	5.26	5.01
Accounting Services					
ASST DIRECTOR	0.55	0.55	0.03	0.58	0.58
CHIEF DEPUTY CONTROLLER	0.75	0.75	-	0.75	0.75
DIVISION CHIEF	5.60	5.64	1.11	6.75	6.75
FINANCIAL SYS ANALYST SR-R	4.23	7.00	(1.00)	6.00	6.00
EDP OFFICE AUTO SPEC	0.50	1.00	(1.00)	-	-
FINANCIAL SYS ANALYST	1.20	1.14	1.76	2.90	2.90
FINANCIAL SYS ANALYST	2.77	1.00	-	1.00	1.00
FINANCIAL ACCT ANALYST	2.02	2.03	0.97	3.00	3.00
COST ANALYST	1.25	1.35	0.65	2.00	2.00
FINANCIAL ACCT ANALYST-R	1.00	1.00	(1.00)	-	-
FINANCIAL OFFICE PRO	5.00	5.00	-	5.00	5.00
EDP OFFICE AUTO COORD SR	1.00	1.00	-	1.00	1.00
ACCOUNTANT-AUDITOR	5.00	5.18	0.82	6.00	6.25
EXTRA HELP	2.33	-	-	-	-
Accounting Services Total	33.20	32.63	2.35	34.98	35.23
Financial Reporting					
ASST DIRECTOR	0.12	0.12	(0.05)	0.07	0.07
DIVISION CHIEF	1.40	2.36	(1.36)	1.00	1.00
AUDIT SUPERVISOR	-	-	0.50	0.50	0.50
FINANCIAL SYS ANALYST	0.37	0.21	0.29	0.50	0.50
FINANCIAL ACCT ANALYST	0.98	0.97	0.53	1.50	1.50
COST ANALYST	1.13	1.65	(0.65)	1.00	1.00
ACCOUNTANT-AUDITOR	1.84	1.82	(0.82)	1.00	1.00
EXTRA HELP	0.36	-	-	-	-
Financial Reporting Total	6.21	7.15	(1.58)	5.57	5.57
Department Total	48.23	48.15	-	48.15	48.15