CANYON COUNTY FY 2025 REQUESTED BUDGET

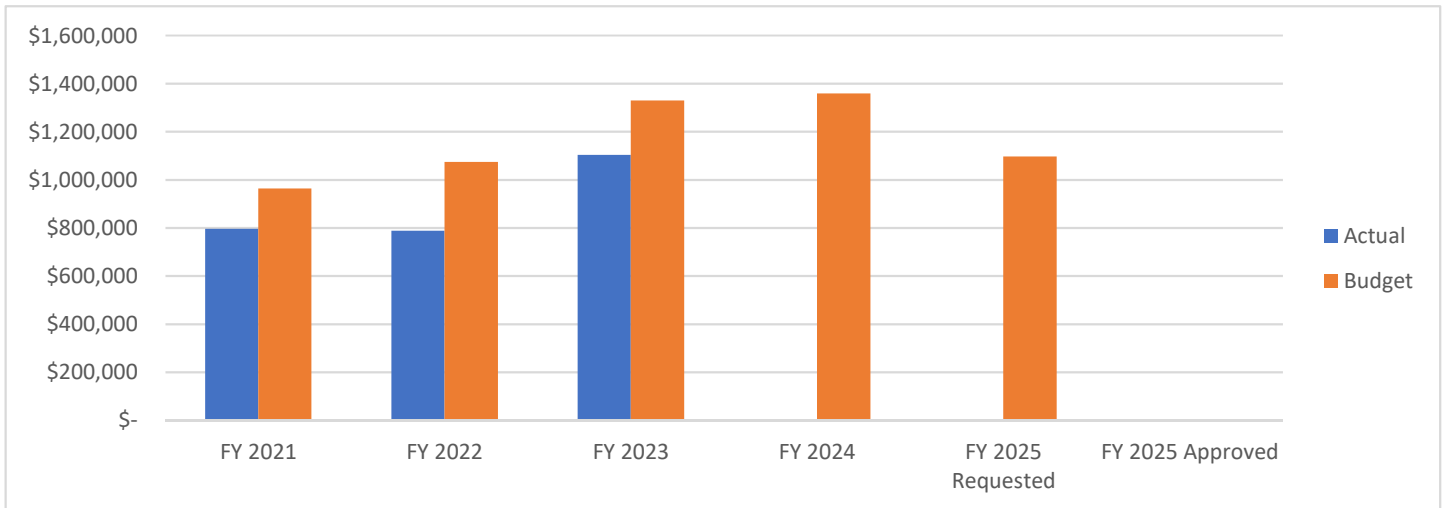## Department: Clerk - Auditor   FY 2024 full-time positions: 7

The Auditor's Office prepares the county's payroll and manages all accounts payable and receivable. Auditing staff prepare the county's annual budget and Annual Comprehensive Financial Report.

FY 2025 Requested Budget Highlights

Indigent Medical Services has moved to a separate division (268) and become County Assistance.
This has resulted in a decrease of the Auditor budget overall.

Actual - Budget Annual Comparison

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Requested	FY 2025 Approved
Actual	$ 795,671	$ 788,396	$ 1,103,577			
Budget	$ 963,605	$ 1,074,463	$ 1,329,443	$ 1,359,025	$ 1,096,456	

Level - Account Mode DESCRIPTION	2021 Actual	2021 Budget	2022 Actual	2022 Budget	2023 Actual	2023 Budget	2024 Budget	2025 Reqested	2024-2025 Change
346703 County repayment	0	0	0	0	136,772	200,000	84,996	0	-84,996
34XXXX Total 34 Revenues	**0**	**0**	**0**	**0**	**136,772**	**200,000**	**84,996**	**0**	**-84,996**
Revenue	**0**	**0**	**0**	**0**	**136,772**	**200,000**	**84,996**	**0**	**-84,996**
411010 Elected officials	100,870	67,408	70,861	67,408	81,996	72,187	79,659	82,048	2,389
412030 Regular employees	335,620	473,119	359,146	512,821	548,039	616,549	675,699	526,460	-149,239
412035 Overtime	862	0	1,333	0	1,080	0	0	0	0
413050 Part-time	10,299	0	13,440	0	0	0	15,000	0	-15,000
413060 Temporary	0	0	1,473	0	7,220	0	0	15,000	15,000
413075 Compensation program	0	6,892	0	49,865	0	93,725	20,345	0	-20,345
413080 New/reclassified positions	0	0	0	0	0	0	0	17,532	17,532
413090 Covid-19	614	0	0	0	0	0	0	0	0
41XXXX Salaries	**448,265**	**547,419**	**446,252**	**630,094**	**638,334**	**782,461**	**790,703**	**641,041**	**-149,662**
421000 Social security	32,875	41,828	32,862	48,068	46,955	59,117	60,489	46,551	-13,938
422000 Retirement	52,186	65,759	51,493	76,110	74,116	94,373	89,409	73,021	-16,388
423101 Health insurance	71,635	105,280	66,785	105,280	97,485	116,516	116,965	81,910	-35,055
423102 Dental	6,059	9,008	5,727	9,008	8,300	9,970	10,008	7,009	-2,999
423104 Disability	1,441	1,812	1,387	1,904	2,030	2,230	2,376	1,836	-540
423105 Life	1,125	1,661	1,061	1,675	1,521	1,943	1,989	1,393	-596
424000 Workers compensation	1,322	2,369	763	3,817	1,263	5,332	3,993	2,434	-1,559
425000 Unemployment	0	3,120	0	3,657	0	0	0	0	0
42XXXX Benefits	**166,644**	**230,837**	**160,077**	**249,519**	**231,670**	**289,482**	**285,230**	**214,154**	**-71,076**
Salaries & Benefits	**614,909**	**778,256**	**606,329**	**879,613**	**870,004**	**1,071,943**	**1,075,933**	**855,195**	**-220,738**
521120 Misc professional services	122,145	115,000	119,593	125,000	132,017	130,000	140,000	150,000	10,000
52XXXX Total 52 Expenses	**122,145**	**115,000**	**119,593**	**125,000**	**132,017**	**130,000**	**140,000**	**150,000**	**10,000**
533301 Service contracts	44,122	45,000	46,660	45,000	61,618	62,000	69,996	54,996	-15,000
533310 Copiers contract	2,510	1,500	1,005	2,000	2,071	4,000	2,500	2,748	248
53XXXX Total 53 Expenses	**46,632**	**46,500**	**47,664**	**47,000**	**63,689**	**66,000**	**72,496**	**57,744**	**-14,752**
542203 Cellular phone	2,430	3,000	593	3,000	1,508	3,500	3,000	2,097	-903
543305 Postage	48	100	54	100	3,134	5,000	5,000	5,004	4
545501 Meals	93	500	0	500	12	500	0	0	0
545502 Mileage	0	500	0	500	338	500	0	0	0
545503 Taxi	0	0	0	0	112	0	0	0	0
545505 Hotel	474	3,000	0	2,500	657	1,500	1,500	2,004	504
545506 Gasoline and oil	579	500	1,523	500	1,420	1,000	0	0	0
545507 Air fare	0	500	237	500	0	1,000	996	1,500	504
546610 Education and training	1,530	3,000	910	3,000	1,609	3,000	2,004	3,504	1,500
546620 Association dues	1,490	1,500	7,250	1,500	7,300	7,500	7,500	7,596	96
546635 Subscriptions	240	250	242	250	2,616	3,000	3,000	396	-2,604
546640 Registration	100	1,000	750	1,000	0	1,000	1,000	1,000	0
547250 Burial fees	0	0	0	0	13,775	20,000	20,004	0	-20,004
547402 Provider payments	0	0	0	0	621	0	0	0	0
548400 Miscellaneous	289	500	0	500	0	500	504	1,416	912
54XXXX Total 54 Expenses	**7,273**	**14,350**	**11,558**	**13,850**	**33,103**	**48,000**	**44,508**	**24,517**	**-19,991**
551010 Office supplies	1,661	2,000	1,275	2,000	2,216	2,000	3,996	4,500	504
55XXXX Total 55 Expenses	**1,661**	**2,000**	**1,275**	**2,000**	**2,216**	**2,000**	**3,996**	**4,500**	**504**
577100 Computer equipment	99	2,500	1,560	2,500	1,768	7,000	18,096	2,000	-16,096
577110 Software	2,167	2,500	416	2,500	382	2,500	2,496	2,000	-496
577120 Small office equipment	647	1,500	0	1,500	0	1,500	996	0	-996
577121 Office furniture	140	1,000	0	500	398	500	504	500	-4
57XXXX Total 57 Expenses	**3,053**	**7,500**	**1,976**	**7,000**	**2,548**	**11,500**	**22,092**	**4,500**	**-17,592**
Non Personnel	**180,763**	**185,350**	**182,067**	**194,850**	**233,573**	**257,500**	**283,092**	**241,261**	**-41,831**
Total Expenses	**795,672**	**963,606**	**788,396**	**1,074,463**	**1,103,577**	**1,329,443**	**1,359,025**	**1,096,456**	**-262,569**

FY2025 BUDGET NARRATIVE

Please fill this out and return by May 20th. If you already completed the items in the excel workbook, you can simply copy and paste into this document. You may insert graphs and/or pictures into this document. Please save the document by the name of your division, underscore, and FY2025 as follows: FAIR_FY2025

INTRODUCTORY INFO/HIGHLIGHTS/GOALS

1. Please list the name of your department/division and provide a statement of what your department is responsible for, your mission statement, and any highlights from the current and prior fiscal year for your department. Please add what your goals and objectives are for the next fiscal year:
   The Auditor's Office prepares the county's payroll and manages all accounts payable and receivable. Auditing staff facilitate the preparation of the county's annual budget and complete the Annual Comprehensive Financial Report each fiscal year.

2. Please provide any relevant data measures or key performance indicators or any metrics by which you measure production and performance in your department.
   The ACFR and annual audit are the main performance indicators for our office.

3. Please provide a brief SWOT analysis for your department. List STRENGTHS, WEAKNESSES, OPPORTUNITIES, and THREATS to your department. (See an example to the right of a SWOT analysis for NETFLIX.)
   Strengths: We have a great team in Auditing, with between 2-11 years of experience.
   Weakness: We will be starting the year out with a new Controller, but with his experience coming in and the strong team we already have in place, as well as the Clerk and the outside auditors for support, it should be a successful year.

Opportunities: Either at the end of this fiscal year or into FY25 we will be transitioning our accounts payable to Financial Workflow, an electronic application for the departments to submit their claims for payment. While this will be a challenging transition, I think it is a great opportunity to make our accounts payable more efficient and help eliminate the chance of errors. We also are looking forward to transitioning to updated financial and budgeting software toward the middle of FY2025. This will be a great opportunity to update our most vital tool to something more user friendly and reliable.

Threats: Transitioning to new software systems always creates room for error and is time consuming, however, the payoff is worth the extra work and training that will be needed.

REVENUES

4. Please describe department generated revenues and how current events have impacted revenue receipts: N/A

5. Please outline anticipated department revenues for fiscal year 2025 including projected impacts from present circumstances: N/A

6. Have you had any recent fee adjustments that you included in your projections? Do you anticipate requesting fee adjustments in the upcoming fiscal year? N/A

"A" BUDGET - PERSONNEL BUDGET

Please use the work/spreadsheet for requesting new positions or reclassified positions. You can copy/paste the graph into this document. Please note that we are working on a benefit calculator to apply to the cost of salaries. For the time being, please identify the salary grade. Please make sure to budget for all ancillary costs in onboarding a new employee. Please note such "B" budget costs associated with a new employee in your "B" budget itemization.

7. Please explain the need for all new position requests. Please highlight each request if more than one request: N/A

8. Please provide information for step-in-grade adjustments and promotions from one grade to a new grade:

    Sr Audit Specialist – Payroll: this position is behind in the paygrade compared to years of service. Pay grade is $29.00-40.02 per hour, with a midpoint of $34.51. The position is currently at 18.6% of the range (31.05) with 11 years in position. Requesting an adjustment to bring her to just above the midpoint at $35.00/hr.

Sr Systems Analyst – the range for this position is $83,200-$114,816 with a midpoint of $99,008. The position is at 33% of his grade (93,654), with 9 years in the position. Requesting an adjustment to bring him to $100,000/year.

9. Please provide helpful information about any current vacancies that have been vacant for 6 months or more and reasons contributing to the prolonged vacancy. Is this position still needed? Are there adjustments needed to help fill this position? N/A

"B" BUDGET – OPERATING EXPENDITURES

Please provide narrative for B budget requests. Please copy/paste "B" budget information into notes in Power Plan. Please create an itemized worksheet in the workbook/excel that you can copy/paste into this word document. You can also save the spreadsheet and send additionally for our reference.

10. How does your total B budget this year compare to last year? Please list the net difference. Please note any significant adjustments among various line items:

FY2024 $283,092
FY2025 $239,753
Net Diff: -$43,339.
County Assistance moved to a separate fund resulting in a lower budget in Auditor.

"C" BUDGET – CAPITAL BUDGET

Please describe any property, equipment, project or similar items with an estimated useful life in excess of one year and an initial cost greater than $5,000.

- *An individual item $5,000-$15,000 use 680 expense codes and are not depreciated.*
- *An individual item $15,000 and over use 681, 682, 683, 684 codes and are depreciated.*

Please copy/paste "C" budget information into notes in Power Plan using the code designations identified above. You can either copy/paste from excel or use the graph below:

Item or Project	Estimated Cost	Priority – see rating scale
N/A		