



# Fiscal Year 2019 Adopted Budget General (Current Expense) Fund **#001.200 – County Auditor**

*(Responsible Elected Official: County Auditor)*

The auditor acts as county controller, responsible for examining all county financial transactions to assure adequate budget authority and proper reporting of all county expenditures and several special purpose districts. As county recorder, records documents of land ownership, surveys, plats, state and federal tax liens, uniform commercial codes, and other miscellaneous legal records. The auditor is also responsible for licensing and issuing titles of motor vehicles and vessels.

The county auditor is the supervisor of primary, general, and special elections for all federal, state, county, city/town or school, hospital, and all the other special purpose district offices/issues. As supervisor of elections, the county auditor is the chief register of voters within the county and also manages the election reserve fund (special revenue fund #117).

Grand Total FY2019 Adopted Budget Appropriations:

\$473,982.00



General (Current Expense) Fund

#001.200 – County Auditor

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	\$233,788.00	\$232,499.64	\$246,605.18	\$237,631.00	\$258,158.00	\$217,723.47	\$249,024.00	\$256,890.00	\$247,574.00
20	Personnel Benefits	\$97,191.44	\$113,769.90	\$106,947.85	\$105,970.00	\$99,836.00	\$84,198.98	\$100,322.00	\$102,245.00	\$102,159.00
30	Supplies	\$5,644.67	\$7,331.34	\$6,271.96	\$6,416.00	\$4,489.00	\$9,395.00	\$4,489.00	\$7,500.00	\$4,489.00
40	Services <i>(see Non-Dept. 001.037.5**, **, 46 for Risk Management Insurance)</i>	\$33,903.46	\$36,326.43	\$33,348.99	\$34,527.00	\$34,210.00	\$37,704.37	\$119,210.00	\$119,760.00	\$119,760.00
50	Intergovernmental Services and Payments <i>(see note below)</i>	\$68,995.25	\$41,940.97	\$74,666.92	\$61,868.00	\$55,000.00	\$48,886.00			
60	Capital Outlays	-	\$4,049.41	-	\$1,350.00	-	-	-	-	-
Grand Total Departmental Expenditures <i>(BARS #001.200.5**, **, **)</i>		\$439,522.82	\$435,917.69	\$467,840.90	\$447,762.00	\$451,693.00	\$397,907.82	\$473,045.00	\$486,395.00	\$473,982.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.  
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



General (Current Expense) Fund  
#001.200 – County Auditor

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations				
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)		Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL)  rounded to nearest \$	FTE	Salary (Object 10)  \$	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)  \$	Benefits (Object 20)		TOTAL Salary + Benefits
					percentage of base salary							base salary + longevity					\$	% of salary	
Auditor	Elected	n/a	n/a	= \$5,359.00	-	-	\$5,359.00	x 12	= \$64,308	0.75	\$48,699	\$15,317	31.5%	\$64,016	0.75	\$48,231	\$15,231	31.6%	\$63,462
Chief Accountant	Mgmt	16	8	= \$6,099.00	\$152.48	2.5%	\$6,251.48	x 12	= \$75,018	0.35	\$26,257	\$7,800	29.7%	\$34,057	0.35	\$26,257	\$7,800	29.7%	\$34,057
Accountant [1]	367-C	12	10	= \$4,443.00	\$266.58	6.0%	\$4,709.58	x 12	= \$56,515	1.00	\$56,515	\$21,654	38.3%	\$78,169	1.00	\$56,515	\$21,654	38.3%	\$78,169
Accountant [2]	367-C	12	4	= \$3,764.00	-	-	\$3,764.00	x 1	= \$46,400	-	-	-	-	-	-	-	-	-	-
		12	5	= \$3,876.00	-	-	\$3,876.00	x 11	= \$46,400										
Elections Supervisor	367-C	11	1	= \$3,224.00	-	-	\$3,224.00	x 3	= \$39,543	0.20	\$7,909	\$3,707	46.9%	\$11,616	0.20	\$7,909	\$3,707	46.9%	\$11,616
		11	2	= \$3,319.00	-	-	\$3,319.00	x 9	= \$39,543										
Admin. Asst. II [1]	367-C	9	6	= \$3,258.00	-	-	\$3,258.00	x 1	= \$40,141	0.80	\$32,113	\$14,915	46.4%	\$47,028	0.80	\$32,113	\$14,915	46.4%	\$47,028
		9	7	= \$3,353.00	-	-	\$3,353.00	x 11	= \$40,141										
Admin. Asst. II [2]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 1	= \$35,745	0.60	\$21,447	\$10,700	49.9%	\$32,147	0.60	\$21,447	\$10,700	49.9%	\$32,147
		9	3	= \$2,986.00	-	-	\$2,986.00	x 11	= \$35,745										
Admin. Asst. II [3]	367-C	9	1	= \$2,817.00	-	-	\$2,817.00	x 10	= \$33,968	1.00	\$42,816	\$17,510	40.9%	\$60,326	1.00	\$33,968	\$17,510	51.5%	\$51,478
		9	2	= \$2,899.00	-	-	\$2,899.00	x 2	= \$33,968										
Admin. Asst. II [4]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 7	= \$35,223	0.60	\$21,134	\$10,642	50.4%	\$31,776	0.60	\$21,134	\$10,642	50.4%	\$31,776
		9	3	= \$2,986.00	-	-	\$2,986.00	x 5	= \$35,223										
Total Personnel Expenditures (BARS #001.200.5**.1* and #001.200.5**.2*)										5.30	\$256,890	\$102,245	39.8%	\$359,135	5.30	\$247,574	\$102,159	41.3%	\$349,733

Notes:

- The fy2019 departmental expenditure request for the monthly salary of the elected County Auditor matches the salary figure listed in Section 1 of Board of County Commissioners' Ordinance #187; funded at a lesser amount in accordance with Section 5 of said Ordinance (fy2019 monthly salary will be equal to Assessor, Clerk, Commissioners, and Treasurer)



General (Current Expense) Fund  
**#001.200 – County Auditor**  
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$5,644.67	\$6,015.69	\$6,271.96	\$5,977.00	\$4,489.00	\$7,927.05	\$4,489.00	\$5,500.00	\$4,489.00
36	Equipment Less Than \$5,000	-	\$1,315.65	-	\$439.00	-	\$1,467.95	-	\$2,000.00	-
Total Supplies (BARS #001.200.5**.3*)		\$5,644.67	\$7,331.34	\$6,271.96	\$6,416.00	\$4,489.00	\$9,395.00	\$4,489.00	\$7,500.00	\$4,489.00



General (Current Expense) Fund  
**#001.200 – County Auditor**  
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$8,000.00	\$8,000.00	\$6,597.45	\$7,532.00	\$8,000.00	\$8,258.22	\$93,000.00	\$93,000.00	\$93,000.00
42	Communication	\$11,247.84	\$10,662.80	\$10,455.11	\$10,789.00	\$11,700.00	\$12,742.54	\$11,700.00	\$11,700.00	\$11,700.00
43	Travel	\$1,355.76	\$2,947.84	\$1,122.44	\$1,809.00	\$1,800.00	\$1,040.06	\$1,800.00	\$1,800.00	\$1,800.00
45	Operating Rentals & Leases	\$8,266.40	\$9,895.36	\$9,795.12	\$9,319.00	\$9,730.00	\$9,347.43	\$9,730.00	\$9,730.00	\$9,730.00
46	Insurance [sans Risk Mgmt.]	\$275.00	\$275.00	\$275.00	\$275.00	\$100.00	-	\$100.00	\$650.00	\$650.00
48	Repairs & Maintenance	-	\$135.00	\$140.00	\$92.00	\$180.00	-	\$180.00	\$180.00	\$180.00
49	Miscellaneous Services	\$4,758.46	\$4,410.43	\$4,963.87	\$4,711.00	\$2,700.00	\$6,316.12	\$2,700.00	\$2,700.00	\$2,700.00
Total Services (BARS #001.200.5**.4*)		\$33,903.46	\$36,326.43	\$33,348.99	\$34,527.00	\$34,210.00	\$37,704.37	\$119,210.00	\$119,760.00	\$119,760.00

Notes Regarding FY2019 Budget Appropriations:

- 41 (Professional Services): Includes Eden services. Also includes estimates for the SAO audit (previously coded under BARS code 50); the increase vs. the fy2018 budget is due to the upcoming accountability audit in fy2019.



General (Current Expense) Fund  
#001.200 – County Auditor

Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
51	Intergovt Professional Service	\$68,995.25	\$41,940.97	\$74,666.92	\$61,868.00	\$55,000.00	\$48,886.00			
Total Intergovernmental Services and Payments (BARS #001.200.5**, **.5*)		\$68,995.25	\$41,940.97	\$74,666.92	\$61,868.00	\$55,000.00	\$48,886.00			

\*\*\*NOTE\*\*\*

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.  
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



General (Current Expense) Fund  
**#001.200 – County Auditor**  
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	-	\$4,049.41	-	\$1,350.00	-	-	-	-	-
Total Capital Outlays (BARS #001.200.594.**.6*)		-	\$4,049.41	-	\$1,350.00	-	-	-	-	-



## General (Current Expense) Fund

### #001.200 – County Auditor

#### Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
001.200.321.60.00	Professional & Occupational Licenses & Permits	\$311.12	\$30.00	\$30.00	\$124.00	\$100.00	\$50.00	\$100.00	\$100.00	\$100.00
001.200.322.20.00	Marriage Licenses	\$960.00	\$1,007.00	\$1,072.00	\$1,013.00	\$1,000.00	\$1,040.00	\$1,000.00	\$1,000.00	\$1,000.00
001.200.336.00.93	Annual Payment: Department of Licensing	\$94,728.25	\$90,704.00	\$92,807.53	\$92,747.00	\$106,994.00	\$66,750.83	\$93,000.00	\$100,000.00	\$93,000.00
001.200.341.21.00	Filing and Recording Services	\$54,557.00	\$51,976.00	\$55,412.00	\$53,982.00	\$50,000.00	\$56,827.00	\$54,000.00	\$53,000.00	\$54,000.00
001.200.341.35.00	Certifying & Copy Fees	\$10,526.30	\$8,619.15	\$13,670.50	\$10,939.00	\$9,000.00	\$14,954.60	\$11,000.00	\$10,000.00	\$11,000.00
001.200.341.36.00	Historical Document Preservation & Modernization	\$6,566.00	\$6,292.00	\$6,644.00	\$6,501.00	\$6,000.00	\$6,722.00	\$6,500.00	\$5,500.00	\$6,500.00
001.200.341.43.00	Budgeting & Accounting Services	-	-	-	-	-	\$15.00	-		-
001.200.341.48.00	Motor Vehicle License Fees: Tabs, Tonnage, etc.	\$114,972.00	\$116,145.40	\$119,487.50	\$116,868.00	\$115,000.00	\$116,579.46	\$115,000.00	\$115,000.00	\$115,000.00
001.200.369.8*	Cash Adjustments	\$159.00	\$44.50	\$58.00	\$87.00	-	\$50.00	-	-	-
001.200.369.9*	Immaterial Miscellaneous Revenues	\$793.25	\$1,861.53	\$166.98	\$941.00	-	\$99.74	-	-	-
001.200.389.00.00	Auditor Reimbursement	(\$793.24)	-	-	(\$264.00)	-	-	-	-	-
001.200.389.99.99	Recording Accounts Receivable	(\$52.00)	\$6.00	\$165.00	\$40.00	-	\$3,277.00	-	-	-
Grand Total Departmental Revenue (BARS #001.200.3**, **, **)		\$282,727.68	\$276,685.58	\$289,513.51	\$282,978.00	\$288,094.00	\$266,365.63	\$280,600.00	\$284,600.00	\$280,600.00