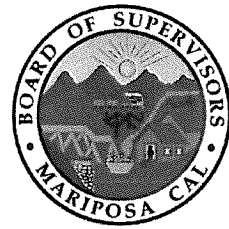




MARIPOSA COUNTY

Auditor •



RESOLUTION - ACTION REQUESTED 2016-508

MEETING: September 27, 2016

TO: The Board of Supervisors

FROM: Debbie Isaacs, Auditor

RE: Overfill of an Accounting Tech III Position

RECOMMENDATION AND JUSTIFICATION:

Authorize the Overfill of an Accounting Technician III Position in the Auditor's Office Effective December 1, 2016, through December 31, 2016; and Approve Budget Action Transferring Funding Within the Auditor's Budget and Reducing General Fund Contingency by \$857 to Accommodate the Overfill (\$3,417). The Auditor's office is anticipating the retirement of an incumbent Accounting Tech III position. The anticipated date of separation for this employee is December 31, 2016. The prospective replacement of this position would be hired effective December 1, 2016, allowing one month for the current Accounting Technician III to train the prospective replacement. By approving the overfill, the Board would enable the Auditor's office to have adequate time to properly train the replacement for this position.

Assuming that the Auditor's office will hire an employee at step one for this position, there will be a savings in FY 16/17 due to the fact that the employee currently in this position is at step five. Taking this into account, the anticipated additional net cost of this overfill in FY 16/17 is \$857. This is subject to change depending upon the person eventually hired. A budget action has been attached to this board item to move \$857 from General Fund Contingency into the Auditor's budget.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Per current policy, the Board of Supervisors must approve the overfilling of positions. The Board previously approved a similar request by the Auditor's office at its meeting dated April 5, 2016 via Resolution 2016-141.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The alternative is to not approve the overfill of the Accounting Technician III position. The consequence is that the Auditor's office will not have sufficient time to train a replacement employee at this position prior to the incumbent separating from the County, which could damage operational efficiency within the Auditor's office.

FINANCIAL IMPACT:

The estimated additional cost of this overfill is \$857 in FY 16/17 for the Auditor's budget and results in decreasing General Fund Contingency by this amount.

ATTACHMENTS:

Cost of Overfill for Account Tech III Position (PDF)
Accounting Tech III Budget Action (PDF)

CAO RECOMMENDATION

Requested Action Recommended

COMMENTS

There is a Current Balance of \$351,719 in General Fund Contingency.


Mary Hodson, CAO 9/22/2016

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Jones, Long, Cann, Carrier

COST OF OVERFILLING ACCOUNTING TECH III POSITION FOR ONE MONTH

Anticipated Savings in FY 16/17 from change in personnel at Account Tech III position:

Incumbent Cost at Step 5 (6 months):		Prospective Cost at Step 1 (6 months):		Savings:	
Salary	27,099.62	Salary	21,444.78	Salary	5,654.84
Benefits	<u>12,579.24</u>	Benefits	<u>13,299.54</u>	Benefits	<u>(720.30)</u>
Total	<u><u>39,678.86</u></u>	Total	<u><u>34,744.32</u></u>	Total	<u><u>4,934.54</u></u>

One month cost of Account Tech III position at Step 1:

Salary	3,574.13
Benefits	<u>2,216.59</u>
Total	<u><u>5,790.72</u></u>

Net Cost of One Month Overfill at Account Tech III Position:

One Month Salary & Benefits	5,790.72
Savings from personnel change	<u>(4,934.54)</u>
Net Cost of Overfill	<u><u>856.18</u></u>

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0107	421-0187	Account Tech I,II,III			\$1,045
001	0107	421-0235	Longevity Pay			\$500
001	0107	421-0310	Social Security			\$89
001	0107	421-0311	Medicare			\$21
001	0107	421-0313	Medical/Dental/Vision		\$3,417	
001	0107	421-0314	Retirement-Employer			\$350
001	0107	421-0318	SDI			\$19
001	0107	421-0319	Cash-Cafeteria Plan			\$536
001	0104-414	1090	GENERAL CONTINGENCY			\$857
				TOTAL	\$3,417	\$3,417

TRANSFER BETWEEN FUNDS						
TOTALS					\$0	\$0

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;

JUSTIFICATION: Transfer will enable overfill for Accounting Technician III position in the Auditor's Office.

DEPT HEAD SIGNATURE	DATE <i>09/15/16</i>
APPROVED BY RES NO. <i>16-508</i> CLERK <i>Gene LaRode</i>	DATE <i>9/27/16</i>

Department: Auditor

AUDITOR'S USE ONLY
BA #

Budget Revision Form Revised 11/95