

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2022-23**

Department: **AUDITOR-CONTROLLER  
(00310)**  
Function: **General**  
Activity: **Finance**  
Fund: **General**

	<b>ACTUAL <u>2020-21</u></b>	<b>BOARD APPROVED <u>2021-22</u></b>	<b>DEPARTMENT REQUEST <u>2022-23</u></b>	<b>CAO RECOMMENDED <u>2022-23</u></b>
<b><u>ESTIMATED REVENUES:</u></b>				
<b>CHARGES FOR CURRENT SERVICES</b>				
660101 Property Tax Admin Fee	31,984	25,000	30,000	30,000
660300 Audit/Acctg Fees	94,921	452,252	452,252	452,252
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>126,904</b>	<b>477,252</b>	<b>482,252</b>	<b>482,252</b>
<b>MISCELLANEOUS REVENUE</b>				
662801 Interfund	0	20,000	20,000	20,000
670000 Intrafund	1,100	0	0	0
673000 Miscellaneous	17,187	16,000	16,000	16,000
680200 Operating Transfers In	137,256	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>155,543</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>282,447</u></b>	<b><u>513,252</u></b>	<b><u>518,252</u></b>	<b><u>518,252</u></b>
<b><u>EXPENDITURES:</u></b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,524,154	1,533,684	1,596,676	1,596,676
710103 Temporary Salaries	110,292	65,894	71,721	71,721
710105 Overtime	1,677	2,000	2,000	2,000
710200 Retirement	540,356	598,518	660,426	660,426
710300 Health Insurance	207,654	197,747	228,138	228,138
710400 Workers' Compensation Insurance	31,811	28,176	36,347	36,347
710500 Other Benefits	1,200	1,200	1,200	1,200
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,417,143</b>	<b>2,427,219</b>	<b>2,596,508</b>	<b>2,596,508</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	1,479	3,800	2,204	2,204
720600 Insurance	1,449	2,025	2,969	2,969
720800 Maintenance - Equipment	0	1,800	1,800	1,800
721100 Memberships	1,676	5,490	5,490	5,490

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	<b>ACTUAL</b> <b><u>2020-21</u></b>	<b>BOARD</b> <b>APPROVED</b> <b><u>2021-22</u></b>	<b>DEPARTMENT</b> <b>REQUEST</b> <b><u>2022-23</u></b>	<b>CAO</b> <b>RECOMMENDED</b> <b><u>2022-23</u></b>
SERVICES & SUPPLIES (continued)				
721300 Office Expense	27,818	32,000	29,000	29,000
721400 Professional & Specialized Expense	94,939	135,500	135,500	135,500
721600 Rents & Leases - Equipment	8,787	0	0	0
721900 Special Departmental Expense	760	3,200	3,200	3,200
722000 Transportation & Travel	1,704	29,675	31,000	31,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>138,612</b>	<b>213,490</b>	<b>211,163</b>	<b>211,163</b>
OTHER CHARGES				
730330 Rents & Leases - Equipment	0	11,600	11,600	11,600
<b>TOTAL OTHER CHARGES</b>	<b>0</b>	<b>11,600</b>	<b>11,600</b>	<b>11,600</b>
INTRAFUND TRANSFER				
770100 Intrafund Transfer	0	11,807	11,205	11,205
<b>TOTAL INTRAFUND TRANSFER</b>	<b>0</b>	<b>11,807</b>	<b>11,205</b>	<b>11,205</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>2,555,755</u></b>	<b><u>2,664,116</u></b>	<b><u>2,830,476</u></b>	<b><u>2,830,476</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>2,273,308</u></b>	<b><u>2,150,864</u></b>	<b><u>2,312,224</u></b>	<b><u>2,312,224</u></b>

## AUDITOR-CONTROLLER

### COMMENTS

The Auditor-Controller is the Chief Accounting and Disbursing Officer of the County. The Department maintains the accounting records of County government, school districts, and most special districts; tabulates assessed valuation of property; compiles tax rates of local government; prepares the tax roll; controls accounts for current and delinquent taxes; apportions taxes to various local governments; allows or rejects claims on the County Treasury; issues checks; maintains property inventory records; gives financial advice to the County; processes accounts receivable and billings, and prepares documents for the Comprehensive Annual Financial Statements.

### WORKLOAD

	<u>Actual</u> <u>2020-21</u>	<u>Estimated</u> <u>2021-22</u>	<u>Projected</u> <u>2022-23</u>
Accounts Payable Transactions	43,505	40,752	38,172
Auditor Warrants	11,372	9,793	8,433
Auditor AP EFTs	5,968	6,350	6,756
Payroll Warrants	1,822	1,812	1,803
Payroll EFTs	17,508	18,211	18,941
Journal Entries	31,872	33,623	35,469
Cash Receipts	3,940	3,216	3,200
Bond Rates Calculated	19	18	20

### ESTIMATED REVENUES

- 660101**      **Property Tax Admin Fee** (\$30,000) is recommended based on current year projections and due to an increase in labor costs.
- 660300**      **Audit/Accounting Fees** (\$452,252) is recommended unchanged based on current year projections. This revenue represents reimbursements received by the department for performing auditing and accounting services to other entities, such as LAFCO, the Courts, First 5 and other funds.
- 662801**      **Interfund Revenues** (\$20,000) is recommended based on projected direct charges for providing accounting services to county maintenance districts and service areas.
- 673000**      **Miscellaneous** (\$16,000) is recommended unchanged based on current year projections. This revenue represents incentives for timely payments.

## AUDITOR-CONTROLLER

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$1,596,676) are recommended increased \$168,468 based on cost of recommended staff due to increases in complex pronouncements disseminated by the Governmental Accounting Standards Board.
- 710103**      **Extra Help** (\$71,721) is recommended decreased \$5,827 based on part time extra help staffing to continue assistance with the County's Cost Allocation Plan and County wide Financial Transaction Report as mandated by the State of California.
- 710105**      **Overtime** (\$2,000) is recommended unchanged based on actual costs to cover payroll deadlines.
- 710200**      **Retirement** (\$660,426) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$228,138) is based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$36,347) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.
- 710500**      **Other Benefits** (\$1,200) is recommended unchanged based on Elected Official expense.

### SERVICES & SUPPLIES

- 720300**      **Communications** (\$2,204) is recommended decreased \$1,596 based on actual costs.
- 720600**      **Insurance** (\$2,969) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance - Equipment** (\$1,800) is recommended unchanged based on actual costs for maintenance of copiers and printers.
- 721100**      **Memberships** (\$5,490) is recommended unchanged for the following memberships: County Auditors' Association (\$450), CPA license for the Auditor-Controller staff (\$750), CPA Education Requirements (\$1,575), CFE license for Auditor-Controller staff (\$225), CIA Certification for Internal-Audit staff (\$480), Institute of Internal Auditors (\$465), Government Finance Officers Association (\$990), Survey Monkey for Auditor-Controller/Internal-Audit staff (\$396), PMI Project Management (\$159).

## AUDITOR-CONTROLLER

### SERVICES & SUPPLIES (continued)

- 721300**      **Office Expense** (\$29,000) is recommended decreased \$2,000 for computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.
- 721400**      **Professional & Specialized Services** (\$135,500) is recommended unchanged for the following expenditures:
- |           |  |
|-----------|--|
| \$ 40,000 | Multi-year consultant contract for property tax admin fee, Cost Allocation Plan and SB90 claims. |
| 20,000    | Bartel Associates – actuarial services on the County’s Retiree Healthcare Plan.                  |
| 10,000    | Annual updates for Engagement software and implementing cloud solution.                          |
| 40,000    | Central Square consulting services for ERP system.   |
| 10,500    | Central Square University – Enterprise Learning Plan   |
| 15,000    | Annual subscription to lease software to comply with GASB 87 and 96.                             |
- 721900**      **Special Departmental Expense** (\$3,200) is recommended unchanged for GFOA Award submission fee, Continuing Professional Education (CPE) training and subscription service for Certified Public Accountants and Certified Fraud Examiner
- 722000**      **Transportation & Travel** (\$31,000) is recommended increased for training, conferences and travel for MegaByte on the Property Tax System, Property Tax Managers’ Conference, GFOA Conference, training and conference by Central Square on the accounting system, State Association of County Auditors’ Conference, Institute of Internal Auditors training for internal audit staff, and training for professional staff related to audit guidelines and accounting standards.

### OTHER CHARGES

- 730330**      **Rents & Leases - Principal** (\$11,600) is recommended unchanged based on actual costs for the copy machine lease and interactive whiteboard.

### INTRAFUND TRANSFER

- 770100**      **Intrafund Transfers** (\$11,205) is recommended for VoIP phone system.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
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(00310)**  
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2021-22 Authorized Positions</u>		<u>2022-23 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3201	Accountant-Auditor I or							
3202	Accountant-Auditor II	5.0		5.0		-	-	
3203	Senior Accountant-Auditor	2.0		2.0		-	-	
3349	Accounting Technician I or							
3354	Accounting Technician II							
3353	Senior Accounting Technician	2.0	-	2.0	-	-	-	
3353U	Senior Accounting Technician	1.0	-	1.0	-	-	-	
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
3178	Deputy Auditor-Controller	1.0		1.0		-		
4107	Chief Accountant-Auditor	2.0	1.0	2.0	1.0	-	-	
4105	Chief Internal Auditor	1.0	-	1.0	-	-	-	
3313	General Accounting Supervisor	-	1.0	-	1.0	-	-	
3601	Account Clerk I or							
3602	Account Clerk II	2.0	2.0	3.0	1.0	1.0	(1.0)	A
3355	Payroll Technician	1.0	-	-	-	(1.0)	-	B
3312	Payroll Supervisor	1.0	-	1.0	-	-	-	
3205	Administrative Analyst I	1.0	-	1.0	-	-	-	
<b>TOTAL</b>		<b>21.0</b>	<b>4.0</b>	<b>21.0</b>	<b>3.0</b>	<b>-</b>	<b>(1.00)</b>	

**NOTES:**

- A** Reflects the request of the department to fund one (1) FTE Account Clerk I/II as of July 1, 2022 to assist with AP
- B** Reflects the request of the department to delete one (1) FTE Payroll Technician as the department has no need for it