

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2023-24**

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

	ACTUAL <u>2021-22</u>	BOARD APPROVED <u>2022-23</u>	DEPARTMENT REQUEST <u>2023-24</u>	CAO RECOMMENDED <u>2023-24</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	40,381	30,000	30,000	30,000
660300 Audit/Acctg Fees	98,723	452,252	452,252	452,252
662801 Interfund	0	20,000	20,000	20,000
TOTAL CHARGES FOR CURRENT SERVICES	139,104	502,252	502,252	502,252
MISCELLANEOUS REVENUE				
670000 Intrafund	2,318	0	0	0
673000 Miscellaneous	22,289	16,000	16,000	16,000
680200 Operating Transfers In	27,874	0	0	0
TOTAL MISCELLANEOUS REVENUE	52,481	16,000	16,000	16,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>191,585</u>	<u>518,252</u>	<u>518,252</u>	<u>518,252</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,433,968	1,596,676	1,626,998	1,626,998
710103 Temporary Salaries	95,445	71,721	119,106	119,106
710105 Overtime	1,374	2,000	12,000	12,000
710200 Retirement	524,723	660,426	669,051	669,051
710300 Health Insurance	197,458	228,138	327,095	327,095
710400 Workers' Compensation Insurance	28,176	36,347	16,936	16,936
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,282,345	2,596,508	2,772,386	2,772,386
SERVICES & SUPPLIES				
720300 Communications	1,601	2,204	1,804	1,804
720600 Insurance	2,025	2,969	3,369	3,369
720800 Maintenance - Equipment	0	1,800	1,500	1,500
721100 Memberships	1,871	5,490	3,890	3,890

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SERVICES & SUPPLIES (continued)				
721300 Office Expense	13,858	29,000	28,000	28,000
721400 Professional & Specialized Expense	81,631	135,500	143,500	143,500
721900 Special Departmental Expense	1,284	3,200	3,200	3,200
722000 Transportation & Travel	17,017	31,000	35,000	35,000
TOTAL SERVICES & SUPPLIES	119,288	211,163	220,263	220,263
OTHER CHARGES				
730330 Rents & Leases - Equipment	9,190	11,600	11,600	11,600
TOTAL OTHER CHARGES	9,190	11,600	11,600	11,600
INTRAFUND TRANSFER				
770100 Intrafund Transfer	11,205	11,205	11,205	11,205
TOTAL INTRAFUND TRANSFER	11,205	11,205	11,205	11,205
<u>TOTAL EXPENDITURES</u>	<u>2,422,029</u>	<u>2,830,476</u>	<u>3,015,454</u>	<u>3,015,454</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,230,444</u>	<u>2,312,224</u>	<u>2,497,202</u>	<u>2,497,202</u>

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>2021-22</u>	<u>Estimated</u> <u>2022-23</u>	<u>Projected</u> <u>2023-24</u>
Accounts Payable Transactions	43,070	42,714	42,361
Auditor Warrants	11,097	12,473	14,018
Auditor AP EFTs	6,156	6,551	6,970
Payroll Warrants	3,148	2,015	1,889
Payroll EFTs	16,428	19,269	19,558
Journal Entries	17,429	16,445	15,516
Cash Receipts	57,677	57,956	58,235
Bond Rates Calculated	30	24	26

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** (\$1,626,998) are recommended increased \$30,322 based on cost of recommended staff due to increases in complex pronouncements disseminated by the Governmental Accounting Standards Board along with the increased payroll needs. Due to the County budgetary constraints the reflected salary increase does not address the additional staffing needed to ensure the accomplishment of all functions of the Auditor-Controller Office.
- 710103** **Extra Help** (\$119,106) is recommended increased \$55,385 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. Additional staffing will assist with CalPERS reconciliation, reporting and increasing the payroll review.
- 710105** **Overtime** (\$12,000) is recommended increased by \$10,000 based on actual costs to process payroll and other deadlines.
- 710200** **Retirement** (\$669,051) is recommended increased \$8,625 based on increased salaries and reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$327,095) is recommended increased \$98,957 is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$16,936) 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** (\$1,804) is recommended decreased \$400 based on actual costs.
- 720600** **Insurance** (\$3,369) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$1,500) is recommended decreased \$300 based on actual costs for maintenance of copiers and printers.
- 721100** **Memberships** (\$3,890) is recommended decreased based on the actual costs of memberships.

AUDITOR-CONTROLLER

SERVICES & SUPPLIES (continued)

- 721300** **Office Expense** (\$28,000) is recommended decreased \$1,000 for computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and subscriptions.
- 721400** **Professional & Specialized Services** (\$143,500) is recommended increased \$8,000 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 |
| \$23,000 | Annual subscription to lease software to comply with GASB 87 and newly required 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** (\$35,000) 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 unchanged for VoIP phone system.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2023-24**

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(00310)**
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23 Authorized Positions</u>		<u>2023-24 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	-	1.0	-	(1.0)	-	A
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	-	-	-	-	-	-	
3353	Senior Accounting Technician	2.0	-	2.0	-	-	-	
3353U	(Unrep) Senior Accounting Technician	1.0	-	3.0	-	2.0	-	B
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
3178	Deputy Auditor-Controller	1.0	-	-	-	(1.0)	-	C
4107	Chief Accountant-Auditor	2.0	1.0	4.0	-	2.0	(1.0)	D
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	3.0	1.0	2.0	1.0	(1.0)	-	E
3312	Payroll Supervisor	1.0	-	-	-	(1.0)	-	F
3205U	Administrative Analyst I or	1.0	-	-	-	(1.0)	-	G
3206	Administrative Analyst II or	-	-	-	-	-	-	
3209U	Sr. Administrative Analyst	-	-	2.0	-	2.0	-	H
4126	Principal Administrative Analyst	-	-	1.0	-	1.0	-	I
						-		
TOTAL		21.0	3.0	23.0	2.0	2.0	(1.0)	

NOTES:

A Reflects the request of the department to delete 1FTE Senior Accountant-Auditor

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	2022-23 Authorized <u>Positions</u>	2023-24 Proposed <u>Positions</u>	Y-O-Y Changes in Positions
B			Reflects the request to increase by 2FTE Senior Accounting Technician, to assist with payroll
C			Deleting 1FTE Deputy Auditor-Controller and offsetting with 1FTE Chief Accountant to better meet the needs of the department
D			Reflects the request to fund 2FTE Chief Accountant-Auditors to better meet the needs of the department
E			Deleting 1 FTE Account Clerk II and offsetting with 1FTE Senior Accounting Technician
F			Deleting 1FTE Payroll Supervisor and offsetting with 1FTE Senior Administrative Analyst to better meet the needs of the department
G			Deleting 1 FTE to promote staff to the Senior Administrative Analyst position starting July 1, 2023
H			Reflects the request to fund 2FTE Senior Administrative Analyst to help meet the demands of the department starting July 1, 2023
I			Reflects the request to add one (1) FTE Principal Administrative Analyst to meet the needs of the department.