

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

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

	ACTUAL <u>2022-23</u>	BOARD APPROVED <u>2023-24</u>	DEPARTMENT REQUEST <u>2024-25</u>	CAO RECOMMENDED <u>2024-25</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	37,743	30,000	35,000	35,000
660300 Audit/Acctg Fees	101,821	452,252	452,252	452,252
662801 Interfund	0	20,000	20,000	20,000
TOTAL CHARGES FOR CURRENT SERVICES	139,563	502,252	507,252	507,252
MISCELLANEOUS REVENUE				
673000 Miscellaneous	25,631	16,000	10,000	10,000
TOTAL MISCELLANEOUS REVENUE	25,631	16,000	10,000	10,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>165,194</u>	<u>518,252</u>	<u>517,252</u>	<u>517,252</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,457,038	1,626,998	1,723,573	1,723,573
710103 Temporary Salaries	88,052	119,106	20,000	20,000
710105 Overtime	24,542	12,000	5,000	5,000
710200 Retirement	562,851	669,051	729,443	729,443
710300 Health Insurance	201,950	327,095	289,949	289,949
710400 Workers' Compensation Insurance	36,347	16,936	14,214	14,214
710500 Other Benefits	1,300	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,372,079	2,772,386	2,783,379	2,783,379
SERVICES & SUPPLIES				
720300 Communications	1,575	1,804	1,704	1,704
720600 Insurance	2,969	3,369	2,491	2,491
720800 Maintenance - Equipment	0	1,500	0	0
721100 Memberships	1,976	3,890	5,490	5,490
721300 Office Expense	20,329	28,000	56,215	56,215
721400 Professional & Specialized Expense	61,658	143,500	109,000	109,000
721900 Special Departmental Expense	1,691	3,200	2,494	2,494
722000 Transportation & Travel	21,047	35,000	30,950	30,950

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TOTAL SERVICES & SUPPLIES	111,245	220,263	208,344	208,344
OTHER CHARGES				
730330 Rents & Leases - Equipment	9,075	11,600	10,000	10,000
TOTAL OTHER CHARGES	9,075	11,600	10,000	10,000
INTRAFUND TRANSFER				
770100 Intrafund Transfer	16,663	11,205	12,958	12,958
TOTAL INTRAFUND TRANSFER	16,663	11,205	12,958	12,958
<u>TOTAL EXPENDITURES</u>	<u>2,509,062</u>	<u>3,015,454</u>	<u>3,014,681</u>	<u>3,014,681</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,343,869</u>	<u>2,497,202</u>	<u>2,497,429</u>	<u>2,497,429</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>2022-23</u>	<u>Estimated</u> <u>2023-24</u>	<u>Projected</u> <u>2024-25</u>
Accounts Payable Transactions	43,115	46,532	50,220
Auditor Warrants	12,615	11,871	12,227
Auditor AP EFTs	6,607	6,801	7,001
Payroll Warrants	1,763	1,124	1,157
Payroll EFTs	19,823	20,624	21,242
Journal Entries	17,769	16,000	16,640
Cash Receipts	65,102	71,800	79,187
Bond Rates Calculated	24	25	24

ESTIMATED REVENUES

- 660101** **Property Tax Admin Fee** (\$35,000) 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** (\$10,000) is recommended decreased based on current year projections. This revenue represents incentives for timely payments.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,723,573) are recommended increased \$96,575 based on cost of recommended staff due to increases in complex pronouncements disseminated by the Governmental Accounting Standards Board along with anticipated increases in all positions due to the Class and Compensation study that commenced the prior fiscal year. Due to the County budgetary constraints, two Full Time Equivalent (FTE) positions will be kept vacant for at least 9 out of the 12 months of the fiscal year, impacting functions like property tax apportionments, state controller financial transaction reporting, and state cost plan reporting. In addition, the reflected salary increase does not address the additional staffing needed to ensure the accomplishment of all functions of the Auditor-Controller Office and does not allow for proper succession planning in the critical functions noted above.
- 710103** **Extra Help** (\$20,000) is recommended decreased \$99,106 based on part time extra help staffing. While the Department no longer needs additional assistance in the payroll division it continues to require additional staffing to complete the County's Cost Allocation Plan and County wide Financial Transaction Report as mandated by the State of California.
- 710105** **Overtime** (\$5,000) is recommended decreased by \$7,000 based on actual costs to process payroll and other deadlines.
- 710200** **Retirement** (\$729,443) is recommended increased \$60,392 based on increased salaries and reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$289,949) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$14,214) 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** (\$1,704) is recommended decreased \$100 based on actual costs.
- 720600** **Insurance** (\$2,491) reflects the Department's contribution to the County's Self-Insured Liability Program.

AUDITOR-CONTROLLER

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$0) is recommended decreased \$1,500 based on actual costs for maintenance of copiers and printers.
- 721100** **Memberships** (\$5,490) is recommended increased \$1,600 based on the actual costs of memberships.
- 721300** **Office Expense** (\$56,215) is recommended increased \$28,215 mainly due to a reclassification from professional services for annual subscription for lease software to comply with GASB 87 & 96 standards, and also includes computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and other subscriptions.
- 721400** **Professional & Specialized Services** (\$109,000) is recommended decreased \$34,500 for certain reclassifications to Office Expense from the following expenditures:
- | | |
|----------|---|
| \$40,000 | Multi-year consultant contract for Cost Allocation Plan and SB90 claims. |
| \$21,000 | Foster and Foster – actuarial services on the County’s Retiree Healthcare Plan. |
| \$8,000 | Annual updates for Engagement software and implementing cloud solution. |
| \$40,000 | Central Square consulting services for ERP system. |
- 721900** **Special Departmental Expense** (\$2,494) is recommended decreased by \$706 for GFOA Award submission fee, Continuing Professional Education (CPE) training and subscription service for Certified Public Accountants and Certified Fraud Examiner
- 722000** **Transportation & Travel** (\$30,950) is recommended decreased by \$4,050 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** (\$10,000) is recommended decreased based on actual costs for the copy machine lease and interactive whiteboard.

INTRAFUND TRANSFER

- 770100** **Intrafund Transfers** (\$12,958) is recommended increased \$1,753 based on charges for the VoIP phone system.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2024-25**

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2023-24 Authorized Positions</u>		<u>2024-25 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	1.0	-	1.0	C
3203	Senior Accountant-Auditor	1.0	-	2.0	-	1.0	-	A
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	-	-	1.0	-	1.0	-	B
3353	Senior Accounting Technician	2.0	-	1.0	1.0	(1.0)	1.0	B, D
3353U	(Unrep) Senior Accounting Technician	3.0	-	2.0	-	(1.0)	-	A
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
3178	Deputy Auditor-Controller	-	-	-	-	-	-	
4107	Chief Accountant-Auditor	4.0	-	4.0	-	-	-	
4105	Chief Internal Auditor	1.0	-	1.0	-	-	-	
3313	General Accounting Supervisor	-	1.0	-	-	-	(1.0)	C
3601	Account Clerk I or	-	-	-	-	-	-	
3602	Account Clerk II	2.0	1.0	2.0	-	-	(1.0)	D
3312	Payroll Supervisor	-	-	-	-	-	-	
3205U	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	-	-	-	-	-	-	
3209U	Sr. Administrative Analyst	2.0	-	2.0	-	-	-	
4126	Principal Administrative Analyst	1.0	-	1.0	#	-	-	
						-	-	
TOTAL		23.0	2.0	23.0	2.0	-	-	

NOTES:

A Reflects the Department's request to fund 1 FTE Senior Accountant-Auditor and delete 1 FTE Unrepresented Senior Accounting

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**2023-24
 Authorized
Positions**

**2024-25
 Proposed
Positions**

**Y-O-Y
 Changes
 in Positions**

Technician to better meet the needs of the Department.

- B** Reflects the request of the Department to fund 1 FTE Accounting Technician I/II and unfund 1 FTE Senior Accounting Technician
- C** Reflects the request of the Department to delete 1 FTE unfunded General Accounting Supervisor and add 1 FTE unfunded Accountant-Auditor I/II
- D** Reflects the request of the Department to delete 1 FTE unfunded Account Clerk I/II and add 1 FTE unfunded Accountant-Auditor I/II