

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2025-26**

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

	ACTUAL <u>2023-24</u>	BOARD APPROVED <u>2024-25</u>	DEPARTMENT REQUEST <u>2025-26</u>	CAO RECOMMENDED <u>2025-26</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	34,715	35,000	37,500	37,500
660300 Audit/Acctg Fees	105,996	452,252	452,252	452,252
662801 Interfund	0	20,000	20,000	20,000
TOTAL CHARGES FOR CURRENT SERVICES	140,711	507,252	509,752	509,752
MISCELLANEOUS REVENUE				
673000 Miscellaneous	28,146	10,000	21,000	21,000
TOTAL MISCELLANEOUS REVENUE	28,146	10,000	21,000	21,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>168,857</u>	<u>517,252</u>	<u>530,752</u>	<u>530,752</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,506,590	1,723,573	1,703,026	1,703,026
710103 Temporary Salaries	119,444	20,000	38,156	38,156
710105 Overtime	9,761	5,000	5,000	5,000
710200 Retirement	595,706	729,443	682,233	682,233
710300 Health Insurance	222,662	289,949	313,529	313,529
710400 Workers' Compensation Insurance	16,936	14,214	15,635	15,635
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,472,298	2,783,379	2,758,779	2,758,779
SERVICES & SUPPLIES				
720300 Communications	1,969	1,704	2,148	2,148
720600 Insurance	3,369	2,491	2,131	2,131
720800 Maintenance - Equipment	2,137	0	0	0
721100 Memberships	2,092	5,490	5,490	5,490
721300 Office Expense	41,987	56,215	56,215	56,215
721400 Professional & Specialized Expense	38,564	109,000	109,000	109,000
721900 Special Departmental Expense	8,918	2,494	2,494	2,494
722000 Transportation & Travel	17,831	30,950	30,950	30,950

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TOTAL SERVICES & SUPPLIES	116,867	208,344	208,428	208,428
OTHER CHARGES				
730330 Rents & Leases - Equipment	7,365	10,000	10,000	10,000
TOTAL OTHER CHARGES	7,365	10,000	10,000	10,000
INTRAFUND TRANSFER				
770100 Intrafund Transfer	11,205	12,958	11,384	11,384
TOTAL INTRAFUND TRANSFER	11,205	12,958	11,384	11,384
<u>TOTAL EXPENDITURES</u>	<u>2,607,735</u>	<u>3,014,681</u>	<u>2,988,591</u>	<u>2,988,591</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,438,877</u>	<u>2,497,429</u>	<u>2,457,839</u>	<u>2,457,839</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>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Projected</u> <u>2025-26</u>
Accounts Payable Transactions	42,071	40,418	41,630
Auditor Warrants	12,015	12,132	12,250
Auditor AP EFTs	6,773	6,363	6,554
Payroll Warrants	1,117	1,020	1,050
Payroll EFTs	20,727	21,149	21,783
Journal Entries	17,233	17,040	17,551
Cash Receipts	74,866	82,000	84,460
Bond Rates Calculated	24	24	25

ESTIMATED REVENUES

- 660101** **Property Tax Admin Fee** (\$37,500) is recommended based on current year projections and due to an increase in labor costs.
- 660300** **Audit/Accounting Fees** (\$452,252) is recommended 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** (\$21,000) is recommended based on current year projections. This revenue represents incentives for timely payments.

AUDITOR-CONTROLLER

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,703,026) are recommended reduced by \$20,547. Due to the County budgetary constraints, One Full Time Equivalent Position (FTE) will be unfunded, and four 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 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** (\$38,156) is recommended increased \$18,156 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 unchanged based on actual costs to process payroll and other deadlines.
- 710200** **Retirement** (\$682,233) is recommended decreased \$47,210 based on salaries and reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$313,529) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$15,635) 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** (\$2,148) is recommended unchanged based on actual costs.
- 720600** **Insurance** (\$2,131) reflects the Department's contribution to the County's Self-Insured Liability Program.

AUDITOR-CONTROLLER

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$0) is recommended unchanged based on actual costs for maintenance of copiers and printers.
- 721100** **Memberships** (\$5,490) is recommended unchanged based on the actual costs of memberships.
- 721300** **Office Expense** (\$56,215) is recommended unchanged mainly due to a reclassification from professional services for annual subscription for lease software to comply with GASB 87 & 96 standards, and includes computer equipment, printed forms, Central Duplicating costs, general office supplies, computer supplies, and other subscriptions.
- 721400** **Professional & Specialized Services** (\$109,000) is recommended unchanged 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 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** (\$30,950) is recommended unchanged 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 unchanged based on actual costs for the copy machine lease and interactive whiteboard.

INTRAFUND TRANSFER

- 770100** **Intrafund Transfers** (\$11,384) is recommended decreased \$1,574 based on charges for the VoIP phone system.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2025-26**

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2024-25 Authorized Positions</u>		<u>2025-26 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	1.0	4.0	2.0	(1.0)	1.0	A, D
3203	Senior Accountant-Auditor	1.0	-	1.0	-	-	-	
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	1.0	-	1.0	-	-	-	
3353	Senior Accounting Technician	2.0	-	2.0	-	-	-	
3353U	(Unrep) Senior Accounting Technician	2.0	-	2.0	-	-	-	
3120	Assistant Auditor-Controller	1.0	-	1.0	-	-	-	
1002	Auditor-Controller	1.0	-	1.0	-	-	-	
4107	Chief Accountant-Auditor	4.0	-	5.0	-	1.0	-	B
4105	Chief Internal Auditor	1.0	-	1.0	-	-	-	
3909	Internal Auditor II	-	-	1.0	-	1.0	-	A
3601	Account Clerk I or	-	-	-	-	-	-	
3602	Account Clerk II	1.0	1.0	-	-	(1.0)	(1.0)	B
3139	Supervising Accountant-Auditor	1.0	-	1.0	-	-	-	
3205U	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	-	-	-	-	-	-	
	Administrative Analyst III	-	-	1.0	-	1.0	-	C1
3209U	(Unrep) Sr. Administrative Analyst	2.0	-	-	1.0	(2.0)	1.0	C1 and C2
3911U	Administrative Services Officer	1.0	-	1.0	#	-	-	C2
						-		
TOTAL		23.0	2.0	22.0	3.0	(1.0)	1.0	

NOTES:

A Position title changed per comp study and position was an Accountant-Auditor II.

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**2024-25
Authorized
Positions**

**2025-26
Proposed
Positions**

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

- B** Account Clerk II eliminated, replaced by Chief Accountant-Auditor
- C1** Replace an unrepresented position with one that is represented due to workload change.
- C2** Title change from Unrep Sr. Admin Analyst to Administrative Services Officer per comp study
- D** Unfunding one (1) FTE Accountant-Auditor I/II due to administrative budget constraints