

Auditor-Controller

RECOMMENDED BUDGET • FY 2024-25

RECOMMENDED BUDGET

This Budget is recommended at \$5,489,053, which is an increase of \$226,157 (4.3%) when compared to the FY 2023-24 Adopted Budget.

The General Fund provides 95% of the funding for this Department and is increased by \$136,297 (2.8%) when compared to the FY 2023-24 Adopted Budget.

DEPARTMENT BUDGET SUMMARY

Description	FY 2022-23 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	522,007	412,200	481,200	69,000
Other Fin Sources	48,032	38,824	59,684	20,860
Total Revenue	570,039	451,024	540,884	89,860
Salaries & Benefits	4,812,413	5,200,528	5,410,942	210,414
Services & Supplies	124,684	149,993	181,311	31,318
Other Charges	2,452	0	0	0
Fixed Assets	6,188	0	5,000	5,000
Intrafund Transfers	3,816	2,000	0	(2,000)
Intrafund Abatement	(116,712)	(89,625)	(108,200)	(18,575)
Total Appropriations	4,832,840	5,262,896	5,489,053	226,157
FUND 1000 GENERAL FUND TOTAL	4,262,801	4,811,872	4,948,169	136,297

MAJOR BUDGET CHANGES

Revenues

- \$15,000 Increase in Assessment and Tax Collection revenue due to the resumption of assessments for the El Dorado Hills Community Services District Landscape and Lighting Assessment District.
- \$54,000 Increase in Audit and Accounting fee revenue due mainly to an increase in the Purchase Card program rebate.
- \$20,860 Increase in Operating Transfers from the Auditor's special revenue fund for automation.

Appropriations

Salaries and Benefits

- \$251,331 Increase in Permanent Employee salaries due to negotiated compensation increases and the addition of 1.0 FTE Accounting Systems Administrator in FY 2023-24.
- (\$80,396) Reduction in Extra Help employees to meet the CAO's request to reduce budget requests to reduce General Fund costs.
- \$30,000 Increase in Overtime to align with prior year actuals.

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(\$197,938)	Reduction in Other Compensation due to retirement payouts that were budgeted in the prior fiscal year.
\$170,412	Increase in CalPERS retirement costs due in part to the increase in permanent salaries and in part to the increase in the County's annual unfunded accrued liability payment.
\$42,678	Increase in health insurance costs due to the addition of one employee in FY 2023-24 and the overall increase in health insurance premiums.
(\$43,315)	Decrease in Retiree Health contribution due to a rate holiday to conserve General Fund costs.
\$23,982	Increase in Workers' Compensation costs due to premium increases.
\$13,660	Increase due to adjustments across multiple objects to align the budget to actual costs.

Services and Supplies

\$25,059	Increase in staff development and training due to a need for additional staff to obtain training in preparation for upcoming FENIX changes.
\$6,259	Increase due to adjustments across multiple objects to align the budget to actual costs.

Fixed Assets

\$5,000	Increase for a new heat sealing machine for processing W-2 and 1099 forms.
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Intrafund Abatements

(\$18,575)	Increase in expense abatements anticipated due to charges for services to Health and Human Services related to changes in check printing processes.
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MISSION

The Auditor-Controller serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include pre-audits and payment of claims made by the County for goods and services; property control for County government fixed assets; accounting for and issuance of payroll to County employees; maintenance of revenue and expenditure accounts for all units of County government and special districts; financial control over fund balances and property tax collections; development, implementation, and maintenance of accounting systems; technical assistance in budget preparation; preparation of the A-87 Cost Allocation Plan and other special budgetary information; preparation of claims for State-mandated costs (SB90); preparation of draft annual financial statements for the County's external auditors, review of financial reports for departments prior to their submission to the State, banking administration for all checks issued, and assistance in the development of long-range financial planning.

PROGRAM SUMMARIES

Administration

This Division trains and organizes workgroups to perform basic accounting and governmental record-keeping tasks; coordinates bookkeeping activities of and provides general supervision over the accounts of all organizations under the fiscal control of the County Board of Supervisors. This Division works with the Assessment & Community Facilities District Screening Committee and is responsible for overseeing and supporting all new Special District Formation and bond sales. This Division also manages all testing and maintenance of FENIX to maintain the integrity of all security and system processes.

Property Tax

This Division calculates over 147,000 property tax liabilities, including changes/refunds, based upon assessed value generating approximately \$425 million in taxes. The Division places more than 665,000 line items of direct charges totaling almost \$41 million on the secured tax bills by working with 60 different taxing agencies with over 240 different types of direct charges. The Division calculates and distributes property tax revenues to over 80 local taxing agencies. The Division files various state-required reports and continually implements new legislation related to property taxes, redevelopment agencies, Educational Revenue Augmentation Fund (ERAF), Vehicle License Fee (VLF) Swap, etc.

Financial Reporting

This Division provides financial reporting, accounting, and auditing support services to County operating departments and independent special districts. The Auditor-Controller's staff acts as the fiscal liaison between County, state and federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides a professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs an analytical review of cost-applied rates such as the fleet rates and workers' compensation rates. Staff prepares the annual A87 Cost Plan and the annual draft financial statements for the County's external auditors. The County's fixed asset accounting is managed by this Division as well as the accounting and distribution of the State Transportation Development Act (TDA) funds to the various claimants. Staff within this Division are responsible for the daily management of Positive Pay with the County's bank to provide validation of daily checks issued. This Division prescribes accounting forms and methods of keeping the County's accounts and is responsible for the preparation and publication of the annual final budget schedules for the County. This Division prepares the State's required annual financial reports on behalf the Board governed districts.

Payroll

Payroll accounting prepares biweekly payroll instruments and "wage/tax reports" for the County and 20 affiliated local governmental agencies; processes "gross to net" deductions for health insurance and other benefits, association dues, credit union banking, retirement, and legal attachments (garnishments); and administers the deferred compensation program for over 1,000 county employees.

Accounting

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts, processes transactions, and prepares the State's required annual financial reports for 45 special districts having independent governing boards; provides computerized financial reporting for budget item detail

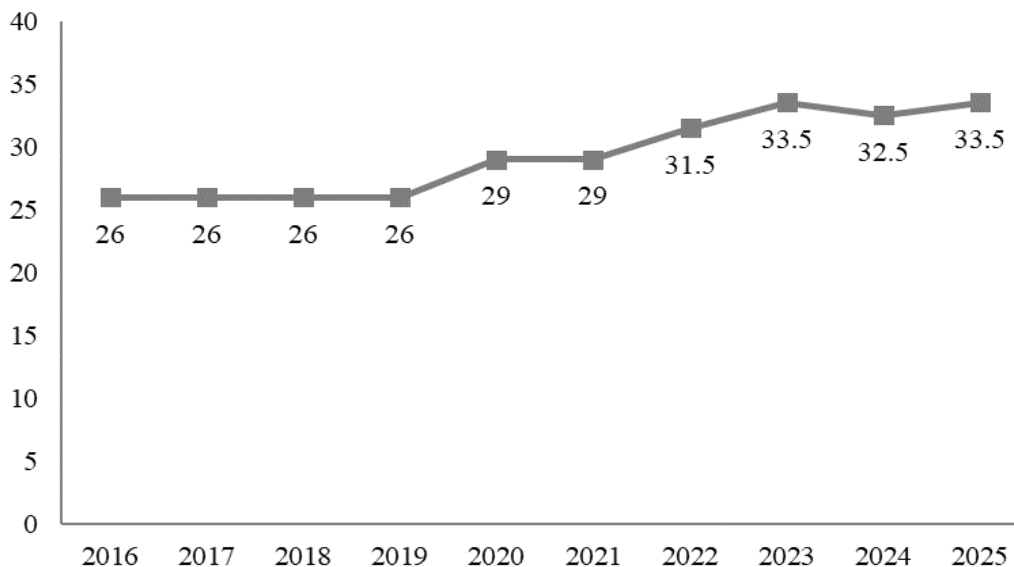
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and account summary information to all departments and agencies, using the County Treasury as their cash depository. This Division reviews and processes the daily deposits for all county departments, schools and other agencies. The County’s purchase card program (PCard) is managed by the staff within this Division. This includes the issuance of purchase cards (401 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 19,250 purchase card transactions that amount to over \$10.61 million in charges annually, reconciliation and distribution of biweekly purchase card statements and the posting of the purchase card charges to the department budgets. This Division is responsible for the records management of the Department. This Division administers 11 bond issues for Mello-Roos districts providing all accounting services, annual reports, calculation of the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat Area Master Circulation and Financing Plan (MC&FP) development through an analysis of the quarterly sales tax reports from the California State Board of Equalization (BOE) to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project. This Division has assumed the added responsibility from Information Technologies for the daily printing of accounts payable vendor checks which total approximately 28,000 on an annual basis. In addition, the accounting staff printed approximately 14,000 Social Service C-IV checks and Social Service general assistant checks this past year. The Division’s Enterprise Resource Planning Analyst supports and trains departmental staff, audits security, and performs all testing and troubleshooting in FENIX. Beginning in FY 2021-22, this Division also assumed all the accounting functions for the Recorder-Clerk’s office.

STAFFING TREND

After the adoption of the FY 2023-24 Budget, the Board approved the addition of 1.0 FTE Accounting Systems Administrator on March 5, 2024 (Legistar #24-0322), bringing the total allocation to 33.5 FTEs.



SOURCES & USES OF FUNDS

The Auditor-Controller is primarily funded with General Fund discretionary revenues, with partial cost recovery in subsequent years through the A-87 Cost Allocation Plan (reflected in the General Fund – General Revenues and Other Operations budget).

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The Department receives revenue for accounting services provided to departments, special districts, and Mello-Roos districts in the amount of \$165,750. Revenue to the department for property tax administration cost recovery is estimated at \$315,000. The Department also receives a share of the fees charged for the separate assessment of timeshares estimated at \$28,801.

Expenditures are related to staffing and costs associated with operating the office.

