

**RESOLUTION NO. 2025-89**

**RESOLUTION OF THE SOLANO COUNTY BOARD OF SUPERVISORS ADOPTING  
REVISED FEE SCHEDULE FOR THE AUDITOR-CONTROLLER**

**Whereas**, the laws of the State of California and the provisions of the Solano County Code authorize the Solano County Board of Supervisors to establish and adjust fees that the Auditor - Controller proposes.

**Resolved**, the Solano County Board of Supervisors adopts the fees set forth in attached Exhibit VI to Solano County Code section 11-110.7, to be effective on July 1, 2025.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on April 22, 2025 by the following vote:

|          |             |  |
|----------|-------------|--|
| AYES:    | SUPERVISORS | <u>James, Brown, Williams, Vasquez, and Chair Mashburn</u> |
| NOES:    | SUPERVISORS | <u>None</u>  |
| EXCUSED: | SUPERVISORS | <u>None</u>  |



MITCH H. MASHBURN, Chair  
Solano County Board of Supervisors

ATTEST:  
BILL EMLLEN, Clerk  
Solano County Board of Supervisors

By:   
Alicia Draves, Chief Deputy Clerk

**COUNTY OF SOLANO  
COST AND RECOMMENDED FEE SCHEDULE  
FY2025/26**

**AUDITOR-CONTROLLER  
EXHIBIT VI**

| Ref. # | Service  | Estimated No. of Units 2025/26 | Current Fee Per Unit | Unit of Service (x) | Actual Cost per Unit* | Recommended Fee/Unit (x) 2025/26 | New Fee | Revised Fee | Fee Authority                | Description/Exception  |
|--------|--|--------------------------------|----------------------|---------------------|-----------------------|----------------------------------|---------|-------------|------------------------------|--|
| 1      | Audit Services   | 2,020                          | \$173.00             |                     | \$186.42              | \$186.00                         |         | ✓           | GC 26909                     | Rates charged to external agencies.  |
| 2      | Property Tax Services                                    | 1,500                          | \$187.00             |                     | \$205.30              | \$205.00                         |         | ✓           | GC 25265                     | Rate is calculated for special project requests                                  |
| 3      | Property Tax Services                                    | 9,061                          | \$2.70               | (a)                 | \$3.20                | \$3.20                           |         | ✓           | GC50077(b)                   | Rate is charged to local agencies for bond handling fee                          |
| 4      | PC4750 Reporting Services & ARPA Reporting Services      | 340                            | \$171.00             |                     | \$196.14              | \$196.00                         |         | ✓           | PC4750 & SCC 11-110.7        | Rate is calculated for compilation of the PC4750 claim & ARPA Reporting services |
| 5      | Accounting/Financial Reporting Services                  | 50                             | \$157.00             |                     | \$169.05              | \$169.00                         |         | ✓           | GC 25265                     | Rate is calculated for special project requests by non-County agencies           |
| 6      | General Accounting services - transaction processing fee | 8,930                          | \$10.40              | (a)                 | \$11.38               | \$11.38                          |         | ✓           | GC 25265                     | Rate is calculated for services provided to non-county agencies                  |
| 7      | General Accounting services - check reissuance fee       | 25                             | up to \$20           | (b)                 |                       | up to \$20                       |         |             | CA Constitution Art. XI Sec7 | Recovery of costs  |
| 8      | Payroll - special projects                               | 750                            | \$175.00             |                     | \$170.31              | \$170.00                         |         | ✓           | GC 25265                     | Rate is calculated for special project requests by non-County agencies           |

\* Actual cost per unit is based on requested budget for FY2025/26

(a) Unit = transaction

(b) Sliding scale fee: for check amount \$100 and under the fee is \$10; check amount over \$100 the fee is \$20

(x) All units are hourly, unless noted.

The Auditor-Controller provides various services such as auditing, property tax information, accounting and payroll services to independent special districts, title companies, and other agencies. If the department fees are not increased for FY2025/26 the loss in revenues will not have a significant effect on the department.