

AUDITOR-CONTROLLER

Mission

The Auditor-Controller is an elected official who serves as the County's chief accounting and disbursing officer. Responsibilities of the Auditor-Controller include: pre-audits and payment of claims made to 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; field audits for fire, cemetery and special districts; development and implementation 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); assistance in development of long-range financial planning.

Program Summaries

Administration

Positions: 2.25 FTE

Extra Help : \$0

Total Appropriations: \$400,607

Total Revenues: \$4,500

Net County Cost: \$396,107

Furlough Value: \$10,495

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 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.

Annual revenues are derived from the Cash Overage fund, which is estimated to be \$2,500 this fiscal year. The estimated \$2,000 reimbursement for the contracted legal services attributable to the El Dorado Hills Business Park foreclosure activity are one-time only revenues since they will be earned only when there is foreclosure activity.

Property Tax

Positions: 3.55 FTE

Extra Help: \$0

Total Appropriations: \$597,411

Total Revenues: \$308,700

Net County Cost: \$288,711

Furlough Value: \$10,347

This Division calculates over 150,000+ property tax liabilities based upon assessed value totaling over \$325 million, including changes/refunds. The Division places 600,000+ line items of direct charges totaling over \$30 million on the secured tax bills by working with 60 different taxing agencies with 250 different types of direct charges. The Division calculates and

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distributes property tax revenues to over 85 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), Triple Flip, Vehicle License Fee (VLF) Swap, etc.

Each of the revenue sources for this Division would be characterized as on-going. The revenue generated by this Division is from the handling charges on parcel taxes in the amount of \$221,000, the handling charges on supplemental taxes in the amount of \$35,000, and the handling charges on timeshare assessments in the amount of \$48,500. The administrative charges for calculating, preparing and collecting the LAFCO charges to cities and special districts are estimated to be \$1,700. The revenue from the share of the costs for administering and processing the taxpayer claims for excess proceeds from tax sales is estimated to be \$2,500.

Financial Reporting

Positions: 6.8 FTE
Extra Help: \$0

Total Appropriations: \$829,532
Total Revenues: \$48,794
Net County Cost: \$780,738
Furlough Value: \$23,255

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 fiscal liaison between the County, State, and Federal funding agencies, and assists departmental managers in the design and implementation of accounting and bookkeeping procedures. This Division provides professional review of financial and other cost reports for departments prior to their submission to the State. Staff performs analytical review of cost applied rates such as the fleet rates and worker's 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 prepares the State's required annual financial reports on behalf of 36 special districts.

Each of the revenue sources for this Division is ongoing. Auditing fees for special district and other agency audits are estimated at \$22,000. Accounting services for the departmental financial/cost report reviews are estimated at \$17,494. The TDA accounting services will generate \$4,000 in revenue. The share of the administrative charges for the development fees collection and processing is \$5,300.

Payroll

Positions: 2.0 FTE
Extra Help: \$0

Total Appropriations: \$234,407
Total Revenues: \$1,000
Net County Cost: \$233,407
Furlough Value: \$6,091

Payroll accounting prepares biweekly payroll instruments and "wage/tax reports" for County and 18 affiliated local governmental agencies; processes "gross to net" deductions for health insurance and other benefits, association dues, credit union banking, retirement and legal

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attachments (garnishments); administers the Optional Benefits Program for over 500 county employees; and administers deferred compensation program for over 1,000 county employees.

The \$1,000 of revenues is generated from charges to departments to cover costs for the preparation of supplemental payroll checks and retroactive pay increases. All of these revenues will continue to be ongoing subject to the number of checks of each type that has to be issued.

Accounting

Positions: 11 FTE

Extra Help: \$22,778

Total Appropriations: \$1,012,086

Total Revenues: \$33,300

Net County Cost: \$978,786

Furlough Value: \$24,249

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and processes transactions for 50 Special Districts having independent governing boards; provides computerized financial reporting for budget item detail 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 (1000 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of in excess of 5,500 purchase card transactions which amount to over \$4 million in charges, reconciliation and distribution of bi-weekly 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. Annually, it scans and catalogs in excess of 35,000 document types containing more than 239,000 individual transactions with more than 500,000 pages of supporting documentation. This Division administers five Mello Roos districts providing all accounting services, annual reports, calculating the annual special tax levy, debt service management, and administration of all delinquencies. Staff administers funding for the Missouri Flat MC&FP development through an analysis of the quarterly sales tax reports from BOE to determine the amounts generated from new businesses that must be transferred to the restricted fund for this project.

The on-going revenues are generated from accounting service charges to the Mello Roos Districts in the amount of \$12,000 and the annual rebate for the PCard purchases in the amount of \$15,000. In addition there is \$300 in estimated revenue from charges to county departments to cover costs for hand typed vendor checks.

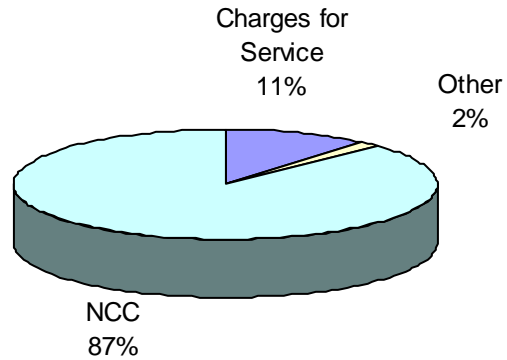
The one-time only revenue of \$6,000 is for accounting services related to the Bond Authority. Those bonds will be paid in full in November of this fiscal year so that revenue source will end at that point.

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Financial Charts

Source of Funds

Charge for Services (\$343,294): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$221,000) and the department's share of the County's 5% supplemental tax roll. Additional revenue is generated in the Financial Reporting section for accounting and audit services provided to



special districts (\$22,000) and other agencies and review of departmental cost reports (\$17,494). The remainder of the revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos districts (\$12,000) and rebates associated with the Purchase Card program (\$15,000).

Miscellaneous (\$2,000): Reimbursement for contracted legal services related to the El Dorado Hills Business Park foreclosure activity are estimated at \$2,000, but will only be realized if there is foreclosure activity in the business park.

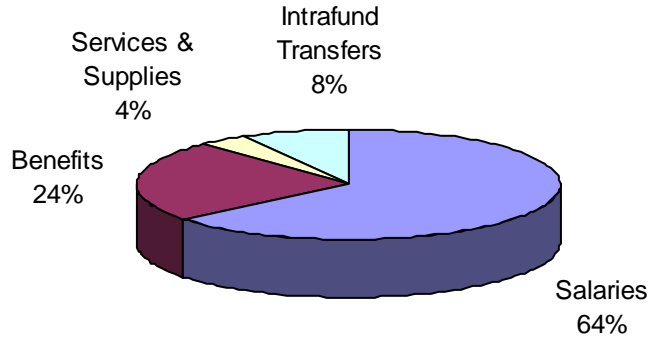
Operating Transfers (\$51,000): The bulk of this revenue (\$48,500) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments.

Net County Cost (\$2,677,751): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

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Use of Funds

Salaries & Benefits (\$2,711,132): Primarily comprised of general salaries and benefits (\$2,044,662), retirement (\$371,332), retiree health (\$21,460), workers' compensation (\$21,690) and health insurance (\$229,210). The budget includes \$22,778 in the Accounting section to fund 0.6 FTE extra help to continue the department's record scanning program.



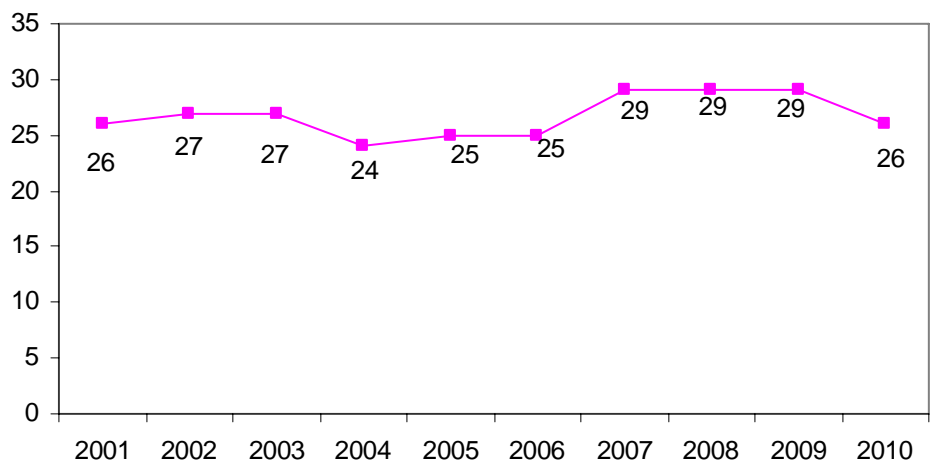
Services & Supplies (\$110,866): Major components of this include general liability premium (\$18,151), office expense (\$21,312), postage (\$19,190) for mailing vendor checks and other documents. Professional and specialized services of \$30,760 include attorney services for bond foreclosure activity in the El Dorado Hills business park (\$2,000), database programming (\$22,500), and cost plan review services (\$5,000).

Intrafund Transfers (\$319,009): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$245,247), telephone (\$11,244), and network support (\$37,359).

Intrafund Abatements (\$66,962): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services, Child Support, Probation, and the District Attorney.

Staffing Trend

Staffing for the department has changed little over the past ten years. Reductions in 2004 coincide with staffing cuts across several general government departments due to fiscal downturns. The proposed staff allocation for FY 2009-10 is 25.6; a reduction of 0.4 FTE from FY 2000-01. All staff is located on the West Slope.



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Chief Administrative Office Comments

The Proposed Budget for the Auditor-Controller reflects staffing changes made during FY 2008-09 and maintains all other on-going adjustments identified at mid-year 2008-09. The budget for the Auditor-Controller is recommended at a base level and fully funds all allocated positions.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 03 AUDITOR / CONTROLLER

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	259,063	267,000	258,500	258,500	-8,500
1320	AUDIT & ACCOUNTING FEES	79,959	61,800	60,000	60,000	-1,800
1800	INTERFND REV: SERVICE BETWEEN FUND	21,314	19,762	24,794	24,794	5,032
CLASS: 13	REV: CHARGE FOR SERVICES	360,336	348,562	343,294	343,294	-5,268
1940	MISC: REVENUE	2,404	11,000	2,000	2,000	-9,000
CLASS: 19	REV: MISCELLANEOUS	2,404	11,000	2,000	2,000	-9,000
2020	OPERATING TRANSFERS IN	54,422	55,998	51,000	51,000	-4,998
CLASS: 20	REV: OTHER FINANCING SOURCES	54,422	55,998	51,000	51,000	-4,998
TYPE: R SUBTOTAL		417,162	415,560	396,294	396,294	-19,266

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 03 AUDITOR / CONTROLLER

		CURRENT YR		CAO		
		MID-YEAR	DEPARTMENT	RECOMMENDED	DIFFERENCE	
		PROJECTION	REQUEST	BUDGET		
			APPROVED			
			BUDGET			
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	1,872,577	2,065,967	1,942,815	1,868,378	-197,589
3001	TEMPORARY EMPLOYEES	978	43,000	21,436	22,778	-20,222
3002	OVERTIME	4,146	0	10,000	7,570	7,570
3004	OTHER COMPENSATION	12,770	63,082	35,538	35,538	-27,543
3020	RETIREMENT EMPLOYER SHARE	353,521	401,684	371,332	371,332	-30,352
3022	MEDI CARE EMPLOYER SHARE	27,004	30,562	27,629	27,629	-2,933
3040	HEALTH INSURANCE EMPLOYER SHARE	252,972	233,970	229,210	229,210	-4,760
3041	UNEMPLOYMENT INSURANCE EMPLOYER	6,351	8,616	14,249	14,249	5,634
3042	LONG TERM DISABILITY EMPLOYER SHARE	7,437	7,437	6,840	6,840	-598
3043	DEFERRED COMPENSATION EMPLOYER	17,690	21,232	24,458	24,458	3,226
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	83,008	83,008	21,460	21,460	-61,548
3060	WORKERS' COMPENSATION EMPLOYER	20,772	20,772	20,311	21,690	918
3080	FLEXIBLE BENEFITS	23,188	66,000	60,000	60,000	-6,000
CLASS: 30	SALARY & EMPLOYEE BENEFITS	2,682,414	3,045,329	2,785,278	2,711,132	-334,197
4041	COUNTY PASS THRU TELEPHONE CHARGES	208	1,532	412	412	-1,120
4080	HOUSEHOLD EXPENSE	65	65	65	65	0
4100	INSURANCE: PREMIUM	9,580	9,580	17,100	18,151	8,571
4140	MAINT: EQUIPMENT	1,395	4,905	4,305	4,305	-600
4220	MEMBERSHIPS	1,136	1,415	1,415	1,415	0
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	450	450	450	450	0
4260	OFFICE EXPENSE	17,392	18,342	21,314	21,314	2,972
4261	POSTAGE	16,970	18,450	19,190	19,190	740
4262	SOFTWARE	147	0	0	0	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	25,835	39,680	30,760	30,760	-8,920
4400	PUBLICATION & LEGAL NOTICES	71	70	75	75	5
4420	RENT & LEASE: EQUIPMENT	5,509	5,517	5,526	5,526	9
4461	EQUIP: MINOR	897	0	0	0	0
4500	SPECIAL DEPT EXPENSE	0	1,160	1,160	1,160	0
4503	STAFF DEVELOPMENT	2,805	3,960	4,010	4,010	50
4600	TRANSPORTATION & TRAVEL	1,492	1,775	1,775	1,775	0
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	1,299	1,778	1,686	1,686	-92
4605	RENT & LEASE: VEHICLE	400	450	322	322	-128
4606	FUEL PURCHASES	303	350	250	250	-100
CLASS: 40	SERVICE & SUPPLIES	85,954	109,479	109,815	110,866	1,387
5300	INTERFND: SERVICE BETWEEN FUND TYPES	0	200	0	0	-200
CLASS: 50	OTHER CHARGES	0	200	0	0	-200
7220	INTRAFND: TELEPHONE EQUIPMENT &	11,202	10,352	11,244	11,244	892
7223	INTRAFND: MAIL SERVICE	5,014	5,014	5,014	2,724	-2,290
7224	INTRAFND: STORES SUPPORT	1,284	1,284	1,284	1,223	-61
7225	INTRAFND: CENTRAL DUPLICATING	2,333	3,390	4,472	4,472	1,082
7227	INTRAFND: MAINFRAME SUPPORT	247,435	247,435	247,435	245,247	-2,188

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Financial Information by Fund Type

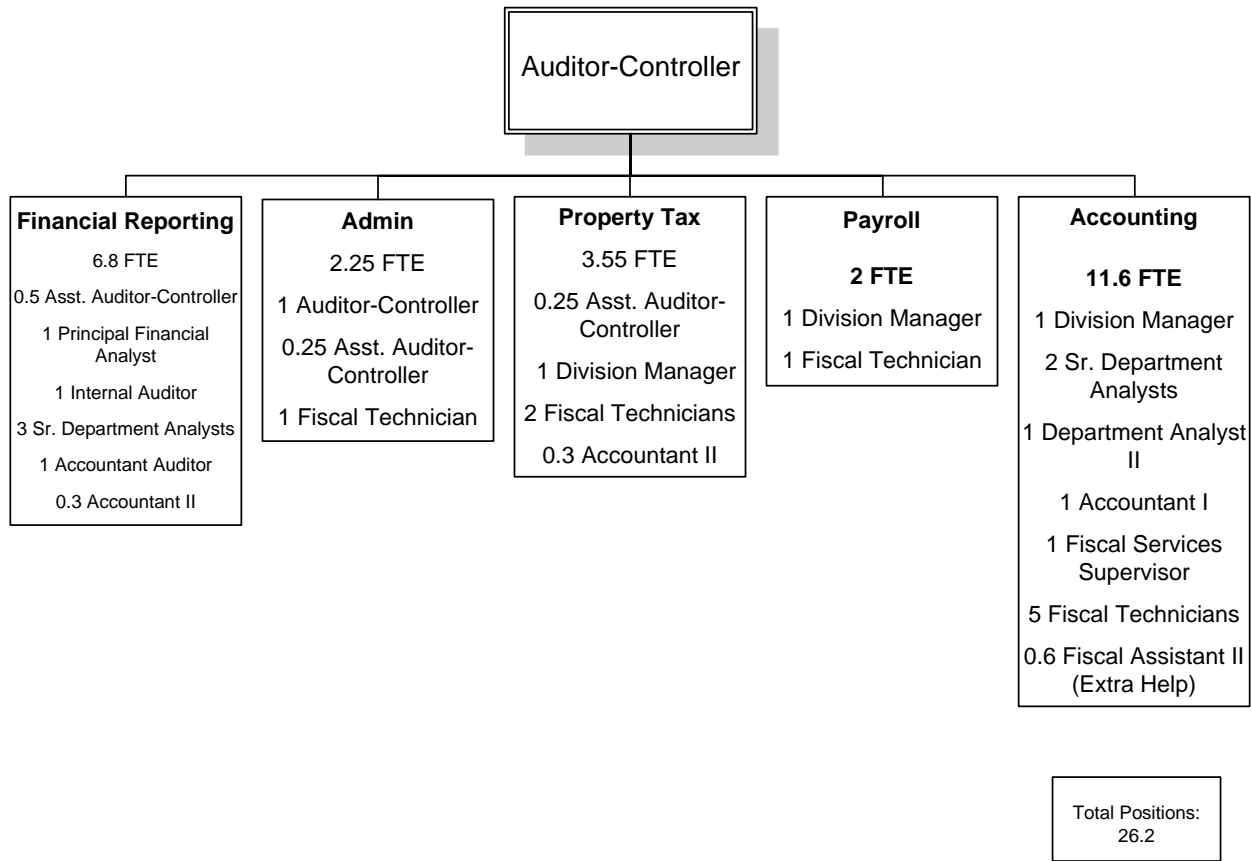
FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 03 AUDITOR / CONTROLLER

		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	
		PROJECTION	BUDGET	REQUEST	BUDGET	DIFFERENCE
7229	INTRAFND: PC SUPPORT	4,230	6,000	9,000	9,000	3,000
7231	INTRAFND: IS PROGRAMMING SUPPORT	6,690	6,018	7,740	7,740	1,722
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	602	0	0	0	0
7234	INTRAFND: NETWORK SUPPORT	34,162	34,162	34,162	37,359	3,197
CLASS: 72	INTRAFUND TRANSFERS	312,952	313,655	320,351	319,009	5,354
7350	INTRFND ABATEMENTS: GF ONLY	-53,311	-55,643	-66,962	-66,962	-11,319
CLASS: 73	INTRAFUND ABATEMENT	-53,311	-55,643	-66,962	-66,962	-11,319
TYPE: E SUBTOTAL		3,028,009	3,413,020	3,148,482	3,074,045	-338,975
FUND TYPE: 10	SUBTOTAL	2,610,847	2,997,460	2,752,188	2,677,751	-319,709
DEPARTMENT: 03	SUBTOTAL	2,610,847	2,997,460	2,752,188	2,677,751	-319,709

Personnel Allocation

Classification Title	2008-09 Adjusted Allocation	2009-10 Dept Request	2009-10 CAO Recm'd	Diff from Adjusted
Auditor-Controller	1.00	1.00	1.00	0.00
Accountant I/II	0.60	0.60	0.60	0.00
Accountant/Auditor	1.00	1.00	1.00	0.00
Accounting Division Manager	3.00	3.00	3.00	0.00
Accounting Systems Administrator	1.00	1.00	1.00	0.00
Administrative Service Officer	3.00	3.00	3.00	0.00
Chief Assistant Auditor-Controller	1.00	1.00	1.00	0.00
Cost Accountant	1.00	1.00	1.00	0.00
Fiscal Technician	7.00	7.00	7.00	0.00
Internal Auditor	1.00	1.00	1.00	0.00
Principal Financial Analyst	1.00	1.00	1.00	0.00
Sr. Department Analyst	3.00	3.00	3.00	0.00
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	0.00
Sr. Payroll Specialist	1.00	1.00	1.00	0.00
Department Total	25.60	25.60	25.60	0.00

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Ten Year History

	00/01	01/02	02/03	03/04	04/05
	Actual	Actual	Actual	Actual	Actual
Salaries	1,104,636	1,162,170	1,208,245	1,176,094	1,206,096
Benefits	231,142	262,162	315,236	404,687	497,972
Services & Supplies	150,280	144,651	128,810	71,973	93,519
Other Charges	600	300	150	-	250
Fixed Assets	2,389	6,582	7,209	3,464	3,513
Operating Transfers	50,000	-	-	-	-
Intrafund Transfers	403,207	409,109	398,670	311,014	284,399
Total Appropriations	1,942,254	1,984,974	2,058,320	1,967,232	2,085,749
State	52,130	27,430	-	-	-
Charges for Service	326,015	332,337	394,282	429,127	429,726
Misc.	91,371	(311)	270	44,088	612
Other	-	-	-	-	49,314
Total Revenue	469,516	359,456	394,552	473,215	479,652
NCC	1,472,738	1,625,518	1,663,768	1,494,017	1,606,097
FTE's	26	27	27	24	25

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	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected	09/10 Budget
Salaries	1,587,017	1,892,676	1,929,511	1,886,990	1,971,821
Benefits	650,814	725,152	754,811	795,424	739,311
Services & Supplies	82,610	131,695	95,238	85,954	110,866
Other Charges	400	640	-	-	-
Fixed Assets	5,860	-	-	-	-
Operating Transfers	-	-	-	-	-
Intrafund Transfers	241,450	261,696	249,927	259,641	252,047
Total Appropriations	2,568,151	3,011,859	3,029,487	3,028,009	3,074,045
State	-	-	-	-	-
Charges for Service	481,918	422,974	434,445	360,336	343,294
Misc.	-	38,586	656	2,404	2,000
Other	62,326	59,509	77,464	54,422	51,000
Total Revenue	544,244	521,069	512,565	417,162	396,294
NCC	2,023,907	2,490,790	2,516,922	2,610,847	2,677,751
FTE's	25	29	29	29	26

10 Year Variance		
	\$ Change	% Change
Salaries	867,185	79%
Benefits	508,169	220%
Services & Supplies	(39,414)	-26%
Other Charges	(600)	-100%
Fixed Assets	(2,389)	-100%
Operating Transfers	(50,000)	N/A
Intrafund Transfers	(151,160)	662%
Total Appropriations	1,131,791	58%
State	(52,130)	N/A
Charges for Service	17,279	5%
Misc.	(89,371)	-98%
Other	51,000	N/A
Total Revenue	(73,222)	-16%
NCC	1,205,013	82%
FTE's	-	0%

Notes