

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: \$414,918

Total Revenues: \$3,500

Net County Cost: \$411,418

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: \$593,489

Total Revenues: \$299,300

Net County Cost: \$294,189

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 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

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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: 5.8 FTE

Extra Help: \$0

Total Appropriations: \$765,104

Total Revenues: \$50,800

Net County Cost: \$714,304

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: \$6,000

Total Appropriations: \$293,586

Total Revenues: \$1,000

Net County Cost: \$292,586

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 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.

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Accounting

Positions: 9.6 FTE

Extra Help: \$3,000

Total Appropriations: \$931,549

Total Revenues: \$45,500

Net County Cost: \$886,049

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.

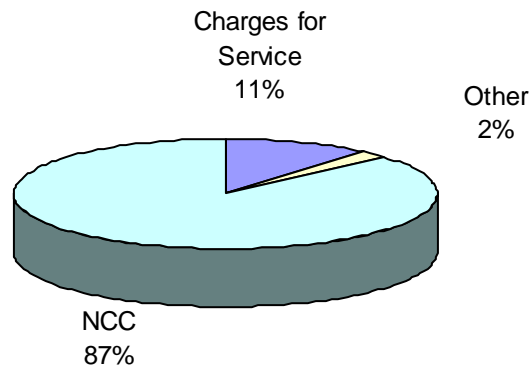
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Financial Charts

Source of Funds

Charge for Services (\$344,040): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$222,440) and the department's share of the County's 5% supplemental tax roll (\$20,000). Additional revenue is generated in the Financial Reporting section for

accounting and audit services provided to special districts (\$22,500) and other agencies and review of departmental cost reports (\$28,300). The remainder of the revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos districts (\$20,000) and rebates associated with the Purchase Card program (\$25,000).



Operating Transfers (\$56,060): The bulk of this revenue (\$52,560) 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. The remainder is a transfer in from the cash overage account.

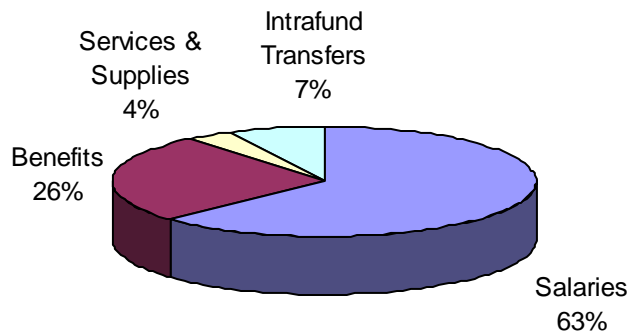
Net County Cost (\$2598,528): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$2,250,859.

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Use of Funds

Salaries & Benefits (\$2,674,159): Primarily comprised of general salaries and benefits (\$2,011,648), retirement (\$344,677), retiree health (\$23,034), workers' compensation (\$24,850) and health insurance (\$260,950). The budget includes \$9,000 for extra help to continue the department's record scanning program, and provide support to the Payroll Division.



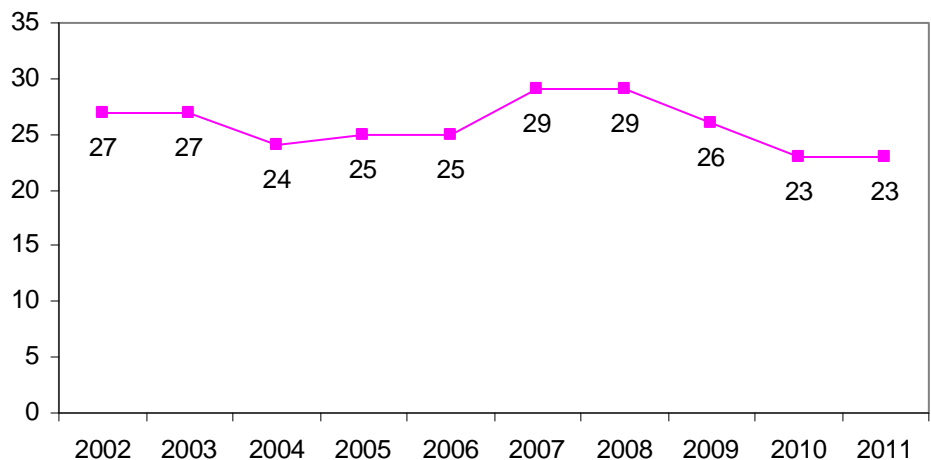
Services & Supplies (\$111,535): Major components of this include general liability premium (\$29,100), office expense (\$19,314), postage (\$18,615) for mailing vendor checks and other documents. Professional and specialized services of \$28,260 include attorney services for bond foreclosure activity in the El Dorado Hills business park (\$2,000), database programming (\$20,000), and cost plan review services (\$5,000).

Intrafund Transfers (\$298,134): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$227,621), telephone (\$10,416), and network support (\$40,193).

Intrafund Abatements (\$85,200): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$52,500), Child Support (\$15,200), Probation (\$4,000), and the District Attorney (\$10,000).

Staffing Trend

Staffing for the department has decreased about 15% over the past ten years. Reductions in 2004 coincide with staffing cuts across several departments due to fiscal downturns. The proposed staff allocation for FY 2010-11 is 23.2. All staff is located on the West Slope.



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Chief Administrative Office Comments

The Recommended Budget for the Auditor-Controller includes changes to the personnel allocation to reconcile the allocation with the positions actually filled in the department. The budget for the Auditor-Controller is recommended at a base level and fully funds all allocated positions.

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Financial Information by Fund Type

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

		CURRENT YR		DEPARTMENT	CAO	
		MID-YEAR	APPROVED	REQUEST	RECOMMENDED	DIFFERENCE
		PROJECTION	BUDGET		BUDGET	
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	250,809	258,500	244,940	244,940	-13,560
1320	AUDIT & ACCOUNTING FEES	100,998	60,000	69,300	69,300	9,300
1800	INTERFND REV: SERVICE BETWEEN FUND	13,666	24,794	29,800	29,800	5,006
CLASS: 13	REV: CHARGE FOR SERVICES	365,473	343,294	344,040	344,040	746
1940	MISC: REVENUE	6	2,000	0	0	-2,000
CLASS: 19	REV: MISCELLANEOUS	6	2,000	0	0	-2,000
2020	OPERATING TRANSFERS IN	51,000	51,000	56,060	56,060	5,060
CLASS: 20	REV: OTHER FINANCING SOURCES	51,000	51,000	56,060	56,060	5,060
TYPE: R SUBTOTAL		416,479	396,294	400,100	400,100	3,806

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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
TYPE: E EXPENDITURE						
SUBOBJ SUBOBJ TITLE						
3000	PERMANENT EMPLOYEES / ELECTED	1,790,842	1,827,057	1,799,471	1,799,471	-27,587
3001	TEMPORARY EMPLOYEES	9,799	9,799	9,000	9,000	-799
3002	OVERTIME	2,561	7,570	7,000	7,000	-570
3004	OTHER COMPENSATION	9,205	35,538	70,147	70,147	34,609
3020	RETIREMENT EMPLOYER SHARE	342,079	359,532	344,677	344,677	-14,855
3022	MEDI CARE EMPLOYER SHARE	26,075	26,729	25,537	25,537	-1,192
3040	HEALTH INSURANCE EMPLOYER SHARE	263,491	221,710	243,625	260,950	39,239
3041	UNEMPLOYMENT INSURANCE EMPLOYER	13,034	14,249	18,515	18,515	4,265
3042	LONG TERM DISABILITY EMPLOYER SHARE	6,840	6,840	6,320	6,320	-520
3043	DEFERRED COMPENSATION EMPLOYER	17,801	24,458	24,659	24,659	201
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	21,460	21,460	21,460	23,034	1,574
3060	WORKERS' COMPENSATION EMPLOYER	21,690	21,690	21,690	24,850	3,160
3080	FLEXIBLE BENEFITS	26,078	60,000	60,000	60,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	2,550,955	2,636,632	2,652,099	2,674,159	37,527
4041	COUNTY PASS THRU TELEPHONE CHARGES	217	412	412	412	0
4080	HOUSEHOLD EXPENSE	0	65	65	65	0
4100	INSURANCE: PREMIUM	18,151	18,151	18,151	29,120	10,969
4140	MAINT: EQUIPMENT	750	4,305	0	0	-4,305
4220	MEMBERSHIPS	1,409	1,415	1,415	1,415	0
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	450	450	450	450	0
4260	OFFICE EXPENSE	18,632	21,314	19,314	19,314	-2,000
4261	POSTAGE	18,124	19,190	18,615	18,615	-575
4300	PROFESSIONAL & SPECIALIZED SERVICES	25,555	30,760	28,260	28,260	-2,500
4400	PUBLICATION & LEGAL NOTICES	75	75	75	75	0
4420	RENT & LEASE: EQUIPMENT	5,561	5,526	5,526	5,526	0
4500	SPECIAL DEPT EXPENSE	1,160	1,160	1,260	1,260	100
4503	STAFF DEVELOPMENT	1,935	4,010	3,010	3,010	-1,000
4600	TRANSPORTATION & TRAVEL	672	1,775	1,775	1,775	0
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	405	1,686	1,686	1,686	0
4605	RENT & LEASE: VEHICLE	322	322	322	322	0
4606	FUEL PURCHASES	250	250	250	250	0
CLASS: 40	SERVICE & SUPPLIES	93,668	110,866	100,586	111,555	689
7220	INTRAFND: TELEPHONE EQUIPMENT &	10,307	11,244	10,416	10,416	-828
7223	INTRAFND: MAIL SERVICE	2,724	2,724	3,138	3,138	414
7224	INTRAFND: STORES SUPPORT	1,223	1,223	1,306	1,306	83
7225	INTRAFND: CENTRAL DUPLICATING	3,373	4,472	3,970	3,970	-502
7227	INTRAFND: MAINFRAME SUPPORT	245,247	245,247	227,621	227,621	-17,626
7229	INTRAFND: PC SUPPORT	2,100	9,000	4,750	4,750	-4,250
7231	INTRAFND: IS PROGRAMMING SUPPORT	5,415	7,740	6,740	6,740	-1,000
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	150	0	0	0	0
7234	INTRAFND: NETWORK SUPPORT	37,359	37,359	40,193	40,193	2,834

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Financial Information by Fund Type

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

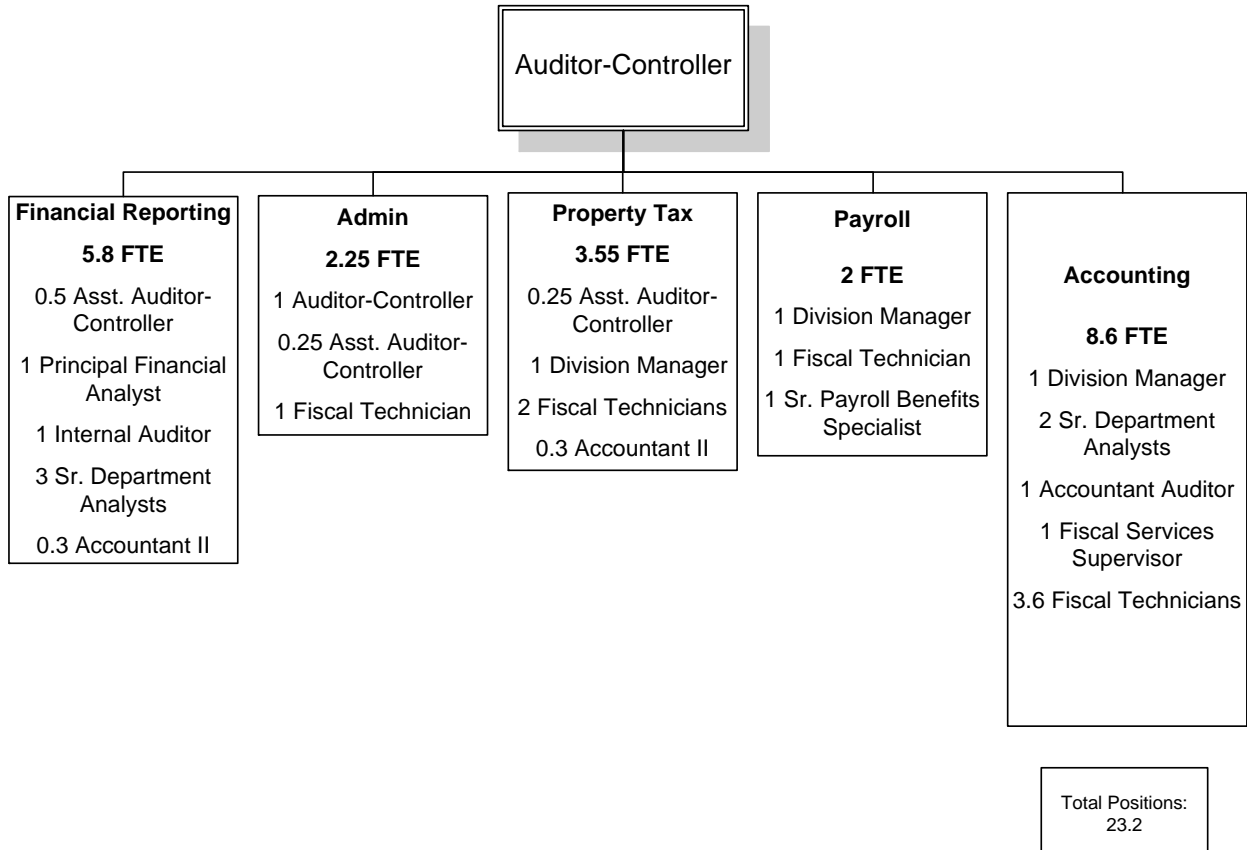
		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	
CLASS:		PROJECTION	BUDGET	REQUEST	BUDGET	DIFFERENCE
72	INTRAFUND TRANSFERS	307,898	319,009	298,134	298,134	-20,875
7350	INTRFND ABATEMENTS: GF ONLY	-65,500	-66,962	-85,200	-85,200	-18,238
73	INTRAFUND ABATEMENT	-65,500	-66,962	-85,200	-85,200	-18,238
TYPE: E SUBTOTAL		2,887,021	2,999,545	2,965,619	2,998,648	-897
FUND TYPE: 10 SUBTOTAL		2,470,542	2,603,251	2,565,519	2,598,548	-4,703
DEPARTMENT: 03 SUBTOTAL		2,470,542	2,603,251	2,565,519	2,598,548	-4,703

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Personnel Allocation

DEPARTMENT NAME:		AUDITOR-CONTROLLER		
Classification Title	2009-10 Adjusted Allocation	2010-11 Dept Request	2010-11 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	0.00	-1.00
Administrative Service Officer	2.00	2.00	0.00	-2.00
Chief Assistant Auditor-Controller	1.00	1.00	1.00	0.00
Fiscal Services Supervisor	0.00	0.00	1.00	1.00
Fiscal Technician	6.60	6.60	7.60	1.00
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	5.00	2.00
Sr. Information Technology Department Coordinator	1.00	1.00	0.00	-1.00
Sr. Payroll Specialist	1.00	1.00	1.00	0.00
Department Total	23.20	23.20	23.20	0.00

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Ten Year History

	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual
State	27,430	-	-	-	-
Charges for Service	332,337	394,282	429,127	429,726	481,918
Misc.	(311)	270	44,088	612	-
Other	-	-	-	49,314	62,326
Total Revenue	359,456	394,552	473,215	479,652	544,244
Salaries	1,162,170	1,208,245	1,176,094	1,206,096	1,587,017
Benefits	262,162	315,236	404,687	497,972	650,814
Services & Supplies	144,651	128,810	71,973	93,519	82,610
Other Charges	300	150	-	250	400
Fixed Assets	6,582	7,209	3,464	3,513	5,860
Operating Transfers	-	-	-	-	-
Intrafund Transfers	409,109	398,670	311,014	284,399	241,450
Total Appropriations	1,984,974	2,058,320	1,967,232	2,085,749	2,568,151
NCC	1,625,518	1,663,768	1,494,017	1,606,097	2,023,907
FTE's	27	27	24	25	25

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Ten Year History

	06/07 Actual	07/08 Actual	08/09 Actual	9/10 Projected	10/11 Budget
State	-	-	-	-	-
Charges for Service	422,974	434,445	364,377	382,416	344,040
Misc.	38,586	656	-	6	-
Other	59,509	77,464	53,295	51,000	56,060
Total Revenue	521,069	512,565	417,672	433,422	400,100
Salaries	1,892,676	1,929,511	1,878,871	1,824,022	1,885,618
Benefits	725,152	754,811	791,358	733,819	788,542
Services & Supplies	131,695	95,238	75,021	90,487	111,555
Other Charges	640	-	-	-	-
Fixed Assets	-	-	-	-	-
Operating Transfers	-	-	-	-	-
Intrafund Transfers	261,696	249,927	249,396	234,971	212,934
Total Appropriations	3,011,859	3,029,487	2,994,646	2,883,299	2,998,649
NCC	2,490,790	2,516,922	2,576,974	2,449,877	2,598,549
FTE's	29	29	26	23	23

10 Year Variance		
	\$ Change	% Change
State	(27,430)	N/A
Charges for Service	11,703	4%
Misc.	311	-100%
Other	56,060	N/A
Total Revenue	40,644	11%
Salaries	723,448	62%
Benefits	526,380	201%
Services & Supplies	(33,096)	-23%
Other Charges	(300)	-100%
Fixed Assets	(6,582)	-100%
Operating Transfers	-	N/A
Intrafund Transfers	(196,175)	633%
Total Appropriations	1,013,675	51%
NCC	973,031	60%
FTE's	(4.0)	-15%

Notes

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