

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 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; field audits for 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: \$7,416

Total Appropriations: \$421,683
Total Revenues: \$3,000
Net County Cost: \$418,683

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 \$3,000 this fiscal year.

Property Tax

Positions: 3.55 FTE
Extra Help: \$0

Total Appropriations: \$594,876
Total Revenues: \$309,250
Net County Cost: \$285,626

This Division calculates over 150,000+ property tax liabilities, including changes/refunds, based upon assessed value totaling over \$300 million. 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 for this Division is from the handling charges on parcel taxes in the amount of \$237,750, the handling charges on supplemental taxes in the amount of \$12,000, and the handling charges on timeshare assessments in the amount of \$56,500. The administrative charges for calculating, preparing and collecting the LAFCO charges to cities and special districts are estimated to be

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\$1,500. 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 \$1,500.

Financial Reporting

Positions: 6.8 FTE

Extra Help: \$0

Total Appropriations: \$796,466

Total Revenues: \$72,220

Net County Cost: \$724,246

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 is 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 35 special districts.

Each of the revenue sources for this Division is ongoing. Auditing fees for special district and other agency audits are estimated at \$20,000. Accounting services for the departmental financial/cost report reviews are estimated at \$35,900. The TDA accounting services will generate \$16,320 in revenue.

Payroll

Positions: 3.0 FTE

Extra Help: \$45,945

Total Appropriations: \$389,500

Total Revenues: \$550

Net County Cost: \$388,950

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 400 county employees; and administers deferred compensation program for over 1,000 county employees.

The \$550 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: 9.0 FTE
Extra Help: \$25,395

Total Appropriations: \$988,954
Total Revenues: \$70,800
Net County Cost: \$918,154

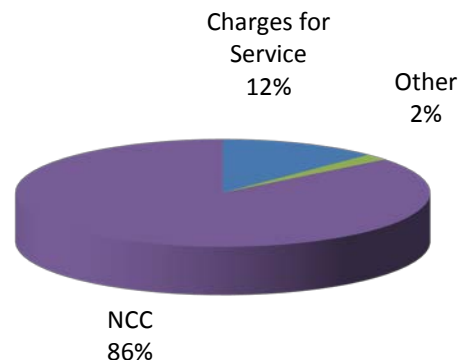
This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and processes transactions for 40 Special Districts having independent governing boards; provides computerized 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 (300 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of in excess of 8,200 purchase card transactions which amount to over \$5 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 100,000 document types containing more than 300,000 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 \$25,000 and the annual rebate for the PCard purchases in the amount of \$45,000. In addition there is \$800 in estimated revenue from charges to county departments to cover costs for hand typed vendor checks.

Financial Charts

Source of Funds

Charges for Services (\$396,320): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$237,750) and the department's share of the County's 5% supplemental tax roll (\$12,000). Additional revenue is generated in the Financial Reporting section for accounting and audit services provided to special districts and other agencies (\$36,320) and to departments (\$35,900). The



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remainder of the revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos districts (\$25,000) and rebates associated with the Purchase Card program (\$45,000).

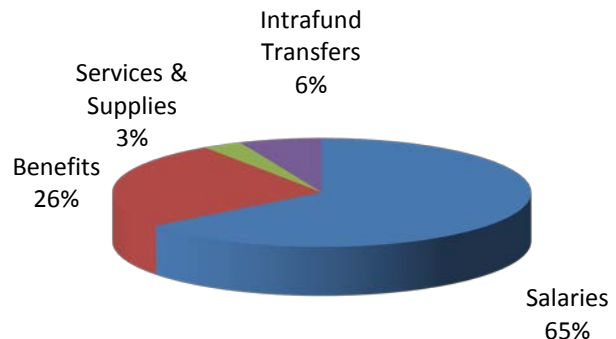
Operating Transfers (\$59,500): The bulk of this revenue (\$56,500) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. The remainder is a transfer in from the cash overage account.

Net County Cost (\$2,735,658): 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.

Use of Funds

Salaries & Benefits (\$2,890,543): Primarily comprised of permanent salaries (\$1,935,800), retirement (\$372,715) and health insurance (\$307,050). The budget includes \$78,756 for extra help to continue the department's record scanning program, provide support to the Payroll Division and to backfill work assignments related to implementation of the Enterprise Resource Planning System.



Services & Supplies (\$97,137):

Primarily comprised of professional and specialized services for database programming and cost plan services (\$23,700), general liability premium (\$21,363), postage (\$18,060) for mailing vendor checks and other documents and office expense (\$17,968).

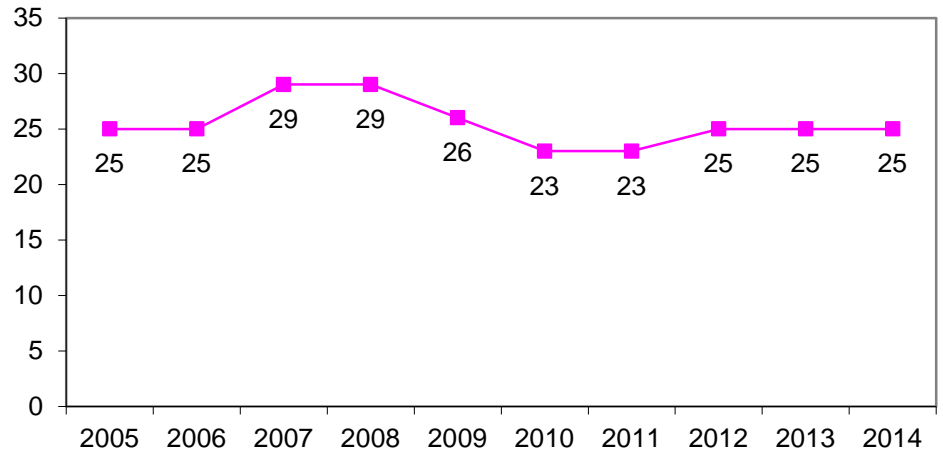
Intrafund Transfers (\$303,343): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$241,870), telephone (\$10,400), and network support (\$33,827).

Intrafund Abatements (\$99,545): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$58,555), Child Support (\$8,160), Probation (\$12,860), and the District Attorney for worker's compensation and auto fraud (\$18,720).

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Staffing Trend

Staffing for the department has fluctuated little 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 2013-14 is 24.6. All staff is located on the West Slope.



Chief Administrative Office Comments

The Recommended Budget represents an overall increase of \$9,533 or 2% in revenues and an increase of \$9,852 or less than 1% in appropriations when compared to the FY 2012-13 approved budget. As a result, the Net County Cost has increased \$319 or less than 1%.

The increase in revenues is due to increased audit fees due to an increase in the number of external audits performed. The change in appropriations is primarily related to slight increases in salaries and benefits.

The Chief Administrative Office is recommending several add/deletes to the Auditor's personnel allocation to true up the allocations with actual filled positions. These changes do not impact the Net County Cost as the salaries budgeted match the recommended add/deletes.

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Financial Information by Fund Type

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

	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: R REVENUE					
SUBOBJ SUBOBJ					
1300 ASSESSMENT & TAX COLLECTION FEES	249,626	251,500	251,250	251,250	-250
1320 AUDIT & ACCOUNTING FEES	142,328	98,000	107,820	107,820	9,820
1800 INTERFND REV: SERVICE BETWEEN FUND	15,237	36,250	37,250	37,250	1,000
CLASS: 13 REV: CHARGE FOR SERVICES	407,191	385,750	396,320	396,320	10,570
2020 OPERATING TRANSFERS IN	60,369	60,537	59,500	59,500	-1,037
CLASS: 20 REV: OTHER FINANCING SOURCES	60,369	60,537	59,500	59,500	-1,037
TYPE: R SUBTOTAL	467,560	446,287	455,820	455,820	9,533

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Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND		CURRENT YR		CAO	RECOMMENDED BUDGET	DIFFERENCE
DEPARTMENT: 03 AUDITOR / CONTROLLER		MID-YEAR PROJECTION	APPROVED BUDGET	DEPARTMENT		
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ					
3000	PERMANENT EMPLOYEES / ELECTED	1,681,389	1,920,382	1,935,800	1,935,800	15,418
3001	TEMPORARY EMPLOYEES	101,849	59,335	78,756	78,756	19,421
3002	OVERTIME	8,777	15,795	16,726	16,726	931
3004	OTHER COMPENSATION	37,992	39,753	27,344	27,344	-12,409
3020	RETIREMENT EMPLOYER SHARE	311,548	351,501	372,715	372,715	21,214
3022	MEDI CARE EMPLOYER SHARE	25,151	27,415	27,496	27,496	81
3040	HEALTH INSURANCE EMPLOYER SHARE	277,375	324,719	307,050	307,050	-17,669
3041	UNEMPLOYMENT INSURANCE EMPLOYER	18,206	20,123	3,500	3,500	-16,623
3042	LONG TERM DISABILITY EMPLOYER	6,806	6,806	6,790	6,790	-16
3043	DEFERRED COMPENSATION EMPLOYER	17,277	19,076	21,874	21,874	2,798
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	20,034	20,034	20,034	20,034	0
3060	WORKERS' COMPENSATION EMPLOYER	6,458	6,458	6,458	6,458	0
3080	FLEXIBLE BENEFITS	17,149	66,000	66,000	66,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	2,530,011	2,877,397	2,890,543	2,890,543	13,146
4041	COUNTY PASS THRU TELEPHONE CHARGES	190	400	400	400	0
4100	INSURANCE: PREMIUM	21,363	21,363	21,363	21,363	0
4140	MAINT: EQUIPMENT	0	250	250	250	0
4220	MEMBERSHIPS	2,350	1,525	2,361	2,361	836
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	450	450	450	450	0
4260	OFFICE EXPENSE	13,307	16,728	17,968	17,968	1,240
4261	POSTAGE	16,969	17,700	18,060	18,060	360
4262	SOFTWARE	1,857	1,250	0	0	-1,250
4266	PRINTING / DUPLICATING SERVICES	834	2,010	500	500	-1,510
4300	PROFESSIONAL & SPECIALIZED SERVICES	22,012	25,750	23,700	23,700	-2,050
4324	MEDICAL,DENTAL,LAB & AMBULANCE SRV	150	150	150	150	0
4400	PUBLICATION & LEGAL NOTICES	90	100	100	100	0
4420	RENT & LEASE: EQUIPMENT	4,977	5,500	4,540	4,540	-960
4462	EQUIP: COMPUTER	6,048	550	800	800	250
4500	SPECIAL DEPT EXPENSE	0	1,000	1,000	1,000	0
4503	STAFF DEVELOPMENT	2,165	2,825	2,500	2,500	-325
4600	TRANSPORTATION & TRAVEL	699	1,450	1,350	1,350	-100
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	320	1,050	1,050	1,050	0
4605	RENT & LEASE: VEHICLE	100	200	200	200	0
4606	FUEL PURCHASES	50	120	120	120	0
4608	HOTEL ACCOMMODATIONS	200	275	275	275	0
CLASS: 40	SERVICE & SUPPLIES	94,131	100,646	97,137	97,137	-3,509
6040	FIXED ASSET: EQUIPMENT	1,706	1,800	0	0	-1,800
CLASS: 60	FIXED ASSETS	1,706	1,800	0	0	-1,800
7220	INTRAFND: TELEPHONE EQUIPMENT &	10,400	10,400	10,400	10,400	0
7223	INTRAFND: MAIL SERVICE	8,584	8,584	8,584	8,584	0
7224	INTRAFND: STORES SUPPORT	257	257	257	257	0
7225	INTRAFND: CENTRAL DUPLICATING	2,850	3,375	2,150	2,150	-1,225
7227	INTRAFND: MAINFRAME SUPPORT	241,870	241,870	241,870	241,870	0
7229	INTRAFND: PC SUPPORT	3,600	4,520	4,520	4,520	0
7231	INTRAFND: IS PROGRAMMING SUPPORT	1,035	2,000	1,735	1,735	-265
7234	INTRAFND: NETWORK SUPPORT	33,827	33,827	33,827	33,827	0
CLASS: 72	INTRAFUND TRANSFERS	302,423	304,833	303,343	303,343	-1,490
7350	INTRFND ABATEMENTS: GF ONLY	-92,399	-103,050	-99,545	-99,545	3,505
CLASS: 73	INTRAFUND ABATEMENT	-92,399	-103,050	-99,545	-99,545	3,505
TYPE: E SUBTOTAL		2,835,872	3,181,626	3,191,478	3,191,478	9,852
FUND TYPE: 10	SUBTOTAL	2,368,312	2,735,339	2,735,658	2,735,658	319
DEPARTMENT: 03	SUBTOTAL	2,368,312	2,735,339	2,735,658	2,735,658	319

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Personnel Allocation

Classification Title	2012-13 Adjusted Allocation	2013-14 Dept Request	2013-14 CAO Recm'd	Diff from Adjusted
Auditor-Controller	1.00	1.00	1.00	-
Accountant I/II	2.60	1.60	1.60	(1.00)
Accountant/Auditor	-	1.00	1.00	1.00
Accounting Division Manager	3.00	3.00	3.00	-
Accounting Systems Administrator	1.00	1.00	1.00	-
Administrative Technician	-	1.00	1.00	1.00
Chief Assistant Auditor-Controller	1.00	1.00	1.00	-
Cost Accountant	2.00	1.00	1.00	(1.00)
Department Analyst I/II	-	2.00	2.00	2.00
Fiscal Services Supervisor	1.00	-	-	(1.00)
Fiscal Technician	6.00	6.00	6.00	-
Internal Auditor	1.00	1.00	1.00	-
Principal Financial Analyst	1.00	1.00	1.00	-
Sr. Department Analyst	5.00	4.00	4.00	(1.00)
Department Total	24.60	24.60	24.60	-

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Auditor-Controller

Financial Reporting

6.8 FTE

0.5 Asst. Auditor-Controller
1 Cost Accountant
1 Accountant Auditor
1 Principal Financial Analyst
1 Internal Auditor
2 Sr. Department Analysts
0.3 Accountant II

Admin

2.25 FTE

1 Auditor-Controller
0.25 Asst. Auditor-Controller
1 Fiscal Technician

Property Tax

3.55 FTE

0.25 Asst. Auditor-Controller
1 Division Manager
2 Fiscal Technicians
0.3 Accountant II

Payroll

3 FTE

1 Accounting System Administrator
1 Administrative Technician
1 Fiscal Assistant

Accounting

9.0 FTE

1 Division Manager
1 Accounting System Administrator
2 Sr. Department Analysts
2 Department Analyst
2 Fiscal Technicians
1 Fiscal Assistant

Total Positions:
24.6

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Ten Year History

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual
Charges for Service	429,726	481,918	422,974	434,445	364,377
Misc.	612	-	38,586	656	-
Other	49,314	62,326	59,509	77,464	53,295
Total Revenue	479,652	544,244	521,069	512,565	417,672
Salaries	1,206,096	1,587,017	1,892,676	1,929,511	1,878,871
Benefits	497,972	650,814	725,152	754,811	791,358
Services & Supplies	93,519	82,610	131,695	95,238	75,021
Other Charges	250	400	640	-	-
Fixed Assets	3,513	5,860	-	-	-
Intrafund Transfers	284,399	241,450	261,696	249,927	249,396
Total Appropriations	2,085,749	2,568,151	3,011,859	3,029,487	2,994,646
NCC	1,606,097	2,023,907	2,490,790	2,516,922	2,576,974
FTE's	25	25	29	29	26

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Ten Year History

	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Projected	13/14 Budget
Charges for Service	408,514	386,533	405,277	407,191	396,320
Misc.	6	38	-	-	-
Other	54,876	54,909	59,933	60,369	59,500
Total Revenue	463,396	441,480	465,210	467,560	455,820
Salaries	1,813,592	1,771,433	1,736,208	1,830,007	2,058,626
Benefits	734,426	710,114	701,031	700,004	831,917
Services & Supplies	81,691	86,951	93,663	94,131	97,137
Other Charges	-	-	-	-	-
Fixed Assets	-	-	5,753	1,706	-
Intrafund Transfers	235,297	209,704	187,975	210,024	203,798
Total Appropriations	2,865,006	2,778,202	2,724,630	2,835,872	3,191,478
NCC	2,401,610	2,336,722	2,259,420	2,368,312	2,735,658
FTE's	23	23	25	25	25

10 Year Variance		
	\$ Change	% Change
Charges for Service	(33,406)	-8%
Misc.	(612)	-100%
Other	10,186	21%
Total Revenue	(23,832)	-5%
Salaries	852,530	71%
Benefits	333,945	67%
Services & Supplies	3,618	4%
Other Charges	(250)	-100%
Fixed Assets	(3,513)	-100%
Intrafund Transfers	(80,601) ▲	1022%
Total Appropriations	1,105,729	53%
NCC	1,129,561	70%
FTE's	-	0%

Notes

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