

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: \$63,555

Total Appropriations: \$470,283
Total Revenues: \$4,000
Net County Cost: \$466,283

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 \$4,000 this fiscal year.

Property Tax

Positions: 3.55 FTE
Extra Help: \$0

Total Appropriations: \$451,249
Total Revenues: \$304,100
Net County Cost: \$147,149

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 \$232,600, 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: 4.8 FTE

Extra Help: \$0

Total Appropriations: \$660,084

Total Revenues: \$56,700

Net County Cost: \$603,384

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 independent special districts as well as all of the Board governed districts.

Each of the revenue sources for this Division is ongoing. Auditing fees for special district and other agency audits are estimated at \$18,000. Accounting services for the departmental financial/cost report reviews are estimated at \$19,200. The TDA accounting services will generate \$19,500 in revenue.

Payroll

Positions: 3.0 FTE

Extra Help: \$45,900

Total Appropriations: \$365,507

Total Revenues: \$600

Net County Cost: \$364,907

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 \$600 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: 11.0 FTE
Extra Help: \$25,395

Total Appropriations: \$1,094,132
Total Revenues: \$80,500
Net County Cost: \$1,013,632

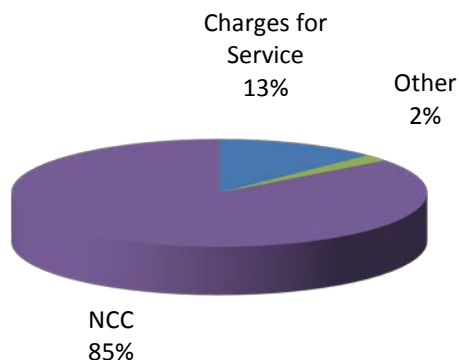
This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for product purchases; maintains ledger accounts and processes transactions for 40 Special Districts having independent governing boards; provides computerized 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 \$55,000. In addition there is \$500 in estimated revenue from charges to county departments to cover costs for hand typed vendor checks.

Financial Charts

Source of Funds

Charges for Services (\$385,400): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$232,600) 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



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(\$37,500) and to departments (\$20,300). The 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 (\$55,000).

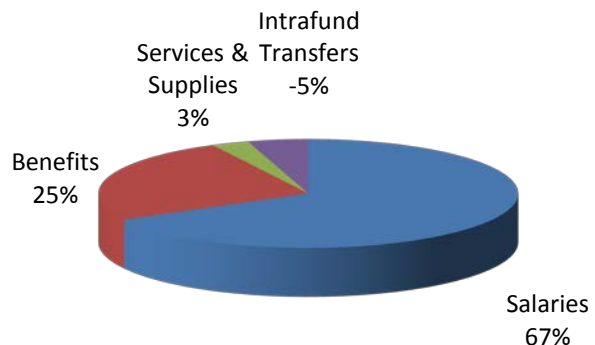
Operating Transfers (\$60,500): The bulk of this revenue (\$56,500) is derived from the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance. This revenue is shared among the property tax administration departments. The remainder is a transfer in from the cash overage account.

Net County Cost (\$2,595,355): 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 (\$3,099,933): Primarily comprised of permanent salaries (\$2,069,669), retirement (\$416,209) and health insurance (\$260,916). The budget includes \$134,850 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 (\$96,193):

Primarily comprised of professional and specialized services for database programming and cost plan services (\$21,650), general liability premium (\$22,085), postage (\$18,060) for mailing vendor checks and other documents and office expense (\$18,276).

Fixed Assets (\$1,600): Replacement of a color printer.

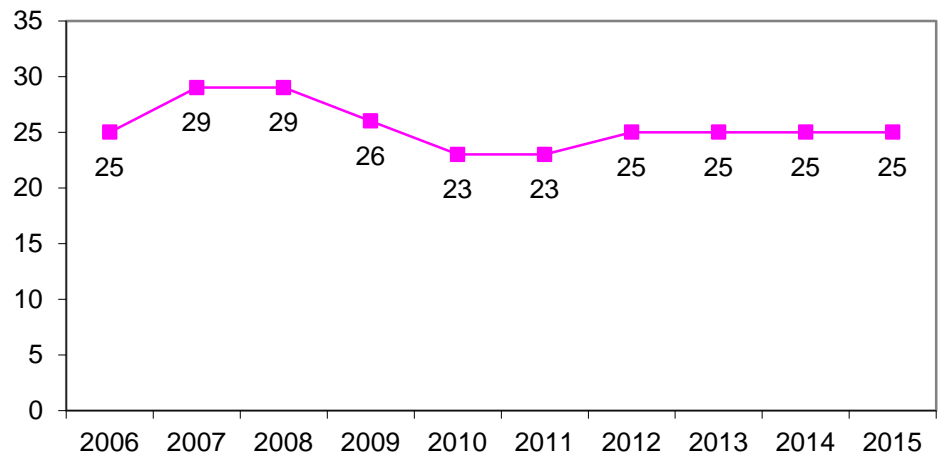
Intrafund Transfers (\$9,007): Intrafund transfers consist of charges from other departments for stores and mail services.

Intrafund Abatements (\$165,478): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$73,898), Child Support (\$15,000), Probation (\$11,250), and the District Attorney (\$64,080).

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Staffing Trend

Staffing for the department has fluctuated little over the past ten years. The proposed staff allocation for FY 2014-15 is 24.6. All staff is located on the West Slope.



Chief Administrative Office Comments

The Recommended Budget represents an overall decrease of \$9,920 or 2% in revenues and \$150,223 or 5% in appropriations when compared to the FY 2013-14 approved budget. As a result, the Net County Cost has decreased \$140,303 or 5%.

The decrease in revenues and appropriations is primarily related to a change in methodology for mainframe cost applied charges. Salaries and benefits increased \$153K related to compensation and retirement costs. Intrafund transfers decreased \$294K due to the deletion of mainframe and network cost applied charges. The net of the increased salaries and benefits and decreased intrafund transfers results in the overall decrease of \$150K in appropriations.

The Chief Administrative Office is recommending several add/deletes to the Auditor's personnel allocation to true up the allocations with the 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 REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE	
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	245,470	251,250	246,100	246,100	-5,150
1320	AUDIT & ACCOUNTING FEES	115,599	107,820	119,000	119,000	11,180
1800	INTERFND REV: SERVICE BETWEEN FUND	21,450	37,250	20,300	20,300	-16,950
CLASS: 13	REV: CHARGE FOR SERVICES	382,519	396,320	385,400	385,400	-10,920
1940	MISC: REVENUE	437	0	0	0	0
CLASS: 19	REV: MISCELLANEOUS	437	0	0	0	0
2020	OPERATING TRANSFERS IN	59,500	59,500	60,500	60,500	1,000
CLASS: 20	REV: OTHER FINANCING SOURCES	59,500	59,500	60,500	60,500	1,000
TYPE: R SUBTOTAL		442,456	455,820	445,900	445,900	-9,920

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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 REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: E EXPENDITURE					
SUBOBJ SUBOBJ TITLE					
3000 PERMANENT EMPLOYEES / ELECTED	1,848,386	1,935,800	2,069,669	2,069,669	133,869
3001 TEMPORARY EMPLOYEES	53,361	134,895	134,850	134,850	-45
3002 OVERTIME	21,205	16,726	18,456	18,456	1,730
3004 OTHER COMPENSATION	51,492	27,344	22,645	22,645	-4,699
3020 RETIREMENT EMPLOYER SHARE	354,602	372,715	416,209	416,209	43,494
3022 MEDI CARE EMPLOYER SHARE	28,178	27,496	29,598	29,598	2,102
3040 HEALTH INSURANCE EMPLOYER	244,447	307,050	260,916	260,916	-46,134
3041 UNEMPLOYMENT INSURANCE EMPLOYER	6,842	3,500	0	0	-3,500
3042 LONG TERM DISABILITY EMPLOYER	6,790	6,790	5,077	5,077	-1,713
3043 DEFERRED COMPENSATION EMPLOYER	18,787	21,874	23,528	23,528	1,654
3046 RETIREE HEALTH: DEFINED	20,034	20,034	24,031	24,031	3,997
3060 WORKERS' COMPENSATION EMPLOYER	6,458	6,458	22,954	22,954	16,496
3080 FLEXIBLE BENEFITS	66,000	66,000	72,000	72,000	6,000
CLASS: 30 SALARY & EMPLOYEE BENEFITS	2,726,582	2,946,682	3,099,933	3,099,933	153,251
4041 COUNTY PASS THRU TELEPHONE CHARGES	200	400	400	400	0
4080 HOUSEHOLD EXPENSE	50	0	100	100	100
4100 INSURANCE: PREMIUM	21,363	21,363	22,085	22,085	722
4140 MAINT: EQUIPMENT	0	250	250	250	0
4220 MEMBERSHIPS	2,001	2,361	2,212	2,212	-149
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	450	450	450	450	0
4260 OFFICE EXPENSE	18,341	17,968	18,276	18,276	308
4261 POSTAGE	16,697	18,060	18,060	18,060	0
4266 PRINTING / DUPLICATING SERVICES	598	500	800	800	300
4300 PROFESSIONAL & SPECIALIZED SERVICES	18,325	23,700	21,650	21,650	-2,050
4324 MEDICAL, DENTAL, LAB & AMBULANCE SRV	50	150	100	100	-50
4400 PUBLICATION & LEGAL NOTICES	90	100	100	100	0
4420 RENT & LEASE: EQUIPMENT	3,981	4,540	4,540	4,540	0
4462 EQUIP: COMPUTER	1,010	800	600	600	-200
4500 SPECIAL DEPT EXPENSE	650	1,000	1,000	1,000	0
4503 STAFF DEVELOPMENT	2,125	2,500	3,050	3,050	550
4600 TRANSPORTATION & TRAVEL	500	1,350	1,250	1,250	-100
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	270	1,050	775	775	-275
4605 RENT & LEASE: VEHICLE	200	200	120	120	-80
4606 FUEL PURCHASES	125	120	100	100	-20
4608 HOTEL ACCOMMODATIONS	200	275	275	275	0
CLASS: 40 SERVICE & SUPPLIES	87,226	97,137	96,193	96,193	-944
6040 FIXED ASSET: EQUIPMENT	0	0	1,600	1,600	1,600
CLASS: 60 FIXED ASSETS	0	0	1,600	1,600	1,600
7220 INTRAFND: TELEPHONE EQUIPMENT &	10,493	10,400	0	0	-10,400
7223 INTRAFND: MAIL SERVICE	8,584	8,584	8,661	8,661	77
7224 INTRAFND: STORES SUPPORT	257	257	346	346	89
7225 INTRAFND: CENTRAL DUPLICATING	0	2,150	0	0	-2,150
7227 INTRAFND: MAINFRAME SUPPORT	241,870	241,870	0	0	-241,870
7229 INTRAFND: PC SUPPORT	990	4,520	0	0	-4,520
7231 INTRAFND: IS PROGRAMMING SUPPORT	615	1,735	0	0	-1,735
7234 INTRAFND: NETWORK SUPPORT	33,827	33,827	0	0	-33,827
CLASS: 72 INTRAFUND TRANSFERS	296,636	303,343	9,007	9,007	-294,336
7350 INTRAFND ABATEMENTS: GF ONLY	-138,214	-155,684	-165,478	-165,478	-9,794
CLASS: 73 INTRAFUND ABATEMENT	-138,214	-155,684	-165,478	-165,478	-9,794
TYPE: E SUBTOTAL	2,972,230	3,191,478	3,041,255	3,041,255	-150,223
FUND TYPE: 10 SUBTOTAL	2,529,774	2,735,658	2,595,355	2,595,355	-140,303
DEPARTMENT: 03 SUBTOTAL	2,529,774	2,735,658	2,595,355	2,595,355	-140,303

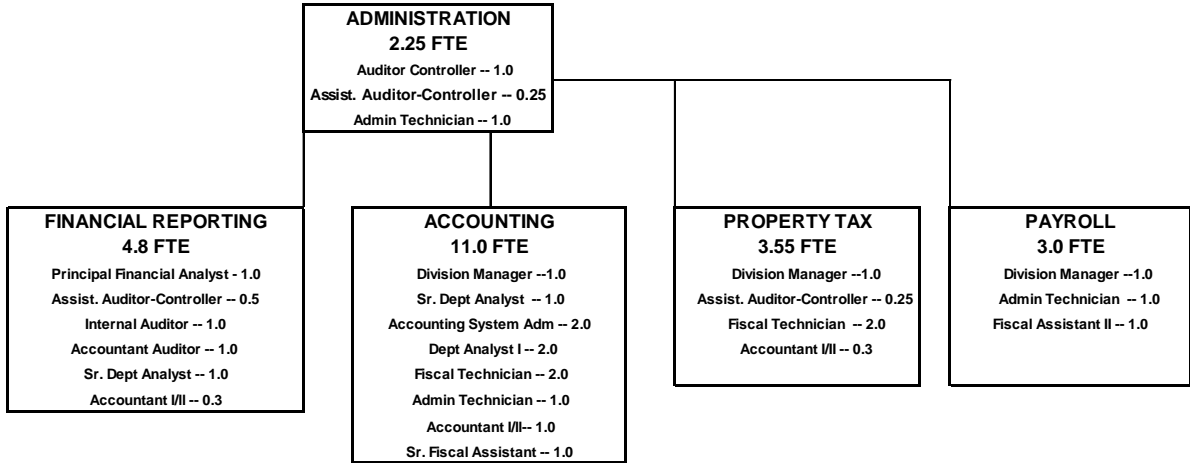
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Personnel Allocation

Classification Title	2013-14 Adjusted Allocation	2014-15 Dept Request	2014-15 CAO Recm'd	Diff from Adjusted
Auditor-Controller	1.00	1.00	1.00	-
Accountant/Auditor	1.00	1.00	1.00	-
Accountant I/II	1.60	1.60	1.60	-
Accounting Division Manager	3.00	3.00	3.00	-
Accounting Systems Administrator	1.00	1.00	2.00	1.00
Administrative Technician	1.00	1.00	3.00	2.00
Chief Assistant Auditor-Controller	1.00	1.00	1.00	-
Cost Accountant	1.00	1.00	-	(1.00)
Department Analyst I/II	2.00	2.00	2.00	-
Fiscal Assistant I/II	-	-	1.00	1.00
Fiscal Technician	6.00	6.00	4.00	(2.00)
Internal Auditor	1.00	1.00	1.00	-
Principal Financial Analyst	1.00	1.00	1.00	-
Sr. Department Analyst	4.00	4.00	2.00	(2.00)
Sr. Fiscal Assistant	-	-	1.00	1.00
Department Total	24.60	24.60	24.60	-

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EL DORADO COUNTY -- OFFICE OF THE AUDITOR-CONTROLLER PROPOSED ORGANIZATION CHART



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Ten Year History

	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual
Charges for Service	481,918	422,974	434,445	364,377	408,514
Misc.	-	38,586	656	-	6
Other	62,326	59,509	77,464	53,295	54,876
Total Revenue	544,244	521,069	512,565	417,672	463,396
Salaries	1,587,017	1,892,676	1,929,511	1,878,871	1,813,592
Benefits	650,814	725,152	754,811	791,358	734,426
Services & Supplies	82,610	131,695	95,238	75,021	81,691
Other Charges	400	640	-	-	-
Fixed Assets	5,860	-	-	-	-
Intrafund Transfers	241,450	261,696	249,927	249,396	235,297
Total Appropriations	2,568,151	3,011,859	3,029,487	2,994,646	2,865,006
NCC	2,023,907	2,490,790	2,516,922	2,576,974	2,401,610
FTE's	25	29	29	26	23

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Ten Year History

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Projected	14/15 Budget
Charges for Service	386,533	405,277	439,179	382,519	385,400
Misc.	38	-	-	437	-
Other	54,909	59,933	62,949	59,500	60,500
Total Revenue	441,480	465,210	502,128	442,456	445,900
Salaries	1,771,433	1,736,208	1,805,793	1,974,444	2,245,620
Benefits	710,114	701,031	692,025	752,138	854,313
Services & Supplies	86,951	93,663	98,519	87,226	96,193
Other Charges	-	-	-	-	-
Fixed Assets	-	5,753	1,706	-	1,600
Intrafund Transfers	209,704	187,975	(122,373)	158,422	(156,471)
Total Appropriations	2,778,202	2,724,630	2,475,670	2,972,230	3,041,255
NCC	2,336,722	2,259,420	1,973,542	2,529,774	2,595,355
FTE's	23	25	25	25	25

10 Year Variance		
	\$ Change	% Change
Charges for Service	(96,518)	-20%
Misc.	-	N/A
Other	(1,826)	-3%
Total Revenue	(98,344)	-18%
Salaries	658,603	41%
Benefits	203,499	31%
Services & Supplies	13,583	16%
Other Charges	(400)	-100%
Fixed Assets	(4,260)	-73%
Intrafund Transfers	(397,921)	1160%
Total Appropriations	473,104	18%
NCC	571,448	28%
FTE's	-	0%

Notes

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