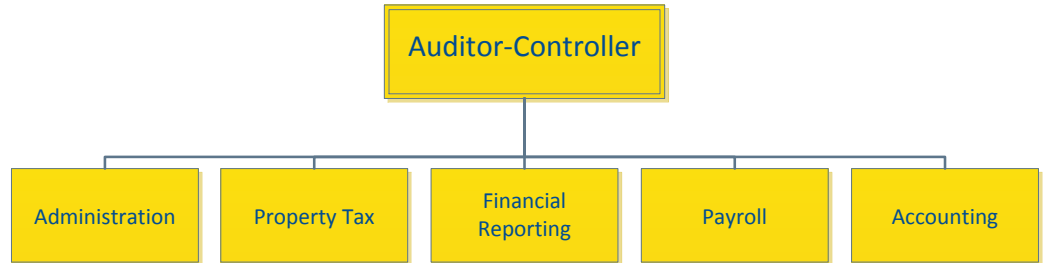




Auditor—Controller

Organizational Chart



Mission Statement

The Office of the Auditor-Controller's primary mission is to ensure the fiscal integrity of the County's financial records and to provide service, assistance and information to the Public, Board of Supervisors, County Administrator's Office, County Departments and Employees, Special Districts and some regional non-county agencies. We are committed to providing exemplary professional service to all of our customers, while at all times treating them with fairness, integrity, respect and trust.

Department Overview

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.

2015-16 Summary of Department Programs

	Appropriation	Revenue	Net County Cost	Staffing
Administration	\$491,755	\$32,730	\$459,025	2.25
Property Tax	\$473,418	\$322,275	\$151,143	3.55
Financial Reporting	\$743,630	\$24,930	\$718,700	4.80
Payroll	\$336,174	\$16,600	\$319,574	3.00
Accounting	\$1,285,855	\$119,000	\$1,166,855	11.00
<i>TOTAL</i>	<i>\$3,330,832</i>	<i>\$515,535</i>	<i>\$2,815,297</i>	<i>24.60</i>

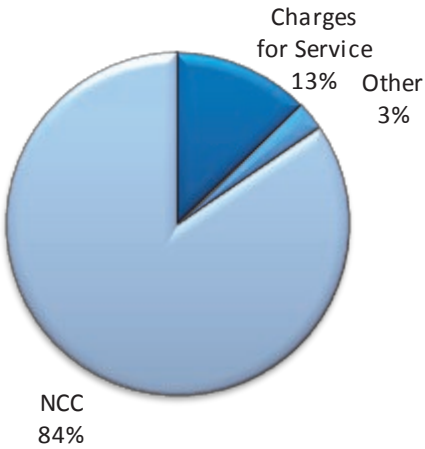
Recommended Budget Highlights for Auditor-Controller

The Recommended Budget represents an overall increase of \$69,635 or 16% in revenues and \$164,325 or 5% in appropriations when compared to the FY 2014-15 approved budget. As a result, the Net County Cost has increased \$94,690 or 3.5%.

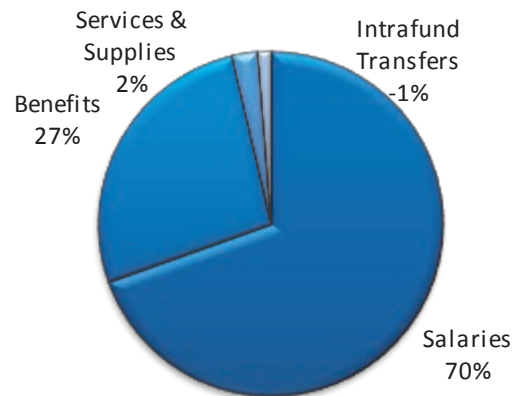
The increase in revenues is primarily related to fees, reimbursement for ERP personnel costs from the Accumulative Capital Outlay fund and one-time revenues of \$27,000 from the Automation special revenue fund. The increase in appropriations is primarily related to reduced intrafund abatements due to less accounting services provided to the District Attorney, Social Services, Public Health, Mental Health and Child Support. Salaries and benefits increased \$64K related to compensation and retirement costs. This increase would have been significantly higher, however the Auditor's office is recommending deleting two positions resulting in savings of \$252K as well as reduced extra help of \$66K.

	12/13	13/14	14/15	15/16	15/16
	Actual	Actual	Projected	Dept Req	CAO Rec
Charges for Service	439,179	377,653	377,300	426,305	426,305
Misc.	-	696	138	-	-
Other	62,949	48,488	60,500	89,230	89,230
Total Revenue	502,128	426,837	437,938	515,535	515,535
Salaries	1,805,793	1,967,374	2,302,569	2,372,616	2,372,616
Benefits	692,025	666,216	848,482	916,450	916,450
Services & Supplies	98,519	68,697	80,619	81,941	81,941
Other Charges	-	-	-	-	-
Fixed Assets	1,706	-	-	-	-
Intrafund Transfers	(122,373)	(148,365)	(136,838)	(40,175)	(40,175)
Total Appropriations	2,475,670	2,553,922	3,094,832	3,330,832	3,330,832
NCC	1,973,542	2,127,085	2,656,894	2,815,297	2,815,297
FTE's	25	25	27	25	25

Source of Funds



Use of Funds



Source of Funds—Auditor—Controller

Charges for Services (\$426,305): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$250,000) and the department’s share of the County’s 5% supplemental tax roll (\$14,000). Additional revenue is generated in the Financial Reporting section for accounting and audit services provided to special districts and other agencies (\$22,705) and to departments (\$5,100). Additional revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos districts (\$25,000), rebates associated with the Purchase Card program (\$77,000) and reimbursement from the Accumulative Capital Outlay fund for staff time related to the ERP (\$32,500).

Operating Transfers (\$89,230): 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. One-time revenue (\$27,000) is included from the Automation special revenue account. The department is liquidating this remaining fund balance and will close this account at the end of FY 2015-16. The remainder is a transfer in from the cash overage account (\$5,730).

Net County Cost (\$2,815,297): 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—Auditor—Controller

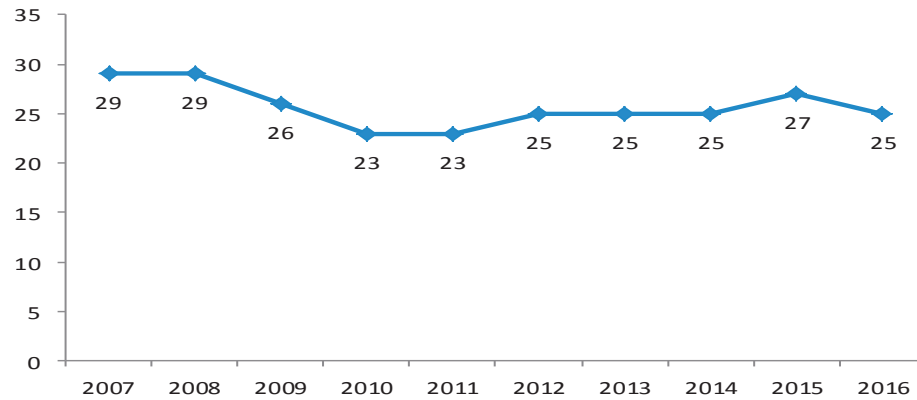
Salaries & Benefits (\$3,289,066): Primarily comprised of permanent salaries (\$2,190,902), retirement (\$473,098) and health insurance (\$262,535). The budget includes \$68,306 for extra help to continue the department’s record scanning program and to backfill work assignments related to implementation of the Enterprise Resource Planning System.

Services & Supplies (\$81,941): Primarily comprised of professional and specialized services for database programming and cost plan services (\$16,150), general liability premium (\$19,714), postage (\$16,200) for mailing vendor checks and other documents and office expense (\$16,600).

Intrafund Transfers (\$10,367): Intrafund transfers consist of charges from other departments for stores and mail services.

Intrafund Abatements (\$50,542): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$40,642), Child Support (\$2,000), and Probation (\$6,400).

Staffing Trend for Auditor—Controller



Staffing for the department has fluctuated little over the past ten years. The proposed staff allocation for FY 2015-16 is 24.6. This includes a reduction of 2 FTE's. All staff is located on the West Slope.

Classification Title	2014-15 Adjusted Allocation	2015-16 Dept Request	2015-16 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	2.00	1.00	1.00	(1.00)
Administrative Technician	3.00	3.00	3.00	-
Chief Assistant Auditor-Controller	1.00	1.00	1.00	-
Department Analyst I/II	2.00	2.00	2.00	-
Fiscal Assistant I/II	1.00	1.00	1.00	-
Fiscal Technician	5.00	5.00	5.00	-
Internal Auditor	1.00	1.00	1.00	-
Principal Financial Analyst	2.00	1.00	1.00	(1.00)
Sr. Department Analyst	2.00	2.00	2.00	-
Sr. Fiscal Assistant	1.00	1.00	1.00	-
Department Total	26.60	24.60	24.60	(2.00)

Administration Program

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 derived from the Cash Overage fund are estimated to be \$5,730 this fiscal year. In addition a one-time revenue source in the amount of \$27,000 will be utilized from the department's equipment automation fund.

Property Tax Program

Program Summary:

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 \$250,000, the handling charges on supplemental taxes in the amount of \$14,000, 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 \$1,775.

Financial Reporting Program

Program Summary:

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. Accounting services for the departmental financial/cost report reviews are estimated at \$4,000. The TDA accounting services will generate \$20,930 in revenue.

Payroll Program

Program Summary:

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); 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. A second component of the revenues is a \$16,000 the reimbursement for the ERP stipend for the payroll project lead.

Accounting Program

Program Summary:

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 \$77,000. Another component of the revenues is a \$16,500 the reimbursement for the ERP stipend for the accounts payable project lead. In addition there is \$500 in estimated revenue from charges to county departments to cover costs for hand typed vendor checks.

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **03 Auditor-Controller**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

Charges for Services

1300 Assessment and Tax Collection Fees	\$ 251,265	\$ 251,075	\$ 264,000	\$ 264,000
1320 Audit and Accounting Fees	111,016	113,050	124,705	124,705
1800 Interfund Revenue	15,372	13,175	37,600	37,600
Total Charges for Services	\$ 377,652	\$ 377,300	\$ 426,305	\$ 426,305

Miscellaneous Revenues

1940 Miscellaneous Revenue :	\$ 696	\$ 138	\$ -	\$ -
Total Miscellaneous Revenues	\$ 696	\$ 138	\$ -	\$ -

Other Financing Sources

2020 Operating Transfers In	\$ 48,488	\$ 60,500	\$ 89,230	\$ 89,230
Total Other Financing Sources	\$ 48,488	\$ 60,500	\$ 89,230	\$ 89,230

Total Revenue	\$ 426,837	\$ 437,938	\$ 515,535	\$ 515,535
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Salaries and Employee Benefits

3000 Permanent Employees / Elected Officials	\$ 1,872,337	\$ 2,167,554	\$ 2,190,902	\$ 2,190,902
3001 Temporary Employees	36,086	17,149	68,306	68,306
3002 Overtime	28,683	42,820	39,100	39,100
3004 Other Compensation	30,268	75,046	74,308	74,308
3020 Employer Share - Employee Retirement	360,339	429,214	473,098	473,098
3022 Employer Share - Medi Care	28,729	32,817	31,141	31,141
3040 Employer Share - Health Insurance	183,755	278,988	262,535	262,535
3041 Employer Share - Unemployment Insurance	316	-	-	-
3042 Employer Share - Long Term Disab Insurance	3,175	5,077	5,337	5,337
3043 Employer Share - Deferred Compensation	18,576	20,986	27,461	27,461
3046 Retiree Health - Defined Contributions	20,034	24,031	27,324	27,324
3060 Employer Share - Workers' Compensation	7,295	22,954	23,554	23,554
3080 Flexible Benefits	43,996	34,415	66,000	66,000
Total Salaries and Employee Benefits	\$ 2,633,589	\$ 3,151,051	\$ 3,289,066	\$ 3,289,066

Services and Supplies

4041 Cnty Pass thru Telephone Chrges to Depts	\$ 420	\$ 400	\$ 400	\$ 400
4080 Household Expense	49	-	100	100
4100 Insurance - Premium	9,366	22,085	19,714	19,714
4220 Memberships	2,400	1,927	1,997	1,997
4221 Memberships - Legislative Advocacy	450	450	450	450
4260 Office Expense	16,474	16,500	16,600	16,600
4261 Postage	15,529	15,489	16,200	16,200
4266 Printing / Duplicating	1,868	836	900	900
4300 Professional and Specialized Services	12,235	12,939	16,150	16,150
4400 Publication and Legal Notices	35	85	100	100
4420 Rents and Leases - Equipment	3,980	4,315	3,900	3,900
4460 Small Tools and Instruments	351	-	-	-
4461 Minor Equipment	810	-	-	-
4462 Minor Computer Equipment	2,145	1,736	-	-
4500 Special Departmental Expense	-	-	1,000	1,000

El Dorado County
 Detail of Financing Sources and Financing Uses
 Governmental Funds
 Fiscal Year 2015-16

Budget Unit **03 Auditor-Controller**
 Function **General Government**
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
4503 Staff Development	1,933	2,400	2,400	2,400
4540 Staff Development	72	-	-	-
4600 Transportation and Travel	206	550	750	750
4602 Employee - Private Auto Mileage	199	227	475	475
4605 Vehicle - Rent or Lease	-	120	120	120
4606 Fuel Purchases	-	173	160	160
4608 Hotel Accommodations	175	387	525	525
Total Services and Supplies	\$ 68,697	\$ 80,619	\$ 81,941	\$ 81,941
Intrafund Transfers				
7223 Intrafund: Mail Service	\$ 9,031	\$ 8,661	\$ 9,195	\$ 9,195
7224 Intrafund: Stores Support	219	346	172	172
7231 Intrafund: IS Programming Support	965	-	1,000	1,000
Total Intrafund Transfers	\$ 10,215	\$ 9,007	\$ 10,367	\$ 10,367
Intrafund Abatement				
7350 Intrafund Abatement: Only General Fund	\$ (158,580)	\$ (145,845)	\$ (50,542)	\$ (50,542)
Total Intrafund Abatement	\$ (158,580)	\$ (145,845)	\$ (50,542)	\$ (50,542)
Total Expenditures/Appropriations	\$ 2,553,922	\$ 3,094,832	\$ 3,330,832	\$ 3,330,832
Net Cost	\$ (2,127,085)	\$ (2,656,894)	\$ (2,815,297)	\$ (2,815,297)