

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.

Auditor - Controller Financial Summary

	14/15 Actuals	15/16 Budget	16/17 Dept Requested	16/17 CAO Recommend	Change from Budget to Recommend	% Change
Charges for Service	393,974	426,305	402,755	403,755	(22,550)	-5%
Misc.	144	-	-	-	-	-
Other	43,315	89,230	85,150	85,150	(4,080)	-5%
Total Revenue	437,433	515,535	487,905	488,905	(26,630)	-5%
Salaries & Benefits	3,093,866	3,289,066	3,223,744	3,201,744	(87,322)	-3%
Services & Supplies	85,382	81,941	101,567	101,567	19,626	24%
Other Charges	-	-	-	-	-	-
Fixed Assets	-	-	6,800	6,800	6,800	-
Intrafund Transfers	10,013	10,367	11,122	11,122	755	7%
Intrafund Abatements	(117,033)	(50,542)	(40,000)	(40,000)	10,542	-21%
Total Appropriations	3,072,228	3,330,832	3,303,233	3,281,233	(49,599)	-1%
NCC	2,634,795	2,815,297	2,815,328	2,792,328	(22,969)	-1%
FTE's	25	26	26	26	-	-

Source of Funds

Charges for Services (\$403,755): The bulk of this revenue is generated in the Property Tax section, and consists of handling charges on parcel taxes (\$256,500) and the department's share of the County's 5% supplemental tax roll (\$8,000). Additional revenue is generated in the Financial Reporting section for accounting and audit services provided to special districts and other agencies (\$10,000). The remainder of the revenue in this character is generated in the Accounting section, mainly through accounting charges to the Mello Roos

districts (\$24,000), rebates associated with the Purchase Card program (\$67,500) and funding from the Accumulative Capital Outlay fund for FENIX (\$37,755).

Operating Transfers (\$85,150): The bulk of this revenue (\$63,800) 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. In addition, one-time revenues from the Assessor's AB719 special revenue fund are included (\$10,550). The remainder

AUDITOR - CONTROLLER

is a transfer in from the cash coverage account.

Net County Cost (\$2,792,328): 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 (\$3,201,744): Primarily comprised of permanent salaries (\$2,167,473), retirement (\$481,722) and health insurance (\$247,846). The budget includes \$28,000 for extra help to continue the department’s record scanning program.

Services & Supplies (\$101,567): Primarily comprised of professional and specialized services for database programming and

cost plan services (\$16,825), general liability premium (\$36,980), postage (\$16,200) for mailing vendor checks and other documents and office expense (\$17,341).

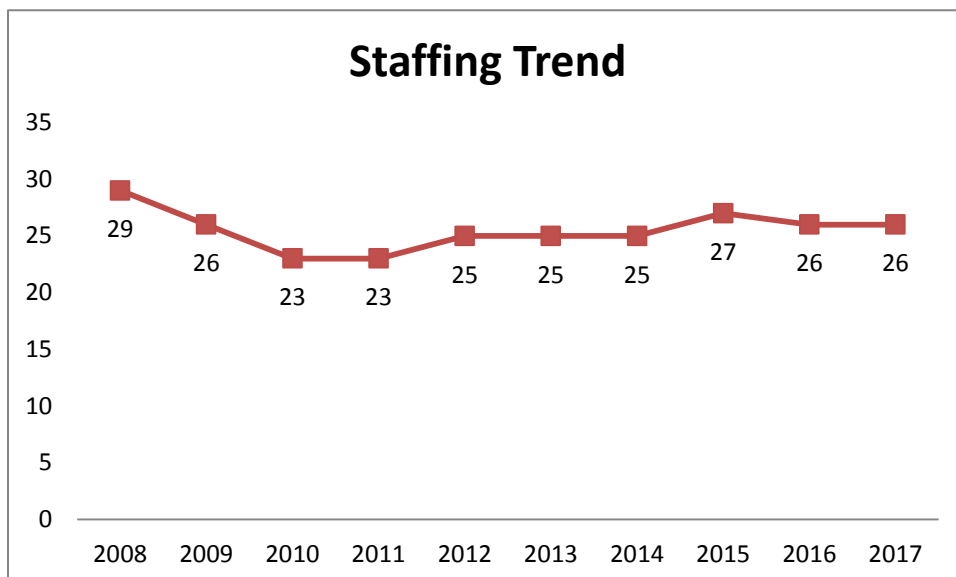
Fixed Assets (\$6,800): Replacement of a scanner.

Intrafund Transfers (\$11,122): Intrafund transfers consist of charges from other departments for stores, mail services and Information Technologies programming.

Intrafund Abatements (\$40,000): These are charges to County departments for accounting and audit services, which are primarily paid by Human Services (\$38,000) and Probation (\$1,000).

Staffing Trend

Staffing for the department has fluctuated little over the past ten years. The proposed staff allocation for FY 2016-17 is 25.6. All staff is located on the West Slope. The department has one “unfunded” department analyst that was approved by the Board of Supervisors in FY 2015-16.



AUDITOR - CONTROLLER

2016-17 Summary of Department Programs				
	Appropriations	Revenues	Net County Cost	Staffing
Accounting	1,263,870	117,686	1,146,184	12.00
Administration	451,327	4,000	447,327	2.25
Financial Reporting	707,933	8,000	699,933	4.80
Payroll	378,169	18,369	359,800	3.00
Property Tax	479,934	340,850	139,084	3.55
<i>TOTAL</i>	3,281,233	488,905	2,792,328	25.60

Program Summaries

Administration

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.

Property Tax

This Division calculates over 150,000+ property tax liabilities, including changes/refunds, based upon assessed value totaling over \$300 million. The Division places 670,000+ line items of direct charges totaling over \$31 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 80 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.

Financial Reporting

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.

AUDITOR - CONTROLLER

Payroll

Payroll accounting prepares biweekly payroll instruments and “wage/tax reports” for County and 21 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 the deferred compensation program for over 1,000 county employees.

Accounting:

This Division reviews and processes accounts payable disbursement items, including employee travel reimbursements, contract payments and payments for products 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 (335 cards), continuous modification of commodity types and dollar thresholds for cardholders, review of over 13,000 purchase card transactions which amount to over \$8.9 million in charges, reconciliation and distribution of bi-weekly statements and the posting of the purchase card charges. This Division is responsible for the records management of the department, scanning

and cataloging over 500,000 pages of supporting documentation for financial transactions. 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 in this Division also administers the Missouri Flat MC&FP financial information.

Chief Administrative Office Recommendation

The Recommended Budget represents an overall decrease of \$26,630 or 5% in revenues and \$49,599 or 2% in appropriations when compared to the FY 2015-16 approved budget. As a result, the Net County Cost has decreased \$22,969 or less than 1%. This represents a status quo budget.

The decrease in revenues is primarily related to less accounting fees for financial services related to the State Transportation Development Act (TDA) and a reduced rebate for the purchase card program. The decrease in appropriations is primarily related to a reduction in temporary employees.

There are no staffing changes recommended for the Department. The Department does have one “unfunded” Department Analyst position that the Board approved during the budget workshops in June 2015.

AUDITOR - CONTROLLER

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 CURR YR CAO RECMD
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
1300	ASSESSMENT & TAX COLLECTION FEES	268,802	264,000	264,500	264,500	500
1320	AUDIT & ACCOUNTING FEES	102,411	124,705	100,500	101,500	-23,205
1800	INTERFND REV: SERVICE BETWEEN FUND	34,350	37,600	37,755	37,755	155
CLASS: 13	REV: CHARGE FOR SERVICES	405,563	426,305	402,755	403,755	-22,550
2020	OPERATING TRANSFERS IN	89,230	89,230	85,150	85,150	-4,080
CLASS: 20	REV: OTHER FINANCING SOURCES	89,230	89,230	85,150	85,150	-4,080
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TYPE: R	SUBTOTAL	494,793	515,535	487,905	488,905	-26,630

AUDITOR - CONTROLLER

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 CURR YR CAO RECMD	
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	2,132,315	2,190,902	2,167,473	2,167,473	-23,429
3001	TEMPORARY EMPLOYEES	20,597	68,306	50,000	28,000	-40,306
3002	OVERTIME	43,724	39,100	39,975	39,975	875
3004	OTHER COMPENSATION	95,721	74,308	61,268	61,268	-13,040
3020	RETIREMENT EMPLOYER SHARE	450,744	473,098	481,722	481,722	8,624
3022	MEDI CARE EMPLOYER SHARE	32,789	31,141	30,999	30,999	-142
3040	HEALTH INSURANCE EMPLOYER	261,977	262,535	247,846	247,846	-14,689
3041	UNEMPLOYMENT INSURANCE EMPLOYER	112	0	0	0	0
3042	LONG TERM DISABILITY EMPLOYER	5,784	5,337	5,347	5,347	10
3043	DEFERRED COMPENSATION EMPLOYER	20,935	27,461	27,737	27,737	276
3046	RETIREE HEALTH: DEFINED	27,324	27,324	25,884	25,884	-1,440
3060	WORKERS' COMPENSATION EMPLOYER	23,554	23,554	25,493	25,493	1,939
3080	FLEXIBLE BENEFITS	32,588	66,000	60,000	60,000	-6,000
CLASS: 30	SALARY & EMPLOYEE BENEFITS	3,148,164	3,289,066	3,223,744	3,201,744	-87,322
4041	COUNTY PASS THRU TELEPHONE CHARGES	605	400	651	651	251
4080	HOUSEHOLD EXPENSE	65	100	100	100	0
4100	INSURANCE: PREMIUM	19,714	19,714	36,980	36,980	17,266
4220	MEMBERSHIPS	2,440	1,997	1,155	1,155	-842
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	671	450	675	675	225
4260	OFFICE EXPENSE	15,202	16,600	17,341	17,341	741
4261	POSTAGE	16,101	16,200	16,200	16,200	0
4266	PRINTING / DUPLICATING SERVICES	1,108	900	1,335	1,335	435
4300	PROFESSIONAL & SPECIALIZED SERVICES	10,711	16,150	16,825	16,825	675
4400	PUBLICATION & LEGAL NOTICES	260	100	120	120	20
4420	RENT & LEASE: EQUIPMENT	3,583	3,900	3,660	3,660	-240
4461	EQUIP: MINOR	665	0	0	0	0
4462	EQUIP: COMPUTER	330	0	800	800	800
4500	SPECIAL DEPT EXPENSE	0	1,000	1,000	1,000	0
4503	STAFF DEVELOPMENT	2,820	2,400	2,475	2,475	75
4600	TRANSPORTATION & TRAVEL	728	750	775	775	25
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	370	475	475	475	0
4605	RENT & LEASE: VEHICLE	300	120	165	165	45
4606	FUEL PURCHASES	145	160	160	160	0
4608	HOTEL ACCOMMODATIONS	979	525	675	675	150
CLASS: 40	SERVICE & SUPPLIES	76,797	81,941	101,567	101,567	19,626
6040	FIXED ASSET: EQUIPMENT	0	0	6,800	6,800	6,800
CLASS: 60	FIXED ASSETS	0	0	6,800	6,800	6,800
7223	INTRAFND: MAIL SERVICE	9,195	9,195	9,705	9,705	510
7224	INTRAFND: STORES SUPPORT	172	172	117	117	-55
7231	INTRAFND: IS PROGRAMMING SUPPORT	1,000	1,000	1,300	1,300	300
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	85	0	0	0	0
CLASS: 72	INTRAFUND TRANSFERS	10,452	10,367	11,122	11,122	755
7350	INTRFND ABATEMENTS: GF ONLY	-39,296	-50,542	-40,000	-40,000	10,542
CLASS: 73	INTRAFUND ABATEMENT	-39,296	-50,542	-40,000	-40,000	10,542
TYPE: E SUBTOTAL		3,196,117	3,330,832	3,303,233	3,281,233	-49,599
FUND TYPE: 10	SUBTOTAL	2,701,324	2,815,297	2,815,328	2,792,328	-22,969
DEPARTMENT: 03	SUBTOTAL	2,701,324	2,815,297	2,815,328	2,792,328	-22,969

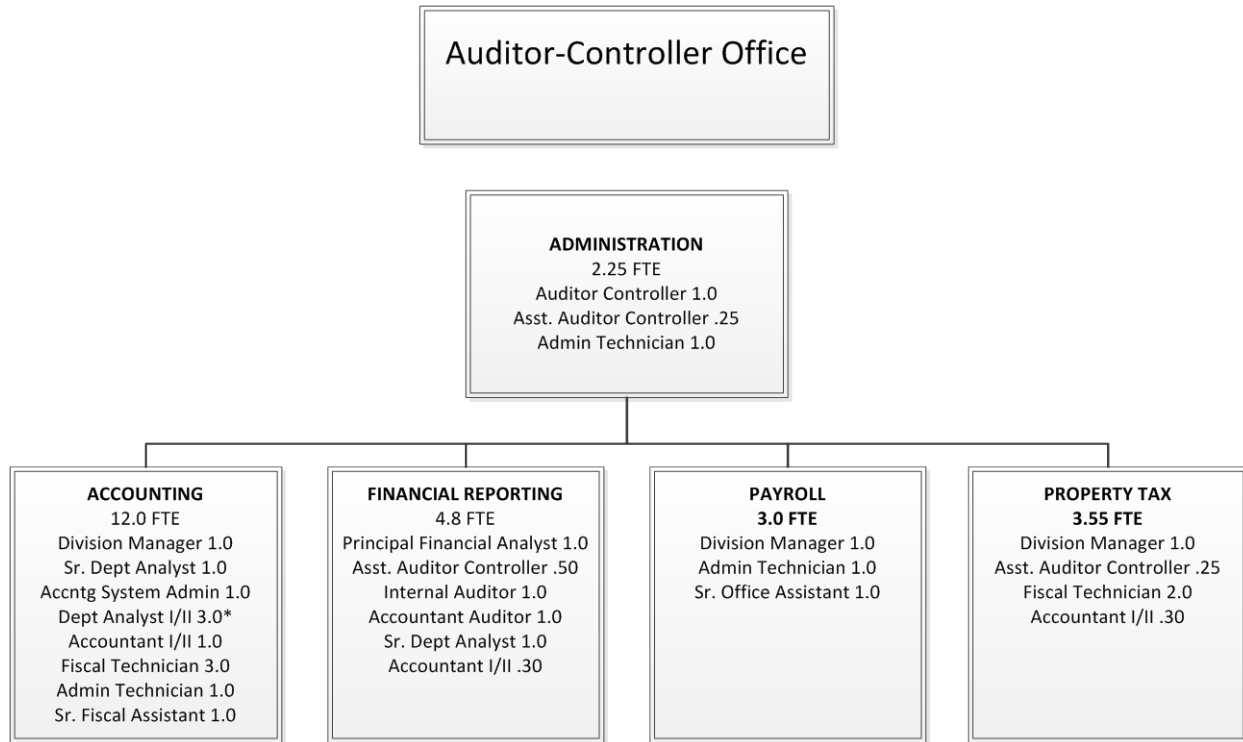
AUDITOR - CONTROLLER

Personnel Allocation

Classification Title	2015-16 Adjusted Allocation	2016-17 Dept Request	2016-17 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	1.00	-
Administrative Technician	3.00	3.00	3.00	-
Chief Assistant Auditor-Controller	1.00	1.00	1.00	-
Department Analyst I/II*	3.00	3.00	3.00	-
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	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	25.60	25.60	25.60	-

* One Department Analyst is currently unfunded

AUDITOR - CONTROLLER



* 1 Dept Analyst unfunded

Total Positions 25.6 FTE
