OFFICE OF THE AUDITOR-CONTROLLER APPROPRIATION SUMMARY Fiscal Year 2011-12

ADMINISTERED BY: AUDITOR-CONTROLLER

		FY 20 ⁻	10-11	FY 2011-12					
Appropriations		Actual	Position Allocations	BOS Adopted Budget		Percent Change	Position Allocations		
GENERAL FUND Auditor-Controller	\$	4,686,978	44	\$	5,350,456	14.2%	43		
OTHER OPERATING FUND Debt Service - Fund 190	\$	13,599,330	0	\$	4,358,569	-68.0%	0		
TOTAL ALL FUNDS	\$	18,286,308	44	\$	9,709,025	-46.9%	43		

Mission Statement

To maintain the financial integrity of the County by providing county departments, special districts, and the citizens of Placer County with clear, accurate and responsive accounting and auditing services and by providing an environment that promotes the safeguarding of county assets.

Budget Summary and Changes

The FY 2011-12 Proposed Budget provides funding of \$5.35 million for the Auditor-Controller which is a \$2,561 decrease from the prior year. The Department was able to achieve a net reduction in part by deleting two vacant funded positions (one senior accountant auditor and one senior administrative services officer) and funding a new position (administrative and fiscal operations manager). The Proposed Budget funds 40 positions, a decrease of five positions (11%) since FY 2007-08. As a result of recent retirements of senior staff and the ongoing department vacancy rate, the Auditor-Controller has reassessed the organization's structure.

Within the Proposed Budget, professional services increases by \$15,000 to include the department's supplemental request for the five year external audit of the Placer County Public Finance Authority and puts the Net County Cost over FY 2010-11 by \$14,513. Also included is \$7,500 for a central printer for the administration and financial reporting units.

Based on FY 2010-11 collections, supplemental property tax revenue is projected to decline by \$15,000, but is offset by modest increases in SB 2557 Tax Administration fees from special districts (\$7,000) and cities (\$10,000). Additionally, accounting and auditing fees are expected to decrease \$8,461 for the following services: project billing, Treasury audit, Housing and Urban Development audit, Tahoe Transient Occupancy Tax (TOT) audit, debt services accounting, and other external audits.

Department Comments

This office has continued to experience high vacancy rates for the last few years and at the same time there have been dramatic increases in demand for assistance of the Internal Audits, Property Taxes, Financial Reporting and Payroll Divisions. While revenues from supplemental property tax administration are projected to decrease by

Auditor - Controller

\$27,000 in FY 2010-11, we are projecting that revenues resulting from the provision of accounting and auditing services will increase by over \$57,000. Our focus continues to be to provide quality professional services to our customers and we are pleased to have experienced success in our goal to be a resource to county departments.

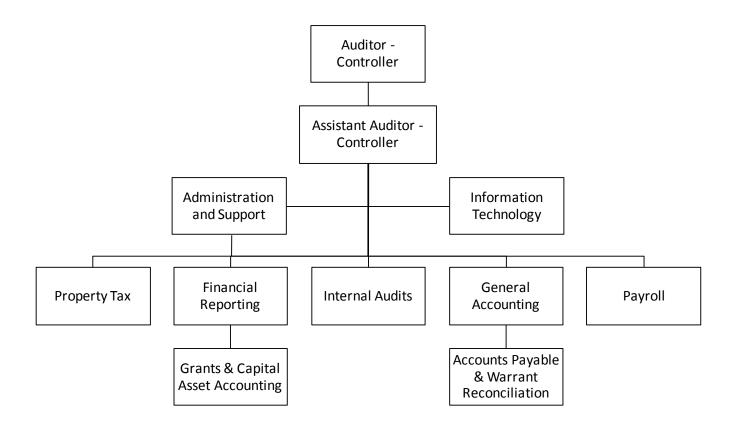
Significant challenges in the upcoming year will strain our ability to provide quality services going forward. Those challenges include: 1) implementing several ACORN configuration changes, 2) correctly interpreting and applying increasingly complex legislative mandates in the property tax, payroll and financial reporting arenas, 3) continuing to implement and account for cost saving methods as recommended by various county committees, and 4) managing the ever-increasing workload. At the same time, succession-planning efforts are critical to the on-going effectiveness of operations. Dealing with these issues within the budgetary constraints will be a significant challenge but one which we are committed to meeting.

Final Budget Changes from the Proposed Budget

The Final Budget includes the following budget adjustments for the Other Debt Service fund:

- Contribution from the General Fund is reduced by \$143,422 based on actual need
- Provision for reserves was increased \$283,732 to provide cash flow for prepayment of July 1st debt service for the Juvenile Hall / Jail Kitchen lease payment

OFFICE OF THE AUDITOR - CONTROLLER



Auditor - Controller 10250

Program Purpose: To enhance the public's trust by acting as guardian of funds administered for the County, cities, schools and special districts, and provide an independent source of financial information and analysis.

Major Budget Adjustments Proposed for 2011-12

- Increase \$7,500 in one-time expense to purchase a central printer for the administration and financial reporting units
- Increase professional services by a net \$5,856. The five year audit of the Placer County Public Finance Authority is funded (\$15,000).
- Reduce \$83,161 to delete funding for a senior accountant auditor
- Reduce \$89,523 to delete funding for a senior administrative services officer
- Increase \$91,478 to fund a new administrative and fiscal operations manager
- Increase charges to departments by \$65,654 for increase costs for project billing (\$39,554), and external
 audit work (\$26,100) which includes: the transient occupancy tax audit, District Attorney insurance grant
 audit, and the audit of the Placer County Housing Authority Fund

Debt Service 89360

Program Purpose: To provide funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for the administering trustee bank and for required annual disclosure statements.

Major Budget Adjustment Proposed for 2011-12

The budget uses \$100,000 from reserves to fund the budget, down from \$499,387 in FY 2010-11

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2011-12 Positions	2011-12 Salary		
AUDITOR - CONTROLLER				
Auditor - Controller Senior Accountant Auditor	-1	\$	(83,161)	
Senior Administrative Services Officer	-1	\$	(89,523)	
Administrative and Fiscal Operations Mgr.	1	\$	91,478	
Auditor - Controller Total	-1	\$	(81,206)	

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2011-12

Budget Unit **General Fund - 100**Function **General**

Activity Auditor-Controller - 10250

		Activity Additor-controller - 10230						
Detail by Revenue Category and Expenditure Object		2009-10 Final Actuals		2010-11 Actual	R	2011-12 ecommended		2011-12 Adopted by the Board of Supervisors
1		2		3		4		5
Revenue								
Intergovernmental Revenue	•	44.470	•	5.004	•		•	
7234 State Aid - Mandated Costs	\$	11,170	\$	5,031	\$		\$ \$	
Total Intergovernmental Revenue	\$	11,170	\$	5,031	\$		\$	
Charges for Services 8095 SB2557-Tax Admin Fee-Districts	\$	59,501	\$	67,407	\$	67,000	\$	67,000
8096 SB2557-Tax Admin Fee-Districts	φ	48,484	φ	60,806	φ	60,000	φ	60,000
8100 Assessment/Tax Collection Fees		1,240,696		1,244,506		1,244,000		1,244,000
8101 Supplemental PropTxs - 5% Admin Fee		43,170		43,800		35,000		35,000
8109 Parcel Split Applications		986		2,609		1,087		1,087
8113 Account/Audit Fees		109,198		136,116		123,022		123,022
8194 Investment Services		14,712		15,978		5,500		5,500
8213 Right of Way		20						
8218 Forms and Photocopies		2,484		886		1,000		1,000
Total Charges for Services	\$	1,519,251	\$	1,572,108	\$	1,536,609	\$	1,536,609
Miscellaneous Revenues								
8761 Insurance Refunds	\$	1,629	\$		\$		\$	
8764 Miscellaneous Revenues		11,467				3,000	_	3,000
Total Miscellaneous Revenues	\$	13,096	\$		\$	3,000	\$	3,000
Other Financing Sources	æ	75 005	œ.	04.405	œ.	200 000	Φ.	200 000
8954 Operating Transfers In	\$	75,685	\$	84,185	\$	200,000 200,000	\$	200,000
Total Other Financing Sources Total Revenue	\$ \$	75,685 1,619,202	\$	84,185 1,661,324	\$ \$		\$ \$	200,000
	Ą	1,019,202	à	1,001,324	Ą	1,739,609	ð	1,739,609
Expenditures / Appropriations								
Salaries & Benefits	¢	730	¢	20 247	\$		\$	
1001 Employee Paid Sick Leave 1002 Salaries and Wages	\$	2,758,361	\$	38,317 2,710,248	φ	2,994,648	φ	2,994,648
1002 Salahes and Wages 1003 Extra Help		2,730,301		2,710,240		5,000		5,000
1005 Extra Help		8,181		9,396		15,000		15,000
1011 Salary Savings		0,101		0,000		(20,435)		(20,435
1018 Taxable Meal Reimbursements		80		66		(20,100)		(20,100)
1300 P.E.R.S.		587,901		582,254		752,535		752,535
1301 F.I.C.A.		210,279		195,667		230,238		230,238
1303 Other - Post Employment Benefits		286,445		267,000		249,947		249,947
1310 Employee Group Ins		387,850		356,055		413,626		413,626
1315 Workers Comp Insurance		15,120				3,641		3,641
1325 401 (k) Employer Match		5,110		5,444		7,500		7,500
Total Salaries & Benefits	\$	4,260,057	\$	4,164,447	\$	4,651,700	\$	4,651,700
Services & Supplies	•	22.2=	•	00 100	•	0= 000	•	2= 2==
2051 Communications - Telephone	\$	33,976	\$	33,492	\$	37,200	\$	37,200
2052 Mobile Communication Devices		1,521		1,627		1,800		1,800
2273 Parts 2274 Delivery & Freight Charges		30 183				300		300
2274 Delivery & Freight Charges 2290 Maintenance - Equipment		6,744		7,283		8,010		8,010
2290 Maintenance - Equipment		4,463		6,140		6,700		6,700
2431 Professional Dues		700		810		2,450		2,450
2439 Membership/Dues		815		1,505		3,500		3,500
2481 PC Acquisition		22,807		3,616		8,000		8,000
2511 Printing		15,084		14,367		17,200		17,200
2523 Office Supplies & Exp		29,737		32,660		47,947		47,947
2524 Postage		29,549		38,022		34,896		34,896
2555 Prof/Spec Svcs - Purchased		302,686		324,882		427,709		427,709
2556 Prof/Spec Svcs - County		21,730		17,555		20,000		20,000
2701 Publications & Legal Notices		5,425		6,078		4,930		4,930
2709 Countywide System Charges		6,293		3,716		3,720		3,720
2711 Rents & Leases - Auto		93						
2840 Special Dept Expense		134		233		1,000		1,000
2844 Training		5,955		7,238		12,500		12,500
2931 Travel & Transportation		2,928		2,890		10,000		10,000
2932 Mileage		2,567		2,940		5,000		5,000

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2011-12

Budget Unit **General Fund - 100** Function **General**

Activity Auditor-Controller - 10250

Detail by Revenue Category and Expenditure Object		2009-10 Final Actuals		2010-11 Actual		2011-12 Recommended		2011-12 Adopted by the Board of Supervisors	
1		2		3		4		5	
2933 Lodging 2941 County Vehicle Mileage 2964 Meals/Food Purchases		3,516 102 445		2,917 80 993		5,000 2,000 500		5,000 2,000 500	
Total Services & Supplies	\$	497,483	\$	509,044	\$	660,362	\$	660,362	
Capital Assets 4451 Equipment	\$		\$		\$	7,500	\$	7,500	
Total Capital Assets Intrafund Transfers Out	\$		\$		\$	7,500	\$	7,500	
5404 I/T Maintenance - Services 5405 I/T Maintenance - Bldgs & Improvements 5552 I/T - MIS Services 5556 I/T - Professional Services	\$	550 184,550	\$	800 194,870	\$	1,000 197,167 2,000	\$	1,000 197,167 2,000	
Total Intrafund Transfers Out	\$	185,100	\$	195,670	\$	200,167	\$	200,167	
Intrafund Transfers In 5001 Intrafund Transfers 5002 I/T - County General Fund 5004 I/T - Road Fund	\$	(46,487) (207,414)	\$	(14,024) (160,659) (5,500)	\$	(33,900) (131,873)	\$	(33,900) (131,873)	
5011 I/T - Public Safety Fund 5015 I/T - PC Housing Authority Fund Total Intrafund Transfers In	\$	(1,500) (255,401)	\$	(2,000)	\$	(2,000) (1,500) (169,273)	\$	(2,000) (1,500) (169,273)	
Total Expenditures / Appropriations Net Cost	\$	4,687,239 3,068,037	\$	4,686,978 3,025,654	\$ \$	5,350,456 3,610,847	\$ \$	5,350,456 3,610,847	

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2011-12

Budget Unit Debt Service Fund - 190
Function Debt Service

ACTIVITY	Other Debt Service - 89360	
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Detail by Revenue Category and Expenditure Object		2009-10 Final Actuals		2010-11 Actual		2011-12 Recommended		2011-12 Adopted by the Board of Supervisors	
1		2		3	4		5		
Revenue				·					
Rev from Use of Money & Property									
6950 Interest	\$	16,716	\$	5,678	\$	2,650	\$	2,650	
6955 Interest with Fiscal Agent		91		57					
Total Rev from Use of Money & Property	\$	16,807	\$	5,735	\$	2,650	\$	2,650	
Other Financing Sources									
8780 Contributions from Other Funds	\$	4,244,704	\$	4,400,613	\$	4,255,919	\$	4,112,497	
8965 Proceeds Refunded Certs				8,165,000					
Total Other Financing Sources	\$	4,244,704	\$	12,565,613	\$	4,255,919	\$	4,112,497	
Total Revenue	\$	4,261,511	\$	12,571,348	\$	4,258,569	\$	4,115,147	
expenditures / Appropriations									
Services & Supplies									
2555 Prof/Spec Svcs - Purchased	\$	5,598	\$	5,565	\$	14,500	\$	14,500	
2709 Countywide System Charges		1,789		802		1,015		1,015	
Total Services & Supplies	\$	7,387	\$	6,367	\$	15,515	\$	15,515	
Other Charges									
3810 Lease Purchase Principal	\$	2,195,000	\$	2,275,000	\$	2,385,000	\$	2,385,000	
3830 Lease Purchase Interest		2,289,336		2,200,066		1,949,154		1,949,154	
3838 Interest on Other L/T Debt				140,524					
3865 Refunded Certs Paymt to Escrow				955,750					
3866 Refunded Lease Paymt of Escrow				8,012,723					
Total Other Charges	\$	4,484,336	\$	13,584,063	\$	4,334,154	\$	4,334,154	
Intrafund Transfers Out									
5550 I/T - Administration	\$	8,900	\$	8,900	\$	8,900	\$	8,900	
Total Intrafund Transfers Out	\$	8,900	\$	8,900	\$	8,900	\$	8,900	
Total Expenditures / Appropriations	\$	4,500,623	\$	13,599,330	\$	4,358,569	\$	4,358,569	
Net Cost	•	239,112	\$	1,027,982		100,000	_	243,422	