OFFICE OF THE AUDITOR-CONTROLLER
APPROPRIATION SUMMARY
Fiscal Year 2012-13

ADMINISTERED BY: **AUDITOR-CONTROLLER**

Appropriations	FY 2011-12 Actual	FY 2011-12 Position Allocations	FY 2012-13 BOS Adopted Budget	FY 2012-13 Percent Change	FY 2012-13 Position Allocations
GENERAL FUND					
Auditor-Controller	$ 4,837,852	43	$ 5,440,297	12.5%	43
OTHER OPERATING FUND					
Debt Service - Fund 190	$ 4,345,875	0	$ 4,356,603	0.2%	0
TOTAL ALL FUNDS	$ 9,183,727	43	$ 9,796,900	6.7%	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 2012-13 Proposed Budget provides funding of $5.4 million for the Auditor-Controller which is an $89,841 (1.7%) increase from the prior year. The number of funded positions remains at the FY 2011-12 level of 40 positions, a decrease of five (11%) since FY 2007-08. Salaries and benefits include funding for sick leave charges for a long term retiring manager. Included is $10,000 for a scanner to be used for confidential accounts payable documents scanned into the SIRE system. Charges to departments will increase by $15,859 (9%) which includes reimbursement from departments for project billing and for accounting services and external audit work.

Overall, revenues increase by 8% which is partially attributed to an increase in accounting and auditing charges for the successor agency of the former Placer County Redevelopment Agency (RDA). AB 1X-26 requires each former RDA to be audited, and this service will be provided by the Auditor's Office under contract with an outside firm ($150,000). Based on FY 2011-12 collections, supplemental property tax revenue is projected to decline by $22,000, but is offset by modest increases in SB 2557 Tax Administration fees from special districts ($10,000) and cities ($6,000). The net effect is that the Net County Cost is decreased by $28,050 (0.8%).

Department Comments

This office has continued to experience a decrease in staffing and resources while demands for assistance have increased in the Internal Audits, Property Taxes, Financial Reporting and Payroll Divisions. Even with our current staffing restraints, we continue to be committed to providing quality and timely professional services to our customers and to be a reliable resource for county departments.

Significant challenges in the upcoming year will strain our ability to provide quality and timely services. Those challenges include: 1) implementing ABX1 26 "RDA Dissolution", 2) implementing several ACORN configuration

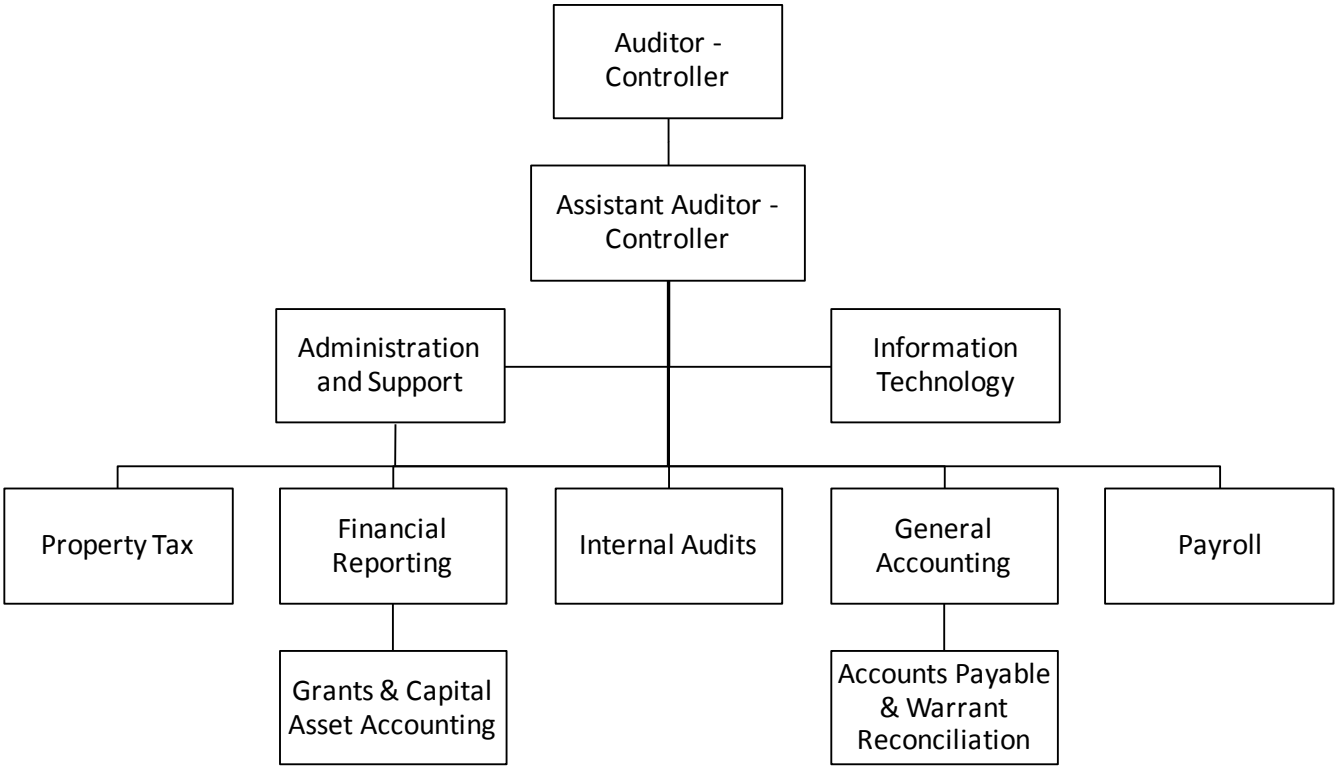
changes as a result of mandates and negotiations, 3) correctly interpreting and applying increasingly complex legislative mandates in the property tax, payroll and financial reporting arenas, 4) continuing to implement cost saving methods as recommended by various county committees, including, but not limited to, implementation of various ACORN modifications to further motivate and enable County departments to utilize self service functionality, 5) ensuring Countywide compliance with existing and newly adopted policies, 6) providing training to our customers regarding new policy and reporting requirements, as well as training to our ACORN and PAS users and 7) managing succession-planning efforts that 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 *Debt Service Fund*:

- Funding is added to the reserve account, Assigned for Contingencies ($17,806)

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 FY 2012-13

- Increase $48,328 for employee paid sick leave for a retiring manager with 30+ years of service
- Increase $10,000 for overtime and call back for ACORN update and year end close
- Increase $134,068 net for salaries and wages for department promotions and recent hires in FY 2011-13
- Increase $13,602 net for service and supplies to include incremental increases for various expenditures, which are partially offset by decreases for professional services, computer acquisitions, training and meals.
- Increase $10,000 for a new scanner to process confidential accounts payable documents into the SIRE system
- Decrease $67,788 for management information services costs due to the reduction for Megabyte system upgrade charges ($28,050) and reduction to the data and system access charge ($39,738)
- Increase $15,869 net for charges to departments for project billing and accounting services and external audits
- Increase $10,000 for SB 2557 Tax Administrative Fees – Districts
- Increase $6,000 for SB 2557 Tax Administrative Fees – Cities
- Reduce $22,000 for Supplemental 5% Property Tax Admin fees
- Increase $7,000 for Assessment / Tax Collection Fees
- Increase $146,978 net for Accounting and Auditing fees which includes $150,000 for the County Redevelopment Agency audit

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.

FUNDED POSITIONS

CHANGES IN FUNDED POSITIONS	FY 2007-08 FINAL BUDGET	FY 2011-12 FINAL BUDGET	FY 2012-13 FINAL BUDGET
Auditor - Controller	45	40	40

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function General
Activity Auditor-Controller - 10250

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	$	$ 292	$	$
Total Rev from Use of Money & Property	$	$ 292	$	$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	$ 5,031	$ 2,363	$	$
Total Intergovernmental Revenue	$ 5,031	$ 2,363	$	$
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	$ 67,407	$ 77,184	$ 77,000	$ 77,000
8096 SB2557-Tax Admin Fee-Cities	60,806	66,961	66,000	66,000
8100 Assessment/Tax Collection Fees	1,244,506	1,251,315	1,251,000	1,251,000
8101 Supplemental PropTxs - 5% Admin Fee	43,800	25,184	13,000	13,000
8109 Parcel Split Applications	2,609	759	1,000	1,000
8113 Account/Audit Fees	136,116	217,385	270,000	270,000
8194 Investment Services	15,978	18,172	6,000	6,000
8218 Forms and Photocopies	886	283		
Total Charges for Services	$ 1,572,108	$ 1,657,243	$ 1,684,000	$ 1,684,000
Miscellaneous Revenues				
8764 Miscellaneous Revenues	$	$ 12,870	$	$
Total Miscellaneous Revenues	$	$ 12,870	$	$
Other Financing Sources				
8954 Operating Transfers In	$ 84,185	$ 121,138	$ 200,000	$ 200,000
Total Other Financing Sources	$ 84,185	$ 121,138	$ 200,000	$ 200,000
Total Revenue	$ 1,661,324	$ 1,793,906	$ 1,884,000	$ 1,884,000
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	$ 38,317	$ 4,324	$ 48,328	$ 48,328
1002 Salaries and Wages	2,710,248	2,685,587	3,007,299	3,007,299
1005 Overtime & Call Back	9,396	12,091	25,000	25,000
1018 Taxable Meal Reimbursements	66	96		
1300 P.E.R.S.	582,254	636,319	787,310	787,310
1301 F.I.C.A.	195,667	188,137	231,971	231,971
1303 Other - Post Employment Benefits	267,000	271,819	280,480	280,480
1304 Other - Post Emplymnt Charges (Up Front)		89,240		
1310 Employee Group Ins	356,055	365,093	441,786	441,786
1315 Workers Comp Insurance		3,475	4,422	4,422
1325 401 (k) Employer Match	5,444	5,842	7,500	7,500
Total Salaries & Benefits	$ 4,164,447	$ 4,262,023	$ 4,834,096	$ 4,834,096
Services & Supplies				
2051 Communications - Telephone	$ 33,492	$ 35,056	$ 37,200	$ 37,200
2052 Mobile Communication Devices	1,627	1,775	1,800	1,800
2290 Maintenance - Equipment	7,283	7,350	8,591	8,591
2292 Maintenance - Software	6,140	9,217	7,830	7,830
2431 Professional Dues	810	1,310	2,360	2,360
2439 Membership/Dues	1,505	1,090	2,500	2,500
2481 PC Acquisition	3,616	17,112	4,000	4,000
2511 Printing	14,367	12,665	17,200	17,200
2523 Office Supplies & Exp	32,660	36,711	47,143	47,143
2524 Postage	38,022	30,296	35,270	35,270
2555 Prof/Spec Svcs - Purchased	324,882	397,689	419,409	419,409
2556 Prof/Spec Svcs - County	17,555	15,773	20,000	20,000
2701 Publications & Legal Notices	6,078	4,873	6,170	6,170
2709 Countywide System Charges	3,716	3,720	9,491	9,491
2840 Special Dept Expense	233	306	1,000	1,000
2844 Training	7,238	10,743	14,500	14,500
2931 Travel & Transportation	2,890	2,750	4,000	4,000
2932 Mileage	2,940	2,955	7,000	7,000
2933 Lodging	2,917	4,838	5,000	5,000
2941 County Vehicle Mileage	80	371	2,000	2,000
2964 Meals/Food Purchases	993	1,524	2,500	2,500

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **General Fund - 100**
Function General
Activity Auditor-Controller - 10250

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Total Services & Supplies	$ 509,044	$ 598,124	$ 654,964	$ 654,964
Other Charges				
3764 Project Loan Forgiveness	$	$ (182)	$	$
Total Other Charges	$	$ (182)	$	$
Capital Assets				
4451 Equipment	$	$ 11,116	$ 10,000	$ 10,000
Total Capital Assets	$	$ 11,116	$ 10,000	$ 10,000
Intrafund Transfers Out				
5404 I/T Maintenance - Services	$ 800	$ 1,385	$ 1,000	$ 1,000
5552 I/T - MIS Services	194,870	184,467	123,379	123,379
5556 I/T - Professional Services		1,900	2,000	2,000
Total Intrafund Transfers Out	$ 195,670	$ 187,752	$ 126,379	$ 126,379
Intrafund Transfers In				
5001 Intrafund Transfers	$ (14,024)	$ (8,900)	$ (33,900)	$ (33,900)
5002 I/T - County General Fund	(160,659)	(209,331)	(142,242)	(142,242)
5004 I/T - Road Fund	(5,500)		(5,500)	(5,500)
5011 I/T - Public Safety Fund	(2,000)	(2,000)	(2,000)	(2,000)
5015 I/T - PC Housing Authority Fund		(750)	(1,500)	(1,500)
Total Intrafund Transfers In	$ (182,183)	$ (220,981)	$ (185,142)	$ (185,142)
Total Expenditures / Appropriations	$ 4,686,978	$ 4,837,852	$ 5,440,297	$ 5,440,297
Net Cost	$ 3,025,654	$ 3,043,946	$ 3,556,297	$ 3,556,297

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2012-13

Budget Unit **Debt Service Fund - 190**
Function Debt Service
Activity Other Debt Service - 89360

Detail by Revenue Category and Expenditure Object	2010-11 Final Actuals	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	$ 5,678	$ 7,755	$ 4,000	$ 4,000
6955 Interest with Fiscal Agent	57	6		
6970 Investment Income	4,000	(4,000)		
Total Rev from Use of Money & Property	$ 9,735	$ 3,761	$ 4,000	$ 4,000
Other Financing Sources				
8780 Contributions from Other Funds	$ 4,400,613	$ 4,112,497	$ 4,352,603	$ 4,352,603
8965 Proceeds Refunded Certs	8,165,000			
Total Other Financing Sources	$ 12,565,613	$ 4,112,497	$ 4,352,603	$ 4,352,603
Total Revenue	$ 12,575,348	$ 4,116,258	$ 4,356,603	$ 4,356,603
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	$ 5,565	$ 1,806	$ 10,000	$ 10,000
2709 Countywide System Charges	802	1,015	4,522	4,522
Total Services & Supplies	$ 6,367	$ 2,821	$ 14,522	$ 14,522
Other Charges				
3810 Lease Purchase Principal	$ 2,275,000	$ 2,385,000	$ 2,475,000	$ 2,475,000
3830 Lease Purchase Interest	2,223,539	1,949,154	1,858,181	1,858,181
3838 Interest on Other L/T Debt	140,524			
3865 Refunded Certs Paymt to Escrow	955,750			
3866 Refunded Lease Paymt of Escrow	7,989,250			
Total Other Charges	$ 13,584,063	$ 4,334,154	$ 4,333,181	$ 4,333,181
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	$ 13,599,330	$ 4,345,875	$ 4,356,603	$ 4,356,603
Net Cost	$ 1,023,982	$ 229,617	$	$