

OFFICE OF THE AUDITOR-CONTROLLER					
APPROPRIATION SUMMARY					
Fiscal Year 2011-12					
ADMINISTERED BY:		AUDITOR-CONTROLLER			
Appropriations	FY 2010-11		FY 2011-12 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
GENERAL FUND Auditor-Controller	\$ 5,353,017	44	\$ 5,350,456	0.0%	43
OTHER OPERATING FUND Debt Service - Fund 190	\$ 4,517,812	0	\$ 4,358,569	-3.5%	0
TOTAL ALL FUNDS	\$ 9,870,829	44	\$ 9,709,025	-1.6%	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

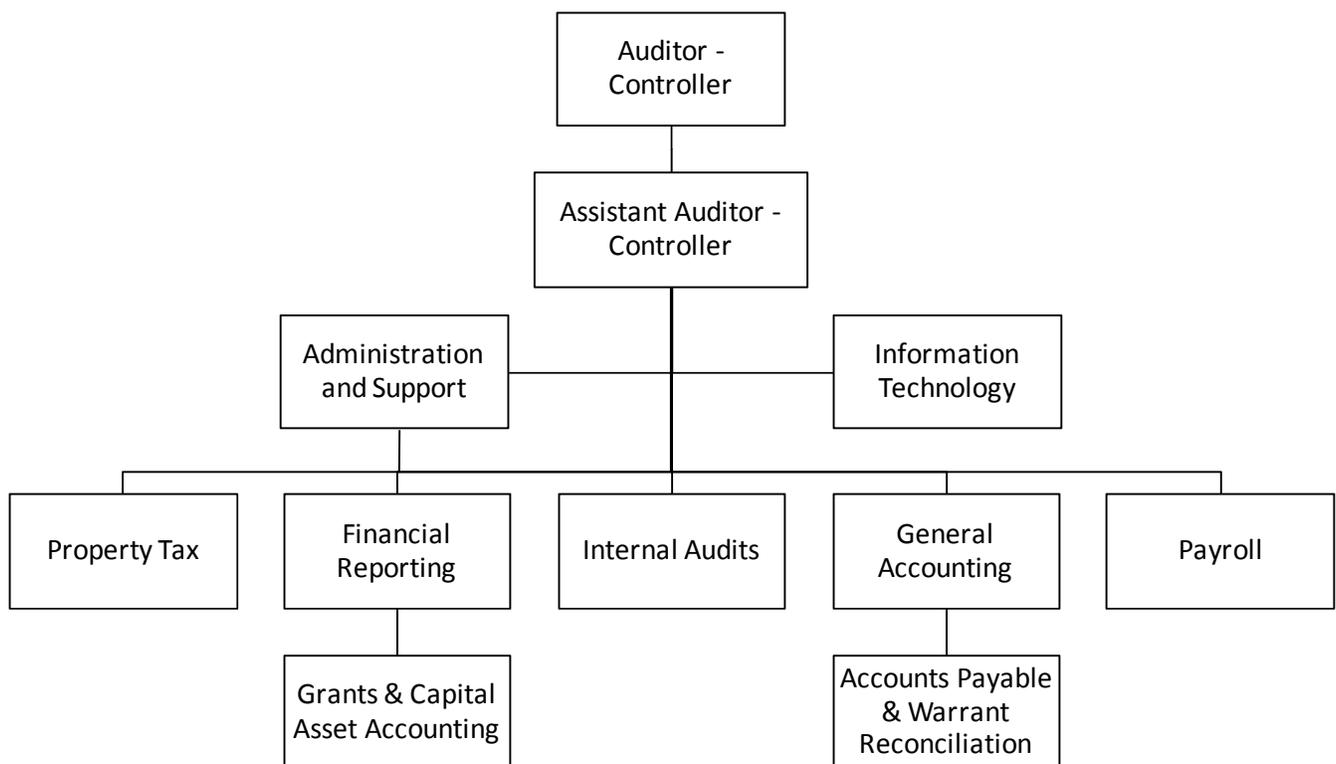
This office has continued to experience high vacancy rates for the last few years and at the same time there have been dramatic increases in demand for assistance of the Internal Audits, Property Taxes, Financial Reporting and Payroll Divisions. While revenues from supplemental property tax administration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

\$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

OFFICE OF THE AUDITOR - CONTROLLER



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**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ 11,170	\$	\$	\$
Total Intergovernmental Revenue	\$ 11,170	\$	\$	\$
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 59,501	\$ 60,000	\$ 67,000	\$
8096 SB2557-Tax Admin Fee-Cities	48,484	50,000	60,000	60,000
8100 Assessment/Tax Collection Fees	1,240,696	1,255,000	1,244,000	
8101 Supplemental PropTxs - 5% Admin Fee	43,170	50,000	35,000	
8109 Parcel Split Applications	986	1,000	1,087	
8113 Account/Audit Fees	109,198	131,483	123,022	
8194 Investment Services	14,712	5,000	5,500	
8213 Right of Way	20			
8218 Forms and Photocopies	2,484	1,200	1,000	
Total Charges for Services	\$ 1,519,251	\$ 1,553,683	\$ 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				
8954 Operating Transfers In	\$ 75,685	\$ 200,000	\$ 200,000	\$
Total Other Financing Sources	\$ 75,685	\$ 200,000	\$ 200,000	\$
Total Revenue	\$ 1,619,202	\$ 1,756,683	\$ 1,739,609	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 730	\$	\$	\$
1002 Salaries and Wages	2,758,361	3,035,405	2,994,648	
1003 Extra Help			5,000	
1005 Overtime & Call Back	8,181	15,000	15,000	
1011 Salary Savings		(75,384)	(20,435)	
1018 Taxable Meal Reimbursements	80			
1300 P.E.R.S.	587,901	670,885	752,535	
1301 F.I.C.A.	210,279	233,356	230,238	
1303 Other - Post Employment Benefits	286,445	280,040	249,947	
1310 Employee Group Ins	387,850	446,211	413,626	
1315 Workers Comp Insurance	15,120	13,070	3,641	
1325 401 (k) Employer Match	5,110	6,750	7,500	
Total Salaries & Benefits	\$ 4,260,057	\$ 4,625,333	\$ 4,651,700	\$
Services & Supplies				
2051 Communications - Telephone	\$ 33,976	\$ 37,200	\$ 37,200	\$
2052 Mobile Communication Devices	1,521	1,800	1,800	
2273 Parts	30			
2274 Delivery & Freight Charges	183	300	300	
2290 Maintenance - Equipment	6,744	7,500	8,010	
2292 Maintenance - Software	4,463	8,000	6,700	
2431 Professional Dues	700	2,700	2,450	
2439 Membership/Dues	815	4,200	3,500	
2481 PC Acquisition	22,807		8,000	
2511 Printing	15,084	16,000	17,200	
2523 Office Supplies & Exp	29,737	48,742	47,947	
2524 Postage	29,549	32,000	34,896	
2555 Prof/Spec Svcs - Purchased	302,686	421,853	427,709	
2556 Prof/Spec Svcs - County	21,730	20,995	20,000	
2701 Publications & Legal Notices	5,425	3,000	4,930	
2709 Countywide System Charges	6,293	3,716	3,720	
2711 Rents & Leases - Auto	93			
2840 Special Dept Expense	134	1,000	1,000	
2844 Training	5,955	7,500	12,500	
2931 Travel & Transportation	2,928	7,500	10,000	
2932 Mileage	2,567	4,000	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 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
2933 Lodging	3,516	4,000	5,000	
2941 County Vehicle Mileage	102	1,200	2,000	
2964 Meals/Food Purchases	445	800	500	
Total Services & Supplies	\$ 497,483	\$ 634,006	\$ 660,362	\$
Capital Assets				
4451 Equipment	\$	\$	\$ 7,500	\$
Total Capital Assets	\$	\$	\$ 7,500	\$
Intrafund Transfers Out				
5405 I/T Maintenance - Bldgs & Improvements	\$ 550	\$ 1,000	\$ 1,000	\$
5552 I/T - MIS Services	184,550	194,297	197,167	
5556 I/T - Professional Services		2,000	2,000	
Total Intrafund Transfers Out	\$ 185,100	\$ 197,297	\$ 200,167	\$
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (46,487)	\$ (9,800)	\$ (33,900)	\$
5002 I/T - County General Fund	(207,414)	(92,319)	(131,873)	
5011 I/T - Public Safety Fund	(1,500)	(1,500)	(2,000)	
5015 I/T - PC Housing Authority Fund			(1,500)	
Total Intrafund Transfers In	\$ (255,401)	\$ (103,619)	\$ (169,273)	\$
Total Expenditures / Appropriations	\$ 4,687,239	\$ 5,353,017	\$ 5,350,456	\$
Net Cost	\$ 3,068,037	\$ 3,596,334	\$ 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**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	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	\$ 5,400	\$ 2,650	\$
6955 Interest with Fiscal Agent	91	2,400		
Total Rev from Use of Money & Property	\$ 16,807	\$ 7,800	\$ 2,650	\$
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	\$	\$ 500,000	\$	\$
Total Intergovernmental Revenue	\$	\$ 500,000	\$	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,244,704	\$ 3,510,625	\$ 4,255,919	\$
Total Other Financing Sources	\$ 4,244,704	\$ 3,510,625	\$ 4,255,919	\$
Total Revenue	\$ 4,261,511	\$ 4,018,425	\$ 4,258,569	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 5,598	\$ 22,000	\$ 14,500	\$
2709 Countywide System Charges	1,789	802	1,015	
Total Services & Supplies	\$ 7,387	\$ 22,802	\$ 15,515	\$
Other Charges				
3810 Lease Purchase Principal	\$ 2,195,000	\$ 2,275,000	\$ 2,385,000	\$
3830 Lease Purchase Interest	2,289,336	2,211,110	1,949,154	
Total Other Charges	\$ 4,484,336	\$ 4,486,110	\$ 4,334,154	\$
Intrafund Transfers Out				
5550 I/T - Administration	\$ 8,900	\$ 8,900	\$ 8,900	\$
Total Intrafund Transfers Out	\$ 8,900	\$ 8,900	\$ 8,900	\$
Total Expenditures / Appropriations	\$ 4,500,623	\$ 4,517,812	\$ 4,358,569	\$
Net Cost	\$ 239,112	\$ 499,387	\$ 100,000	\$