

OFFICE OF THE AUDITOR-CONTROLLER APPROPRIATION SUMMARY Fiscal Year 2009-10				
ADMINISTERED BY:		AUDITOR-CONTROLLER		
Appropriations	FY 2008-09 Budget	Position Allocations	FY 2009-10 Proposed Budget Recommended Budget	Position Allocations
GENERAL FUND Auditor-Controller	\$ 5,316,067	44	\$ 5,232,487	44
OTHER OPERATING FUND Debt Service - Fund 190	\$ 4,561,466	0	\$ 4,527,683	0
TOTAL ALL FUNDS	\$ 9,877,533	44	\$ 9,760,170	44

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.

Departmental Budget Summary and Changes

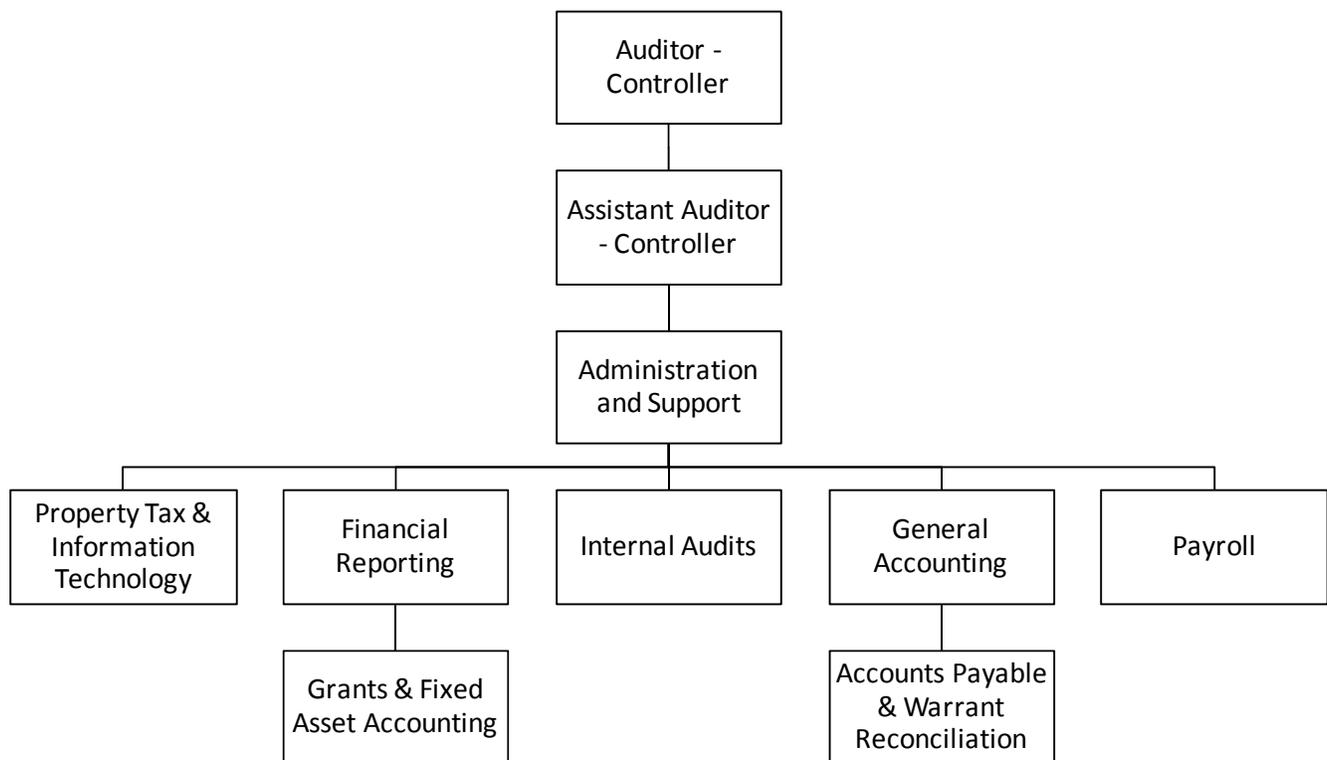
The Proposed Budget provides \$5.232 million for the Auditor-Controller, which is 2% decrease when compared to the prior year. Overall economic conditions are anticipated to impact supplemental property tax administration revenues with a projected decline of \$23,000, and to a lesser degree, investment services revenues which are reduced by \$9,500. Although total revenue is projected to be 1% lower in FY 2009-10 as compared to FY 2008-09, salary savings due to 12 days of mandatory time off and other reductions will net a 2% decrease in the General Fund contribution in Proposed Budget.

Department Comments

It is worth noting, that this is the second year that this budget has realized a decrease in General Fund contributions. This office has experienced a 16% vacancy rate for the last year and the strain is beginning to impact the level and quality of our services. At the same time there has been an increased demand for assistance, particularly in the Internal Audit, Financial Reporting, and Payroll Divisions. While revenues from supplemental property tax administration are projected to decrease by \$23,000 in FY 2009-10, we are projecting that revenues resulting from provision of accounting and auditing services will increase by over \$30,000. Recognition should also be given to the significant increase in Transient Occupancy Tax (TOT) revenue over the last two years, due in large part to the successful partnership between Administrative Services and this office.

Final Budget Changes from the Proposed Budget

OFFICE OF THE AUDITOR - CONTROLLER



POSITIONS: 44

Auditor - Controller

Auditor – Controller 10250

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 Adjustment Included in 2008-09

Mid-year reductions:

- Reduced by \$86,843 to unfund an accounting technician position.
- Reduced Employee Group Insurance by \$44,471.

Major Budget Adjustment Proposed for 2009-10

- Reduce contract services, special department expense, communications, software maintenance, memberships, printing, travel and transportation, and meals for a total of \$76,247.
- Reduce supplemental property taxes revenue by \$23,000 and investment services by \$9,500.

Debt Service 89360

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 2009-10

- The General Fund contribution to debt service is decreased by \$250,000 to be replaced by fund balance.

Auditor - Controller

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2008-09 Positions	2009-10 Positions	2008-09 Salary	2009-10 Salary
AUDITOR - CONTROLLER				
Auditor - Controller				
Accounting Technician	-1	1	\$ (86,843)	\$ -
Auditor - Controller Total	-1	0	\$ (86,843)	\$ -

¹ Mid-year reduction

Auditor-Controller

General Fund

Fund: 100

Subfund: 0

Appropriation: 10250

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
Salaries & Benefits					
1002 Salaries and Wages	2,730,885	2,919,723	3,090,371	3,064,931	
1003 Extra Help	9,805				
1005 Overtime & Call Back	14,772	15,000	15,000	15,000	
1011 Salary Savings				(171,820)	
1018 Taxable Meal Reimbursements	16				
1300 P.E.R.S.	565,793	654,383	670,116	670,116	
1301 F.I.C.A.	202,282	235,403	237,560	237,560	
1303 Other - Post Employment Benefits	213,412	275,594	338,257	287,519	
1310 Employee Group Ins	431,973	534,823	490,352	490,352	
1315 Workers Comp Insurance	139	19,270	18,988	18,988	
1325 401 (k) Employer Match	3,613	6,000	6,750	6,750	
Total Salaries & Benefits	4,172,690	4,660,196	4,867,394	4,617,451	
Services & Supplies					
2051 Communications - Telephone	39,533	43,550	37,548	37,548	
2052 Mobile Communication Devices			1,800	1,800	
2290 Maintenance - Equipment	7,058	11,000	11,000	11,000	
2291 Maintenance - Computer Equip	150				
2292 Maintenance - Software	26,718	33,600	8,500	8,500	
2431 Professional Dues	1,574	2,240	2,500	2,500	
2439 Membership/Dues	3,020	5,530	4,700	4,700	
2481 PC Acquisition	14,443				
2511 Printing	28,845	23,750	19,800	19,800	
2523 Office Supplies & Exp	60,394	50,255	48,073	48,073	
2524 Postage	30,588	35,302	35,200	35,200	
2555 Prof/Spec Svcs - Purchased	254,646	257,150	275,800	275,800	
2556 Prof/Spec Svcs - County	25,431	24,757	23,000	23,000	
2701 Publications & Legal Notices	2,965	4,220	3,220	3,220	
2709 Countywide System Charges	16,461	12,822	11,440	6,293	
2840 Special Dept Expense	8,231	3,100	2,300	2,300	
2844 Training	18,971	14,350	5,000	5,000	
2931 Travel & Transportation	14,167	18,650	11,350	11,350	
2932 Mileage	3,963	900	4,000	4,000	
2933 Lodging			8,000	8,000	
2941 County Vehicle Mileage	1,245	2,000	2,500	2,500	
2964 Meals/Food Purchases	2,918	2,000	1,000	1,000	
Total Services & Supplies	561,321	545,176	516,731	511,584	
Charges From Departments					
5405 I/T Maintenance - Bldgs & Improvements	455	1,000	1,000	1,000	
5523 I/T Office Supplies & Expenses	136				
5552 I/T - MIS Services	172,360	196,543	184,500	184,500	
5556 I/T - Professional Services	650				
5840 I/T Special Dept Expense			4,800	4,800	
Total Charges From Departments	173,601	197,543	190,300	190,300	
Gross Budget	4,907,612	5,402,915	5,574,425	5,319,335	
Less: Charges to Departments					
5001 Intrafund Transfers	(72,201)	(32,848)	(32,848)	(32,848)	
5002 I/T - County General Fund	(96,304)	(54,000)	(54,000)	(54,000)	
5011 I/T - Public Safety Fund	(3,000)				
Total Charges to Departments	(171,505)	(86,848)	(86,848)	(86,848)	
Net Budget	4,736,107	5,316,067	5,487,577	5,232,487	

Auditor-Controller

General Fund

Fund: 100

Subfund: 0

Appropriation: 10250

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
Less: Revenues					
7234 State Aid - Mandated Costs	(10,600)				
8095 SB2557-Tax Admin Fee-Districts	(56,403)	(60,000)	(60,000)	(60,000)	
8096 SB2557-Tax Admin Fee-Cities	(57,193)	(60,000)	(60,000)	(60,000)	
8100 Assessment/Tax Collection Fees	(1,135,122)	(1,271,000)	(1,250,000)	(1,250,000)	
8101 Supplemental PropTxs - 5% Admin Fee	(129,726)	(100,000)	(77,000)	(77,000)	
8109 Parcel Split Applications			(3,500)	(3,500)	
8113 Account/Audit Fees	(64,203)	(36,200)	(74,040)	(74,040)	
8194 Investment Services	(23,892)	(12,000)	(2,500)	(2,500)	
8218 Forms and Photocopies	(1,342)				
8764 Miscellaneous Revenues	(10,127)				
8954 Operating Transfers In	(81,055)	(100,000)	(100,000)	(100,000)	
Total Revenues	(1,569,663)	(1,639,200)	(1,627,040)	(1,627,040)	
Net County Cost	3,166,444	3,676,867	3,860,537	3,605,447	

Other Debt Service

Debt Service Fund

Fund: 190

Subfund: 0

Appropriation: 89360

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased	17,500	25,000	22,000	22,000	
2709 Countywide System Charges	3,249	6,810	3,253	1,789	
3551 Transfer Out A-87 Costs		200	200	200	
Total Services & Supplies	20,749	32,010	25,453	23,989	
Other Charges					
3810 Lease Purchase Principal	890,000	2,130,000	2,195,000	2,195,000	
3827 Bond Premium	19,471				
3830 Lease Purchase Interest	1,696,196	2,390,556	2,299,794	2,299,794	
3838 Interest on Other L/T Debt	801,995				
Total Other Charges	3,407,662	4,520,556	4,494,794	4,494,794	
Charges From Departments					
5550 I/T - Administration		8,900	8,900	8,900	
Total Charges From Departments		8,900	8,900	8,900	
Gross Budget	3,428,411	4,561,466	4,529,147	4,527,683	
Net Budget	3,428,411	4,561,466	4,529,147	4,527,683	
Less: Revenues					
6950 Interest	(871,043)	(30,000)	(18,000)	(18,000)	
6955 Interest on COPs	(35,502)	(25,000)	(20,000)	(20,000)	
6970 Investment Income	(18)				
8764 Miscellaneous Revenues	(146)				
8780 Contributions from Other Funds	(2,562,832)	(3,997,966)	(4,494,704)	(3,744,704)	
8782 Contributions from Oth Govt Agencies		(500,000)		(500,000)	
8957 Certificates of Participation Proceeds	(34,850,000)				
Total Revenues	(38,319,541)	(4,552,966)	(4,532,704)	(4,282,704)	
Net County Cost	(34,891,130)	8,500	(3,557)	244,979	