

OFFICE OF THE AUDITOR-CONTROLLER
APPROPRIATION SUMMARY
Fiscal Year 2010-11

ADMINISTERED BY: AUDITOR-CONTROLLER

Appropriations	FY 2009-10		FY 2010-11 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
GENERAL FUND Auditor-Controller	\$ 5,214,531	44	\$ 5,353,017	2.7%	44
OTHER OPERATING FUND Debt Service - Fund 190	\$ 4,527,683	0	\$ 4,518,012	-0.2%	0
TOTAL ALL FUNDS	\$ 9,742,214	44	\$ 9,871,029	1.3%	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.

Budget Summary and Changes

The Proposed Budget provides funding of \$5.3 million for the Auditor-Controller, which is a slight increase over the prior year primarily due to cost of living salary increases. Despite the growth in salaries, the Auditor was able to achieve reductions by unfunding one accounting technician, one accounting technician (50%) and one accountant auditor (50%), and reducing most services and supply expenditures by a small percentage. The exception is an increase for the ACORN system maintenance contract (\$200,000). Economic conditions are anticipated to continue to impact supplemental property tax administration revenues with a projected decline by \$27,000 and SB 2557 Tax Fees from the cities by \$10,000. However, accounting and auditing fees are expected to increase by 60% or \$57,443, and investment services revenues will increase by \$2,500. Overall, total revenue is projected to be 8% higher in FY 2010-11 than FY 2009-10. Included in the budget is \$15,000 in funding for the department's supplemental request for an audit of the North Lake Tahoe Public Financing Authority which is offset by reductions for salary savings due to five days of mandatory time off, decreases in general liability, and countywide system charges.

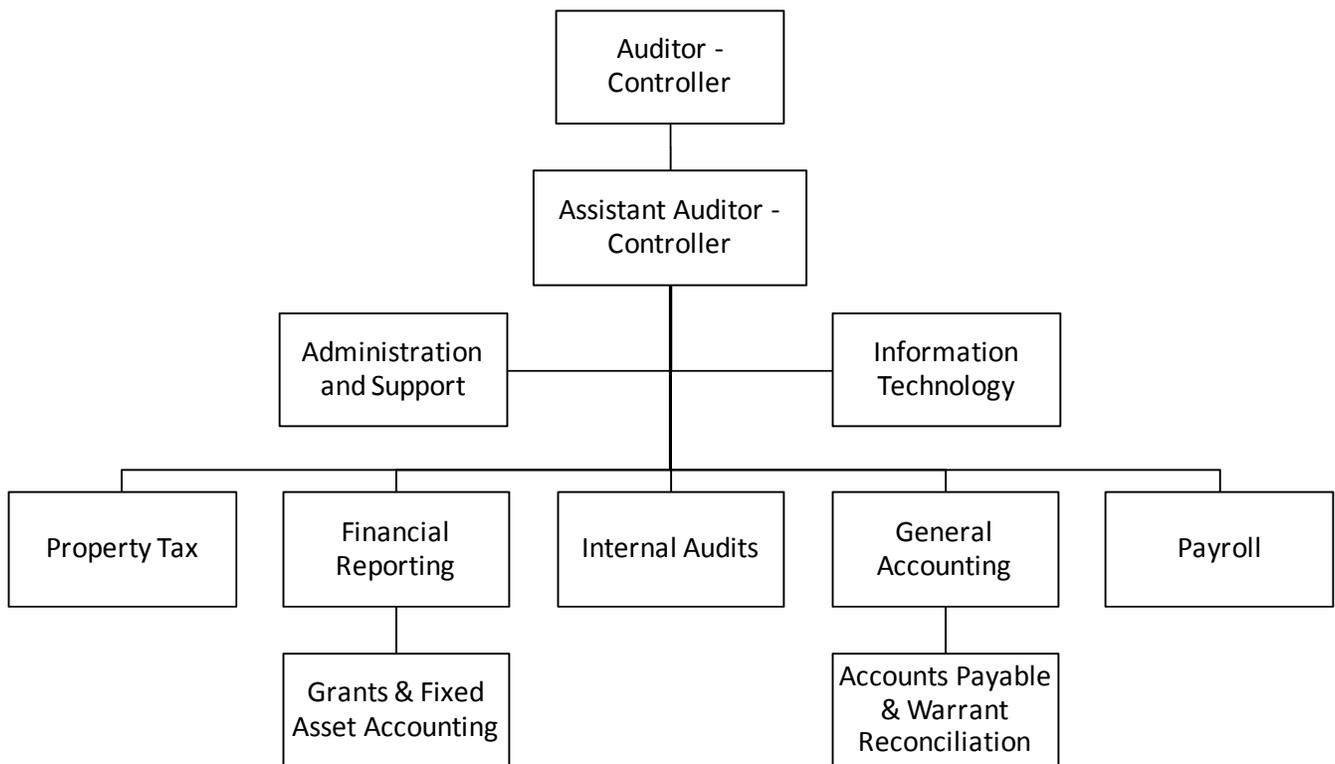
Department Comments

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



POSITIONS: 44

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 2010-11

- Increase \$15,000 by adding one time funds for an audit of the North Lake Tahoe Public Financing Authority.
- Reduce \$118,663 to defund one accounting technician at 100%, one accounting technician at 50%, and one accountant auditor at 50%.
- Increase accounting and auditing fees by \$57,443 or 60%.
- Increase \$200,000 for the ACORN consultation contract.

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.

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2010-11 Positions	2010-11 Salary
<i>Auditor Controller</i>		
10250		
Accounting Technician	-1	1 \$ (56,298)
Accounting Technician 50%	-0.5	1 \$ (28,149)
Accountant Auditor 50%	-0.5	1 \$ (34,216)
Department Total	-2	\$ (118,663)

Notes

¹ Department defunded three vacant funded positions to achieve base.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2010-11

Budget Unit **General Fund - 100**

Function **Finance**

Activity **Auditor-Controller - 10250**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 63,207	\$ 60,000	\$ 60,000	\$
8096 SB2557-Tax Admin Fee-Cities	60,627	60,000	50,000	\$
8100 Assessment/Tax Collection Fees	1,242,675	1,250,000	1,255,000	\$
8101 Supplemental PropTxs - 5% Admin Fee	78,284	77,000	50,000	\$
8109 Parcel Split Applications	1,205	3,500	1,000	\$
8113 Account/Audit Fees	93,465	74,040	131,483	\$
8194 Investment Services	12,907	2,500	5,000	\$
8212 Other General Reimbursement	15			\$
8218 Forms and Photocopies	833		1,200	\$
Total Charges for Services	\$ 1,553,218	\$ 1,527,040	\$ 1,553,683	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 290	\$	\$ 3,000	\$
Total Miscellaneous Revenues	\$ 290	\$	\$ 3,000	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 37,680	\$ 100,000	\$ 200,000	\$
Total Other Financing Sources	\$ 37,680	\$ 100,000	\$ 200,000	\$
Total Revenue	\$ 1,591,188	\$ 1,627,040	\$ 1,756,683	\$
Expenditures / Appropriations				
Salaries & Benefits				
1002 Salaries and Wages	\$ 2,689,301	\$ 3,064,931	\$ 3,035,405	\$
1005 Overtime & Call Back	4,014	15,000	15,000	\$
1011 Salary Savings		(171,820)	(75,384)	\$
1018 Taxable Meal Reimbursements	127			\$
1300 P.E.R.S.	566,921	670,116	670,885	\$
1301 F.I.C.A.	197,517	235,615	233,356	\$
1303 Other - Post Employment Benefits	241,715	287,519	280,040	\$
1310 Employee Group Ins	402,302	472,396	446,211	\$
1315 Workers Comp Insurance	9,517	18,988	13,070	\$
1325 401 (k) Employer Match	5,435	6,750	6,750	\$
Total Salaries & Benefits	\$ 4,116,849	\$ 4,599,495	\$ 4,625,333	\$
Services & Supplies				
2051 Communications - Telephone	\$ 35,958	\$ 37,548	\$ 37,200	\$
2052 Mobile Communication Devices	607	1,800	1,800	\$
2274 Delivery & Freight Charges	22		300	\$
2290 Maintenance - Equipment	6,847	11,000	7,500	\$
2292 Maintenance - Software	4,933	8,500	8,000	\$
2431 Professional Dues	2,157	2,500	2,700	\$
2439 Membership/Dues	2,271	4,700	4,200	\$
2511 Printing	14,811	19,800	16,000	\$
2523 Office Supplies & Exp	27,858	48,073	48,742	\$
2524 Postage	32,547	35,200	32,000	\$
2555 Prof/Spec Svcs - Purchased	201,221	275,800	421,853	\$
2556 Prof/Spec Svcs - County	21,701	23,000	20,995	\$
2701 Publications & Legal Notices	4,467	3,220	3,000	\$
2709 Countywide System Charges	12,822	6,293	3,716	\$
2840 Special Dept Expense	698	2,300	1,000	\$
2844 Training	6,984	5,000	7,500	\$
2931 Travel & Transportation	5,580	11,350	7,500	\$
2932 Mileage	2,365	4,000	4,000	\$
2933 Lodging	2,000	8,000	4,000	\$
2941 County Vehicle Mileage	400	2,500	1,200	\$
2964 Meals/Food Purchases	651	1,000	800	\$
Total Services & Supplies	\$ 386,900	\$ 511,584	\$ 634,006	\$
Intrafund Transfers Out				
5405 I/T Maintenance - Bldgs & Improvements	\$ 758	\$ 1,000	\$ 1,000	\$
5552 I/T - MIS Services	165,898	184,500	194,297	\$
5556 I/T - Professional Services	1,100		2,000	\$
5840 I/T Special Dept Expense		4,800		\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2010-11

Budget Unit **General Fund - 100**

Function **Finance**

Activity **Auditor-Controller - 10250**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Total Intrafund Transfers Out	\$ 167,756	\$ 190,300	\$ 197,297	\$
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (19,138)	\$ (32,848)	\$ (9,800)	\$
5002 I/T - County General Fund	(142,076)	(54,000)	(92,319)	
5011 I/T - Public Safety Fund	(5,000)		(1,500)	
Total Intrafund Transfers In	\$ (166,214)	\$ (86,848)	\$ (103,619)	\$
Total Expenditures / Appropriations	\$ 4,505,291	\$ 5,214,531	\$ 5,353,017	\$
Net Cost	\$ 2,914,103	\$ 3,587,491	\$ 3,596,334	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2010-11

Budget Unit **Debt Service Fund - 190**

Function **Interest on Notes and Warrants**

Activity **Other Debt Service - 89360**

Detail by Revenue Category and Expenditure Object	2008-09 Final Actuals	2009-10 Estimated	2010-11 Recommended	2010-11 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 64,610	\$ 18,000	\$ 5,400	\$
6955 Interest with Fiscal Agent	6,175	20,000	2,400	
6970 Investment Income	(18)			
Total Rev from Use of Money & Property	\$ 70,767	\$ 38,000	\$ 7,800	\$
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	\$	\$ 500,000	\$ 500,000	\$
Total Intergovernmental Revenue	\$	\$ 500,000	\$ 500,000	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,494,466	\$ 3,744,704	\$ 3,510,625	\$
Total Other Financing Sources	\$ 4,494,466	\$ 3,744,704	\$ 3,510,625	\$
Total Revenue	\$ 4,565,233	\$ 4,282,704	\$ 4,018,425	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 6,580	\$ 22,000	\$ 22,000	\$
2709 Countywide System Charges	2,448	1,789	802	
Total Services & Supplies	\$ 9,028	\$ 23,789	\$ 22,802	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$	\$ 200	\$ 200	\$
3810 Lease Purchase Principal	2,130,000	2,195,000	2,275,000	
3830 Lease Purchase Interest	2,376,746	2,299,794	2,211,110	
3838 Interest on Other L/T Debt	(29)			
Total Other Charges	\$ 4,506,717	\$ 4,494,994	\$ 4,486,310	\$
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 34,826,329	\$	\$	\$
Total Other Financing Uses	\$ 34,826,329	\$	\$	\$
Intrafund Transfers Out				
5550 I/T - Administration	\$	\$ 8,900	\$ 8,900	\$
Total Intrafund Transfers Out	\$	\$ 8,900	\$ 8,900	\$
Total Expenditures / Appropriations	\$ 39,342,074	\$ 4,527,683	\$ 4,518,012	\$
Net Cost	\$ 34,776,841	\$ 244,979	\$ 499,587	\$