

OFFICE OF THE AUDITOR-CONTROLLER					
APPROPRIATION SUMMARY					
Fiscal Year 2013-14					
ADMINISTERED BY:		AUDITOR-CONTROLLER			
Appropriations	FY 2011-12 Actuals	FY 2012-13 Est / Actual	FY 2013-14 Requested Budget	FY 2013-14 Recommended Budget	% Change from 2012-13
GENERAL FUND Auditor - Controller	\$ 4,837,852	\$ 5,440,297	\$ 5,527,066	\$ 5,430,386	-0.2%
OTHER OPERATING FUND Debt Service - Fund 190	\$ 4,345,875	\$ 4,356,603	\$ 4,350,018	\$ 4,347,027	-0.2%
TOTAL ALL FUNDS	\$ 9,183,727	\$ 9,796,900	\$ 9,877,084	\$ 9,777,413	-0.2%

FUNDED POSITIONS					
Auditor - Controller	40	40	40	40	0%
Debt Service - Fund 190	0	0	0	0	n/a
TOTAL FUNDED POSITIONS	40	40	40	40	0%
TOTAL ALLOCATED POSITIONS	43	43	43	43	0%

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.

Department Comments

The Auditor-Controller’s office provides a broad range of financial accounting and auditing services to all county departments, agencies, and districts whose funds are kept in the County Treasury. The Administration division of the office provides administrative, technical, and secretarial support to divisions providing services as outlined below.

The Financial Accounting and Reporting division provides financial information and general accounting services to the public, other government agencies, and county departments.

- Records all receipts and disbursements of county monies.
- Maintains budgetary control of various funds.
- Enforces accounting policies and procedures.
- Prepares financial statements and reports required by federal and state laws.
- Oversees the warrant and cash reconciliations of the County.

Auditor - Controller

The Internal Audit division conducts audits of county departments and programs, special districts, and federal and state grants.

- Assists departments with reviews of their internal controls, processes, and records.
- Ensures countywide compliance with policies.
- Provides an environment that promotes the safeguarding of county assets.

The Payroll division provides payroll services for employees of both the County and certain special districts.

- Produces biweekly paychecks.
- Records and transmits all payroll liabilities.
- Provides payroll data to third party benefit plan administrators.
- Prepares and files state and federal quarterly and annual payroll tax returns.
- Ensures payroll procedures and reporting meet all legal requirements.

The Property Tax division is responsible for preparing the countywide property tax levy.

- Creates property tax levy.
- Distributes tax proceeds to all government agencies, cities, schools, Special Districts and the County.
- Processes corrections to the tax roll.

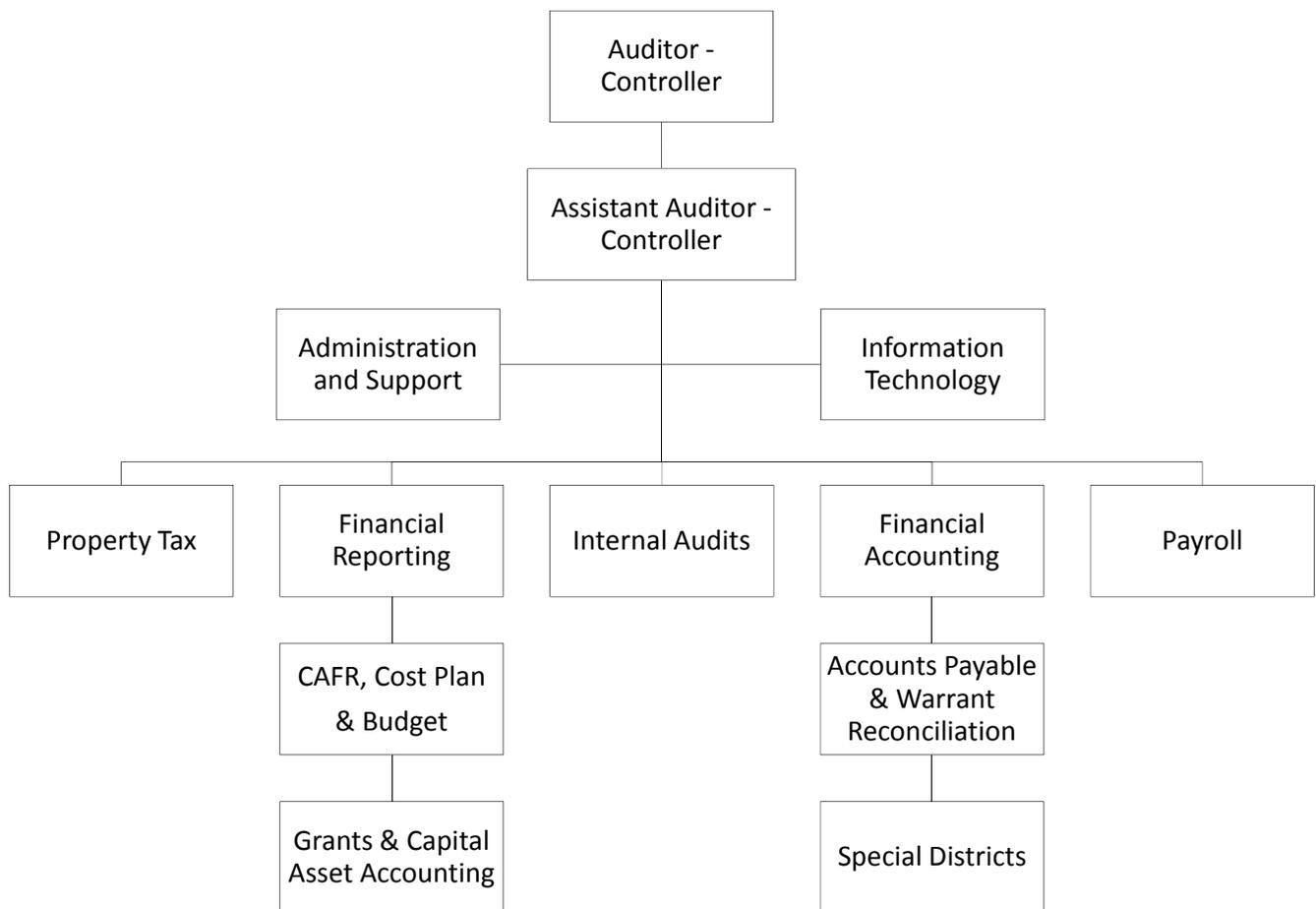
This office has continued to experience a decrease in staffing and resources while demands for assistance have increased in the Internal Audits, Property Taxes, Financial Accounting and Reporting, and Payroll divisions. Despite current staffing restraints, we continue to be committed to providing quality 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:

- Implementing ABX1 26 "RDA Dissolution".
- Implementing several ACORN (payroll system) configuration changes as a result of mandates and negotiations.
- Correctly interpreting and applying increasingly complex legislative mandates in the property tax, payroll, and financial accounting and reporting arenas.
- Continuing to implement cost saving methods including, but not limited to, implementation of various ACORN and PAS (accounting system) modifications to further motivate and enable county departments to utilize self-service functionality, and to become more paperless.
- Ensuring countywide compliance with existing and newly adopted policies.
- Providing training to our customers regarding new policy and reporting requirements, as well as training to our ACORN and PAS users.
- Managing succession-planning efforts that are critical to the ongoing effectiveness of operations.

Dealing with these issues within the budgetary constraints will be a significant challenge, but one which we are committed to meeting.

OFFICE OF THE AUDITOR - CONTROLLER



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

Proposed Budget Summary

The Auditor-Controller’s FY 2013-14 Proposed Budget provides a combined net budget of \$5,430,386, relatively flat from FY 2012-13. Major expenditure for FY 2013-14 includes the migration from the current PayBase check printing system with an end of life date of May 2014, to a Windows 7 compatible laser check printing system. This will allow the Auditor-Controller to continue to print Accounts Payable and Welfare warrants.

No changes to services are anticipated in the Auditor-Controller’s office with a relatively flat budget year-over-year. The year-over-year change to the budget is largely a reflection of the PayBase system replacement and net adjustments to salary and benefits costs due to retirements, transfers, and merit increases that take place during the course of the fiscal year. The budget provides funding for 40 positions out of the 43 allocated positions. Losses in SB 2557 – Property Tax Administration Fees (PTAF) from cities have been mitigated with projected increases in PTAF from districts and assessment collection fees.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 233.

Auditor – Controller 10250
Administrative & Financial Service System

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 Adjustment Included in FY 2012-13

- Increase \$47,800 in expenditures and revenues for contract auditing services to perform due diligence review for the former Redevelopment agencies of Placer County and City of Roseville.

Major Budget Adjustments: FY 2013-14 Proposed Budget

- Increase \$46,926 in net expenditures for salaries and benefits including overtime, extra help, salary and wages for 40 positions out of 43 allocations.
- Increase \$47,387 net for service and supplies to include \$50,000 for PayBase system upgrade and incremental increases for various expenditures, which are partially offset by decreases for professional services, membership dues, office supplies, and mileage.
- Increase \$19,094 for management information services costs due to increases to data and systems maintenance charges.
- Increase \$15,958 net for charges to departments for project billing and accounting services and external audits.
- Increase \$7,000 in net SB 2557 Tax Administrative Fees from special districts and cities.
- Increase \$24,000 for Assessment/Tax Collection Fees.
- Reduce \$66,058 net for Accounting and Auditing Fees.

<p>Debt Service 89360 Administrative & Financial Service System</p>

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

Major Budget Adjustment: FY 2013-14 Proposed Budget

- No major changes.

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 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	\$ 2,363	\$	\$ 2,000	\$
Total Intergovernmental Revenue	\$ 2,363	\$	\$ 2,000	\$
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 77,184	\$ 77,000	\$ 99,000	\$
8096 SB2557-Tax Admin Fee-Cities	66,961	66,000	51,000	
8100 Assessment/Tax Collection Fees	1,251,315	1,251,000	1,275,000	
8101 Supplemental PropTxs - 5% Admin Fee	25,184	13,000	13,000	
8109 Parcel Split Applications	759	1,000		
8113 Account/Audit Fees	217,385	270,000	203,942	
8194 Investment Services	18,172	6,000	6,000	
8218 Forms and Photocopies	283			
Total Charges for Services	\$ 1,657,243	\$ 1,684,000	\$ 1,647,942	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 12,870	\$	\$ 5,000	\$
Total Miscellaneous Revenues	\$ 12,870	\$	\$ 5,000	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 121,138	\$ 200,000	\$ 219,100	\$
Total Other Financing Sources	\$ 121,138	\$ 200,000	\$ 219,100	\$
Total Revenue	\$ 1,793,906	\$ 1,884,000	\$ 1,874,042	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 4,324	\$ 48,328	\$ 3,000	\$
1002 Salaries and Wages	2,685,587	3,007,299	2,953,083	
1003 Extra Help			11,384	
1005 Overtime & Call Back	12,091	25,000	15,000	
1010 Cafeteria Plans (Non-PERS)			130,746	
1018 Taxable Meal Reimbursements	96			
1300 P.E.R.S.	636,319	787,310	711,825	
1301 F.I.C.A.	188,137	231,971	237,931	
1303 Other - Post Employment Benefits	271,819	280,480	201,920	
1304 Other - Post Emplmnt Charges (Up Front)	89,240			
1310 Employee Group Ins	365,093	441,786	509,499	
1315 Workers Comp Insurance	3,475	4,422	5,282	
1325 401 (k) Employer Match	5,842	7,500	7,500	
Total Salaries & Benefits	\$ 4,262,023	\$ 4,834,096	\$ 4,787,170	\$
Services & Supplies				
2051 Communications - Telephone	\$ 35,056	\$ 37,200	\$ 37,200	\$
2052 Mobile Communication Devices	1,775	1,800	1,200	
2290 Maintenance - Equipment	7,350	8,591	6,633	
2292 Maintenance - Software	9,217	7,830	60,330	
2431 Professional Dues	1,310	2,360	1,650	
2439 Membership/Dues	1,090	2,500	1,390	
2481 PC Acquisition	17,112	4,000	6,000	
2511 Printing	12,665	17,200	16,700	
2523 Office Supplies & Exp	36,711	47,143	44,316	
2524 Postage	30,296	35,270	36,163	
2555 Prof/Spec Svcs - Purchased	397,689	419,409	406,874	
2556 Prof/Spec Svcs - County	15,773	20,000	20,000	
2701 Publications & Legal Notices	4,873	6,170	6,270	
2709 Countywide System Charges	3,720	9,491	23,625	
2840 Special Dept Expense	306	1,000	1,000	
2844 Training	10,743	14,500	14,500	
2931 Travel & Transportation	2,750	4,000	4,000	
2932 Mileage	2,955	7,000	5,000	
2933 Lodging	4,838	5,000	5,000	

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2013-14

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2941 County Vehicle Mileage	371	2,000	2,000	
2964 Meals/Food Purchases	1,524	2,500	2,500	
Total Services & Supplies	\$ 598,124	\$ 654,964	\$ 702,351	\$
Other Charges				
3764 Project Loan Forgiveness	\$ (182)	\$	\$	\$
Total Other Charges	\$ (182)	\$	\$	\$
Capital Assets				
4451 Equipment	\$ 11,116	\$ 10,000	\$	\$
Total Capital Assets	\$ 11,116	\$ 10,000	\$	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$ 1,385	\$ 1,000	\$ 1,000	\$
5552 I/T - MIS Services	184,467	123,379	142,473	
5556 I/T - Professional Services	1,900	2,000	2,000	
Total Intrafund Transfers Out	\$ 187,752	\$ 126,379	\$ 145,473	\$
Intrafund Transfers In				
5001 Intrafund Transfers	\$ (8,900)	\$ (33,900)	\$ (48,900)	\$
5002 I/T - County General Fund	(209,331)	(142,242)	(147,208)	
5004 I/T - Road Fund		(5,500)	(5,500)	
5011 I/T - Public Safety Fund	(2,000)	(2,000)	(2,000)	
5015 I/T - PC Housing Authority Fund	(750)	(1,500)	(1,000)	
Total Intrafund Transfers In	\$ (220,981)	\$ (185,142)	\$ (204,608)	\$
Total Expenditures / Appropriations	\$ 4,837,852	\$ 5,440,297	\$ 5,430,386	\$
Net Cost	\$ 3,043,946	\$ 3,556,297	\$ 3,556,344	\$

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 7,755	\$ 4,000	\$ 4,000	\$
6955 Interest with Fiscal Agent	6			
6970 Investment Income	(4,000)			
Total Rev from Use of Money & Property	\$ 3,761	\$ 4,000	\$ 4,000	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,112,497	\$ 4,352,603	\$ 4,343,027	\$
Total Other Financing Sources	\$ 4,112,497	\$ 4,352,603	\$ 4,343,027	\$
Total Revenue	\$ 4,116,258	\$ 4,356,603	\$ 4,347,027	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 1,806	\$ 10,000	\$ 7,000	\$
2709 Countywide System Charges	1,015	4,522	1,531	
Total Services & Supplies	\$ 2,821	\$ 14,522	\$ 8,531	\$
Other Charges				
3810 Lease Purchase Principal	\$ 2,385,000	\$ 2,475,000	\$ 2,565,000	\$
3830 Lease Purchase Interest	1,949,154	1,858,181	1,764,596	
Total Other Charges	\$ 4,334,154	\$ 4,333,181	\$ 4,329,596	\$
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	\$ 4,345,875	\$ 4,356,603	\$ 4,347,027	\$
Net Cost	\$ 229,617	\$	\$	\$