

<b>OFFICE OF THE AUDITOR-CONTROLLER</b>					
<b>APPROPRIATION SUMMARY</b>					
<b>Fiscal Year 2014-15</b>					
<b>ADMINISTERED BY:</b>		<b>AUDITOR-CONTROLLER</b>			
Appropriations	FY 2012-13 Actuals	FY 2013-14 Est / Actual	FY 2014-15 Requested Budget	FY 2014-15 Recommended Budget	% Change from 2013-14
<b>GENERAL FUND</b> Auditor - Controller	\$ 4,723,133	\$ 5,056,643	\$ 5,519,255	\$ 5,543,901	9.6%
<b>OTHER OPERATING FUND</b> Debt Service - Fund 190	\$ 4,353,215	\$ 4,347,027	\$ 4,348,726	\$ 4,169,821	-4.1%
<b>TOTAL ALL FUNDS</b>	\$ 9,076,348	\$ 9,403,670	\$ 9,867,981	\$ 9,713,722	3.3%

<b>FUNDED POSITIONS</b>					
Auditor - Controller	40	39	39	39	0%
Debt Service - Fund 190	0	0	0	0	n/a
<b>TOTAL FUNDED POSITIONS</b>	40	39	39	39	0%
<b>TOTAL ALLOCATED POSITIONS</b>	43	42	42	42	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, functional, technical and secretarial support to divisions providing services as follows:

The General Accounting Division provides 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.
- Oversees the warrant and cash reconciliations of the County.

The Financial Accounting Division provides financial information to the public, other government agencies and County departments.

- Compiles financial statements for the County and Special Districts.

## Auditor - Controller

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- Prepares reports required by Federal and State laws for the County and Special Districts.

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.

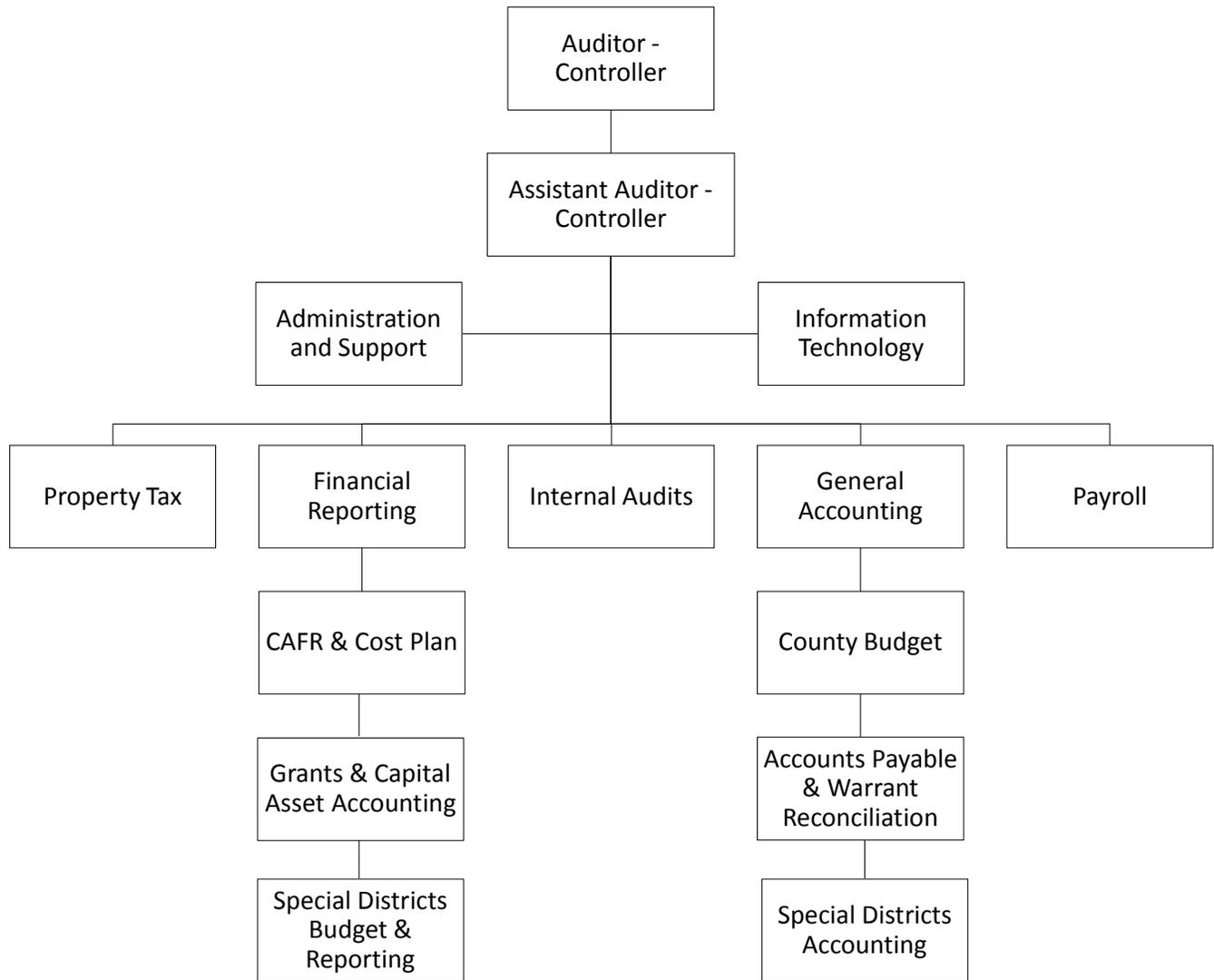
This office has continued to experience a decrease in staffing and resources while demands for assistance have increased in all of the above divisions. Even with our current staffing restraints, we continue to be committed to providing quality and timely professional services to our customers and to 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:

- Continued efforts related to 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 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.

# OFFICE OF THE AUDITOR - CONTROLLER



COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

**Proposed Budget Summary**

The FY 2014-15 Proposed Budget continues the existing level of program services as well as funding for 39 positions, with no reductions to mandated responsibilities or other programs. The year over year increase to net budget (\$487,258) is largely the result of changes in methodology for Employee Group Insurance and building maintenance charges. The budget includes the replacement of two scanners that are beyond their useful life. In FY 2014-15, the General Fund net cost decreases dramatically by \$2,532,232 year over year due to countywide realignment of A-87 costs, which resulted in a revenue transfer in the amount of \$2,942,245. In other revenues, the Property Tax Administration Fee is projected to increase by \$77,245, based on actual and projected receipts through FY 2013-14.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 262.

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 Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs and revenues to programs decreases this budget by \$2,817,764 for A-87 revenue (\$2,942,245), Building Maintenance (\$106,018) and the Placer County Government Center costs (\$18,463).
- As a net zero adjustment, Retiree Health Insurance costs of \$224,549 are moved from other line items to Salaries and Benefits.

Debt Service 89360  
Administrative & Financial Service System

**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(s) Included in FY 2013-14**

- Reduced \$29,512 for principal and interest payments as a result of the 2006 and 2007 Certificates of Participation refunding.

**Major Budget Items: FY 2014-15 Proposed Budget**

- Reduce \$179,685 in ongoing funds as a result of the 2006 and 2007 Certificates of Participation refunding.

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7234 State Aid - Mandated Costs	\$ 23,070	\$ 2,000	\$ 2,000	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 23,070</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 99,429	\$ 99,000	\$ 102,500	\$
8096 SB2557-Tax Admin Fee-Cities	51,472	51,000	55,400	
8100 Assessment/Tax Collection Fees	1,266,159	1,275,000	1,325,000	
8101 Supplemental PropTxs - 5% Admin Fee	28,774	13,000	35,000	
8109 Parcel Split Applications	1,213			
8113 Account/Audit Fees	392,293	203,942	220,387	
8194 Investment Services	18,368	6,000	6,000	
8218 Forms and Photocopies	1,870			
8527 Transfer In A-87 Costs			2,942,245	
<b>Total Charges for Services</b>	<b>\$ 1,859,578</b>	<b>\$ 1,647,942</b>	<b>\$ 4,686,532</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 7,965	\$ 5,000	\$ 5,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 7,965</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 85,221	\$ 19,100	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 85,221</b>	<b>\$ 19,100</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,975,834</b>	<b>\$ 1,674,042</b>	<b>\$ 4,693,532</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 25,824	\$ 3,000	\$ 58,437	\$
1002 Salaries and Wages	2,499,082	2,864,384	2,883,349	
1003 Extra Help	3,696	11,384		
1005 Overtime & Call Back	6,328	15,000	15,000	
1010 Cafeteria Plans (Non-PERS)	58,827	128,163	130,507	
1018 Taxable Meal Reimbursements	30			
1300 P.E.R.S.	578,748	685,393	692,327	
1301 F.I.C.A.	181,346	230,948	231,707	
1303 Other - Post Employment Benefits	253,246	169,281	168,948	
1304 Other - Post Emplmnt Charges (Up Front)	195,510			
1310 Employee Group Ins	399,256	493,895	515,891	
1315 Workers Comp Insurance		5,179	6,903	
1320 Retired Employee Grp Ins			224,549	
1325 401 (k) Employer Match	5,786	6,800	6,000	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,207,679</b>	<b>\$ 4,613,427</b>	<b>\$ 4,933,618</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 34,140	\$ 37,200	\$ 40,000	\$
2052 Communication Services - Mobile Devices	1,244	1,200	1,200	
2290 Maintenance - Equipment	6,904	6,633	7,710	
2292 Maintenance - Software	12,044	60,330	10,376	
2415 Campus Services-PCGC			18,463	
2431 Professional Dues	1,775	1,650	1,860	
2439 Membership/Dues	1,465	1,390	2,310	
2481 PC Acquisition	16,617	6,000	11,500	
2511 Printing	11,742	16,700	16,700	
2523 Office Supplies & Exp	34,707	44,316	40,026	
2524 Postage	31,067	36,163	36,092	
2555 Prof/Spec Svcs - Purchased	358,605	206,874	230,866	
2556 Prof/Spec Svcs - County	14,909	20,000	15,716	
2701 Publications & Legal Notices	5,491	6,270	6,570	
2709 Countywide System Charges	9,491	23,625	29,561	
2840 Special Dept Expense	1,479	1,000	3,000	
2844 Training	7,831	14,500	14,500	
2931 Travel & Transportation	4,820	4,000	4,000	
2932 Mileage	4,752	5,000	5,000	
2933 Lodging	1,127	5,000	5,000	

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2941 County Vehicle Mileage	240	2,000	2,000	
2964 Meals/Food Purchases	2,221	2,500	2,500	
<b>Total Services &amp; Supplies</b>	<b>\$ 562,671</b>	<b>\$ 502,351</b>	<b>\$ 504,950</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 12,847	\$	\$ 30,000	\$
<b>Total Capital Assets</b>	<b>\$ 12,847</b>	<b>\$</b>	<b>\$ 30,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Group Insurance	\$	\$	\$ 41,061	\$
5404 I/T Maintenance - Services	820	1,000	107,018	
5550 I/T - Administration	2,217			
5552 I/T - MIS Services	142,753	142,473	127,647	
5556 I/T - Professional Services		2,000	5,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 145,790</b>	<b>\$ 145,473</b>	<b>\$ 280,726</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (11,900)	\$ (48,900)	\$ (51,900)	\$
5002 I/T - County General Fund	(191,954)	(147,208)	(147,993)	
5004 I/T - Road Fund		(5,500)		
5011 I/T - Public Safety Fund	(2,000)	(2,000)	(2,000)	
5015 I/T - PC Housing Authority Fund		(1,000)	(3,500)	
<b>Total Intrafund Transfers In</b>	<b>\$ (205,854)</b>	<b>\$ (204,608)</b>	<b>\$ (205,393)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,723,133</b>	<b>\$ 5,056,643</b>	<b>\$ 5,543,901</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 2,747,299</b>	<b>\$ 3,382,601</b>	<b>\$ 850,369</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 3,248	\$ 4,000	\$ 5,200	\$
6955 Interest with Fiscal Agent	11			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 3,259</b>	<b>\$ 4,000</b>	<b>\$ 5,200</b>	<b>\$</b>
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,352,603	\$ 4,313,027	\$ 4,134,621	\$
8954 Operating Transfers In	338,882			
<b>Total Other Financing Sources</b>	<b>\$ 4,691,485</b>	<b>\$ 4,313,027</b>	<b>\$ 4,134,621</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 4,694,744</b>	<b>\$ 4,317,027</b>	<b>\$ 4,139,821</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 3,612	\$ 7,000	\$ 7,000	\$
2709 Countywide System Charges	4,522	1,531	3,046	
<b>Total Services &amp; Supplies</b>	<b>\$ 8,134</b>	<b>\$ 8,531</b>	<b>\$ 10,046</b>	<b>\$</b>
Other Charges				
3810 Lease Purchase Principal	\$ 2,475,000	\$ 2,565,000	\$ 2,610,000	\$
3830 Lease Purchase Interest	1,858,181	1,764,596	1,537,875	
<b>Total Other Charges</b>	<b>\$ 4,333,181</b>	<b>\$ 4,329,596</b>	<b>\$ 4,147,875</b>	<b>\$</b>
Intrafund Transfers Out				
5550 I/T - Administration	\$ 11,900	\$ 8,900	\$ 11,900	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 11,900</b>	<b>\$ 8,900</b>	<b>\$ 11,900</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,353,215</b>	<b>\$ 4,347,027</b>	<b>\$ 4,169,821</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (341,529)</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$</b>