

<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 Proposed Budget	FY 2014-15 Final Budget	% Change from Proposed
<b>GENERAL FUND</b> Auditor - Controller	\$ 4,723,133	\$ 4,560,181	\$ 5,543,901	\$ 5,543,901	0.0%
<b>OTHER OPERATING FUND</b> Debt Service - Fund 190	\$ 4,353,215	\$ 4,476,962	\$ 4,169,821	\$ 4,180,039	0.2%
<b>TOTAL ALL FUNDS</b>	\$ 9,076,348	\$ 9,037,143	\$ 9,713,722	\$ 9,723,940	0.1%

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

Andrew C. Sisk, Auditor - Controller

## Auditor - Controller

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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.

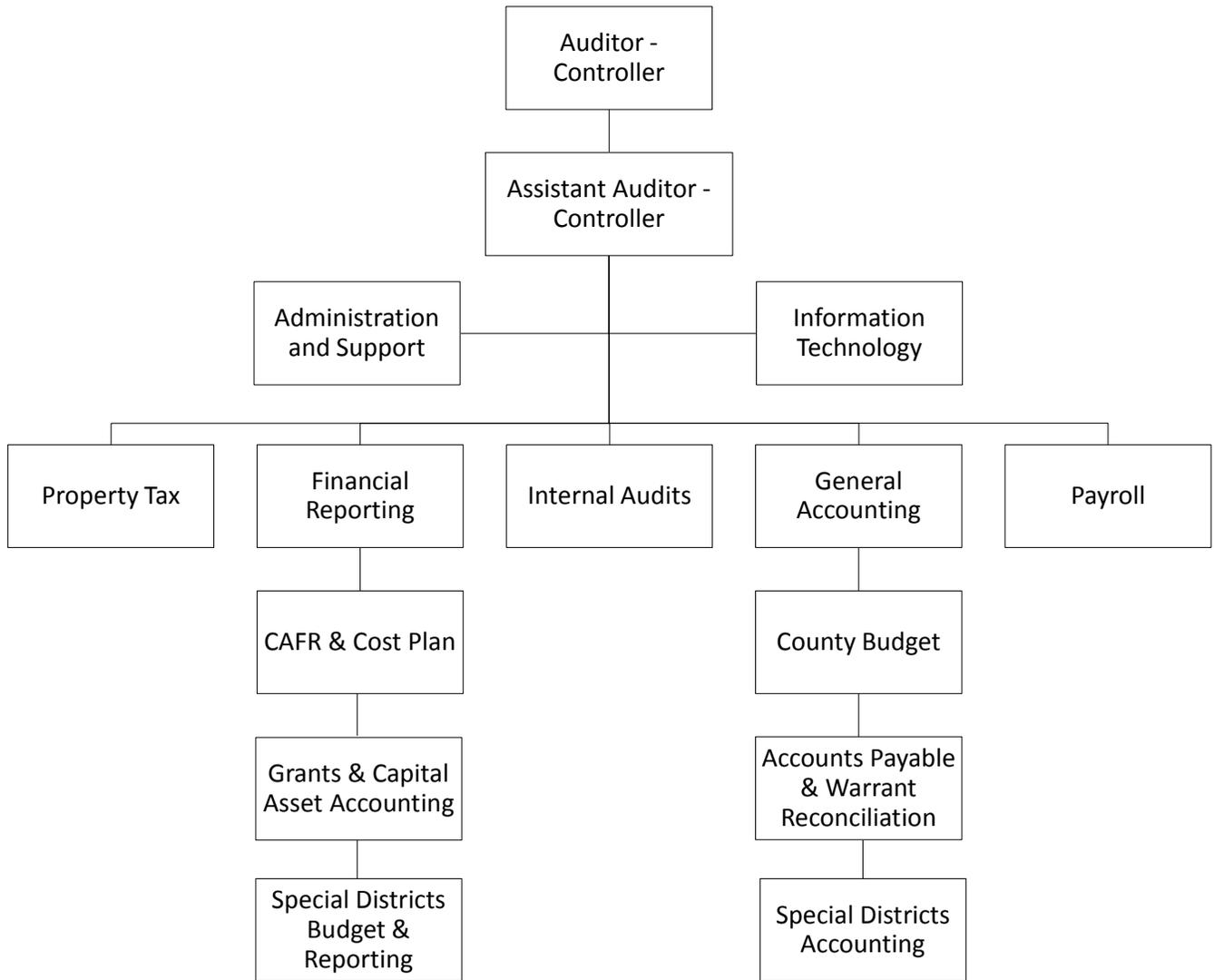
This office has continued to experience a decrease in staffing and resources while demands for assistance have increased in all of the above divisions. Even with our current staffing restraints, we continue to be committed to providing quality and timely professional services to our customers and to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

**Final Budget Changes from the Proposed Budget**

The Final Budget includes the following budget adjustments for the *Auditor - Controller* budget:

- None.

The Final Budget includes the following budget adjustments for the *Other Debt Service* Fund budget:

- Increase expenditures \$10,218 due to residual costs from COP refunding.
- Cancel \$23,677 Assigned for contingencies to balance fund.

**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 280.

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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$	\$	1,688	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$</b>	<b>\$</b>	<b>1,688</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7234 State Aid - Mandated Costs	\$	23,070	\$	5,224
<b>Total Intergovernmental Revenue</b>	<b>\$</b>	<b>23,070</b>	<b>\$</b>	<b>5,224</b>
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$	99,429	\$	102,112
8096 SB2557-Tax Admin Fee-Cities		51,472		55,155
8100 Assessment/Tax Collection Fees		1,266,159		1,323,446
8101 Supplemental PropTxs - 5% Admin Fee		28,774		56,902
8109 Parcel Split Applications		1,213		
8113 Account/Audit Fees		392,293		273,013
8194 Investment Services		18,368		17,603
8218 Forms and Photocopies		1,870		205
8527 Transfer In A-87 Costs				2,942,245
<b>Total Charges for Services</b>	<b>\$</b>	<b>1,859,578</b>	<b>\$</b>	<b>1,828,436</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$	7,965	\$	12,215
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>7,965</b>	<b>\$</b>	<b>12,215</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$	85,221	\$	6,000
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>85,221</b>	<b>\$</b>	<b>6,000</b>
<b>Total Revenue</b>	<b>\$</b>	<b>1,975,834</b>	<b>\$</b>	<b>1,853,563</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	25,824	\$	32,090
1002 Salaries and Wages		2,499,082		2,450,089
1003 Extra Help		3,696		16,551
1005 Overtime & Call Back		6,328		8,213
1006 Sick Leave Payoff				286
1010 Cafeteria Plans (Non-PERS)		58,827		105,693
1018 Taxable Meal Reimbursements		30		60
1300 P.E.R.S.		578,748		565,890
1301 F.I.C.A.		181,346		182,622
1303 Other - Post Employment Benefits		253,246		146,600
1304 Other - Post Emplmnt Charges (Up Front)		195,510		167,580
1310 Employee Group Ins		399,256		397,508
1315 Workers Comp Insurance				3,613
1320 Retired Employee Grp Ins				6,903
1325 401 (k) Employer Match		5,786		224,549
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>4,207,679</b>	<b>\$</b>	<b>4,082,140</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$	34,140	\$	39,149
2052 Communication Services - Mobile Devices		1,244		952
2290 Maintenance - Equipment		6,904		1,200
2292 Maintenance - Software		12,044		7,710
2415 Campus Services-PCGC				10,376
2431 Professional Dues		1,775		18,463
2439 Membership/Dues		1,465		1,860
2481 PC Acquisition		16,617		2,310
2511 Printing		11,742		6,782
2523 Office Supplies & Exp		34,707		11,500
2524 Postage		31,067		16,700
2555 Prof/Spec Svcs - Purchased		358,605		22,610
2556 Prof/Spec Svcs - County		14,909		40,922
2570 Media / Video Services				40,026
2701 Publications & Legal Notices		5,491		36,092
2709 Countywide System Charges		9,491		230,866
				15,716
				2,851
				5,694
				6,570
				29,561
				29,561

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2840 Special Dept Expense	1,479	1,017	3,000	3,000
2844 Training	7,831	8,333	14,500	14,500
2931 Travel & Transportation	4,820	3,289	4,000	4,000
2932 Mileage	4,752	2,918	5,000	5,000
2933 Lodging	1,127	7,711	5,000	5,000
2941 County Vehicle Mileage	240	194	2,000	2,000
2964 Meals/Food Purchases	2,221	1,470	2,500	2,500
<b>Total Services &amp; Supplies</b>	<b>\$ 562,671</b>	<b>\$ 551,609</b>	<b>\$ 504,950</b>	<b>\$ 504,950</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 12,847	\$	\$ 30,000	\$ 30,000
<b>Total Capital Assets</b>	<b>\$ 12,847</b>	<b>\$</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>Intrafund Transfers Out</b>				
5310 I/T Employee Benefit Systems	\$	\$	\$ 41,061	\$ 41,061
5404 I/T Maintenance - Services	820	3,370	107,018	107,018
5550 I/T - Administration	2,217			
5552 I/T - MIS Services	142,753	133,210	127,647	127,647
5556 I/T - Professional Services		10,969	5,000	5,000
<b>Total Intrafund Transfers Out</b>	<b>\$ 145,790</b>	<b>\$ 147,549</b>	<b>\$ 280,726</b>	<b>\$ 280,726</b>
<b>Intrafund Transfers In</b>				
5001 Intrafund Transfers	\$ (11,900)	\$ (8,900)	\$ (51,900)	\$ (51,900)
5002 I/T - County General Fund	(191,954)	(204,717)	(147,993)	(147,993)
5004 I/T - Road Fund		(5,500)		
5011 I/T - Public Safety Fund	(2,000)	(2,000)	(2,000)	(2,000)
5015 I/T - PC Housing Authority Fund			(3,500)	(3,500)
<b>Total Intrafund Transfers In</b>	<b>\$ (205,854)</b>	<b>\$ (221,117)</b>	<b>\$ (205,393)</b>	<b>\$ (205,393)</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,723,133</b>	<b>\$ 4,560,181</b>	<b>\$ 5,543,901</b>	<b>\$ 5,543,901</b>
<b>Net Cost</b>	<b>\$ 2,747,299</b>	<b>\$ 2,706,618</b>	<b>\$ 850,369</b>	<b>\$ 850,369</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 Actual	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 3,248	\$ 6,911	\$ 5,200	\$ 5,200
6955 Interest with Fiscal Agent	11	4		
6965 Rents & Concessions		173,059		
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 3,259</b>	<b>\$ 179,974</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 4,352,603	\$ 4,283,527	\$ 4,134,621	\$ 4,134,621
8954 Operating Transfers In	338,882			
<b>Total Other Financing Sources</b>	<b>\$ 4,691,485</b>	<b>\$ 4,283,527</b>	<b>\$ 4,134,621</b>	<b>\$ 4,134,621</b>
<b>Total Revenue</b>	<b>\$ 4,694,744</b>	<b>\$ 4,463,501</b>	<b>\$ 4,139,821</b>	<b>\$ 4,139,821</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2555 Prof/Spec Svcs - Purchased	\$ 3,612	\$ 166,446	\$ 7,000	\$ 17,218
2709 Countywide System Charges	4,522	1,531	3,046	3,046
<b>Total Services &amp; Supplies</b>	<b>\$ 8,134</b>	<b>\$ 167,977</b>	<b>\$ 10,046</b>	<b>\$ 20,264</b>
<b>Other Charges</b>				
3810 Lease Purchase Principal	\$ 2,475,000	\$ 3,286,567	\$ 2,610,000	\$ 2,610,000
3830 Lease Purchase Interest	1,858,181	1,013,518	1,537,875	1,537,875
<b>Total Other Charges</b>	<b>\$ 4,333,181</b>	<b>\$ 4,300,085</b>	<b>\$ 4,147,875</b>	<b>\$ 4,147,875</b>
<b>Intrafund Transfers Out</b>				
5550 I/T - Administration	\$ 11,900	\$ 8,900	\$ 11,900	\$ 11,900
<b>Total Intrafund Transfers Out</b>	<b>\$ 11,900</b>	<b>\$ 8,900</b>	<b>\$ 11,900</b>	<b>\$ 11,900</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,353,215</b>	<b>\$ 4,476,962</b>	<b>\$ 4,169,821</b>	<b>\$ 4,180,039</b>
<b>Net Cost</b>	<b>\$ (341,529)</b>	<b>\$ 13,461</b>	<b>\$ 30,000</b>	<b>\$ 40,218</b>