

# AUDITOR-CONTROLLER

**MISSION STATEMENT**

Our mission is to provide public oversight, fiscal leadership and financial integrity and accountability through effective fiscal monitoring, reporting and safeguarding of public resources and to provide service, assistance and information to the Public, Board of Supervisors, the Administrative Office, County Departments and Employees and Special Districts.

**PROGRAMS AND SERVICES**

The Auditor-Controller's Office is responsible for a variety of fiduciary activities within the County, including the accounting and reporting of all revenues, expenditures, net assets and fund balances. In addition, the Auditor-Controller maintains financial records for various entities, schools, and Special Districts within the County. The office is organized in units as follows:

**Accounting Section:** The Accounting Section is responsible for recording all receipts and disbursements of County monies and maintaining budgetary control of various funds and departments.

**Audit Section:** The Audit Section conducts audits of County departments, Special Districts and Federal and State grants if mandated by law. Staff assigned to this Section performs operational, management, performance and departmental audits as directed by the Auditor-Controller and as requested by the Board of Supervisors or the Administrative Office.

**Property Tax Section:** The Property Tax Section performs mandated property tax functions, including tax rate computations, tax bill preparation, control and reconciliation of tax charges, tax roll corrections and special report generation. This Section is responsible for distributing the tax proceeds to all government agencies, cities, schools, special districts and the County. In addition, the Property Tax Section provides property tax information and assistance to state, local, and county representatives, and to the general public.

**SUMMARY OF DEPARTMENTAL BUDGET REQUEST**

- The Department's budget request includes the elimination of seven payroll positions transferred to Human Resources, one position transferred to Administration, and one position transferred to General Services as part of the reorganization to consolidate financial services.
- The Department's budget request retains all other positions whose duties are in the process of transferring as part of the financial services consolidation.

**CHIEF ADMINISTRATIVE OFFICER'S RECOMMENDATION**

- The recommendation includes sufficient appropriation to the Auditor-Controller to perform the chartered duties of the office.
- The recommendation includes the deletion of 5 additional positions as part of the reorganization to consolidate financial management operations. It is anticipated that this will be accomplished with no layoffs.

BUDGET CODE 050

UNIT TITLE - AUDITOR/CONTROLLER

BUTTE COUNTY  
STATE OF CALIFORNIA  
BUDGET UNIT EXPENDITURE DETAIL  
SCHEDULE 9 2008-09

FUNCTION 1 - AUDITOR/CONTROLLER  
ACTIVITY - 12 -  
FUND - 0010 - COUNTY GENERAL FUND 0010

ACCOUNT	TITLE	ACTUAL 2006-07	ESTIMATED 2007-08	REQUESTED 2008-09	RECOMMENDED 2008-09	ADOPTED 2008-09
<b>EXPENDITURES</b>						
510	SALARIES & EMPLOYEE BENE	2,236,711	2,705,875	2,093,329	1,589,762	-
520	SERVICES & SUPPLIES	340,807	335,330	337,665	337,665	-
560	FIXED ASSETS	35,298	10,046	21,747	21,747	-
TOTAL	DIRECT	2,612,816	3,051,251	2,452,741	1,949,174	-
570	OTHER FINANCING USES	(678,038)	(752,349)	(780,251)	(780,251)	-
<b>TOTAL EXPENDITURES</b>		<b>1,934,778</b>	<b>2,298,902</b>	<b>1,672,490</b>	<b>1,168,923</b>	<b>-</b>
<b>REVENUES</b>						
50100	STATE REVENUES	-	20,000	20,000	20,000	-
50300	OTHER INTERGOVT REVENUES	13,332	13,650	13,482	13,482	-
TOTAL	GOVERNMENTAL REVENUES	13,332	33,650	33,482	33,482	-
60000	CHARGES FOR SERVICES	2,273,275	2,593,553	2,633,491	2,633,491	-
70000	MISCELLANEOUS REVENUES	6,291	7,000	7,000	7,000	-
<b>TOTAL REVENUES</b>		<b>2,292,898</b>	<b>2,634,203</b>	<b>2,673,973</b>	<b>2,673,973</b>	<b>-</b>
<b>NET COSTS AUDITOR/CONTROLLER</b>		<b>(358,120)</b>	<b>(335,301)</b>	<b>(1,001,483)</b>	<b>(1,505,050)</b>	<b>-</b>