Mission Statement

The mission of the Auditor-Controller department 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, the Board of Supervisors, the Administrative Department, other County departments, employees, and special districts.

Department Description and Key Issues

The Auditor-Controller's Office is responsible for a variety of fiduciary activities within the County, including general ledger accounting and reporting of all revenues, expenditures, net assets and fund balances in the Comprehensive Annual Financial Report. In addition, the Auditor-Controller maintains financial records for various entities, schools, and special districts within the County. The office is organized into three separate sections with the following functions:

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 as mandated by law. Staff assigned to this section perform operational, management, performance and departmental audits as directed by the Auditor-Controller, and as requested by the Board of Supervisors or the Administration Department.

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 the general public.

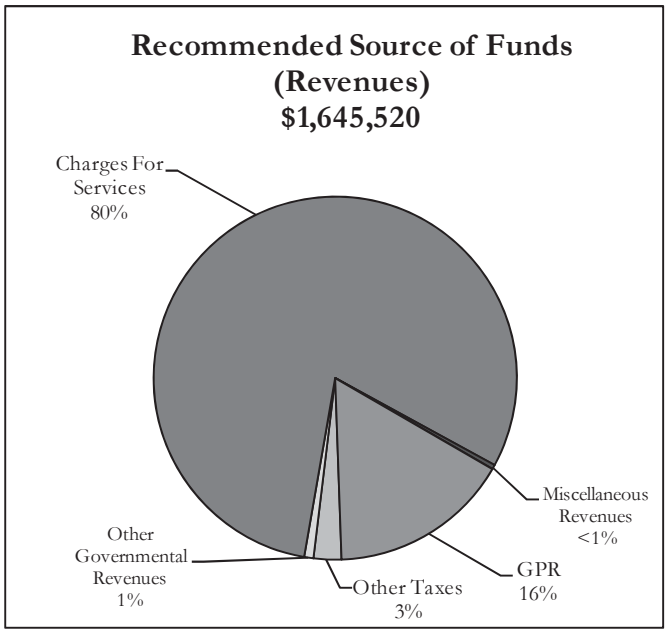
In fiscal year 2013-2014, the Auditor-Controller's Office will continue to provide financial support and analysis in conjunction with the Administration Department, as well as monitor cash flow, revenues and expenditures, and necessary budget adjustments. As the County strives forward in their mission towards sustainability, the Auditor-Controller's Office will continue to provide support in implementing automation utilizing updated technology while ensuring compliance. The department will establish audit schedules of County departments, special districts, and federal and State grants where mandated by law during the year. The department will also provide training opportunities to employees to streamline State and federal legislative changes.

Department Budget

AUDITOR-CONTROLLER	2011-12 Actuals	2012-13 Adopted	2013-14 Requested	2013-14 Recommended
Other Taxes	62,487	-	40,689	40,689
State Revenues	18,513	16,700	-	-
Other Governmental Revenues	12,174	13,482	13,482	13,482
Charges For Services	1,242,478	1,349,006	1,319,796	1,319,796
Miscellaneous Revenues	14,374	57,500	6,709	6,709
Total Revenues	**$ 1,350,026**	**$ 1,436,688**	**$ 1,380,676**	**$ 1,380,676**
Salaries and Employee Benefits	1,464,358	1,572,458	1,593,196	1,593,196
Services and Supplies	200,534	177,860	196,129	146,129
Other Charges	9,258	9,050	7,610	7,610
Total Direct Expenditures	*$ 1,674,150*	*$ 1,759,368*	*$ 1,796,935*	*$ 1,746,935*
Other Financing Uses	(179,968)	(111,142)	(109,796)	(101,415)
Total Expenditures	**$ 1,494,182**	**$ 1,648,226**	**$ 1,687,139**	**$ 1,645,520**
Net Costs/Use of Fund Balance	**$ 144,156**	**$ 211,538**	**$ 306,463**	**$ 264,844**
			2013/14 Recommended Use of GPR	*$ 264,844*
			2013/14 Recommended Use of Restricted Fund Balance	*$ -*

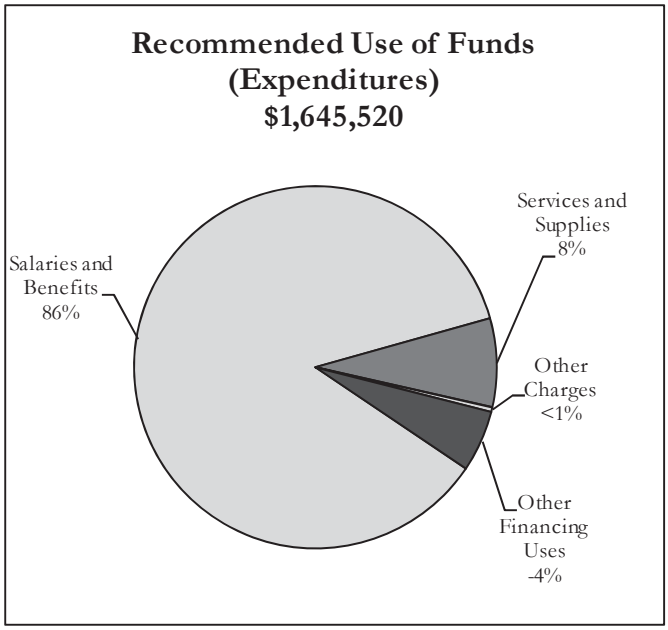
Source of Funds (Revenues)

- Charges for services are revenues from non-General Fund departments and outside agencies for various accounting and auditing services. They also include a share of specific revenue streams such as property tax administration.
- General purpose revenue (GPR) is the General Fund contribution to operate the department.
- Other taxes consist of the administrative fees paid to the Auditor by the successor agencies to dissolved redevelopment agencies, per State law.



Use of Funds (Expenditures)

- Salaries and benefits is the largest expenditure category for the department.
- Services and supplies include contracts for services such as the department's share of the Megabyte property tax system maintenance. They also include office supplies, utilities, and training.
- Other financing uses, which appear as a negative percentage in the graph, include reimbursements from other General Fund departments for services provided by the department.



Summary of Budget Request and Recommendation

Salaries & Employee Benefits

Requested

- The department budget request includes funding for current staffing levels.

Recommended

- The recommendation includes funding for requested staffing levels.

Full Time Equivalent (FTE) Positions	
2009-10 Adopted Position Allocation	19.00
2010-11 Adopted Position Allocation	19.00
2011-12 Adopted Position Allocation	19.00
2012-13 Adopted Position Allocation	20.00
2012-13 Current Position Allocation*	20.00
2013-14 Recommended Position Allocation	20.00

*As of 4/23/13

Services & Supplies

Requested

- The department budget request includes funding to maintain current service levels, as well as funding for a property tax consultant to analyze the property tax calculations within the existing systems available in order to automate and improve the efficiency and maintain accuracy.

Recommended

- The recommendation includes funding for requested services and supplies except the property tax consultant.

Capital Assets

Requested

- The department budget request does not include any capital assets.

Recommended

- The recommendation does not include any capital assets.

STATE CONTROLLER SCHEDULES | BUTTE COUNTY | SCHEDULE 9

COUNTY BUDGET ACT | FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT

January 2010, revision #1 | GOVERNMENTAL FUNDS

FISCAL YEAR 2013-14

BUDGET UNIT 050 - AUDITOR-CONTROLLER
FUNCTION GENERAL GOVERNMENT
ACTIVITY FINANCE
FUND 0010 - GENERAL FUND

Detail by Revenue Category and Expenditure Object		2011-12 Actual	2012-13 Estimated	2013-14 Requested	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1		2	3	4	5	6
REVENUES						
10200	OTHER TAXES	62,487	-	40,689	40,689	-
TOTAL	TAXES	62,487	-	40,689	40,689	-
50100	STATE REVENUES	18,513	16,700	-	-	-
50300	OTHER GOVERNMENTAL REVENUES	12,174	13,482	13,482	13,482	-
TOTAL	INTERGOVERNMENTAL REVENUES	30,687	30,182	13,482	13,482	-
60000	CHARGES FOR SERVICES	1,242,478	1,349,006	1,319,796	1,319,796	-
70000	MISCELLANEOUS REVENUES	14,374	57,500	6,709	6,709	-
	TOTAL REVENUES	**$1,350,026**	**$1,436,688**	**$1,380,676**	**$1,380,676**	**-**
EXPENDITURES/APPROPRIATIONS						
510	SALARIES & EMPLOYEE BENEFITS	1,464,358	1,572,458	1,593,196	1,593,196	-
520	SERVICES AND SUPPLIES	200,534	177,860	196,129	146,129	-
550	OTHER CHARGES	9,258	9,050	7,610	7,610	-
TOTAL	DIRECT	1,674,150	1,759,368	1,796,935	1,746,935	-
570	OTHER FINANCING USES	(179,968)	(111,142)	(109,796)	(101,415)	-
	TOTAL EXPENDITURES/APPROP.	**$1,494,182**	**$1,648,226**	**$1,687,139**	**$1,645,520**	**-**
NET COSTS / USE OF FUND BALANCE		**$144,156**	**$211,538**	**$306,463**	**$264,844**	**-**