



AUDITOR-CONTROLLER

Budget Category	Budget 2006/07	Requested 2007/08	Recommend 2007/08	Change (Col 3-Col 1)
APPROPRIATIONS				
Salaries & Benefits	\$651,086	\$822,769	\$822,769	\$171,683
Svs & Supplies	\$62,109	\$63,794	\$63,794	\$1,685
Other Charges	\$0	\$0	\$0	\$0
Fixed Assets	\$0	\$0	\$0	\$0
Cap/Imp Other Finance	\$0	\$0	\$0	\$0
Cost Reimbursements	-\$360,461	-\$432,644	-\$432,644	-\$72,183
A-87 Charges	\$0	\$0	\$0	\$0
Total Appropriations	\$352,734	\$453,919	\$453,919	\$101,185
REVENUES				
Fed/State Revenue	\$0	\$0	\$0	\$0
Grant Revenue	\$0	\$0	\$0	\$0
Realignment Revenue	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$87,529	\$119,025	\$119,025	\$31,496
Fund Balance	\$0	\$0	\$0	\$0
General Fund	\$265,205	\$334,894	\$334,894	\$69,689
Total Revenues	\$352,734	\$453,919	\$453,919	\$101,185

Program Description

The Auditor-Controller, as the chief fiscal officer of the County (accounting and disbursing), maintains the accounts of County government, the County's school district and most of the dependent and independent special districts within Yuba County. The Auditor-Controller also administers the County's major financial, budgetary, payroll, fixed-asset and tax apportionment systems.

Major Program Responsibilities

- ✓ Tabulates assessed valuations of real and personal property within the County; compiles tax rates; computes Gann Limits and prepares and apportions tax rolls.
- ✓ Controls accounts, pre-audits and allows (or rejects) claims and issues all checks.
- ✓ Authorizes all deposits into the County treasury.
- ✓ Approves, installs and modifies accounting systems; audits County departments including the maintenance of property inventory records.
- ✓ Provides financial advice to County department managers, the County Administrator and the Board of Supervisors.
- ✓ Compiles County and special district budgets.
- ✓ Estimates revenue relating to County budgets.
- ✓ Administers the County's payroll system (including the Courts).
- ✓ Performs perpetual audits of the Treasurer's investment portfolio as a part of its internal audit functions.
- ✓ Works with County departmental management in order to improve financial accountability, fiscal control and safeguarding of County assets.