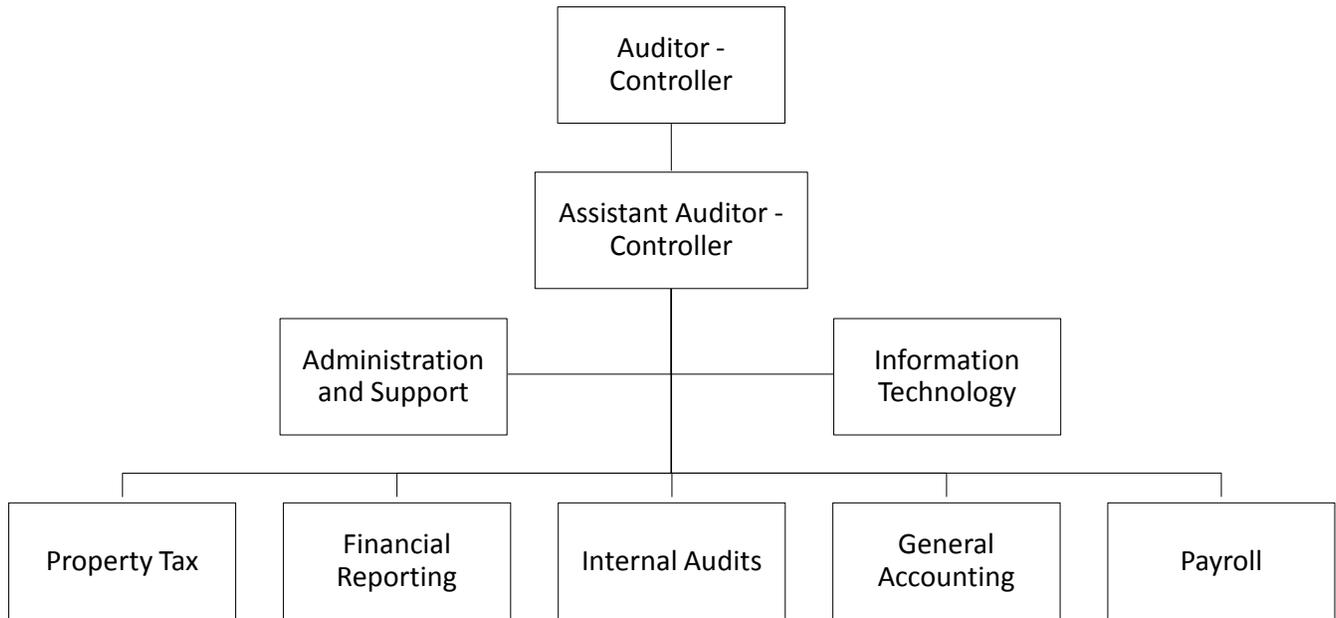


OFFICE OF THE AUDITOR-CONTROLLER						
APPROPRIATION SUMMARY						
Fiscal Year 2016-17						
ADMINISTERED BY:		AUDITOR-CONTROLLER				
Appropriations	FY 2014-15 Actuals	FY 2015-16 Est / Actual	FY 2016-17 Requested Budget	FY 2016-17 Recommended Budget	PBB %	YOY % Change
<b>GENERAL FUND</b>						
Property Tax			\$ 847,425	\$ 847,426	14%	
Payroll			\$ 1,406,587	\$ 1,406,588	23%	
General Accounting			\$ 1,797,451	\$ 1,797,452	30%	
Financial Reporting			\$ 1,341,803	\$ 1,341,804	22%	
Internal Audits			\$ 599,876	\$ 599,877	10%	
<b>Auditor - Controller</b>	<b>\$ 4,963,480</b>	<b>\$ 5,658,796</b>	<b>\$ 5,993,147</b>	<b>\$ 5,993,147</b>	<b>100%</b>	<b>5.9%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 4,963,480</b>	<b>\$ 5,658,796</b>	<b>\$ 5,993,147</b>	<b>\$ 5,993,147</b>		<b>5.9%</b>
<b>FUNDED POSITIONS</b>						
Auditor - Controller	39	39	41	41		5%
<b>TOTAL FUNDED POSITIONS</b>	<b>39</b>	<b>39</b>	<b>41</b>	<b>41</b>		<b>5%</b>
<b>TOTAL ALLOCATED POSITIONS</b>	<b>42</b>	<b>42</b>	<b>43</b>	<b>43</b>		<b>2%</b>

**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.

# OFFICE OF THE AUDITOR - CONTROLLER



## 10250 – AUDITOR – CONTROLLER Administration and Financial System

**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.

**FY 2016-17 Highlights:** Starting the groundwork for a multi-year project to replace our countywide financial accounting system, along with supporting CEO initiatives, which include Priority Based Budgeting, Open Gov, a government transparency software, and Neubrain, a countywide budgeting and business intelligence tool. Along these same lines, we are developing training programs for new and existing staff to support our succession planning efforts. We are also cross-training across divisions in anticipation of the formation of a project team for the financial accounting system replacement.

**Major Budget Adjustment(s):**

- Increase of \$322,000 due to additions of two Supervising Accountant-Auditor allocations.
- Decrease of \$176,000 due to removal of one Administrative & Fiscal Operations Manager allocation.

### PBB PROGRAMS – AUDITOR - CONTROLLER

**Property Tax Services** - Calculate property tax rates, apply direct charges and process changes to the property tax roll. Maintain the tax allocation systems in order to accurately calculate and distribute property tax revenue to

## Auditor - Controller

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the County, cities, schools and Special Districts and to ensure compliance with external reporting requirements. Perform all of the required duties contained in the RDA dissolution law, and accurately calculate and distribute residual property tax increment and assets to the affected taxing entities.

**Program Attributes:** We have experienced an increase in direct charges by \$6 million annually over the last two years. This creates additional realized revenues in the Auditor-Controller budget, thus having less net county cost. With a recovering economy, we are now processing more supplemental tax bills rather than supplemental tax refunds.

**Program Cost: \$847,426**

**Payroll Services** - Provide timely and accurate preparation, distribution and reporting of bi-weekly payroll to County departments and Special Districts and to ensure compliance with external reporting requirements. Ensure payroll procedures and reporting meet all legal requirements.

**Program Attributes:** Processed payroll for the County and 14 Special Districts. Issued 72,639 payroll checks with 3,605 or 5% as checks printed, 26,746 or 36.8% as direct deposit advices printed and 42,288 or 58.2% as paperless. Successfully added the North Tahoe Fire Protection District as an additional Special District receiving payroll services. Participated in the successful upgrade of the County's Enterprise Human Resources and Payroll system.

**Program Cost: \$1,406,588**

**General Accounting** - Audit, process and scan: (1) claims for payments submitted by County departments and Special Districts; (2) journal entries for the County and Special Districts. Ensure that bills are paid accurately and timely. Maintain budgetary control of various funds and produce the final adopted budget. Prepare the Countywide Cost Allocation Plan. Enforce accounting policies and procedures.

**Program Attributes:** Issued 55,422 vendor payments and processed 14,452 accounting journals and 2,883 wire documents. Prepared 14 State Controller's Reports and the Countywide Cost Allocation Plan. Provided accounting support for Priority Based Budgeting and Open Gov.

**Program Cost: \$1,797,452**

**Financial Reporting** - Maintain accounting records for the County with funds in the County Treasury. Prepare reports to the public, Board of Supervisors, State of California and County departments regarding operations and County financial position. Compile the Comprehensive Annual Financial Report of the County and financial statements for other governmental units for annual audits by external auditors.

**Program Attributes:** Compiled 10 sets of financial statements, including the Comprehensive Annual Financial Report. Received the Certificate of Achievement for Excellence in Financial Reporting for 14 consecutive years. Provided accounting services to 30 Special Districts, Placer County Office of Education and Sierra College.

**Program Cost: \$1,341,804**

**Internal Audits** - Perform independent appraisals, audits, reviews and evaluations of County activities for the County, Board of Supervisors and the public. This assists County management in delivering effective programs and functions and to safeguard County assets, and to meet financial reporting requirements. Assist departments with reviews of their internal controls, processes and records. Ensure Countywide compliance with policies.

**Program Attributes:** Performed 30 audits and issued 27 audit reports. Identified and provided recommendations for 110 internal control deficiencies/instances of non-compliance.

**Program Cost: \$599,877**

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7234 State Aid - Mandated Costs	\$ 39,927	\$ 2,000	\$ 20,000	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 39,927</b>	<b>\$ 2,000</b>	<b>\$ 20,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 88,159	\$ 88,500	\$ 98,500	\$
8096 SB2557-Tax Admin Fee-Cities	49,946	50,000	54,700	
8100 Assessment/Tax Collection Fees	1,381,753	1,375,000	1,436,000	
8101 Supplemental PropTxs - 5% Admin Fee	50,080	35,000	28,000	
8113 Account/Audit Fees	188,541	178,331	178,424	
8194 Investment Services	21,729	16,000	20,000	
8218 Forms and Photocopies	296			
8299 Rebate Revenue	14,249	10,000	12,000	
8527 Transfer In A-87 Costs	2,949,155	3,250,003	3,250,003	
<b>Total Charges for Services</b>	<b>\$ 4,743,908</b>	<b>\$ 5,002,834</b>	<b>\$ 5,077,627</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 405	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 405</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 4,784,240</b>	<b>\$ 5,004,834</b>	<b>\$ 5,097,627</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 55,475	\$ 3,192	\$ 100,184	\$
1002 Salaries and Wages	2,583,984	2,960,249	3,070,424	
1003 Extra Help	36,305	39,916		
1005 Overtime & Call Back	11,126	15,000	15,001	
1010 Cafeteria Plans (Non-PERS)	111,412	130,994	130,515	
1011 Salary Savings		(100,005)	(106,070)	
1018 Taxable Meal Reimbursements	328			
1300 P.E.R.S.	615,008	761,050	835,929	
1301 F.I.C.A.	194,799	225,645	246,217	
1303 Other Postemployment Benefits (OPEB)	138,396	216,879	220,990	
1310 Employee Group Ins	382,411	426,243	546,482	
1315 Workers Comp Insurance	7,316	8,267	8,104	
1320 Retired Employee Grp Ins	204,822	269,780	248,250	
1325 401 (k) Employer Match	5,656	6,750	10,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,347,038</b>	<b>\$ 4,963,960</b>	<b>\$ 5,326,526</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 36,927	\$ 40,000	\$ 40,000	\$
2052 Communication Services - Mobile Devices	878	1,200	1,000	
2140 Gen Liability Ins		8,972	9,373	
2290 Maintenance - Equipment	5,575	7,750	6,950	
2292 Maintenance - Software	8,766	8,800	9,350	
2310 Employee Benefits Systems		54,489	55,601	
2404 Maintenance Services			32,865	
2406 Maintenance - Janitorial			24,838	
2415 Campus Services-PCGC	13,726	19,005	19,921	
2431 Professional Dues	1,964	2,200	2,611	
2439 Membership/Dues	2,624	2,600	2,900	
2481 PC Acquisition	17,667		10,000	
2511 Printing	4,854	18,200	11,000	
2523 Office Supplies & Exp	41,121	40,000	40,000	
2524 Postage	33,733	36,773	35,903	
2555 Prof/Spec Svcs - Purchased	216,514	198,263	203,181	
2556 Prof/Spec Svcs - County	14,609	18,151	15,717	
2568 MIS - Services		194,720	160,894	
2570 Media / Video Services	90			
2701 Publications & Legal Notices	9,849	6,680	11,680	
2709 Countywide System Charges	29,561	32,660	31,741	
2838 Special Dept Expense-1099 Reportable	78			
2840 Special Dept Expense	484	2,000	1,000	

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2844 Training	7,722	14,500	10,638	
2931 Travel & Transportation	3,312	4,000	4,000	
2932 Mileage	4,505	5,000	5,001	
2933 Lodging	6,375	5,000	5,001	
2941 County Vehicle Mileage	177	500	501	
2964 Meals/Food Purchases	1,717	2,000	2,000	
2965 Utilities			45,160	
<b>Total Services &amp; Supplies</b>	<b>\$ 462,828</b>	<b>\$ 723,463</b>	<b>\$ 798,826</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 28,369	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 28,369</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 42,780	\$	\$	\$
5404 I/T-OUT Maintenance - Services	50,535	43,393		
5406 I/T-OUT Maintenance - Janitorial		23,483		
5552 I/T-OUT MIS Services	138,261			
5556 I/T-OUT Professional Services	1,568	5,000		
5965 I/T-OUT Utilities	34,087	48,547		
<b>Total Intrafund Transfers Out</b>	<b>\$ 267,231</b>	<b>\$ 120,423</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 I/T-IN Intrafund Transfers	\$ (11,900)	\$ (48,900)	\$ (51,900)	\$
5002 I/T-IN County General Fund	(126,436)	(99,150)	(80,305)	
5015 I/T-IN PC Housing Authority Fund	(3,650)	(1,000)		
<b>Total Intrafund Transfers In</b>	<b>\$ (141,986)</b>	<b>\$ (149,050)</b>	<b>\$ (132,205)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,963,480</b>	<b>\$ 5,658,796</b>	<b>\$ 5,993,147</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 179,240</b>	<b>\$ 653,962</b>	<b>\$ 895,520</b>	<b>\$</b>