

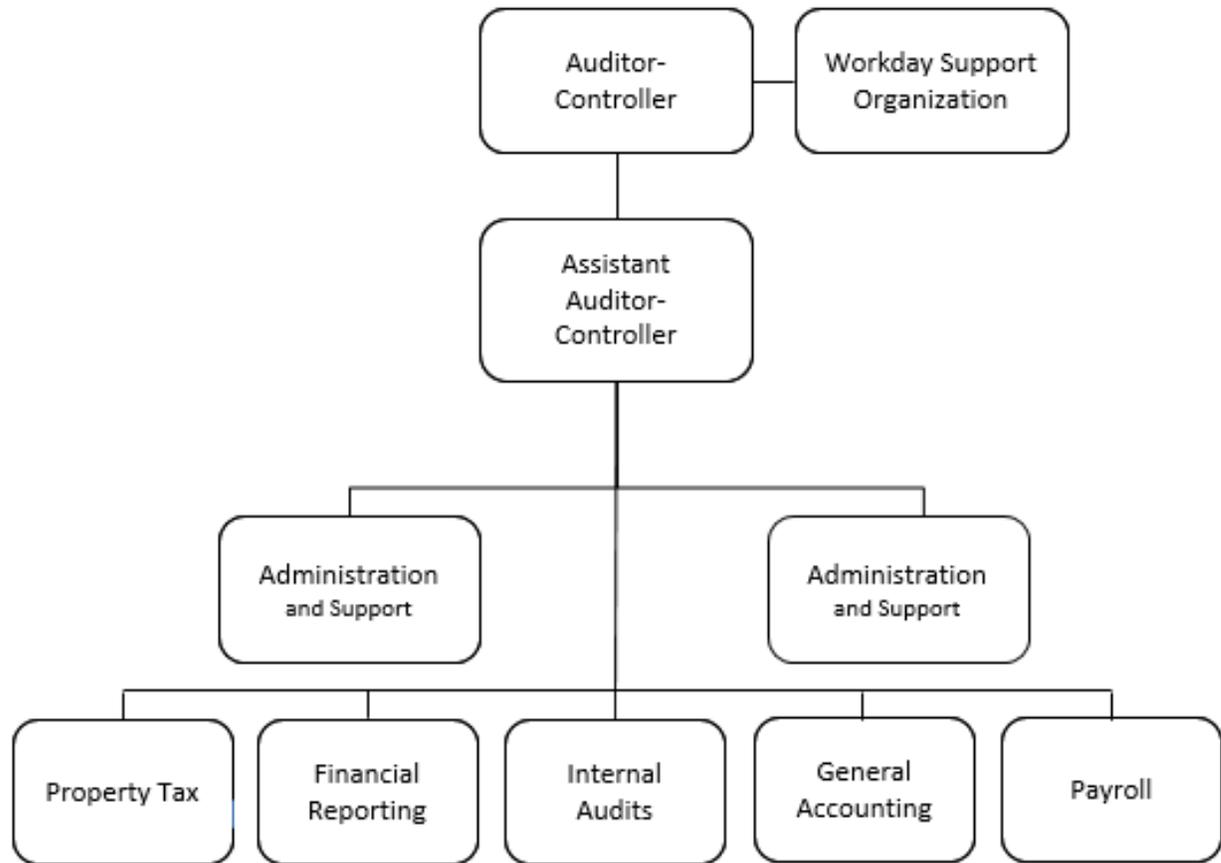
Mission Statement:

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.

<b>Auditor Controller COST CENTER SUMMARY Fiscal Year 2019-20</b>					
<b>Cost Center</b>	<b>FY 2017-18 Actuals</b>	<b>FY 2018-19 Actuals</b>	<b>FY 19-20 Proposed Budget</b>	<b>FY 19-20 Final Budget</b>	<b>YOY % Change</b>
<b>General Fund</b>					
Auditor Controller	\$ 6,882,952	\$ 8,560,299	\$ 7,350,471	\$ 7,374,636	-13.85%
<b>Workday Support Organization Fund</b>					
Workday Support Organization	\$ -	\$ -	\$ 3,369,614	\$ 3,926,144	-

<b>Funded Positions</b>					
Auditor Controller	49	51	44	44	
Workday Support Organization	-	0	14	14	
<b>Total Funded Positions</b>	<b>49</b>	<b>51</b>	<b>58</b>	<b>58</b>	<b>13.73%</b>
<b>Total Allocated Positions</b>	<b>43</b>	<b>51</b>	<b>55</b>	<b>55</b>	<b>7.84%</b>

## OFFICE OF THE AUDITOR - CONTROLLER



## Auditor - Controller

### Auditor Controller – Cost Center 04001

#### 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 Adjustments and Initiatives:

- Decrease in Salaries and Benefits of \$592,957 due to funded positions being moved to the Workday Support Organization cost center.
- Increase in professional and special services of \$40,700 for anticipated consulting costs.
- Decrease in operating transfers in of \$321,105 for reduced reimbursement from the Workday Support Organization cost center.

Program Title	Program Description	Program Cost
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 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.	\$937,342
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.	\$1,937,265
General Accounting	Audit and process: (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.	\$2,418,268
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.	\$1,070,991
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.	\$1,010,768

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2019 - 20**

**Budget Unit:** General Fund  
**Function:** Reporting General Function  
**Cost Center:** CC04001 Auditor-Controller

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees		\$1,623,754	\$1,610,000	\$1,610,000
Other Fees and Charges		\$24,261	\$20,000	\$20,000
Supplemental Property Taxes - 5% Admin Fee		\$41,318	\$20,000	\$20,000
Account / Audit Fees		\$221,630	\$140,576	\$140,576
Miscellaneous		\$3,224		
Transfer In A-87 Costs		\$4,233,055	\$3,998,651	\$3,998,651
Operating Transfers In		\$1,571,589	\$745,849	\$745,849
<b>Total Revenue</b>		<b>\$7,718,832</b>	<b>\$6,535,076</b>	<b>\$6,535,076</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense		\$45,946	\$42,511	\$43,000
Employee Group Insurance		\$596,789	\$651,149	\$674,186
Retired Employee Group Insurance		\$252,357		
Maintenance - Janitorial		\$28,660	\$28,817	\$29,359
Insurance		\$18,259	\$23,038	\$23,038
Intra Fund Services		(\$89,781)	(\$120,628)	(\$120,628)
Maintenance		\$10,579	\$9,500	\$9,500
Campus Services - PCGC		\$16,746	\$18,324	\$15,512
Professional / Membership Dues		\$6,146	\$7,600	\$7,600
Misc Expense		\$1,970		
Printing		\$21,747	\$23,500	\$23,500
Other Supplies		\$28,871	\$47,580	\$47,580
Postage		\$33,397	\$38,335	\$38,335
Professional and Special Services - General		\$234,972	\$271,501	\$271,501
Professional and Special Services - Information Technology		\$263,023	\$268,937	\$271,551
Professional and Special Services - County		\$8,269	\$8,213	\$8,213
Professional and Special Services - Technical, Engineering and Environmental		\$47,148	\$46,335	\$47,224
Retirement		\$1,135,955	\$1,277,403	\$1,277,403
Payroll Tax		\$292,509	\$287,776	\$287,776

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2019 - 20**

**Budget Unit:** General Fund  
**Function:** Reporting General Function  
**Cost Center:** CC04001 Auditor-Controller

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Other Postemployment Benefits (OPEB)		\$237,721	\$307,125	\$307,125
401 (k) Employer Match		\$11,677	\$13,500	\$13,500
Cafeteria Plans (Non-PERS)		\$159,057	\$175,005	\$175,005
Salaries and Wages		\$3,869,538	\$3,917,213	\$3,917,213
Salary Savings			(\$278,776)	(\$278,776)
Employee Paid Sick Leave		\$182,828	\$112,290	\$112,290
Extra Help		\$9,199		
Overtime and Call Back		\$91,347	\$15,000	\$15,000
PC Acquisition		\$11,929	\$10,000	\$10,000
Special Department Expense		\$998	\$1,000	\$1,000
Advertising		\$7,743	\$9,800	\$9,800
Employee Benefits Systems		\$62,422	\$63,290	\$63,290
Operating Transfer Out		\$879,751		
Transportation and Travel		\$31,118	\$22,100	\$22,100
Utilities		\$36,736	\$38,178	\$37,584
Workers Comp Insurance		\$14,673	\$14,856	\$14,856
<b>Total Expenditures / Appropriations</b>		<b>\$8,560,299</b>	<b>\$7,350,471</b>	<b>\$7,374,636</b>
<b>Total</b>		<b>(\$841,467)</b>	<b>(\$815,395)</b>	<b>(\$839,560)</b>

Workday Support Organization – Cost Center 04700

Purpose:

The Workday Support Organization is a dedicated unit consisting of technical and functional staff to continually update and enhance Workday, our County’s Enterprise Resource Planning (ERP) system, for our end users.

Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Workday Support Organization	Manage and support two required Workday releases per year, maintain numerous integrations, as well as test and implement enhancements and new functionalities. Support end users’ needs by providing role level security access, improving business processes, and continually providing enhancements and new functionalities.	\$3,926,144

**County of Placer**  
**Operation of Internal Service Fund**  
 Fiscal Year 2019 - 20

**Budget Unit:** Workday Support Organization Fund  
**Cost Center:** CC04700 Workday Support Organization

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services			\$3,466,570	\$3,568,644
Other Financing Sources				\$500,000
<b>Total Operating Revenues</b>			<b>\$3,466,570</b>	<b>\$4,068,644</b>
<b>Operating Expenses</b>				
Communications			\$7,168	\$7,260
Employee Group Insurance			\$191,930	\$200,978
Office Expense			\$2,280	\$2,280
Professional & Special Services			\$1,214,481	\$1,761,871
Rents & Leases			\$38,181	\$38,181
Retirement			\$587,200	\$587,200
Salaries & Wages			\$1,322,132	\$1,322,132
Workers Comp Insurance			\$6,242	\$6,242
<b>Total Operating Expenses</b>			<b>\$3,369,614</b>	<b>\$3,926,144</b>
<b>Operating Income (Loss)</b>			<b>\$96,956</b>	<b>\$142,500</b>
<b>Income Before Capital Contribution and Transfers</b>		<b>\$4,338</b>	<b>\$99,556</b>	<b>\$145,100</b>
Net Assets - Beginning Balance			(\$22,702)	(\$22,702)
Net Assets - Ending Balance		(\$22,702)	\$102,156	\$7,460