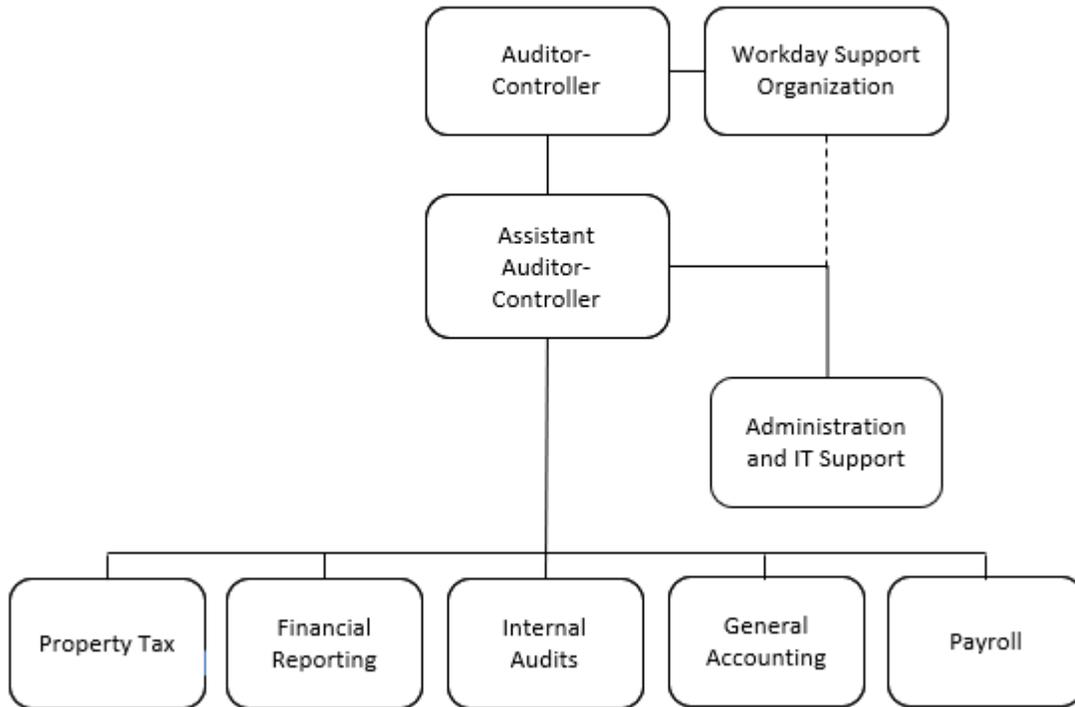


**Mission Statement:**

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 2020-21</b>					
<b>Cost Center</b>	<b>FY 2017-18 Actuals</b>	<b>FY 2018-19 Actuals</b>	<b>FY 19-20 Final Budget</b>	<b>FY 20-21 Final Budget</b>	<b>YOY % Change</b>
<b>General Fund</b>					
Auditor Controller	\$ 6,882,952	\$ 8,560,299	\$ 7,374,636	\$ 6,889,898	-6.57%
<b>Workday Support Organization Fund</b>					
Workday Support Organization	\$ -	\$ -	\$ 3,926,144	\$ 4,220,862	7.51%
<b>Funded Positions</b>					
Auditor Controller	49	51	44	41	
Workday Support Organization	-	0	14	14	
<b>Total Funded Positions</b>	<b>49</b>	<b>51</b>	<b>58</b>	<b>55</b>	<b>-5.17%</b>
<b>Total Allocated Positions</b>	<b>43</b>	<b>51</b>	<b>55</b>	<b>55</b>	<b>0.00%</b>

## 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 Employee Benefits of \$510,784 due to the reduction of 3.0 funded positions and movement of 1.0 position to Workday Support Organization.
- Increase in Professional and Special Services - General of \$27,610 for anticipated audit costs associated with a new outside audit firm contract.
- Decrease in Operating Transfers In of \$745,849 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.	\$786,383
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.	\$1,331,506
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.	\$1,693,977
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.	\$967,598
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.	\$862,798
Administration	General administrative expenditures not directly attributed to a program or service.	\$1,247,636

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees	\$1,623,754	\$1,610,000	\$1,660,000	\$1,660,000
Supplemental Property Taxes - 5% Admin Fee	\$41,318	\$20,000	\$20,000	\$20,000
Account / Audit Fees	\$221,630	\$140,576	\$200,000	\$200,000
Other Fees and Charges	\$24,739	\$20,000	\$20,000	\$20,000
Miscellaneous	\$3,224			
Transfer In A-87 Costs	\$4,233,055	\$3,998,651	\$4,595,469	\$4,595,469
Operating Transfers In	\$1,571,589	\$745,849		
<b>Total Revenue</b>	<b>\$7,719,310</b>	<b>\$6,535,076</b>	<b>\$6,495,469</b>	<b>\$6,495,469</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	\$45,946	\$43,000	\$2,000	\$2,000
Employee Group Insurance	\$596,789	\$674,186	\$554,787	\$554,787
Retired Employee Group Insurance	\$252,357			
Maintenance - Janitorial	\$28,660	\$29,359		
Insurance	\$18,259	\$23,038	\$26,120	\$26,120
Intra Fund Services	(\$89,781)	(\$120,628)	(\$79,500)	(\$79,500)
Maintenance	\$10,579	\$9,500	\$8,501	\$8,501
Campus Services - PCGC	\$16,746	\$15,512		
Professional / Membership Dues	\$6,146	\$7,600	\$8,791	\$8,791
Misc Expense	\$1,970			
Printing	\$21,747	\$23,500	\$19,000	\$19,000
Other Supplies	\$28,871	\$47,580	\$42,477	\$42,477
Postage	\$33,397	\$38,335	\$43,534	\$43,534
Professional and Special Services - General	\$234,972	\$271,501	\$299,111	\$299,111
Professional and Special Services - Technical, Engineering and Environmental	\$47,148	\$47,224	\$69,345	\$69,345
Professional and Special Services - County	\$8,269	\$8,213	\$21,115	\$21,115
Professional and Special Services - Information Technology	\$263,023	\$271,551	\$281,668	\$281,668
Retirement	\$1,135,955	\$1,277,403	\$1,198,388	\$1,198,388
Payroll Tax	\$292,509	\$287,776	\$260,556	\$260,556
Other Postemployment Benefits (OPEB)	\$237,721	\$307,125	\$279,825	\$279,825
401 (k) Employer Match	\$11,677	\$13,500	\$7,500	\$7,500

Salaries and Wages	\$3,869,538	\$3,917,213	\$3,603,293	\$3,603,293
Salary Savings		(\$278,776)	(\$242,968)	(\$242,968)
Employee Paid Sick Leave	\$182,828	\$112,290	\$145,880	\$145,880
Extra Help	\$9,199			
Overtime and Call Back	\$91,347	\$15,000	\$15,000	\$15,000
Cafeteria Plans (Non-PERS)	\$159,057	\$175,005	\$165,864	\$165,864
Employee Benefits Systems	\$62,422	\$63,290	\$53,764	\$53,764
PC Acquisition	\$11,929	\$10,000	\$10,000	\$10,000
Advertising	\$7,743	\$9,800	\$10,000	\$10,000
Special Department Expense	\$998	\$1,000	\$1,000	\$1,000
Operating Transfer Out	\$879,751			
Transportation and Travel	\$31,118	\$22,100	\$33,520	\$33,520
Utilities	\$36,736	\$37,584	\$34,661	\$34,661
Workers Comp Insurance	\$14,673	\$14,856	\$16,666	\$16,666
<b>Total Expenditures / Appropriations</b>	<b>\$8,560,299</b>	<b>\$7,374,636</b>	<b>\$6,889,898</b>	<b>\$6,889,898</b>
<b>Total</b>	<b>(\$840,989)</b>	<b>(\$839,560)</b>	<b>(\$394,429)</b>	<b>(\$394,429)</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:

- Increase in Salaries and Employee Benefits of \$408,596 due to funded positions being moved from the Auditor-Controller Cost Center.
- Increase in Information Technology Charges revenue of \$991,356 for additional revenue needed to cover the increased expenses to the Cost Center and to add to the contingency reserves.

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.	\$4,220,862

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC04700 Workday Support Organization**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services		\$3,568,644	\$4,400,000	\$4,400,000
Other Financing Sources		\$500,000		
<b>Total Operating Revenues</b>		<b>\$4,068,644</b>	<b>\$4,400,000</b>	<b>\$4,400,000</b>
<b>Operating Expenses</b>				
Communications		\$7,260	\$994	\$994
Employee Group Insurance		\$200,978	\$214,580	\$214,580
Household Expense			\$15,091	\$15,091
Maintenance			\$1,380	\$1,380
Memberships			\$285	\$285
Misc Expense			\$100	\$100
Office Expense		\$2,280	\$18,947	\$18,947
Professional & Special Services		\$1,761,871	\$1,570,024	\$1,570,024
Rents & Leases		\$38,181		
Retirement		\$587,200	\$732,580	\$732,580
Salaries & Wages		\$1,322,132	\$1,570,691	\$1,570,691
Special Department Expense			\$37,017	\$37,017
Transportation & Travel			\$34,000	\$34,000
Utilities			\$17,876	\$17,876
Workers Comp Insurance		\$6,242	\$7,297	\$7,297
<b>Total Operating Expenses</b>		<b>\$3,926,144</b>	<b>\$4,220,862</b>	<b>\$4,220,862</b>
<b>Operating Income (Loss)</b>		<b>\$142,500</b>	<b>\$179,138</b>	<b>\$179,138</b>
<b>Income Before Capital Contribution and Transfers</b>		<b>\$142,500</b>	<b>\$179,138</b>	<b>\$179,138</b>
<b>Net Asset Changes</b>		<b>\$142,500</b>	<b>\$179,138</b>	<b>\$179,138</b>
Net Assets - Beginning Balance			\$142,500	\$142,500
Net Assets - Ending Balance		\$142,500	\$321,638	\$321,638