

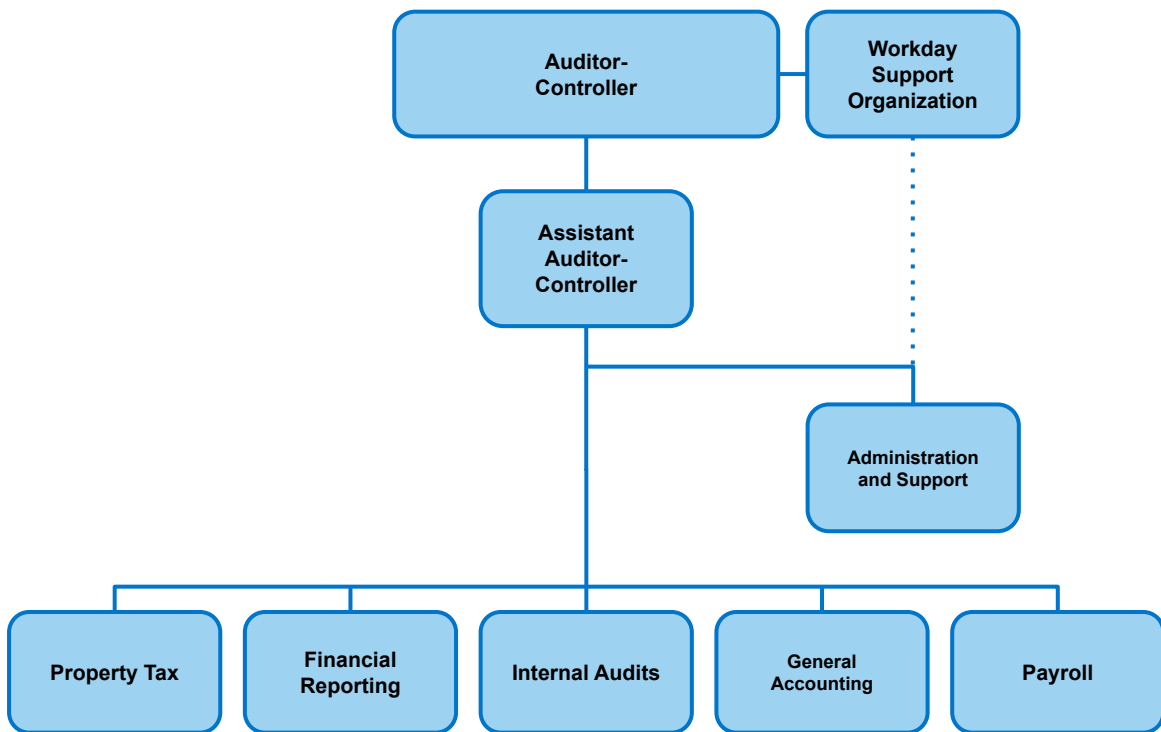
**Mission Statement:**

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.

**Auditor-Controller**  
**Cost Center Summary**  
**Fiscal Year 2021-22**

Cost Center	FY 2019-20 Actuals	FY 2020-21 Adopted Budget	FY 2021-22 Recommended Budget	FY 2021-22 Adopted Budget	YOY % Change
<b>General Fund</b>					
Auditor Controller	\$ 6,454,790	\$ 6,889,898	\$ 6,942,063	\$ 6,942,063	0.76%
<b>Workday Support Organization Fund</b>					
Workday Support Organization	\$ 4,773,303	\$ 4,220,862	\$ 4,533,826	\$ 4,533,826	7.41%
<b>Funded Positions</b>					
Auditor Controller	44	41	40	40	
Workday Support Organization	14	14	15	15	
<b>Total Funded Positions</b>	<b>58</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>0.00%</b>
<b>Total Allocated Positions</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>0.00%</b>

Office the 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 \$172,088 for a position being reallocated to the Workday Support Organization Internal Service Fund.

<b>Program Title</b>	<b>Program Description</b>	<b>Program Cost</b>
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.	\$ 724,316
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.	\$ 1,162,053
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.	\$ 1,665,697
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.	\$ 1,072,572
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.	\$ 849,352
Administration	General administrative expenditures not directly attributed to a program or service.	\$ 1,468,073

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees	1,734,657	1,660,000	1,717,000	1,717,000
Fair Market Value Adjustment	3,320,256	-	-	-
Other Fees and Charges	30,972	20,000	20,000	20,000
Supplemental Property Taxes - 5% Admin Fee	48,615	20,000	20,000	20,000
Account / Audit Fees	151,307	200,000	114,300	114,300
Miscellaneous	360	-	-	-
Transfer In A-87 Costs	3,998,651	4,595,469	4,378,753	4,378,753
<b>Total Revenue</b>	<b>\$ 9,284,818</b>	<b>\$ 6,495,469</b>	<b>\$ 6,250,053</b>	<b>\$ 6,250,053</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	45,071	2,000	2,700	2,700
OPEB Expense	123	-	-	-
Maintenance - Building	-	-	86,007	86,007
Materials - Buildings & Improvements	18	-	-	-
Training / Education	-	-	37,654	37,654
Employee Group Insurance	551,424	554,787	616,811	616,811
Maintenance - Janitorial	29,491	-	-	-
Insurance	23,038	26,120	19,615	19,615
Intra Fund Services	(125,073)	(79,500)	(85,667)	(85,667)
Maintenance	9,974	8,501	9,500	9,500
Campus Services - PCGC	15,513	-	-	-
Professional / Membership Dues	5,843	8,791	9,000	9,000
Misc Expense	1,547	-	-	-
Printing	16,062	19,000	22,508	22,508
Other Supplies	22,760	42,477	42,475	42,475
Postage	32,348	43,534	48,000	48,000
Professional and Special Services - General	229,385	299,111	231,000	231,000
Professional and Special Services - Information Technology	278,181	281,668	325,311	325,311
Professional and Special Services - County	7,943	21,115	6,654	6,654
Professional and Special Services - Technical, Engineering and Environmental	47,437	69,345	-	-
Retirement	1,095,393	1,198,388	1,368,129	1,368,129
Payroll Tax	247,159	260,556	261,517	261,517
Other Postemployment Benefits (OPEB)	271,035	279,825	171,600	171,600
401 (k) Employer Match	10,257	7,500	6,750	6,750
Cafeteria Plans (Non-PERS)	145,005	165,864	164,143	164,143
Salaries and Wages	3,333,329	3,603,293	3,565,599	3,565,599
Salary Savings	-	(242,968)	(247,654)	(247,654)
Employee Paid Sick Leave	-	145,880	101,000	101,000
Overtime and Call Back	19,858	15,000	25,000	25,000
PC Acquisition	9,821	10,000	-	-

Continued

Detail by Revenue Category and Expenditure Object	2019-20	2020-21	2021-22	2021-22
	Actuals	Adopted Budget	Recommended Budget	Adopted Budget
1	2	3	4	5
Special Department Expense	104	1,000	1,000	1,000
Advertising	8,783	10,000	11,500	11,500
Employee Benefits Systems	63,290	53,764	50,786	50,786
Transportation and Travel	9,024	33,520	43,179	43,179
Utilities	37,752	34,661	31,256	31,256
Workers Comp Insurance	12,896	16,666	16,690	16,690
<b>Total Expenditures / Appropriations</b>	<b>\$ 6,454,790</b>	<b>\$ 6,889,898</b>	<b>\$ 6,942,063</b>	<b>\$ 6,942,063</b>
<b>Total</b>	<b>\$ 2,830,028</b>	<b>\$ (394,429)</b>	<b>\$ (692,010)</b>	<b>\$ (692,010)</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 Benefits of \$172,088 for a position being reallocated from Auditor-Controller to the Workday Support Organization.
- Increase in Information Technology Charges revenue of \$200,000 to align the recovery of expenses in the fund.

Program Title	Program Description	Program Cost
Workday Support Organization	Maintain and support Workday Financials, HCM, Absences, Benefits, Timekeeping and Payroll functionalities. Develop solutions, integrations, and implement enhancements including new functionalities for Workday. Implement semi-annual Workday releases. Support end users’ needs by providing role level security access, improving business processes, and continually providing enhancements and new functionalities. Troubleshoot and maintain critical integrations.	\$ 4,533,826

**County of Placer**  
**Operation of Internal Service Fund**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Charges for Services	-	4,400,000	-	-
ERP System Charges	3,133,649	-	4,600,000	4,600,000
Other Fees and Charges	6,562	-	-	-
Other Financing Sources	500,000	-	-	-
<b>Total Revenue</b>	<b>\$ 3,640,211</b>	<b>\$ 4,400,000</b>	<b>\$ 4,600,000</b>	<b>\$ 4,600,000</b>
<b>Expenditures / Appropriations</b>				
Communications	28,501	994	400	400
Overtime and Call Back	28,389	-	10,000	10,000
OPEB Expense	(123)	-	-	-
Insurance	-	-	26,158	26,158
Maintenance	-	-	43,588	43,588
Fuels & Lubricants	166	-	-	-
Employee Group Insurance	215,889	214,580	255,034	255,034
Office Expense	691	347	779	779
Professional & Special Services	1,903,271	1,205,460	1,152,420	1,152,420
Transfer Out A-87 Costs	-	-	43,186	43,186
Retirement	459,280	508,054	647,707	647,707
Salaries & Wages	1,467,107	1,609,436	1,760,276	1,760,276
Workers Comp Insurance	6,993	7,297	7,623	7,623
Maintenance - Janitorial	-	15,091	-	-
Professional / Membership Dues	535	285	1,000	1,000
Misc Expense	-	100	200	200
Printing	253	6,400	941	941
Other Supplies	443	12,200	2,400	2,400
Professional and Special Services - Technical, Engineering and Environmental	-	35,766	4,234	4,234
Employee Benefits Systems	-	17,017	18,172	18,172
PC Acquisition	9,627	20,000	-	-
Training / Education	2,000	-	34,018	34,018
Transportation and Travel	13,157	34,000	13,746	13,746
Utilities	-	17,876	17,964	17,964
Salary Savings	-	(107,998)	(107,573)	(107,573)
Cafeteria Plans (Non-PERS)	65,149	69,253	73,275	73,275
Payroll Tax	113,728	121,476	134,136	134,136
Other Postemployment Benefits (OPEB)	98,943	95,550	64,350	64,350
401 (k) Employer Match	8,100	7,500	8,250	8,250
Maintenance	63,621	1,380	4,140	4,140
Maintenance	135,652	113,798	142,402	142,402
Professional and Special Services - County	151,931	215,000	175,000	175,000
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,773,303</b>	<b>\$ 4,220,862</b>	<b>\$ 4,533,826</b>	<b>\$ 4,533,826</b>
<b>Total</b>	<b>\$ (1,133,092)</b>	<b>\$ 179,138</b>	<b>\$ 66,174</b>	<b>\$ 66,174</b>