

Mission Statement:

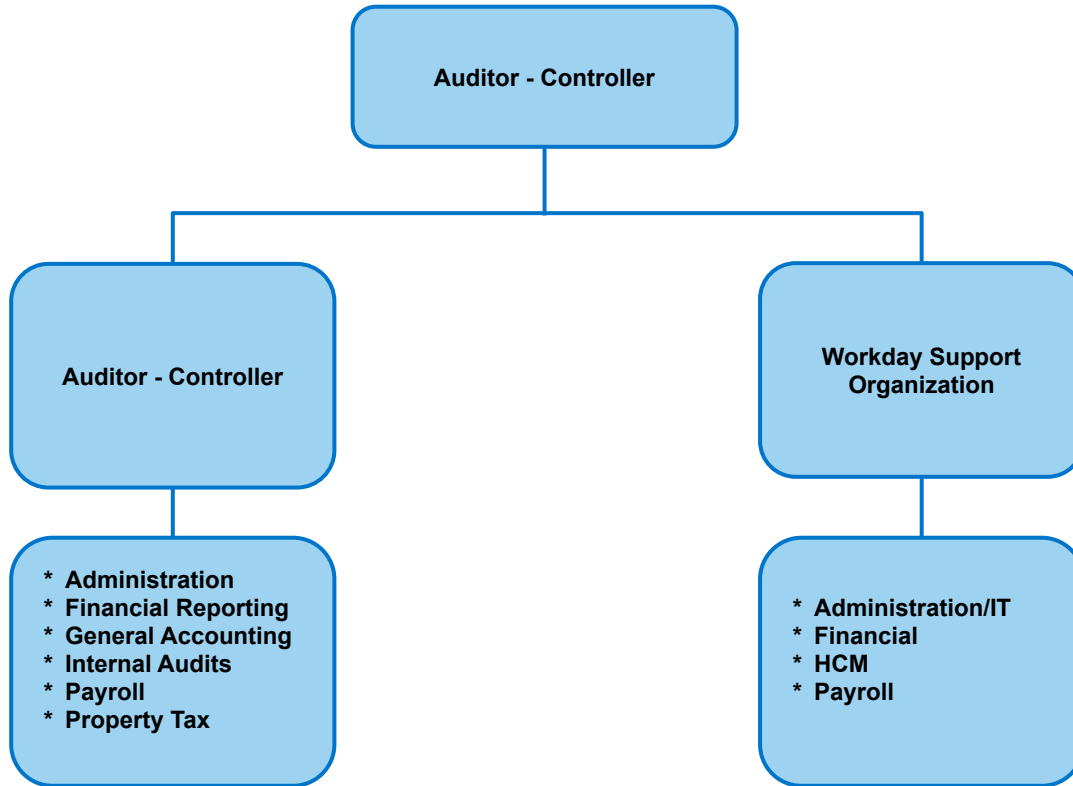
To maintain the financial integrity of the County by providing county departments, special districts, and the citizens of Placer County with clear, accurate, and responsive accounting and auditing services, and by providing an environment that promotes the safeguarding of county assets.

**Auditor-Controller
Cost Center Summary
Fiscal Year 2022-23**

Cost Center	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget	FY 2022-23 Adopted Budget	YOY % Change
General Fund					
Auditor Controller	\$ 6,711,836	\$ 6,942,063	\$ 7,323,729	\$ 7,323,729	5.50%
Workday Support Organization Fund					
Workday Support Organization	\$ 4,171,195	\$ 4,533,826	\$ 4,670,945	\$ 4,670,945	3.02%
Funded Positions					
Auditor Controller	41	40	41	41	
Workday Support Organization	14	15	15	15	
Total Funded Positions	55	55	56	56	1.82%
Total Allocated Positions	55	55	56	56	1.82%

Auditor - Controller

Andy Sisk, Auditor - Controller



Auditor-Controller – Cost Center 04001

Purpose:

To enhance the public’s trust by acting as fiduciary 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:

- Increase in Assessment and Tax Collection Fees of \$128,000 for increase in estimated fees to be collected.
- Increase in Salaries and Benefits of \$307,271 due in part to the addition of one allocated position.

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.	\$ 711,765
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, processes, and reporting meet all legal requirements and comply with County policy and related MOUs.	\$ 1,204,231
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.	\$ 1,798,298
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 Annual Comprehensive Financial Report of the County and financial statements for other governmental units for annual audits by external auditors.	\$ 1,263,088
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.	\$ 927,755
Administration	General administrative expenditures not directly attributed to a program or service.	\$ 1,418,592

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC04001 Auditor-Controller

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Fair Market Value Adjustment	(2,260,912)	-	-	-
Assessment and Tax Collection Fees	1,788,150	1,717,000	1,845,000	1,845,000
Supplemental Property Taxes - 5% Admin Fee	72,672	20,000	30,000	30,000
Account / Audit Fees	138,190	114,300	128,800	128,800
Other Fees and Charges	20,531	20,000	20,000	20,000
Transfer In A-87 Costs	4,595,469	4,378,753	5,041,277	5,041,277
Miscellaneous	865	-	-	-
Total Revenue	\$ 4,354,967	\$ 6,250,053	\$ 7,065,077	\$ 7,065,077
Expenditures / Appropriations				
Salaries and Wages	3,441,625	3,565,599	3,783,412	3,783,412
Salary Savings	-	(247,654)	(252,485)	(252,485)
Employee Paid Sick Leave	127,868	101,000	30,000	30,000
Overtime and Call Back	13,028	25,000	25,000	25,000
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	144,688	164,143	173,023	173,023
Retirement	1,139,861	1,368,129	1,477,594	1,477,594
Payroll Tax	249,660	261,517	279,606	279,606
Other Postemployment Benefits (OPEB)	244,333	171,600	125,747	125,747
401 (k) Employer Match	8,907	6,750	7,500	7,500
Employee Group Insurance	583,418	616,811	683,437	683,437
Workers Comp Insurance	15,656	16,690	24,022	24,022
Communication Services Expense	1,871	2,700	2,700	2,700
Insurance	26,121	19,615	23,032	23,032
Maintenance	8,084	9,500	29,500	29,500
Maintenance - Building	69,345	86,007	95,486	95,486
Professional / Membership Dues	6,596	9,000	9,000	9,000
Misc Expense	672	-	-	-
Printing	15,762	22,508	20,773	20,773
Other Supplies	22,062	42,475	42,479	42,479
Postage	34,728	48,000	46,583	46,583
Procurement Card Purchase / Clearing Account	128	-	-	-
Professional and Special Services - General	229,081	231,000	239,000	239,000
Professional and Special Services - County	6,226	6,654	11,077	11,077
Professional and Special Services - Information Technology	285,668	325,311	346,082	346,082
Employee Benefits Systems	43,903	50,786	49,712	49,712
Advertising	7,238	11,500	11,500	11,500
Special Department Expense	-	1,000	-	-
Employee Engagement Expenses	-	-	1,000	1,000

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Training / Education	6,961	37,654	34,020	34,020
Transportation and Travel	117	43,179	47,820	47,820
Utilities	34,660	31,256	31,109	31,109
Intra Fund Services	-	(85,667)	-	-
Intrafund Transfers / Services Out	11,729	-	-	-
Intrafund Transfers / Services In (Contra Expense)	(70,161)	-	(74,000)	(74,000)
Total Expenditures / Appropriations	\$ 6,711,836	\$ 6,942,063	\$ 7,323,729	\$ 7,323,729
Total	\$ (2,356,869)	\$ (692,010)	\$ (258,652)	\$ (258,652)

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 Professional and Special Services - General of \$123,266 for increase to service provider contract to include new agreement with enhanced features.

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.	\$ 4,670,945

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

Fund: Workday Support Organization Fund
Cost Center: CC04700 Workday Support
Organization

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
ERP System Charges	4,398,849	4,600,000	4,780,012	4,780,012
Other Fees and Charges	32,488	-	-	-
Contributions from Other Funds	827,741	-	-	-
Total Revenue	\$ 5,259,078	\$ 4,600,000	\$ 4,780,012	\$ 4,780,012
Expenditures / Appropriations				
Salaries and Wages	1,639,192	1,760,276	1,732,866	1,732,866
Salary Savings	-	(107,573)	(109,009)	(109,009)
Overtime and Call Back	2,077	10,000	10,000	10,000
Sick Leave Payoff	2,715	-	-	-
Cafeteria Plans (Non-PERS)	65,380	73,275	67,230	67,230
Retirement	516,566	647,707	657,206	657,206
Payroll Tax	123,064	134,136	132,297	132,297
Other Postemployment Benefits (OPEB)	91,135	64,350	46,005	46,005
401 (k) Employer Match	7,423	8,250	9,000	9,000
Employee Group Insurance	237,564	255,034	275,585	275,585
Workers Comp Insurance	7,201	7,623	9,231	9,231
Communication Services Expense	64	400	500	500
Insurance	-	26,158	11,409	11,409
Maintenance	990	4,140	5,000	5,000
Maintenance - Building	35,766	43,588	49,496	49,496
Professional / Membership Dues	285	1,000	1,000	1,000
Misc Expense	-	200	-	-
Printing	10	941	542	542
Other Supplies	1,027	2,400	2,406	2,406
Postage	347	779	153	153
Professional and Special Services - General	1,094,527	1,152,420	1,275,686	1,275,686
Professional and Special Services - Technical, Engineering and Environmental	-	4,234	-	-
Professional and Special Services - County	160,021	175,000	175,021	175,021
Professional and Special Services - Information Technology	128,686	142,402	122,369	122,369
Employee Benefits Systems	13,969	18,172	15,496	15,496
PC Acquisition	14,253	-	-	-
Training / Education	11,060	34,018	55,000	55,000
Transportation and Travel	-	13,746	23,500	23,500
Utilities	17,876	17,964	15,801	15,801
Transfer Out A-87 Costs	-	43,186	87,155	87,155
Total Expenditures / Appropriations	\$ 4,171,195	\$ 4,533,826	\$ 4,670,945	\$ 4,670,945
Total	\$ 1,087,882	\$ 66,174	\$ 109,067	\$ 109,067