

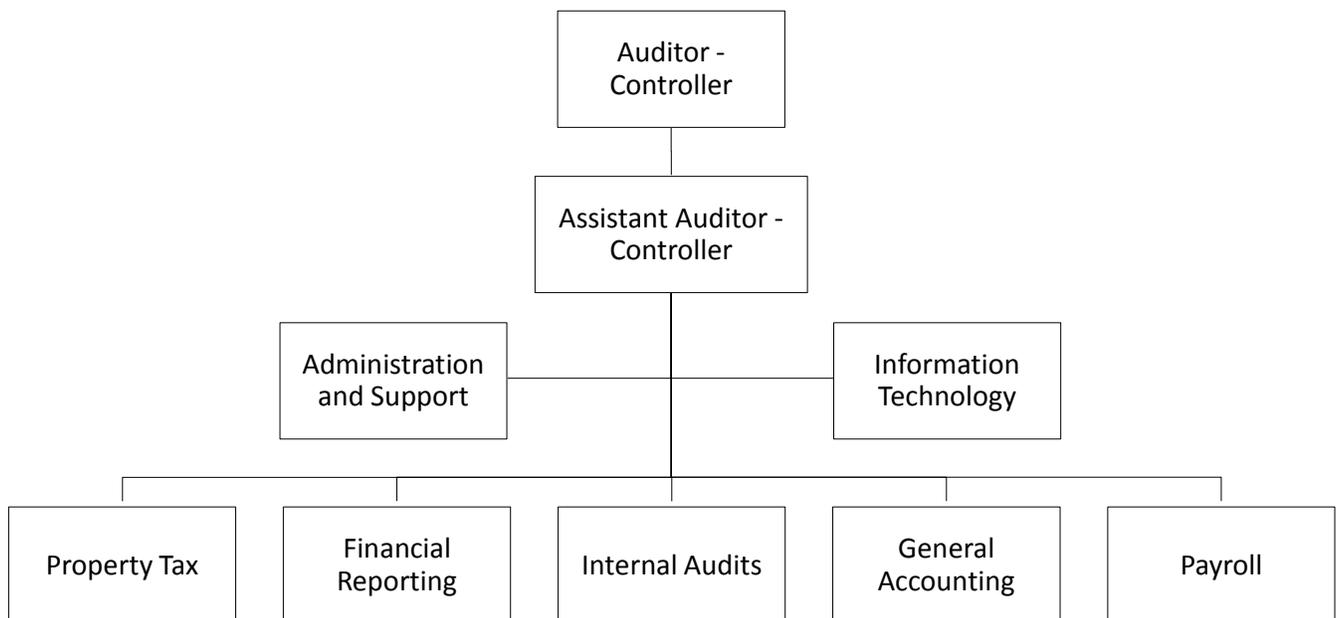
OFFICE OF THE AUDITOR-CONTROLLER APPROPRIATION SUMMARY Fiscal Year 2018-19					
ADMINISTERED BY:		AUDITOR-CONTROLLER			
Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Proposed Budget	FY 2018-19 Final Budget	YOY % Change
GENERAL FUND					
Auditor-Controller Admin/Overhead	548,963	1,663,736	182,334	140,501	
Financial Reporting	1,254,310	1,027,298	1,078,740	1,079,150	
General Accounting	2,108,328	2,071,302	2,953,166	3,042,688	
Internal Audits	21,662	376,687	1,053,740	1,054,225	
Payroll	1,398,221	1,201,774	1,798,579	1,799,519	
Property Tax	749,383	542,155	825,365	825,753	
10250 Auditor-Controller	6,080,867	6,882,952	7,891,924	7,941,836	15.38%
TOTAL ALL FUNDS	6,080,867	6,882,952	7,891,924	7,941,836	15.38%

FUNDED POSITIONS					
100-10250 Auditor-Controller	39	49	51	51	
TOTAL FUNDED POSITIONS	39	49	51	51	4.08%
TOTAL ALLOCATED POSITIONS	42	43	43	51	18.60%

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 2018-19 Highlights: We are currently in the implementation stage of the multi-year project to replace our countywide financial accounting system (Phase I) with a go-live date of July 1, 2018 and payroll system (Phase II) with a planned go-live date of April 1, 2019. This multi-year project includes eight positions who have been assigned to the project team at an offsite location. Along these lines, we continue to train new and existing staff to support the duties once assigned to the project team and to support our succession planning efforts. In addition, we will begin cross-training efforts as it relates specifically to the Workday application.

Proposed Budget Major Adjustment(s):

- Increase in Salaries and Benefits of \$491,714 for the backfilled positions relating to the Enterprise Resource Planning implementation.
- Increase in Operating Transfers In of \$197,213 for the reimbursements from the Countywide Systems Fund portion of the ERP Project (phase II).

Final Budget Major Adjustment(s):

- Increase in Salaries and Benefits of \$46,457 for adjustment of Sr. Administrative Services Officer funding to Administrative Services Officer (-\$41,792) and addition of 1.0 Business Process Analyst for eight months (\$88,249) transferred from the County Executive Office.

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 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 experienced an increase in direct charges added to the tax roll by \$4.7 million from the previous fiscal year. 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: \$825,753

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 13 Special Districts. Issued 73,881 payroll checks with 2,613 or 3.5% as checks printed, 29,234 or 31.5% as direct deposit advices printed and 48,034 or 65% as paperless.

Program Cost: \$1,799,519

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 adopted budget. Prepare the Countywide Cost Allocation Plan. Enforce accounting policies and procedures.

Program Attributes: Issued 52,691 vendor payments and processed 13,029 accounting journals and 2,620 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: \$3,042,688

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 9 sets of financial statements, including the Comprehensive Annual Financial Report. Received the Certificate of Achievement for Excellence in Financial Reporting for 16 consecutive years. Provided accounting services to 30 Special Districts, Placer County Office of Education and Sierra College.

Program Cost: \$1,079,150

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 56 audits and issued 46 audit reports. Identified and provided recommendations for 229 internal control deficiencies/instances of non-compliance.

Program Cost: \$1,054,225

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 89,987	\$ 85,332	\$ 85,000	\$ 85,000
8096 SB2557-Tax Admin Fee-Cities	49,977	47,530	45,000	45,000
8100 Assessment/Tax Collection Fees	1,443,417	1,468,538	1,470,000	1,470,000
8101 Supplemental PropTxs - 5% Admin Fee	35,889	39,417	15,000	15,000
8113 Account/Audit Fees	226,845	197,721	150,000	150,000
8194 Investment Services	28,822	24,911	20,000	20,000
8218 Forms and Photocopies	99	185		
8527 Transfer In A-87 Costs	3,148,390	3,736,556	4,233,056	4,233,056
Total Charges for Services	\$ 5,023,426	\$ 5,600,190	\$ 6,018,056	\$ 6,018,056
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 4,086	\$ 390	\$	\$
Total Miscellaneous Revenues	\$ 4,086	\$ 390	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 246,331	\$ 1,209,984	\$ 1,066,954	\$ 1,066,954
Total Other Financing Sources	\$ 246,331	\$ 1,209,984	\$ 1,066,954	\$ 1,066,954
Total Revenue	\$ 5,273,843	\$ 6,810,564	\$ 7,085,010	\$ 7,085,010
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 99,218	\$ 35,412	\$	\$
1002 Salaries and Wages	3,079,756	3,605,207	4,285,795	4,314,542
1003 Extra Help	2,138	7,917		
1005 Overtime & Call Back	20,486	39,953	15,000	15,000
1010 Cafeteria Plans (Non-PERS)	125,167	148,681	177,602	178,950
1011 Salary Savings			(211,032)	(211,032)
1018 Taxable Meal Reimbursements	96			
1300 P.E.R.S.	833,386	1,000,205	1,282,296	1,287,109
1301 F.I.C.A.	226,956	270,523	316,465	318,664
1303 Other Postemployment Benefits (OPEB)	212,738	236,218	276,851	280,476
1310 Employee Group Ins	513,664	564,032	663,504	668,607
1315 Workers Comp Insurance	9,134	12,276	17,616	15,939
1320 Retired Employee Grp Ins	212,689	200,248	225,548	225,548
1325 401 (k) Employer Match	11,173	12,082	14,250	14,731
Total Salaries & Benefits	\$ 5,346,601	\$ 6,132,754	\$ 7,063,895	\$ 7,108,534
Services & Supplies				
2051 Communication Services - Telephone	\$ 37,198	\$ 38,136	\$ 40,000	\$ 40,000
2052 Communication Services - Mobile Devices	996	691	1,000	1,000
2140 Gen Liability Ins	8,270	8,281	13,680	18,259
2290 Maintenance - Equipment	4,559	3,451	4,010	4,010
2292 Maintenance - Software	12,399	18,291	10,875	10,875
2310 Employee Benefits Systems	60,549	64,757	69,869	63,821
2404 Maintenance Services	38,714	38,060	43,270	47,148
2405 Materials - Bldgs & Impr	38			
2406 Maintenance - Janitorial	23,107	23,891	27,158	28,662
2415 Campus Services-PCGC	18,777	21,196	18,324	18,324
2431 Professional Dues	2,695	2,086	2,805	2,805
2439 Membership/Dues	2,389	2,597	3,700	3,700
2456 Misc Expense		27		
2481 PC Acquisition	11,851	1,553	10,000	10,000
2511 Printing	19,057	17,494	23,200	23,200
2523 Office Supplies & Exp	38,179	28,437	47,579	47,579
2524 Postage	33,877	31,526	41,733	41,733
2555 Prof/Spec Svcs - Purchased	210,892	232,291	230,801	230,801
2556 Prof/Spec Svcs - County	14,013	7,111	7,736	7,736
2568 MIS - Services	192,567	207,698	205,257	205,257
2701 Publications & Legal Notices	10,225	9,018	13,300	13,300
2709 Countywide System Charges	31,741	34,985	36,893	36,893
2822 Advertising	499			
2838 Special Dept Expense-1099 Reportable		59		

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Actual	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2840 Special Dept Expense	498	1,812	1,000	1,000
2844 Training	18,405	16,554	17,500	17,500
2931 Travel & Transportation	6,479	2,738	6,000	6,000
2932 Mileage	3,798	3,838	5,000	5,000
2933 Lodging	10,340	7,369	5,000	5,000
2941 County Vehicle Mileage	29		500	500
2964 Meals/Food Purchases	2,951	1,690	2,000	2,000
2965 Utilities	42,144	40,547	46,739	48,099
Total Services & Supplies	\$ 857,236	\$ 866,184	\$ 934,929	\$ 940,202
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 70,000	\$	\$	\$
Total Other Financing Uses	\$ 70,000	\$	\$	\$
Intrafund Transfers Out				
5556 I/T-OUT Professional Services	\$ 1,409	\$ 344	\$	\$
Total Intrafund Transfers Out	\$ 1,409	\$ 344	\$	\$
Intrafund Transfers In				
5001 I/T-IN Intrafund Transfers	\$ (88,900)	\$ (11,900)	\$ (8,900)	\$ (8,900)
5002 I/T-IN County General Fund	(100,481)	(99,430)	(93,000)	(93,000)
5011 I/T-IN Public Safety Fund	(5,000)	(5,000)	(5,000)	(5,000)
Total Intrafund Transfers In	\$ (194,381)	\$ (116,330)	\$ (106,900)	\$ (106,900)
Total Expenditures / Appropriations	\$ 6,080,865	\$ 6,882,952	\$ 7,891,924	\$ 7,941,836
Net Cost	\$ 807,022	\$ 72,388	\$ 806,914	\$ 856,826