

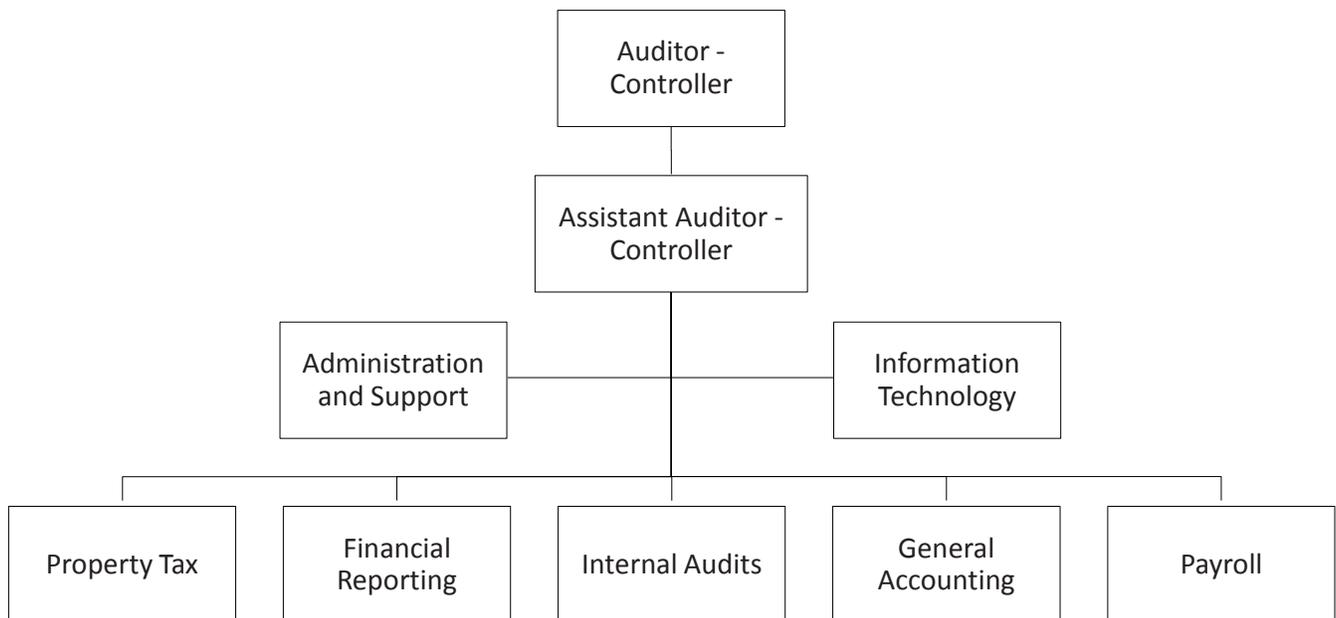
OFFICE OF THE AUDITOR-CONTROLLER APPROPRIATION SUMMARY Fiscal Year 2018-19					
ADMINISTERED BY:		AUDITOR-CONTROLLER			
Appropriations	FY 2016-17 Actuals	FY 2017-18 Est / Actual	FY 2018-19 Requested Budget	FY 2018-19 Recommended Budget	YOY % Change
GENERAL FUND					
Auditor-Controller Admin/Overhead	548,963		319,133	182,334	
Financial Reporting	1,254,310	1,082,452	1,111,145	1,078,740	
General Accounting	2,108,328	2,862,600	3,021,851	2,953,166	
Internal Audits	21,662	877,510	1,096,322	1,053,740	
Payroll	1,398,221	1,688,368	1,840,040	1,798,579	
Property Tax	749,383	788,338	832,404	825,365	
10250 Auditor-Controller	6,080,867	7,299,268	8,220,895	7,891,924	8.12%
TOTAL ALL FUNDS	6,080,867	7,299,268	8,220,895	7,891,924	8.12%

FUNDED POSITIONS					
100-10250 Auditor-Controller	39	49	51	51	
TOTAL FUNDED POSITIONS	39	49	51	51	4.08%
TOTAL ALLOCATED POSITIONS	42	43	44	43	0.00%

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 planned go-live date of July 1, 2018 and payroll system (Phase II) with a planned go-live date of January 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).

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: \$825,365

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: \$1,798,579

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 final 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: \$2,953,166

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: \$1,078,740

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: \$1,053,740

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	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	\$ 90,000	\$ 85,000	\$
8096 SB2557-Tax Admin Fee-Cities	49,977	50,000	45,000	
8100 Assessment/Tax Collection Fees	1,443,417	1,490,000	1,470,000	
8101 Supplemental PropTxs - 5% Admin Fee	35,889	15,000	15,000	
8113 Account/Audit Fees	226,845	181,459	150,000	
8194 Investment Services	28,822	20,000	20,000	
8218 Forms and Photocopies	99			
8527 Transfer In A-87 Costs	3,148,390	3,736,556	4,233,056	
Total Charges for Services	\$ 5,023,426	\$ 5,583,015	\$ 6,018,056	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 4,086	\$	\$	\$
Total Miscellaneous Revenues	\$ 4,086	\$	\$	\$
Other Financing Sources				
8954 Operating Transfers In	\$ 246,331	\$ 869,741	\$ 1,066,954	\$
Total Other Financing Sources	\$ 246,331	\$ 869,741	\$ 1,066,954	\$
Total Revenue	\$ 5,273,843	\$ 6,452,756	\$ 7,085,010	\$
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 99,218	\$ 1,946	\$	\$
1002 Salaries and Wages	3,079,756	3,845,984	4,285,795	
1003 Extra Help	2,138			
1005 Overtime & Call Back	20,486	15,000	15,000	
1010 Cafeteria Plans (Non-PERS)	125,167	171,044	177,602	
1011 Salary Savings		(106,070)	(211,032)	
1018 Taxable Meal Reimbursements	96			
1300 P.E.R.S.	833,386	1,060,863	1,282,296	
1301 F.I.C.A.	226,956	287,162	316,465	
1303 Other Postemployment Benefits (OPEB)	212,738	258,720	276,851	
1310 Employee Group Ins	513,664	705,241	663,504	
1315 Workers Comp Insurance	9,134	15,737	17,616	
1320 Retired Employee Grp Ins	212,689	245,549	225,548	
1325 401 (k) Employer Match	11,173	12,750	14,250	
Total Salaries & Benefits	\$ 5,346,601	\$ 6,513,926	\$ 7,063,895	\$
Services & Supplies				
2051 Communication Services - Telephone	\$ 37,198	\$ 39,999	\$ 40,000	\$
2052 Communication Services - Mobile Devices	996	1,000	1,000	
2140 Gen Liability Ins	8,270	8,282	13,680	
2290 Maintenance - Equipment	4,559	6,650	4,010	
2292 Maintenance - Software	12,399	11,225	10,875	
2310 Employee Benefits Systems	60,549	64,757	69,869	
2404 Maintenance Services	38,714	36,693	43,270	
2405 Materials - Bldgs & Impr	38			
2406 Maintenance - Janitorial	23,107	27,110	27,158	
2415 Campus Services-PCGC	18,777	22,632	18,324	
2431 Professional Dues	2,695	2,250	2,805	
2439 Membership/Dues	2,389	2,950	3,700	
2481 PC Acquisition	11,851		10,000	
2511 Printing	19,057	20,000	23,200	
2523 Office Supplies & Exp	38,179	44,960	47,579	
2524 Postage	33,877	39,628	41,733	
2555 Prof/Spec Svcs - Purchased	210,892	221,029	230,801	
2556 Prof/Spec Svcs - County	14,013	14,325	7,736	
2568 MIS - Services	192,567	205,410	205,257	
2701 Publications & Legal Notices	10,225	13,180	13,300	
2709 Countywide System Charges	31,741	34,984	36,893	
2822 Advertising	499			
2840 Special Dept Expense	498	1,000	1,000	
2844 Training	18,405	14,500	17,500	

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

Detail by Revenue Category and Expenditure Object	2016-17 Final Actuals	2017-18 Estimated	2018-19 Recommended	2018-19 Adopted by the Board of Supervisors
1	2	3	4	5
2931 Travel & Transportation	6,479	4,000	6,000	
2932 Mileage	3,798	5,000	5,000	
2933 Lodging	10,340	5,000	5,000	
2941 County Vehicle Mileage	29	500	500	
2964 Meals/Food Purchases	2,951	2,000	2,000	
2965 Utilities	42,144	40,642	46,739	
Total Services & Supplies	\$ 857,236	\$ 889,706	\$ 934,929	\$
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	\$	\$	\$
Total Intrafund Transfers Out	\$ 1,409	\$	\$	\$
Intrafund Transfers In				
5001 I/T-IN Intrafund Transfers	\$ (88,900)	\$ (11,900)	\$ (8,900)	\$
5002 I/T-IN County General Fund	(100,481)	(92,464)	(93,000)	
5011 I/T-IN Public Safety Fund	(5,000)		(5,000)	
Total Intrafund Transfers In	\$ (194,381)	\$ (104,364)	\$ (106,900)	\$
Total Expenditures / Appropriations	\$ 6,080,865	\$ 7,299,268	\$ 7,891,924	\$
Net Cost	\$ 807,022	\$ 846,512	\$ 806,914	\$