

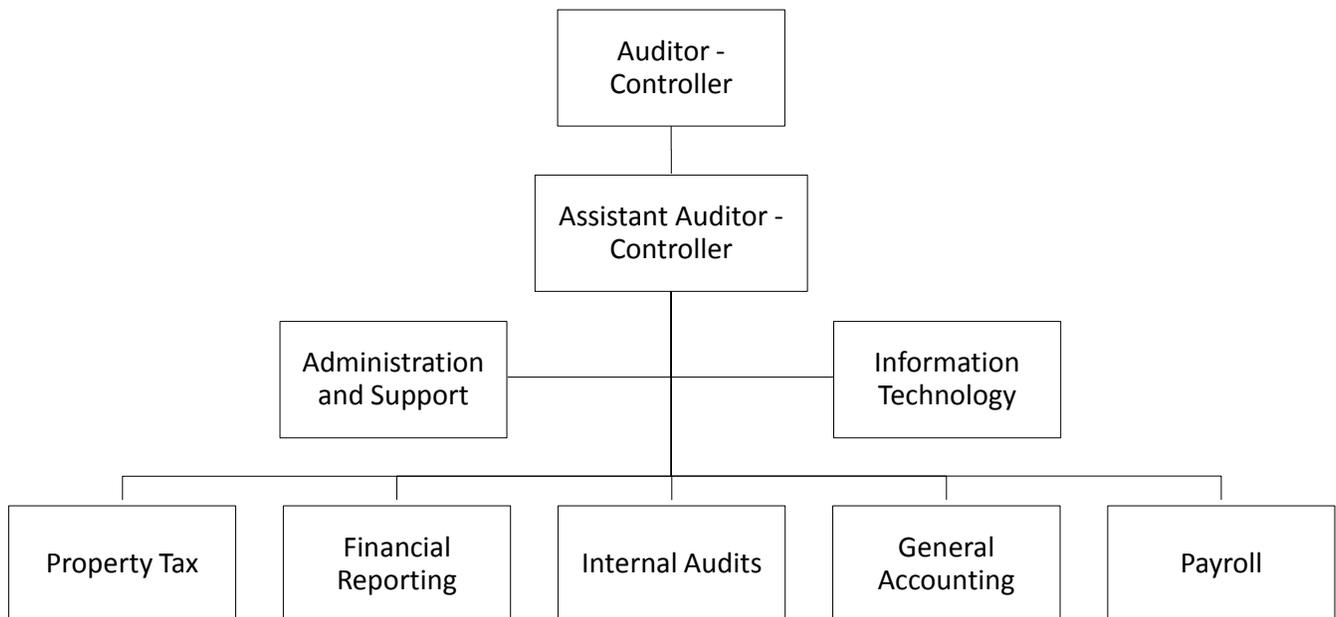
| OFFICE OF THE AUDITOR-CONTROLLER<br>APPROPRIATION SUMMARY<br>Fiscal Year 2017-18 |                       |                            |                                  |                               |                 |
|--|-----------------------|----------------------------|----------------------------------|-------------------------------|-----------------|
| ADMINISTERED BY:   |                       | AUDITOR-CONTROLLER         |                                  |                               |                 |
| Appropriations   | FY 2015-16<br>Actuals | FY 2016-17 Est /<br>Actual | FY 2017-18<br>Proposed<br>Budget | FY 2017-18<br>Final<br>Budget | YOY %<br>Change |
| <b>GENERAL FUND</b>  |                       |                            |                                  |                               |                 |
| Auditor-Controller Admin/Overhead  | 2,173,038             | 548,963                    |                                  |                               |                 |
| Financial Reporting  | 816,344               | 1,254,310                  | 1,070,482                        | 1,082,452                     |                 |
| General Accounting   | 948,713               | 2,108,328                  | 2,820,450                        | 2,862,600                     |                 |
| Internal Audits  |                       | 21,662                     | 863,944                          | 877,510                       |                 |
| Payroll  | 859,288               | 1,398,221                  | 1,663,492                        | 1,688,368                     |                 |
| Property Tax   | 524,294               | 749,383                    | 778,916                          | 788,338                       |                 |
| <b>10250 Auditor-Controller</b>  | <b>5,321,676</b>      | <b>6,080,867</b>           | <b>7,197,284</b>                 | <b>7,299,268</b>              | <b>20.04%</b>   |
| <b>TOTAL ALL FUNDS</b>   | <b>5,321,676</b>      | <b>6,080,867</b>           | <b>7,197,284</b>                 | <b>7,299,268</b>              | <b>20.04%</b>   |

| FUNDED POSITIONS                 |           |           |           |           |               |
|----------------------------------|-----------|-----------|-----------|-----------|---------------|
| 100-10250 Auditor-Controller     | 39        | 42        | 41        | 41        |               |
| <b>TOTAL FUNDED POSITIONS</b>    | <b>39</b> | <b>42</b> | <b>41</b> | <b>41</b> | <b>-2.38%</b> |
| <b>TOTAL ALLOCATED POSITIONS</b> | <b>42</b> | <b>43</b> | <b>43</b> | <b>43</b> | <b>0.00%</b>  |

**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 2017-18 Highlights:** We have started the implementation stage of the multi-year project to replace our countywide financial accounting and payroll systems which 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.

**Proposed Budget Major Adjustment(s):**

- Increase in Salaries and Benefits of \$809,428 for the over-hire of seven positions due to the reallocation of staff to the Enterprise Resource Planning (ERP) project.
- Increase in revenues of \$869,741 for the funding of seven additional positions being over-hired due to the reallocation of staff to the ERP project.

**Final Budget Major Adjustment(s):**

- None.

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 \$2 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: \$788,338**

**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 14 Special Districts. Issued 73,133 payroll checks with 3,111 or 4.3% as checks printed, 24,137 or 33% as direct deposit advices printed and 45,885 or 62.7% as paperless.

**Program Cost: \$1,688,368**

**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 52,019 vendor payments and processed 13,655 accounting journals and 3,380 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: \$2,862,600**

**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 11 sets of financial statements, including the Comprehensive Annual Financial Report. Received the Certificate of Achievement for Excellence in Financial Reporting for 15 consecutive years. Provided accounting services to 30 Special Districts, Placer County Office of Education and Sierra College.

**Program Cost: \$1,082,452**

**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 42 audits and issued 29 audit reports. Identified and provided recommendations for 199 internal control deficiencies/instances of non-compliance.

**Program Cost: \$877,510**

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

| Detail by Revenue Category and Expenditure Object | 2015-16<br>Final<br>Actuals | 2016-17<br>Actual   | 2017-18<br>Recommended | 2017-18<br>Adopted by<br>the Board of<br>Supervisors |
|---|-----------------------------|---------------------|------------------------|--|
| 1   | 2                           | 3                   | 4                      | 5  |
| <b>Revenue</b>                                    |                             |                     |                        |  |
| <b>Rev from Use of Money &amp; Property</b>       |                             |                     |                        |  |
| 6950 Interest                                     | \$ 1                        | \$                  | \$                     | \$   |
| <b>Total Rev from Use of Money &amp; Property</b> | <b>\$ 1</b>                 | <b>\$</b>           | <b>\$</b>              | <b>\$</b>  |
| <b>Intergovernmental Revenue</b>                  |                             |                     |                        |  |
| 7234 State Aid - Mandated Costs                   | \$ 28,114                   | \$                  | \$                     | \$   |
| <b>Total Intergovernmental Revenue</b>            | <b>\$ 28,114</b>            | <b>\$</b>           | <b>\$</b>              | <b>\$</b>  |
| <b>Charges for Services</b>                       |                             |                     |                        |  |
| 8095 SB2557-Tax Admin Fee-Districts               | \$ 107,697                  | \$ 89,987           | \$ 90,000              | \$ 90,000  |
| 8096 SB2557-Tax Admin Fee-Cities                  | 59,357                      | 49,977              | 50,000                 | 50,000   |
| 8100 Assessment/Tax Collection Fees               | 1,408,563                   | 1,443,417           | 1,490,000              | 1,490,000  |
| 8101 Supplemental PropTxs - 5% Admin Fee          | 68,449                      | 35,889              | 15,000                 | 15,000   |
| 8113 Account/Audit Fees                           | 218,623                     | 226,845             | 181,459                | 181,459  |
| 8194 Investment Services                          | 33,312                      | 28,822              | 20,000                 | 20,000   |
| 8218 Forms and Photocopies                        | 292                         | 99                  |                        |  |
| 8299 Rebate Revenue                               | 10,487                      |                     |                        |  |
| 8527 Transfer In A-87 Costs                       | 3,250,003                   | 3,148,390           | 3,736,556              | 3,736,556  |
| <b>Total Charges for Services</b>                 | <b>\$ 5,156,783</b>         | <b>\$ 5,023,426</b> | <b>\$ 5,583,015</b>    | <b>\$ 5,583,015</b>                                  |
| <b>Miscellaneous Revenues</b>                     |                             |                     |                        |  |
| 8764 Miscellaneous Revenues                       | \$ 150                      | \$ 4,086            | \$                     | \$   |
| <b>Total Miscellaneous Revenues</b>               | <b>\$ 150</b>               | <b>\$ 4,086</b>     | <b>\$</b>              | <b>\$</b>  |
| <b>Other Financing Sources</b>                    |                             |                     |                        |  |
| 8954 Operating Transfers In                       | \$                          | \$ 246,331          | \$ 869,741             | \$ 869,741   |
| <b>Total Other Financing Sources</b>              | <b>\$</b>                   | <b>\$ 246,331</b>   | <b>\$ 869,741</b>      | <b>\$ 869,741</b>                                    |
| <b>Total Revenue</b>                              | <b>\$ 5,185,048</b>         | <b>\$ 5,273,843</b> | <b>\$ 6,452,756</b>    | <b>\$ 6,452,756</b>                                  |
| <b>Expenditures / Appropriations</b>              |                             |                     |                        |  |
| <b>Salaries &amp; Benefits</b>                    |                             |                     |                        |  |
| 1001 Employee Paid Sick Leave                     | \$ 4,407                    | \$ 99,218           | \$ 1,946               | \$ 1,946   |
| 1002 Salaries and Wages                           | 2,632,951                   | 3,079,756           | 3,749,814              | 3,845,984  |
| 1003 Extra Help                                   | 32,804                      | 2,138               |                        |  |
| 1005 Overtime & Call Back                         | 26,409                      | 20,486              | 15,000                 | 15,000   |
| 1010 Cafeteria Plans (Non-PERS)                   | 113,521                     | 125,167             | 166,506                | 171,044  |
| 1011 Salary Savings                               |                             |                     | (106,070)              | (106,070)  |
| 1018 Taxable Meal Reimbursements                  | 502                         | 96                  |                        |  |
| 1300 P.E.R.S.                                     | 670,746                     | 833,386             | 1,036,037              | 1,060,863  |
| 1301 F.I.C.A.                                     | 196,714                     | 226,956             | 279,880                | 287,162  |
| 1303 Other Postemployment Benefits (OPEB)         | 195,556                     | 212,738             | 258,720                | 258,720  |
| 1310 Employee Group Ins                           | 435,155                     | 513,664             | 713,907                | 705,241  |
| 1315 Workers Comp Insurance                       | 8,269                       | 9,134               | 10,267                 | 15,737   |
| 1320 Retired Employee Grp Ins                     | 231,200                     | 212,689             | 245,549                | 245,549  |
| 1325 401 (k) Employer Match                       | 5,596                       | 11,173              | 12,751                 | 12,750   |
| <b>Total Salaries &amp; Benefits</b>              | <b>\$ 4,553,830</b>         | <b>\$ 5,346,601</b> | <b>\$ 6,384,307</b>    | <b>\$ 6,513,926</b>                                  |
| <b>Services &amp; Supplies</b>                    |                             |                     |                        |  |
| 2051 Communication Services - Telephone           | \$ 38,594                   | \$ 37,198           | \$ 39,999              | \$ 39,999  |
| 2052 Communication Services - Mobile Devices      | 728                         | 996                 | 1,000                  | 1,000  |
| 2140 Gen Liability Ins                            | 6,942                       | 8,270               | 8,282                  | 8,282  |
| 2290 Maintenance - Equipment                      | 4,159                       | 4,559               | 6,650                  | 6,650  |
| 2292 Maintenance - Software                       | 9,046                       | 12,399              | 11,225                 | 11,225   |
| 2310 Employee Benefits Systems                    | 54,068                      | 60,549              | 64,757                 | 64,757   |
| 2404 Maintenance Services                         |                             | 38,714              | 45,193                 | 36,693   |
| 2405 Materials - Bldgs & Impr                     |                             | 38                  |                        |  |
| 2406 Maintenance - Janitorial                     |                             | 23,107              | 31,638                 | 27,110   |
| 2415 Campus Services-PCGC                         | 17,953                      | 18,777              | 22,632                 | 22,632   |
| 2431 Professional Dues                            | 1,635                       | 2,695               | 2,250                  | 2,250  |
| 2439 Membership/Dues                              | 2,206                       | 2,389               | 2,950                  | 2,950  |
| 2481 PC Acquisition                               | 22,926                      | 11,851              |                        |  |
| 2511 Printing                                     | 11,933                      | 19,057              | 20,000                 | 20,000   |
| 2523 Office Supplies & Exp                        | 60,713                      | 38,179              | 44,960                 | 44,960   |
| 2524 Postage                                      | 33,724                      | 33,877              | 41,734                 | 39,628   |
| 2555 Prof/Spec Svcs - Purchased                   | 214,753                     | 210,892             | 221,029                | 221,029  |

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

| Detail by Revenue Category and Expenditure Object | 2015-16<br>Final<br>Actuals | 2016-17<br>Actual   | 2017-18<br>Recommended | 2017-18<br>Adopted by<br>the Board of<br>Supervisors |
|---|-----------------------------|---------------------|------------------------|--|
| 1   | 2                           | 3                   | 4                      | 5  |
| 2556 Prof/Spec Svcs - County                      | 14,994                      | 14,013              | 14,325                 | 14,325   |
| 2568 MIS - Services                               | 186,644                     | 192,567             | 205,410                | 205,410  |
| 2570 Media / Video Services                       | 45                          |                     |                        |  |
| 2701 Publications & Legal Notices                 | 10,825                      | 10,225              | 13,180                 | 13,180   |
| 2709 Countywide System Charges                    | 32,661                      | 31,741              | 34,984                 | 34,984   |
| 2822 Advertising                                  |                             | 499                 |                        |  |
| 2840 Special Dept Expense                         | 903                         | 498                 | 1,000                  | 1,000  |
| 2844 Training                                     | 8,999                       | 18,405              | 14,500                 | 14,500   |
| 2931 Travel & Transportation                      | 1,680                       | 6,479               | 4,000                  | 4,000  |
| 2932 Mileage                                      | 3,912                       | 3,798               | 5,000                  | 5,000  |
| 2933 Lodging                                      | 7,863                       | 10,340              | 5,000                  | 5,000  |
| 2941 County Vehicle Mileage                       | 1,163                       | 29                  | 500                    | 500  |
| 2964 Meals/Food Purchases                         | 1,634                       | 2,951               | 2,000                  | 2,000  |
| 2965 Utilities                                    |                             | 42,144              | 53,143                 | 40,642   |
| <b>Total Services &amp; Supplies</b>              | <b>\$ 750,703</b>           | <b>\$ 857,236</b>   | <b>\$ 917,341</b>      | <b>\$ 889,706</b>                                    |
| <b>Other Financing Uses</b>                       |                             |                     |                        |  |
| 3778 Operating Transfer Out - Capital Imprvmt     | \$                          | \$ 70,000           | \$                     | \$   |
| <b>Total Other Financing Uses</b>                 | <b>\$</b>                   | <b>\$ 70,000</b>    | <b>\$</b>              | <b>\$</b>  |
| <b>Intrafund Transfers Out</b>                    |                             |                     |                        |  |
| 5404 I/T-OUT Maintenance - Services               | \$ 73,055                   | \$                  | \$                     | \$   |
| 5406 I/T-OUT Maintenance - Janitorial             | 23,210                      |                     |                        |  |
| 5556 I/T-OUT Professional Services                | 1,098                       | 1,409               |                        |  |
| 5965 I/T-OUT Utilities                            | 36,303                      |                     |                        |  |
| <b>Total Intrafund Transfers Out</b>              | <b>\$ 133,666</b>           | <b>\$ 1,409</b>     | <b>\$</b>              | <b>\$</b>  |
| <b>Intrafund Transfers In</b>                     |                             |                     |                        |  |
| 5001 I/T-IN Intrafund Transfers                   | \$ (8,900)                  | \$ (88,900)         | \$ (11,900)            | \$ (11,900)  |
| 5002 I/T-IN County General Fund                   | (106,055)                   | (100,481)           | (92,464)               | (92,464)   |
| 5008 I/T-IN County Office Bldg Fund               | (1,571)                     |                     |                        |  |
| 5011 I/T-IN Public Safety Fund                    |                             | (5,000)             |                        |  |
| <b>Total Intrafund Transfers In</b>               | <b>\$ (116,526)</b>         | <b>\$ (194,381)</b> | <b>\$ (104,364)</b>    | <b>\$ (104,364)</b>                                  |
| <b>Total Expenditures / Appropriations</b>        | <b>\$ 5,321,673</b>         | <b>\$ 6,080,865</b> | <b>\$ 7,197,284</b>    | <b>\$ 7,299,268</b>                                  |
| <b>Net Cost</b>                                   | <b>\$ 136,625</b>           | <b>\$ 807,022</b>   | <b>\$ 744,528</b>      | <b>\$ 846,512</b>                                    |