

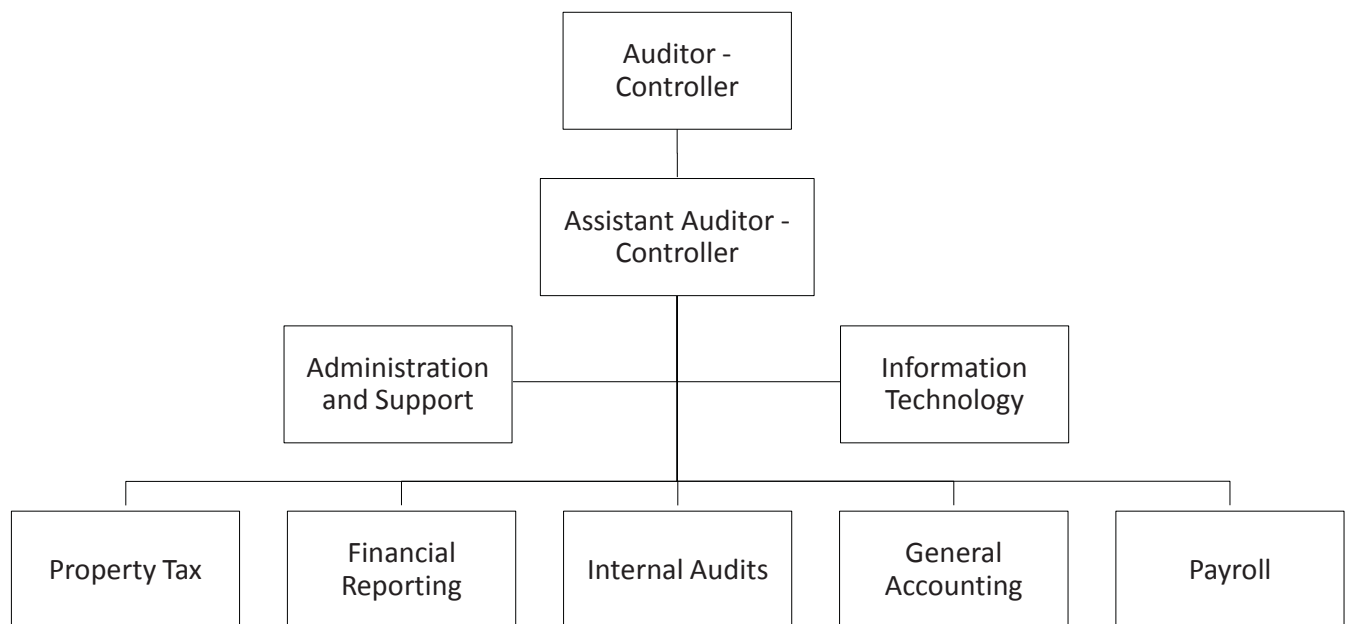
OFFICE OF THE AUDITOR-CONTROLLER APPROPRIATION SUMMARY Fiscal Year 2017-18					
ADMINISTERED BY:		AUDITOR-CONTROLLER			
Appropriations	FY 2015-16 Actuals	FY 2016-17 Est / Actual	FY 2017-18 Requested Budget	FY 2017-18 Recommended Budget	YOY % Change
<b>GENERAL FUND</b>					
Auditor-Controller Admin/Overhead	2,173,038				
Financial Reporting	816,344	1,335,019	1,070,179	1,070,482	
General Accounting	948,713	1,786,743	2,819,487	2,820,450	
Internal Audits		596,164	863,660	863,944	
Payroll	859,288	1,398,271	1,664,866	1,663,492	
Property Tax	524,294	842,484	778,652	778,916	
<b>10250 Auditor-Controller</b>	<b>5,321,676</b>	<b>5,958,681</b>	<b>7,196,844</b>	<b>7,197,284</b>	<b>20.79%</b>
<b>TOTAL ALL FUNDS</b>	<b>5,321,676</b>	<b>5,958,681</b>	<b>7,196,844</b>	<b>7,197,284</b>	<b>20.79%</b>

FUNDED POSITIONS					
100-10250 Auditor-Controller	39	42	43	43	
<b>TOTAL FUNDED POSITIONS</b>	<b>39</b>	<b>42</b>	<b>43</b>	<b>43</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.

**Major Budget 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.

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: \$778,916**

**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: \$1,663,492**

**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: \$2,820,450**

**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.

<b>Program Cost: \$1,070,482</b>
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**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.

<b>Program Cost: \$863,944</b>
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Budget Unit **General Fund - 100**  
Function General  
Activity Auditor-Controller - 10250

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of 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	\$ 20,000	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 28,114</b>	<b>\$ 20,000</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8095 SB2557-Tax Admin Fee-Districts	\$ 107,697	\$ 98,500	\$ 90,000	\$
8096 SB2557-Tax Admin Fee-Cities	59,357	54,700	50,000	
8100 Assessment/Tax Collection Fees	1,408,563	1,436,000	1,490,000	
8101 Supplemental PropTxs - 5% Admin Fee	68,449	28,000	15,000	
8113 Account/Audit Fees	218,623	178,424	181,459	
8194 Investment Services	33,312	20,000	20,000	
8218 Forms and Photocopies	292			
8299 Rebate Revenue	10,487	12,000		
8527 Transfer In A-87 Costs	3,250,003	3,148,390	3,736,556	
<b>Total Charges for Services</b>	<b>\$ 5,156,783</b>	<b>\$ 4,976,014</b>	<b>\$ 5,583,015</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 150	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 150</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$	\$	\$ 869,741	\$
<b>Total Other Financing Sources</b>	<b>\$</b>	<b>\$</b>	<b>\$ 869,741</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 5,185,048</b>	<b>\$ 4,996,014</b>	<b>\$ 6,452,756</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 4,407	\$ 100,184	\$ 1,946	\$
1002 Salaries and Wages	2,632,951	3,070,424	3,749,814	
1003 Extra Help	32,804			
1005 Overtime & Call Back	26,409	15,001	15,000	
1010 Cafeteria Plans (Non-PERS)	113,521	130,515	166,506	
1011 Salary Savings		(106,070)	(106,070)	
1018 Taxable Meal Reimbursements	502			
1300 P.E.R.S.	670,746	835,929	1,036,037	
1301 F.I.C.A.	196,714	246,217	279,880	
1303 Other Postemployment Benefits (OPEB)	195,556	220,990	258,720	
1310 Employee Group Ins	435,155	514,577	713,907	
1315 Workers Comp Insurance	8,269	8,104	10,267	
1320 Retired Employee Grp Ins	231,200	235,294	245,549	
1325 401 (k) Employer Match	5,596	10,500	12,751	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,553,830</b>	<b>\$ 5,281,665</b>	<b>\$ 6,384,307</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 38,594	\$ 40,000	\$ 39,999	\$
2052 Communication Services - Mobile Devices	728	1,000	1,000	
2140 Gen Liability Ins	6,942	8,270	8,282	
2290 Maintenance - Equipment	4,159	6,950	6,650	
2292 Maintenance - Software	9,046	9,350	11,225	
2310 Employee Benefits Systems	54,068	67,099	64,757	
2404 Maintenance Services		32,865	45,193	
2406 Maintenance - Janitorial		24,838	31,638	
2415 Campus Services-PCGC	17,953	19,921	22,632	
2431 Professional Dues	1,635	2,611	2,250	
2439 Membership/Dues	2,206	2,900	2,950	
2481 PC Acquisition	22,926	10,000		
2511 Printing	11,933	11,000	20,000	
2523 Office Supplies & Exp	60,713	40,000	44,960	
2524 Postage	33,724	35,903	41,734	
2555 Prof/Spec Svcs - Purchased	214,753	203,181	221,029	
2556 Prof/Spec Svcs - County	14,994	15,717	14,325	

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

Detail by Revenue Category and Expenditure Object	2015-16 Final Actuals	2016-17 Estimated	2017-18 Recommended	2017-18 Adopted by the Board of Supervisors
1	2	3	4	5
2568 MIS - Services	186,644	160,894	205,410	
2570 Media / Video Services	45			
2701 Publications & Legal Notices	10,825	11,680	13,180	
2709 Countywide System Charges	32,661	31,741	34,984	
2840 Special Dept Expense	903	1,000	1,000	
2844 Training	8,999	10,638	14,500	
2931 Travel & Transportation	1,680	4,000	4,000	
2932 Mileage	3,912	5,001	5,000	
2933 Lodging	7,863	5,001	5,000	
2941 County Vehicle Mileage	1,163	501	500	
2964 Meals/Food Purchases	1,634	2,000	2,000	
2965 Utilities		45,160	53,143	
<b>Total Services &amp; Supplies</b>	<b>\$ 750,703</b>	<b>\$ 809,221</b>	<b>\$ 917,341</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			
5965 I/T-OUT Utilities	36,303			
<b>Total Intrafund Transfers Out</b>	<b>\$ 133,666</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5001 I/T-IN Intrafund Transfers	\$ (8,900)	\$ (51,900)	\$ (11,900)	\$
5002 I/T-IN County General Fund	(106,055)	(80,305)	(92,464)	
5008 I/T-IN County Office Bldg Fund	(1,571)			
<b>Total Intrafund Transfers In</b>	<b>\$ (116,526)</b>	<b>\$ (132,205)</b>	<b>\$ (104,364)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 5,321,673</b>	<b>\$ 5,958,681</b>	<b>\$ 7,197,284</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 136,625</b>	<b>\$ 962,667</b>	<b>\$ 744,528</b>	<b>\$</b>