

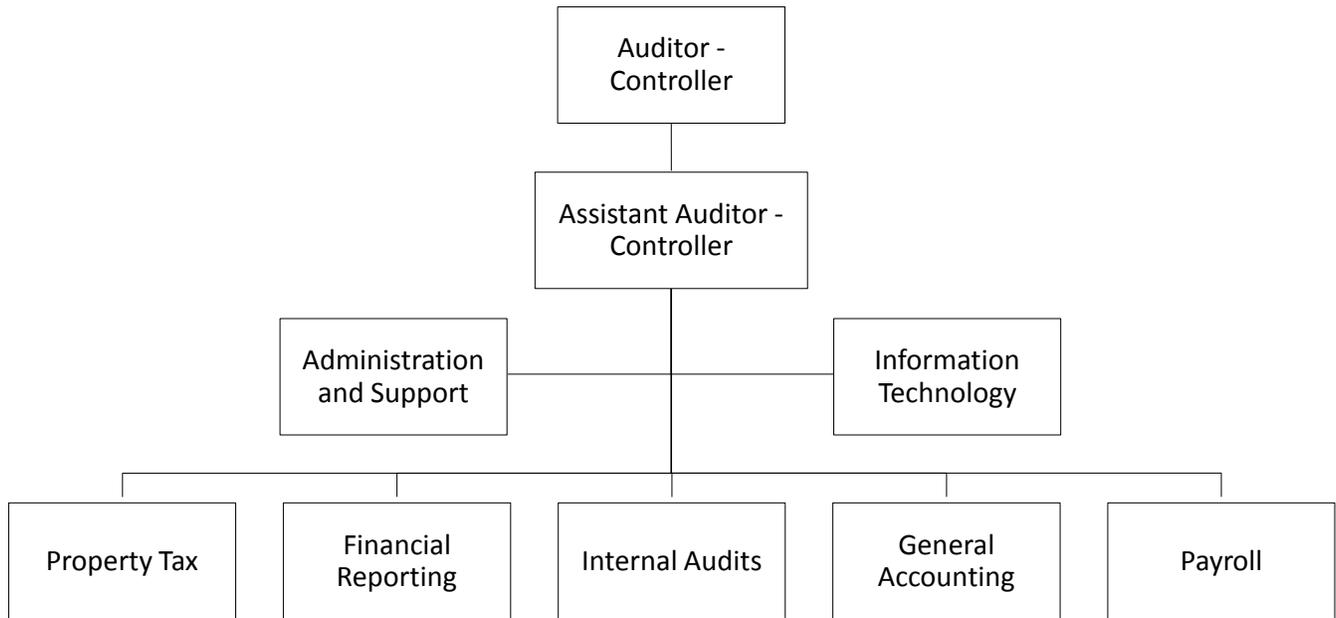
Auditor - Controller

OFFICE OF THE AUDITOR-CONTROLLER						
APPROPRIATION SUMMARY						
Fiscal Year 2016-17						
ADMINISTERED BY:		AUDITOR-CONTROLLER				
Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Proposed Budget	Final Budget	PBB %	
GENERAL FUND						
Property Tax			\$ 847,427	\$ 842,484	14%	
Payroll			\$ 1,406,590	\$ 1,398,271	23%	
General Accounting			\$ 1,797,453	\$ 1,786,743	30%	
Financial Reporting			\$ 1,341,802	\$ 1,335,019	22%	
Internal Audits			\$ 599,875	\$ 596,164	10%	
Auditor - Controller	\$ 4,963,480	\$ 5,321,673	\$ 5,993,147	\$ 5,958,681	100%	12.0%
TOTAL ALL FUNDS	\$ 4,963,480	\$ 5,321,673	\$ 5,993,147	\$ 5,958,681		12.0%
FUNDED POSITIONS						
Auditor - Controller	39	39	41	42		8%
TOTAL FUNDED POSITIONS	39	39	41	42		8%
TOTAL ALLOCATED POSITIONS	42	42	43	43		2%

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 2016-17 Highlights: Starting the groundwork for a multi-year project to replace our countywide financial accounting system, along with supporting CEO initiatives, which include Priority Based Budgeting, Open Gov, a government transparency software, and Neubrain, a countywide budgeting and business intelligence tool. Along these same lines, we are developing training programs for new and existing staff to support our succession planning efforts. We are also cross-training across divisions in anticipation of the formation of a project team for the financial accounting system replacement.

Proposed Budget Major Adjustment(s):

- Increase of \$322,000 due to additions of two Supervising Accountant-Auditor allocations.
- Decrease of \$176,000 due to removal of one Administrative & Fiscal Operations Manager allocation.

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

Auditor - Controller

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 have experienced an increase in direct charges by \$6 million annually over the last two years. 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: \$842,484

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 72,639 payroll checks with 3,605 or 5% as checks printed, 26,746 or 36.8% as direct deposit advices printed and 42,288 or 58.2% as paperless. Successfully added the North Tahoe Fire Protection District as an additional Special District receiving payroll services. Participated in the successful upgrade of the County's Enterprise Human Resources and Payroll system.

Program Cost: \$1,398,271

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 55,422 vendor payments and processed 14,452 accounting journals and 2,883 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: \$1,786,743

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 10 sets of financial statements, including the Comprehensive Annual Financial Report. Received the Certificate of Achievement for Excellence in Financial Reporting for 14 consecutive years. Provided accounting services to 30 Special Districts, Placer County Office of Education and Sierra College.

Program Cost: \$1,335,019

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 30 audits and issued 27 audit reports. Identified and provided recommendations for 110 internal control deficiencies/instances of non-compliance.

Program Cost: \$596,164

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$	\$	1	\$
Total Rev from Use of Money & Property	\$	\$	1	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ 39,927	\$ 28,114	20,000	\$ 20,000
Total Intergovernmental Revenue	\$ 39,927	\$ 28,114	\$ 20,000	\$ 20,000
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$ 88,159	\$ 107,697	\$ 98,500	\$ 98,500
8096 SB2557-Tax Admin Fee-Cities	49,946	59,357	54,700	54,700
8100 Assessment/Tax Collection Fees	1,381,753	1,408,563	1,436,000	1,436,000
8101 Supplemental PropTxs - 5% Admin Fee	50,080	68,449	28,000	28,000
8113 Account/Audit Fees	188,541	218,623	178,424	178,424
8194 Investment Services	21,729	33,312	20,000	20,000
8218 Forms and Photocopies	296	292		
8299 Rebate Revenue	14,249	10,487	12,000	12,000
8527 Transfer In A-87 Costs	2,949,155	3,250,003	3,250,003	3,148,390
Total Charges for Services	\$ 4,743,908	\$ 5,156,783	\$ 5,077,627	\$ 4,976,014
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 405	\$ 150	\$	\$
Total Miscellaneous Revenues	\$ 405	\$ 150	\$	\$
Total Revenue	\$ 4,784,240	\$ 5,185,048	\$ 5,097,627	\$ 4,996,014
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$ 55,475	\$ 4,407	\$ 100,184	\$ 100,184
1002 Salaries and Wages	2,583,984	2,632,951	3,070,424	3,070,424
1003 Extra Help	36,305	32,804		
1005 Overtime & Call Back	11,126	26,409	15,001	15,001
1010 Cafeteria Plans (Non-PERS)	111,412	113,521	130,515	130,515
1011 Salary Savings			(106,070)	(106,070)
1018 Taxable Meal Reimbursements	328	502		
1300 P.E.R.S.	615,008	670,746	835,929	835,929
1301 F.I.C.A.	194,799	196,714	246,217	246,217
1303 Other Postemployment Benefits (OPEB)	138,396	195,556	220,990	220,990
1310 Employee Group Ins	382,411	435,155	546,482	514,577
1315 Workers Comp Insurance	7,316	8,269	8,104	8,104
1320 Retired Employee Grp Ins	204,822	231,200	248,250	235,294
1325 401 (k) Employer Match	5,656	5,596	10,500	10,500
Total Salaries & Benefits	\$ 4,347,038	\$ 4,553,830	\$ 5,326,526	\$ 5,281,665
Services & Supplies				
2051 Communication Services - Telephone	\$ 36,927	\$ 38,594	\$ 40,000	\$ 40,000
2052 Communication Services - Mobile Devices	878	728	1,000	1,000
2140 Gen Liability Ins		6,942	9,373	8,270
2290 Maintenance - Equipment	5,575	4,159	6,950	6,950
2292 Maintenance - Software	8,766	9,046	9,350	9,350
2310 Employee Benefits Systems		54,068	55,601	67,099
2404 Maintenance Services			32,865	32,865
2406 Maintenance - Janitorial			24,838	24,838
2415 Campus Services-PCGC	13,726	17,953	19,921	19,921
2431 Professional Dues	1,964	1,635	2,611	2,611
2439 Membership/Dues	2,624	2,206	2,900	2,900
2481 PC Acquisition	17,667	22,926	10,000	10,000
2511 Printing	4,854	11,933	11,000	11,000
2523 Office Supplies & Exp	41,121	60,713	40,000	40,000
2524 Postage	33,733	33,724	35,903	35,903
2555 Prof/Spec Svcs - Purchased	216,514	214,753	203,181	203,181
2556 Prof/Spec Svcs - County	14,609	14,994	15,717	15,717
2568 MIS - Services		186,644	160,894	160,894
2570 Media / Video Services	90	45		
2701 Publications & Legal Notices	9,849	10,825	11,680	11,680

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Actual	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2709 Countywide System Charges	29,561	32,661	31,741	31,741
2838 Special Dept Expense-1099 Reportable	78			
2840 Special Dept Expense	484	903	1,000	1,000
2844 Training	7,722	8,999	10,638	10,638
2931 Travel & Transportation	3,312	1,680	4,000	4,000
2932 Mileage	4,505	3,912	5,001	5,001
2933 Lodging	6,375	7,863	5,001	5,001
2941 County Vehicle Mileage	177	1,163	501	501
2964 Meals/Food Purchases	1,717	1,634	2,000	2,000
2965 Utilities			45,160	45,160
Total Services & Supplies	\$ 462,828	\$ 750,703	\$ 798,826	\$ 809,221
Capital Assets				
4451 Equipment	\$ 28,369	\$	\$	\$
Total Capital Assets	\$ 28,369	\$	\$	\$
Intrafund Transfers Out				
5310 I/T-OUT Employee Benefit Systems	\$ 42,780	\$	\$	\$
5404 I/T-OUT Maintenance - Services	50,535	73,055		
5406 I/T-OUT Maintenance - Janitorial		23,210		
5552 I/T-OUT MIS Services	138,261			
5556 I/T-OUT Professional Services	1,568	1,098		
5965 I/T-OUT Utilities	34,087	36,303		
Total Intrafund Transfers Out	\$ 267,231	\$ 133,666	\$	\$
Intrafund Transfers In				
5001 I/T-IN Intrafund Transfers	\$ (11,900)	\$ (8,900)	\$ (51,900)	\$ (51,900)
5002 I/T-IN County General Fund	(126,436)	(106,055)	(80,305)	(80,305)
5008 I/T-IN County Office Bldg Fund		(1,571)		
5015 I/T-IN PC Housing Authority Fund	(3,650)			
Total Intrafund Transfers In	\$ (141,986)	\$ (116,526)	\$ (132,205)	\$ (132,205)
Total Expenditures / Appropriations	\$ 4,963,480	\$ 5,321,673	\$ 5,993,147	\$ 5,958,681
Net Cost	\$ 179,240	\$ 136,625	\$ 895,520	\$ 962,667