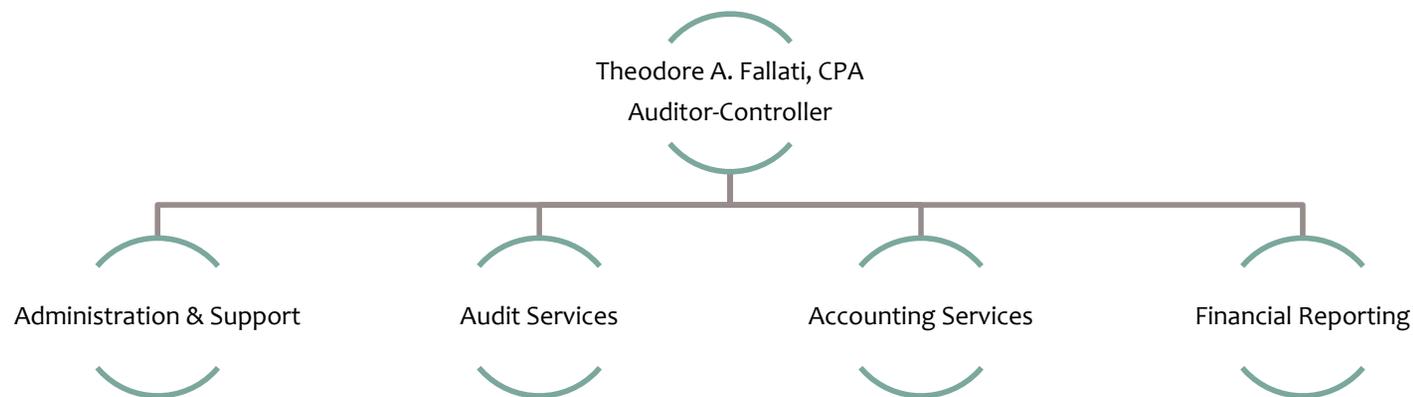


2017-2019 BUDGET WORKSHOP

Auditor-Controller



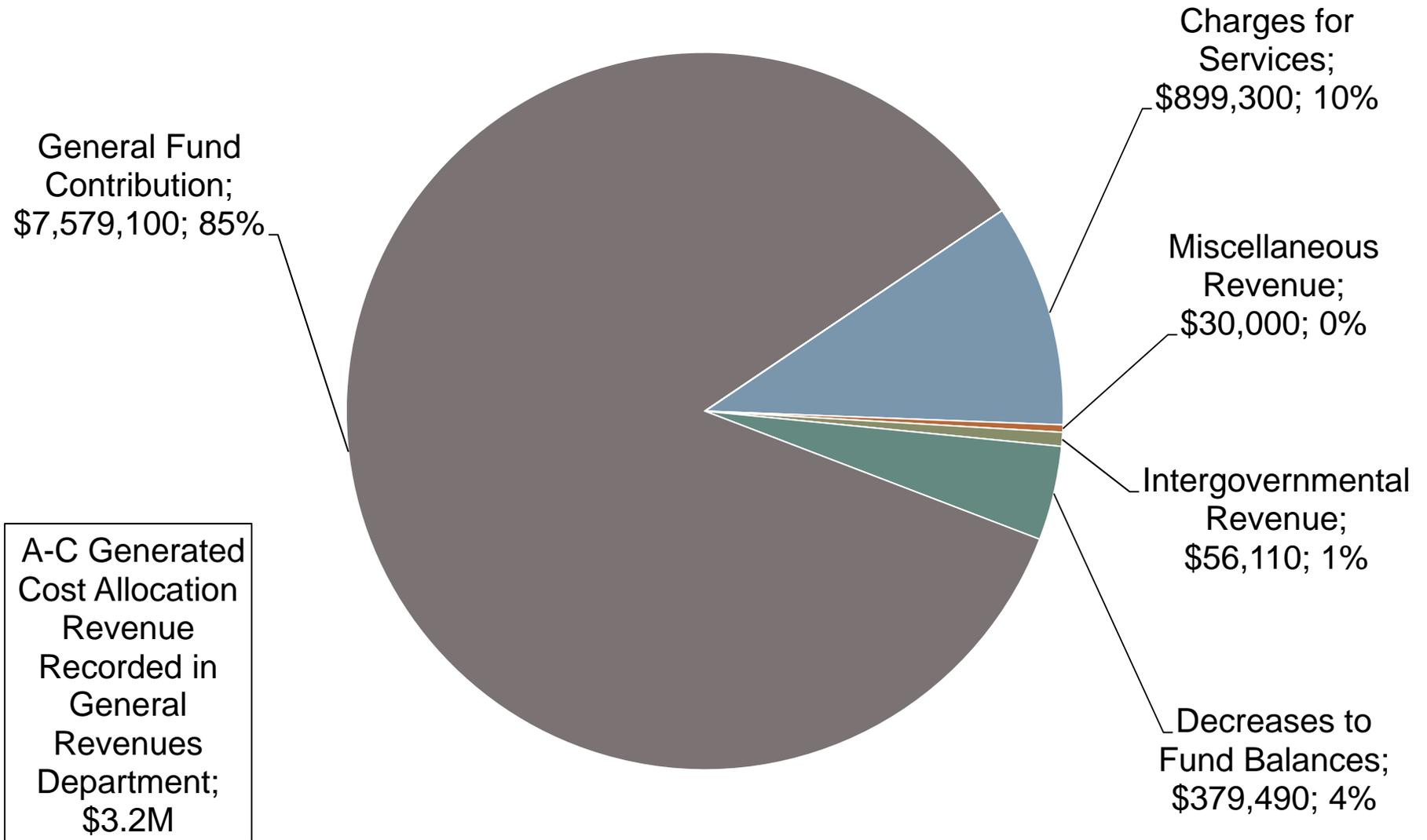
Key Challenges / Emerging Issues

- Consolidated Successor Agency Oversight Board Administration
- Property Tax System Implementation and Build-out
- Application Development and System Maintenance
- Implementation of new accounting pronouncements and legislative changes

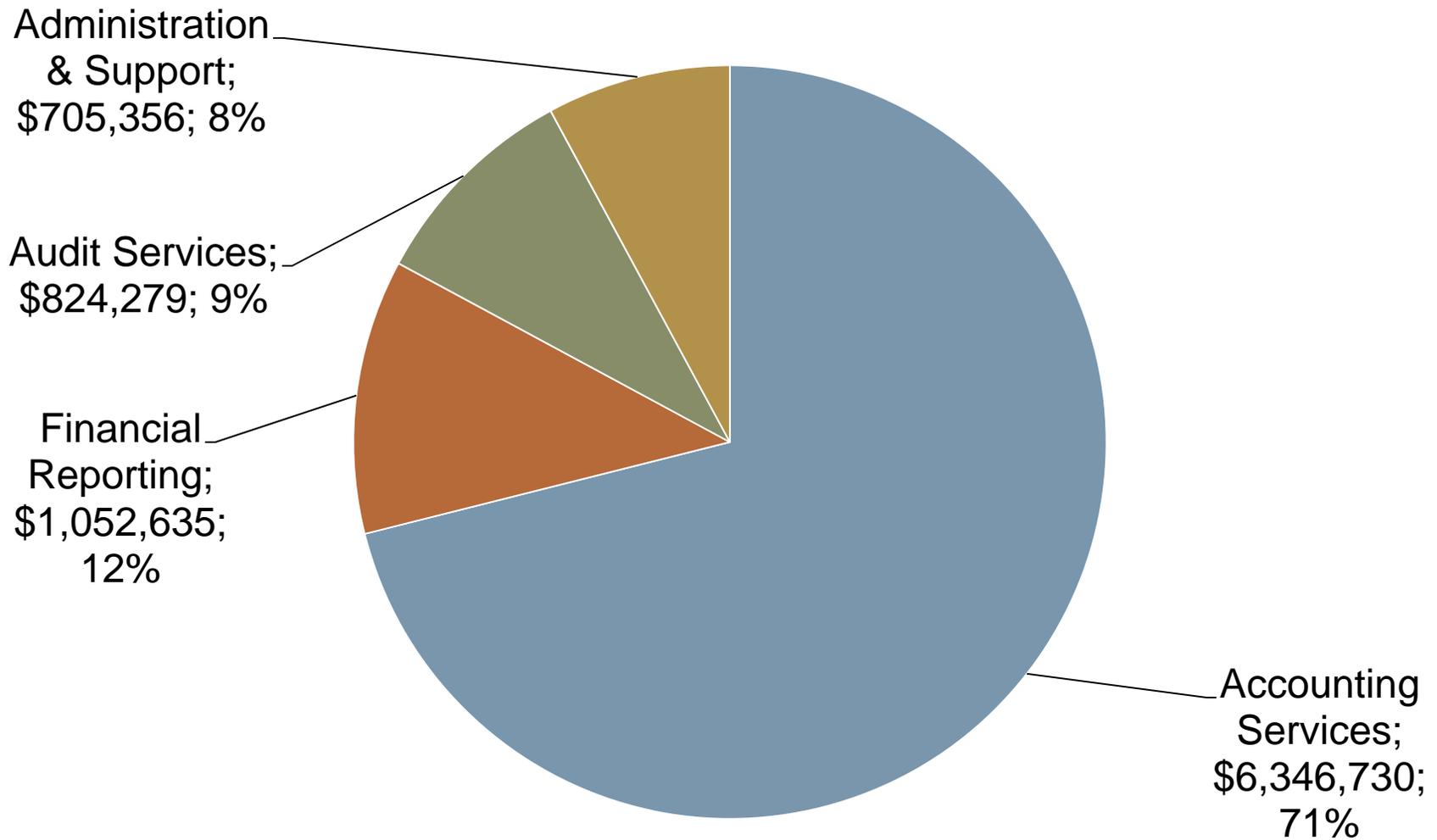
Summary

- Operating \$8,929,000
- Capital \$15,000
- General Fund \$7,579,100
- FTEs 49.0
- Use of One-Time for Ongoing Operations \$379,490, 4.25%
- Service Level Reductions \$156,100
- Restoration Requests \$0
- Expansion Requests \$0

FY 2017-18 Source of Funds

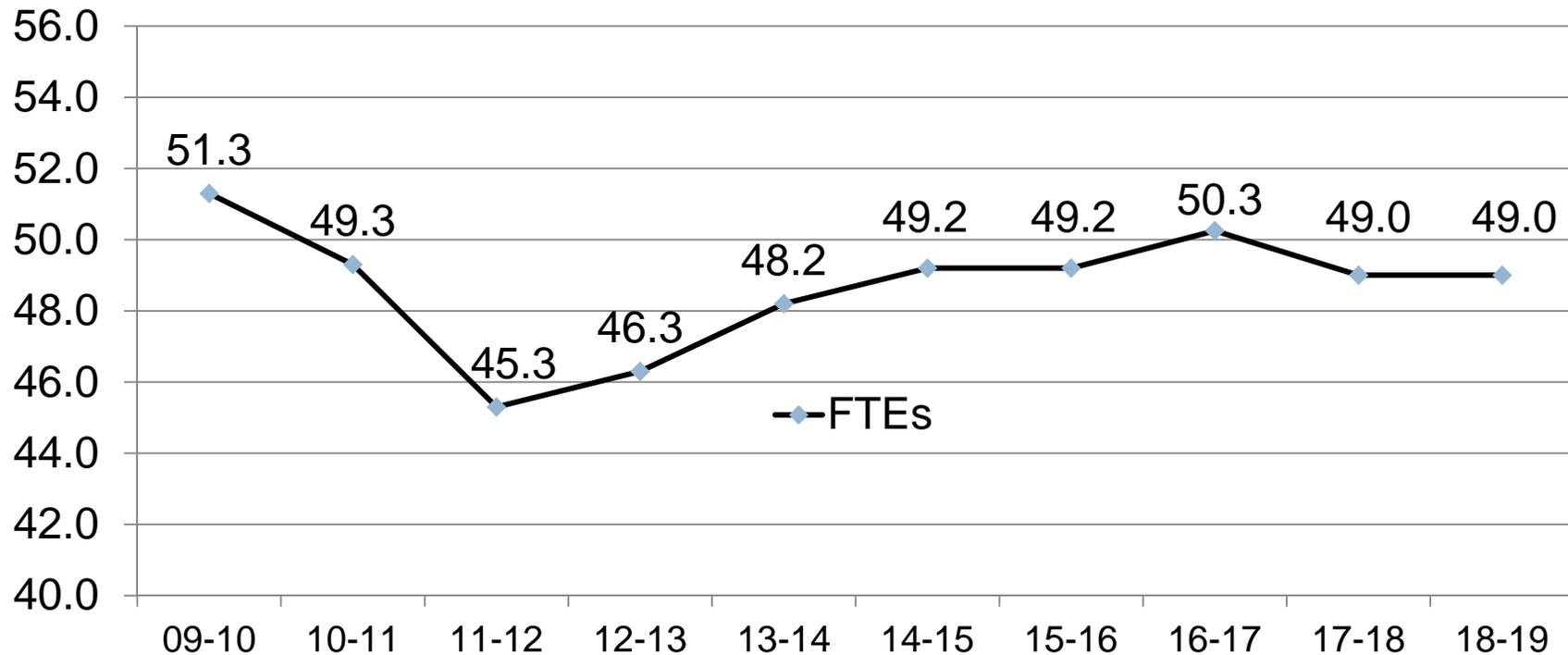


FY 2017-18 Use of Operating Funds

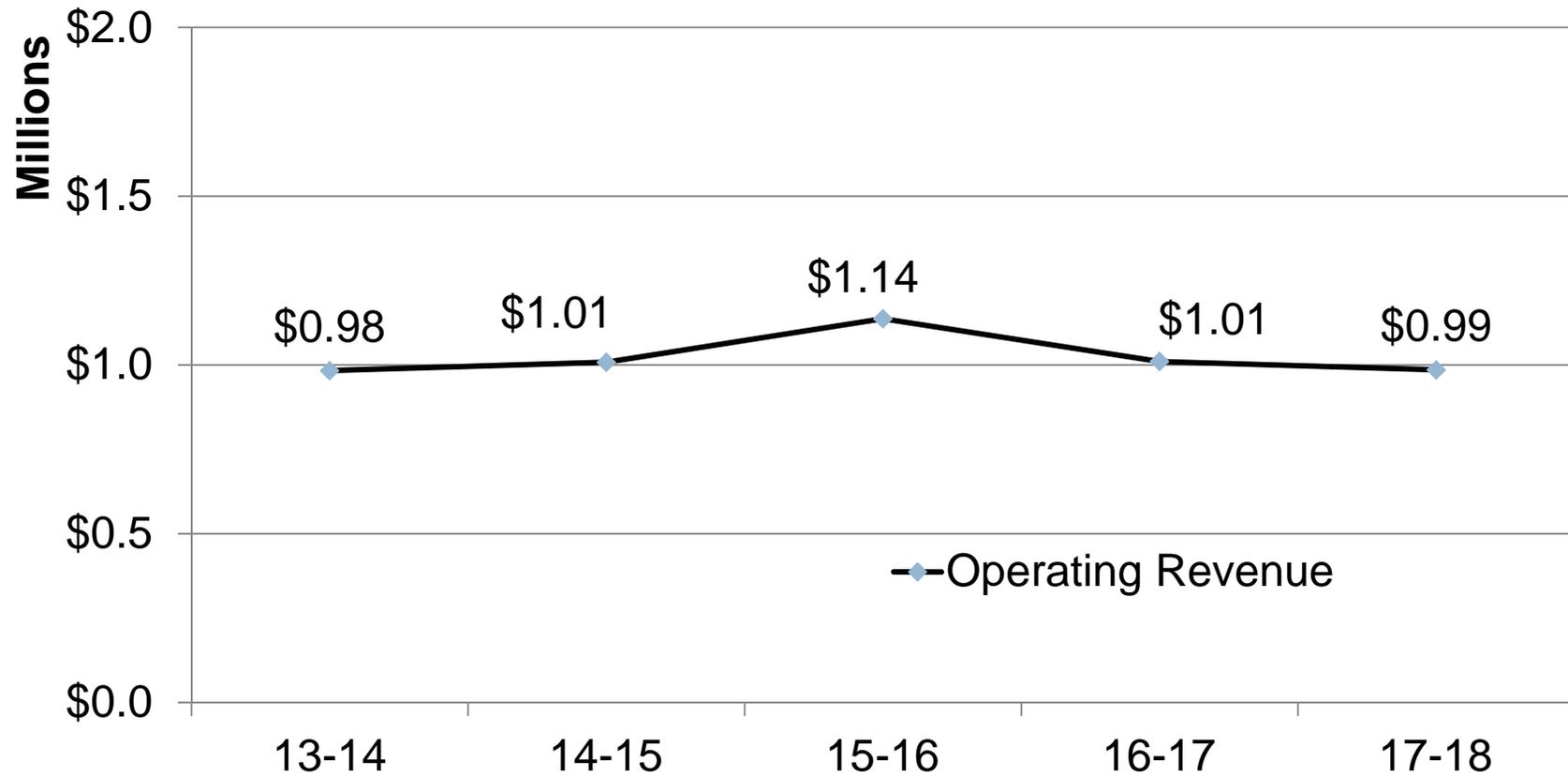


Staffing Summary

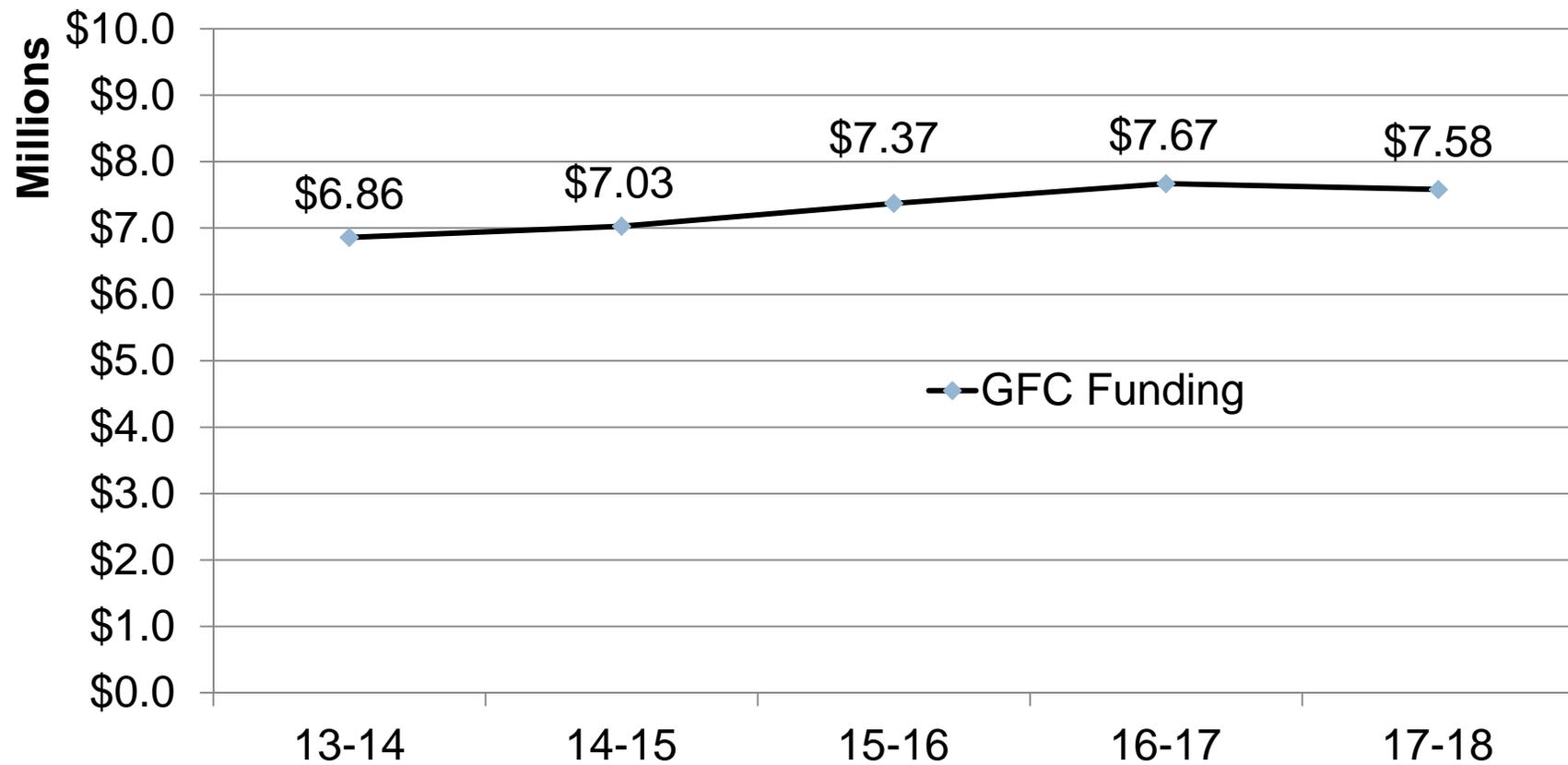
- 50.25 FTE FY 16-17 Adopted
- 49.0 FTE FY 17-18 Recommended; FY 18-19 Proposed



Operating Revenue 5-Year Summary



GFC 5-Year Summary



FY 2016-17 Anticipated Accomplishments

- Transitioned leadership resulting from the retirement of Auditor-Controller with 25 years of service as the elected Auditor.
- Hired a new class of 4 Accountant-Auditors for the New Auditor Training & Development (NATD) Program.
- Initiated a team that has been working on addressing the Property Tax System back log.
- Relocated mission critical Auditor server infrastructure to the EOC.

FY 2017-19 Objectives

- Complete the implementation of the Property Tax System.
- Plan for the administration of the consolidated RDA Oversight Board (7/1/2018) and the RDA dissolution process.
- Provide support to the finance committee of the Northern Branch Jail project.
- Perform projects listed in our Internal Audit Plan and mandatory engagements.
- Manage biweekly payroll process for approximately 4,870 employees.

FY 2017-19 Objectives

- Maintain and enhance the 67 applications in the A-C that serve multiple departments and County agencies.
- Distribute over \$860 million in property taxes to local agencies annually.
- Validate and record 106,000 transactional documents, an average of almost 500 per day, which include claim payments, vendor changes, general ledger accounting transactions, budget entries, deposit entries, and journal entries.

Performance Measures

Description	2014-15 Actual	2015-16 Actual	2016-17 Est. Act.	2017-18 Rec.	2018-19 Prop.
Percentage of annual payroll disbursements to employees through Direct Deposit (Target: 100%)	98% 4,310 / 4,392	98% 4,790 / 4,870	99% 4,752 / 4,823	100% 4,870 / 4,870	100% 4,870 / 4,870
Percentage of employees using web-based time entry system (Target: 95%)	88% 3,837 / 4,376	93% 4,519 / 4,870	94% 4,532 / 4,823	95% 4,627 / 4,870	95% 4,627 / 4,870
Complete the County's award winning CAFR within 60 days (Target: Yes)	Yes	Yes	Yes	Yes	Yes
Percentage of annual disbursements to County vendors through direct deposit (ACH), rather than Warrant (Target: 60%)	57% 66K / 112K	59% 70K / 118K	59% 70K / 118K	60% 71K / 118K	60% 71K / 118K

Performance Measures (Continued)

Description	2014-15 Actual	2015-16 Actual	2016-17 Est. Act.	2017-18 Rec.	2018-19 Prop.
Number of financial reports viewable by interested parties (Public/County employees) (Target: 87)	68	80	87	87	87
Number of popular annual financial highlight reports produced timely (Target: 5)	4	3	5	5	5
Percentage of department budget expended on training (Target: 1%)	1% \$82K / \$8.2M	1% \$82K / \$8.2M	1% \$85K / \$8.5M	1% \$90K / \$9.0M	1% \$93K / \$9.3M
Percentage of staff with one or more professional licenses or designations (Target: 50%)	50% 24 / 48	54% 26 / 48	53% 26 / 49	53% 26 / 49	57% 28 / 49

FY 2017-18 Efficiencies

- Increased number of vendor payments paid by electronic ACH transactions as opposed to printed warrants (checks) will generate incremental cost savings.
- Interdepartmental Electronic Personnel File Sharing system will drastically reduce the emailing and manual routing of personnel forms.
- New automated payroll adjustment feature will eliminate hours of manual calculations by departmental and A-C payroll staff.

FY 2017-18 Service Level Reductions

Program – Description of Reduction	FTEs	Amount (GFC)	Amount (Non-GFC)
1. Accounting Services – Unfunding 0.25 FTE Vacant Accountant-Auditor I, reduces our ability to hire Extra Help Interns that process accounts payable claims.*	(0.25)	(24,400)	
2. Financial Reporting – Not filling a vacant Financial Systems Analyst I results in less support to the CEO/Budget System, Cost Allocation Plan, State Mandated claim reimbursement process (SB90) and fee reviews for full cost recovery.*	(1.00)	(131,700)	
Subtotal	(1.25)	(156,100)	
Grand Total	(1.25)	(156,100)	

* Mandatory Program

** Mandatory Program and Service Level

Restoration/Expansion Requests

NONE

Summary

The Department is the leading financial management resource of the County and its long term vision includes a well-run, financially sound County, an informed public, and a model County Department with a knowledgeable and effective staff. The Department is governed by the overriding principles of fiscal integrity, objectivity, customer service, and continuous improvement.

Summary

*“I am forever learning and
changing.”*

- W. Edwards Deming

*“Rain does not fall on one roof
alone.”*

- African proverb