

FISCAL

**FISCAL
SUMMARY**

GENERAL FUND	Page #	Requirements	Sources	Net County Cost	Staffing
ASSESSOR/RECORDER/COUNTY CLERK	240	23,385,365	6,961,500	16,423,865	224
AUDITOR-CONTROLLER/TREASURER/ TAX COLLECTOR	249	39,324,296	27,581,097	11,743,199	315
TOTAL GENERAL FUND		62,709,661	34,542,597	28,167,064	539

SPECIAL REVENUE FUNDS	Page #	Requirements	Sources	Use of (Contribution to) Fund Balance	Staffing
ASSESSOR/RECORDER/COUNTY CLERK: SPECIAL REVENUE FUNDS - CONSOLIDATED	245	5,608,486	3,469,300	2,139,186	10
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR: REDEMPTION RESTITUTION MAINTENANCE	254	200,000	234,800	(34,800)	0
TOTAL SPECIAL REVENUE FUNDS		5,808,486	3,704,100	2,104,386	10



ASSESSOR/RECORDER/COUNTY CLERK

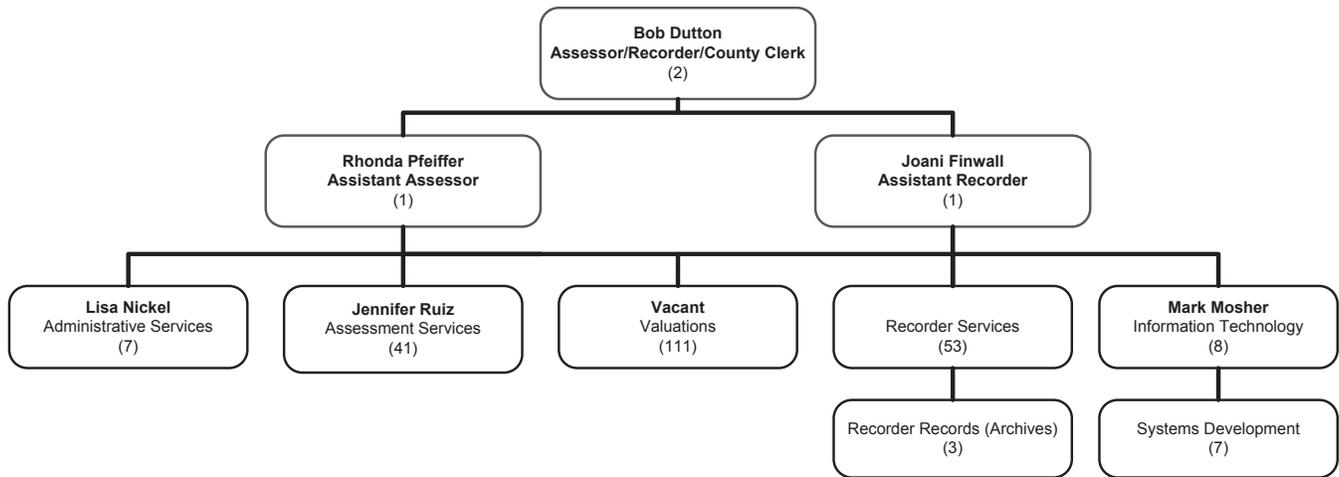
Bob Dutton

DEPARTMENT MISSION STATEMENT

The Office of the Assessor/Recorder/County Clerk performs mandated assessment, recording and County Clerk functions for public benefit in a manner that is fair, informative, and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate County and state government.



ORGANIZATIONAL CHART



2015-16 SUMMARY OF BUDGET UNITS

	2015-16					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
General Fund						
Assessor/Recorder/County Clerk	23,385,365	6,961,500	16,423,865			224
Total General Fund	23,385,365	6,961,500	16,423,865			224
Special Revenue Funds						
Recorder Special Revenue Funds - Consolidated	5,608,486	3,469,300		2,139,186		10
Total Special Revenue Funds	5,608,486	3,469,300		2,139,186		10
Total - All Funds	28,993,851	10,430,800	16,423,865	2,139,186	0	234

2014-15 MAJOR ACCOMPLISHMENTS

- Linked eForms website to the California State Board of Equalization statewide database of mandated forms for property tax purposes, providing improved access to forms to the public and reducing the time spent by County staff to update forms when form changes are required.
- Expanded public education efforts on the benefits of electronic filing of Business Property Statements resulting in an increase in electronic filings from 20% to 55% annually.



- Reviewed over 122,000 parcels under Proposition 8 resulting in an increase of approximately \$1.8 billion to the 2015 assessment roll.
- Completed the inventory and off-site storage of Official Record Silver Film ensuring its preservation in a climate-controlled and secured location.
- Collaborated with six additional local governmental agencies to take advantage of the Government-to-Government e-Recording Program provided through the California E-Recording Transaction Network Authority (CeRTNA), bringing the participant total to 14 local and 4 state governmental agencies.

DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	Percentage of completed appraisable events received to date in current roll year.	96.70%	99%	94.40%	99%
STRATEGY	Establish a value for appraisable events by the close of the roll year to optimize tax revenues.					
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	Percentage of completed Business Property Statements filed by the annual deadline.	99.70%	99%	99.80%	99%
STRATEGY	Process annual 571L Business Property Statements by the close of the roll year to optimize tax revenues.					
COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.	Percentage of change in ownership documents completed in current roll year.	99.78%	95.50%	99.40%	95.50%
STRATEGY	Process changes of ownership to ensure values are enrolled by the close of the roll year.					

FISCAL



Assessor/Recorder/County Clerk

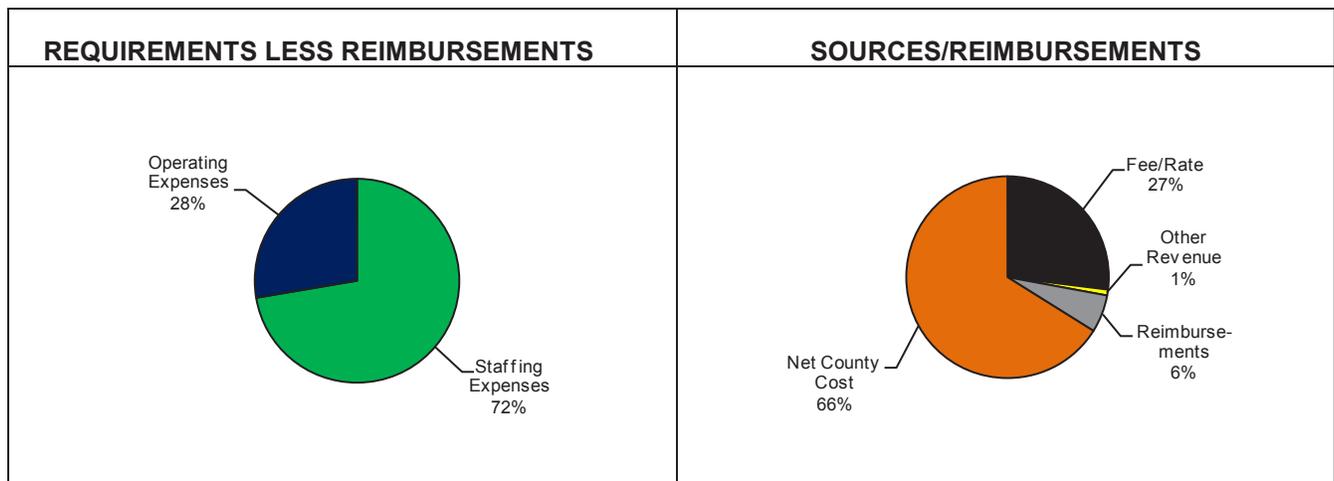
DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor/Recorder/County Clerk establishes a value for all locally taxable property including residential, commercial, business and personal property. The Assessor/Recorder/County Clerk's Office maintains current records on approximately 772,646 parcels of real property, 30,085 business property accounts and 32,714 other assessments including boats, aircraft, and manufactured homes. The Assessor's Office also administers property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions, as well as exclusions including parent-to-child and senior/disabled persons transfer of base year value.

Budget at a Glance	
Requirements Less Reimbursements	\$24,878,020
Sources/Reimbursements	\$8,454,155
Net County Cost	\$16,423,865
Total Staff	224
Funded by Net County Cost	66%

The Valuations Division is responsible for real, personal, business and special property valuations and assessment appeals. District offices provide public assistance regarding questions of ownership, mailing addresses, parcel numbers and assessed values. The Assessment Services Division provides mapping, change of ownership, change of address, data entry services, and public information services. The Information Technology Division provides computer systems maintenance and development. The Administrative Services Division provides fiscal, payroll, mail services, and facility support. The Recorder Services Division accepts all documents for recording that comply with applicable recording laws. Official records are maintained evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Services Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records for the County. County Clerk maintains records as they relate to vital statistics, fictitious business names, and other records that are required by the State to be filed with the County Clerk.

2015-16 ADOPTED BUDGET



FISCAL



ANALYSIS OF 2015-16 ADOPTED BUDGET

GROUP: Fiscal
 DEPARTMENT: Assessor/Recorder/County Clerk
 FUND: General

BUDGET UNIT: AAA ASR
 FUNCTION: General
 ACTIVITY: Finance

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
Requirements							
Staffing Expenses	16,065,032	16,374,853	17,191,240	16,758,507	18,339,562	17,914,385	(425,177)
Operating Expenses	6,258,025	5,626,983	5,580,041	6,215,198	6,517,820	6,859,635	341,815
Capital Expenditures	42,493	42,332	10,823	0	0	104,000	104,000
Total Exp Authority	22,365,550	22,044,168	22,782,104	22,973,705	24,857,382	24,878,020	20,638
Reimbursements	(1,574,366)	(294,570)	(306,260)	(364,746)	(1,589,727)	(1,492,655)	97,072
Total Appropriation	20,791,184	21,749,598	22,475,844	22,608,959	23,267,655	23,385,365	117,710
Operating Transfers Out	45,000	39,952	28,869	73,274	77,739	0	(77,739)
Total Requirements	20,836,184	21,789,550	22,504,713	22,682,233	23,345,394	23,385,365	39,971
Sources							
Taxes	17,667	21,462	18,662	21,913	18,500	25,000	6,500
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	5,946,068	7,293,110	6,760,539	7,530,379	6,901,500	6,703,000	(198,500)
Other Revenue	214,607	273,254	211,243	245,204	225,500	233,500	8,000
Total Revenue	6,178,342	7,587,826	6,990,444	7,797,496	7,145,500	6,961,500	(184,000)
Operating Transfers In	0	0	1,169	0	0	0	0
Total Sources	6,178,342	7,587,826	6,991,613	7,797,496	7,145,500	6,961,500	(184,000)
Net County Cost	14,657,842	14,201,724	15,513,100	14,884,737	16,199,894	16,423,865	223,971
Budgeted Staffing*	216	216	222	222	222	224	2

*Data represents final budgeted staffing

MAJOR EXPENDITURES AND REVENUE IN 2015-16 ADOPTED BUDGET

Staffing expenses of \$17.9 million represent the majority of this budget unit and fund 222 regular positions and 2 limited term positions. Operating expenses of \$6.9 million primarily consist of printing and taxpayer notice mailing costs, COWCAP, and systems development charges for the Property Information Management System. Reimbursements of \$1.5 million are primarily from Recorder special revenue funds for administrative and Information Technology costs. Sources of \$7.0 million include fees for recording and County Clerk services, Real Estate Fraud, special assessments, transfers of ownership, and data sales.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$39,971. This is primarily due to an increase in equipment and information technology costs, partially offset by decreases in COWCAP.

Sources are decreasing by \$184,000 primarily due to a reduction in exclusion fee collection due to a change in government code, and decreases in sales of public information and recorded documents primarily due to a decrease in foreclosure activity, partially offset by an anticipated increase in volume of vital records activity.

FISCAL



2015-16 POSITION SUMMARY*

Division	2014-15 Final Staffing	Adds	Deletes	Reorgs	2015-16 Adopted	Limited	Regular
Management	0	1	-1	4	4	0	4
Administrative Services	8	2	-1	-2	7	0	7
Assessment Services	42	0	0	-1	41	0	41
Valuations	111	0	0	0	111	0	111
Recorder Services	53	2	-1	-1	53	2	51
Information Technology	8	0	0	0	8	0	8
Total	222	5	-3	0	224	2	222

*Detailed classification listing available in Appendix D

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$17.9 million fund 224 budgeted positions of which 222 are regular positions and 2 are limited term positions. An Assistant Assessor, Assistant Recorder and ARC Project Administrator were added as part of a reorganization to improve overall operations. An Assistant Assessor-Recorder, Chief Deputy Recorder, and Title Transfer Technician II were deleted to fund these changes. Two Public Service Employees are being added to enhance public assistance in the Recorder division.



Recorder Special Revenue Funds – Consolidated

DESCRIPTION OF MAJOR SERVICES

Systems Development was established to support, maintain and modernize the creation, retention and retrieval of information in the County’s system of recorded documents. Sources include fees collected pursuant to Government Code Section 27361 on legal documents.

Budget at a Glance	
Requirements Less Reimbursements	\$5,608,486
Sources/Reimbursements	\$3,469,300
Use of/ (Contribution to) Fund Balance	\$2,139,186
Total Staff	10

Vital Records was established to support vital records operation and retention, including the improvement and automation of vital records systems. Sources include fees collected for certified copies of vital statistics records pursuant to Health and Safety Code Section 103625(f) and 103625(g)(2). There is no staffing associated with this budget unit.

Electronic Recording was established by Government Code Section 27279.1 to authorize the County of San Bernardino to accept electronic transmission of recordable documents and the Recorder has been recording electronic documents since 2004. Government Code Section 27397 authorized all California counties to accept electronic transmission of recordable documents subject to regulation set forth by the Attorney General. In 2007, the Board approved a joint powers agreement (JPA) for the California e-Recording Transaction Network Authority (CeRTNA). This budget unit was established to support participation in the JPA. Sources include fees collected pursuant to Government Code Section 27397 regarding electronic recording delivery systems such as official records evidencing ownership and encumbrances of real and personal property, and other miscellaneous records. There is no staffing associated with this budget unit.

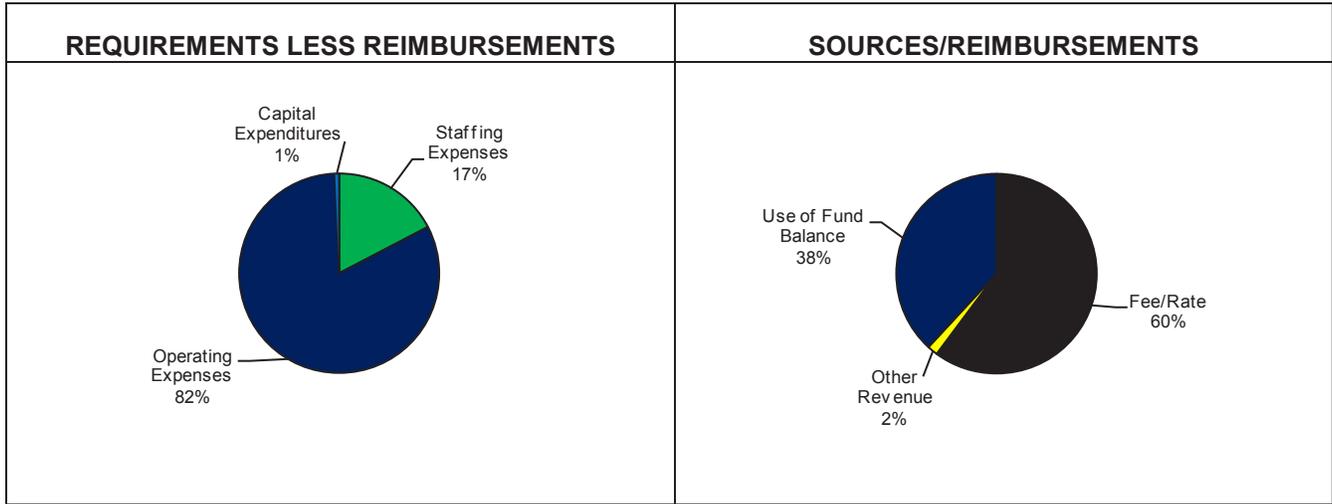
Recorder Records was established to defray the cost of storing, restoring, and imaging the County Recorder’s documents. The primary service provided by this budget unit is the maintenance, repair and imaging digitization of the County Recorder’s documents. Sources include fees collected pursuant to Government Code Section 27361 on legal documents.

Social Security Number Truncation was established to defray the cost of implementing Government Code Section 27301 which requires local governments to truncate the first five digits of social security numbers (SSN) that appear in records that may be disclosed to the public. The law requires the Recorder to implement the SSN truncation program for all records back to 1980. The primary service provided by this budget unit is the review of all recorded documents, flagging of high-value personal information, truncation of the first five digits of the SSN, and the creation of a separate index and images for public view. Sources include fees collected pursuant to Government Code Section 27301. There is no staffing associated with this budget unit.

FISCAL



2015-16 ADOPTED BUDGET



ANALYSIS OF 2015-16 ADOPTED BUDGET

GROUP: Fiscal
DEPARTMENT: Assessor/Recorder/County Clerk
FUND: Recorder Special Revenue Funds - Consolidated

BUDGET UNIT: Various
FUNCTION: Public Protection
ACTIVITY: Other Protection

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
Requirements							
Staffing Expenses	275,068	1,001,309	1,077,801	830,848	1,003,693	972,054	(31,639)
Operating Expenses	3,820,113	1,778,299	1,787,635	2,387,785	5,632,731	4,600,432	(1,032,299)
Capital Expenditures	12,173	57,022	134,879	21,571	105,995	36,000	(69,995)
Total Exp Authority	4,107,354	2,836,630	3,000,315	3,240,204	6,742,419	5,608,486	(1,133,933)
Reimbursements	(118,732)	0	(53,218)	0	0	0	0
Total Appropriation	3,988,622	2,836,630	2,947,097	3,240,204	6,742,419	5,608,486	(1,133,933)
Operating Transfers Out	4,000,000	0	0	0	0	0	0
Total Requirements	7,988,622	2,836,630	2,947,097	3,240,204	6,742,419	5,608,486	(1,133,933)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	3,804,794	4,517,817	3,589,381	3,563,403	3,690,000	3,375,000	(315,000)
Other Revenue	92,356	103,089	90,296	95,640	89,200	94,300	5,100
Total Revenue	3,897,150	4,620,906	3,679,677	3,659,043	3,779,200	3,469,300	(309,900)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	3,897,150	4,620,906	3,679,677	3,659,043	3,779,200	3,469,300	(309,900)
Fund Balance							
Use of / (Contribution to) Fund Balance	4,091,472	(1,784,276)	(732,580)	(418,839)	2,963,219	2,139,186	(824,033)
Available Reserves					5,930,964	8,069,049	2,138,085
Total Fund Balance					8,894,183	10,208,235	1,314,052
Budgeted Staffing*	4	12	11	10	10	10	0

*Data represents final budgeted staffing



DETAIL OF 2015-16 ADOPTED BUDGET

	2015-16				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
Special Revenue Funds					
Systems Development (Fund SDW)	3,230,256	2,075,000	1,155,256	3,234,861	7
Vital Records (Fund SDX)	134,348	190,000	(55,652)	1,176,975	0
Electronic Recording (Fund SIW)	364,744	394,300	(29,556)	1,321,046	0
Recorder Records (Fund SIX)	558,765	388,500	170,265	462,611	3
Social Security Number Truncation (Fund SST)	1,320,373	421,500	898,873	1,873,556	0
Total Special Revenue Funds	5,608,486	3,469,300	2,139,186	8,069,049	10

Systems Development includes \$3.2 million in requirements to fund 7 positions, costs for document indexing/imaging, computer hardware, software and associated maintenance. Sources of \$2.1 million are from Recorder modernization fees. Fund balance of \$1.2 million is being used to support ongoing costs related to the modernization of Recorder systems. The department is reviewing operations in an effort to make adjustments to programs to reduce the reliance on fund balance in future years.

Vital Records includes \$134,348 in requirements to fund computer software, printing and other professional services. Sources of \$190,000 are from vital and health statistic fees. Contribution to fund balance of \$55,652 is included for future vital records system improvements.

Electronic Recording includes \$364,744 in requirements for computer hardware and CeRTNA related expenses. Sources of \$394,300 are from electronic recording fees and anticipated interest earnings. Contribution to fund balance of \$29,556 is included for future electronic recording system improvements.

Recorder Records includes \$558,765 in requirements for staffing expenses to fund 3 positions and costs associated with preservation efforts. Sources of \$388,500 are from records fees and anticipated interest earnings. Fund balance of \$170,265 is being used to support ongoing costs related to preservation efforts. Cost savings in lease and utility costs are anticipated through a requested move from a leased facility to a County-owned facility, which would eliminate reliance on fund balance to fund ongoing costs.

Social Security Number Truncation includes \$1.3 million in requirements to fund the cost of truncating records as required by law. Sources of \$421,500 are from redaction fees and anticipated interest earnings. Fund balance of \$898,873 is being used to fund one-time costs related to a large redaction project.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$1.1 million primarily due to decreases in professional services from a one-time archival restoration project in 2014-15, and capitalized software. Revenues are decreasing by \$309,900 primarily due to a reduction in recorded documents.

ANALYSIS OF FUND BALANCE

Fund balance has historically been used for special projects and periods of temporary revenue decline, and has been increased during years of strong revenues in all Recorder special revenue funds. In 2015-16 Systems Development will use fund balance of \$1.2 million to support ongoing costs related to the modernization of Recorder systems. The department is reviewing operations in an effort to make adjustments to programs to reduce the reliance on fund balance in future years. Recorder Records will use fund balance of \$170,265 to support ongoing costs related to preservation efforts. Cost savings in lease and utility costs are anticipated



through a requested move from a leased facility to a County-owned facility, which would eliminate reliance on fund balance to fund ongoing costs. Social Security Number Truncation will use fund balance of \$898,873 to fund one-time costs of redaction.

2015-16 POSITION SUMMARY*

Division	2014-15 Final Staffing	Adds	Deletes	Re-Orgs	2015-16 Adopted	Limited	Regular
Systems Development	7	0	0	0	7	0	7
Recorder Records (Archives)	3	0	0	0	3	0	3
Total	10	0	0	0	10	0	10

*Detailed classification listing available in Appendix D

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$972,054 fund 10 budgeted regular positions. There are no staffing changes.



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

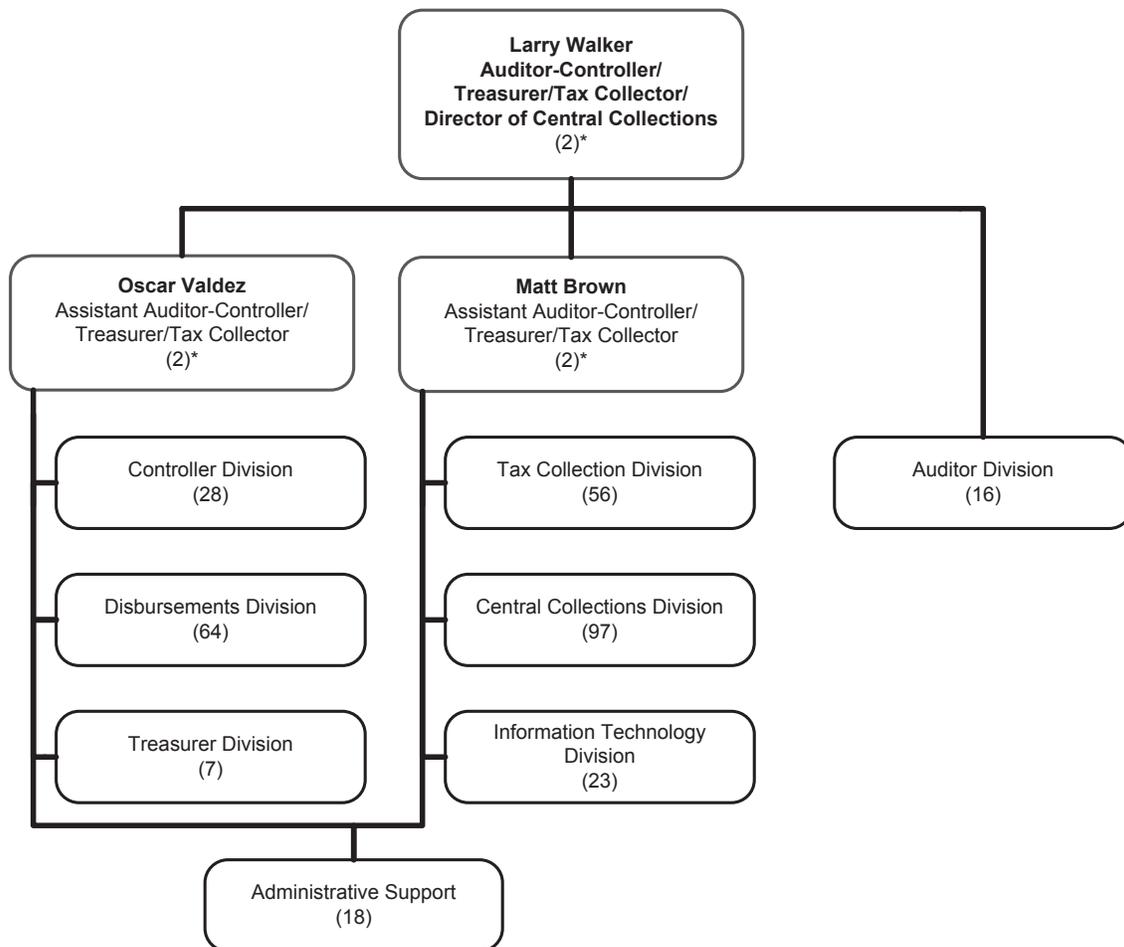
Larry Walker

DEPARTMENT MISSION STATEMENT

The Office of the Auditor-Controller/Treasurer/Tax Collector processes, safeguards, and provides information regarding County financial activities, manages the County treasury pool, collects and distributes property taxes and other obligations owed to County agencies and courts with integrity, independent judgment, and courteous, outstanding service that is accessible to citizens, businesses, and other public agencies. We are accurate, fair, timely and innovative in the use of technology to enhance services throughout the County.



ORGANIZATIONAL CHART



*Includes one secretary position

FISCAL



2015-16 SUMMARY OF BUDGET UNITS

	2015-16					Staffing
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	
General Fund						
Auditor-Controller/Treasurer/Tax Collector	39,324,296	27,581,097	11,743,199			315
Total General Fund	39,324,296	27,581,097	11,743,199			315
Special Revenue Funds						
Redemption Restitution Maintenance	200,000	234,800		(34,800)		0
Total Special Revenue Funds	200,000	234,800		(34,800)		0
Total - All Funds	39,524,296	27,815,897	11,743,199	(34,800)	0	315

2014-15 MAJOR ACCOMPLISHMENTS

- Increased audit reports issued by Internal Audits by 300% between 2012-13 and 2013-14. Issued 28 compliance and operational audits from July 1, 2014 thru March 31, 2015, making recommendations for improvement of internal controls over cash, trust funds, fixed assets, cost claims and the management of federal grants.
- Partnered with the Governmental Accounting Standards Board (GASB) to perform a field test for a preliminary view of a potential new GASB pronouncement on fiduciary responsibility. Field tests are voluntary and are performed to identify potential problems and costs related to implementation.
- Collaborated with County departments to enhance the monitoring/processing of sales and use tax transactions, which resulted in a reduction to the County's liability from the previous State Board of Equalization audit from \$1.0 million for the period of October 1, 2007 thru December 31, 2010 to a current estimated liability of \$266,000 for the period of January 31, 2011 thru March 31, 2014.

DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Continue to develop and maintain consistent messaging for the organization.	Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
STRATEGY	Maintain the financial accounting system in accordance with Generally Accepted Accounting Standards and the Government Finance Officers Association (GFOA) to achieve the highest standards in government accounting and financial reporting.					
COUNTY GOAL: PURSUE COUNTY GOALS AND OBJECTIVES BY WORKING WITH OTHER AGENCIES		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Maintain close working relationships with cities, tribes and other governmental agencies.	Percentage of apportionments completed by the third week of the following fiscal year.	100%	100%	100%	100%
STRATEGY	Complete the final property tax apportionment by the third week following the end of the fiscal year.					
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	County investment pool rating	Fitch - AAA	Fitch - AAA	Fitch - AAA	Fitch - AAA
STRATEGY	Maintain the highest possible credit rating for the County investment pool.					
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Actual	2015-16 Target
OBJECTIVE	Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.	Percentage of annual tax charge collected	98.20%	96%	97.50%	96%
STRATEGY	Maintain collection of property taxes at 96% or higher, which are used to fund key public services including education, police and fire protection, social and health services.					



Auditor-Controller/Treasurer/Tax Collector

DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor-Controller/Treasurer/Tax Collector (ATC) is responsible for providing the County and its constituents with a variety of accounting, collections, and investment services.

The Controller Division records the collections and performs the accounting, reporting, and claims of all County financial activities to ensure sound financial management. It is also responsible for developing and implementing accounting systems and standards and administering the Countywide Cost Allocation Plan. The Disbursements Division is responsible for vendor payments, payroll services, the compilation of property tax rates, revenue disbursements to taxing agencies and managing and calculating pass-through agreement payments on behalf of Countywide successor agencies relating to the dissolution of Redevelopment Agencies.

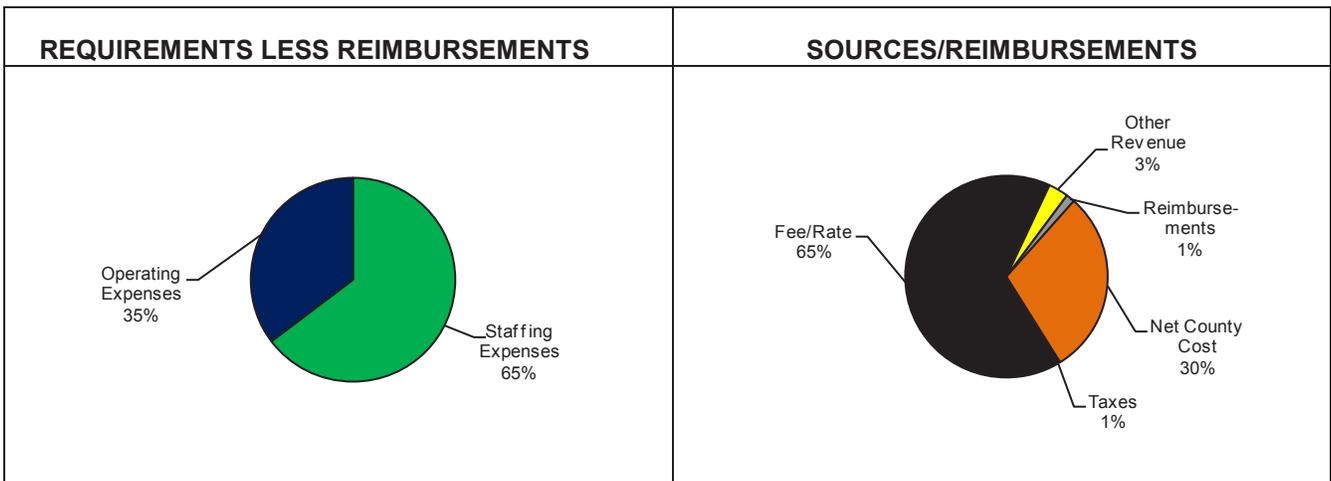
The Treasurer Division performs the County's treasury function including the investment of all County and School District funds within the County investment pool and associated banking services. The Treasurer currently manages assets of \$4.5 - \$5.3 billion. The Tax Collection Division collects property taxes for all County taxing entities and is anticipated to amount to over \$2.2 billion in property taxes and other fees in 2014-15.

The Central Collections Division provides collection services for the County and Superior Court, and is anticipated to collect nearly \$50.8 million for the year ending June 30, 2015, consisting of \$33.8 million for collection of court-ordered payments and \$17.0 million for Arrowhead Regional Medical Center's delinquent accounts receivable.

The Auditor Division performs operational and financial audits of departments, agencies and special districts, evaluates internal controls for operational improvement, and operates the Fraud, Waste and Abuse Hotline.

Budget at a Glance	
Requirements Less Reimbursements	\$39,882,796
Sources/Reimbursements	\$28,139,597
Net County Cost	\$11,743,199
Total Staff	315
Funded by Net County Cost	30%

2015-16 ADOPTED BUDGET



FISCAL



ANALYSIS OF 2015-16 ADOPTED BUDGET

GROUP: Fiscal
DEPARTMENT: Auditor-Controller/Treasurer/Tax Collector
FUND: General

BUDGET UNIT: AAA ATX
FUNCTION: General
ACTIVITY: Finance

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
Requirements							
Staffing Expenses	22,181,622	22,511,394	22,924,596	21,811,815	24,426,073	25,701,365	1,275,292
Operating Expenses	11,296,625	10,365,494	11,882,362	11,696,888	13,435,353	14,043,431	608,078
Capital Expenditures	55,963	88,481	123,796	112,130	235,000	138,000	(97,000)
Total Exp Authority	33,534,210	32,965,369	34,930,754	33,620,833	38,096,426	39,882,796	1,786,370
Reimbursements	(1,258,293)	(275,419)	(323,835)	(261,835)	(595,860)	(558,500)	37,360
Total Appropriation	32,275,917	32,689,950	34,606,919	33,358,998	37,500,566	39,324,296	1,823,730
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	32,275,917	32,689,950	34,606,919	33,358,998	37,500,566	39,324,296	1,823,730
Sources							
Taxes	0	386,920	289,460	272,730	800,000	180,000	(620,000)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	136,502	153,632	75,605	211,806	122,204	127,776	5,572
Fee/Rate	18,108,328	19,472,244	19,538,898	19,171,973	20,868,765	26,011,871	5,143,106
Other Revenue	4,880,121	4,887,853	4,869,125	4,019,786	4,812,358	1,261,450	(3,550,908)
Total Revenue	23,124,951	24,900,649	24,773,088	23,676,295	26,603,327	27,581,097	977,770
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	23,124,951	24,900,649	24,773,088	23,676,295	26,603,327	27,581,097	977,770
Net County Cost	9,150,966	7,789,301	9,833,831	9,682,703	10,897,239	11,743,199	845,960
Budgeted Staffing*	291	280	295	297	297	315	18

*Data represents final budgeted staffing

MAJOR EXPENDITURES AND REVENUE IN 2015-16 ADOPTED BUDGET

Staffing expenses of \$25.7 million represent the majority of expenditures in this budget unit and fund 315 budgeted positions. These expenses are necessary to provide accounting, auditing, collections, and investment services to County departments and constituents. Sources primarily represent fee/rate and cost-reimbursement revenue generated by services provided.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$1.8 million, primarily due to increases in staffing expenses from the addition of a net 18 positions, and operating expenses due to an increase in bank related costs to the Treasury Pool. Sources are increasing by \$977,770, primarily due to an increase in the cost reimbursement associated with the treasury pool. Additionally, sources of \$4.4 million in Other Revenue have been reclassified to Fee/Rate due to reporting requirements of the State Controller's office.

Net County Cost includes an ongoing increase of \$479,875 to fund 8 new positions that will increase efficiencies within the department due to increased workload and to restore positions that were eliminated in previous fiscal years due to budget cuts. Included in the increase is the funding of a new position to calculate indirect cost rates for use in Countywide fee calculations.



2015-16 POSITION SUMMARY*

Division	2014-15 Final Staffing	Adds	Deletes	Reorgs	2015-16 Adopted	Limited	Regular
Management	6	0	0	0	6	0	6
Administrative Support	18	0	0	0	18	10	8
Information Technology Division	22	1	0	0	23	0	23
Auditor Division	14	2	0	0	16	0	16
Controller Division	27	1	0	0	28	0	28
Disbursements Division	60	5	-1	0	64	5	59
Treasurer Division	7	0	0	0	7	0	7
Tax Collection Division	53	2	0	1	56	1	55
Central Collections Division	90	8	0	-1	97	0	97
Total	297	19	-1	0	315	16	299

*Detailed classification listing available in Appendix D

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$25.7 million fund 315 budgeted positions of which 299 are regular positions and 16 are limited term positions. The budget includes a net increase of 18 regular positions, consisting of the addition of 3 Office Assistant III's in Central Collections to assist with the set-up of collection accounts and processing of specialized documents, 1 Office Assistant III in Tax Collection to process payment transactions and provide customer service, 1 Programmer Analyst III in Information Technology to support and implement new processes to enhance the Tax Collection systems, 1 Accountant II in Disbursements to assist with work related to Redevelopment Agencies (RDA), 5 Collection Officers II, which is a new classification added in Central Collections to perform in a lead capacity and assist the section supervisor, and the deletion of 1 vacant Supervising Accounting Technician in Disbursements to offset the increased costs of the other positions. The above new positions are funded by additional revenue; collections revenue funds the Collection Officer II's and 3 Office Assistant III's, additional tax collection fee revenue and tax sale fee revenue fund the Office Assistant III in Tax Collection and Programmer Analyst III and the Accountant II cost is offset by the deletion of the Supervising Accounting Technician.

Eight new positions are funded by an increase in ongoing Net County Cost to increase efficiencies within the department and consist of 1 Office Assistant II in Tax Collection to process supplemental tax bills, 1 Office Assistant II in Disbursements to respond to an increase in customer service requests due to an increase in property reassessments, 1 Systems Accountant II to assist in Disbursements with property tax apportionment due to legislative changes, 1 Supervising Fiscal Specialist in Disbursements to supervise routine payment processing operations, 1 Office Assistant IV in Disbursements as a lead position for the data entry function, 1 Accountant III in Controller to prepare Indirect Cost Rate Proposals for County departments, and 2 Accountant II's in Internal Audits to assist with mandated audits and assist the Single Audit Coordinator.



Redemption Restitution Maintenance

DESCRIPTION OF MAJOR SERVICES

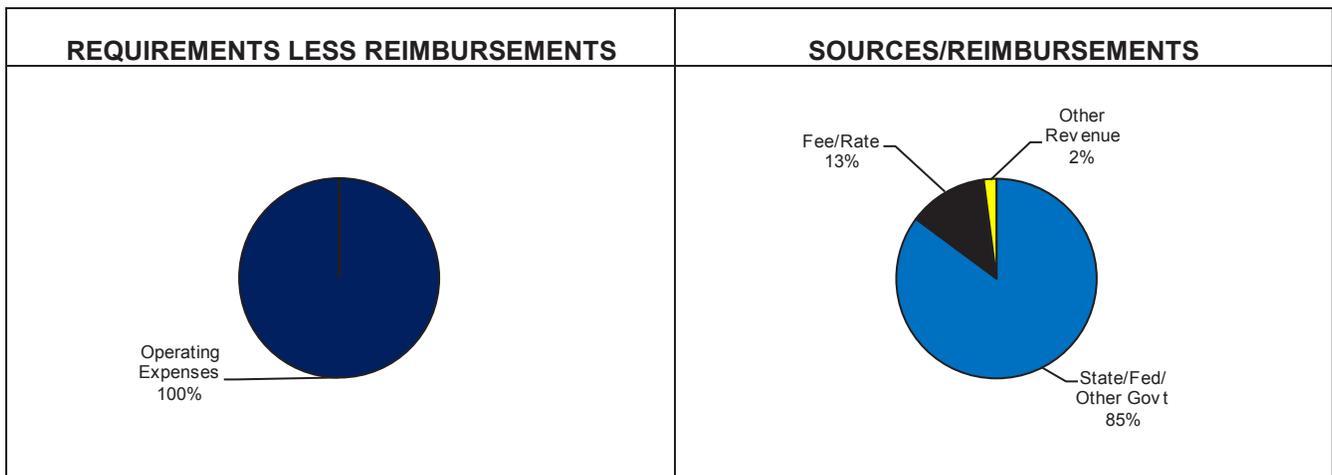
The Redemption Restitution Maintenance budget unit consists of revenue received from tax sales and the State of California for the Victim Restitution Rebate.

Budget at a Glance	
Requirements Less Reimbursements	\$200,000
Sources/Reimbursements	\$234,800
Use of/ (Contribution to) Fund Balance**	(\$34,800)
Total Staff	0

Redemption Maintenance accounts for revenue received from tax sales to defray the costs of maintaining the redemption and tax defaulted files, and the costs of administering and processing the claims for excess tax sale proceeds. Revenue includes unclaimed excess tax sale proceeds collected pursuant to Revenue and Taxation Code 4674.

Restitution Maintenance accounts for rebate revenue received from the State of California for collecting and submitting Victim Restitution funds timely to the State, per Government Code 13963(f). Additionally, the rebate revenue received is used to further collection efforts.

2015-16 ADOPTED BUDGET



** Contribution to Fund Balance appears as a negative number and increases Available Reserves



ANALYSIS OF 2015-16 ADOPTED BUDGET

GROUP: Fiscal
DEPARTMENT: Auditor-Controller/Treasurer/Tax Collector
FUND: Redemption Restitution Maintenance

BUDGET UNIT: SDQ TTX
FUNCTION: General
ACTIVITY: Finance

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	0	0	0	0	265,000	200,000	(65,000)
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	0	0	0	0	265,000	200,000	(65,000)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	0	0	0	0	265,000	200,000	(65,000)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	0	0	265,000	200,000	(65,000)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	790,562	233,744	175,355	226,573	200,000	200,000	0
Fee/Rate	0	0	0	0	85,000	30,000	(55,000)
Other Revenue	910	3,143	3,690	5,490	3,500	4,800	1,300
Total Revenue	791,472	236,887	179,045	232,063	288,500	234,800	(53,700)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	791,472	236,887	179,045	232,063	288,500	234,800	(53,700)
Fund Balance							
Use of / (Contribution to) Fund Balance**	(791,472)	(236,887)	(179,045)	(232,063)	(23,500)	(34,800)	(11,300)
Available Reserves					1,413,050	1,656,413	243,363
Total Fund Balance					1,389,550	1,621,613	232,063
Budgeted Staffing*	0	0	0	0	0	0	0

*Data represents final budgeted staffing

**Contribution to Fund Balance appears as a negative number and increases Available Reserves

MAJOR EXPENDITURES AND REVENUE IN 2015-16 ADOPTED BUDGET

Operating expenses of \$200,000 represent a transfer to the Auditor-Controller/Treasurer/Tax Collector's general fund budget unit for staffing and operating expenses for work related to the processing of excess tax sale proceeds. Sources of \$234,800 represent revenue from the State of California, unclaimed excess tax sale proceeds and anticipated interest earnings.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$65,000 due to transfers for staffing related to the processing of excess tax sale proceeds. Sources are decreasing by \$53,700 primarily due to a decrease in current services revenue from unclaimed excess tax sale proceeds, offset by an increase in anticipated interest earnings.

ANALYSIS OF FUND BALANCE

No use of Fund Balance is anticipated. A contribution to fund balance of \$34,800 is anticipated in 2015-16 as sources are anticipated to exceed requirements. In future years, fund balance can be used for processing tax sale excess proceeds and to further collection efforts for victim restitution.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.





THIS PAGE LEFT INTENTIONALLY BLANK

