

**FISCAL
SUMMARY**

GENERAL FUND	Page #	Requirements	Sources	Net County Cost	Staffing
ASSESSOR/RECORDER/COUNTY CLERK	140	23,673,605	7,025,000	16,648,605	237
AUDITOR-CONTROLLER/TREASURER/ TAX COLLECTOR	149	39,250,013	27,160,388	12,089,625	317
TOTAL GENERAL FUND		62,923,618	34,185,388	28,738,230	554

SPECIAL REVENUE FUNDS	Page #	Requirements	Sources	Use of (Contribution to) Fund Balance	Staffing
ASSESSOR/RECORDER/COUNTY CLERK: SPECIAL REVENUE FUNDS - CONSOLIDATED	145	4,417,943	3,312,900	1,105,043	10
AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR: REDEMPTION RESTITUTION MAINTENANCE	155	200,000	237,500	(37,500)	0
TOTAL SPECIAL REVENUE FUNDS		4,617,943	3,550,400	1,067,543	10



ASSESSOR/RECORDER/COUNTY CLERK

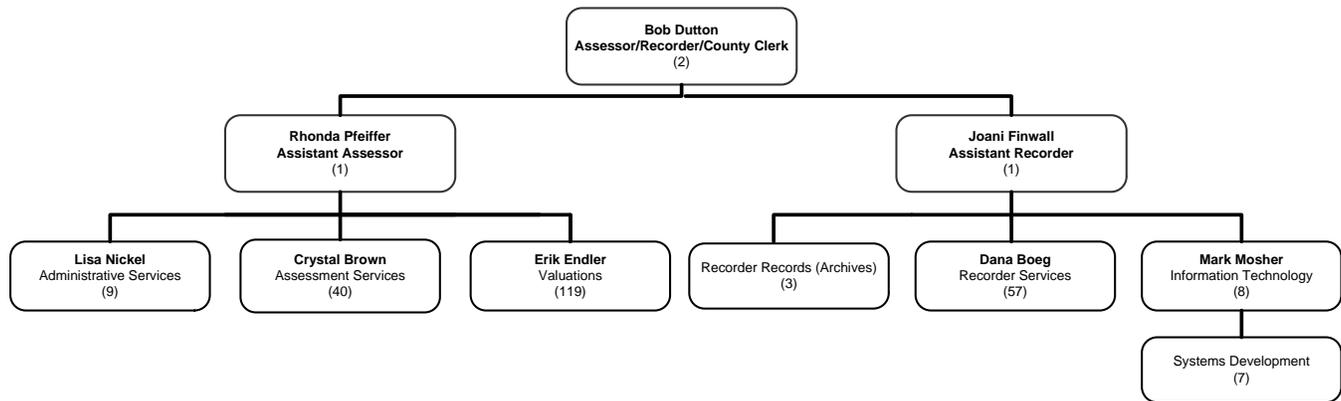
Bob Dutton

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



2016-17 SUMMARY OF BUDGET UNITS

	2016-17					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
General Fund						
Assessor/Recorder/County Clerk	23,673,605	7,025,000	16,648,605			237
Total General Fund	23,673,605	7,025,000	16,648,605	0	0	237
Special Revenue Funds						
Recorder Special Revenue Funds - Consolidated	4,417,943	3,312,900		1,105,043		10
Total Special Revenue Funds	4,417,943	3,312,900	0	1,105,043	0	10
Total - All Funds	28,091,548	10,337,900	16,648,605	1,105,043	0	247



2015-16 MAJOR ACCOMPLISHMENTS

- Completed a project importing and indexing 2.5 million official documents into the recording system increasing the availability of online records from 1973 back to 1958, making all official records of the County available online.
- Coordinated an interface between the Clerk of the Board Appeals Database and the Assessor Property Information Management System (PIMS) resulting in improved accuracy in appeals tracking and the ability to schedule according to geographic region to more efficiently process appeals.
- Collaborated with the County Administrative Office, Real Estate Services, County Counsel, and the District Attorney’s Office to develop and implement a Commercial Solicitation Ordinance to ensure the public can conduct business at County facilities in a safe and harassment-free environment.

DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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.	94.4%	99.0%	93.0%	95.0%
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	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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.	99.8%	99.0%	99.0%	99.0%
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	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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.	99.4%	95.5%	99.0%	99.0%
STRATEGY	Process changes of ownership to ensure values are enrolled by the close of the roll year.					



Assessor/Recorder/County Clerk

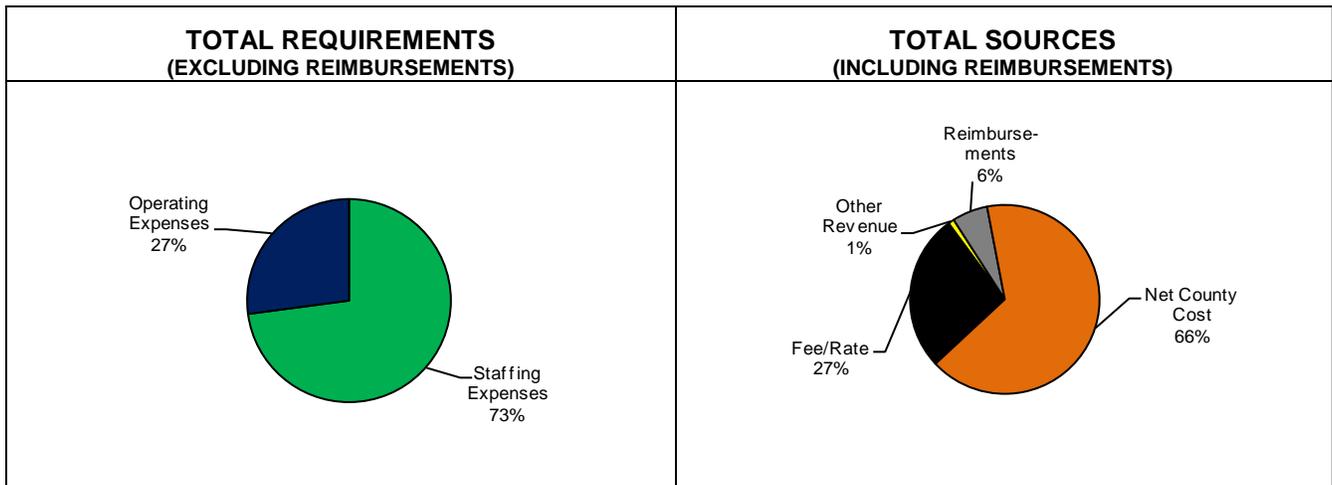
DESCRIPTION OF MAJOR SERVICES

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 758,013 parcels of real property, 32,512 business property accounts, and 32,649 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	
Total Requirements (Excl. Reimb.)	\$25,201,729
Total Sources (Incl. Reimb.)	\$8,553,124
Net County Cost	\$16,648,605
Total Staff	237
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.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: AAA ASR
 FUNCTION: General
 ACTIVITY: Finance

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	
Requirements							
Staffing Expenses	16,374,853	17,191,240	16,758,507	18,179,576	16,856,623	18,371,819	192,243
Operating Expenses	5,626,983	5,580,041	6,215,198	6,859,635	6,369,527	6,829,910	(29,725)
Capital Expenditures	42,332	10,823	0	144,000	142,900	0	(144,000)
Total Exp Authority	22,044,168	22,782,104	22,973,705	25,183,211	23,369,050	25,201,729	18,518
Reimbursements	(294,570)	(306,260)	(364,746)	(1,492,655)	(332,448)	(1,528,124)	(35,469)
Total Appropriation	21,749,598	22,475,844	22,608,959	23,690,556	23,036,602	23,673,605	(16,951)
Operating Transfers Out	39,952	28,869	73,274	0	0	0	0
Total Requirements	21,789,550	22,504,713	22,682,233	23,690,556	23,036,602	23,673,605	(16,951)
Sources							
Taxes	21,462	18,662	21,913	25,000	16,912	20,000	(5,000)
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	60	0	0
Fee/Rate	7,293,110	6,760,539	7,530,379	6,727,248	6,522,478	6,747,500	20,252
Other Revenue	273,254	211,243	245,204	269,500	253,303	257,500	(12,000)
Total Revenue	7,587,826	6,990,444	7,797,496	7,021,748	6,792,753	7,025,000	3,252
Operating Transfers In	0	1,169	0	0	0	0	0
Total Financing Sources	7,587,826	6,991,613	7,797,496	7,021,748	6,792,753	7,025,000	3,252
Net County Cost	14,201,724	15,513,100	14,884,737	16,668,808	16,243,849	16,648,605	(20,203)
Budgeted Staffing*	216	222	222	224	224	237	13

*Data represents modified budgeted staffing

MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET

Staffing Expenses of \$18.4 million represent the majority of this budget unit and fund 237 positions. Operating Expenses of \$6.8 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, special assessments, transfers of ownership, and data sales.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$16,951. This is primarily due to a decrease in termination benefits, general office expenses, and equipment, partially offset by increases in subscriptions, and negotiated salary increases.

Sources are increasing by \$3,252 primarily due to an increase in revenue from special assessments and recorded documents, partially offset by a reduction in revenue from vital records and County Clerk activities due to a decrease in volume.



2016-17 POSITION SUMMARY*

Division	2015-16				2016-17		Limited	Regular
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended			
Management	4	0	0	0	4	0	4	
Administrative Services	7	2	0	0	9	0	9	
Assessment Services	39	0	0	1	40	0	40	
Valuations	112	8	0	-1	119	4	115	
Recorder Services	54	3	0	0	57	4	53	
Information Technology	8	0	0	0	8	0	8	
Total	224	13	0	0	237	8	229	

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$18.4 million fund 237 budgeted positions of which 229 are regular positions and eight are limited term positions. Staffing changes for 2016-17 include an increase of 13 budgeted positions. A total of three Appraiser I positions and one Office Assistant III are being added in order to adequately address anticipated development volume increases. One Administrative Supervisor I, one ARC Project Administrator, and one Media Specialist I are being added as part of a reorganization to improve overall operations. A total of six Public Service Employees are also being added to enhance public assistance in the Assessor and Recorder divisions.



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

Total Requirements (Excl. Reimb.)	\$4,417,943
Total Sources (Incl. Reimb.)	\$3,312,900
Use of/ (Contribution to) Fund Balance	\$1,105,043
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.

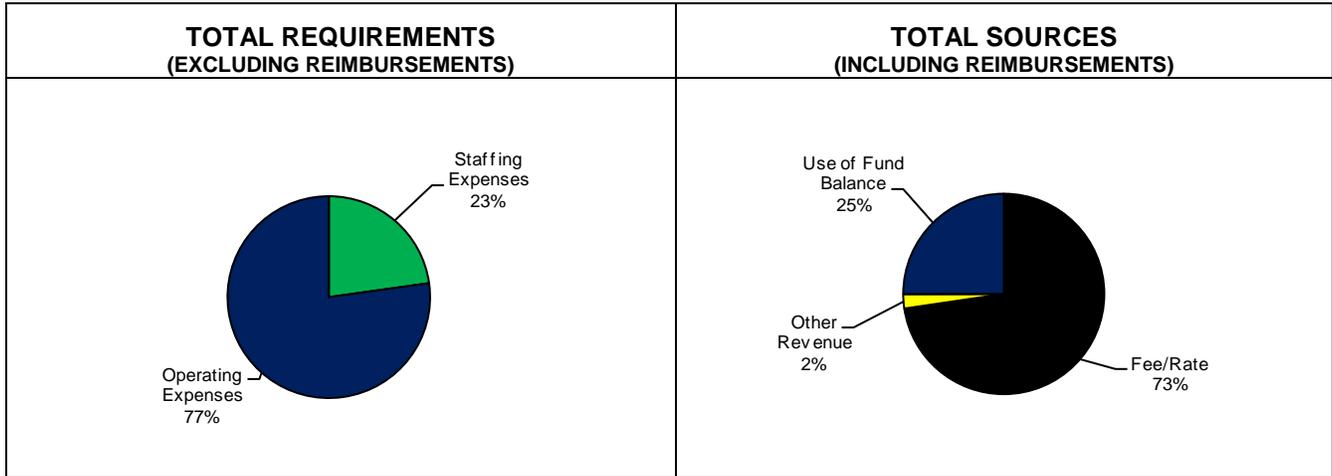
Electronic Recording was established by Government Code Section 27279.1 to authorize the County of San Bernardino to accept electronic transmission of recordable documents and the Recorder has been recording electronic documents since 2004. Government Code Section 27397 authorized all California counties to accept electronic transmission of recordable documents subject to regulations 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 this 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.



2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

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

	2012-13	2013-14	2014-15	(A) 2015-16	2015-16	(B) 2016-17	(B-A) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	
Requirements							
Staffing Expenses	1,001,309	1,077,801	830,848	976,054	923,638	1,000,820	24,766
Operating Expenses	1,778,299	1,787,635	2,387,785	4,596,432	1,927,953	3,391,123	(1,205,309)
Capital Expenditures	57,022	134,879	21,571	36,000	36,000	26,000	(10,000)
Total Exp Authority	2,836,630	3,000,315	3,240,204	5,608,486	2,887,591	4,417,943	(1,190,543)
Reimbursements	0	(53,218)	0	0	0	0	0
Total Appropriation	2,836,630	2,947,097	3,240,204	5,608,486	2,887,591	4,417,943	(1,190,543)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	2,836,630	2,947,097	3,240,204	5,608,486	2,887,591	4,417,943	(1,190,543)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0	0	0
Fee/Rate	4,517,817	3,589,381	3,563,403	3,375,000	3,087,999	3,210,500	(164,500)
Other Revenue	103,089	90,296	95,640	94,300	98,582	102,400	8,100
Total Revenue	4,620,906	3,679,677	3,659,043	3,469,300	3,186,581	3,312,900	(156,400)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	4,620,906	3,679,677	3,659,043	3,469,300	3,186,581	3,312,900	(156,400)
Fund Balance							
Use of / (Contribution to) Fund Balance**	(1,784,276)	(732,580)	(418,839)	2,139,186	(298,990)	1,105,043	(1,034,143)
Available Reserves				8,069,049	10,507,225	9,402,182	1,333,133
Total Fund Balance				10,208,235	10,208,235	10,507,225	298,990
Budgeted Staffing*	12	11	10	10	10	10	0

*Data represents modified budgeted staffing

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



DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
Special Revenue Funds					
Systems Development (Fund SDW)	3,172,743	1,925,000	1,247,743	3,205,913	7
Vital Records (Fund SDX)	136,120	180,000	(43,880)	1,251,955	0
Electronic Recording (Fund SIW)	332,610	386,800	(54,190)	1,451,099	0
Recorder Records (Fund SIX)	469,100	385,100	84,000	466,603	3
Social Security Number Truncation (Fund SST)	307,370	436,000	(128,630)	3,026,612	0
Total Special Revenue Funds	4,417,943	3,312,900	1,105,043	9,402,182	10

Systems Development includes \$3.2 million in Requirements to fund seven positions, costs for document indexing/imaging, computer hardware, software and associated maintenance. Sources of \$1.9 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 reliance on Fund Balance in future years.

Vital Records includes \$136,120 in Requirements to fund computer software, printing and other professional services. Sources of \$180,000 are from vital and health statistic fees. Contribution to Fund Balance of \$43,880 will fund future vital records system improvements.

Electronic Recording includes \$332,610 in Requirements for computer hardware and CeRTNA related expenses. Sources of \$386,800 are from electronic recording fees and anticipated interest earnings. Contribution to Fund Balance of \$54,190 will fund future electronic recording system improvements.

Recorder Records includes \$469,100 in Requirements for Staffing Expenses to fund three positions and costs associated with preservation efforts. Sources of \$385,100 are from records fees and anticipated interest earnings. Fund Balance of \$84,000 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 \$307,370 in Requirements to fund the cost of truncating records as required by law. Sources of \$436,000 are from redaction fees and anticipated interest earnings. Contribution to Fund Balance of \$128,630 will fund future social security number truncation system improvements.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$1.2 million primarily due to decreases in professional services in fund SST in the amount of \$1.0 million related to a one-time historic redaction project in 2015-16. Sources are decreasing by \$156,400 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 2016-17, the department anticipates the use of \$1.3 million of Fund Balance in the Systems Development special revenue fund 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.



The department also anticipates a use of \$84,000 of Fund Balance in the Recorder Records special revenue fund 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.

2016-17 POSITION SUMMARY*

Division	2015-16				2016-17		
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended	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 \$1.0 million fund 10 budgeted regular positions. There are no staffing changes for 2016-17.



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

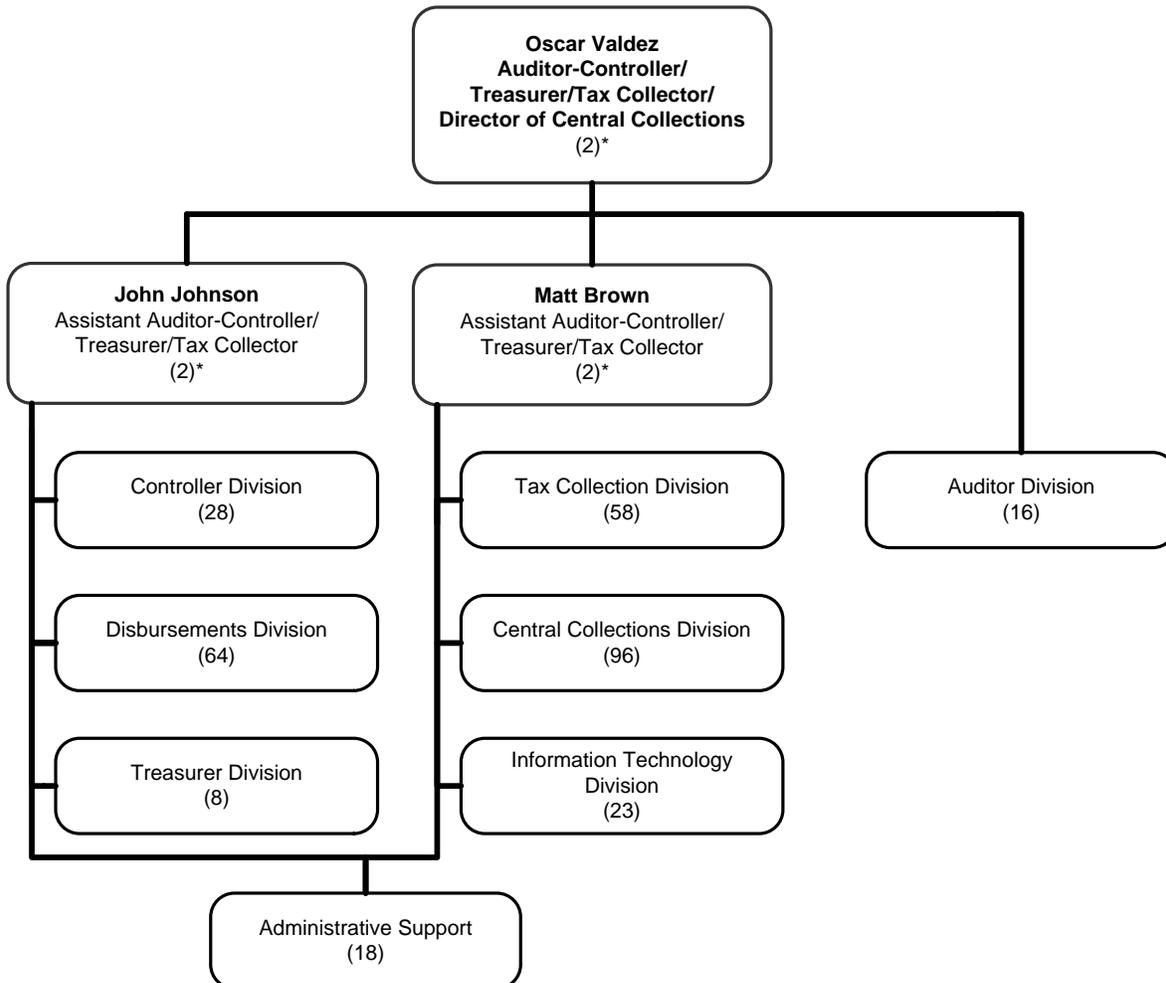
Oscar Valdez

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 fair, timely and innovative in the use of technology to enhance services throughout the County.



ORGANIZATIONAL CHART



*Includes one secretary position



2016-17 SUMMARY OF BUDGET UNITS

	2016-17					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
General Fund						
Auditor-Controller/Treasurer/Tax Collector	39,250,013	27,160,388	12,089,625			317
Total General Fund	39,250,013	27,160,388	12,089,625	0	0	317
Special Revenue Funds						
Redemption Restitution Maintenance	200,000	237,500		(37,500)		0
Total Special Revenue Funds	200,000	237,500	0	(37,500)	0	0
Total - All Funds	39,450,013	27,397,888	12,089,625	(37,500)	0	317

2015-16 MAJOR ACCOMPLISHMENTS

- Received a National Association of Counties Achievement Award for the Online Banking Property Tax Payment Program which increased efficiency in processing payments remitted through a taxpayer's online banking system.
- Attained the highest value ever achieved in the County's treasury pool of \$6.025 billion.
- Dispersed over \$1.1 billion in compensation to more than 23,000 County and Special District employees and remitted associated payroll taxes of over \$165.0 million to federal and state taxing entities during calendar year 2015.
- Partnered with the San Bernardino County Employees' Retirement Association to successfully compile and issue schedules of pension related information for financial reporting purposes in accordance with the Governmental Accounting Standards Board Statement No. 68.



DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 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	97.50%	96%	96%	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.

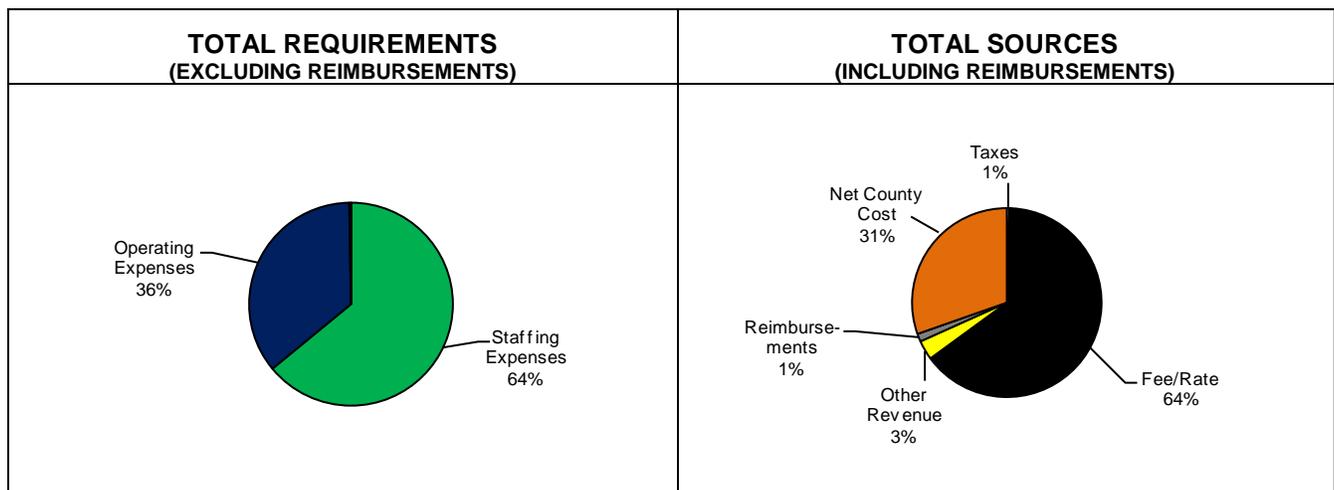
The Treasurer Division performs the County’s treasury function including the investment of all County and School District funds within the County investment pool and associated banking services. The Treasurer currently manages assets of \$5.0 – \$5.9 billion. The Tax Collector Division collects property taxes for all County taxing entities that is anticipated to amount to over \$2.3 billion in property taxes and other fees in 2015-16.

The Central Collections Division provides collection services for the County and Superior Court, and is anticipated to collect nearly \$44.9 million for the year ending June 30, 2016, consisting of \$26.2 million for collection of court-ordered payments and \$18.7 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	
Total Requirements (Excl. Reimb.)	\$39,787,364
Total Sources (Incl. Reimb.)	\$27,697,739
Net County Cost	\$12,089,625
Total Staff	317
Funded by Net County Cost	31%

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: AAA ATX
 FUNCTION: General
 ACTIVITY: Finance

	2012-13	2013-14	2014-15	(A) 2015-16	2015-16	(B) 2016-17	(B-A) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	
Requirements							
Staffing Expenses	22,511,394	22,924,596	21,811,815	25,773,754	22,936,839	25,474,092	(299,662)
Operating Expenses	10,365,494	11,882,362	11,696,888	14,180,431	13,502,694	14,202,272	21,841
Capital Expenditures	88,481	123,796	112,130	138,000	138,000	111,000	(27,000)
Total Exp Authority	32,965,369	34,930,754	33,620,833	40,092,185	36,577,533	39,787,364	(304,821)
Reimbursements	(275,419)	(323,835)	(261,835)	(558,500)	(330,124)	(537,351)	21,149
Total Appropriation	32,689,950	34,606,919	33,358,998	39,533,685	36,247,409	39,250,013	(283,672)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	32,689,950	34,606,919	33,358,998	39,533,685	36,247,409	39,250,013	(283,672)
Sources							
Taxes	386,920	289,460	272,730	180,000	178,030	180,000	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	153,632	75,605	211,806	127,776	139,888	131,703	3,927
Fee/Rate	19,472,244	19,538,898	19,171,973	26,148,871	23,467,771	25,524,648	(624,223)
Other Revenue	4,887,853	4,869,125	4,019,786	1,261,450	1,321,207	1,324,037	62,587
Total Revenue	24,900,649	24,773,088	23,676,295	27,718,097	25,106,896	27,160,388	(557,709)
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	24,900,649	24,773,088	23,676,295	27,718,097	25,106,896	27,160,388	(557,709)
Net County Cost	7,789,301	9,833,831	9,682,703	11,815,588	11,140,513	12,089,625	274,037
Budgeted Staffing*	280	295	297	315	315	317	2

*Data represents modified budgeted staffing

Note: The Auditor-Controller is classified as a central service department in the Countywide Cost Allocation Plan (COWCAP). In order to allocate full central service costs to the County's operating departments, central service departments do not pay COWCAP charges. Not included in this budget is \$117,274 which represents the Auditor-Controller's share of costs of other central service departments, such as Human Resources.

MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET

Staffing Expenses of \$25.5 million represent the majority of Requirements in this budget unit and fund 317 budgeted positions. The Requirements 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 decreasing by \$283,672, primarily due to a decrease in Staffing Expenses for eight positions deleted in the budget unit and added to the Automated Systems Development budget unit (AAP CAO) to accurately reflect the staffing needs of the Enterprise Financial Management System project. This decrease is partially offset by the addition of seven less expensive limited term positions that will provide backfill coverage for the deleted positions.

Sources are decreasing by \$557,709, primarily due to a decrease in cost reimbursement associated with the treasury pool.



2016-17 POSITION SUMMARY*

Division	2015-16				2016-17		Limited	Regular
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended			
Management	6	0	0	0	6	0	6	
Administrative Support	18	0	0	0	18	10	8	
Information Technology Division	23	1	-1	0	23	1	22	
Auditor Division	16	0	0	0	16	0	16	
Controller Division	28	4	-4	0	28	4	24	
Disbursements Division	64	3	-3	0	64	7	57	
Treasurer Division	7	1	0	0	8	0	8	
Tax Collection Division	56	1	0	1	58	1	57	
Central Collections Division	97	0	0	-1	96	0	96	
Total	315	10	-8	0	317	23	294	

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$25.5 million fund 317 budgeted positions of which 294 are regular positions and 23 are limited term positions. The budget includes a net increase of two positions.

Eight positions are deleted from this budget unit and added to the AAP CAO budget unit, consisting of: one Departmental IS Administrator, one Auditor-Controller Division Chief, two Systems Accountant III's, one Systems Accountant II, one Systems Accountant I and two Accountant III's. Other changes consist of an increase of seven limited term positions to provide backfill coverage for staff added to the AAP CAO budget unit consisting of: one Contract Business Applications Manager in the Information Technology Division; one Contract Systems Accountant II in the Controller Division; three Contract Accountant III's in the Controller Division; and two Contract Accountant III's in the Disbursements Division.

Two new positions are funded by existing sources and consist of: one Supervising Accountant II in Disbursements to assist staff, review work performed, and monitor and improve controls and processes for the fiscal unit in property tax, and one Accountant II in the Tax Collector's office to serve as a lead in fiscal and accounting operations. The addition of one Investment Officer position in the Treasurer Division is funded by treasury pool interest earnings to assist the Chief Deputy Treasurer in the day-to-day trading and management of the County's treasury pool.



Redemption Restitution Maintenance

DESCRIPTION OF MAJOR SERVICES

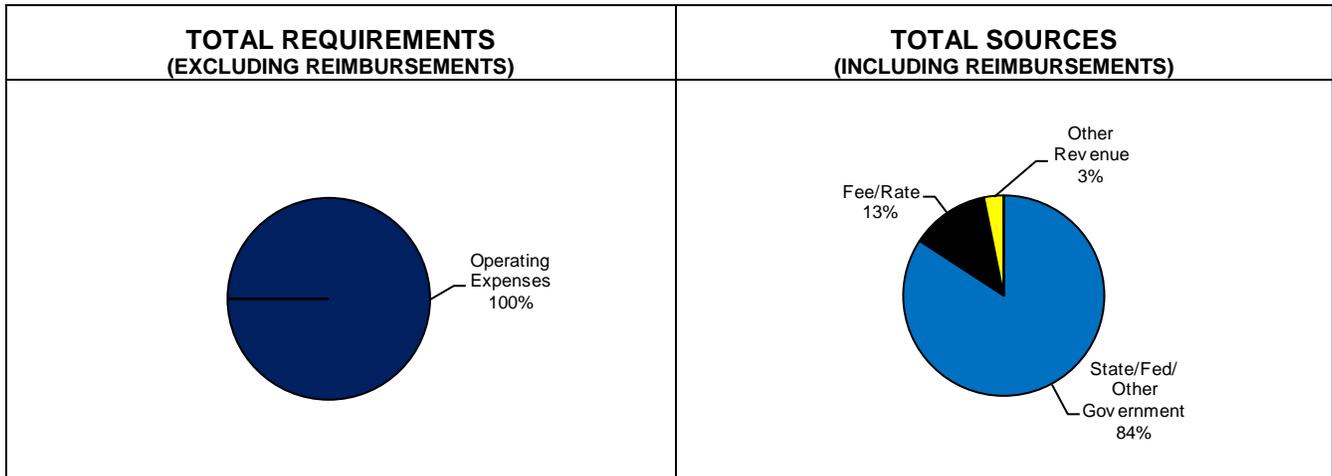
The Redemption Restitution Maintenance budget unit consists of revenue received from tax sales and the State of California for the Victim Restitution Rebate.

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.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$200,000
Total Sources (Incl. Reimb.)	\$237,500
Use of/ (Contribution to) Fund Balance	(\$37,500)
Total Staff	0

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: SDQ TTX
 FUNCTION: General
 ACTIVITY: Finance

	2012-13	2013-14	2014-15	(A) 2015-16	2015-16	(B) 2016-17	(B-A) Change From Prior Year
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	0	0	0	200,000	0	200,000	0
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	0	0	0	200,000	0	200,000	0
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	0	0	0	200,000	0	200,000	0
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	0	0	0	200,000	0	200,000	0
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	233,744	175,355	226,573	200,000	180,052	200,000	0
Fee/Rate	0	0	0	30,000	0	30,000	0
Other Revenue	3,143	3,690	5,490	4,800	7,556	7,500	2,700
Total Revenue	236,887	179,045	232,063	234,800	187,608	237,500	2,700
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	236,887	179,045	232,063	234,800	187,608	237,500	2,700
Fund Balance							
Use of / (Contribution to) Fund Balance**	(236,887)	(179,045)	(232,063)	(34,800)	(187,608)	(37,500)	(2,700)
Available Reserves				1,656,413	1,809,221	1,846,721	190,308
Total Fund Balance				1,621,613	1,621,613	1,809,221	187,608
Budgeted Staffing*	0	0	0	0	0	0	0

*Data represents modified budgeted staffing

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

MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED 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 \$237,500 represent revenue from the State of California, unclaimed excess tax sale proceeds and anticipated interest earnings.

BUDGET CHANGES AND OPERATIONAL IMPACT

Sources are increasing by \$2,700 due to an increase in anticipated interest earnings.

ANALYSIS OF FUND BALANCE

No use of Fund Balance is anticipated. A Contribution to Fund Balance of \$37,500 is anticipated in 2016-17 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.

