Fiscal Group

County of San Bernardino

Final Budget

2001-2002

FISCAL GROUP

SUMMARY

	Page #	Approp	Revenue	Local Cost
GENERAL FUND				
ASSESSOR	142	11,219,921	362,940	10,856,981
AUDITOR/CONTROLLER-RECORDER	146	12,307,404	7,795,454	4,511,950
TREASURER/TAX COLLECTOR:				
TREASURER/TAX COLLECTOR	157	5,813,524	3,292,235	2,521,289
CENTRAL COLLECTIONS	161	6,479,645	6,479,645	-
TOTAL GENERAL FUND		35,820,494	17,930,274	17,890,220
SPECIAL REVENUE FUNDS				
AUDITOR/CONTROLLER-RECORDER:				
VITAL RECORDS	150	165,000	121,037	43,963
MICROGRAPHICS	151	2,153,266	2,226,401	(73,135)
SYSTEM DEVELOPMENT	153	1,523,641	1,458,373	65,268
ASSESSOR:				
STATE/COUNTY PROPERTY TAX ADMINISTRATION	144	3,290,454	2,179,938	1,110,516
TOTAL SPECIAL REVENUE FUNDS		7,132,361	5,985,749	1,146,612
INTERNAL SERVICES FUND				
AUDITOR/CONTROLLER-RECORDER:				
RECORDS MANAGEMENT	155	131,400	131,400	-

OVERVIEW OF BUDGET

DEPARTMENT: ASSESSOR
ASSESSOR: DONALD WILLIAMSON

	2001-02			
	Appropriations	Revenue	Local Cost/ Fund Balance	Staffing
Assessor	11,219,921	362,940	10,856,981	170.6
State/County Property Tax Administration Prog	3,290,454	2,179,938	1,110,516	31.0
TOTAL	14,510,375	2,542,878	11,967,497	201.6

BUDGET UNIT: ASSESSOR (AAA ASR)

I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious and welfare exemptions.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	9,453,754	10,684,193	10,746,465	11,219,921
Total Revenue	301,017	472,940	251,627	362,940
Local Cost	9,152,737	10,211,253	10,494,838	10,856,981
Budgeted Staffing		171.7		170.6
Workload Indicators				
Assessments-Bus/Personal	57,356	60,000	56,332	56,000
Assessments-Real Property	258,495	263,000	282,688	262,000
Assessment Appeals	2,563	5,000	2,568	5,000
Transfers of Ownership	133,302	135,000	132,676	130,000
Assessment Corrections	80,578	63,000	75,015	72,000

Cost for data processing charges were $93,653 more than projected. Actual departmental appropriation expenditures did not exceed the budgeted amount. Revenues were under realized due to decreased data sales and reduction in penalties collected.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing shows a net decrease of 1.1 due to the full year funding of seven positions, which were partially funded in last year's budget (+2.3) and an increase in estimated vacancy (-3.4).

PROGRAM CHANGES

Pursuant to Board of Supervisors direction, the Assessor's appropriation and revenue has been reduced by $110,000. This amount represents the estimated over budgeting of revenue in the Assessor's budget as originally presented. There is no change in local cost as a result of this action.

ASSESSOR

GROUP: Fiscal
DEPARTMENT: Assessor
FUND : General AAA ASR

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits	8,229,831	8,351,340	8,746,031	(64,140)	8,681,891
Services and Supplies	735,585	667,481	760,423	(58,734)	701,689
Central Computer	1,555,833	1,462,180	1,615,535	4,740	1,620,275
Transfers	225,216	233,192	233,192	12,874	246,066
Total Expenditure Authority	10,746,465	10,714,193	11,355,181	(105,260)	11,249,921
Less:					
Reimbursements	-	(30,000)	(30,000)	-	(30,000)
Total Appropriation	10,746,465	10,684,193	11,325,181	(105,260)	11,219,921
Revenue					
Taxes	175,636	212,000	212,000		212,000
Other Revenue	75,991	260,940	260,940	(110,000)	150,940
Total Revenue	251,627	472,940	472,940	(110,000)	362,940
Local Cost	10,494,838	10,211,253	10,852,241	4,740	10,856,981
Budgeted Staffing		171.7	174.0	(3.4)	170.6

Total Changes Included in Board Approved Base Budget

Base Year Adjustments		
MOU/Inflation		
Salaries and Benefits	322,573	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	66,692	Inflation, Risk Mgmt Liabilities
2410 Central Computer	153,355	
Full Year Funding		
Salaries and Benefits	72,118	3 Clerk IIIs, 3 Title Transfer Tech Is, 1 Clerk II to bring to full year funding
Services and Supplies	26,250	
Total Appropriation Change	640,988	
Total Revenue Change	-	
Total Local Cost Change	640,988	
Total 2000-01 Appropriation	10,684,193	
Total 2000-01 Revenue	472,940	
Total 2000-01 Local Cost	10,211,253	
Total Base Budget Appropriation	11,325,181	
Total Base Budget Revenue	472,940	
Total Base Budget Local Cost	10,852,241	

Board Approved Changes to Base Budget

Salaries and Benefits	45,860	Miscellaneous increases, e.g. step advances, additional 7% tier removal costs, mou, etc
	(110,000)	Estimated increase in vacancy.
	(64,140)	
Services and Supplies	(58,734)	Decrease in services and supplies is necessary due to MOU increases and increase in rent payments for facilities
Central Computer	4,740	
Transfers	12,874	Higher estimated lease payments
Total Expenditure Authority	(105,260)	
Total Appropriation	(105,260)	
Other Revenue	(110,000)	Adjust revenue based on realistic estimate; changed pursuant to budget workshops
Total Revenue	(110,000)	
Local Cost	4,740	

BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION PROGRAM (RCS ASR)

I. GENERAL PROGRAM STATEMENT

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of $2,139,938 for 1996, with a provision for the same in the following two calendar years. The state has passed legislation extending this program through calendar year 2002.

Funds received from this program must be used to enhance the property tax administration system by providing supplemental resources. Appropriations are budgeted in accordance with the agreement. The loan is considered repaid upon the Assessor meeting satisfactory performance criteria as specified in the agreement. The unit is self-funded and requires no general fund support.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	2,219,088	3,214,600	2,119,952	3,290,454
Total Revenue	2,151,285	2,179,938	2,201,158	2,179,938
Fund Balance		1,034,662		1,110,516
Budgeted Staffing		31.0		31.0
Workload Indicators				
Assessment Backlogs:				
Appeals	6,596	7,600	5,320	N/A
Proposition 8	113,877	98,877	113,907	107,391
Mandatory Audits	N/A	370	420	370
Discovery of New Taxable Bus.	N/A	N/A	N/A	4,500

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

PROGRAM CHANGES

Transfers decreased by $22,300 to the Clerk of the Board. The Assessor, out of AB 818 funding, was reimbursing the Clerk for additional staffing required to handle higher than normal assessment appeals. The backlog of these appeals has been addressed and are no longer a targeted criteria of the AB 818 funding. Appeals should now be at a normal workload level. Services and supplies and equipment have been reduced to offset some of the higher salary and benefit costs due to retirement changes, MOU increases, and workers comp changes.

Contingencies are used to set aside funds that are available from the state on a calendar year basis, but are budgeted in the County process on a fiscal year basis. Contingencies increased $250,834 to provide enough funding for the second half of the calendar year, the first half of our fiscal year.

GROUP: Fiscal — **FUNCTION: General**
DEPARTMENT: Assessor — **ACTIVITY: Finance**
FUND: Special Revenue RCS ASR

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits	1,180,880	1,300,580	1,367,335	44,669	1,412,004
Services and Supplies	831,905	1,063,234	1,081,299	(105,499)	975,800
Equipment	84,867	85,000	85,000	(21,000)	64,000
Transfers	22,300	22,300	22,300	(22,300)	-
Contingencies		743,486	658,666	179,984	838,650
Total Appropriation	2,119,952	3,214,600	3,214,600	75,854	3,290,454
Revenue					
Use of Money & Property	55,867	40,000	40,000		40,000
State, Federal or Gov't Aid	2,139,938	2,139,938	2,139,938		2,139,938
Other Revenue	5,353	-	-	-	-
Total Revenue	2,201,158	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,034,662	1,034,662	75,854	1,110,516
Budgeted Staffing		31.0		31.0	31.0

ASSESSOR

Total Changes Included in Board Approved Base Budget

Base Year Adjustments		
MOU/Inflation		
Salaries and Benefits	66,755	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	18,065	Inflation, Risk Mgmt Liabilities
Contingencies	(84,820)	
Total Appropriation Change	-	
Total Revenue Change	-	
Total Fund Balance		
Total 2000-01 Appropriation	3,214,600	
Total 2000-01 Revenue	2,179,938	
Total 2000-01 Fund Balance	1,034,662	
Total Base Budget Appropriation	3,214,600	
Total Base Budget Revenue	2,179,938	
Total Base Budget Fund Balance	1,034,662	

Board Approved Changes to Base Budget

Salaries and Benefits	5,500	Reclassification of Clerk II to Clerk III
	39,169	Other miscellaneous changes, e.t. step advances, MOU and retirement changes in addition to Base Adjustments, etc.
	44,669	
Services and Supplies	(105,499)	Reduction in S&S to cover higher salary costs
	(105,499)	
Equipment	(21,000)	
	(21,000)	
Transfers	(22,300)	Elimination of payment to Clerk of the Board funding positions due to spike in assessment appeals - appeals now back to normal levels
	(22,300)	
Contingencies	179,984	AB 818 is funded on a calendar year basis. Contingency funds are used to fund the first two quarters of the next fiscal year, which are the final two quarters of the AB 818 loan period
Total Expenditure Authority	75,854	
Total Appropriation	75,854	
Total Revenue	-	
Fund Balance	75,854	

OVERVIEW OF BUDGET

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR CONTROLLER RECORDER: LARRY WALKER

	2001-02			
	Appropriations	Revenue	Local Cost/ Fund Balance	Staffing
Audtior Controller Recorder	12,307,404	7,795,454	4,511,950	185.3
Vital Records	165,000	121,037	43,963	-
Micrographics	2,153,266	2,226,401	(73,135)	-
System Development	1,523,641	1,458,373	65,268	-
Records Management	131,400	131,400	-	2.0
TOTAL	16,280,711	11,732,665	4,548,046	187.3

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk are responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk. On May 1, 2001 the Board authorized the transfer of appropriations and positions from County Archives from the Library to the Auditor/Controller Recorder effective July 1, 2001.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	10,434,229	10,415,522	10,694,123	12,307,404
Total Revenue	7,504,202	7,229,353	8,118,947	7,795,454
Local Cost	2,930,027	3,186,169	2,575,176	4,511,950
Budgeted Staffing		176.3		185.3
Workload Indicators				
Marriage ceremonies	2,248	2,159	3,044	3,075
Notary bonds files	1,754	1,842	1,462	1,572
Fund transfers processed	19,509	18,010	20,135	19,600
Deposits processed	10,382	10,000	11,404	10,600
Warrants issued/audited	263,963	279,000	286,554	290,000
Payroll direct deposits	419,616	419,400	438,324	430,000
Payroll warrants issued	60,626	64,000	45,730	50,000
Tax refunds/corrections	46,404	53,000	58,145	55,000
Legal docs recorded	505,356	513,356	506,238	514,584
Audits	147	137	129	140
Marriage licenses	8,652	7,284	10,550	10,797
Fict business names filed	13,265	13,279	13,235	12,963
Birth certs issued	49,037	44,998	50,854	49,000
Marriage certs issued	15,316	12,924	17,697	16,500
Death certs issued	7,966	7,099	7,232	8,064

Appropriations were higher than budgeted in 2000-01 due to the operational audit of the Airports Department, the contract to analyze the trust funds as a result of Government Accounting Standard Board (GASB) Statement 33, the contract for the valuation of capital assets as a result of GASB 34, and additional services required for the Financial Accounting System (FAS) incremental upgrade, and increases in central computer charges.

Revenues from Recorders activities were approximately $500,000 higher than budget as a result of lower interest rates, which increases the filings of mortgage refinancing. Current services also increased by $250,000 as a result of one-time revenue, such as, state mandated reimbursements.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Salaries and benefits reflect a net increase of 9.0 in budgeted staffing. The change in budgeted staffing includes full year funding for the EMACS Manager and a Deputy Recorder, which were new positions, funded for half of 2000-01. It also includes an Accountant I for Payroll, two Accountants II, one for the Reimbursable Projects Section and one for the Recorder's Division, and budgeting for one Supervising Accountant II that had been approved but not budgeted last year. Salaries and benefits also includes funding for two Internal Auditor II positions to support the Fraud, Waste and Abuse Hotline, one Fiscal Clerk III for Fund Accounting, one Fiscal Clerk II for Property Tax interest on refunds, and one Clerk II for Accounts Payable. It further includes a position for a Programmer Analyst III, which ISD agrees is needed to support the development of Programs in the Recorder's Division, and is funded by the Special Revenue funds. In addition, a mid-year budget approval moved the County Archives functions from the County Library to the Auditor/Controller-Recorder, which included one Contract Librarian and a Clerk II. Finally, there is a vacancy factor of four positions.

PROGRAM CHANGES

Services and supplies have decreased primarily due to the completion of outside audit contracts and reductions in general office expenses. Minor inflationary costs for central computers and other categories are included.

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND : General AAA ACR

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits	7,326,956	7,942,370	8,393,759	424,024	8,817,783
Services and Supplies	1,961,205	1,512,936	1,625,854	(213,274)	1,412,580
Central Computer	1,723,989	1,315,567	2,072,937	4,104	2,077,041
Transfers	-	85,500	85,500	(85,500)	-
Total Expenditure Authority	11,012,150	10,856,373	12,178,050	129,354	12,307,404
Less:					
Reimbursements	(318,027)	(440,851)	(440,851)	440,851	-
Total Appropriation	10,694,123	10,415,522	11,737,199	570,205	12,307,404
Revenue					
Licenses & Permits	478,512	415,000	415,000	10,000	425,000
Fines & Forfeitures	5		-		-
Current Services	7,193,062	6,506,469	6,506,469	286,078	6,792,547
State, Federal or Gov't Aid	329,981	253,684	253,684	(20,184)	233,500
Other Revenue	117,387	54,200	54,200	290,207	344,407
Total Revenue	8,118,947	7,229,353	7,229,353	566,101	7,795,454
Local Cost	2,575,176	3,186,169	4,507,846	4,104	4,511,950
Budgeted Staffing		176.3	179.3	6.0	185.3

AUDITOR/CONTROLLER-RECORDER

Total Changes Included in Board Approved Base Budget

Base Year Adjustments		
MOU/Inflation		
Salaries and Benefits	309,735	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	89,187	Inflation, Risk Mgmt Liabilities
2410 Central Computer	757,370	
Full Year Funding		
Salaries and Benefits	83,085	EMACS Manager, Deputy Recorder
Services and Supplies		
Subtotal Base Year Appropriation	1,239,377	
Subtotal Base Year Revenue	-	
Subtotal Base Year Local Cost	1,239,377	
Mid Year Adjustments		
		Board Approved Date & Description
Salaries and Benefits		5/1/2001 - Transfer County Archives functions from the County Library to ACR .
	33,588	Contract Librarian
	24,981	Clerk II
Services and Supplies	23,731	General Office Expense
Subtotal Mid Year Appropriation	82,300	
Subtotal Mid Year Revenue	-	
Subtotal Mid Year Local Cost	82,300	
Total Appropriation Change	1,321,677	
Total Revenue Change	-	
Total Local Cost Change	1,321,677	
Total 2000-01 Appropriation	10,415,522	
Total 2000-01 Revenue	7,229,353	
Total 2000-01 Local Cost	3,186,169	
Total Base Budget Appropriation	11,737,199	
Total Base Budget Revenue	7,229,353	
Total Base Budget Local Cost	4,507,846	

AUDITOR/CONTROLLER-RECORDER

		Board Approved Changes to Base Budget
Salaries and Benefits		
	23,740	EMACS Manager
	68,772	Programmer Analyst III
	21,203	A/C-R Division Chief
	38,193	Chief Deputy Recorder
	53,654	Supervising Accountant II
	33,663	Secretary I
	32,407	Secretary II
	(45,000)	Executive Secretary II
	126,963	Internal Auditor II (2)
	27,241	Clerk II
	30,959	Fiscal Clerk II
	34,417	Fiscal Clerk III
	126,963	Accountant II (2)
	46,867	Accountant I
	(34,400)	Eliminate PSE
	(161,618)	Vacancy Factor
	424,024	
Services and Supplies		
	(202,977)	Decrease in Professional Services
	30,000	Increase in Auditing Expense
	(50,325)	Decrease in General Office Expense
	(27,832)	Decrease in Special Departmental Expense
	7,000	Increase in Printing Services
	7,513	Other Increases
	23,347	Fee adjustment approved during fee hearings
	(213,274)	
Central Computer	4,104	
	4,104	
Transfers	(85,500)	Higher estimated lease payments
	(85,500)	
Total Expenditure Authority	129,354	
Reimbursements	440,851	Decrease in Reimbursements as a result of reclassifications to audit fee revenue and operating transfers-in
Total Appropriation	570,205	
Revenues		
	299,907	Increase in Operating Transfers-In as a result of reclassification from reimbursements-amounts is from special revenue funds SDW and SDV
	23,347	Increase in fee adjustment approved during fee hearings
	151,000	Increase in Audit revenue as a result of reclassification from Reimbursements
	10,000	Increase in Marriage license revenue
	69,661	Increase in Other Recorders revenue (Recording, Vital Records, and County Clerk)
	(20,184)	Decrease in State Aid
	2,320	Increase in Audit fees
	15,000	Increase in Property Tax assessment revenue
	15,050	Increase in Accounting Services
Total Revenue	566,101	
Local Cost	4,104	

AUDITOR/CONTROLLER-RECORDER

BUDGET UNIT: VITAL RECORDS (SDX REC)

I. GENERAL PROGRAM STATEMENT

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. There is no staffing associated with this budget.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	58,658	182,000	66,408	165,000
Total Revenue	126,983	113,675	41,442	121,037
Fund Balance		68,325		43,963

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

GROUP: Fiscal **FUNCTION: General**
DEPARTMENT: Auditor Controller Recorder Vital Records **ACTIVITY: Finance**
FUND: Special Revenue SDX REC

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Services and Supplies	31,957	147,000	147,000	(1,000)	146,000
Equipment	34,451	35,000	35,000	(16,000)	19,000
Total Expenditure Authority	66,408	182,000	182,000	(17,000)	165,000
Total Appropriation	66,408	182,000	182,000	(17,000)	165,000
Revenue					
Micro Fees	41,442	113,675	113,675	7,362	121,037
Total Revenue	41,442	113,675	113,675	7,362	121,037
Fund Balance		68,325	68,325	(24,362)	43,963

Board Approved Changes to Base Budget

Services and Supplies		
	10,000	Increase in Communications
	7,500	Replacement of Computer software
	(5,000)	Decrease in noninventoriable equipment
	(15,000)	Decrease in other professional services
	1,500	Increase in others
	(1,000)	
Equipment	(16,000)	Decrease in inventoriable equipment
	(16,000)	
Total Expenditure Authority	(17,000)	
Total Appropriation	(17,000)	
State/Federal Aid Current Services Other Revenue	7,362	Increase in Micrographics fee revenue
Total Revenue	7,362	
Fund Balance	(24,362)	

AUDITOR/CONTROLLER-RECORDER

BUDGET UNIT: MICROGRAPHICS (SDV REC)

I. GENERAL PROGRAM STATEMENT

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	317,578	955,974	700,653	2,153,266
Total Revenue	537,445	999,994	615,000	2,226,401
Fund Balance		(44,020)		(73,135)

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

GROUP: Fiscal **FUNCTION: General**
DEPARTMENT: Auditor Controller Recorder Micrographics **ACTIVITY: Finance**
FUND : Special Revenue SDV REC

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits					-
Services and Supplies	585,160	637,000	637,000	1,028,000	1,665,000
Equipment	44,685	160,000	160,000	152,500	312,500
Transfers	70,808	158,974	158,974	16,792	175,766
Total Expenditure Authority	700,653	955,974	955,974	1,197,292	2,153,266
Less:					
Reimbursements	-	-	-	-	-
Total Appropriation	700,653	955,974	955,974	1,197,292	2,153,266
Revenue					
Micro Fees	615,000	999,994	999,994	1,226,407	2,226,401
Total Revenue	615,000	999,994	999,994	1,226,407	2,226,401
Fund Balance		(44,020)	(44,020)	(29,115)	(73,135)

AUDITOR/CONTROLLER-RECORDER

Board Approved Changes to Base Budget

Services and Supplies	150,000	First year budgeted charge from ISD
	550,000	Development of a new Recorder system
	50,000	Replacement of electric equipment
	38,000	Upgrade of computer software
	240,000	Replacement of non-inventoriable computer equipment
	1,028,000	
Equipment	152,500	Replacement of inventoriable equipment
	152,500	
Transfers	175,766	Reclass from interfund-out to Operating Transfer out. This amount is to reimburse AAA ACR ACR for salaries and benefits. The difference from prior year is MOU and retirement tier increases.
	(158,974)	Reclass to Operating Transfer-out
	16,792	
Total Expenditure Authority	1,197,292	
Total Appropriation	1,197,292	
State/Federal Aid Current Services Other Revenue	1,226,407	Increase in Micrographics fee revenue
Total Revenue	1,226,407	
Local Cost	(29,115)	

AUDITOR/CONTROLLER-RECORDER

BUDGET UNIT: SYSTEM DEVELOPMENT (SDW REC)

I. GENERAL PROGRAM STATEMENT

The Systems Development fund was established to support, maintain and improve the system of recorded documents.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	456,900	1,053,377	625,733	1,523,641
Total Revenue	272,026	1,124,002	761,455	1,458,373
Fund Balance		(70,625)		65,268

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

GROUP: Fiscal
DEPARTMENT: Auditor Controller Recorder Development
FUND: Special Revenue SDW REC

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits					-
Services and Supplies	298,768	460,000	460,000	480,000	940,000
Central Computer	238,677				-
Other Charges					-
Equipment		462,500	462,500	(3,000)	459,500
Transfers	88,288	130,877	130,877	(6,736)	124,141
Total Expenditure Authority	625,733	1,053,377	1,053,377	470,264	1,523,641
Less:					
Reimbursements	-	-	-	-	-
Total Appropriation	625,733	1,053,377	1,053,377	470,264	1,523,641
Revenue					
Other revenue	222				-
Micro Fees	761,233	1,124,002	1,124,002	334,371	1,458,373
Total Revenue	761,455	1,124,002	1,124,002	334,371	1,458,373
Fund Balance		(70,625)	(70,625)	135,893	65,268

AUDITOR/CONTROLLER-RECORDER

Board Approved Changes to Base Budget

Services and Supplies		
	210,000	Filenet Licenses
	200,000	Replacement of non-inventoriable equipment
	(50,000)	Decrease in communications changes
	15,000	Increase in Training
	65,000	Upgrade of Systems
	40,000	ISD support for the storage of images
	480,000	
Equipment	(3,000)	Decrease in equipment replacement
	(3,000)	
Transfers	124,141	Reclass from interfund-out to Operating Transfer out. This amount is to reimburse AAA ACR ACR for salaries and benefits. The difference from prior year is MOU and retirement tier increases.
	(130,877)	Reclass to Operating Transfer-out
	(6,736)	
Total Expenditure Authority	470,264	
Total Appropriation	470,264	
State/Federal Aid Current Services Other Revenue	334,371	Increase in Micrographics fee revenue
Total Revenue	334,371	
Fund Balance	135,893	

AUDITOR/CONTROLLER-RECORDER

BUDGET UNIT: RECORDS MANAGEMENT (IRM ACR)

I. GENERAL PROGRAM STATEMENT

Records Management, an internal services fund, is responsible for storage of vital documents and records destruction. This division relocates inactive files from County departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Operating Expense	128,430	126,077	120,832	131,400
Total Revenue	132,470	131,400	123,356	131,400
Revenue Over(Under) Expense	(4,040)	(5,323)	(2,524)	-
Budgeted Staffing		2.0		2.0
Workload Indicators				
Shredding/reams	47,146	46,000	47,853	46,000
Storage/cubic	35,659	36,000	30,906	36,000

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

PROGRAM CHANGES

Effective at the start of fiscal year 2002, approved by mid-year action by the Board of Supervisors on May 1, 2001, this budget unit now falls under control of the Auditor/Controller–Recorder. This budget unit previously was under the County Library.

GROUP: Fiscal
DEPARTMENT: Auditor Controller Recorder
FUND: Internal Services IRM ACR

FUNCTION: General
ACTIVITY: Records Management

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits	40,885	64,727	64,727	(6,355)	58,372
Services and Supplies	79,947	61,350	64,112	8,916	73,028
Total Operating Expense	120,832	126,077	128,839	2,561	131,400
Revenue					
Current Services	123,356	131,400	131,400	-	131,400
Total Revenue	123,356	131,400	131,400	-	131,400
Revenue Over(Under) Exp	(2,524)	(5,323)	(2,561)	2,561	-
Budgeted Staffing		2.0	2.0	0.0	2.0

AUDITOR/CONTROLLER-RECORDER

Total Changes Included in Board Approved Base Budget

Base Year Adjustments

MOU/Inflation

Services and Supplies	2,762	Increase in Property Insurance
Total Appropriation Change	2,762	
Total Revenue Change	-	
Total Change	-	
Total 2000-01 Appropriation	126,077	
Total 2000-01 Revenue	131,400	
Total Revenue Over(Under) Exp	(5,323)	
Total Base Budget Appropriation	128,839	
Total Base Budget Revenue	131,400	
Total Revenue Over(Under) Exp	(2,561)	

Board Approved Changes to Base Budget

Salaries and Benefits	(6,355)	
	(6,355)	
Services & Supplies	(46)	Decrease in Comnet Charges
	30	Increase in General Office Expense
	(20)	Decrease in Presort & Packaging Charges
	(400)	Decrease in Courier & Printing Charges
	2,000	Increase in Outside Temp Help
	616	Increase in Professional Services
	7,036	Increase in County Svcs including COWCAP
	(300)	Decrease in General Maintenance-Equipment
	8,916	
Total Appropriation	2,561	
Total Revenue	-	
Revenue Over(Under) Exp	2,561	

OVERVIEW OF BUDGET

DEPARTMENT: TREASURER TAX COLLECTOR
TREASURER-TAX COLLECTOR: RICHARD LARSEN

	2001-02			
	Appropriations	Revenue	Local Cost	Staffing
Treasurer/Tax Collector	5,813,524	3,292,235	2,521,289	60.3
Central Collections	6,479,645	6,479,645	-	89.5
TOTAL	12,293,169	9,771,880	2,521,289	149.8

BUDGET UNIT: TREASURER/TAX COLLECTOR (AAA TTX)

I. GENERAL PROGRAM STATEMENT

The Treasurer-Tax Collector has two distinct functions: the collection of property taxes and the treasury function. The tax collection function involves the collection and accounting of property taxes for all taxing entities in the county. This currently amounts to more than $1 billion in property taxes, plus county licenses and other fees. The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of approximately $2 billion.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	4,690,834	4,820,510	5,493,749	5,813,524
Total Revenue	2,689,658	2,915,842	3,344,051	3,292,235
Local Cost	2,001,176	1,904,668	2,149,698	2,521,289
Budgeted Staffing		55.3		60.3
Workload Indicators				
Tax bills sent Out:				
Annual Secured	694,132	700,680	699,923	705,762
Annual Unsecured	56,209	59,300	51,074	46,408
Supplemental #1	21,306	22,890	29,604	31,380
Supplemental #2	8,794	10,500	7,324	8,462
Supplemental #3	15,203	17,195	22,517	18,227
Supplemental #4			10,854	
Total	795,644	810,565	821,296	810,239
Tax charges (in millions):				
Annual Secured	932	946	978	987
Annual Unsecured	63	65	66	60
Supplemental #1	9	10	16	17
Supplemental #2	5	6	4	5
Supplemental #3	7	6	11	7
Supplemental #4			7	
Total	1,016	1,033	1,082	1,076

Actual costs in 2000-01 reflect additional funding for postage and mandated legal notice related to two tax sale auctions, continuation of a contract for the comprehensive review of department policies and procedures and central computer charges.

The newly implemented collection fee from unsecured delinquent parcels, plus increased tax sale fees, account for the majority of the 2000-01 revenue increase.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing is proposed to increase by 5.0 positions, all of which are funded with existing resources. These staffing changes are based on three major categories:

(1) Two positions, the Departmental IS Manager and an Accountant II, are transferred from the Central Collections budget unit. This was done in order to show central administrative staff within one single budget unit.

(2) Two positions, the Finance Officer and a Collection Officer, are mid-year changes previously approved by the Board in March 2001.

(3) An Investment Analyst position has been added to enhance internal analysis of the Treasury pool.

PROGRAM CHANGES

Reimbursements represent money received from Central Collections for administrative costs and remittance processing costs. These reimbursements are increased for 2001-02 by $89,661 in order to partially reimburse the costs of administrative positions which have been transferred to this budget unit.

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector
FUND : General AAA TTX

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2001-02 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits	2,417,183	2,432,619	2,677,416	253,771	2,931,187
Services and Supplies	2,018,271	1,724,522	1,794,738	64,433	1,859,171
Central Computer	1,196,960	786,822	1,251,053	1,774	1,252,827
Equipment	6,018	16,547	16,547	(16,547)	-
Total Expenditure Authority	5,638,432	4,960,510	5,739,754	303,431	6,043,185
Less:					
Reimbursements	(144,683)	(140,000)	(250,397)	20,736	(229,661)
Total Appropriation	5,493,749	4,820,510	5,489,357	324,167	5,813,524
Revenue					
Licenses & Permits	1,055	1,000	1,000		1,000
Taxes	238,580	248,500	248,500		248,500
Current Services	1,456,644	1,025,000	1,079,000	194,750	1,273,750
State, Federal or Gov't Aid	32,906	14,000	14,000	-	14,000
Other Revenue	1,614,866	1,627,342	1,627,342	127,643	1,754,985
Total Revenue	3,344,051	2,915,842	2,969,842	322,393	3,292,235
Local Cost	2,149,698	1,904,668	2,519,515	1,774	2,521,289
Budgeted Staffing		55.3	57.3	3.0	60.3

TREASURER-TAX COLLECTOR

Total Changes Included in Board Approved Base Budget

Base Year Adjustments		
MOU/Inflation		
Salaries and Benefits	90,024	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	60,592	Inflation, Risk Mgmt Liabilities
2410 Central Computer	464,231	
Subtotal Base Year Appropriation	614,847	
Subtotal Base Year Revenue	-	
Subtotal Base Year Local Cost	614,847	
Mid Year Adjustments		
		Board Approved Date & Description
Salaries and Benefits	44,376	8/8/00 - Addition of one Collection's Officer resulting in a $54,000 increase in expenditures and revenues.
Services and Supplies	9,624	
Salaries and Benefits	110,397	3/20/01 - Classification changes within the Treasurer/Tax Collector Department
Transfers	(110,397)	
Subtotal Mid Year Appropriation	54,000	
Revenue	54,000	
Subtotal Mid Year Revenue	54,000	
Subtotal Mid Year Local Cost	-	
Total Appropriation Change	668,847	
Total Revenue Change	54,000	
Total Local Cost Change	614,847	
Total 2000-01 Appropriation	4,820,510	
Total 2000-01 Revenue	2,915,842	
Total 2000-01 Local Cost	1,904,668	
Total Base Budget Appropriation	5,489,357	
Total Base Budget Revenue	2,969,842	
Total Base Budget Local Cost	2,519,515	

TREASURER-TAX COLLECTOR

Board Approved Changes to Base Budget

Salaries and Benefits	177,443	Increase in Salaries for DISM, Accountant II and Investment Analyst
	76,328	Increase in Benefits for DISM, Accountant II and Investment Analyst
	253,771	
Services and Supplies	10,200	Increase in other services & supplies
	25,000	Increase to cover anticipated actual costs for next year in Publications
	40,000	Increase to cover anticipated actual costs for next year and computer upgrades
	10,000	Increase to cover anticipated actual costs for next year in Training
Presort and Packaging Costs	(220,000)	Move $ 220,000 to Other Professional Services for postage dealer
Other Professional Services	189,233	Move $ 220,000 from Presort and Packaging Costs for postage dealer, plus excess
Other Travel	10,000	Increase $ 10,000 to object for additional training and for additional employees
	64,433	
Central Computer	1,774	
	1,774	
Equipment	(16,547)	
	(16,547)	
Total Expenditure Authority	303,431	
Reimbursements	20,736	
	20,736	
Total Appropriation	324,167	
Current Services	194,750	Increased collection of delinquent unsecured property tax fee
Other Revenue	127,643	Admin. charges to Treasury Pool
Total Revenue	322,393	
Local Cost	1,774	

BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer Tax Collector. The function of the division is to provide a credit bureau and collection service for the county, as well as accounting and collections of court ordered payments. The division's purpose is to centrally coordinate the county's collection functions. Total collections by the division are estimated at $14 million for 2001-02. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	4,262,614	6,142,170	4,347,924	6,479,645
Total Revenue	5,326,179	6,142,170	5,322,887	6,479,645
Local Cost	(1,063,565)	-	(974,963)	-
Budgeted Staffing		88.5		89.5
Workload Indicators				
Total collection ($)	17,941,476	14,000,000	21,120,282	14,000,000
Open accounts	192,526		226,798	
Assigned accounts	110,857		155,566	

Actual expenditures and revenue for 2000-01 were lower than the adopted budget primarily because Central Collection could not begin collecting traffic court accounts until April 2001.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing has increased a net 1.0 position. This is due to the addition of three collection officers and one supervising collections officer, which are being transferred from Arrowhead Regional Medical Center's budget to Central Collections to improve collections of medical accounts. Budgeted positions also have decreased by 3.0 due to a mid-year action eliminating the Central Collections Accounting Manager position and a fiscal clerk position and the transfer of the Department IS Manager position from Central Collections to Treasurer-Tax Collector.

PROGRAM CHANGES

Transfers represent reimbursement to the Treasurer-Tax Collector's budget for administrative costs. These costs have increased $89,661 in order to partially fund the Treasurer-Tax Collector Finance Officer position (created via a mid-year Board action) and for the Department Information Services Manager position which has been transferred to the Treasurer-Tax Collector's budget.

TREASURER/TAX COLLECTOR

GROUP: Fiscal
DEPARTMENT: Treasurer Tax Collector (Central Collections)
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
Appropriations					
Salaries and Benefits	2,781,978	3,778,423	3,790,904	117,358	3,908,262
Services and Supplies	1,375,450	2,215,839	2,280,444	40,000	2,320,444
Central Computer	15,183	7,908	19,346	1,932	21,278
Equipment	15,152	-	-	-	-
Transfers	160,161	140,000	250,397	(20,736)	229,661
Total Appropriation	4,347,924	6,142,170	6,341,091	138,554	6,479,645
Revenue					
Fines & Forfeitures	110,954	159,000	159,000		159,000
Use of Money & Property	44,719	-	-		-
Current Services	4,972,517	5,841,070	6,026,991	138,554	6,165,545
State, Federal or Gov't Aid	102,847	70,000	70,000		70,000
Other Revenue	91,850	72,100	85,100	-	85,100
Total Revenue	5,322,887	6,142,170	6,341,091	138,554	6,479,645
Local Cost	(974,963)	-	-	-	-
Budgeted Staffing		88.5	86.5	3.0	89.5

TREASURER/TAX COLLECTOR

Total Changes Included in Board Approved Base Budget

Base Year Adjustments

MOU/Inflation		
Salaries and Benefits	132,215	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	64,605	Inflation, Risk Mgmt Liabilities
2410 Central Computer	11,438	
Subtotal Base Year Appropriation	208,258	
Revenue	208,258	
Subtotal Base Year Revenue	208,258	
Subtotal Base Year Local Cost	-	

Mid Year Adjustments

		Board Approved Date and Description
Salaries and Benefits	(119,734)	March 20, 2001 - classification changes within the Treasurer/Tax-Collector Department.
Transfers	110,397	
Subtotal Mid Year Appropriation	(9,337)	
Revenue	(9,337)	
Subtotal Mid Year Revenue	(9,337)	
Subtotal Mid Year Local Cost	-	

Total Appropriation Change	198,921
Total Revenue Change	198,921
Total Local Cost Change	-
Total 2000-01 Appropriation	6,142,170
Total 2000-01 Revenue	6,142,170
Total 2000-01 Local Cost	-
Total Base Budget Appropriation	6,341,091
Total Base Budget Revenue	6,341,091
Total Base Budget Local Cost	-

TREASURER/TAX COLLECTOR

Board Approved Changes to Base Budget

Salaries and Benefits	117,358	3 Collection Officers
	117,358	
Services and Supplies	1,000	Increase in Phone Service - CMC Collectors
	(10,668)	Net decrease in ISD Services
	4,000	Increase in Computer Software Expense - CMC Collectors
	10,000	Increase in General Office Expense - CMC Collectors
	(182,861)	Decrease in Postage is due to using outside services
	218,529	Increase in Other Professional Services - $25,000 CMC Collectors
	40,000	
Central Computer	1,932	
	1,932	
Transfers	(20,736)	
	(20,736)	
Total Expenditure Authority	138,554	
Total Appropriation	138,554	
Current Services	138,554	Estimated increase in revenue due to three additional Collection Officers
Total Revenue	138,554	
Local Cost	-	