

AUDITOR/CONTROLLER-RECORDER

Larry Walker

MISSION STATEMENT

Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout county government and will perform budgetary control as required by law.

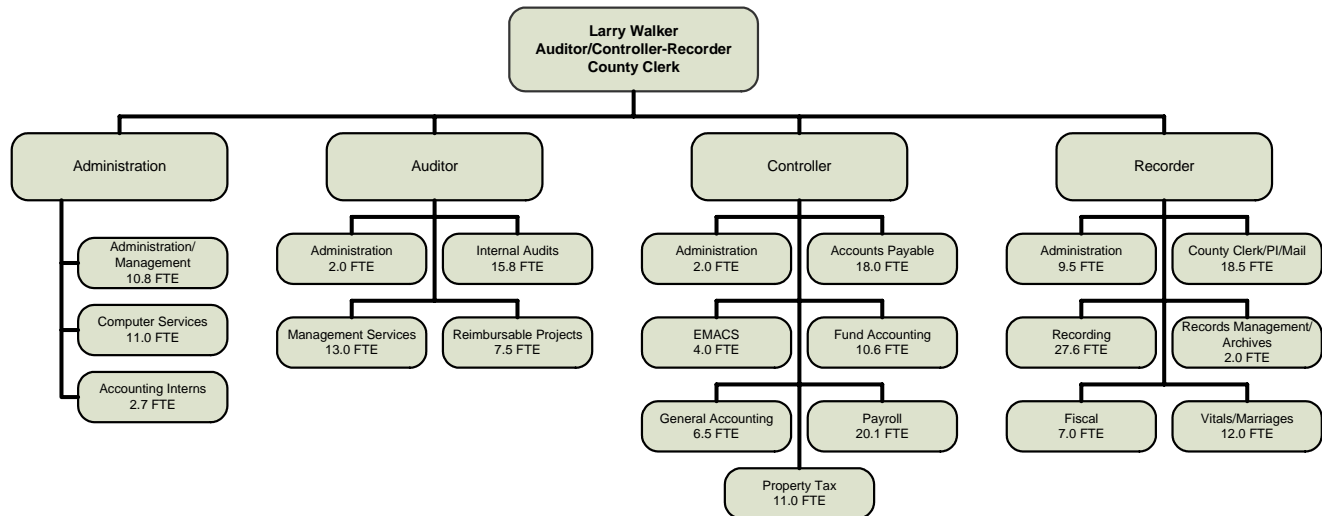
Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2005-06					
	Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
Auditor/Controller-Recorder	16,210,646	14,283,328	1,927,318			203.6
Micrographics	299,862	-		299,862		-
Systems Development	19,419,505	6,112,600		13,306,905		8.0
Vital Records	338,652	145,000		193,652		-
Records Management	203,135	200,240			(2,895)	1.0
TOTAL	36,471,800	20,741,168	1,927,318	13,800,419	(2,895)	212.6



Auditor/Controller-Recorder

DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder (ACR) and County Clerk is responsible for providing a variety of accounting 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 evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the state to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the county's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the county by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

BUDGET AND WORKLOAD HISTORY

	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	11,954,499	14,647,191	19,968,967	16,210,646
Departmental Revenue	14,705,766	12,486,168	15,184,728	14,283,328
Local Cost	(2,751,267)	2,161,023	4,784,239	1,927,318
Budgeted Staffing		191.6		203.6

Workload Indicators

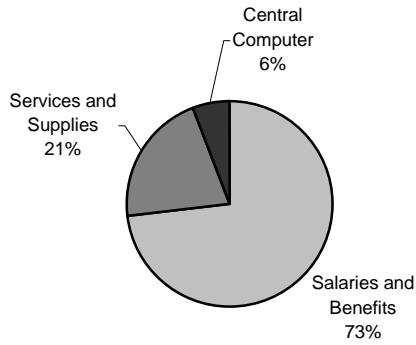
Audits	66	77	69	55
Contract audits	78	78	78	92
Payroll direct deposits	468,163	464,400	467,011	466,000
Payroll warrants issued	24,460	24,100	24,686	24,200
Tax refunds/corrections	72,189	70,000	65,879	56,000
Fund transfers processed	19,428	21,200	19,558	20,800
Deposits processed	12,410	12,750	12,977	13,000
Warrants issued & audited	283,351	330,000	250,673	260,000
Legal documents recorded	949,864	800,000	968,961	945,500
Marriage licenses issued	10,197	10,900	13,017	13,500
Marriage ceremonies performed	3,282	3,500	4,405	5,900
Marriage certificates issued	18,272	18,200	19,885	20,500
Birth certificates issued	49,626	47,000	62,732	56,000
Death certificates issued	6,700	6,300	6,569	6,500
Fictitious business names filed	18,077	16,400	18,282	18,000
Notary bonds filed	3,188	2,900	4,992	4,375

In 2004-05 actual costs is more than budget due to the September 14, 2004, one-time mid-year item for the County's Financial Accounting System (FAS) upgrade. Increased revenue results from recording revenue and marriage license fees.

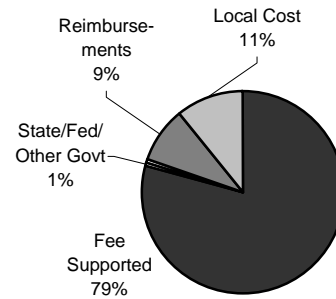
The 2005-06 appropriation costs compared to the actual cost is decreasing due to the one-time mid-year item for the County's Financial Accounting System (FAS) upgrade. The revenue in 2005-06 is projecting an increase in recording fee revenue compared to 2004-05 budget.



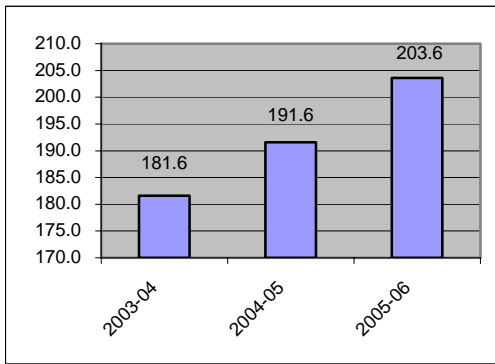
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



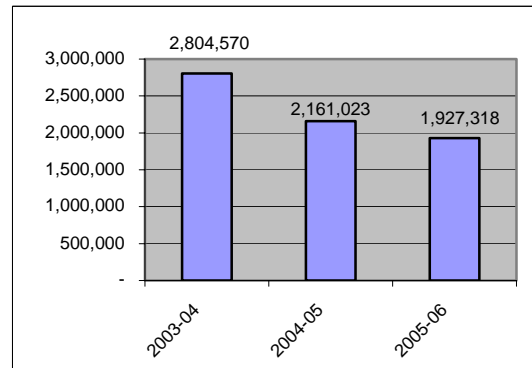
2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 STAFFING TREND CHART



2005-06 LOCAL COST TREND CHART



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

BUDGET UNIT: AAA ACR
FUNCTION: General
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
Appropriation					
Salaries and Benefits	10,707,547	11,500,800	11,817,178	1,173,506	12,990,684
Services and Supplies	3,667,274	3,198,376	2,902,615	822,039	3,724,654
Central Computer	1,159,570	1,159,570	1,061,083	-	1,061,083
Improvement to Structures	-	31,004	31,004	(31,004)	-
Capitalized Software	4,531,810	-	-	-	-
Transfers	34,618	34,618	34,618	4,088	38,706
Total Exp Authority	20,100,819	15,924,368	15,846,498	1,968,629	17,815,127
Reimbursements	(1,010,208)	(1,277,177)	(1,277,177)	(327,304)	(1,604,481)
Total Appropriation	19,090,611	14,647,191	14,569,321	1,641,325	16,210,646
Operating Transfers Out	878,356	-	-	-	-
Total Requirements	19,968,967	14,647,191	14,569,321	1,641,325	16,210,646
Departmental Revenue					
Licenses & Permits	561,419	415,000	415,000	75,200	490,200
State, Fed or Gov't Aid	91,166	54,595	54,595	35,388	89,983
Current Services	14,409,803	11,938,973	12,028,234	1,598,911	13,627,145
Other Revenue	122,340	77,600	77,600	(1,600)	76,000
Total Revenue	15,184,728	12,486,168	12,575,429	1,707,899	14,283,328
Local Cost	4,784,239	2,161,023	1,993,892	(66,574)	1,927,318
Budgeted Staffing		191.6	192.6	11.0	203.6



DEPARTMENT: Auditor/Controller-Recorder
 FUND: General
 BUDGET UNIT: AAA ACR

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Increase of \$234,172 is due to the addition of 1 ACR Building Coordinator (new classification). Other increases due to step increases, paid vacation and administration leave.	11.0	1,173,506	-	1,173,506
** Final Budget Adjustments - Fee Requests				
An increase in current services revenue for the following fees: Accounting fees from the 2005-06 COWCAP \$37,876 Various Fictitious Business Names \$111,766 Various Map Copies \$44,153 Addition of 10.0 positions (1.0 Human Resources Officer II which will be transferred to Human Resources budget unit, 2.0 Account It's, 1.0 Accountant Technician, 1.0 Auditor-Controller Manager, 1.0 Office Assistant III, 1.0 Systems Procedures Analyst, 1.0 Fiscal Clerk 1.0, 1.0 Recorder Management Supervisor and 1.0 Staff Analyst I) for various daily or monthly online images or indices, which reflects an increase in salaries and benefits of \$763,334, increase in services and supplies of \$178,451 and an increase in revenue of \$981,068.				
An increase in revenue for the following new fees: Fax Copies per page \$200, increase in current services revenue. Renewal of Vows \$200, increase in license revenue. Certificate of Record per Name Evidence \$450, increase in current services revenue.				
The following obsolete fees have been deleted: 16mm and 35mm Film On-line database Inquiry Copies greater than 8-1/2 X 11 Issuing Clerk's Certificate and Dissolution of Partnership Laundry Supply Registration and Clerk's Certificate re: Survey Taking an affidavit or Acknowledgment Private Professional conversations and guardian.				
** Final Budget Adjustments - Mid Year Item				
Increase in costs of \$176,000 related to the Clerical Study approved by the Board on April 5, 2005 #67.				
2. Services and Supplies Increase of \$247,933 for other professional services due to training for on-line Time and Labor Reports, increase cost for Data Quest contract for payroll document imaging, and increased audit cost with Vavrinek, Trine Day. In addition, postage increased by \$287,084 due to first class postage increasing from \$.37 to \$.40 and an increase in contract custodial services of \$108,571.	-	822,039	-	822,039
3. Structures & Improvement to Structures This amount was budgeted in 2004-05 for security cameras. This is a one-time cost and will not be required in 2005-06.	-	(31,004)	-	(31,004)
4. Transfers Human Resources Employee Health and Productivity costs are higher this year.	-	4,088	-	4,088
5. Reimbursements Increase transfers to fully fund positions and supplies allowed for reimbursement by the special revenue fund.	-	(327,304)	-	(327,304)
6. Licenses, Permits & Franchises We are estimating an increase of \$75,000 in marriage license fee revenue based on current numbers and historical trending.	-	-	75,200	(75,200)
7. State Aid/Federal Aid Increase in state aid and federal aid due to historical trending.	-	-	35,388	(35,388)
8. Charges for Current Services Increased recording fee revenue by \$423,398. For a number of years this revenue has been increasing due to a high number of documents processed by the department. We project an increase again for 2005-06 and are estimating the increase to flatten out somewhat.	-	-	1,598,911	(1,598,911)
9. Other Revenue Decrease in other revenue due to minor shifts in funding.	-	-	(1,600)	1,600
Total	11.0	1,641,325	1,707,899	(66,574)

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

