

**FISCAL GROUP  
SUMMARY**

<b><u>GENERAL FUND</u></b>	<b><u>Page #</u></b>	<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Local Cost</u></b>
ASSESSOR	116	16,300,912	1,222,000	15,078,912
AUDITOR/CONTROLLER-RECORDER SUMMARY	122			
AUDITOR/CONTROLLER-RECORDER	124	17,108,441	6,232,680	10,875,761
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR SUMMARY	139			
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR	141	21,429,022	17,700,948	3,728,074
TOTAL GENERAL FUND		<u>54,838,375</u>	<u>25,155,628</u>	<u>29,682,747</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>	<b><u>Page #</u></b>	<b><u>Appropriation</u></b>	<b><u>Departmental Revenue</u></b>	<b><u>Fund Balance</u></b>
AUDITOR/CONTROLLER-RECORDER:				
SYSTEMS DEVELOPMENT	128	11,677,985	2,090,730	9,587,255
VITAL RECORDS	131	762,964	147,311	615,653
RECORDER RECORDS	133	1,189,107	443,860	745,247
ELECTRONIC RECORDING	135	597,305	419,000	178,305
SOCIAL SECURITY NUMBER TRUNCATION	137	1,882,853	1,246,965	635,888
TREASURER-TAX COLLECTOR/ PUBLIC ADMINISTRATOR: REDEMPTION MAINTENANCE	144	182,184	4,000	178,184
TOTAL SPECIAL REVENUE FUNDS		<u>16,292,398</u>	<u>4,351,866</u>	<u>11,940,532</u>

# ASSESSOR

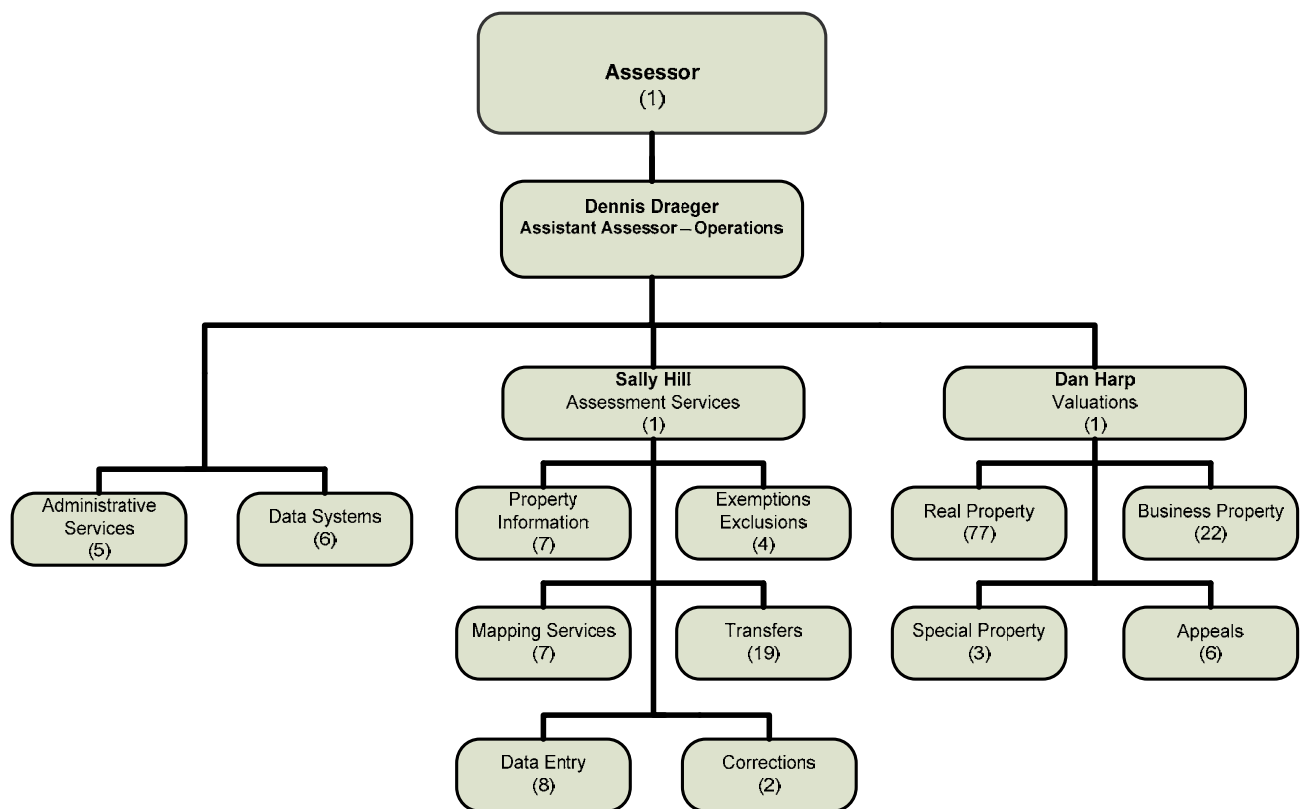
## MISSION STATEMENT

The Office of the Assessor performs the state mandated functions to:

- a. Locate, describe, and identify ownership of all property within the county.
- b. Establish a taxable value for all property subject to taxation.
- c. List all taxable value on the assessment roll.
- d. Apply all legal exemptions.

Assessor business is performed for the 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 for the people.

## ORGANIZATIONAL CHART



## STRATEGIC GOALS

- 1. Publish the annual assessment roll timely and accurately.
- 2. Make property valuation information more accessible and easier to understand.
- 3. Enhance operational efficiency and productivity by implementing new technology, policies and procedures.



PERFORMANCE MEASURES				
Description of Performance Measure	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
Percentage complete of change of ownership documents received for each assessment year.	99.5%	99.5%	99.5%	95.5%
Percentage complete of appraisable events received for each assessment year (e.g. changes of ownership, new construction, etc.).	98%	93%	93%	90%
Percentage complete of timely filed claims for exemption (e.g. homeowner's, welfare, church, etc.) received for each assessment year.	99.5%	99.5%	99.5%	95.5%
Percentage increase in staff training hours (e.g. Continuing Education Units training required to maintain appraisal certifications; training to update staff on continually changing property tax administration laws; refresher training in public service skills, etc.).	N/A	N/A	N/A	2%

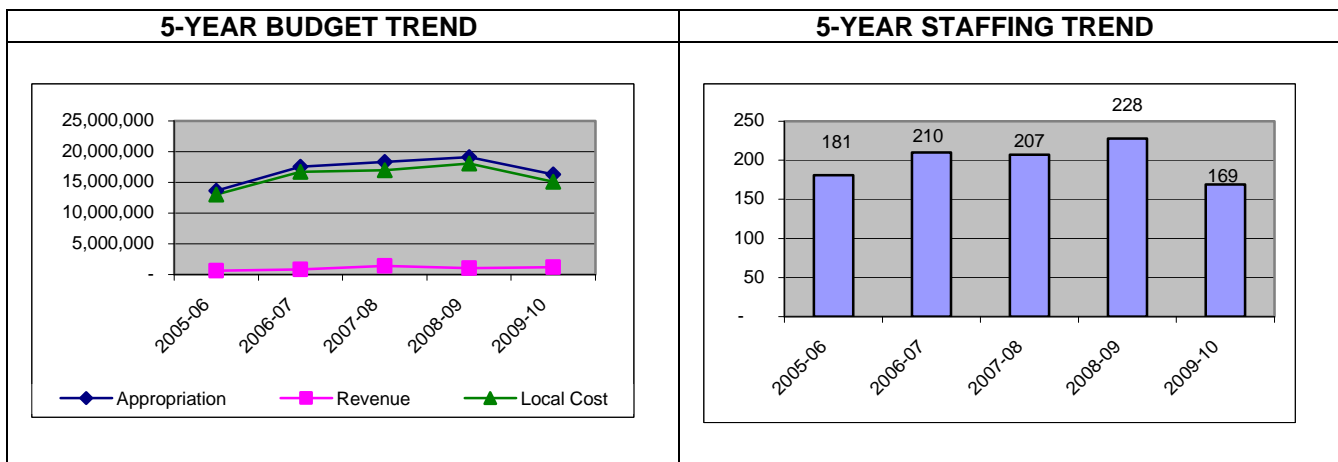


**DESCRIPTION OF MAJOR SERVICES**

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business, and personal. The Assessor maintains current records on approximately 770,000 parcels of real property, 38,000 business property accounts, and 21,500 other assessments including boats and aircraft with a total assessed valuation of \$182 billion before exemptions as of the close of the June 2007 assessment roll. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County, there has been a modest increase in workload of the processing of new ownership transfers. However, there has been sharp increase in the processing of properties with a decline in value (Prop 8) due to the depressed housing market. These valuations represent 65% of the total workload as opposed to 6% two years prior. The Prop 8 reductions have almost doubled since last year. The result of these activities is an almost 40% increase in workload as compared to last fiscal year.

**BUDGET HISTORY**



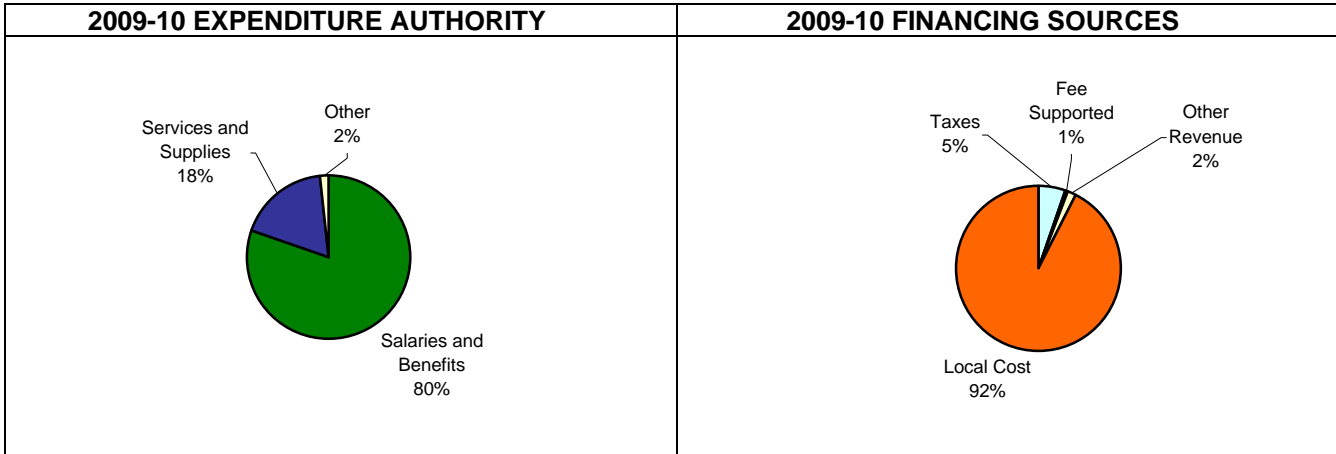
**PERFORMANCE HISTORY**

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	14,509,373	16,911,825	19,156,852	18,302,480	18,839,390
Departmental Revenue	1,003,405	1,320,890	2,920,481	1,176,589	1,279,907
Local Cost	13,505,968	15,590,935	16,236,371	17,125,891	17,559,483
Budgeted Staffing				214	

Estimated appropriation for 2008-09 is anticipated to exceed budget due to the timing of the personnel changes related to the 2008-09 8% departmental cuts. The effort to relocate positions totaling \$375,000 rather than layoff resulted in a delay and the inability to realize full savings for the reduced personnel. Additionally, the 2008-09 Property Tax Administration Program (PTAP) cuts of \$275,000 related to ongoing systems development charges also created a shortfall. Estimated departmental revenue is anticipated to exceed budgeted revenue due to the increase in special assessment revenue which will offset some of the expense overages. However, it is anticipated that this budget unit will require additional general fund financing at year end closing.



**ANALYSIS OF PROPOSED BUDGET**



As a result of the current economic condition, the 2009-10 proposed budget was impacted by a salary reduction; the 8% cut was backfilled with one-time financing for the current year due to the increased workload relating to valuation reductions pursuant to Proposition 8. The total of these budget reductions was a decrease of \$709,325 to local cost, a decrease of \$657,325 to appropriation, and an increase of \$52,000 in departmental revenue. The details are listed in the following schedule. Budgeted staffing was reduced by 9 filled positions.

**IMPACTS DUE TO BUDGET REDUCTIONS**

Brief Description of Budget Impact	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2009-10 8% Reduction Department receiving one time backfill of 8% cut.		-	-	-
Salary Reduction Reduction made to salaries and benefits and services and supplies - deleted 9 filled positions along with a reduction of services and supplies in anticipation of reduction in mail special services with an offset of an increase in revenue based on penalties assessed to the taxpayers as a result of late filings in relation to transfers of ownership.	(9)	(657,325)	52,000	(709,325)
<b>Total</b>	<u>(9)</u>	<u>(657,325)</u>	<u>52,000</u>	<u>(709,325)</u>

The preceding reductions were incorporated into the departmental budget and are reflected in the following schedule that details the budget by appropriation unit and revenue source



GROUP: Fiscal  
 DEPARTMENT: Assessor  
 FUND: General

BUDGET UNIT: AAA ASR  
 FUNCTION: General  
 ACTIVITY: Finance

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	11,971,812	13,267,033	15,814,556	15,518,936	15,870,170	13,093,265	(2,776,905)
Services and Supplies	1,131,609	2,104,762	1,617,353	1,416,473	1,338,188	1,224,675	(113,513)
Central Computer	906,845	929,546	1,255,455	1,372,561	1,372,561	1,648,219	275,658
Travel	-	-	-	114,202	114,500	75,000	(39,500)
Equipment	166,726	83,717	7,437	-	-	-	-
Transfers	332,381	436,410	462,051	417,218	443,288	259,753	(183,535)
<b>Total Appropriation</b>	<b>14,509,373</b>	<b>16,821,468</b>	<b>19,156,852</b>	<b>18,839,390</b>	<b>19,138,707</b>	<b>16,300,912</b>	<b>(2,837,795)</b>
Operating Transfers Out	-	90,357	-	-	-	-	-
<b>Total Requirements</b>	<b>14,509,373</b>	<b>16,911,825</b>	<b>19,156,852</b>	<b>18,839,390</b>	<b>19,138,707</b>	<b>16,300,912</b>	<b>(2,837,795)</b>
<b>Departmental Revenue</b>							
Taxes	574,407	912,596	1,172,151	895,000	570,000	855,000	285,000
State, Fed or Gov't Aid	-	-	16,932	-	-	-	-
Current Services	149,095	176,838	142,092	112,810	100,000	110,000	10,000
Other Revenue	279,903	231,456	339,436	272,097	255,000	257,000	2,000
Other Financing Sources	-	-	1,249,870	-	-	-	-
<b>Total Revenue</b>	<b>1,003,405</b>	<b>1,320,890</b>	<b>2,920,481</b>	<b>1,279,907</b>	<b>925,000</b>	<b>1,222,000</b>	<b>297,000</b>
Operating Transfers In	-	-	-	-	125,000	-	(125,000)
<b>Total Financing Sources</b>	<b>1,003,405</b>	<b>1,320,890</b>	<b>2,920,481</b>	<b>1,279,907</b>	<b>1,050,000</b>	<b>1,222,000</b>	<b>172,000</b>
Local Cost	13,505,968	15,590,935	16,236,371	17,559,483	18,088,707	15,078,912	(3,009,795)
Budgeted Staffing					228	169	(59)

Salaries and benefits of \$13,093,265 fund 169 budgeted positions and are decreasing by \$2,776,905. In addition to the 9 filled positions referred to in the budget reductions section, budgeted staffing was reduced by 14 vacant positions to achieve the cut from the 2008-09 budget and the removal of the Property Tax Administration Program (PTAP) general fund backfill. PTAP was previously funded entirely by the state. For the two fiscal years prior to 2008-09, the state had not provided any funding for the program, and the county was able to continue by backfilling with available ongoing resources. However, beginning in 2008-09 there were not sufficient available resources to continue this backfill. As approved by the Board of Supervisors on February 10, 2009, staffing was further reduced by 14 vacant positions to achieve a portion of the 2008-09 8% cut. Finally, in order to absorb increased costs related to changes in salary and retirement, staffing was reduced an additional 22 positions, 13 of which are filled and 9 of which are vacant.

Services and supplies of \$1,224,675 includes a decrease of \$113,513 which is primarily due the reduction of appropriation for the 2008-09 Board approved business process improvement one-time financing.

Central computer of \$1,648,219 is increasing by \$275,658 due to increased costs for ISD services.

Transfers of \$259,753 is decreasing by \$183,535 due to the reduction of appropriation for the consolidation of the Fontana and Ontario offices into the County owned building in Rancho Cucamonga.

Departmental revenue of \$1,222,000 includes an increase of \$297,000 primarily based on increased special assessments related to the slumping economy.

Operating transfers in represent a decrease of \$125,000 due to the loss of the 2008-09 one-time funding for the business process improvement.



FISCAL

ADDITIONAL GENERAL FUND FINANCING REQUESTS						
Rank	Brief Description of Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2009-10 Performance Measurement
	Facility Security Assessment Project (CIP Request)	-	200,000	-	200,000	
	<p>The Sheriff's Department's Office of Safety and Security completed a Security Facility Assessment on June 18, 2008 of the Assessor's offices located at 172 W. Third Street. The Assessor's Office would like to secure CIP financing to complete the recommendations included in the July 23, 2008 Sheriff's assessment report in order to ensure the safety of Assessor staff.</p>					
	<p><i>Percentage completion of the safety recommendations by the Sheriff's Office of Safety and Security.</i></p>					100%
	<b>Total</b>	-	200,000	-	200,000	

FISCAL

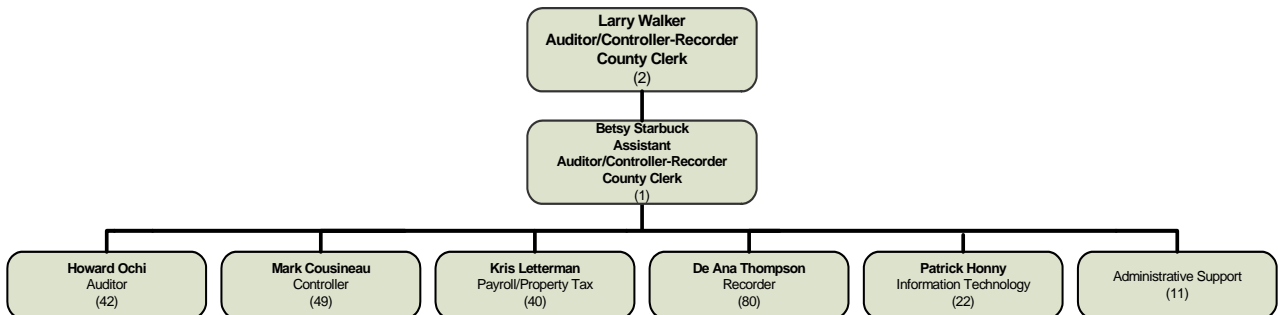


## AUDITOR/CONTROLLER-RECORDER Larry Walker

### MISSION STATEMENT

The Auditor/Controller-Recorder's Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

### ORGANIZATIONAL CHART



### STRATEGIC GOALS

1. Provide timely and accurate financial information.
2. Maintain a high level of Recorder services while responding to changes in regulation and law.
3. Enhance the Accounts Payable process.

PERFORMANCE MEASURES				
Description of Performance Measure	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
Received Certificate of Achievement for Excellence in Financial Reporting.	Yes	Yes	Yes	Yes
Received Outstanding Achievement in Popular Annual Financial Reporting.	Yes	Yes	Yes	Yes
Every document received is processed within the established standards.	N/A	N/A	N/A	100%
Compliance in meeting deadlines for legislative directives.	N/A	N/A	N/A	100%
Percentage increase in number of vendors participating in the EFT program. (2005-06 = 394, 2006-07 = 446, 2007-08 = 874)	96%	40%	41%	45%
Percentage of valid payment documents processed within ten days of presentation to ACR. (2007-08: 96.6% of 346,729 payment documents processed in 10 days. 91% of 132,935 manual payment documents processed within 10 days.)	91%	90%	90%	90%



**SUMMARY OF BUDGET UNITS**

	2009-10				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b><u>General Fund</u></b>					
Auditor/Controller-Recorder	17,108,441	6,232,680	10,875,761		208
Total General Fund	17,108,441	6,232,680	10,875,761		208
<b><u>Special Revenue Funds</u></b>					
Systems Development	11,677,985	2,090,730		9,587,255	35
Vital Records	762,964	147,311		615,653	-
Recorder Records	1,189,107	443,860		745,247	4
Electronic Recording	597,305	419,000		178,305	-
Social Security Number Truncation	1,882,853	1,246,965		635,888	-
Total Special Revenue Funds	16,110,214	4,347,866		11,762,348	39
<b>Total - All Funds</b>	<b>33,218,655</b>	<b>10,580,546</b>	<b>10,875,761</b>	<b>11,762,348</b>	<b>247</b>

Detailed information for each departmental budget unit follows, along with a description of the services provided, budget unit history and analysis of the budget unit.



## Auditor/Controller-Recorder

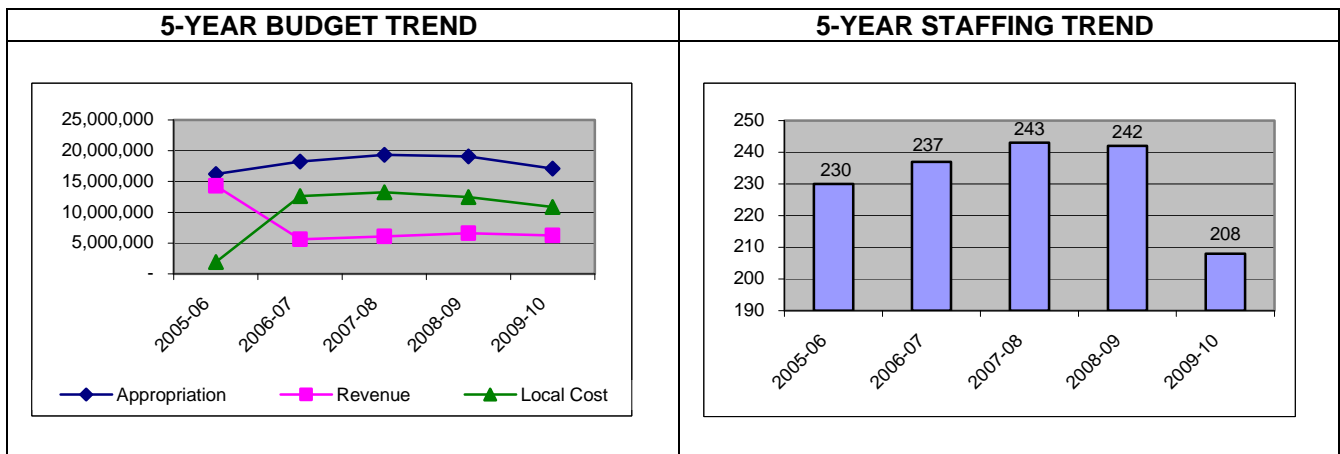
### DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk (ACR) is responsible for providing the county and its constituents with a variety of accounting services and document recording and management services. The Auditor and Controller Divisions record the collections and perform the accounting, reporting, disbursements, and audits of all county financial activities to ensure sound financial management. They are also responsible for developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan. The Payroll/Property Tax Division is responsible for payroll services, Employee Management and Compensation System (EMACS) development, and the compilation of property tax rates and revenue disbursements to taxing agencies.

The Recorder Division accepts all documents for recording that comply with applicable recording laws. The Recorder produces and maintains official records 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 all the historical records for the county. The office of the County Clerk files and manages 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.

ACR has five special revenue funds. The Systems Development fund ensures that the Recorder's recording and storage technology is current. The Vital Records fund automates and maintains vital statistical records that are requested on a daily basis by customers. The Recorder Records fund was established to defray the cost of storing, restoring, and imaging legal and historical documents. The new Electronic Recording fund finances the Recorder's development of e-Recording, including participation in a Joint Powers Authority (California e-Recording Transaction Network Authority) established for that purpose on a multi-county level. In 2008, the Social Security Number Truncation fund was established to meet the state mandate to truncate social security numbers from official records.

### BUDGET HISTORY



The significant increase in local cost and decrease in revenue in 2006-07 is a result of the county's concern for stabilizing the department's financing. Recording revenue has been placed in countywide discretionary revenue and in lieu of this revenue source, additional general fund financing or local cost has been provided. The restructuring of this revenue was Board-approved on November 1, 2005.



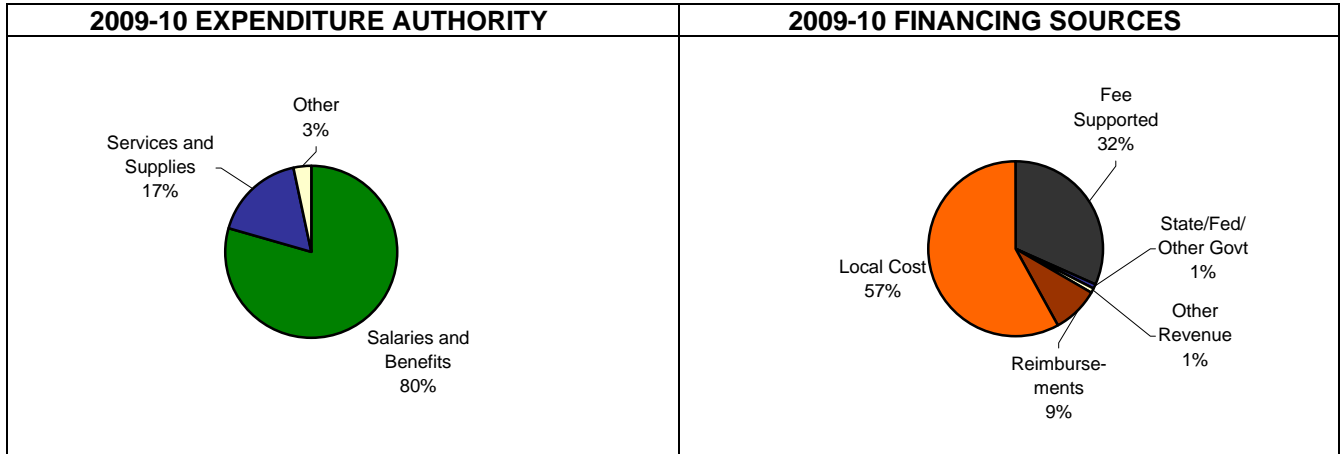
**PERFORMANCE HISTORY**

	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2008-09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Modified</b>	<b>Estimate</b>
				<b>Budget</b>	
Appropriation	15,071,302	15,467,100	16,576,283	19,366,713	16,742,380
Departmental Revenue	5,608,169	6,550,525	6,782,620	6,813,803	6,855,662
Local Cost	9,463,133	8,916,575	9,793,663	12,552,910	9,886,718
Budgeted Staffing				232	

Estimated appropriation for 2008-09 is less than the modified budget due to holding positions vacant and conservative spending in services and supplies.

Estimated departmental revenue for 2008-09 is slightly higher than the modified budget due to additional property tax-related revenue.

**ANALYSIS OF PROPOSED BUDGET**



As a result of the current economic condition, the 2009-10 proposed budget was impacted by an 8% cut and a salary reduction. The total of these budget reductions was a decrease of \$1,670,996 to appropriation and local cost; and the details are listed in the following schedule. Budgeted staffing was reduced by 20 vacant positions.

**IMPACTS DUE TO BUDGET REDUCTIONS**

Brief Description of Budget Impact	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2009-10 8% Reduction Reduction made to salaries and benefits - deleted 1 Archives Analyst, 1 Archives Technician, 2 Internal Auditor III, 1 Internal Auditor IV, 3 Legal Document Classifier I, 1 Legal Document Classifier II, 5 Office Assistant II, 2 PSE, 1 Storekeeper, 1 Systems Accountant II, 1 Systems Accountant III. (9 of these deleted positions are being transferred to ACR special revenue funds).	(19)	(996,862)	-	(996,862)
Salary Reduction Reduction made to salaries and benefits and services and supplies - deleted 1 Supervising Office Assistant in addition to a reduction made to services and supplies.	(1)	(674,134)	-	(674,134)
<b>Total</b>	<b>(20)</b>	<b>(1,670,996)</b>	<b>-</b>	<b>(1,670,996)</b>

The preceding reductions were incorporated into the departmental budget and are reflected in the following schedule that details the budget by appropriation unit.



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

BUDGET UNIT: AAA ACR  
FUNCTION: General  
ACTIVITY: Finance

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	11,951,672	13,269,880	14,207,977	14,524,498	15,545,240	14,911,125	(634,115)
Services and Supplies	3,071,302	2,399,011	2,412,063	1,819,781	3,335,288	2,063,503	(1,271,785)
Central Computer	1,106,542	921,399	975,766	1,033,187	1,033,187	1,042,628	9,441
Travel	-	-	-	123,168	234,954	139,500	(95,454)
Equipment	8,081	-	-	-	-	-	-
Capitalized Software	-	-	-	74,600	150,000	-	(150,000)
Transfers	53,952	264,839	576,445	630,344	635,557	617,236	(18,321)
Total Exp Authority	16,191,549	16,855,129	18,172,251	18,205,578	20,934,226	18,773,992	(2,160,234)
Reimbursements	(1,355,537)	(1,388,029)	(1,595,968)	(1,463,198)	(1,887,732)	(1,665,551)	222,181
Total Appropriation	14,836,012	15,467,100	16,576,283	16,742,380	19,046,494	17,108,441	(1,938,053)
Operating Transfers Out	235,290	-	-	-	25,000	-	(25,000)
Total Requirements	15,071,302	15,467,100	16,576,283	16,742,380	19,071,494	17,108,441	(1,963,053)
<b>Departmental Revenue</b>							
Licenses and Permits	512,150	525,412	499,758	527,035	539,000	500,685	(38,315)
State, Fed or Gov't Aid	161,058	200,328	214,720	175,045	192,410	139,500	(52,910)
Current Services	4,805,768	5,717,128	5,944,381	6,012,206	5,747,307	5,467,495	(279,812)
Other Revenue	129,193	107,657	123,761	141,376	132,006	125,000	(7,006)
Total Revenue	5,608,169	6,550,525	6,782,620	6,855,662	6,610,723	6,232,680	(378,043)
Local Cost	9,463,133	8,916,575	9,793,663	9,886,718	12,460,771	10,875,761	(1,585,010)
				Budgeted Staffing	242	208	(34)

Salaries and benefits of \$14,911,125 fund 208 budgeted positions and include a decrease of \$634,115. On November 4, 2008, the Board of Supervisors approved the addition of 1 Accountant position to provide services to the C-IV JPA; the position is still being held vacant. In addition, on February 10, 2009, the Board approved the Countywide 8% Reduction plan which included the addition of 9 new positions offset with the deletion of 20 positions for a net reduction of 11 vacant positions. Moreover, 2 of the new vacant positions were transferred to ACR special revenue fund budget units. These reductions in conjunction with the 22 positions deleted for the 8% cut and salary reduction resulted in a net reduction of 34 vacant positions.

Services and supplies of \$2,063,503 were decreased by \$1,271,785 due largely to a reduction in presort and packaging due to the reduced number of documents returned by mail through the Recorder Division. The balance of reductions was primarily in computer software expense, noninventoriable equipment, and general office expenses.

Travel of \$139,500 is decreasing by \$95,454 due to a planned reduction of travel in 2009-10.

Capitalized software reflects a reduction of \$150,000 due to no planned expenditures for the current fiscal year.

Reimbursements of \$1,665,551 represent payments from other departments for accounting and auditing services and to cover the expense of using general fund staff to provide services related to the department's special revenue funds. The decrease of \$222,181 is primarily due to the decrease in the reimbursement of services, supplies, and salaries for special revenue fund positions.

Departmental revenue of \$6,232,680 includes a combination of revenue sources which is generated from property tax-related items and services that ACR provides to other county departments as well as to the public. The decrease of \$378,043 reflects an estimated reduction of 5.7% from all revenue sources.

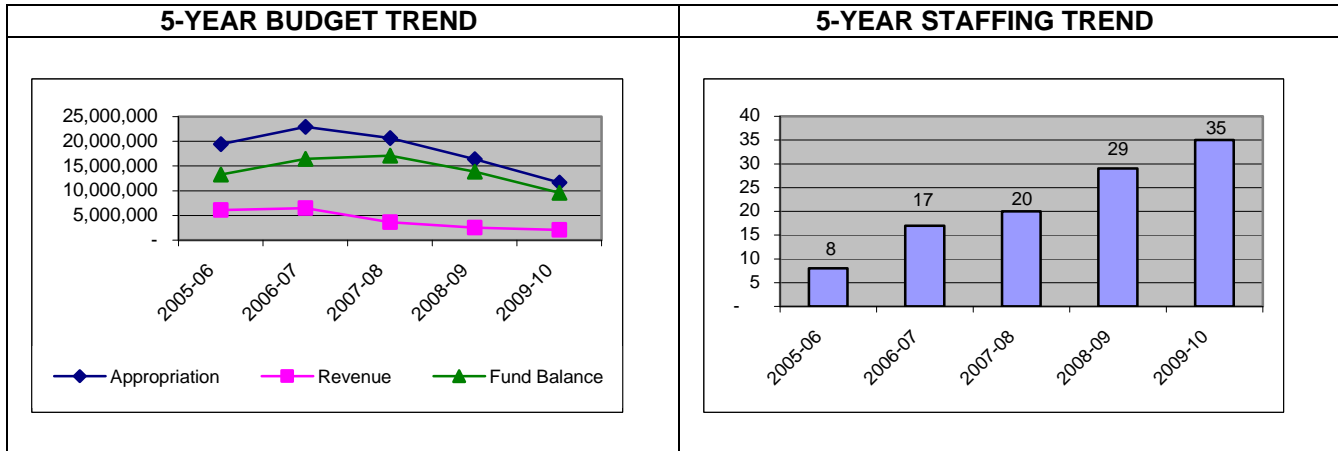
The performance measures demonstrate an emphasis on achieving the department's strategic goals, providing excellent customer service, and complying with all laws and directives. This budget includes a retraction of service at satellite locations.

## Systems Development

### DESCRIPTION OF MAJOR SERVICES

The Systems Development budget unit was established to support, maintain, and improve the modernized creation, retention, and retrieval of information in the County's systems of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents.

### BUDGET HISTORY



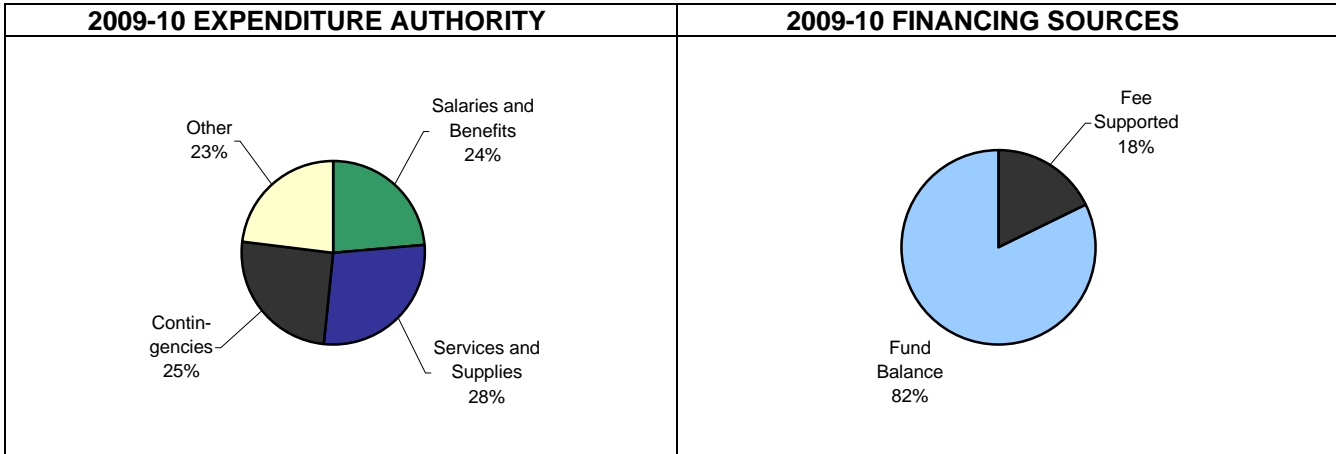
### PERFORMANCE HISTORY

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	3,409,700	4,559,375	6,582,401	16,380,504	6,498,237
Departmental Revenue	6,529,148	5,144,339	3,332,286	2,504,529	2,209,517
Fund Balance				13,875,975	
Budgeted Staffing				29	

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



**ANALYSIS OF PROPOSED BUDGET**



**GROUP:** Fiscal  
**DEPARTMENT:** Auditor/Controller-Recorder  
**FUND:** Systems Development

**BUDGET UNIT:** SDW REC  
**FUNCTION:** Public Protection  
**ACTIVITY:** Other Protection

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	469,985	740,314	1,013,128	1,532,499	2,217,314	2,765,169	547,855
Services and Supplies	1,490,319	2,094,754	1,698,955	2,109,846	4,033,040	3,228,890	(804,150)
Travel	-	-	-	10,329	14,419	24,450	10,031
Other Charges	-	-	1,500,000	-	-	-	-
Land and Improvements	-	530,000	-	-	940,000	-	(940,000)
Equipment	270,468	134,661	303,215	425,025	620,000	397,100	(222,900)
Vehicles	-	-	25,000	-	-	-	-
Transfers	1,130,674	1,039,613	1,346,176	1,420,926	1,495,601	1,494,726	(875)
Contingencies	-	-	-	-	6,060,130	2,967,650	(3,092,480)
<b>Total Appropriation</b>	<b>3,361,446</b>	<b>4,539,342</b>	<b>5,886,474</b>	<b>5,498,625</b>	<b>15,380,504</b>	<b>10,877,985</b>	<b>(4,502,519)</b>
Operating Transfers Out	48,254	20,033	695,927	999,612	1,000,000	800,000	(200,000)
<b>Total Requirements</b>	<b>3,409,700</b>	<b>4,559,375</b>	<b>6,582,401</b>	<b>6,498,237</b>	<b>16,380,504</b>	<b>11,677,985</b>	<b>(4,702,519)</b>
<b>Departmental Revenue</b>							
Current Services	6,240,088	5,144,339	3,332,286	2,200,767	2,504,529	2,090,730	(413,799)
Other Revenue	-	-	-	1,750	-	-	-
Other Financing Sources	-	-	-	7,000	-	-	-
<b>Total Revenue</b>	<b>6,240,088</b>	<b>5,144,339</b>	<b>3,332,286</b>	<b>2,209,517</b>	<b>2,504,529</b>	<b>2,090,730</b>	<b>(413,799)</b>
Operating Transfers In	289,060	-	-	-	-	-	-
<b>Total Financing Sources</b>	<b>6,529,148</b>	<b>5,144,339</b>	<b>3,332,286</b>	<b>2,209,517</b>	<b>2,504,529</b>	<b>2,090,730</b>	<b>(413,799)</b>
Fund Balance					13,875,975	9,587,255	(4,288,720)
Budgeted Staffing					29	35	6

Salaries and benefits of \$2,765,169 fund 35 budgeted positions, an increase of \$547,855 and 6 budgeted positions. These positions were transferred from the ACR general fund budget unit to this budget unit – 2 Legal Document Classifiers I, 1 Legal Document Classifier II, 1 Supervising Office Assistant for document scanning and editing, 1 Systems Accountant II and 1 Systems Accountant III.

Services and supplies of \$3,228,890 have been reduced by \$804,150 primarily due to decreases in computer software expense, electrical equipment maintenance, and general office supplies with some increase to hardware expense and general equipment maintenance.

Travel of \$24,450 has increased by \$10,031 to provide needed training for new systems or upgrades that are expected to be implemented.



There are no expenditures planned for Land and Improvements.

Equipment of \$397,100 reflects a reduction of \$222,900 for the lifecycle replacement of computers, copiers, scanners, servers, and other pieces of equipment.

Contingencies of \$2,967,650 show a decrease of \$3,092,480 primarily due to declining revenue.

Operating transfers out of \$800,000 reflect a net decrease of \$200,000. In the 2008-09 fiscal year, this budget unit made a one-time \$1.0 million contribution to the High Desert Government Center, reflecting space for services provided by this budget unit. In 2009-10 this budget unit is expected to make a loan of \$800,000 to the ACR Social Security Number Truncation budget unit for the Social Security Truncation project. Repayment to this fund is expected within five years.

Departmental revenue of \$2,090,730 is decreased from the prior year by 16.5% due to the estimated reduction in the number of recorded document pages for 2009-10.



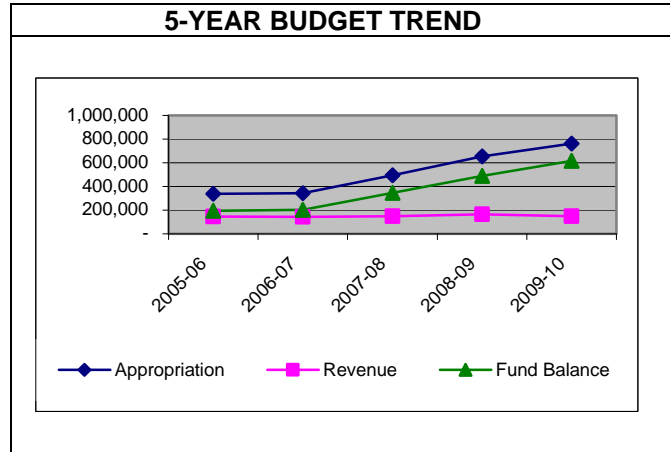
## Vital Records

### DESCRIPTION OF MAJOR SERVICES

The Vital Records budget unit was established to support vital records operation and retention, including the improvement and automation of vital record systems. Revenue includes fees collected for certified copies of vital statistics records, pursuant to Health and Safety Code Section 10605.3.

There is no staffing associated with this budget unit.

### BUDGET HISTORY



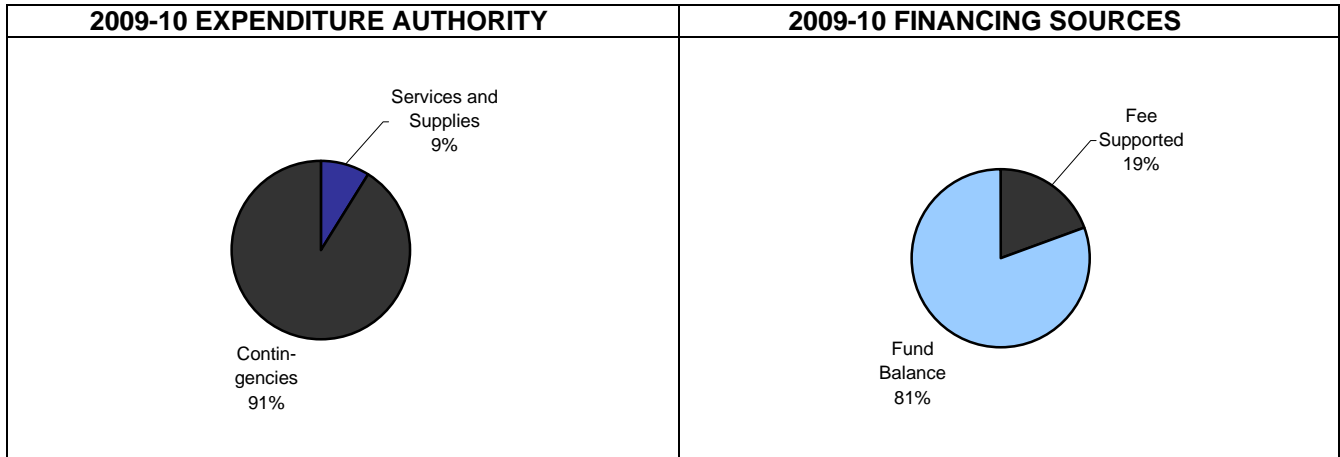
### PERFORMANCE HISTORY

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	142,016	25,709	25,365	655,244	28,817
Departmental Revenue	150,576	169,038	169,227	165,839	155,064
Fund Balance				489,405	

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



**ANALYSIS OF PROPOSED BUDGET**



GROUP: Fiscal  
 DEPARTMENT: Auditor/Controller-Recorder  
 FUND: Vital Records

BUDGET UNIT: SDX REC  
 FUNCTION: Public Protection  
 ACTIVITY: Other Protection

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Services and Supplies	884	25,709	25,365	26,816	78,598	60,750	(17,848)
Travel	-	-	-	2,000	10,000	6,675	(3,325)
Land and Improvements	-	-	-	-	100,000	-	(100,000)
Transfers	141,132	-	-	-	-	-	-
Contingencies	-	-	-	-	466,646	695,539	228,893
<b>Total Appropriation</b>	<b>142,016</b>	<b>25,709</b>	<b>25,365</b>	<b>28,816</b>	<b>655,244</b>	<b>762,964</b>	<b>107,720</b>
<b>Departmental Revenue</b>							
Current Services	150,576	169,038	169,227	155,064	165,839	147,311	(18,528)
<b>Total Revenue</b>	<b>150,576</b>	<b>169,038</b>	<b>169,227</b>	<b>155,064</b>	<b>165,839</b>	<b>147,311</b>	<b>(18,528)</b>
Fund Balance					489,405	615,653	126,248

Services and supplies of \$60,750 show a decrease of \$17,848 for courier and printing, other professional services, interpreter services, systems development, and general office expenses necessary for providing services to the general public.

Travel of \$6,675 has been reduced by \$3,325 to reflect an anticipated decrease in the areas of private mileage, air travel, hotel, car rental and conference fees for this budget unit.

There are no anticipated expenditures for land and improvements.

Contingencies of \$695,539 are increasing from the prior year by \$228,893 due to prior year conservative spending.

Departmental revenue of \$147,311 reflects a decrease of \$18,528 from the prior year due to the economic downturn.



FISCAL

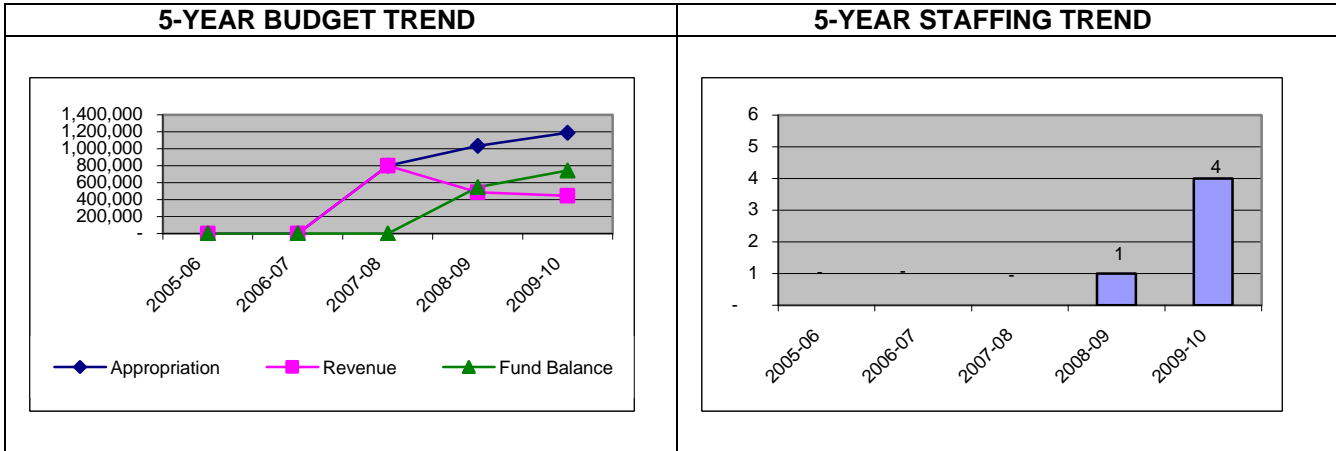
## Recorder Records

### DESCRIPTION OF MAJOR SERVICES

The Recorder Records budget unit was established to defray the cost of storing, restoring, and imaging the County Recorder's documents.

The primary service provided by this fund is the maintenance, repair and imaging digitization of the County Recorder's documents. Revenue includes fees collected pursuant to Government Code section 27361 on legal documents.

### BUDGET HISTORY



### PERFORMANCE HISTORY

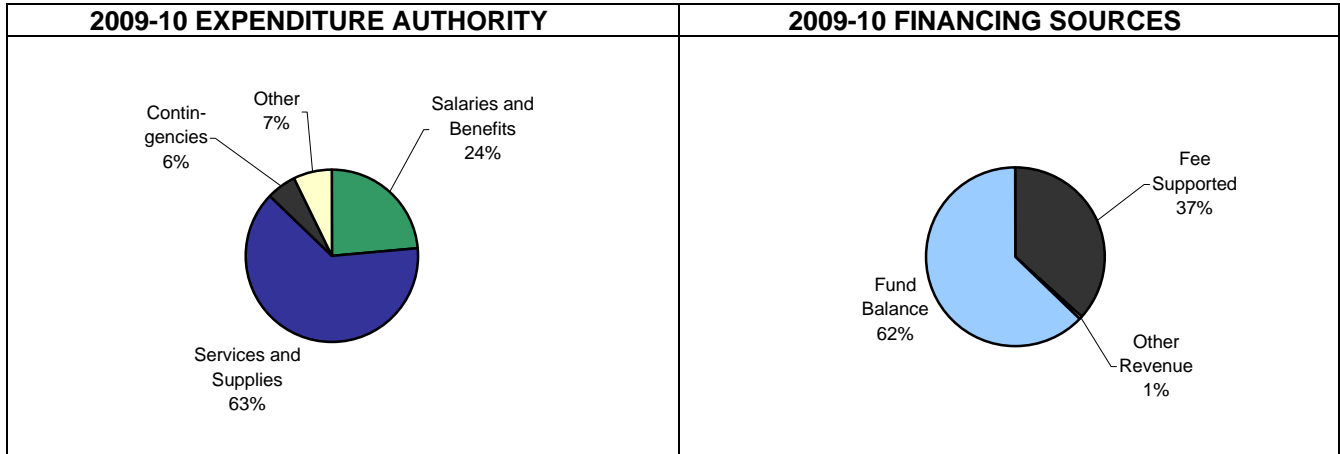
	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	-	-	-	1,034,032	270,876
Departmental Revenue	-	-	549,032	485,000	467,091
Fund Balance				549,032	
Budgeted Staffing				1	

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

FISCAL



**ANALYSIS OF PROPOSED BUDGET**



**GROUP:** Fiscal  
**DEPARTMENT:** Auditor/Controller-Recorder  
**FUND:** Recorder Records

**BUDGET UNIT:** SIX REC  
**FUNCTION:** Public Protection  
**ACTIVITY:** Other Protection

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	-	-	-	111,222	115,531	281,462	165,931
Services and Supplies	-	-	-	181,618	663,487	752,108	88,621
Travel	-	-	-	1,296	2,679	2,550	(129)
Land and Improvements	-	-	-	-	-	54,000	54,000
Equipment	-	-	-	-	-	30,000	30,000
Transfers	-	-	-	(23,260)	52,230	243	(51,987)
Contingencies	-	-	-	-	200,105	68,744	(131,361)
<b>Total Appropriation</b>	-	-	-	270,876	1,034,032	1,189,107	155,075
<b>Departmental Revenue</b>							
Use Of Money and Prop	-	-	9,211	9,519	-	9,000	9,000
Current Services	-	-	539,821	457,749	485,000	434,860	(50,140)
Other Revenue	-	-	-	(177)	-	-	-
<b>Total Revenue</b>	-	-	549,032	467,091	485,000	443,860	(41,140)
				Fund Balance	549,032	745,247	196,215
				Budgeted Staffing	1	4	3

Salaries and benefits of \$281,462 include an increase of \$165,931 due to the transfer of 3 positions from the Auditor/Controller-Recorder general fund to this budget unit, including 1 Archives Analyst, 1 Archives Technician, and 1 Storekeeper. The Archives Analyst position will only be filled if this budget unit is awarded a grant.

Services and supplies of \$752,108 show an increase of \$88,621 for professional service contracts for document restoration and document preservation.

Land and improvements of \$54,000 include a provision for a specially designed air conditioning unit to ensure the proper preservation of County's records.

Equipment of \$30,000 includes the purchase of a digital camera and document scanners.

Contingencies of \$68,744 are decreased from the prior year by \$131,361 due to the need to increase budgeted expenditures.

Departmental revenue of \$443,860 shows a decrease of \$41,140 from the prior year due to fewer recorded documents.



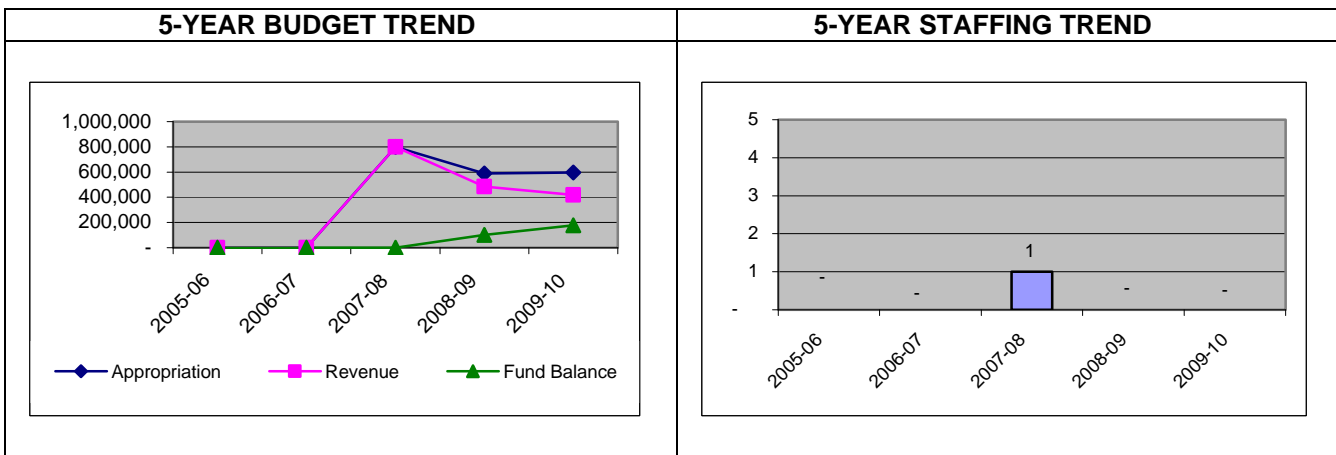
## Electronic Recording

### DESCRIPTION OF MAJOR SERVICES

Government Code section 27279.1 authorized 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 for the California e-Recording Transaction Network Authority (CERTNA). This budget unit was established to support participation in the JPA. Revenue includes 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.

### BUDGET HISTORY



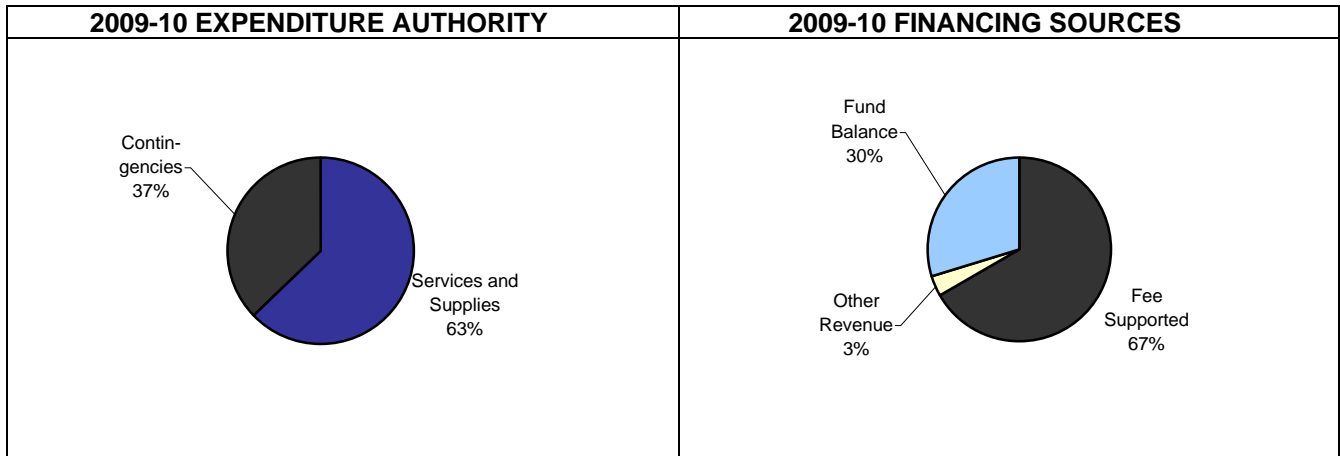
### PERFORMANCE HISTORY

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	-	-	446,245	587,620	362,538
Departmental Revenue	-	-	548,865	485,000	438,223
Fund Balance				102,620	

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



**ANALYSIS OF PROPOSED BUDGET**



**GROUP:** Fiscal  
**DEPARTMENT:** Auditor/Controller-Recorder  
**FUND:** Electronic Recording

**BUDGET UNIT:** SIW REC  
**FUNCTION:** Public Protection  
**ACTIVITY:** Other Protection

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	-	-	44,745	-	-	-	-
Services and Supplies	-	-	401,500	362,538	485,000	375,000	(110,000)
Contingencies	-	-	-	-	102,620	222,305	119,685
<b>Total Appropriation</b>	-	-	446,245	362,538	587,620	597,305	9,685
<b>Departmental Revenue</b>							
Use Of Money and Prop	-	-	9,042	18,397	-	20,000	20,000
Current Services	-	-	539,823	420,000	485,000	399,000	(86,000)
Other Revenue	-	-	-	(174)	-	-	-
<b>Total Revenue</b>	-	-	548,865	438,223	485,000	419,000	(66,000)
				Fund Balance	102,620	178,305	75,685

Services and supplies of \$375,000 show a decrease of \$110,000 for membership payment to and services rendered by the California e-Recording Transaction Network Authority JPA.

Contingencies of \$222,305 are increased from the prior year by \$119,685 due to conservative prior year expenditures.

Departmental revenue of \$419,000 shows a decrease of \$66,000 from the prior year due to fewer recorded documents.



## Social Security Number Truncation

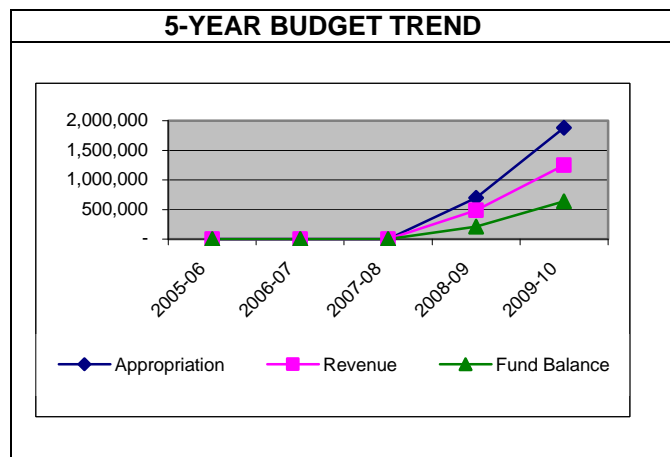
### DESCRIPTION OF MAJOR SERVICES

This budget unit was established in February, 2008 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. Phase 1 began with all documents recorded since January, 2009. Phase 2 will require a professional services contract for the documents from 1980 – 2008. The index and images of the original recorded documents will be maintained in its entirety. Revenue includes fees collected pursuant to Government Code Section 27301.

There is no staffing associated with this budget unit.

### BUDGET HISTORY



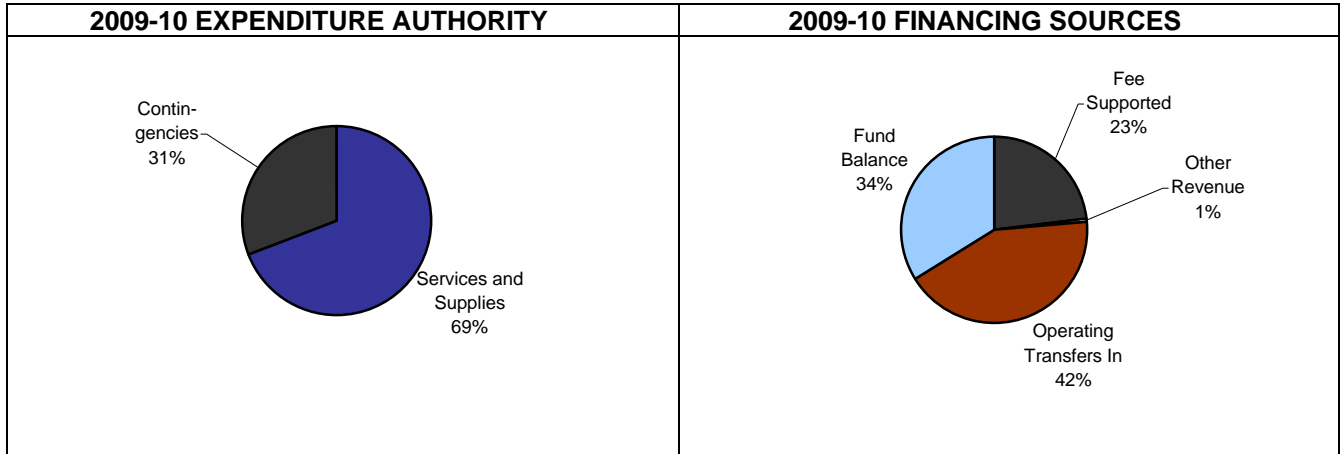
### PERFORMANCE HISTORY

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	-	-	-	695,792	42,606
Departmental Revenue	-	-	210,792	485,000	467,702
Fund Balance				210,792	

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



**ANALYSIS OF PROPOSED BUDGET**



**GROUP:** Fiscal  
**DEPARTMENT:** Auditor/Controller-Recorder  
**FUND:** Social Security Number Truncation

**BUDGET UNIT:** SST REC  
**FUNCTION:** Public Protection  
**ACTIVITY:** Other Protection

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate		2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>								
Services and Supplies	-	-	-	42,606		650,000	1,300,000	650,000
Contingencies	-	-	-	-		45,792	582,853	537,061
<b>Total Appropriation</b>	-	-	-	42,606		695,792	1,882,853	1,187,061
<b>Departmental Revenue</b>								
Use Of Money and Prop	-	-	738	8,279		-	10,500	10,500
Current Services	-	-	210,054	459,437		485,000	436,465	(48,535)
Other Financing Sources	-	-	-	(14)		-	-	-
<b>Total Revenue</b>	-	-	210,792	467,702		485,000	446,965	(38,035)
Operating Transfers In	-	-	-	-		-	800,000	800,000
<b>Total Financing Sources</b>	-	-	210,792	467,702		485,000	1,246,965	761,965
				Fund Balance		210,792	635,888	425,096

Services and supplies of \$1,300,000 reflects an increase of \$650,000 for a professional service contract to truncate the records as required by law. The Recorder estimates that a contract to complete the truncation of the numbers and other services back through 1980 will exceed the budgeted amount and will require multi-year encumbrances.

Contingencies of \$582,853 are increasing from the prior year by \$537,061 primarily due to receipt of an \$800,000 loan in the 2009-10 budget year from the ACR Systems Development budget unit. Repayment to the ACR Systems Development budget unit is expected within five years.

Departmental revenue of \$446,965 shows a decrease of \$38,035 from the prior year due to fewer recorded documents.

Operating transfers in of \$800,000 presents the loan from the ACR Systems Development budget unit.

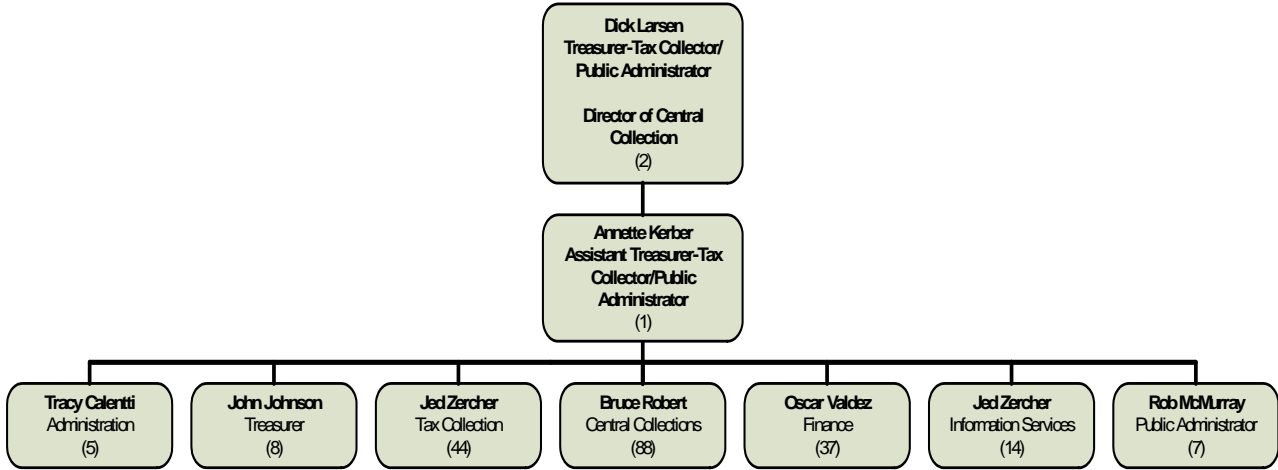


# TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR Dick Larsen

## MISSION STATEMENT

The San Bernardino County Treasurer-Tax Collector/Public Administrator’s office fulfills its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

## ORGANIZATIONAL CHART



## STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

FISCAL



PERFORMANCE MEASURES				
Description of Performance Measure	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
County investment pool rating	Moody's-Aaa, S&P, AAaf, Fitch-AAA	Moody's-Aaa, S&P, AAaf, Fitch-AAA	Moody's-Aaa, S&P, AAaf, Fitch-AAA	Moody's-Aaa, S&P, AAaf, Fitch-AAA
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	97.1%	94.9%	95.0%	93.9%
Percentage increase of electronic property tax payments	10.2%	10%	9%	5%
Annual percent decrease in the average amount of time necessary to close the investigation of decedents.	19%	3%	3%	3%
Annual percent decrease in the average amount of time necessary to close the administration of estates.	24%	3%	3%	3%
Attain an average wait time of less than five minutes by implementing an off-site phone support service.	< =1 minutes	<= 3 minutes	<= 3 minutes	N/A

**SUMMARY OF BUDGET UNITS**

	2009-10				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b>General Fund</b>					
Treasurer-Tax Collector/Public Administrator	21,429,022	17,700,948	3,728,074		206
Total General Fund	21,429,022	17,700,948	3,728,074		206
<b>Special Revenue Fund</b>					
Redemption Maintenance Fund	182,184	4,000		178,184	-
Total Special Revenue Fund	182,184	4,000		178,184	-
<b>Total - All Funds</b>	21,611,206	17,704,948	3,728,074	178,184	206

Detailed information for each departmental budget unit follows, along with a description of the services provided, budget unit history and analysis of the budget unit.



## Treasurer-Tax Collector/Public Administrator

### DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector/Public Administrator is responsible for:

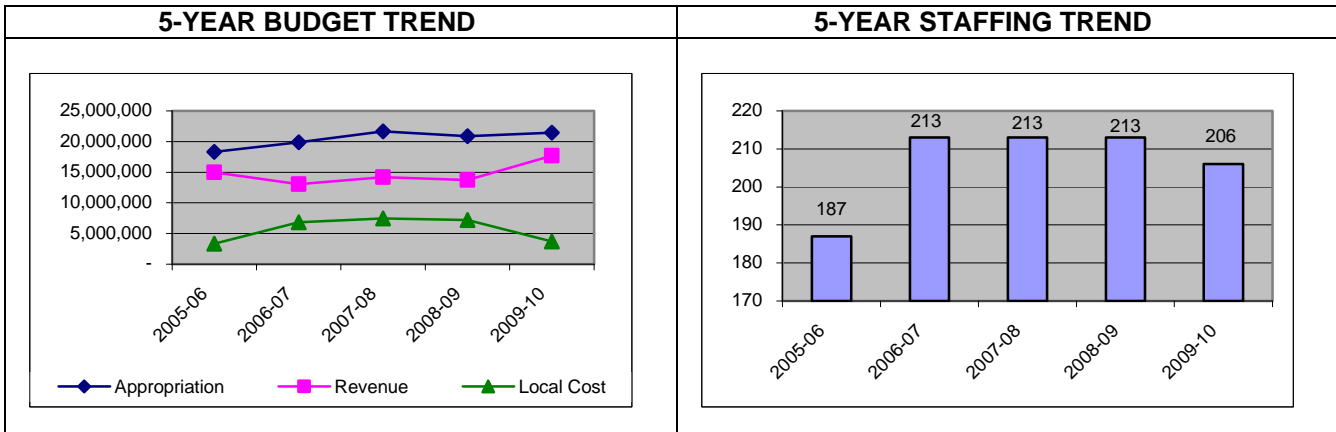
- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.3 billion in property taxes and other fees.

The Treasurer is 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 almost \$4.6 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$51.0 million for the year ending June 30, 2009. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

### BUDGET HISTORY



### PERFORMANCE HISTORY

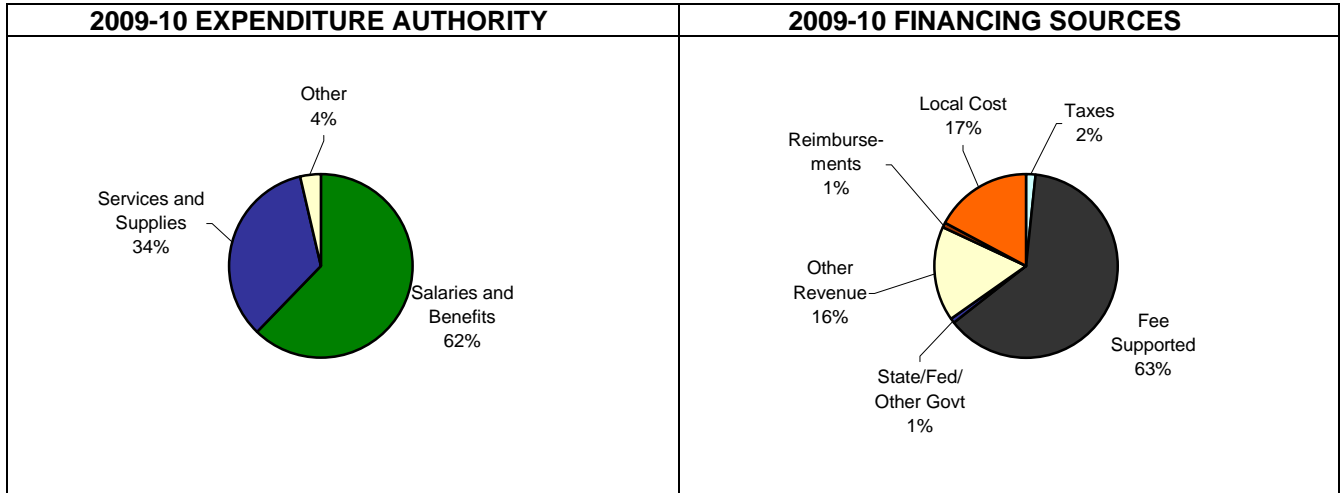
	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	16,063,350	17,128,240	19,070,688	20,683,791	18,861,200
Departmental Revenue	13,186,224	12,333,120	11,688,304	13,945,630	12,515,925
Local Cost	2,877,126	4,795,120	7,382,384	6,738,161	6,345,275
Budgeted Staffing				204	

Estimated appropriation for 2008-09 reflects a savings of \$1,822,591 as compared to the modified budget. The savings are primarily the result of vacant positions due to the timing of the new misdemeanor collection service agreement between the County and the Superior Court of California, the County's hiring freeze, and the delays in filling positions. Additional savings are due to lower than expected services and supplies costs associated with other professional services.

Estimated departmental revenue for 2008-09 is \$1,429,705 lower than the modified budget due to a decrease in collection and accounting fees resulting from a new misdemeanor collection service agreement between the County and the Superior Court of California, a decrease in collection and accounting fees paid by the Arrowhead Regional Medical Center and other agencies as a result of lower cost reimbursements, and lower than expected number of properties being redeemed or sold at tax sale.



**ANALYSIS OF PROPOSED BUDGET**



As a result of the current economic condition, the 2009-10 proposed budget was impacted by an 8% cut and a salary reduction. The total of these budget reductions was a decrease of \$563,897 to local cost; and the details are listed in the following schedule. Budgeted staffing was not impacted.

**IMPACTS DUE TO BUDGET REDUCTIONS**

Brief Description of Budget Impact	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2009-10 8% Reduction The Treasurer-Tax Collector has relocated the Reimittance Processing and Cashiering Cost Centers from The Tax Collector to the Treasury Pool. The increase in Treasury Pool is subject to Government Code 27013 cost reimbursement. The additional reimbursement revenue has been budgeted as other revenue and will be used to offset the 2009-10 reduced local cost.	-	-	378,439	(378,439)
Salary Reduction The Treasurer-Tax Collector has relocated the Reimittance Processing and Cashiering Cost Centers from The Tax Collector to the Treasury Pool. The increase in Treasury Pool is subject to Government Code 27013 cost reimbursement. The additional reimbursement revenue has been budgeted as other revenue and will be used to offset the 2009-10 reduced local cost.	-	-	185,458	(185,458)
<b>Total</b>	-	-	563,897	(563,897)

The preceding reductions were incorporated into the departmental budget and are reflected in the following schedule that details the budget by appropriation unit and revenue source.



GROUP: Fiscal  
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator  
 FUND: General

BUDGET UNIT: AAA TTC  
 FUNCTION: General  
 ACTIVITY: Finance

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	9,400,292	10,245,812	11,127,467	11,329,522	13,108,579	13,466,327	357,748
Services and Supplies	4,512,768	4,799,257	4,792,735	4,939,563	5,361,248	5,644,484	283,236
Central Computer	1,807,203	1,808,616	2,352,452	1,669,848	1,669,848	1,639,366	(30,482)
Travel	-	-	-	65,000	73,000	68,900	(4,100)
Equipment	123,250	39,301	103,671	94,000	94,000	50,000	(44,000)
Transfers	219,837	235,254	694,363	763,267	763,267	742,129	(21,138)
Total Exp Authority	16,063,350	17,128,240	19,070,688	18,861,200	21,069,942	21,611,206	541,264
Reimbursements	-	-	-	-	(179,486)	(182,184)	(2,698)
Total Appropriation	16,063,350	17,128,240	19,070,688	18,861,200	20,890,456	21,429,022	538,566
<b>Departmental Revenue</b>							
Taxes	392,200	375,650	363,490	369,370	365,000	360,000	(5,000)
Licenses and Permits	-	158	9,211	-	-	-	-
Fines and Forfeitures	32,300	5,676	2,576	3,751	5,000	4,000	(1,000)
Use Of Money and Prop	10,814	2,313	744	(25)	700	-	(700)
State, Fed or Gov't Aid	142,203	62,622	20,209	18,589	-	207,000	207,000
Current Services	10,318,012	11,665,199	11,086,607	12,029,921	13,206,190	13,565,080	358,890
Other Revenue	2,242,441	201,096	205,467	94,319	129,300	3,564,868	3,435,568
Other Financing Sources	48,254	20,406	-	-	-	-	-
Total Revenue	13,186,224	12,333,120	11,688,304	12,515,925	13,706,190	17,700,948	3,994,758
Local Cost	2,877,126	4,795,120	7,382,384	6,345,275	7,184,266	3,728,074	(3,456,192)
Budgeted Staffing					213	206	(7)

FISCAL

Salaries and benefits of \$13,466,327 fund 206 budgeted positions and include an increase of \$357,748 and a net decrease of 7 budgeted positions. The net decrease accounts for the 8% Reduction Plan for 2008-09 which includes the deletion of 1 Business Systems Analyst III, 1 Programmer Analyst III, 1 Fiscal Specialist, 1 Fiscal Assistant, 1 Office Assistant III, 3 Office Assistant II, 2 Public Service Employees, and the reinstatement of 1 Accounting Technician. The approval of 1 Consultant position was approved by the Board of Supervisors on June 3, 2008 (Item No. 61) subsequent to the completion of entry for last year's budget and is reflected as an addition in the current budget cycle. Furthermore, the department is also requesting the addition of 1 Investment Analyst position to assist with the increased workload associated with the additional focus on credit and investment research to insure the safety of the county Investment Pool.

Services and supplies of \$5,644,484 include professional services, postage, and other office supplies associated with the management of the county's investment pool, property tax collections, tax sale of defaulted properties, and central collections. The increase of \$283,236 primarily reflects an increase in expenditures associated with the increased volume in letter generation and mailing services and the increased volume in external legal services in bankruptcy proceedings.

Transfers of \$742,129 represent payments to other departments for county counsel, facilities, employee relations, Employee Health and Productivity program, and employment services. The decrease of \$21,138 is primarily due to the negotiated decrease in warehouse cost reimbursement to the Public Guardian.

Departmental revenue of \$17,700,948 include revenues from accounting, collection, tax sale, unsecured delinquency processing fee, 10% state rebate on victim restitution collections, and other revenue associated with the cost reimbursement of the treasury pool. The increase of \$3,994,758 is primarily the result of a change in accounting methodology related to the recording of revenues received as reimbursement for the management of the treasury pool. The recognition of these revenues will be restored to the Treasurer-Tax Collector/Public Administrator from the County Administrative Office. This change will reverse the previous exchange of treasury pool revenue for local cost financing with a return of an equal amount to the general fund.



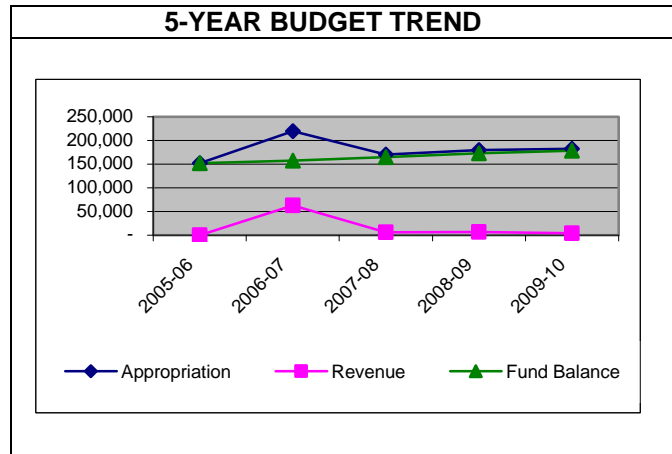
## Redemption Maintenance

### DESCRIPTION OF MAJOR SERVICES

The Redemption Maintenance budget unit was established 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 pursuant to Revenue and Taxation Code 4674.

There is no staffing associated with this budget unit.

### BUDGET HISTORY



### PERFORMANCE HISTORY

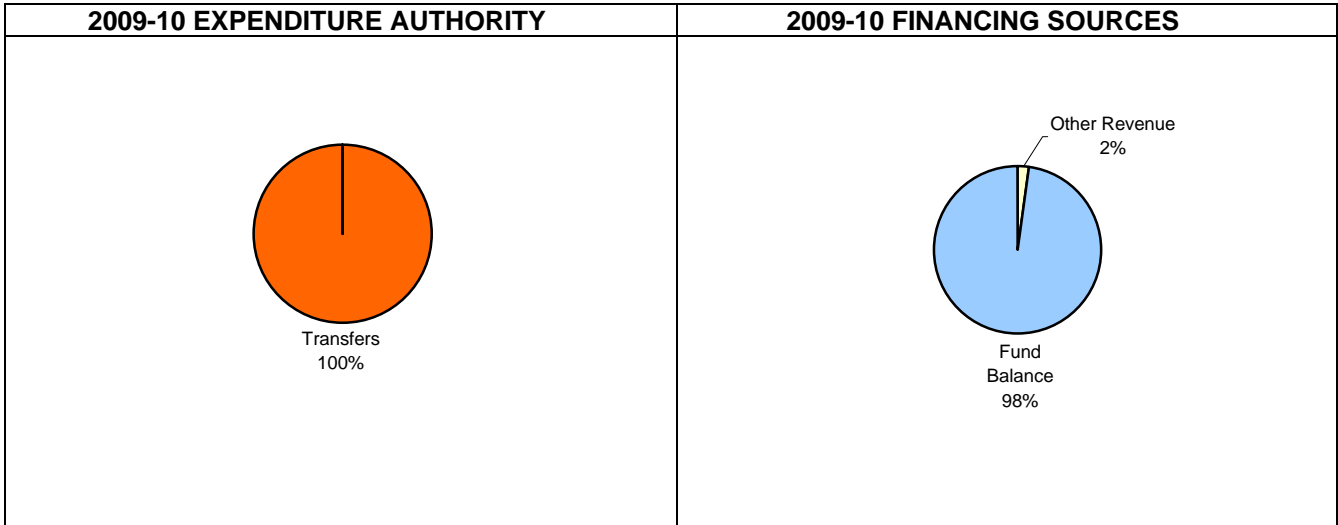
	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	-	-	-	179,486	-
Departmental Revenue	5,246	7,332	8,244	6,704	5,402
Fund Balance				172,782	

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

Estimated departmental revenue for 2008-09 is \$1,302 lower than the modified budget due to less interest revenue earned than anticipated.



**ANALYSIS OF PROPOSED BUDGET**



GROUP: Fiscal  
 DEPARTMENT: Treasurer-Tax Collector/Public Administrator  
 FUND: Redemption Maintenance

BUDGET UNIT: SDQ TTX  
 FUNCTION: General  
 ACTIVITY: Finance

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate		2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>								
Transfers	-	-	-	-		179,486	182,184	2,698
Total Appropriation	-	-	-	-		179,486	182,184	2,698
<b>Departmental Revenue</b>								
Use Of Money and Prop	5,246	7,332	8,244	5,402		6,704	4,000	(2,704)
Total Revenue	5,246	7,332	8,244	5,402		6,704	4,000	(2,704)
				Fund Balance:		172,782	178,184	5,402

Transfers of \$182,184 represent reimbursements to the Treasurer-Tax Collector/Public Administrator general fund of \$68,452 for salaries and benefits and \$113,732 for services and supplies for work related to the processing of excess tax sale proceeds.



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