

Auditor/Controller-Recorder

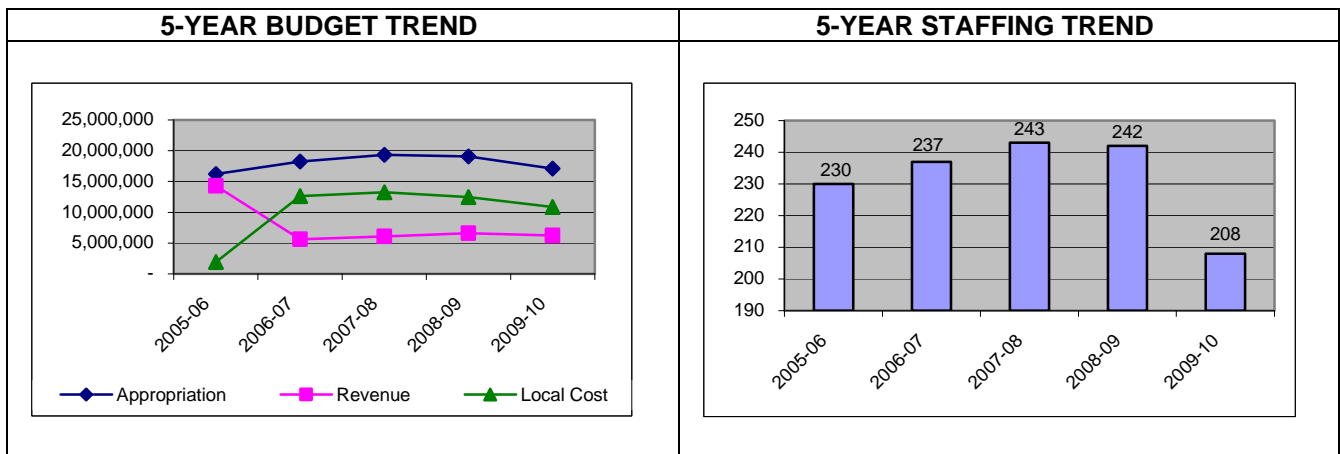
DESCRIPTION OF MAJOR SERVICES

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 The Recorder Records fund was established to defray the cost of storing, restoring, and imaging legal and historical documents.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

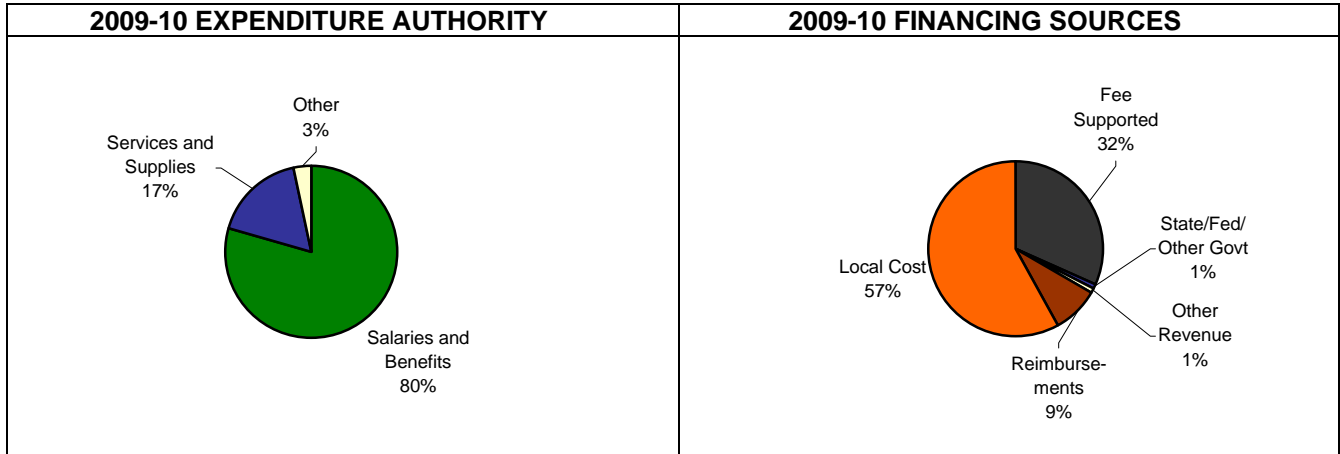
	2005-06	2006-07	2007-08	2008-09	2008-09
	Actual	Actual	Actual	Modified	Estimate
				Budget	
Appropriation	15,071,302	15,467,100	16,576,283	19,366,713	16,742,380
Departmental Revenue	5,608,169	6,550,525	6,782,620	6,813,803	6,855,662
Local Cost	9,463,133	8,916,575	9,793,663	12,552,910	9,886,718
Budgeted 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)
Total	(20)	(1,670,996)	-	(1,670,996)

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
Appropriation							
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)
Departmental Revenue							
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.