

Clerk-Recorder-Assessor

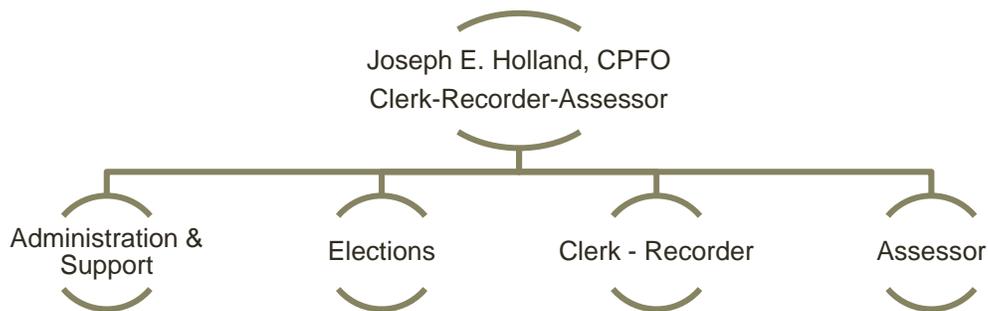


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Budget & Full-Time Equivalents (FTEs) Summary

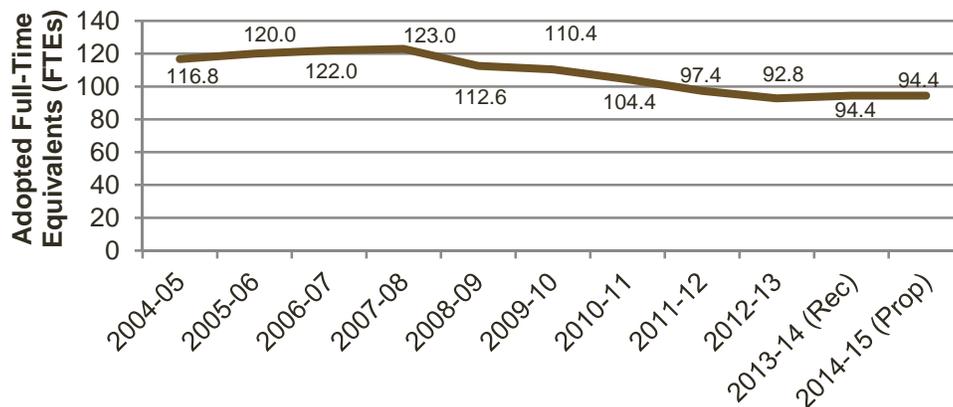
Operating	\$ 15,092,542
Capital	\$ 183,745
FTEs	94.4

Budget Programs Chart



Staffing Trend

The staffing trend values will differ from prior year budget books in order to show amounts without the impact of any vacancy factors.



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Mission Statement

To honor the public's trust by assuring honest and open elections, recording, maintaining and preserving property and vital records, setting fair and impartial values for tax purposes, and providing courteous and professional service at a reasonable cost.

Department Description

The Clerk-Recorder-Assessor Department has three direct service budget programs: Assessor, Clerk-Recorder, and Elections.

Within the official duties as prescribed by the Revenue and Taxation Code, the Assessor Program is responsible for fairly, timely, and accurately assessing the value on all taxable property and creating the annual assessment roll which is the basis for the funding of public services.

In accordance with various sections of the California Government Code, the Clerk-Recorder Program records all official documents for the County, registers and issues copies of vital records (births, deaths, and marriages), and serves as the custodian for those records. In addition, the Clerk function of the Clerk-Recorder provides for filing of domestic partnerships, fictitious business names, notary bonds, and other miscellaneous filings and services.

In accordance with the official duties prescribed by the Election Code, the Elections Program primarily is responsible for registering voters, maintaining a current voter file and ensuring that voters of the County have the tools they need, the equipment they trust, the information and access they deserve, and the right they value in order to participate in the election process.

The Administration and Support Program serves as support functions to the Department's direct service programs by providing leadership and direction in support of the Department's overall mission and goals.

2012-13 Anticipated Accomplishments

Administration & Support

- Developed and monitored the implementation of an attainable budget with the least impact on program service levels.
- Coordinated the recruitment efforts with Human Resources and Department managers to fill a high number of vacancies created this year from staff attrition.

Elections

- Conducted the November 2012 General Election, completing the election canvass and certifying the election results by the 28th day after the election. The turnout for the November 2012 General Election was materially consistent with the most recent comparable election in November 2004.
- Continued researching options and availability of systems to replace the outdated vote tabulation systems and continued to monitor progress on vendors that are expected to submit systems for certification in 2013.
- Monitored changes required by law, State directives, legal opinions, and association guidelines and implemented new policies and procedures as necessary to comply with the changes.

Clerk-Recorder

- Accommodated a 20% increase in the volume of document recordings versus the previous fiscal year and recorded 100% of the documents the same business day with the same number of staff.
- Increased to 30% the number of documents recorded through the electronic recording delivery system which is a more efficient process of recording documents and creates same day return of documents to customers versus five to ten days through regular mail.

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Assessor

- Completed 95 percent of all secured and unsecured assessment work items (approximately 55,000) by close of the annual tax roll (July 1) to create the assessment roll which is the basis for property tax revenue collected to fund public services.
- Completed the review on 100 percent of approximately 23,500 parcels as required by Section 51 of the Revenue and Taxation Code. Section 51 requires property values to be enrolled at the lesser of factored base value or market value as of the lien date, thereby minimizing re-work associated with roll corrections and the potential for resource intensive property owner appeals.
- Continued with implementation of the Colorado CustomWare vendor developed property tax assessment and valuation system, RealWare and Matix, with a goal of a go-live date for the new system by June/July 2014.

2013-15 Objectives

Administration & Support

- Prepare, monitor, and execute a FY 2013-14 Budget in support of the Department's FY 2013-14 goals and objectives.
- Provide administrative support in the timely recruitment of new staff as attrition occurs to minimize impact on service levels and ensure business continuity.

Elections

- Conduct the election canvass and certify the election results by the 28th day after each election for the June 2014 Primary and the November 2014 General Elections. Through voter outreach and support, materially maintain or increase the voter turnout rate in the last comparable election.
- Implement the electronic submittal of Fair Political Practice Campaign Statements, Campaign Financial Disclosure Filings, and

Statements of Economic Interest Filings allowing filers to access and modify their previous filings for the current year and creating efficiencies for the Department in processing the filings.

- Continue monitoring the availability and certification of new vote tabulation and vote by mail processing systems, with the goal of testing and acquiring new systems for implementation and use in June 2016.

Clerk-Recorder

- Manage the increased number of document recordings and record 100% percent of the documents within the same business day.
- Expand the number of electronically recorded documents using the electronic recording delivery system known as SECURE by outreaching to existing customers and expanding on the type of documents able to be processed through the system, which is a more efficient process of recording documents and creates same day return of documents to customers.

Assessor

- Complete 97 percent of all secured and unsecured assessment work items by close of the annual tax roll (July 1) to create the assessment roll which is the basis for property tax revenue collected to fund public services.
- Implement and go-live on the new Colorado CustomWare vendor developed property tax assessment and valuation system known as RealWare and Matix, by June/July 2014.

*Changes & Operational Impact:
2012-13 Adopted to
2013-14 Recommended*

Staffing

- Increase of 1.6 FTEs
- The 1.6 FTE increase is for permanent staff in the Clerk-Recorder to help manage increased

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workload created by an increase in document recordings that are expected to continue at this level. The additional staff costs are funded with recording fees.

The department's staffing level has decreased by 28.6 FTEs from 123 Adopted FTEs in FY 2007-08 to 94.4 FTEs in FY 2013-14. Over this period of time, workload in some budget programs has decreased, reducing the level of staffing needed. However, other staffing reductions have occurred due to funding constraints.

Expenditures

- Net operating expenditure decrease of \$45,000:
 - +143,000 net increase in Salaries and Employee Benefit costs due to \$243,000 increase in County retirement contribution costs, employee salaries, health insurance costs, and workers compensation premiums, which includes the cost of 1.6 additional FTEs. The increase is offset by a decrease of \$100,000 in extra-help staffing costs for Elections and Recorder Programs.
 - -\$240,000 net decrease in Services and Supplies due to:
 - -\$395,000 decrease for annual differences in the estimated cost of conducting the 2013-2014 Primary Election compared to the estimated cost budgeted in FY 2012-13 for the cost of the General Election.
 - +\$70,000 increase for professional consulting services needed to assist with a major property assessment appeal (funded by County's Litigation fund).
 - +\$52,000 increase in expenditures for various ongoing projects in the Clerk-Recorder Program funded with fee based program funds.
 - +\$52,000 increase in Other Charges for IT data service charges due to increase in port usage during elections and for establishment of a hardware virtual network environment which will reduce future cost as we migrate more physical servers to this environment.
- Net non-operating expenditure increase of \$638,000:

- -\$32,000 decrease from reduction of Departmental hardware and capital equipment replacements.
- +\$659,000 increase to Clerk-Recorder restricted Fund Balances from recording fees authorized by the State to fund Clerk-Recorder services and special projects

These changes result in recommended operating expenditures of \$15,093,000, non-operating expenditures of \$1,527,000 and total expenditures of \$16,620,000. Non-operating expenditures primarily include capital assets, transfers and increases to fund balances.

Revenues

- Net operating revenue increase of \$105,000:
 - +\$20,000 increase in Licenses, Permits, and Fees for annual fluctuations in the number of marriage licenses issued.
 - -\$71,000 decrease in Intergovernmental Revenue for expiration of an election grant.
 - +\$151,000 net increase in Charges for Services:
 - +\$672,000 increase in document recording fees from increased number of document recordings (Clerk-Recorder Program). These fees are restricted for funding the cost of providing recorder services.
 - +\$60,000 increase in other Clerk-Recorder fees, primarily from a State implemented fee increase for vital record copy fees restricted to funding the service provided.
 - -\$371,000 decrease in recoverable election costs due to the 2013-2014 election being a Primary Election with no local agency consolidation (Elections Program).
 - -\$200,000 decrease in property tax and supplemental administration fees (Assessor's Program).
- Net non-operating revenue increase of \$489,000:
 - +\$757,000 increase in General Fund Contribution; \$600,000 of which is ongoing funding to address the structural imbalance

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in the Assessor's Program and the balance is ongoing General Fund to maintain critical service levels by funding increased salary and benefit costs.

- +\$380,000 increase for one-time additional revenue from the General Fund to offset the structural imbalance in the Assessor Program.
- +\$70,000 increase in use of the County's Litigation fund balance to fund appeal litigation costs related to a major property assessment appeal.
- -\$498,000 decrease in use of departmental fund balances to fund ongoing operations (Assessor Program).
- -\$192,000 decrease in Clerk-Recorder restricted fund balances to fund annual fluctuations in program expenditures.
- -\$20,000 decrease in use of fund balance for one-time hardware expenditures budgeted in FY 2012-13.
- -\$8,000 decrease in Assessor fund balance to fund the FY 2013-14 contract expenditures for the new assessment system.

These changes result in recommended operating revenue of \$5,699,000 non-operating revenues of \$10,921,000 and total revenues of \$16,620,000. Non-operating revenues primarily include General Fund Contribution, transfers and decreases to fund balances.

*Changes & Operational Impact:
2013-14 Recommended to
2014-15 Proposed*

Expenditures

The FY 2014-15 Proposed Budget includes no changes in staffing from the FY 2013-14 Recommended Budget; however, there will be a \$304,000 increase in the cost of salary and benefits for funding the same level of staff. The Department's General Fund Contribution is anticipated to increase by \$168,000 to partially fund the increase in staffing costs.

Revenues

Departmental Operating revenues are expected to increase by \$630,000 in FY 2014-15. A one-time increase of \$417,000 is anticipated from the charges for election services to local agencies. It is expected that local agencies will choose to consolidate their elections with the scheduled FY 2014-15 General Election. In the Assessor Program, property tax administration fees are expected to increase by \$213,000.

2014-15 Budget Gap

To maintain FY 2013-14 service levels, \$16.8 million of funding will be required in Fiscal Year 2014-15. Of this amount, \$16.5 million will be funded by departmental revenues and General Fund, leaving a \$355,000 budget gap. Due to increased revenues and anticipated additional General Fund Contribution, the Department's budget gap decreases from \$979,000 in 2013-14, to \$355,000 in 2014-15. However, the fluctuating nature of some of the fee-based revenue and the loss of one-time General Funds results in the ongoing structural imbalance in the Department (primarily in the Assessor Program).

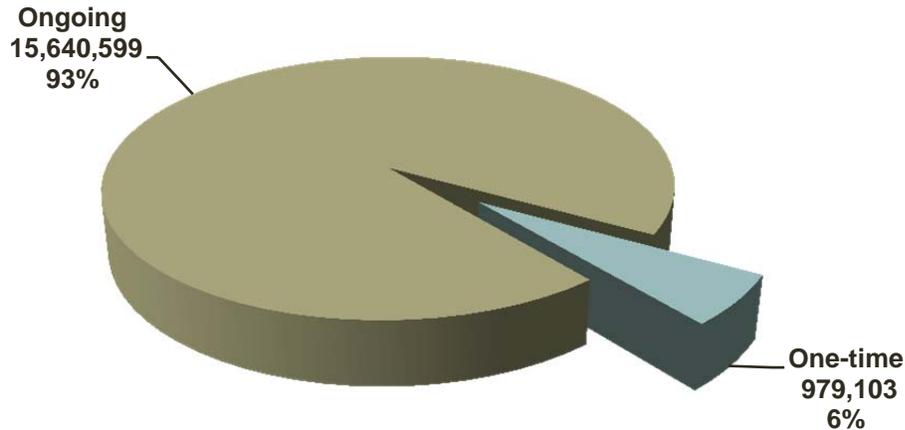
Related Links

For more information on the Clerk-Recorder-Assessor's Department refer to their website at <http://sbcassessor.com/ClerkRecorder/ClerkRecorder.aspx>

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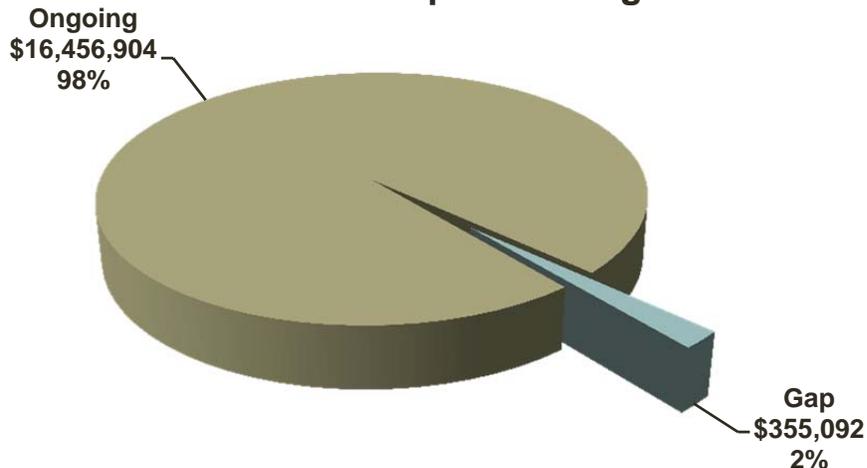
Gap Charts

FY 2013-14 Recommended Budget



Six percent of the FY 2013-14 Recommended Budget is comprised of one-time sources, including General Fund and departmental fund balances, used to fund ongoing operations in the Assessor Program. The \$979 thousand of one-time funding is critical to funding the minimum level of services needed to maintain the County's property tax roll which provides most of the revenue in the General Fund.

FY 2014-15 Proposed Budget



To maintain FY 2013-14 service levels, it's estimated that \$16.8 million of funding will be required in FY 2014-15. \$16.5 million is available from departmental revenues and the General Fund, leaving a budget gap of \$355 thousand. The \$355 thousand budget gap is \$624 thousand less than the gap in 2013-14, primarily due to anticipated one-time revenue increases in 2014-15. A funding source will need to be identified to backfill the FY 2014-15 gap in order to maintain the minimum service levels needed to create the County's property tax roll.

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Performance Outcome Measures

Description	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Recommended	FY 2014-15 Proposed
Percentage of required property tax assessments completed by July 1st each year to provide basis for tax distribution to all property tax receiving entities. (Target = 100%)	100%	95%	97%	100%
Retention rate of property value under appeal. (Target = >90%)	89.5%	87%	90%	90%
Percent of official documents recorded within two business days. (Target = 100%)	100%	100%	100%	100%
Percentage of Vote-By-Mail ballots, received by the Saturday prior to the election, included in the initial election results posted at 8:05 on election night. (Target = 100%)	100%	94%	100%	100%

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Budget Overview

Staffing By Budget Program	2011-12 Actual	2012-13 Adopted	Change from FY 12-13 Ado to FY 13-14 Rec	2013-14 Recommended	2014-15 Proposed
Administration & Support	6.31	6.60	0.40	7.00	7.00
Elections	14.59	8.87	0.19	9.06	9.03
Clerk-Recorder	17.98	16.53	1.41	17.94	17.97
Assessor	59.26	60.76	(0.38)	60.38	60.38
Unallocated	0.07	-	-	-	-
Total	98.21	92.76	1.62	94.38	94.38
Budget By Budget Program					
Administration & Support	\$ 1,210,035	\$ 1,310,963	\$ 69,534	\$ 1,380,497	\$ 1,420,805
Elections	3,485,380	3,904,959	(442,192)	3,462,767	3,481,592
Clerk-Recorder	3,155,020	2,896,763	723,566	3,620,329	3,614,504
Assessor	7,560,318	7,913,910	242,199	8,156,109	8,295,095
Unallocated	(11,195)	-	-	-	-
Total	\$ 15,399,558	\$ 16,026,595	\$ 593,107	\$ 16,619,702	\$ 16,811,996
Budget By Categories of Expenditures					
Salaries and Employee Benefits	\$ 11,104,692	\$ 11,413,175	\$ 142,623	\$ 11,555,798	\$ 11,859,527
Services and Supplies	2,016,878	3,021,242	(240,346)	2,780,896	2,695,896
Other Charges	760,224	703,510	52,338	755,848	777,084
Total Operating Expenditures	13,881,794	15,137,927	(45,385)	15,092,542	15,332,507
Capital Assets	84,569	216,000	(32,255)	183,745	207,200
Other Financing Uses	405,353	407,614	1,548	409,162	408,184
Intrafund Expenditure Transfers (+)	12,767	15,000	10,000	25,000	17,000
Increases to Fund Balances	1,015,075	250,054	659,199	909,253	847,105
Total	\$ 15,399,558	\$ 16,026,595	\$ 593,107	\$ 16,619,702	\$ 16,811,996
Budget By Categories of Revenues					
Licenses, Permits and Franchises	\$ 208,946	\$ 200,000	\$ 20,000	\$ 220,000	\$ 220,000
Fines, Forfeitures, and Penalties	13,169	12,000	-	12,000	12,000
Use of Money and Property	31,683	-	-	-	-
Intergovernmental Revenue	16,691	86,535	(71,535)	15,000	15,000
Charges for Services	5,524,937	5,292,500	151,060	5,443,560	6,073,560
Miscellaneous Revenue	53,374	3,000	5,000	8,000	7,000
Total Operating Revenues	5,848,800	5,594,035	104,525	5,698,560	6,327,560
Other Financing Sources	656,568	-	-	-	-
Decreases to Fund Balances	1,229,716	1,679,914	(268,072)	1,411,842	452,144
General Fund Contribution	7,664,474	8,752,646	756,654	9,509,300	9,677,200
Fund Balance Impact (-)	-	-	-	-	355,092
Total	\$ 15,399,558	\$ 16,026,595	\$ 593,107	\$ 16,619,702	\$ 16,811,996

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