

Assessor/Recorder/County Clerk

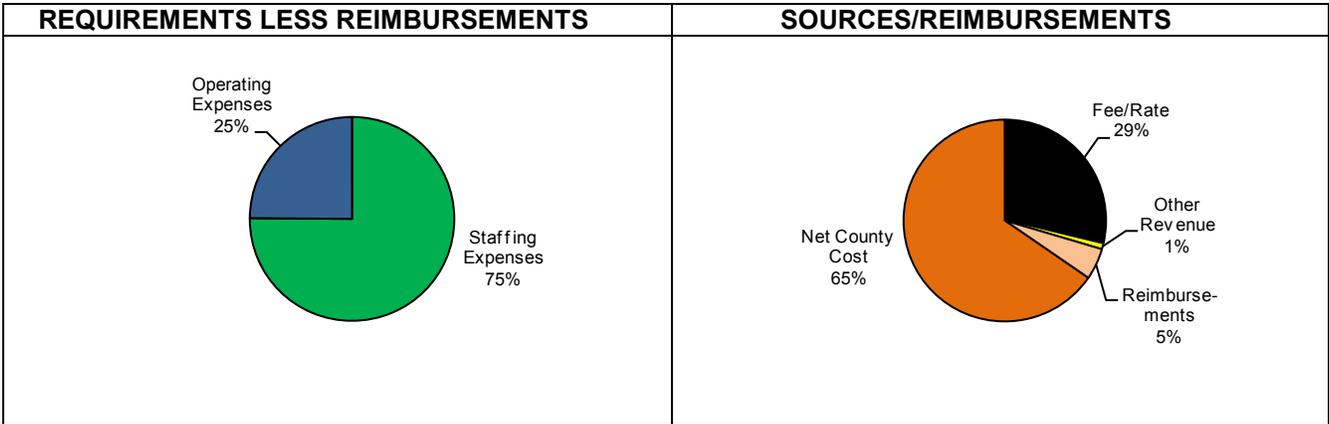
DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor/Recorder/County Clerk establishes a value for all locally taxable property including residential, commercial, business and personal property. The Assessor/Recorder/County Clerk’s Office maintains current records on approximately 753,322 parcels of real property, 31,544 business property accounts and 33,226 other assessments including boats, aircraft, and manufactured homes. The Assessor’s Office also administers property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions, as well as exclusions including parent-to-child and senior/disabled persons transfer of base year value.

| Budget at a Glance | |
|---------------------------|--------------|
| Total Requirements | \$22,789,523 |
| Total Sources | \$7,106,500 |
| Net County Cost | \$15,683,023 |
| Total Staff | 221 |
| Funded by Net County Cost | 65% |

The Valuations Division is responsible for real, personal, business and special property valuations and assessment appeals. District offices provide public assistance regarding questions of ownership, mailing addresses, parcel numbers and assessed values. The Assessment Services Division provides mapping, change of ownership, change of address, data entry services, public information services, and computer systems maintenance and development. The Administrative Services Division provides fiscal, payroll, mail services, and facility support. The Recorder Services Division accepts all documents for recording that comply with applicable recording laws. Official records are maintained evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Services Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records for the County. County Clerk maintains 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.

2013-14 ADOPTED BUDGET



FISCAL



BUDGETED STAFFING

| STAFFING ANALYSIS | | | | | 5-YEAR STAFFING TREND | | | | |
|----------------------|--------------|--------------|--------------|--------------|-----------------------|--|--|--|--|
| | 2011-12 | 2012-13 | 2012-13 | 2013-14 | | | | | |
| Authorized Positions | Final | Adopted | Final | Adopted | | | | | |
| Regular | 216 | 216 | 216 | 221 | | | | | |
| Limited Term | 0 | 0 | 0 | 0 | | | | | |
| Total | 216 | 216 | 216 | 221 | | | | | |
| Staffing Expenses | \$16,067,105 | \$17,642,653 | \$17,191,081 | \$18,017,420 | | | | | |

ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Fiscal
 DEPARTMENT: Assessor/Recorder/County Clerk
 FUND: General

BUDGET UNIT: AAA ASR
 FUNCTION: General
 ACTIVITY: Finance

| | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2012-13 | 2013-14 | Change From |
|-------------------------|------------|------------|-------------|------------|--------------|----------------|----------------------|
| | Actual | Actual | Actual | Actual | Final Budget | Adopted Budget | 2012-13 Final Budget |
| Requirements | | | | | | | |
| Staffing Expenses | 13,433,612 | 14,672,925 | 16,065,032 | 16,374,853 | 17,191,081 | 18,017,420 | 826,339 |
| Operating Expenses | 2,974,435 | 3,207,612 | 6,258,025 | 5,626,983 | 5,765,009 | 5,968,722 | 203,713 |
| Capital Expenditures | 0 | 67,807 | 42,493 | 42,332 | 61,000 | 0 | (61,000) |
| Contingencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Exp Authority | 16,408,047 | 17,948,344 | 22,365,550 | 22,044,168 | 23,017,090 | 23,986,142 | 969,052 |
| Reimbursements | 0 | (39,553) | (1,574,366) | (294,570) | (1,040,767) | (1,203,619) | (162,852) |
| Total Appropriation | 16,408,047 | 17,908,791 | 20,791,184 | 21,749,598 | 21,976,323 | 22,782,523 | 806,200 |
| Operating Transfers Out | 0 | 0 | 45,000 | 39,952 | 41,000 | 7,000 | (34,000) |
| Total Requirements | 16,408,047 | 17,908,791 | 20,836,184 | 21,789,550 | 22,017,323 | 22,789,523 | 772,200 |
| Sources | | | | | | | |
| Taxes | 53,006 | 24,875 | 17,667 | 21,462 | 16,500 | 10,000 | (6,500) |
| Realignment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State, Fed or Gov't Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fee/Rate | 514,358 | 3,220,307 | 5,946,068 | 7,293,110 | 6,463,000 | 6,902,000 | 439,000 |
| Other Revenue | 328,454 | 225,669 | 214,607 | 273,254 | 237,000 | 194,500 | (42,500) |
| Total Revenue | 895,818 | 3,470,851 | 6,178,342 | 7,587,826 | 6,716,500 | 7,106,500 | 390,000 |
| Operating Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Sources | 895,818 | 3,470,851 | 6,178,342 | 7,587,826 | 6,716,500 | 7,106,500 | 390,000 |
| Net County Cost | 15,512,229 | 14,437,940 | 14,657,842 | 14,201,724 | 15,300,823 | 15,683,023 | 382,200 |
| Budgeted Staffing | | | | | 216 | 221 | 5 |

MAJOR EXPENDITURES AND REVENUE IN 2013-14 ADOPTED BUDGET

Staffing expenses of \$18.0 million represent the majority of this budget unit and fund 221 budgeted regular positions. Operating expenses consist primarily of printing and taxpayer notice mailing costs, COWCAP, and systems development charges for the Property Information Management System (PIMS). Reimbursements of \$1.2 million are primarily from the Recorder special revenue funds for administrative costs. Sources of \$7.1 million include fees for recording and County Clerk services, special assessments, transfers of ownership, and data sales.



BUDGET CHANGES AND OPERATIONAL IMPACT

Staffing expenses are increasing by \$826,339 primarily as a result of the addition of new positions and increases in retirement and other benefit costs. Operating expenses are increasing by \$203,713 primarily due to Application Development Maintenance and Support costs now being budgeted directly in the Department and new annual maintenance of a proprietary software system, partially offset by a decrease in computer hardware expenses due to the completion of the equipment refresh project. Reimbursements are increasing by \$162,852 primarily due to increased administrative costs reimbursed from Recorder special revenue funds. Sources are increasing by \$390,000 as a result of anticipated increases in the volume of recorded documents.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$18.0 million fund 221 budgeted regular positions. The 2013-14 budget includes a net increase of 5 positions. Staffing changes are as follows:

- Assessment Appeals: Reclassification of 5 Appraiser IIIs and 1 Auditor-Appraiser III to Appraiser IVs to recognize the complex and specialized nature of appeals work, and the addition of 2 Appraiser IVs, which will ensure that appeals are completed within the statutory timeframe.
- Assessor-Big Bear District: Addition of 1 Appraiser II and 1 Office Assistant III, which will serve to expand public office hours in this district office.
- Assessor-Transfers: Addition of 1 Title Transfer Technician I, which is necessary to process the increase in property transfer documents that have resulted from the improvement in the housing market. Deletion of 1 Office Assistant II, as this position does not meet the current needs of the Department.
- Assessor-Data Systems: Addition of 1 Automated Systems Technician, which will enable the unit to meet the current demand for services and prevent delays in restoring users to full production capacity.
- Recorder: Addition of 1 Lead Legal Document Classifier and 2 Legal Document Classifier IIs, which will reduce wait time for customers and provide better oversight of Recorder staff. Deletion of 1 Secretary I, as this position does not meet the current needs of the Department.
- Mapping: Deletion of 2 Cadastral Drafting Technician Is, as these positions do not meet the current needs of the Department.



2013-14 POSITION SUMMARY

| Division | Regular | Limited Term | Total | Filled | Vacant | New | Total |
|--|------------|--------------|------------|------------|-----------|----------|------------|
| Management and Administrative Services | 8 | 0 | 8 | 8 | 0 | 0 | 8 |
| Assessment Services | 52 | 0 | 52 | 48 | 2 | 2 | 52 |
| Valuations | 108 | 0 | 108 | 97 | 7 | 4 | 108 |
| Recorder Services | 53 | 0 | 53 | 45 | 5 | 3 | 53 |
| Total | 221 | 0 | 221 | 198 | 14 | 9 | 221 |

| Management and Administrative Services | Assessment Services | Valuations |
|--|-------------------------------------|----------------------------------|
| <u>Classification</u> | <u>Classification</u> | <u>Classification</u> |
| 1 Assessor/Recorder | 1 Chief of Assessment Services | 1 Chief Appraiser |
| 1 Assistant Assessor/Recorder | 1 Supervising Office Specialist | 3 Principal Appraiser |
| 1 Executive Secretary III | 2 Supervising Office Assistant | 8 Supervising District Appraiser |
| 1 Administrative Supervisor II | 1 Office Specialist | 8 Appraiser IV |
| 1 Staff Analyst II | 13 Office Assistant III | 5 Appraiser III |
| 1 Staff Analyst I | 3 Office Assistant II | 11 Appraiser II |
| 1 Payroll Specialist | 1 Supv Title Trans Technician II | 30 Appraiser I |
| 1 Fiscal Assistant | 1 Supv Title Transfer Technician I | 13 Appraisal Technician |
| 8 Total | 3 Title Transfer Technician II | 2 Supervising Auditor Appraiser |
| | 15 Title Transfer Technician I | 1 Auditor-Appraiser III |
| | 1 Cadastral Services Supervisor | 9 Auditor-Appraiser II |
| | 1 Cadastral Drafting Technician III | 16 Office Assistant III |
| | 2 Cadastral Drafting Technician II | 1 Office Assistant II |
| | 1 Cadastral Drafting Technician I | 108 Total |
| | 1 Business Systems Analyst III | |
| | 1 Business Systems Analyst II | |
| | 2 Automated Systems Analyst I | |
| | 2 Automated Systems Technician | |
| | 52 Total | |
| | | |
| Recorder Services | | |
| <u>Classification</u> | | |
| 1 County Clerk | | |
| 1 Chief Deputy Recorder | | |
| 1 Staff Analyst I | | |
| 2 Legal Document Coordinator | | |
| 2 Legal Document Supervisor | | |
| 3 Lead Legal Document Classifier | | |
| 23 Legal Document Classifier II | | |
| 15 Legal Document Classifier I | | |
| 1 Accountant II | | |
| 2 Fiscal Assistant | | |
| 1 Office Assistant III | | |
| 1 Office Assistant II | | |
| 53 Total | | |

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