

# ASSESSOR/RECORDER/COUNTY CLERK

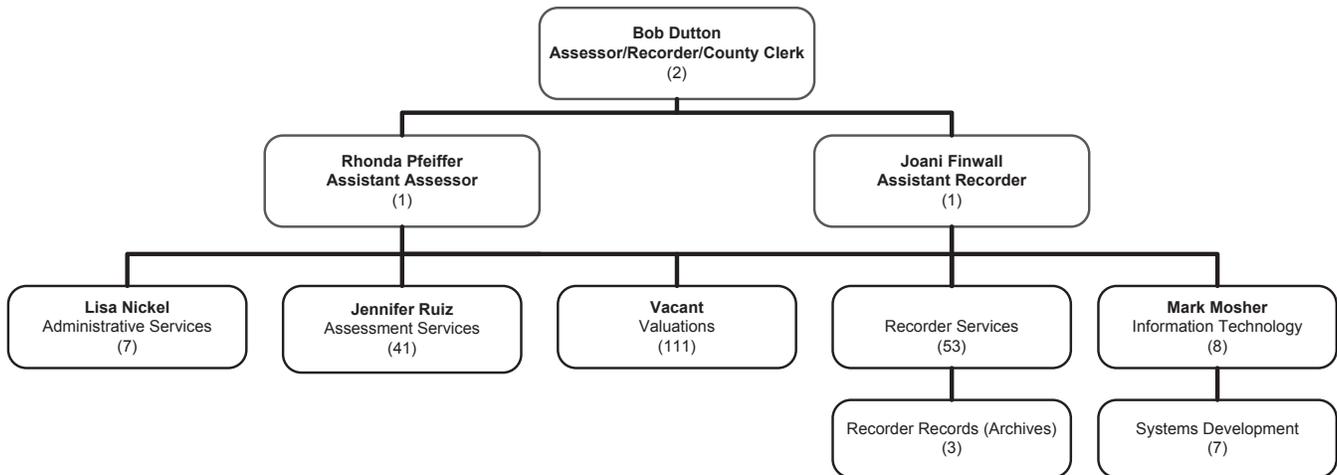
## Bob Dutton

### DEPARTMENT MISSION STATEMENT

*The Office of the Assessor/Recorder/County Clerk performs mandated assessment, recording and County Clerk functions for 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.*



### ORGANIZATIONAL CHART



### 2015-16 SUMMARY OF BUDGET UNITS

	2015-16					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
<b>General Fund</b>						
Assessor/Recorder/County Clerk	23,385,365	6,961,500	16,423,865			224
Total General Fund	23,385,365	6,961,500	16,423,865			224
<b>Special Revenue Funds</b>						
Recorder Special Revenue Funds - Consolidated	5,608,486	3,469,300		2,139,186		10
Total Special Revenue Funds	5,608,486	3,469,300		2,139,186		10
<b>Total - All Funds</b>	28,993,851	10,430,800	16,423,865	2,139,186	0	234

### 2014-15 MAJOR ACCOMPLISHMENTS

- Linked eForms website to the California State Board of Equalization statewide database of mandated forms for property tax purposes, providing improved access to forms to the public and reducing the time spent by County staff to update forms when form changes are required.
- Expanded public education efforts on the benefits of electronic filing of Business Property Statements resulting in an increase in electronic filings from 20% to 55% annually.



- Reviewed over 122,000 parcels under Proposition 8 resulting in an increase of approximately \$1.8 billion to the 2015 assessment roll.
- Completed the inventory and off-site storage of Official Record Silver Film ensuring its preservation in a climate-controlled and secured location.
- Collaborated with six additional local governmental agencies to take advantage of the Government-to-Government e-Recording Program provided through the California E-Recording Transaction Network Authority (CeRTNA), bringing the participant total to 14 local and 4 state governmental agencies.

**DEPARTMENT PERFORMANCE MEASURES**

<b>COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER</b>		<b>Measure</b>	<b>2013-14 Actual</b>	<b>2014-15 Target</b>	<b>2014-15 Actual</b>	<b>2015-16 Target</b>
<b>OBJECTIVE</b>	<b>Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.</b>	Percentage of completed appraisable events received to date in current roll year.	96.70%	99%	94.40%	99%
<b>STRATEGY</b>	Establish a value for appraisable events by the close of the roll year to optimize tax revenues.					
<b>COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER</b>		<b>Measure</b>	<b>2013-14 Actual</b>	<b>2014-15 Target</b>	<b>2014-15 Actual</b>	<b>2015-16 Target</b>
<b>OBJECTIVE</b>	<b>Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.</b>	Percentage of completed Business Property Statements filed by the annual deadline.	99.70%	99%	99.80%	99%
<b>STRATEGY</b>	Process annual 571L Business Property Statements by the close of the roll year to optimize tax revenues.					
<b>COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS</b>		<b>Measure</b>	<b>2013-14 Actual</b>	<b>2014-15 Target</b>	<b>2014-15 Actual</b>	<b>2015-16 Target</b>
<b>OBJECTIVE</b>	<b>Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.</b>	Percentage of change in ownership documents completed in current roll year.	99.78%	95.50%	99.40%	95.50%
<b>STRATEGY</b>	Process changes of ownership to ensure values are enrolled by the close of the roll year.					

FISCAL



## Assessor/Recorder/County Clerk

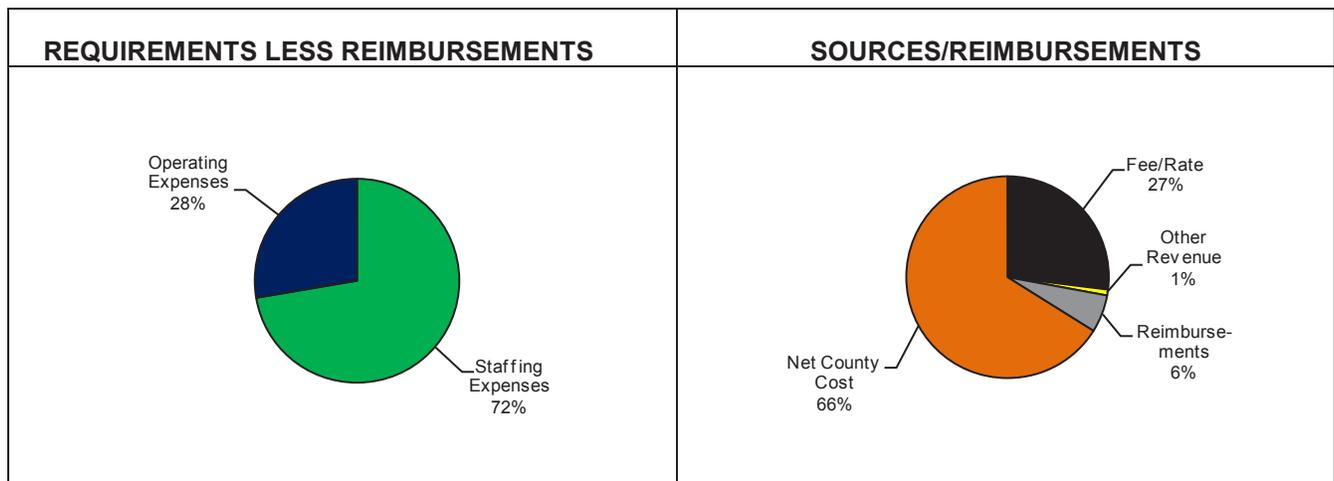
### DESCRIPTION OF MAJOR SERVICES

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 772,646 parcels of real property, 30,085 business property accounts and 32,714 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	
Requirements Less Reimbursements	\$24,878,020
Sources/Reimbursements	\$8,454,155
Net County Cost	\$16,423,865
Total Staff	224
Funded by Net County Cost	66%

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, and public information services. The Information Technology Division provides 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.

### 2015-16 ADOPTED BUDGET



FISCAL



## ANALYSIS OF 2015-16 ADOPTED BUDGET

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

BUDGET UNIT: AAA ASR  
FUNCTION: General  
ACTIVITY: Finance

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
<b>Requirements</b>							
Staffing Expenses	16,065,032	16,374,853	17,191,240	16,758,507	18,339,562	17,914,385	(425,177)
Operating Expenses	6,258,025	5,626,983	5,580,041	6,215,198	6,517,820	6,859,635	341,815
Capital Expenditures	42,493	42,332	10,823	0	0	104,000	104,000
Total Exp Authority	22,365,550	22,044,168	22,782,104	22,973,705	24,857,382	24,878,020	20,638
Reimbursements	(1,574,366)	(294,570)	(306,260)	(364,746)	(1,589,727)	(1,492,655)	97,072
Total Appropriation	20,791,184	21,749,598	22,475,844	22,608,959	23,267,655	23,385,365	117,710
Operating Transfers Out	45,000	39,952	28,869	73,274	77,739	0	(77,739)
Total Requirements	20,836,184	21,789,550	22,504,713	22,682,233	23,345,394	23,385,365	39,971
<b>Sources</b>							
Taxes	17,667	21,462	18,662	21,913	18,500	25,000	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	5,946,068	7,293,110	6,760,539	7,530,379	6,901,500	6,703,000	(198,500)
Other Revenue	214,607	273,254	211,243	245,204	225,500	233,500	8,000
Total Revenue	6,178,342	7,587,826	6,990,444	7,797,496	7,145,500	6,961,500	(184,000)
Operating Transfers In	0	0	1,169	0	0	0	0
Total Sources	6,178,342	7,587,826	6,991,613	7,797,496	7,145,500	6,961,500	(184,000)
Net County Cost	14,657,842	14,201,724	15,513,100	14,884,737	16,199,894	16,423,865	223,971
Budgeted Staffing*	216	216	222	222	222	224	2

\*Data represents final budgeted staffing

## MAJOR EXPENDITURES AND REVENUE IN 2015-16 ADOPTED BUDGET

Staffing expenses of \$17.9 million represent the majority of this budget unit and fund 222 regular positions and 2 limited term positions. Operating expenses of \$6.9 million primarily consist of printing and taxpayer notice mailing costs, COWCAP, and systems development charges for the Property Information Management System. Reimbursements of \$1.5 million are primarily from Recorder special revenue funds for administrative and Information Technology costs. Sources of \$7.0 million include fees for recording and County Clerk services, Real Estate Fraud, special assessments, transfers of ownership, and data sales.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$39,971. This is primarily due to an increase in equipment and information technology costs, partially offset by decreases in COWCAP.

Sources are decreasing by \$184,000 primarily due to a reduction in exclusion fee collection due to a change in government code, and decreases in sales of public information and recorded documents primarily due to a decrease in foreclosure activity, partially offset by an anticipated increase in volume of vital records activity.



**2015-16 POSITION SUMMARY\***

Division	2014-15 Final Staffing	Adds	Deletes	Reorgs	2015-16 Adopted	Limited	Regular
Management	0	1	-1	4	4	0	4
Administrative Services	8	2	-1	-2	7	0	7
Assessment Services	42	0	0	-1	41	0	41
Valuations	111	0	0	0	111	0	111
Recorder Services	53	2	-1	-1	53	2	51
Information Technology	8	0	0	0	8	0	8
<b>Total</b>	<b>222</b>	<b>5</b>	<b>-3</b>	<b>0</b>	<b>224</b>	<b>2</b>	<b>222</b>

\*Detailed classification listing available in Appendix D

**STAFFING CHANGES AND OPERATIONAL IMPACT**

Staffing expenses of \$17.9 million fund 224 budgeted positions of which 222 are regular positions and 2 are limited term positions. An Assistant Assessor, Assistant Recorder and ARC Project Administrator were added as part of a reorganization to improve overall operations. An Assistant Assessor-Recorder, Chief Deputy Recorder, and Title Transfer Technician II were deleted to fund these changes. Two Public Service Employees are being added to enhance public assistance in the Recorder division.



## Recorder Special Revenue Funds – Consolidated

### DESCRIPTION OF MAJOR SERVICES

**Systems Development** was established to support, maintain and modernize the creation, retention and retrieval of information in the County’s system of recorded documents. Sources include fees collected pursuant to Government Code Section 27361 on legal documents.

Budget at a Glance	
Requirements Less Reimbursements	\$5,608,486
Sources/Reimbursements	\$3,469,300
Use of/ (Contribution to) Fund Balance	\$2,139,186
Total Staff	10

**Vital Records** was established to support vital records operation and retention, including the improvement and automation of vital records systems. Sources include fees collected for certified copies of vital statistics records pursuant to Health and Safety Code Section 103625(f) and 103625(g)(2). There is no staffing associated with this budget unit.

**Electronic Recording** was established by Government Code Section 27279.1 to authorize 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 regulation set forth by the Attorney General. In 2007, the Board approved a joint powers agreement (JPA) for the California e-Recording Transaction Network Authority (CeRTNA). This budget unit was established to support participation in the JPA. Sources include 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. There is no staffing associated with this budget unit.

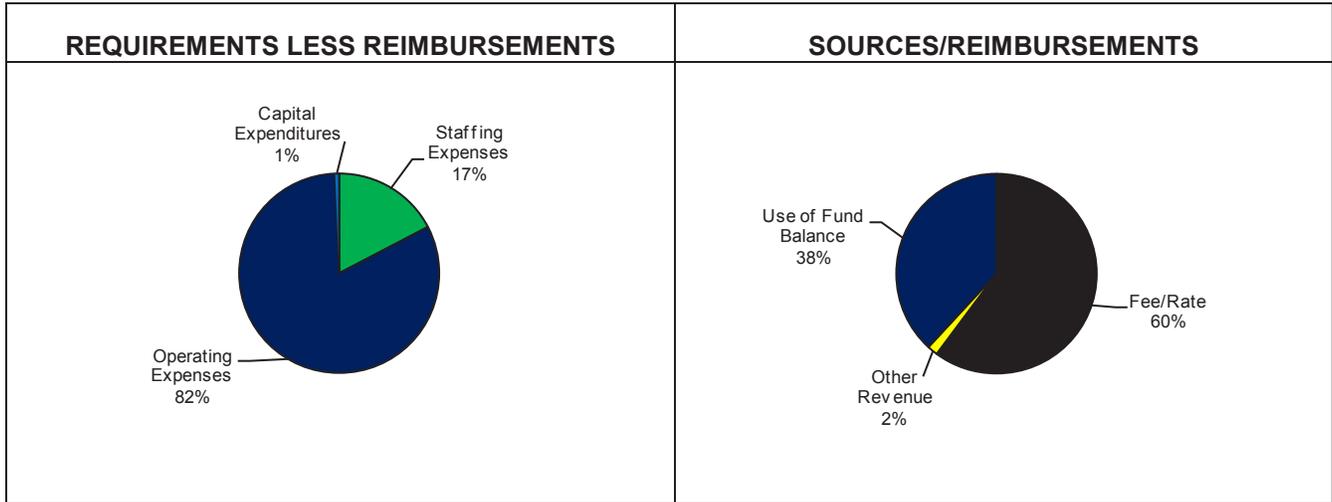
**Recorder Records** was established to defray the cost of storing, restoring, and imaging the County Recorder’s documents. The primary service provided by this budget unit is the maintenance, repair and imaging digitization of the County Recorder’s documents. Sources include fees collected pursuant to Government Code Section 27361 on legal documents.

**Social Security Number Truncation** was established 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. Sources include fees collected pursuant to Government Code Section 27301. There is no staffing associated with this budget unit.

FISCAL



**2015-16 ADOPTED BUDGET**



**ANALYSIS OF 2015-16 ADOPTED BUDGET**

GROUP: Fiscal  
DEPARTMENT: Assessor/Recorder/County Clerk  
FUND: Recorder Special Revenue Funds - Consolidated

BUDGET UNIT: Various  
FUNCTION: Public Protection  
ACTIVITY: Other Protection

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Final Budget	2015-16 Adopted Budget	Change From 2014-15 Final Budget
<b>Requirements</b>							
Staffing Expenses	275,068	1,001,309	1,077,801	830,848	1,003,693	972,054	(31,639)
Operating Expenses	3,820,113	1,778,299	1,787,635	2,387,785	5,632,731	4,600,432	(1,032,299)
Capital Expenditures	12,173	57,022	134,879	21,571	105,995	36,000	(69,995)
<b>Total Exp Authority</b>	<b>4,107,354</b>	<b>2,836,630</b>	<b>3,000,315</b>	<b>3,240,204</b>	<b>6,742,419</b>	<b>5,608,486</b>	<b>(1,133,933)</b>
Reimbursements	(118,732)	0	(53,218)	0	0	0	0
<b>Total Appropriation</b>	<b>3,988,622</b>	<b>2,836,630</b>	<b>2,947,097</b>	<b>3,240,204</b>	<b>6,742,419</b>	<b>5,608,486</b>	<b>(1,133,933)</b>
Operating Transfers Out	4,000,000	0	0	0	0	0	0
<b>Total Requirements</b>	<b>7,988,622</b>	<b>2,836,630</b>	<b>2,947,097</b>	<b>3,240,204</b>	<b>6,742,419</b>	<b>5,608,486</b>	<b>(1,133,933)</b>
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	3,804,794	4,517,817	3,589,381	3,563,403	3,690,000	3,375,000	(315,000)
Other Revenue	92,356	103,089	90,296	95,640	89,200	94,300	5,100
<b>Total Revenue</b>	<b>3,897,150</b>	<b>4,620,906</b>	<b>3,679,677</b>	<b>3,659,043</b>	<b>3,779,200</b>	<b>3,469,300</b>	<b>(309,900)</b>
Operating Transfers In	0	0	0	0	0	0	0
<b>Total Financing Sources</b>	<b>3,897,150</b>	<b>4,620,906</b>	<b>3,679,677</b>	<b>3,659,043</b>	<b>3,779,200</b>	<b>3,469,300</b>	<b>(309,900)</b>
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	4,091,472	(1,784,276)	(732,580)	(418,839)	2,963,219	2,139,186	(824,033)
Available Reserves					5,930,964	8,069,049	2,138,085
<b>Total Fund Balance</b>					<b>8,894,183</b>	<b>10,208,235</b>	<b>1,314,052</b>
Budgeted Staffing*	4	12	11	10	10	10	0

\*Data represents final budgeted staffing



## DETAIL OF 2015-16 ADOPTED BUDGET

	2015-16				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b>Special Revenue Funds</b>					
Systems Development (Fund SDW)	3,230,256	2,075,000	1,155,256	3,234,861	7
Vital Records (Fund SDX)	134,348	190,000	(55,652)	1,176,975	0
Electronic Recording (Fund SIW)	364,744	394,300	(29,556)	1,321,046	0
Recorder Records (Fund SIX)	558,765	388,500	170,265	462,611	3
Social Security Number Truncation (Fund SST)	1,320,373	421,500	898,873	1,873,556	0
Total Special Revenue Funds	5,608,486	3,469,300	2,139,186	8,069,049	10

**Systems Development** includes \$3.2 million in requirements to fund 7 positions, costs for document indexing/imaging, computer hardware, software and associated maintenance. Sources of \$2.1 million are from Recorder modernization fees. Fund balance of \$1.2 million is being used to support ongoing costs related to the modernization of Recorder systems. The department is reviewing operations in an effort to make adjustments to programs to reduce the reliance on fund balance in future years.

**Vital Records** includes \$134,348 in requirements to fund computer software, printing and other professional services. Sources of \$190,000 are from vital and health statistic fees. Contribution to fund balance of \$55,652 is included for future vital records system improvements.

**Electronic Recording** includes \$364,744 in requirements for computer hardware and CeRTNA related expenses. Sources of \$394,300 are from electronic recording fees and anticipated interest earnings. Contribution to fund balance of \$29,556 is included for future electronic recording system improvements.

**Recorder Records** includes \$558,765 in requirements for staffing expenses to fund 3 positions and costs associated with preservation efforts. Sources of \$388,500 are from records fees and anticipated interest earnings. Fund balance of \$170,265 is being used to support ongoing costs related to preservation efforts. Cost savings in lease and utility costs are anticipated through a requested move from a leased facility to a County-owned facility, which would eliminate reliance on fund balance to fund ongoing costs.

**Social Security Number Truncation** includes \$1.3 million in requirements to fund the cost of truncating records as required by law. Sources of \$421,500 are from redaction fees and anticipated interest earnings. Fund balance of \$898,873 is being used to fund one-time costs related to a large redaction project.

### BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$1.1 million primarily due to decreases in professional services from a one-time archival restoration project in 2014-15, and capitalized software. Revenues are decreasing by \$309,900 primarily due to a reduction in recorded documents.

### ANALYSIS OF FUND BALANCE

Fund balance has historically been used for special projects and periods of temporary revenue decline, and has been increased during years of strong revenues in all Recorder special revenue funds. In 2015-16 Systems Development will use fund balance of \$1.2 million to support ongoing costs related to the modernization of Recorder systems. The department is reviewing operations in an effort to make adjustments to programs to reduce the reliance on fund balance in future years. Recorder Records will use fund balance of \$170,265 to support ongoing costs related to preservation efforts. Cost savings in lease and utility costs are anticipated



through a requested move from a leased facility to a County-owned facility, which would eliminate reliance on fund balance to fund ongoing costs. Social Security Number Truncation will use fund balance of \$898,873 to fund one-time costs of redaction.

**2015-16 POSITION SUMMARY\***

Division	2014-15 Final Staffing	Adds	Deletes	Re-Orgs	2015-16 Adopted	Limited	Regular
Systems Development	7	0	0	0	7	0	7
Recorder Records (Archives)	3	0	0	0	3	0	3
Total	10	0	0	0	10	0	10

\*Detailed classification listing available in Appendix D

**STAFFING CHANGES AND OPERATIONAL IMPACT**

Staffing expenses of \$972,054 fund 10 budgeted regular positions. There are no staffing changes.

