Bill Postmus
Assessor

Mission Statement

The Assessor’s Office performs the state mandated function 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.
e. Protect the rights of taxpayers.

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.

GOALS

PUBLISH THE ANNUAL ASSESSMENT ROLL TIMELY/ACCURATELY
MAKE PROPERTY VALUATION INFORMATION ACCESSIBLE AND UNDERSTANDABLE
ENHANCE OPERATIONAL EFFICIENCY AND PRODUCTIVITY

DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 770,000 parcels of real property, 45,000 business property accounts and 35,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

2007-08 SUMMARY OF BUDGET UNITS

<table>
<thead>
<tr>
<th>Fund</th>
<th>Appropriation</th>
<th>Revenue</th>
<th>Local Cost</th>
<th>Fund Balance</th>
<th>Staffing</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessor</td>
<td>18,354,905</td>
<td>1,385,000</td>
<td>16,969,905</td>
<td>203.5</td>
<td></td>
</tr>
<tr>
<td>Total General Fund</td>
<td>18,354,905</td>
<td>1,385,000</td>
<td>16,969,905</td>
<td>203.5</td>
<td></td>
</tr>
<tr>
<td>Special Revenue Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State/County Property Tax</td>
<td>2,628,254</td>
<td>2,322,858</td>
<td></td>
<td>305,396</td>
<td>28.4</td>
</tr>
<tr>
<td>Admin Program</td>
<td>2,628,254</td>
<td>2,322,858</td>
<td></td>
<td>305,396</td>
<td>28.4</td>
</tr>
<tr>
<td>Total Special Revenue Funds</td>
<td>2,628,254</td>
<td>2,322,858</td>
<td></td>
<td>305,396</td>
<td>28.4</td>
</tr>
<tr>
<td>Total - All Funds</td>
<td>20,983,159</td>
<td>3,707,858</td>
<td>16,969,905</td>
<td>305,396</td>
<td>231.9</td>
</tr>
</tbody>
</table>
GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

GOAL 1: PUBLISH THE ANNUAL ASSESSMENT ROLL TIMELY AND ACCURATELY BY ASSURING QUALITY CONTROL AND STANDARDIZATION

Objective A: Identify and properly value all taxable property.

Objective B: Perform periodic and rotating accuracy checks on the processing of changes of ownership.

Objective C: Perform non-mandatory audits to assure businesses are reporting accurately and as required by law.

<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. State Board of Equalization quality control rating</td>
<td>N/A</td>
<td>99.56%</td>
<td>&gt;95% accuracy</td>
<td>&gt;95% accuracy</td>
<td>&gt;95% accuracy</td>
</tr>
<tr>
<td>1B. Review a sample of 500 change of ownership events annually for accuracy</td>
<td>N/A</td>
<td>94%</td>
<td>95% accuracy</td>
<td>95% accuracy</td>
<td>95% accuracy</td>
</tr>
<tr>
<td>1C. Percentage increase of non-mandatory audits performed annually (number of audits)</td>
<td>N/A</td>
<td>24% (42)</td>
<td>15%</td>
<td>43% (60)</td>
<td>25%</td>
</tr>
</tbody>
</table>

Status

Government Code Sections 15640 and 15642 define that the State Board of Equalization shall perform assessment practice surveys for each California county and define the scope of the surveys. Revenue and Taxation Code Section 75.60 indicates that minimum assessment levels are needed for the county to be eligible to recover costs associated with administering supplemental assessments and that the county must obtain at least 95% of the assessment level as determined by the Board’s most recent survey. Surveys are conducted every 4 years and the next one is scheduled for 2008.

With the acquisition of the new Title Transfer Technician II position in November 2007, random surveys of property change of ownership events are being performed and the results evaluated for accuracy. A 95% accuracy rate was projected for 2006-07 and 94% was achieved. It is anticipated that a 95% accuracy target can be achieved by corrective action taken based on information gathered from the surveys.

Non-mandatory audits help assure compliance with personal property reporting guidelines and are recommended by the State Board of Equalization Assessment Practices surveys. In 2006-07, 42 of these audits were completed (24% increase over 2005-06) surpassing the target of a 15% increase. It is anticipated that 60 audits will be completed in 2007-08 and 75 in 2008-09.

GOAL 2: MAKE PROPERTY VALUATION INFORMATION MORE ACCESSIBLE AND EASIER TO UNDERSTAND

Objective A: Enhance the Assessor’s Internet website.

Objective B: Increase the amount of Spanish materials available.

Objective C: Improve the Assessor’s phone system.
GOAL 3: ENHANCE OPERATIONAL EFFICIENCY AND PRODUCTIVITY BY IMPLEMENTING NEW TECHNOLOGY, POLICIES AND PROCEDURES

Objective A: Perform system reengineering.

Objective B: Maintain current systems.

Status
System reengineering is the review for efficiency and the opportunity for improvement of current automated and manual processes such as converting building record images to electronic format. As workload constantly increases, processes are reviewed to eliminate inefficiencies. In 2006-07, three tasks were projected for completion, and all were achieved. In 2007-08, six tasks are targeted for completion.

The Assessor’s Property Information Management System, Transfers Workflow, AES, APEX and GIS systems are in constant use and are updated by Assessor staff. If these automated systems are unavailable, roll processing and public assistance cannot occur. System hardware must be maintained and upgraded to assure that Assessor systems are
available no less than 95% of the time. The current uptime for systems is 95%, the Assessor’s office strives to have greater than 95% functionality/availability of all systems. As computer hardware ages, it must be replaced to maintain productivity. A typical replacement schedule is every 3–5 years. In 2006-07, the estimate of >95% system availability was achieved and is expected to continue in 2007-08.

**APPROVED ADDITIONAL GENERAL FUND FINANCING (POLICY ITEMS)**

<table>
<thead>
<tr>
<th>Brief Description of Policy Item</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Add 5.0 positions and reclassify 1.0 to increase public service (ongoing funding).</td>
<td>5.0</td>
<td>257,757</td>
<td>-</td>
<td>257,757</td>
</tr>
<tr>
<td>2. Add 15.0 positions to minimize workload backlog and delays in valuation (ongoing funding).</td>
<td>15.0</td>
<td>1,045,950</td>
<td>-</td>
<td>1,045,950</td>
</tr>
<tr>
<td>3. Add 4.0 positions to increase transfers quality (ongoing funding).</td>
<td>4.0</td>
<td>162,315</td>
<td>-</td>
<td>162,315</td>
</tr>
<tr>
<td>4. Reclassification of critical staff for drawing/redrawing building plans/records (ongoing funding).</td>
<td>-</td>
<td>8,800</td>
<td>-</td>
<td>8,800</td>
</tr>
<tr>
<td>5. Add 1.0 position to assist in reengineering processes (ongoing funding).</td>
<td>1.0</td>
<td>104,378</td>
<td>-</td>
<td>104,378</td>
</tr>
<tr>
<td>6. Add 2.0 positions to increase public outreach (ongoing funding).</td>
<td>2.0</td>
<td>154,500</td>
<td>-</td>
<td>154,500</td>
</tr>
<tr>
<td>7. Add 1.0 position to coordinate facility/safety projects (ongoing funding).</td>
<td>1.0</td>
<td>79,000</td>
<td>-</td>
<td>79,000</td>
</tr>
</tbody>
</table>

**2007-08**

1. Add 1.0 position for internet website translation and maintenance (ongoing funding).

**MEASUREMENT**

<table>
<thead>
<tr>
<th>Brief Description of Policy Item</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006-07 P1. Percentage decrease in taxpayer wait time.</td>
<td>N/A</td>
<td>N/A</td>
<td>6%</td>
<td>6%</td>
<td>N/A</td>
</tr>
<tr>
<td>P2. Percentage decrease of backlog of appraisal units (Backlog 6084 in 2006-07, 8603 in 2007-08).</td>
<td>N/A</td>
<td>-39%</td>
<td>15%</td>
<td>15%</td>
<td>15%</td>
</tr>
<tr>
<td>P3. Maintain transfers accuracy rate of 95% or greater (200,000 documents in 2006-07).</td>
<td>N/A</td>
<td>94%</td>
<td>96%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>P4. Maintain mapping accuracy rate of 95% or greater (95%, 2007-08).</td>
<td>N/A</td>
<td>95%</td>
<td>96%</td>
<td>95%</td>
<td>95%</td>
</tr>
<tr>
<td>P5. Number of system reengineering tasks completed</td>
<td>N/A</td>
<td>5</td>
<td>9</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>P6. Percentage increase in public outreach.</td>
<td>N/A</td>
<td>N/A</td>
<td>70%</td>
<td>70%</td>
<td>N/A</td>
</tr>
<tr>
<td>P7. Percentage of adverse work environment conditions reviewed.</td>
<td>N/A</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**2007-08**

1. Number of web forms translated.

**Status**

In January 2007, two additional Office Assistant III positions were filled in Property Information. These individuals are now trained and have successfully reduced the number of taxpayers who receive busy signals.

The increase in appraisal backlog is due to an unanticipated increase in Prop 8 reviews. The department hired 10 new Appraisers, however, they were in training and not at full production speed which caused an increase in backlog.

Improved quality has been realized in the processing of certain transfer transactions including legal entity exclusions.

Improved quality has been realized in the area of certain mapping transactions including parcel cuts.

In order to increase the organizational efficiency of the office, several process re-engineering projects have been initiated by the Assessor. During 2006-07, 5 projects were completed. The process of looking at operational workflow will continue and new methodologies will be implemented as required.

The identification of adverse work environment issues has begun. The need for ergonomic work stations has been identified and stations have been modified. In addition, unsafe stairwell conditions have been identified and rectified.

In 2007-08, the Board approved the addition of a Business Systems Analyst II position to assist in the development and maintenance of web pages and translation into Spanish. Due to the difficulty in hiring an individual versed in web and Spanish translation within this job classification, no progress has been made relative to this task. For this reason, the expected number of pages for 2007-08 has been reduced.
The combination of the new staff and phone monitoring capabilities will assure that the goals previously achieved are maintained.

### 2008-09 REQUESTS FOR ADDITIONAL GENERAL FUND FINANCING (POLICY ITEMS), INCLUDING NEW CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS, OR BUSINESS PROCESS IMPROVEMENT (BPI) RESERVE FUNDS

<table>
<thead>
<tr>
<th>Brief Description of Policy Item, CIP, or BPI reserve funds request</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Equipment refresh. (Policy Item ongoing funding)</td>
<td></td>
<td>200,000</td>
<td></td>
<td>200,000</td>
</tr>
<tr>
<td>Equipment Refresh - The efficient operation of the Assessor's office is dependant on the availability of computer systems. Historically, replacement of these tools has been based on failure or as funds are &quot;found&quot;. Since the Assessor is a critical part of the property tax cycle, it is important to be pro-active in the maintenance of equipment on a 3 year replenishment cycle.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Procure emergency equipment to prepare for future disasters. (Policy Item one-time funding)</td>
<td></td>
<td>100,000</td>
<td></td>
<td>100,000</td>
</tr>
<tr>
<td>During the Green Valley and Slide fires of 2007, needs were identified for the following devices to provide data accurately and expeditiously: 10 emergency radios, 3 satellite phones, 18 Nomex fire suits, wireless cards, laser printer.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Procure GPS devices to assist with property identification during emergencies/disasters (Policy Item one-time funding)</td>
<td></td>
<td>25,000</td>
<td></td>
<td>25,000</td>
</tr>
<tr>
<td>These devices will assist appraisers in locating and identifying properties in remote and difficult terrain in their duties preparing the assessment roll and damaged property identification.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Relocate computer server room. (CIP one-time funding)</td>
<td></td>
<td>90,000</td>
<td></td>
<td>90,000</td>
</tr>
<tr>
<td>The current server room is over capacity for proper airflow and temperature management. In the summertime, temperatures in the room rise to critical levels despite the installation of additional air conditioners. Relocating this room is necessary to assure system reliability during emergencies/disasters. There is also a need to expand the system with additional servers.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Add 1.0 Programmer Analyst II to develop and maintain Assessor map GIS application. (Policy Item ongoing funding)</td>
<td>1.0</td>
<td>86,380</td>
<td></td>
<td>86,380</td>
</tr>
<tr>
<td>Funding of a Programmer Analyst II position will allow the department to establish new Geographic Information Systems (GIS) applications to improve operational efficiency and create new tools to allow the public the ability to directly access Assessor information such as maps.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Procure ergonomic workstations. (Policy Item one-time funding)</td>
<td></td>
<td>227,500</td>
<td></td>
<td>227,500</td>
</tr>
<tr>
<td>The workstations in the San Bernardino district office and the Mapping division consist of 1940's era metal desks and side tables. Modern ergonomic workstations are necessary to mitigate the potential risk to employees. This request was included in CIP 06-166 however, based on the current estimates, the original amount will not cover the replacement of all workstations. This request would supplement the previous amount and allow the Assessor to complete the project.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Hire consultant to translate Assessor forms and web pages. (Policy Item one-time funding)</td>
<td></td>
<td>90,000</td>
<td></td>
<td>90,000</td>
</tr>
<tr>
<td>The number of Spanish-speaking property owners has increased in recent years. To assist them in understanding the assessment process, forms, instructional materials and the Assessor website must be translated into Spanish.</td>
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</tbody>
</table>

### MEASUREMENT

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>P1. Percentage of equipment replaced.</td>
<td>33%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P2. Percentage reduction in staff time to accurately identify damaged parcels.</td>
<td>95%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P3. Percentage of properties accurately identified.</td>
<td>95%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P4. Percentage completion of West End office consolidation.</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P5. Percentage completion of server room relocation.</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P6. Number of GIS applications developed.</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P7. Percentage of non-ergonomic workstations replaced.</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P8. Percentage of forms and web pages translated.</td>
<td>100%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2008-09 PROPOSED FEE ADJUSTMENTS

**DESCRIPTION OF FEE REQUEST**

1. Reassessment exclusion for registered domestic partners. Recent changes in the law allow for the exclusion from reappraisal of property on transfer of ownership between registered domestic partners. The law also allows a fee to be charged for the processing of the application. The Assessor currently charges for several exclusions types. The associated fees for these types are being consolidated into a single category in order to simplify the fee structure. Periodically the Assessor staff is requested to provide property data analysis. The fee for this service is based on the salaries of the various classes of staff who perform the analysis. The fee has been adjusted to reflect MOU increases. Additionally, it was expanded to include staff costs associated with depositions and subpoenas.

**SERVICE IMPACTS**

No impact to current services - small increase in general fund revenue.

If there are questions about this business plan, please contact Mark Mosher, Administrative Manager, at (909) 387-6584.
**Mission Statement**

The San Bernardino County 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.

**GOALS**

**PROVIDE TIMELY AND ACCURATE FINANCIAL INFORMATION**

**EXPAND AND ENHANCE RECORDER SERVICES**

**ENHANCE ACCOUNTS PAYABLE PROCESS**

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**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.

The ACR has four special revenue funds. The Systems Development fund ensures that the Recorder's recording and storage technology is current. 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. The Vital Records fund provides for the automation and maintenance of 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.

**2007-08 SUMMARY OF BUDGET UNITS**

<table>
<thead>
<tr>
<th></th>
<th>Appropriation</th>
<th>Revenue</th>
<th>Local Cost</th>
<th>Fund Balance</th>
<th>Staffing</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auditor/Controller-Recorder</td>
<td>19,357,354</td>
<td>6,102,260</td>
<td>13,255,094</td>
<td>216.8</td>
<td></td>
</tr>
<tr>
<td>Total General Fund</td>
<td>19,357,354</td>
<td>6,102,260</td>
<td>13,255,094</td>
<td>216.8</td>
<td></td>
</tr>
<tr>
<td><strong>Special Revenue Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Systems Development</td>
<td>20,669,115</td>
<td>3,600,000</td>
<td>17,069,115</td>
<td>20.0</td>
<td></td>
</tr>
<tr>
<td>Vital Records</td>
<td>495,542</td>
<td>150,000</td>
<td>345,542</td>
<td>-</td>
<td>1.0</td>
</tr>
<tr>
<td>Recorder Records</td>
<td>800,000</td>
<td>800,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Electronic Recording</td>
<td>800,000</td>
<td>800,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Special Revenue Funds</td>
<td>22,764,657</td>
<td>5,350,000</td>
<td>17,414,657</td>
<td>22.0</td>
<td></td>
</tr>
<tr>
<td><strong>Total - All Funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>238.8</td>
</tr>
</tbody>
</table>
GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

GOAL 1: PROVIDE TIMELY AND ACCURATE FINANCIAL INFORMATION


<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. Received Certificate of Achievement for Excellence in Financial Reporting.</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>1A. Received Outstanding Achievement in Popular Annual Financial Reporting.</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Status
The first objective is to improve the Financial Accounting System by identifying, planning, and executing improvements including conducting and monitoring intermittent user satisfaction surveys. The software installation has been delayed due to system and process issues. The ACR is using this time to make process improvements and conduct training so that once the department determines the next software steps, the department will make quicker progress toward installation and user satisfaction. Once complete, the ACR will survey FAS users regarding reports, including the types of reports available as well as the data presentation to enhance user satisfaction with the new system. As the new system installation proceeds, the ACR will monitor user satisfaction with the system and provide additional training as needed. The department wants the robust accounting system to be useful to management, as well as to accountants and financial entities.

In a measurable aspect of the commitment to provide timely and accurate financial information regarding the finances of the county, the Auditor/Controller-Recorder has again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the 19th consecutive year. An award-winning County Annual Financial Report (CAFR) promotes trust in the financial records of the county and enables better credit ratings from the agencies. In 2007, the department also received for the first time a GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR). This award recognizes the department’s ability to provide understandable financial information to the public. As the Governmental Accounting Standards Board (GASB) adopts more standards and the GFOA adopts new practices to implement those standards, staff continues to be challenged to meet the standards and practices within the deadlines. Additional staff, or at least cyclical staff needs will require analysis and response to maintain an award-winning report.

GOAL 2: EXPAND AND ENHANCE RECORDER DIVISION SERVICES

Objective A: Maintain library of microfilm from 1980 to present in good repair.

Objective B: Maintain an up-to-date inventory of all microfilm.

Objective C: Digitize images from 1980 to current.

Objective D: Expand services in outlying offices.
### GOAL 3: ENHANCE ACCOUNTS PAYABLE PROCESS

**Objective A:** Expand use of electronic fund transfers (EFT) for vendor payments.

**Objective B:** Reduce the amount of time required to process county bills and payments.

#### MEASUREMENT

<table>
<thead>
<tr>
<th></th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>3A. Percentage increase in vendor participation in the EFT program. (358 vendors as of 2005-06)</td>
<td>10%</td>
<td>25%</td>
<td>35%</td>
<td>37%</td>
<td>40%</td>
</tr>
<tr>
<td>3B. Percentage of valid payment documents processed within ten days of presentation to executive management. (January through June 2006, 43,479 documents processed)</td>
<td>86%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
<td>90%</td>
</tr>
</tbody>
</table>

#### Status

The third goal relates to Auditor/Controller-Recorder implemented electronic systems for payment of the county's bills. In an effort to increase vendor participation in the EFT program, Accounts Payable trained county staff and advertised the program to vendors, encouraging them to participate. The ACR presented a policy revision to the Board of
Supervisors to require new contractors to accept payment via EFT. Additionally, the ACR worked with the Purchasing Department to revise RFPs and purchase orders to reflect the policy change. The costs for achieving this goal are included in the department's budget. In 2006-07, the ACR exceeded the target of a 10% increase in vendor participation in the EFT program and achieved a 25% increase.

Also, the department achieved the measurement of processing 90% of valid payment documents within 10 days of presentation by June 30, 2007.

For 2008-09, the ACR will work toward improvements in both objectives.

**APPROVED ADDITIONAL GENERAL FUND FINANCING (POLICY ITEMS)**

<table>
<thead>
<tr>
<th>Brief Description of Policy Item</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. A joint policy item was approved with Human Resources and the Information Services Department to add 1.0 position to the Employee Management and Compensation System (EMACS) team. The department received $68,632 in ongoing general fund financing for the position.</td>
<td>1.0</td>
<td>68,632</td>
<td>-</td>
<td>68,632</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1. Percentage of existing and new non-standard employee contracts and paychecks reviewed and analyzed for variances with EMACS, to ensure the appropriate adjustments are made.</td>
<td>N/A</td>
<td>90%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Status**

With the additional general fund financing, EMACS now reviews all non-standard employee contracts, contract amendments, terminating contracts, and paychecks to ensure accuracy and completeness. With continued funding, the department will be able to continue this standard of performance for approximately the same number of contracts. In 2006-07, EMACS achieved its goal of analyzing and reviewing 90% of the employee contracts and beginning in 2007-08 100% of all contracts will be reviewed and analyzed annually.

**2008-09 REQUESTS FOR ADDITIONAL GENERAL FUND FINANCING (POLICY ITEMS), INCLUDING NEW CAPITAL IMPROVEMENT PROGRAM (CIP) PROJECTS, OR BUSINESS PROCESS IMPROVEMENT (BPI) RESERVE FUNDS**

<table>
<thead>
<tr>
<th>Brief Description of Policy Item, CIP, or BPI reserve funds request</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1. Policy Item - 1.0 additional Systems Procedure Analyst I position. (ongoing funding)</td>
<td>1.0</td>
<td>112,269</td>
<td>-</td>
<td>112,269</td>
</tr>
</tbody>
</table>

County departments routinely request assistance from EMACS employees to develop and run queries from the EMACS system for a variety of needs, such as budget projections, vacancies, turnover, overtime, etc. A significant need exists to develop and provide ongoing countywide training for EMACS queries for department staff who analyze and report on staffing. Approval of this policy item would provide ongoing general fund financing for a new Systems Procedures Analyst I position dedicated to training and providing support to county analysts in the EMACS query function.

<table>
<thead>
<tr>
<th>Brief Description of Policy Item, CIP, or BPI reserve funds request</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>P2. Policy Item - 2.0 Internal Auditor II and 1.0 Internal Auditor IV positions. (ongoing funding)</td>
<td>3.0</td>
<td>291,823</td>
<td>-</td>
<td>291,823</td>
</tr>
</tbody>
</table>

The Internal Audits Section requires two more Internal Auditor II positions in order to be responsive to requests from departments for financial and performance audits, cash management training, and risk assessment reviews. Additionally, the Board of Supervisors approved an ACR request to reclassify the Accounting and Auditing Series. The action created the classification of Internal Auditor IV as a non-supervisory position to do audit work of increasingly high complexity. One such position is requested.

<table>
<thead>
<tr>
<th>Brief Description of Policy Item, CIP, or BPI reserve funds request</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>P3. Policy Item - Up to 7.0 new positions to expand Recorder services in Chino Hills or at the High Desert County Government Center. (ongoing funding)</td>
<td>7.0</td>
<td>435,324</td>
<td>217,662</td>
<td>217,662</td>
</tr>
</tbody>
</table>

To provide greater service to our customers, the ACR has responded to offers to co-locate new satellite service locations with the new City Hall in Chino Hills and at the new High Desert County Government Center. The Recorder plans to systematically offer the following services: vital records, marriage ceremonies, County Clerk services, document recording, and records research. Each location would require approximately 2,000 to 2,500 square feet of office space, including a reception area with kiosks, service counters, and space for desks, equipment, and supplies. The Recorder estimates that an office in Chino Hills would require five new positions (1 Legal Document Coordinator, 1 Legal Document Supervisor, 2 Legal Document Classifier II, and 1 Legal Document Classifier I). The estimate for an office in Hesperia includes 7 new positions (1 Legal Document Coordinator, 1 Legal Document Supervisor, 3 Legal Document Classifier II, and 2 Legal Document Classifier I). Half of the positions will be funded through ACR's General Fund, and the other positions will be funded through the Recorder's Systems Development special revenue fund. ACR expects to "go live" with one new satellite office in 2008-09 and one in 2009-10.

Fiscal
Auditor/Controller-Recorder
### Brief Description of Policy Item, CIP, or BPI reserve funds request

<table>
<thead>
<tr>
<th>P4.</th>
<th>Policy Item - 1.0 Systems Accountant II and 1.0 Systems Accountant III position. (ongoing funding)</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Management Services Section (MSS) requires one additional System Accountant II position and one System Accountant III position to respond to workload demands and deadlines. MSS transferred three positions to the FAS Implementation Team in 2006 with the intention that the project would be completed by this time. With the ongoing need for FAS support, the transferred positions need to be replaced. This policy item supports the goal to improve the Financial Accounting system.</td>
<td>2.0</td>
<td>207,920</td>
<td>-</td>
<td>207,920</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>P5.</th>
<th>CIP – Outdoor marriage facility – a concrete slab with constructed gazebo with roof, electricity and seating for 6-10 people. (one-time funding)</th>
<th>-</th>
<th>100,000</th>
<th>-</th>
<th>100,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>During 2006-07, there were 12,314 marriage licenses issued and 4,265 marriage ceremonies performed by Recorder staff. Currently there are no outdoor facilities to accommodate couples and their families, and during busy days, there are not enough facilities to meet the demand. An outdoor facility will provide an attractive location for ceremonies and help alleviate the foot traffic during high volume times. This CIP will be funded through the Recorder’s Systems Development special revenue fund and may be a one-time funding request.</td>
<td>-</td>
<td>25,000</td>
<td>-</td>
<td>25,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>P6.</th>
<th>CIP – Replace the transformer that serves the 3rd and 4th floors of the Hall of Records building. (one-time funding)</th>
<th>-</th>
<th>940,000</th>
<th>-</th>
<th>940,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The transformer that serves the 3rd and 4th floors has not been replaced since the building was built, and is over 20 years old. Over the last few years, the temperature and noise it generates has increased substantially. The staff and business operations that are impacted by this transformer include Central Payroll/EMACS, Auditor/Controller staff, two divisions of Human Resources, and the Department of Risk Management. The CIP will be funded through the general fund.</td>
<td>-</td>
<td>25,000</td>
<td>-</td>
<td>25,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>P7.</th>
<th>CIP – Remodel Recorder Customer Service Area, Break Room, 1st/2nd Floor Restrooms. (one-time funding)</th>
<th>-</th>
<th>940,000</th>
<th>-</th>
<th>940,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Recorder business operations have changed as technology has changed. Because of the ability to record electronically, the space that was originally designed for businesses for recording is no longer used for that purpose. The Auditor/Controller-Recorder would like to convert the area to its best use to add more customer service windows. Adding more customer service windows will enable staff to serve more customers and reduce wait times. The CIP is a one-time funding request and may be funded through the Recorder’s Systems Development special revenue fund. Also, the restrooms are heavily used by the public, and in need of rehabilitation.</td>
<td>-</td>
<td>25,000</td>
<td>-</td>
<td>25,000</td>
</tr>
</tbody>
</table>

### 2008-09 Proposed Fee Adjustments

#### Description of Fee Request

<table>
<thead>
<tr>
<th>1.</th>
<th>In 2008-09, the department will propose increases in accounting and auditing fees to mitigate the amount of local cost funding required for existing policy programs. Modify the Fee Ordinance to change 16.023A (a), (b), (e), (f), (k)(1), (m) from $82.00/hour to $87.00/hour and modify 16.023A (l) from $44.00/hour to $48.00/hour.</th>
<th>If fees are not increased, the general fund will be subsidizing the cost of these services to non-general fund units.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Modify the Fee Ordinance to change 16.023A to add a new fee of $1.00 per document to establish a Social Security number truncation program for Official Records, as required by AB 1168 (special revenue fund).</td>
<td>AB 1168 requires each County Recorder to truncate the first five digits of any social security number that is on an Official Record, and to create a separate image and index of the new record as a “Public Record.” The law authorizes the Board of Supervisors to adopt a fee of $1 per document to fund this mandate.</td>
</tr>
</tbody>
</table>

If there are questions about this business plan, please contact Betsy Starbuck, Assistant Auditor/Controller-Recorder, at (909) 386-8818.
TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

ORGANIZATIONAL CHART

**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.

**GOALS**

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

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 $2.1 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-Tax Collector’s Central Collections Division collected more than $43.1 million for the year ended June 30, 2007. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center’s delinquent accounts receivable.

2007-08 SUMMARY OF BUDGET UNITS

<table>
<thead>
<tr>
<th>Fund</th>
<th>Appropriation</th>
<th>Revenue</th>
<th>Local Cost</th>
<th>Fund Balance</th>
<th>Staffing</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund Treasure Tax Collector/Public Administrator</td>
<td>21,653,245</td>
<td>14,201,687</td>
<td>7,451,558</td>
<td>201.1</td>
<td></td>
</tr>
<tr>
<td>Total General Fund</td>
<td>21,653,245</td>
<td>14,201,687</td>
<td>7,451,558</td>
<td>201.1</td>
<td></td>
</tr>
<tr>
<td>Special Revenue Fund Redemption Maintenance</td>
<td>170,606</td>
<td>6,068</td>
<td>164,538</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Special Revenue Fund</td>
<td>170,606</td>
<td>6,068</td>
<td>164,538</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total - All Funds</td>
<td>21,823,851</td>
<td>14,207,755</td>
<td>7,451,558</td>
<td>164,538</td>
<td>201.1</td>
</tr>
</tbody>
</table>
GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

GOAL 1: MANAGE THE COUNTY TREASURY FUNCTION IN A SAFE, EFFECTIVE AND EFFICIENT MANNER

Objective A: Maintain the highest possible credit rating from the three major rating agencies for the county investment pool.

<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
</table>

Status
The primary goal of the treasury function is to provide for safe and effective management of the cash and investments in the county’s investment pool. The objective selected to meet this goal is the maintenance of the highest possible credit rating from the three major credit rating agencies (Fitch, Moody’s, and Standard and Poor’s). The achievement of this objective will demonstrate the department's ability to effectively meet the goal of a safe and effective treasury.

The county investment pool is currently being rated by the three major rating agencies. In 2006-07 the target was met. The department expects to continue receiving the highest possible credit rating in 2007-08.

GOAL 2: COLLECT PROPERTY TAXES IN AN EFFECTIVE MANNER WITH A FOCUS ON CUSTOMER SERVICE

Objective A: Meet or exceed the average collection rate of comparable counties for secured property taxes.

Objective B: Meet or exceed the average collection rate of comparable counties for unsecured property taxes.

Objective C: Increase electronic payments of property taxes by taxpayers through the use of E-check and credit card.

<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>2A. Meet or exceed the average collection rate of comparable counties for secured property taxes.</td>
<td>96.2% secured property tax collection rate</td>
<td>93.8% secured property tax collection rate</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

NOTE: It has been determined that data for secured tax collection rates of other counties is unreliable and subject to wide variations in calculation methodologies, therefore, it will no longer be measured.

| 2B. Meet or exceed the average collection rate of comparable counties for unsecured property taxes. | 97.4% unsecured property tax collection rate | 94.9% unsecured property tax collection rate | 94.9% unsecured property tax collection rate | 94.9% unsecured property tax collection rate |
| 2C. Percentage increase of electronic property tax payments through E-check and credit card. | 43% | 32% | 10% | 10% | 10% |

Treasurer:
- Maintained “AAA” rating by all major rating agencies
- Distributed $166.4 Million in interest earnings
- Attained record high pool balance of $4.61 Billion

Tax Collector:
- Collected $2.1 Billion in annual property taxes
- January 2007, largest supplemental tax bill mailing in history - over $118 Million
- Opening of City of Victorville and City of Rancho Cucamonga seasonal satellite payment center

Public Administrator:
- Implemented new performance measurement tools and standards to reduce case processing time
- Closed 248 cases in fiscal year 2006-07, an increase of 100% from 2005-06
**Status**

The primary goal of the property tax collection function is to collect property taxes for the county and other taxing agencies while providing taxpayers with a professional and convenient payment experience. The first objective selected to meet this goal for 2008-09 involves meeting or exceeding the average unsecured collection rates of comparable counties within the State of California. In 2006-07 the actual collection rate achieved was 97.1% and exceeded the target of 94.9%. The target collection rate for 2007-08 of 94.9% is expected to be met. In addition, the department’s goal is further met by the offering and promotion of electronic methods of property tax payments, including credit card and e-check payments via the internet and an Interactive Voice Response (IVR) system. In 2006-07, the actual percentage increase of payments processed through e-check and IVR was 32% and exceeded the target of a 10% increase.

The department mailed out secured tax bills in September and October for 2007-08, while unsecured tax bills were mailed in July. In an effort to meet these objectives for 2008-09, the department has:

- Expanded the outreach campaign by marketing e-payment options to the Spanish speaking taxpayer via Spanish radio stations and publications.
- Implemented a new IVR system: including a Spanish option; 28 additional lines, improved reliability, more intuitive navigation and the option to pay electronically via one’s checking or savings account.
- Re-launched our web-site: offering a Spanish version, a new look and feel, more intuitive navigation, a shopping basket allowing for credit card and electronic payment of multiple parcels in one transaction, a tax deadline and information reminder service for those who subscribe and the ability to print duplicate tax bills.

**GOAL 3: INVESTIGATE AND ADMINISTER THE ESTATES OF DECEDENTS WITH CARE AND PROFESSIONALISM**

Objective A: Decrease the average investigation period of decedents.

Objective B: Decrease the average estate administration period

<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>3A. Annual percent decrease in the average amount of time necessary to close the investigation of decedents.</td>
<td>N/A</td>
<td>27%</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
</tr>
<tr>
<td>3B. Annual percent decrease in the average amount of time necessary to close the administration of estates.</td>
<td>N/A</td>
<td>15%</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
</tr>
</tbody>
</table>

**Status**

The primary goal of the Public Administrator function is the timely investigation and administration of the estates of decedents. The objectives selected to assist in meeting this goal include a reduction in the amount of time taken to investigate and administer estates. Professional investigations and administration must occur in a timely manner for the department’s goal to be achieved. In 2006-07, the target for a 3% decrease in the average amount of time to close both the investigation of a decedent and administration of estates was met and exceeded with the actual decrease of 27% and 15% respectively. In an effort to meet these objectives for 2008-09, the department has:

- Implemented performance measurement tools and standards to reduce the case processing time
- Investigation time was reduced from three months to just over one month
- Closed 248 cases in 2006-07 in comparison to 124 cases closed in 2005-06
- Implemented tools to measure cost effectiveness of case management and established standards for case acceptance

Fiscal
Treasurer-Tax Collector/Public Administrator
APPROVED ADDITIONAL GENERAL FUND FINANCING

<table>
<thead>
<tr>
<th>Brief Description of Policy Item</th>
<th>Budgeted Staffing</th>
<th>Appropriation</th>
<th>Dept. Revenue</th>
<th>Local Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. A board agenda item was approved mid-year in 2006-07 for $963,774 in ongoing funding for the following: 3.0 staff to and acquire space for a full-time Victorville satellite office; 5.0 staff for customer service at the main San Bernardino office; 12.0 part-time unclassified positions for off-site phone support; 2.0 positions for high level technical support; two reclassifications; and equipment, office furniture, and supplies in support of the newly funded positions.</td>
<td>22.0</td>
<td>963,774</td>
<td>-</td>
<td>963,774</td>
</tr>
</tbody>
</table>

**MEASUREMENT**

<table>
<thead>
<tr>
<th></th>
<th>2005-06 Actual</th>
<th>2006-07 Actual</th>
<th>2007-08 Target</th>
<th>2007-08 Estimate</th>
<th>2008-09 Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>P1. Increase in-person accessibility to Tax Collector Services by opening a year-round Tax Collector satellite office – defined as average customers per day.</td>
<td>N/A</td>
<td>0</td>
<td>15</td>
<td>0</td>
<td>15</td>
</tr>
<tr>
<td>P2. Attain an average wait time of less than 5 minutes by implementing an off-site phone support service.</td>
<td>N/A</td>
<td>≤ 2 minutes</td>
<td>≤ 3 minutes</td>
<td>≤ 3 minutes</td>
<td>≤ 3 minutes</td>
</tr>
<tr>
<td>P3. Reduce Tax Collector staff overtime by filling newly approved customer service positions.</td>
<td>N/A</td>
<td>32%</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Status**

The primary goal of this mid-year policy item was to maintain the ability to collect property taxes in an efficient and effective manner while continuing to provide excellent customer service to the taxpayers. Workload growth necessitated expansion of services and creative workload management solutions.

The department is currently tracking and analyzing the current real estate market conditions for the High Desert. The department will continue to work with Real Estate Services during the current year in an effort to locate the most convenient office location for the county tax payer. This new location needs to be in close proximity to the Assessor’s Office in order to provide the county tax payer with a convenient office location to pay property taxes and resolve all property related issues.

During the past fiscal year, the department was unable to locate a suitable and cost beneficial location for the full-time Victorville satellite office. In the mean time, the department is operating a seasonal satellite payment center in the City of Victorville from December 1st through 10th and April 1st through 10th. In addition, the department has expanded these services to the county tax payer by opening a second seasonal satellite payment center in the City of Rancho Cucamonga during the same timeframes. The department anticipates filling some of the newly approved satellite positions to assist with the staffing of the seasonal satellite offices and also to offset the increased workload associated with the increased number of annual and supplemental tax bills.

The remaining approved positions have been filled and all re-classifications have been completed.

The department implemented a new off-site phone support service, directing calls to experienced part-time employees working from home during the department’s peak call period. The new program was successful in reducing the average wait time to less than two minutes in 2006-07 exceeding the target of less than five minutes.

In addition, the department was also successful in reducing staff overtime by 32% in 2006-07 as a result of the newly approved and filled customer service positions.

**2008-09 PROPOSED FEE ADJUSTMENTS**

The department is not requesting any proposed fee adjustments for 2008-09.

If there are questions about this business plan, please contact Annette Kerber, Assistant Treasurer-Tax Collector/Public Administrator, at (909) 387-6372.

Fiscal Treasurer-Tax Collector/Public Administrator