

ASSESSOR-RECORDER

PROPOSED BUDGET • FY 2019-20 & 2020-21

PROPOSED BUDGET

All Funds	FY 2018-19	FY 2019-20	Δ	FY 2020-21	Δ
Revenues	3,279,262	2,635,744	-19.6%	2,610,744	-0.9%
<i>General Fund</i>	2,243,881	2,912,685	29.8%	3,106,632	6.7%
Total Financing	5,523,143	5,548,429	0.5%	5,717,376	3.0%
Total Expenditures	5,523,143	5,548,429	0.5%	5,717,376	3.0%
Total Staffing	35.00	35.00	0.0%	35.00	0.0%
<i>Unfunded Staffing</i>	(3.00)	(4.00)	33.3%	(4.00)	0.0%
Funded Staffing	32.00	31.00	-3.1%	31.00	0.0%

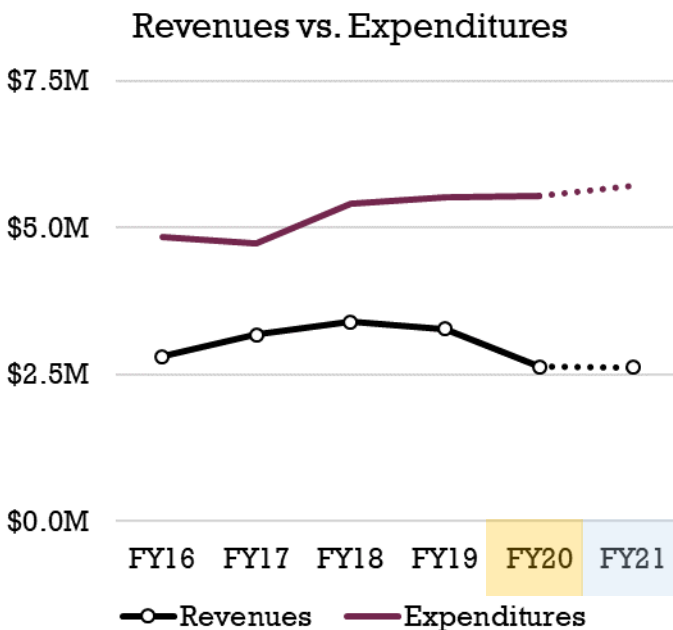
FOCUS AREAS



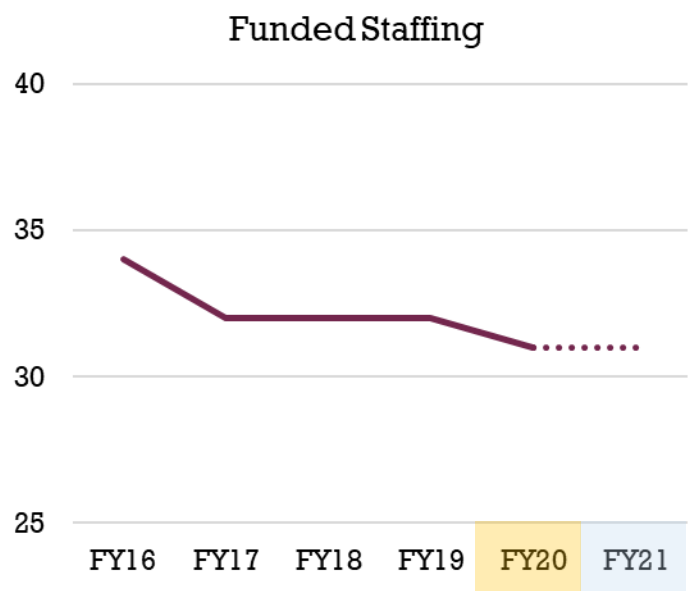
Operational Excellence

For Department Priorities:
[Operational Plan Section III](#)

BUDGET TRENDS



Expenditures have increased while revenues have fluctuated. A General Fund contribution offsets the gap.



Staffing includes the unfunding of one unfilled position in 2019-20.

OVERVIEW

Mission

To fulfill the legally and locally mandated functions of the Assessor and Recorder in an accurate, timely and efficient manner.

Assessor <i>Page 55</i>	Recorder <i>Page 58</i>
Valuation	Real Property
Administration	Vital Statistics

ASSESSOR

The Assessor is responsible for locating, identifying and valuing all taxable property in the County of Santa Cruz. The Assessor creates the official record of taxable property (local assessment roll), shares it with the Controller and Tax Collector, and makes it publicly available.

RECORDER

The Recorder provides public notice by accepting and recording legal documents as required by law, as well as maintaining birth, marriage and death records and indexes for the County. The Recorder’s Office maintains a perpetual record of real property transactions and vital statistics. Real property records are open for public research and staff provides assistance to the public in accessing recorded transactions. Digitized records are available for County departments and copies on compact discs are prepared for title companies and other firms.

YEAR 1 BUDGET OVERVIEW

2019-20 RECOMMENDED BUDGET

The 2019-20 recommended budget provides for an increase of \$25,286 in expenditures and a decrease of \$643,518 in revenues, which results in a \$668,804 increase in General Fund contribution.

EXPENDITURES

The increase in expenditures is primarily due to cost increases for existing staff offset by the completion of the digital records conversion project.

REVENUES

The decrease in revenues is due to a decline in real estate transactions and the completion of the digital records conversion project.

STAFFING

One Legal Document Examiner position is unfunded in 2019-20.

County Fun Facts		
County Land Use		
Zone	Acres	% of Total
Timber Production	71,370	26.53%
Special Use	70,331	26.14%
Residential	43,992	16.35%
Commercial	43,391	16.13%
Parks & Open Space	25,088	9.33%
Agriculture	11,806	4.39%
Public Facilities	1,957	0.73%
Industrial	1,085	0.40%
Total	269,021	100%

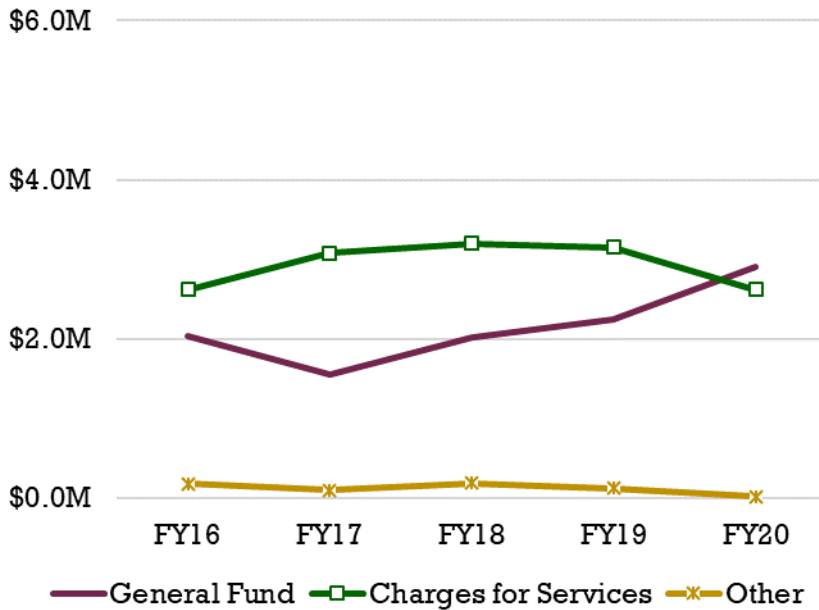
YEAR 1 BUDGET DETAIL

Budget Unit: 09

All Funds	Actual 2017-18	Adopted 2018-19	Estimated 2018-19	Recommended 2019-20	Change from 2018-19	
Revenues						
Taxes	0	1,000	1,000	1,000	0	0.0%
Charges for Services	3,002,879	3,152,482	2,960,503	2,620,464	(532,018)	-16.9%
Miscellaneous	59,316	121,800	121,800	10,300	(111,500)	-91.5%
Other Financing	0	3,980	3,980	3,980	0	0.0%
Total Revenues	3,063,002	3,279,262	3,087,283	2,635,744	(643,518)	-19.6%
<i>General Fund</i>	<i>1,915,726</i>	<i>2,243,881</i>	<i>2,221,713</i>	<i>2,912,685</i>	<i>668,804</i>	<i>29.8%</i>
Total Financing	4,978,728	5,523,143	5,308,996	5,548,429	25,286	0.5%
Expenditures						
Salaries & Benefits	3,594,735	3,862,340	3,684,503	3,970,884	108,544	2.8%
Services & Supplies	1,207,585	1,625,471	1,597,927	1,286,758	(338,713)	-20.8%
Other Charges	351,797	289,135	280,369	372,678	83,543	28.9%
Subtotal	5,154,117	5,776,946	5,562,799	5,630,320	(146,626)	-2.5%
<i>IntraFund Transfers</i>	<i>(175,389)</i>	<i>(253,803)</i>	<i>(253,803)</i>	<i>(81,891)</i>	<i>171,912</i>	<i>-67.7%</i>
Total Expenditures	4,978,728	5,523,143	5,308,996	5,548,429	25,286	0.5%
Staffing						
Assessor		26.00	26.00	26.00	0.00	0.0%
Recorder		9.00	9.00	9.00	0.00	0.0%
Total Staffing		35.00	35.00	35.00	0.00	0.0%
<i>Unfunded Staffing</i>		<i>(3.00)</i>	<i>(3.00)</i>	<i>(4.00)</i>	<i>(1.00)</i>	<i>33.3%</i>
Funded Staffing		32.00	32.00	31.00	(1.00)	-3.1%

FINANCING TRENDS

5-Year Financing by Sources



GENERAL FUND

The Assessor-Recorder budget is 52% covered by the General Fund.

CHARGES FOR SERVICES

The Assessor-Recorder charges fees for services, including property tax administration and recorder fees, covering 48% of its operating costs.

OTHER

Various charges for digital record conversion.

YEAR 1 FINANCING BY DIVISION

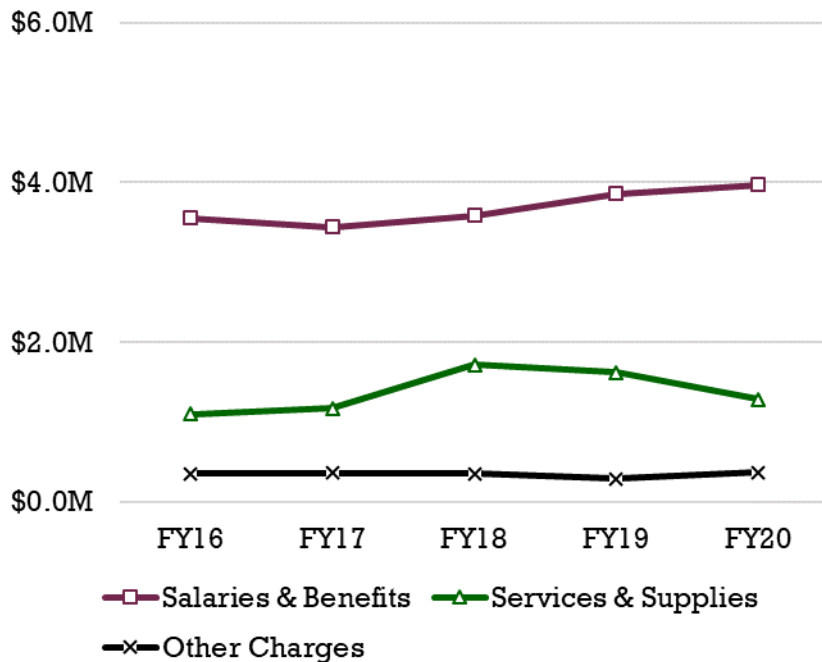
FY 2019-20 Financing

General Fund by Division	Taxes	Charges for Services	Other*	General Fund	Total Financing
Assessor	1,000	1,361,464	0	2,739,295	4,101,759
Recorder	0	1,259,000	14,280	173,390	1,446,670
Total General Fund	1,000	2,620,464	14,280	2,912,685	5,548,429
Total All Funds	1,000	2,620,464	14,280	2,912,685	5,548,429

*Other includes revenue from Miscellaneous Revenues and Other Financing Sources.

EXPENDITURE TRENDS

5-Year Expenditures by Uses



SALARIES & BENEFITS

The majority of the Assessor-Recorder budget is spent on staff.

SERVICES & SUPPLIES

Includes costs for overhead such as office supplies, computer services and travel and training costs.

OTHER CHARGES

Lease and overhead charges in addition to debt service payment on property tax administration system.

*Expenditures do not include IntraFund transfers.

YEAR 1 EXPENDITURES BY DIVISION

FY 2019-20 Expenditures

General Fund by Division	FY 2019-20 Expenditures				Total Expenditures
	Salaries & Benefits	Services & Supplies	Other Charges	Intra-Fund Transfers*	
Assessor	3,078,835	846,395	258,420	(81,891)	4,101,759
Recorder	892,049	440,363	114,258	0	1,446,670
Total General Fund	3,970,884	1,286,758	372,678	(81,891)	5,548,429
Total All Funds	3,970,884	1,286,758	372,678	(81,891)	5,548,429

*IntraFund Transfers represent reimbursements from other departments.

YEAR 2 PROJECTED BUDGET OVERVIEW

2020-21 PROJECTED BUDGET

The estimates included in the 2020-21 projected budget assume a status quo operation and reflect any known changes, resulting in a \$193,947 increase in General Fund contribution.

REVENUES

The projected decrease in revenues of \$25,000 is primarily related to a decline in recording fees.

STAFFING

Staffing is status quo for 2020-21.

EXPENDITURES

The projected increase in Salaries and Benefits of \$147,051 is due to cost increases for existing staff. The projected increase in Services and Supplies of \$24,201 is due to an increase in professional services. The projected increase to Other Charges of \$1,200 is due to an increase in debt service payments for the property tax system.

YEAR 2 PROJECTED BUDGET DETAIL

Budget Unit: 09

All Funds	Adopted 2018-19	Recommended 2019-20	Projected 2020-21	Change from 2019-20	
Revenues					
Taxes	1,000	1,000	1,000	0	0.0%
Charges for Services	3,152,482	2,620,464	2,595,464	(25,000)	-1.0%
Miscellaneous	121,800	10,300	10,300	0	0.0%
Other Financing	3,980	3,980	3,980	0	0.0%
Total Revenues	3,279,262	2,635,744	2,610,744	(25,000)	-0.9%
<i>General Fund</i>	<i>2,243,881</i>	<i>2,912,685</i>	<i>3,106,632</i>	<i>193,947</i>	<i>6.7%</i>
Total Financing	5,523,143	5,548,429	5,717,376	168,947	3.0%
Expenditures					
Salaries & Benefits	3,862,340	3,970,884	4,117,935	147,051	3.7%
Services & Supplies	1,625,471	1,286,758	1,310,959	24,201	1.9%
Other Charges	289,135	372,678	373,878	1,200	0.3%
Subtotal	5,776,946	5,630,320	5,802,772	172,452	3.1%
<i>IntraFund Transfers</i>	<i>(253,803)</i>	<i>(81,891)</i>	<i>(85,396)</i>	<i>(3,505)</i>	<i>4.3%</i>
Total Expenditures	5,523,143	5,548,429	5,717,376	168,947	3.0%
Staffing					
Assessor	26.00	26.00	26.00	0.00	0.0%
Recorder	9.00	9.00	9.00	0.00	0.0%
Total Staffing	35.00	35.00	35.00	0.00	0.0%
<i>Unfunded Staffing</i>	<i>(3.00)</i>	<i>(4.00)</i>	<i>(4.00)</i>	<i>0.00</i>	<i>0.0%</i>
Funded Staffing	32.00	31.00	31.00	0.00	0.0%

ASSESSOR DIVISION

VALUATION DIVISION

The valuation of taxable real and business property is performed by a staff of State certified appraisers and auditor-appraisers. The resulting valuations are entered annually onto the County's assessment roll.

ADMINISTRATIVE DIVISION

The Administrative Division examines all recorded documents to implement changes of ownership and assessment changes, prepares and maintains the Assessor parcel maps, and processes and approves tax exemption claims. This division also maintains the public counter, provides Assessor products such as parcel maps and copies of the property tax roll, controls the department budget, and coordinates and produces the annual assessment roll.

PRIOR YEAR GOALS

1. Resolving assessment appeals from 2017 will be a priority for the appraisal staff. Appeals require an appraiser to make an independent analysis of the market value of each property and attend the Assessment Appeals Board hearing if the appeal is not resolved with the property owner. All

pending appeals are expected to be resolved by December 2018.

2. In 2018-19, the Assessor will continue working with Information Services on refinements to the document management system. The new system will allow the Assessor to receive forms electronically, a convenience and time saver for the public.

ACCOMPLISHMENTS & ACCOUNTABILITY

1. Staff worked diligently with property owners and the Assessment Appeals Board to resolve all appeals filed in 2017 by December 2018.
2. The Assessor continues to work with Information Services on the new document management system with a plan to go live in 2019-20.

YEAR 1 BUDGET OVERVIEW: ASSESSOR

2019-20 RECOMMENDED BUDGET

The 2019-20 recommended budget provides for an increase of \$495,414 in expenditures and status quo revenues, which results in a \$495,414 increase in the General Fund contribution.

EXPENDITURES

The recommended increase of \$174,721 in Salaries and Benefits is due to cost increases for existing staff. The recommended increase of \$43,386 in Services and Supplies is primarily due to cost increases for software licenses. The recommended increase of \$105,395 in Other

Charges is largely due to an increase in the Debt Service for the property tax system. The decrease of \$171,912 in Intra-Fund Transfers is to realign expenses for shared staffing positions with the Recorder Division.

REVENUES

There is no change in recommended Charges for Services in 2019-20.

STAFFING

Staffing is status quo for 2019-20.

YEAR 1 BUDGET DETAIL: ASSESSOR

Division: 0910

All Funds	Actual 2017-18	Adopted 2018-19	Estimated 2018-19	Recommended 2019-20	Change from 2018-19	
Revenues						
Taxes	0	1,000	1,000	1,000	0	0.0%
Charges for Services	1,358,197	1,361,464	1,361,464	1,361,464	0	0.0%
Total Revenues	1,358,197	1,362,464	1,362,464	1,362,464	0	0.0%
<i>General Fund</i>	<i>1,915,801</i>	<i>2,243,881</i>	<i>2,108,906</i>	<i>2,739,295</i>	<i>495,414</i>	<i>22.1%</i>
Total Financing	3,273,998	3,606,345	3,471,370	4,101,759	495,414	13.7%
Expenditures						
Salaries & Benefits	2,687,818	2,904,114	2,769,139	3,078,835	174,721	6.0%
Services & Supplies	536,650	803,009	803,009	846,395	43,386	5.4%
Other Charges	224,919	153,025	153,025	258,420	105,395	68.9%
Subtotal	3,449,387	3,860,148	3,725,173	4,183,650	323,502	8.4%
<i>IntraFund Transfers</i>	<i>(175,389)</i>	<i>(253,803)</i>	<i>(253,803)</i>	<i>(81,891)</i>	<i>171,912</i>	<i>-67.7%</i>
Total Expenditures	3,273,998	3,606,345	3,471,370	4,101,759	495,414	13.7%
Total Staffing		26.00	26.00	26.00	0.00	0.0%
Unfunded Staffing		(3.00)	(3.00)	(3.00)	0.00	0.0%
Funded Staffing		23.00	23.00	23.00	0.00	0.0%

YEAR 1 FINANCING CHANGES: ASSESSOR

Financing Sources	Description/ Impact	Increase/ (Decrease)
General Fund	Increase in General Fund contribution.	495,414
Total		495,414

YEAR 1 EXPENDITURE CHANGES: ASSESSOR

Financing Uses	Description/ Impact	Cost/ (Savings)
Salaries & Benefits	Increase in costs for existing staff.	174,721
Services & Supplies	Increase in costs for property tax system and software.	43,386
Other Charges	Increase in debt service payments.	105,395
IntraFund Transfers	Realignment of costs for management and technology staff.	171,912
Total		495,414

YEAR 2 PROJECTED BUDGET OVERVIEW: ASSESSOR

2020-21 PROJECTED BUDGET

The estimates included in the 2020-21 projected budget assume a status quo operation and reflect any known changes, resulting in a \$126,876 increase in General Fund contribution.

EXPENDITURES

The projected increase in Salaries and Benefits of \$118,127 is due to cost increases for existing staff. The projected increase in Services and Supplies of \$11,004 is due to an increase in telecom and professional services offset by a decrease in software purchases. The projected increase to

Other Charges is due to an increase in the certification of participation contribution.

REVENUES

There are no projected changes to Charges for Services in 2020-21.

STAFFING

Staffing is status quo for 2020-21.

YEAR 2 PROJECTED BUDGET DETAIL: ASSESSOR

Division: 0910

All Funds	Adopted 2018-19	Recommended 2019-20	Projected 2020-21	Change from 2019-20	
Revenues					
Taxes	1,000	1,000	1,000	0	0.0%
Charges for Services	1,361,464	1,361,464	1,361,464	0	0.0%
Total Revenues	1,362,464	1,362,464	1,362,464	0	0.0%
<i>General Fund</i>	<i>2,243,881</i>	<i>2,739,295</i>	<i>2,866,121</i>	<i>126,826</i>	<i>4.6%</i>
Total Financing	3,606,345	4,101,759	4,228,585	126,826	3.1%
Expenditures					
Salaries & Benefits	2,904,114	3,078,835	3,196,962	118,127	3.8%
Services & Supplies	803,009	846,395	857,399	11,004	1.3%
Other Charges	153,025	258,420	259,620	1,200	0.5%
Subtotal	3,860,148	4,183,650	4,313,981	130,331	3.1%
<i>IntraFund Transfers</i>	<i>(253,803)</i>	<i>(81,891)</i>	<i>(85,396)</i>	<i>(3,505)</i>	<i>4.3%</i>
Total Expenditures	3,606,345	4,101,759	4,228,585	126,826	3.1%
Total Staffing	26.00	26.00	26.00	0.00	0.0%
<i>Unfunded Staffing</i>	<i>(3.00)</i>	<i>(3.00)</i>	<i>(3.00)</i>	<i>0.00</i>	<i>0.0%</i>
Funded Staffing	23.00	23.00	23.00	0.00	0.0%

RECORDER DIVISION

OVERVIEW

The Recorder maintains a perpetual record of real property transactions and vital statistics.

Functions of the department include recording real property records such as deeds, deeds of trust, substitution of trustees, reconveyances, maps, and State and federal tax liens. Documents are indexed, scanned and microfilmed as a permanent record. The department collects recording fees, document transfer tax on transfers of real property and copy fees for providing copies of recorded documents and vital record certificates. The records are open for public research and staff provides assistance to the public in accessing recorded transactions.

PRIOR YEAR GOALS

1. Implement e-recording to internal departments and other government agencies.
 - Will decrease paper and result in quicker access to public records.
 - No fiscal impact as this service is free through our Government to Government (G2G) portal.

2. Continue increasing number of e-recording submitters.

- A quicker, more efficient method of recording.
- Saves Recorder time and postage costs.

ACCOMPLISHMENTS & ACCOUNTABILITY

1. In 2018-19, the Recorder implemented strategic goals for process improvement in customer service by expanding additional services for the public to order official records over the phone and receive them via email.
2. The Recorder completed its conversion project of old vital record books and indexes allowing a more efficient process for streamlining the workflow and expediting customer requests.
3. The Recorder continues to expand the use of electronic recording, increasing the number of authorized submitters and government agencies who submit documents electronically for recording.

YEAR 1 BUDGET OVERVIEW: RECORDER

2019-20 RECOMMENDED BUDGET

The 2019-20 recommended budget provides for a decrease of \$470,128 in expenditures and a decrease of \$643,518 in revenues, which results in a \$173,390 increase in General Fund contribution.

EXPENDITURES

The recommended decrease in Salaries and Benefits of \$66,177 is due to one unfilled position being unfunded. The recommended decrease of \$403,951 in Services and Supplies and Other Charges is due to the completion of the Digital Reel/Vital Records Conversion Project and eliminating other projects.

REVENUES

The recommended decrease of \$532,018 in Charges for Services is due to the decline of real estate transactions, causing a reduction in recording fee revenue. The recommended decrease of \$111,500 in Miscellaneous Revenues is due to decreased revenue from the trust fund for the completed Records Conversion Project.

STAFFING

One Legal Document Examiner position is unfunded in 2019-20.

YEAR 1 BUDGET DETAIL: RECORDER

Division: 0920

All Funds	Actual 2017-18	Adopted 2018-19	Estimated 2018-19	Recommended 2019-20	Change from 2018-19	
Revenues						
Charges for Services	1,644,682	1,791,018	1,599,039	1,259,000	(532,018)	-29.7%
Miscellaneous	59,316	121,800	121,800	10,300	(111,500)	-91.5%
Other Financing	0	3,980	3,980	3,980	0	0.0%
Other Governmental	807	0	0	0	0	0.0%
Total Revenues	1,704,805	1,916,798	1,724,819	1,273,280	(643,518)	-33.6%
<i>General Fund</i>	<i>(75)</i>	<i>0</i>	<i>112,807</i>	<i>173,390</i>	<i>173,390</i>	<i>0.0%</i>
Total Financing	1,704,730	1,916,798	1,837,626	1,446,670	(470,128)	-24.5%
Expenditures						
Salaries & Benefits	906,917	958,226	915,364	892,049	(66,177)	-6.9%
Services & Supplies	670,935	822,462	794,918	440,363	(382,099)	-46.5%
Other Charges	126,878	136,110	127,344	114,258	(21,852)	-16.1%
Total Expenditures	1,704,730	1,916,798	1,837,626	1,446,670	(470,128)	-24.5%
Total Staffing		9.00	9.00	9.00	0.00	0.0%
<i>Unfunded Staffing</i>		<i>0.00</i>	<i>0.00</i>	<i>(1.00)</i>	<i>(1.00)</i>	<i>NA</i>
Funded Staffing		9.00	9.00	8.00	(1.00)	-11.1%

YEAR 1 FINANCING CHANGES: RECORDER

Financing Sources	Description/ Impact	Increase/ (Decrease)
Charges for Services	Decrease in recording fee revenue.	(532,018)
Miscellaneous	Decrease in trust fund contribution for project completion.	(111,500)
General Fund	Increase in General Fund contribution.	173,390
Total		(470,128)

YEAR 1 EXPENDITURE CHANGES: RECORDER

Financing Uses	Description/ Impact	Cost/ (Savings)
	Increase in costs for existing staff.	31,063
Salaries & Benefits	Decrease due to unfunding one vacant Legal Document Examiner position.	(97,240)
Services & Supplies	Decrease due to completion of records conversion project.	(382,099)
Other Charges	Decrease due to vital records project completion.	(21,852)
Total		(470,128)

YEAR 2 PROJECTED BUDGET OVERVIEW: RECORDER

2020-21 PROJECTED BUDGET

The estimates included in the 2020-21 projected budget assume a status quo operation and reflect any known changes, resulting in a \$67,121 increase in General Fund contribution.

EXPENDITURES

The projected increase in Salaries and Benefits of \$28,924 is due to cost increases for existing staff.

The projected increase in Services and Supplies of \$13,197 is due to an increase in telecom services, professional services and software purchases.

REVENUES

The projected decrease in Charges for Services of \$25,000 is due to the decline of real estate transactions, causing a reduction in recording fee revenue.

STAFFING

Staffing is status quo for 2020-21.

YEAR 2 PROJECTED BUDGET DETAIL: RECORDER

Division: 0920

All Funds	Adopted 2018-19	Recommended 2019-20	Projected 2020-21	Change from 2019-20	
Revenues					
Charges for Services	1,791,018	1,259,000	1,234,000	(25,000)	-2.0%
Miscellaneous	121,800	10,300	10,300	0	0.0%
Other Financing	3,980	3,980	3,980	0	0.0%
Total Revenues	1,916,798	1,273,280	1,248,280	(25,000)	-2.0%
<i>General Fund</i>	<i>0</i>	<i>173,390</i>	<i>240,511</i>	<i>67,121</i>	<i>38.7%</i>
Total Financing	1,916,798	1,446,670	1,488,791	42,121	2.9%
Expenditures					
Salaries & Benefits	958,226	892,049	920,973	28,924	3.2%
Services & Supplies	822,462	440,363	453,560	13,197	3.0%
Other Charges	136,110	114,258	114,258	0	0.0%
Total Expenditures	1,916,798	1,446,670	1,488,791	42,121	2.9%
Total Staffing	9.00	9.00	9.00	0.00	0.0%
<i>Unfunded Staffing</i>	<i>0.00</i>	<i>(1.00)</i>	<i>(1.00)</i>	<i>0.00</i>	<i>0.0%</i>
Funded Staffing	9.00	8.00	8.00	0.00	0.0%