



FY 2020-21 Budget

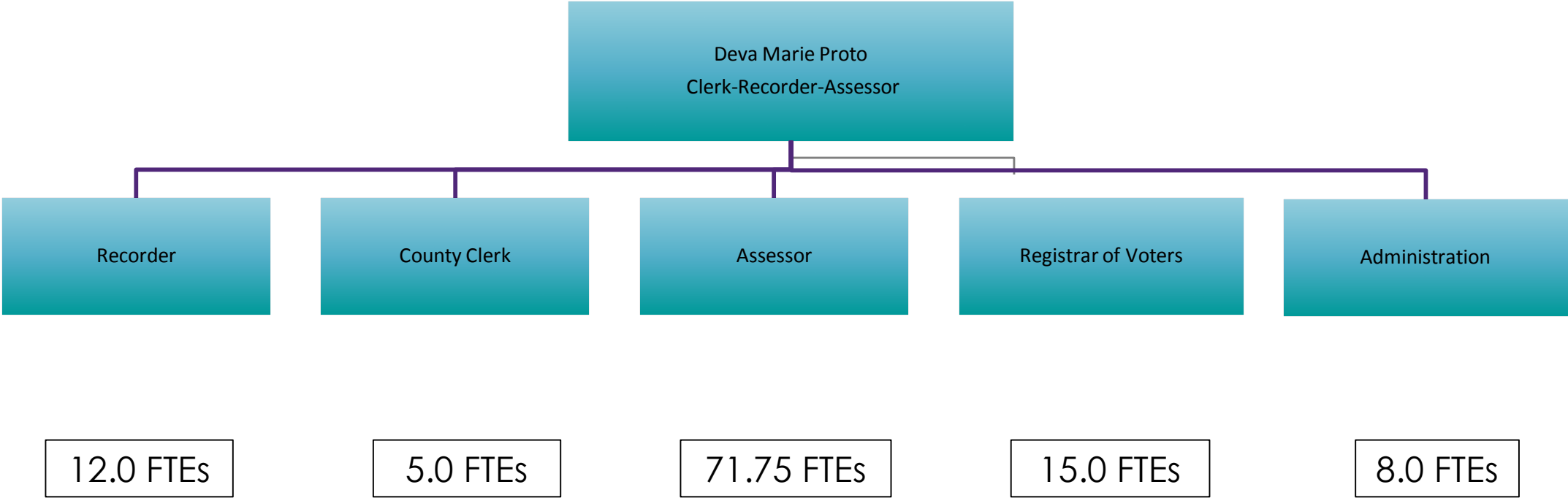
Budget Workshops

Clerk-Recorder-Assessor



Department Overview

FY 2019-20 ADOPTED: \$25,431,288
FY 2020-21 RECOMMENDED + SUPP: \$22,834,696
NET CHANGE : (\$2,596,592)
TOTAL FTE: 111.75





State and Federal Impacts to FY 2020-21 Budget

- November 2020 Election
 - Mail ballots
 - All active, registered voters
 - In-Person Voting Requirements
 - 30 locations
 - Open for 4 days
 - Additional technology, hardware, supplies, training
 - State grant funding available
 - To be determined amount
- Proposition 15 (if passed)
 - Split Roll
- Proposition 19 (if passed)
 - Assessment transfer rule modification





Departmental Funding Sources Impacts

Funding Source	Rcmd. Budget	Adjusted Amt.	% of Source
General Fund Contribution	\$14,028,733	-\$1,379,413	-9.8%
Total Sources	\$14,028,733	-\$1,379,413	-9.8%



Summary of Adjustments Made to Balance June Recommended Budget - Addbacks

Description	Amount	FTE Allocation	Possible FTE Layoff *
Eliminate Assessment Appeals Defense (R&T Code 1601-1641.5)	\$ 368,612	4.0	4.0
Eliminate Manufactured Homes Valuations (R&T Code 5800-5842)	\$ 73,438	1.0	1.0
Eliminate Vessel Valuations (R&T Code 1136-1141)	\$ 84,340	1.0	1.0
IT Services	\$ 40,420	0.4	0.0
Total	\$ 566,810	6.4	6.0

*Actual layoffs are in the process of being reviewed.



Summary of Impacts of Reductions to Balance June Recommended Budget - Addbacks

- Assessor's Office
 - Elimination of...
 - Assessment Appeals Defense (Not Mandated Service)
 - \$1.9 billion roll value at stake
 - Difference between current/appealed value and applicant's value
 - \$19 million total potential tax loss for FY 21/22
 - Valuation of Manufactured Homes (Mandated Service)
 - \$183 million roll value added in Assessment Year 19/20
 - \$1,830,000 total potential tax loss for FY 21/22
 - Valuation of Vessels (Mandated Service)
 - \$83 million roll value added in Assessment Year 19/20
 - \$830,000 total potential tax loss for FY 21/21
 - IT Services
 - Includes custom data inquiries and reports on assessment roll information requested by government agencies (LAFCO, special districts) and businesses



Summary of Proposed Adjustments Aligning to Reduced Estimated Sources

Description	Amount	FTE Allocation	Possible FTE Layoff*
Elections Overtime and Extra Help <i>(Services Mandated –Elections Code et al)</i>	\$ 305,885	0	0
Eliminate Possessory Interest Valuations <i>(R&T Code 480.6)</i>	\$ 201,443	2	2
Eliminate Aircraft Valuations <i>(R&T Code 5301-5456)</i>	\$ 84,312	1	1
Eliminate Mapping Services <i>(Govt Code 66410-66450, R&T Code 321-328)</i>	\$ 95,474	1	1
Eliminate Business Property Audits <i>(R&T code 469(a))</i>	\$ 132,798	1	1
Eliminate Deed Processing / Changes in Ownership <i>(R&T Code 60-69.5)</i>	\$ 110,182	1.25	1.25
Reduce Customer Service	\$ 133,751	2	2
Reduce Administrative Services	\$ 139,541	1	0
Eliminate 5.2 unfunded positions (4.2 Assessor & 1 Recorder)	\$ 0	5.2	0
Reduce Travel & Training for Assessor	\$ 96,401	0	0
Reduce Travel & Training for Registrar of Voters / Elections	\$ 43,446	0	0
Reduce Services & Supplies for County Clerk	\$ 36,180	0	0
Total	\$1,379,413	14.45	8.25

* Actual layoffs are in the process of being reviewed.



Summary of Impacts of Proposed Adjustments

- County Clerk
 - Eliminate Travel & Training
 - Eliminate Overtime
- Recorder
 - Special Revenue
 - Deletion of unfunded positions for layoff process purposes
- Registrar of Voters / Elections
 - November Election
 - Elimination of Extra Help and Overtime
 - Will not be able to conduct 2020 Presidential General Election
- Administration
 - Reduction in services, including HR, fiscal and facilities
- Assessor
 - Elimination of...
 - Customer Service (Not Mandated)
 - Includes reduced office hours for in person and remote services, as well as a reduced level of service



Summary of Impacts of Proposed Adjustments

- Assessor (cont.)
 - Elimination of...
 - Possessory Interest Valuations (Mandated Service)
 - \$54 million roll value added in Assessment Year 19/20
 - \$540,000 total potential tax loss for FY 21/22
 - Aircraft Valuations (Mandated Service)
 - \$211 million roll value added Assessment Year 19/20
 - \$2,110,000 total potential tax loss for FY 21/22
 - Business Property Audits (Mandated Service)
 - \$546 million roll value at stake in Assessment Year 19/20
 - \$5,460,000 total potential tax loss for FY 21/22
 - Deed Processing / Changes in Ownership (Mandated Service)
 - \$600 million roll value added Assessment Year 19/20
 - \$6,000,000 total potential tax loss for FY 21/22
 - Mapping Services (Mandated Service)
 - Voluntary parcel mergers
 - Resulting in multiple special district assessments being charged and taxpayers paying more
 - Parcel map creation
 - Contributes to County GIS layer utilized by LAFCO, Sheriff, Permit Sonoma and other gov't agencies

