

Fiscal and Administrative

Administrative Office
Organizational Development

Assessor

Auditor-Controller

Board of Supervisors

Clerk-Recorder

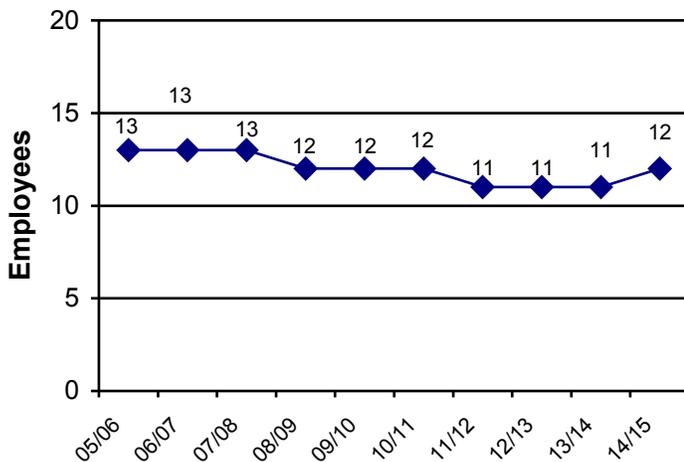
Treasurer-Tax Collector-Public Administrator

MISSION STATEMENT

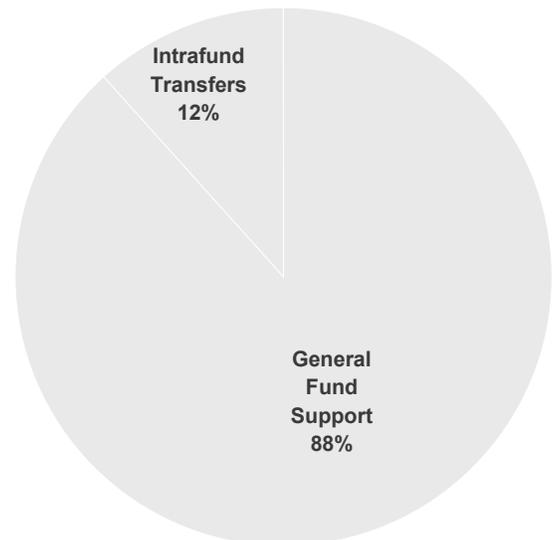
Advise, interpret, and implement the goals and policies of the Board of Supervisors through effective leadership and management of County services to achieve the County's vision of a safe, healthy, livable, prosperous, and well-governed community.

	2013-14 <u>Budget</u>	2013-14 <u>Projected</u>	2014-15 <u>Requested</u>	2014-15 <u>Recommended</u>	Change From <u>2013-14</u>
<u>Financial Summary</u>					
Charges for Current Services	\$ 0	\$ 20	\$ 0	\$ 0	\$ 0
Interfund	29,229	29,229	29,627	136,165	106,936
**Total Revenue	\$ 29,229	\$ 29,249	\$ 29,627	\$ 136,165	\$ 106,936
Salary and Benefits	1,632,361	1,552,328	1,602,499	1,704,037	71,676
Services and Supplies	169,677	115,776	147,774	212,774	43,097
**Gross Expenditures	\$ 1,802,038	\$ 1,668,104	\$ 1,750,273	\$ 1,916,811	\$ 114,773
Less Intrafund Transfers	85,000	85,000	85,000	85,000	0
**Net Expenditures	\$ 1,717,038	\$ 1,583,104	\$ 1,665,273	\$ 1,831,811	\$ 114,773
General Fund Support (G.F.S.)	\$ 1,687,809	\$ 1,553,855	\$ 1,635,646	\$ 1,695,646	\$ 7,837

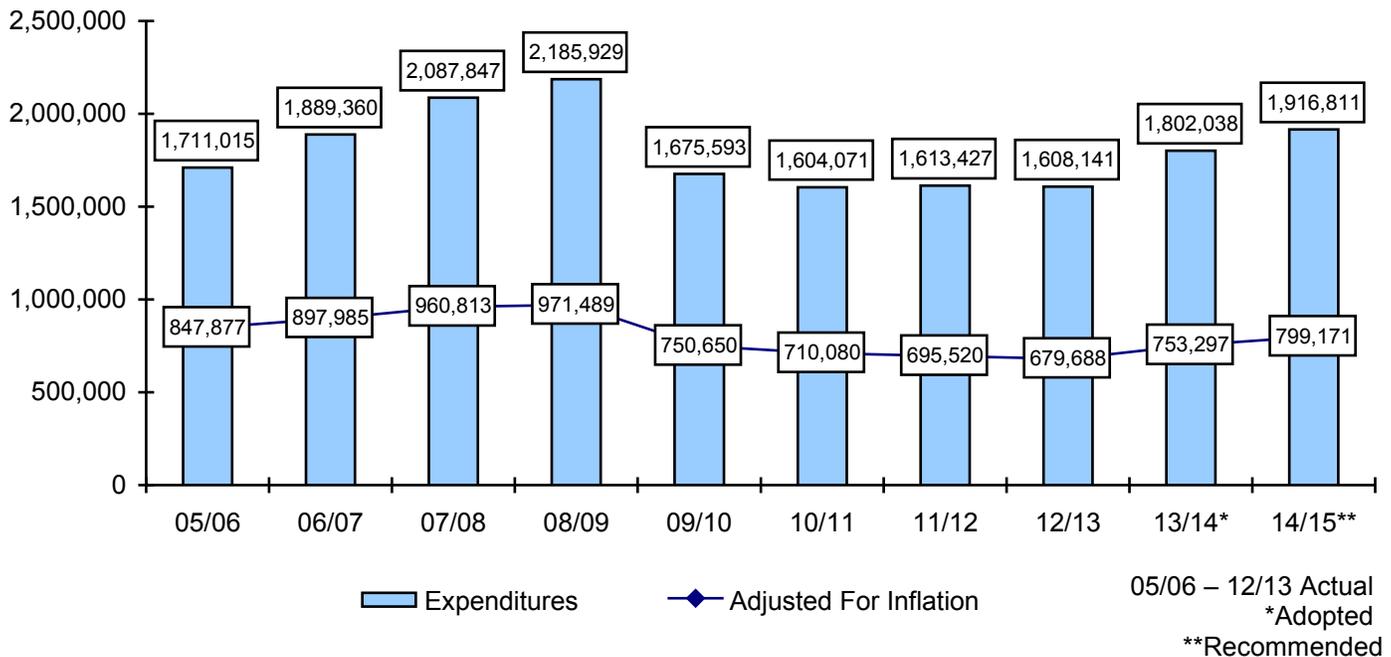
**Number of Employees
(Full Time Equivalent)**



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

The Administrative Office has a total expenditure level of \$1,916,811 and a total staffing level of 12.00 FTE to provide the following services.

Citizen Outreach/Support

Represents efforts geared toward connecting the public with county government. Includes activities such as surveying the community for feedback to improve public performance; developing informative presentations and materials to improve communication with the public; and promoting technology to make county government more accessible (e.g., online access to county information, televised Board meetings, etc.).

Total Expenditures: \$120,000 Total Staffing (FTE): 0.50

Organization Support

Board of Supervisors: Provide high quality staff support to maximize Board effectiveness. Includes activities such as implementation of Board policy, sound financial planning through annual preparation and regular review of the County budget, labor relations, preparing the weekly Board agenda, responding to requests for information, and resolving citizen complaints, etc.

County Departments: Provide high quality staff support to maximize county department effectiveness. Includes activities such as providing policy analysis and guidance, troubleshooting, and keeping departments up to date on important issues.

Total Expenditures: \$1,746,811 Total Staffing (FTE): 11.00

Organizational Effectiveness

Represents efforts geared toward creating a high performance “results oriented” County organization. Includes activities such as promoting strategic planning, goal setting, and performance measurement throughout the organization and encouraging continuous improvement through a regular organizational review process (e.g. the organizational effectiveness cycle process).

Total Expenditures: \$50,000 Total Staffing (FTE): 0.50

DEPARTMENT COMMENTS

As an agent of the Board of Supervisors, the Administrative Office is responsible for implementing Board policies, coordinating the operations of County departments, and preparing the County's budget. In turn, the Administrative Office is also responsible for making recommendations to the Board of Supervisors which promote the efficiency and effectiveness of County operations. In addition to the day-to-day responsibilities and operations of the department, the Administrative Office continues to focus its resources on several major initiatives, including: improving communication with community stakeholders by enhancing the transparency of County government and providing leadership and support to the County's sustained efforts to address the current drought.

Following are some of the department's notable accomplishments for FY 2013-14 and some specific objectives for FY 2014-15:

FY 2013-14 Accomplishments

- Created the County's fourth Annual Report, further enhancing the usability through embedded videos and interactive interfaces.
- Continued to be recognized for excellence in transparency and governmental reporting with the award of our second Government Finance Officer's Award (GFOA) for the FY 2012-13 budget.
- Led budget process and created plans and recommendations for closing the remaining budget gap resulting in bringing County finances into structural balance in FY 2013-14, a year earlier than originally estimated as part of the Seven Year Pain Plan, while continuing to minimize impacts to programs and services and met the Board's priorities.
- Spearheaded efforts to further integrate Planning Department subcommittees into the automated agenda management software which will reduce the environmental impacts of producing commission agendas.
- Held four Conversations with Leadership sessions with a total of 137 participants that provided an opportunity for County leaders to share their perspectives with County staff as we plan for the next generation of leaders.
- Completed consolidation of the Auditor-Controller and Treasurer-Tax Collector departments which resulted in an annual savings of \$300,000.
- Successfully hosted a segment of the Amgen Tour of California bike race that increased visibility and recognition of San Luis Obispo County.
- Provided leadership and supported coordination that resulted in the completion of new public libraries in Atascadero and Cambria.
- Provided necessary leadership to create inter-departmental drought taskforce to address growing concerns and mitigate impacts of a statewide drought resulting in a local area emergency declaration.

FY 2014-15 Objectives

- Continue to coordinate the programs and services provided by multiple departments to ensure that the County is able to provide vital services to residents.
- Continue to expand the use of the automated agenda management system by integrating the Planning Commission eliminating up to 36,000 sheets of paper annually.
- Lead the Energy Community of Interest and Executive Steering committee in the development of long term strategies to improve energy efficiency and increase use of renewable resources in County facilities decreasing the County's greenhouse gas emissions.
- Begin Budget Preparation system replacement effort including initial project requirements gathering, analysis, and the release of a request for proposal for software solutions and implementation partners.
- Continue the evolution of the extremely well received Annual Report, increasing accessibility through the implementation of new techniques and multimedia experiences.
- Assist in the feasibility evaluation of a joint co-located dispatch facility integrating Sheriff and County Fire for increased efficiency and possible cost reductions.
- Provide leadership on the Paso Groundwater Basin water management efforts and countywide drought related activities.

COUNTY ADMINISTRATOR’S COMMENTS AND RECOMMENDATIONS

The recommended budget includes \$1,695,646 of General Fund support, an increase of \$7,837 or less than 1% from Fiscal Year 2013-14 adopted levels. One budget augmentation request is recommended for inclusion in the FY 2014-15 budget. This budget augmentation request calls for an increase in expenditures of \$106,538 for the addition of a Limited Term Administrative Analyst to support the replacement of the current budgeting software system.

Revenue is recommended to increase \$106,936 as a result of the recommended budget augmentation request which is funded through a transfer into FC 104 – Administrative Office from FC 266- Countywide Automation without the use of additional General Fund support. Expenditures are recommended to increase by \$114,773 or 6% from FY 2013-14. Salaries and Benefits are increasing by \$71,676 or 4% as a result of the budget augmentation request. If not for the addition of the Limited Term Administrative Analyst recommended in the budget augmentation request, Salaries and Benefits would have decreased by \$29,862 or 2% from Fiscal Year 2013-14. There is a recommended \$43,097 increase in Services and Supplies accounts which is the result of support costs associated with the budget augmentation request as well as an increase in the budgeted expenditures for consulting fees.

BUDGET AUGMENTATION REQUESTS RECOMMENDED

Unit Amount	Description	Results
Gross Amount: \$106,538 General Fund: \$0	Add 1.00 FTE Limited Term Administrative Analyst II to support the replacement of the budget preparation software system.	This position will ensure that the Administrative Office is able to provide the full-time, dedicated resource that was identified as being required to support the budget preparation system replacement project.

GOALS AND PERFORMANCE MEASURES

Department Goal: To ensure the long-term financial stability of the County.						
Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input checked="" type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community						
1. Performance Measure: Ratio of General Fund backed annual debt service to the annual General Fund budget.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
3.5%	3.5%	3.4%	3.5%	3.4%	3.2%	3.2%
What: This measure shows the ratio of the General Fund backed annual debt service to the annual General Fund budget.						
Why: This measure provides staff, the Board and public with information about the financial health of the County. The current goal is to keep the ratio below 5%. This measure is an industry standard that allows for a comparison amongst governmental entities.						
How are we doing? A ratio under 5% is considered to be favorable by bond rating agencies. The ratio increased during FY 2009-10 due to the refinancing of Pension Obligation Bonds and a shrinking General Fund. This ratio is projected to remain constant as none of the debt obligations are scheduled to be paid off, and no new debt is currently planned.						
Department Goal: To ensure the long-term financial stability of the County.						
Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input checked="" type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community						
2. Performance Measure: Ratio of total contingencies and reserves to the County’s General Fund operating budget.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
17.1%	20.8%	20.5%	20%	20%	24%	24%

What: This measure shows how much money the County has in “savings” relative to our daily, ongoing expenses.

Why: The measure provides staff, the Board and public with information on the financial health of the County. Our goal is to have a prudent level of savings that allows us to plan for future needs and “weather” economic downturns. The industry standard target is to have a 20% reserve/contingency as a percent of the operating budget.

How are we doing? This measure reflects the total amount of contingencies and reserves that could be accessed by the General Fund (some contingencies and reserves are restricted in use and are not available for use in the General Fund). A ratio of 24% of reserves to ongoing general fund expenses is above the industry standard and demonstrates judicious fiscal management. It is worth noting that while many of the reserves are technically available to be used by the General Fund, many are planned to be spent on various projects (e.g. new women’s jail, expanded juvenile hall).

Department Goal: To provide high quality staff support in an effort to maximize the effectiveness of the Board of Supervisors.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

3. Performance Measure: Percentage of Board members who respond to a survey indicating that Administrative Office staff provide satisfactory or better agenda support.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
100%	100%	100%	100%	100%	100%	100%

What: The County Administrative Office surveys the Board of Supervisors annually to determine their level of satisfaction with our staff support relative to the accuracy, readability, and overall quality of the agenda reports.

Why: The information gained from this survey allows us to continuously improve staff support to the Board.

How are we doing? The November 2013 survey consisted of a series of seven questions, with responses ranging from 1 (Unsatisfactory) to 5 (Outstanding), with a score of 3 representing Satisfactory. The Administrative Office received an average score of 3.5. The Administrative Office continues to strive for constant improvement in providing Board members with superior quality agenda support.

Department Goal: To provide high quality staff support in an effort to maximize the effectiveness of County departments and the Board of Supervisors.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

4. Performance Measure: Average of responses to a survey indicating the Administrative Office staff provides satisfactory or better support services.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
98%	98%	100%	100%	100%	100%	100%

What: The County Administrative Office surveys departments and the Board of Supervisors annually to determine their level of satisfaction with our staff support relative to accuracy, responsiveness, responsibility, timeliness and trustworthiness. The survey was revised to solicit additional feedback in FY 2010-11.

Why: The information gained from this survey allows us to continuously improve our service to departments and the Board.

How are we doing? Based upon the 644 responses to the survey conducted in February 2013, the Administrative Office is providing satisfactory or better support services to departments as demonstrated by an average score of 4.04 on a 5 point scale. This survey will next will be conducted in February 2014.

Department Goal: To create an environment whereby all employees feel valued and are proud to work for the County.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

5. Performance Measure: Percentage of employees that indicate in a biannual workforce survey overall satisfaction with their job.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
TBD- Survey Delayed	TBD- Survey Delayed	TBD- Survey Delayed	TBD- Survey Delayed	TBD- Survey Delayed	TBD- Survey Delayed	TBD- Survey Delayed

What: The County Administrative Office administers a survey to all permanent County employees in order to gauge their overall level of satisfaction with their job.

Why: This information will be used to help assess our organizational health and identify areas for improvement.

How are we doing? The Employee Opinion survey was last administered in December 2006. Overall, a total of 1,452 usable responses were received – a 63% response rate. Of these, 1,346 employees (93%) indicated their level of agreement with the statement “I am satisfied with my job.” – 53% indicated that they strongly agreed with this statement, 32% somewhat agreed, 7% neither agreed or disagreed, 6% somewhat disagreed, and 2% strongly disagreed. Therefore, 85% of the County employees responding to this statement in the survey indicated they were satisfied with their job. The County’s goal is to sustain this high level of job satisfaction despite the financial challenges facing the County over the next few years, and the expected turnover due to retirement of our aging workforce. However, given staff and resource constraints, administration of the next Employee Opinion survey will be deferred (timing TBD).

Department Goal: To create an environment whereby all employees feel valued and are proud to work for the County.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

6. Performance Measure: Full-time equivalent Administrative Office budget analyst staff per 1,000 county employees.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
2.45	2.49	2.51	2.51	2.47	2.45	2.45

What: This shows Administrative Office budget staffing per 1,000 county employees.

Why: This data can be compared with other Administrative Offices of similar characteristics to provide one measure of whether we are appropriately staffed for budget preparation and administration.

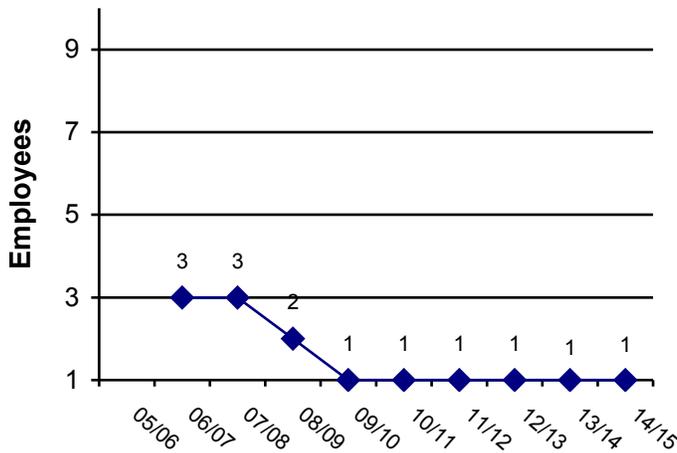
How are we doing? The total FTE budget analyst staffing levels per 1,000 employees for our comparable counties ranges from a high of 3.68 in Napa County to a low of 1.03 in Santa Barbara County. The average ratio of analysts per 1,000 employees was 2.37 for comparable counties, and 2.45 for San Luis Obispo County.

MISSION STATEMENT

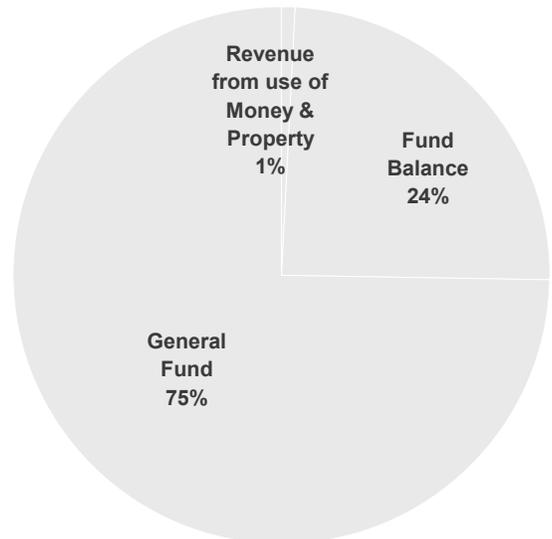
To continuously improve the quality and effectiveness of services provided to the public through interactive communication, strategic planning, organizational reviews, leadership development and staff training in support of the County's organizational goals and objectives.

	2013-14 <u>Budget</u>	2013-14 <u>Projected</u>	2014-15 <u>Requested</u>	2014-15 <u>Recommended</u>	Change from 2013-14
<u>Financial Summary</u>					
Revenue from Use of Money & Property	\$ 8,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ (4,000)
Charges for Current Services	0	1,700	0	0	0
Other Financing Sources	450,000	450,000	450,000	650,000	200,000
Total Revenue	\$ 458,000	\$ 455,700	\$ 454,000	\$ 654,000	\$ 196,000
Fund Balance Available	\$ 175,350	\$ 175,350	\$ 212,151	\$ 212,151	\$ 36,801
Cancelled Reserves	0	0	0	0	0
Total Financing Sources	\$ 633,350	\$ 631,050	\$ 666,151	\$ 866,151	\$ 232,801
Salary and Benefits	\$ 98,796	\$ 60,000	\$ 103,129	\$ 103,129	\$ 4,333
Services and Supplies	415,118	239,463	515,929	715,929	300,811
Other Charges	0	0	0	0	0
Fixed Assets	0	0	0	0	0
Gross Expenditures	\$ 513,914	\$ 299,463	\$ 619,058	\$ 819,058	\$ 305,144
Contingencies	0	0	0	0	0
New Reserves	119,436	119,436	47,093	47,093	(72,343)
Total Financing Requirements	\$ 633,350	\$ 418,899	\$ 666,151	\$ 866,151	\$ 232,801

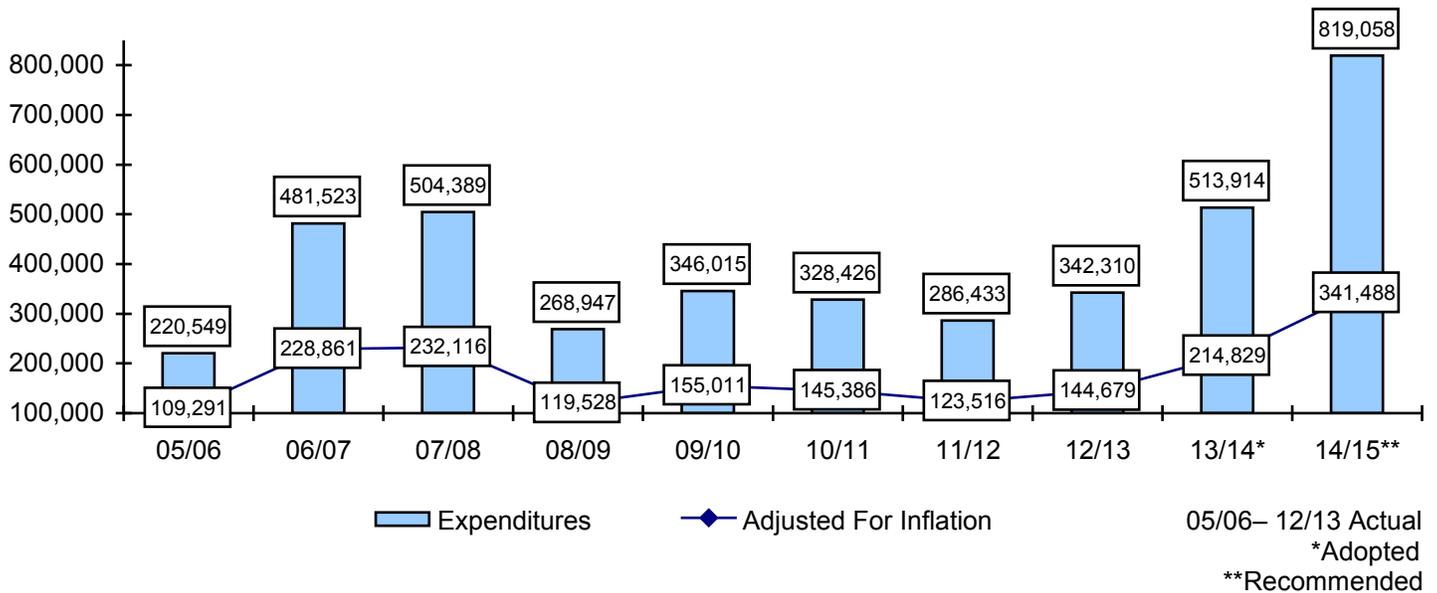
**Number of Employees
(Full Time Equivalent)**



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

Organizational Development has a total expenditure level of \$819,058 and a total staffing level of 1.00 FTE to provide the following services.

Employee University

Provides educational and career development for employees, as well as facilitation, mediation and specialized training for County departments.

Total Expenditures: \$589,058 Total Staffing (FTE): 0.00

Social Media and Communications

Provides for the development and implementation of the variety of web technologies that enable interactive and highly accessible communication. This allows increased County and department responsiveness, improves information sharing, and facilitates greater public interaction.

Total Expenditures: \$150,000 Total Staffing (FTE): 1.00

Organizational Effectiveness

Provides support for departments geared toward creating a high performance “results oriented” County organization, including strategic planning, goal setting and performance measurement

Total Expenditures: \$80,000 Total Staffing (FTE): 0.00

COUNTY ADMINISTRATOR’S COMMENTS AND RECOMMENDATIONS

The Organizational Development program was established to develop and implement initiatives or services in support of a high performance organization. Initiatives for FY 2013-14 have included:

- Core supervisory skill trainings relating to performance standards, performance measurement, and progressive disciplinary strategies.
- Project funding for streamlining website design and enabling access on mobile devices and across platforms.

- Key Microsoft Office training courses made available to all County employees.
- A Countywide inter-departmental communication assessment.
- Brochures highlighting available services offered by select departments.
- Contracting to administer an Employee Engagement and Needs Assessment Survey to provide increased employee development and leadership training.

The recommended budget for FY 2014-15 includes \$650,000 in General Fund support. This is an increase of \$200,000 from FY 2013-14. Total revenue is projected to increase \$196,000, or 42% due to a combination of the \$200,000 (44%) increase in General Fund and a \$4,000 (50%) decrease in projected interest income.

Fund balance in the amount of \$212,151 will be used in addition to the General Fund to provide total appropriations of \$866,151. These appropriations consist of \$546,000 allocated to Employee University for consultants to conduct various training sessions as well as Human Resources and Administrative Office staff who support this program, \$40,000 is allocated to reimburse County employees for tuition expenses for external training programs, \$150,000 is allocated for the County's transparency in government initiative through social media and communications, and \$80,000 is available to aid with departmental reorganizations.

The recommended budget also includes \$47,093 in new reserves, increasing reserves and designations to \$2,092,815 for FY 2014-15.

GOALS AND PERFORMANCE MEASURES

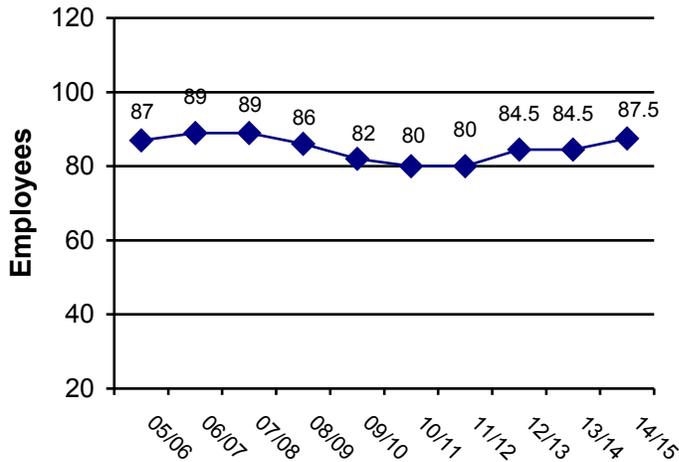
Department Goal: To ensure that training opportunities aimed at creating a competent, results-oriented workforce are made available to County employees.						
Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community						
1. Performance Measure: Overall average participant satisfaction rating (on a 5 point scale) of training programs offered by the Employee University.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
4.6	4.6	4.6	4.6	4.6	4.4	4.6
What: Provides data on participant overall satisfaction with Employee University training courses (on a scale of 1-5 with 1 = "poor" and 5 = "outstanding"). This is the first level of program evaluation.						
Why: This data provides information on how satisfied participants are with the training programs offered by the Employee University.						
How are we doing? Through the first five (5) months of the FY 2013-14, EU course attendees have reported they are highly satisfied with the classes they have attended. Average class capacity is 94% which reflects high demand for EU courses. The County continued the leadership development course entitled "Conversations with Leadership" which was again well received by those in attendance and earned an overall satisfaction rating of 4.7. Employee University staff is reviewing RFP's for the development and implementation of leadership academies for supervisory and management staff. It is anticipated that these new courses will be in place within Q3 of FY 2013-14.						

MISSION STATEMENT

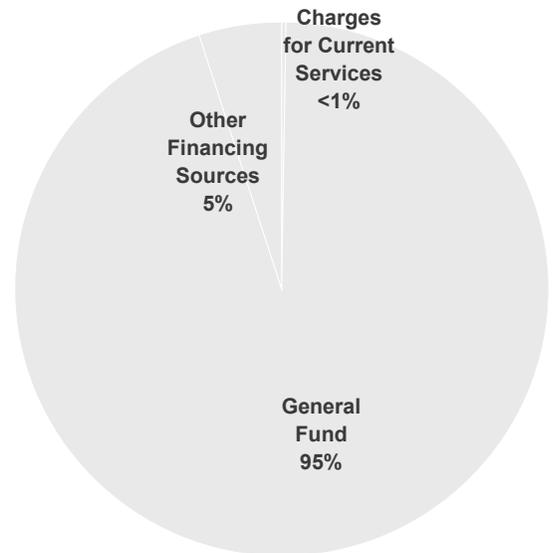
The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork.

<u>Financial Summary</u>	<u>2013-14 Budget</u>	<u>2013-14 Projected</u>	<u>2014-15 Requested</u>	<u>2014-15 Recommended</u>	<u>Change From 2013-14</u>
Charges for Current Services	\$ 28,050	\$ 28,500	\$ 28,500	\$ 28,500	\$ 450
Other Financing Sources	445,000	305,000	331,000	438,506	(6,494)
**Total Revenue	\$ 473,050	\$ 333,500	\$ 359,500	\$ 467,006	\$ (6,044)
Salary and Benefits	8,159,390	8,021,390	8,044,789	8,346,993	187,603
Services and Supplies	829,239	880,104	785,045	814,552	(14,687)
Fixed Assets	35,000	60,000	78,000	78,000	43,000
**Gross Expenditures	\$ 9,023,629	\$ 8,961,494	\$ 8,907,834	\$ 9,239,545	\$ 215,916
General Fund Support (G.F.S.)	<u>\$ 8,550,579</u>	<u>\$ 8,627,994</u>	<u>\$ 8,548,334</u>	<u>\$ 8,772,539</u>	<u>\$ 221,960</u>

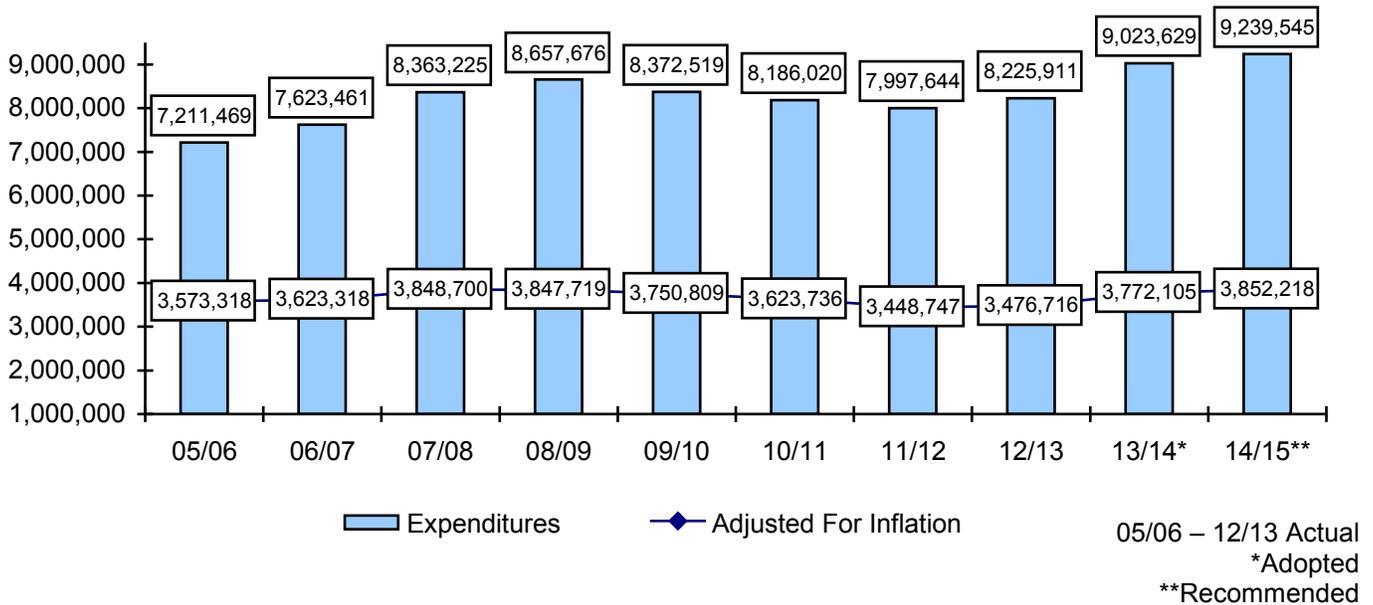
**Number of Employees
(Full Time Equivalent)**



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

The Assessor has a total expenditure level of \$9,239,545 and a total staffing level of 87.50 FTE to provide the following services:

Administration/Standards

Oversee the preparation of all property assessments; analyze and track legislation pertaining to property taxes; develop and implement procedures upon passage of new legislation; compile and deliver internal and state mandated reports to appropriate agencies; and process/track all assessment appeals. Coordinate office operations; manage human resource functions and issues; oversee training for staff; coordinate accounts payable and payroll; and develop and monitor the department's budget.

Total Expenditures: \$831,559 Total Staffing (FTE):8.00

Assessment Valuation, Reviews, and Appeals

Review and assess the value of secured real property (i.e. land and buildings) when there is a change in ownership, new construction, decline in market value, disaster relief, and other appraisal events; and update property attributes. Review, audit, and assess the value of unsecured business property (i.e. business equipment, boats, aircraft, etc.). Review and make recommendations to the Assessment Appeals Board for all assessment appeals submitted by property owners.

Total Expenditures: \$3,788,213 Total Staffing (FTE): 36.00

Automation

Implement and monitor the automated systems within the Assessor's office. Oversee systems security and the development, implementation, and maintenance of automation networks, work stations, software, and miscellaneous hardware utilized in processing the assessment roll.

Total Expenditures: \$1,016,350 Total Staffing (FTE)*: 9.50
*Includes 4.5 Limited Term (PTSM)

Public Service

Provide information to the public regarding property assessments and property tax laws in person, over the telephone, and by written communication including pamphlets, public service announcements, the Internet, and annual notifications, etc.

Total Expenditures: \$646,768 Total Staffing (FTE): 6.00

Roll Preparation

Update and maintain property assessment records. This includes creating/maintaining property parcel maps and GIS applications, verifying and updating ownership data when property ownership is altered, maintaining exemptions, updating valuation data, processing revised assessments, maintaining the supplemental tax records, and other functions.

Total Expenditures: \$2,956,655 Total Staffing (FTE): 28.00

DEPARTMENT COMMENTS

The Assessor is constitutionally responsible for locating taxable property, identifying ownership, and determining the value of real, business, and personal property within the County of San Luis Obispo. In addition, the Assessor is mandated to complete an annual assessment roll reporting the assessed values for all properties within the County. Preparation of the assessment roll includes administering lawfully established exemptions that benefit property owners. The Assessor must maintain a current mapping and ownership database for the public.

As FY 2014-15 approaches, the Assessor and his staff continue to face a challenging combination of issues. The decline in property values, which began in 2006, continues to amplify the staff's workload. It is anticipated the increase in work items, resulting from multiple years of declines in the real estate market, will continue well beyond FY 2014-15. As of June 30, 2013, 47,657 properties were reviewed for potential value declines. Currently, 41,693 properties are receiving the benefit of a Proposition 8 "Decline-in-Value" assessment. These must be reviewed on an annual basis, until the market value has risen above the Proposition 13 Factored Base Year Value.

The Assessor, Treasurer-Tax Collector, and Auditor-Controller use the Property Tax System, which is currently hosted on the County's mainframe. The Assessor's Office, in conjunction with these departments, is fully engaged in the Property Tax System Modernization Project (PTSMP), which magnifies concerns regarding workload backlogs. The PTSMP will move the Property Tax System off of the mainframe computer and re-host it on a new computing platform. Preparations for the project have proved to be very time consuming, and the project itself is expected to require intense efforts for a significant number of our department's staff over the next 15 to 18 months.

An additional issue is the retirement of long-term staff and the resulting loss of institutional knowledge. During the first half of FY 2013-14 there were nine retirements. Based upon their time in service, the cumulative loss of over 106 years created a significant deficit. At the same time, 15 new hires were brought on board. Approximately 40% of staff is at or above retirement age, and an additional 17% of staff is within five years of retirement age. To offset the decline in productivity due to this trend, it is critical to department operations that training and development remains a high priority.

Following are some of the Assessor's Office notable accomplishments for FY 2013-14 and objectives for FY 2014-15:

FY 2013-14 Accomplishments

- Recruited for and successfully filled 15 vacant positions during the first two quarters of FY 2013-14.
- Developed documentation and test scripts for our current processes and batch reports as a critical piece of the Property Tax System Modernization Project.
- Resolved 115 assessment appeals in the first half of FY 2013-14, and retained \$136,865,412 of the total assessed value at risk on the assessment roll.
- Participated in the development of the e-Forms Portal with Orange County. This website will allow property owners to complete property tax forms online.
- Added GIS mapping to the Assessment Evaluation Service (AES) software utilized by appraisers to determine property values.

FY 2014-15 Objectives

- Elimination of the workload backlog, which is expected to be equal to the 9,371 work items remaining at the end of FY 2012-13.
- Continued participation in the Property Tax System Modernization Project. The Assessor's Office staff will be heavily involved in testing and implementing the new platform.
- Expedite the creation of Assessor Parcel Maps in the Geographic Information System (GIS) to improve accuracy of the base map parcel layer.
- Migrate to Office 2013, which will involve training for all staff and a major upgrade of the Assessment Evaluation Service (AES) software.
- Continue to document all office policies and procedures, and continue to implement more staff training as part of the succession plan.

COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

The level of General Fund support for this budget is recommended to increase \$221,960 or 2% compared to FY 2013-14 adopted levels. Revenues are recommended to decrease \$6,044 or 1% and total expenditures are recommended to increase \$215,916 or 2% when compared to FY 2013-14 adopted levels.

Revenues are decreasing primarily due to a \$6,494 decrease in reimbursement revenue for the Property Tax System Modernization Project (PTSMP) from Fund Center 266 – Countywide Automation Replacement. The reimbursement revenue for the PTSMP offsets the salary & benefit expenditures for the 4.5 FTE limited term positions allocated for the project.

Salary and benefits are recommended to increase \$187,603 or 2% primarily due to the recommended budget augmentation requests to add 3.00 FTE new positions (outlined below) to the Position Allocation List (PAL).

Services and supplies are recommended to decrease \$14,687 or 1% due to a variety of factors. Professional and special services are decreasing by \$21,195 due to the elimination of one-time expenditures from FY 2013-14. Rent expenditures are decreasing by \$45,750 due to the department's North County office moving into the North County Service Center at the Atascadero Library in July 2014. Maintenance contracts are decreasing by \$27,425 due to the consolidation of the ESRI licensing by IT. The decrease in services and supplies is partially offset by a \$26,000 increase in training expenditures and a \$14,011 increase in phone support charges due to the Assessor's request to replace the outdated phone system.

Fixed assets are recommended to increase \$43,000 or 122% due to the significant upgrade of the Assessment Evaluation Services (AES) program in order to function in the Microsoft 2013 environment and the replacement of the department's phone system.

The increase in expenditures, primarily due to the increase in salary benefits for the addition of 3.0 FTE positions, will assist in addressing the increased workload concerns including a backlog of workload items due to the economic downturn. The added positions will also increase the value to the assessment roll.

The FY 2014-15 recommended PAL for the Assessor includes a net increase of 3.0 FTE compared to the FY 2013-14 adopted PAL.

FY 2014-15 Recommended PAL Changes

- +2.0 FTE Appraiser Trainee positions to assist in increased workload due to economic downturn
- +1.0 FTE Auditor Appraiser I position to assist in increased workload due to economic downturn

BUDGET AUGMENTATION REQUESTS RECOMMENDED

Unit Amount	Description	Results
Gross: \$25,000, funded through FC 266- Countywide Automation Replacement (total cost of \$150,000 over six years) General Fund Support:\$0	Historic Map Preservation and Storage - Year 2 of 6 Continuation of funding to properly preserve, scan for digital retrieval, microfilm, and acquire storage for historic maps.	<ol style="list-style-type: none"> 1. Properly preserve historic maps over a six year period on the following timetable: <ul style="list-style-type: none"> • Year 1- Township Maps of San Luis Obispo County • Year 2- Subdivision and Re-subdivision Maps • Years 3-4- City of San Luis Obispo blocks • Years 5-6- City of San Luis Obispo subdivisions 2. Assure that historic maps are preserved and available as a part of the public record for 300-500 years in the future as required by the State. 3. Enable the department to provide accurate assessment rolls in the future.
Gross: \$142,562 General Fund Support: \$142,562	Add 2.0 FTE Appraiser Trainee	Would assist in addressing the continually increasing workload due to the economic downturn, which has caused an increase in the number of Prop 8 "Decline In Value" reviews. 1.0 FTE would address on average 700 work items annually equating to approximately \$327,040 in additional Property Tax Revenue added to the roll per Appraiser Trainee.
Gross: \$85,151 General Fund Support: \$85,151	Add 1.0 FTE Auditor-Appraiser I	Would assist in addressing increased workload, including a backlog of outstanding audits. The estimated average increase in assessment value is \$96,000 per audit. The new position would handle 55 audits a year, which would increase the assessment roll by \$5,280,000. The timely enrollment of the unsecured supplemental assessments could also increase the assessment roll by an estimated \$10,300,000 (\$155,800 estimated increase in property tax dollars.

BUDGET AUGMENTATION REQUESTS NOT RECOMMENDED

Unit Amount	Description	Results
Gross: \$71,281	Add 1.0 FTE Appraiser Trainee	Would assist in addressing the continually increasing workload due to the economic

General Fund Support: \$71,281		downturn which has caused an increase in the number of Prop 8 "Decline In Value" reviews. 1.0 FTE would address on average 700 work items annually equating to approximately \$327,040 in additional Property Tax Revenue added to the roll per Appraiser Trainee.
Gross: \$87,222 General Fund Support: \$87,222	Add 1.0 FTE Cadastral Mapping Systems Specialist I	Would help address existing mapping workflow bottlenecks and assist with migrating all of the Assessor's mapping and parcel information to GIS. Additional capacity would allow the Mapping Section to complete a GIS parcel layer within a six year time frame.

GOALS AND PERFORMANCE MEASURES

Department Goal: To levy fair and equitable assessments on taxable property in an accurate and timely manner by using accepted appraisal principles and prevailing assessment practices.						
Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community						
1. Performance Measure: Percentage of the assessment roll completed by June 30th of each year.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
96%	97%	91%	89%	94%	89%	93%
What: Measures the percentage of assessments that are appraised before the June 30 th deadline.						
Why: Incomplete assessments will generate inaccurate tax bills. When assessments are completed after the year-end deadline, the Assessor, Auditor-Controller, and Tax Collector must process revised assessments and tax bills. These revisions increase the costs of preparing the assessment roll and the costs associated with property taxes. In addition, property owners are inconvenienced by revisions to their assessments and the associated delays.						
How are we doing? A higher than expected carry-over combined with instability in staffing, significant knowledge loss due to retirements, and a real estate market that is rapidly gaining strength has resulted in a revised projection for assessment roll completion in FY 2013-14 at 89%. Actual results for FY 2012-13 dropped to 89% completion of the assessment roll by the June 30 th deadline primarily due to work backlogs and a significant level of vacancies. At year end, the number of incomplete work items to be carried over to FY 2013-14 increased to 9,371. Prior year work items must be addressed by journey level Valuation staff, due to the complexity of the work, prior to starting the new assessment roll work. The Department is now fully staffed and FY 2013-14 will focus on training and mentoring of new staff to fully develop the necessary skill sets. Productivity of journey level staff will be tempered by this extensive training effort.						
The Department anticipates an increased target of 93% for FY 2014-15. Staff hired during FY 2013-14 will be sufficiently trained and able to work quickly through the expected FY 2013-14 carry-over. Anticipated market strength, which will remove additional properties from Proposition 8 Decline-in-Value status during FY 2013-14, will reduce the impact of these annually required property value reviews.						
2. Performance Measure: The number of completed assessments per appraiser on staff.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
3,072	3,603	3,531	3,306	3,500	3,300	3,500
What: This measurement tracks the workload per appraiser from year to year.						
Why: Tracking changes in workload is an indicator of changes in production levels as new procedures or automated systems are introduced, and helps to evaluate the efficiency of departmental procedures and service to the public.						

How are we doing? The Department is revising the projection of completed assessment per appraiser to 3,300 for FY 2013-14 reflecting the significant training requirement of recently hired staff. A large portion of the current workload is due to the decline in the real estate market, which began in early 2006 and finally turned around during 2012. Once a property is under a Proposition 8 Decline-in-Value, the Assessor is mandated by law to review the assessed value each year for possible changes. These reviews are time-consuming and result in an increase in public service needs, assessment reviews and assessment appeals. This will impact the more experienced Valuation staff as will their ongoing involvement in mentoring new Valuation staff. It is anticipated Proposition 8 Decline-in-Value reviews will continue to impact the workload for several more years, diminishing as the market values continue to improve. Market strength will also result in an increase in change of ownership and new construction appraisals. No Comparable county data is available.

For FY 2014-15, the Department is setting a target of 3,500 due to an expected high workload combined with Valuation staff that has gained skills and experience during FY 2013-14. In addition, procedures utilized for assessment reviews, assessment appeals, and annual Proposition 8 Decline-in-Value Appraisals continue to be streamlined each year. The widespread use of the Assessment Evaluation Service (AES) program for both regular work items and annual review work items continues to add to the productivity of staff. However, the program software is antiquated and becoming unstable; and requires a significant update for compatibility with current Microsoft operating systems and software products.

Department Goal: To provide high quality services to the public and taxpayers.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

3. Performance Measure: The number of assessment appeals filed for every 1,000 assessments.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
1.8	2.96	4.6	2.7	3.5	1.4	1.2

What: When property owners disagree with their property's assessed value, they may file for an Assessment Appeal hearing with the Assessment Appeals Board. The number of real property appeals is used as an indicator of accuracy and equity among assessments. A low number of appeals is associated with a greater degree of accuracy and the property owner's satisfaction with their assessments.

Why: The Assessor strives to make accurate and thorough assessments when property is initially valued in an effort to control the costs associated with producing the assessment roll. This measure enables the Department to track accuracy and equity among assessments.

How are we doing? In FY 2012-13, the number of appeals filed per 1,000 assessments decreased to 2.7 and some reduction is expected to continue. During the first half of FY 2013-14, the number of appeals filed was substantially less than last year to date, resulting in a projection of 1.4 for FY 2013-14. This decrease was due to the Department's proactive approach toward resolving prior year Assessment Appeals and current year Proposition 8 Decline-in-Value reviews both of which reduce initial and repeat filing by property owners. Based upon the March 2013 State Board of Equalization (BOE) "Reports on Budgets, Workloads, and Assessment Appeals Activities in California Assessors' Offices FY 2011-12", San Luis Obispo County has one of the lowest number of assessment appeals filed among comparable counties (Marin, Monterey, Napa, Placer, Santa Barbara, and Santa Cruz).

The Department is targeting 1.2 assessment appeals filed for every 1,000 assessments for FY 2014-15 based on the expectation that new appraisal staff will be trained, the real estate market will continue to strengthen at a moderate rate, and backlogs will be reduced.

4. Performance Measure: Cost per assessment.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
\$46.01	\$45.08	\$43.75	\$43.97	\$47.18	\$46.71	\$46.82

What: This measures the cost per assessment by dividing the Department's level of General Fund support by the total number of assessments.

Why: The Assessor's Office strives to make the most effective use of all available resources in order to produce assessments at a reasonable cost.

How are we doing? Actual results for FY 2012-13 are \$43.97 per assessment. The most recent State Board of Equalization (BOE) "Reports on Budgets, Workloads, and Assessment Appeals Activities" (for FY 2011-12 and published in March 2013) indicates that the Department's costs were comparable to other counties (Marin, Monterey, Napa, Placer, Santa Barbara, and Santa Cruz) which had median cost per assessment of \$41.90. For FY 2013-14, the projected estimate is set at \$46.71 per assessment based on cost to date. This decrease from the adopted estimate of \$47.18 is due to numerous vacancies creating salary savings combined with lower entry level salaries of newly hired staff.

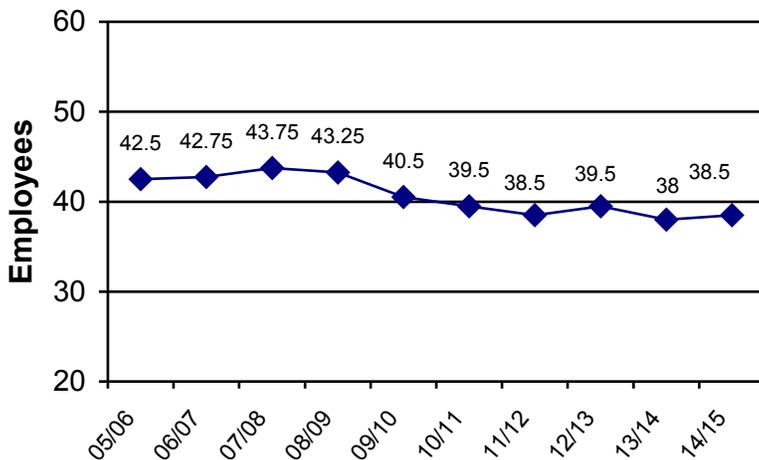
The Target for FY 2014-15 reflects the increase in salary and benefit costs and a reduction in salary savings due to stable staffing levels.

MISSION STATEMENT

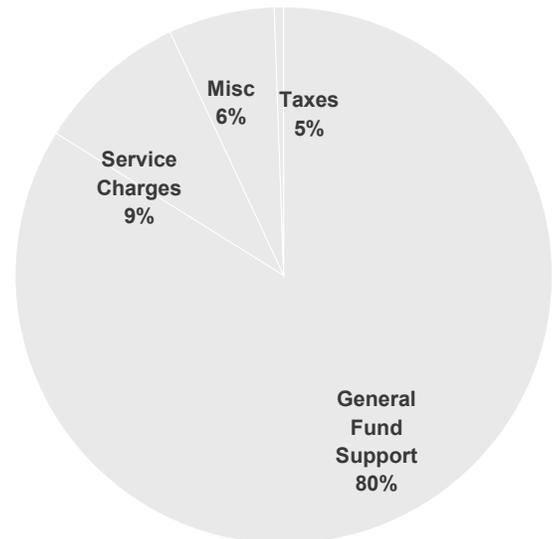
The Auditor-Controller-Treasurer-Tax Collector Office ensures the public's trust by serving as the guardian of assets and funds administered for the County, cities, schools, and special districts and by being an independent source of financial information and analysis for the public, local governmental agencies, County departments, and all other stakeholders.

	2013-14	2013-14	2014-15	2014-15	Change From
<u>Financial Summary</u>	<u>Budget</u>	<u>Projected</u>	<u>Requested</u>	<u>Recommended</u>	<u>2013-14</u>
Taxes	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Fines, Forfeitures and Penalties	109,000	106,000	80,800	80,800	(28,200)
Intergovernmental Revenue	8,557	8,193	13,490	13,490	4,933
Charges for Current Services	497,563	505,409	444,287	444,287	(53,276)
Other Revenues	32,400	32,400	32,500	32,500	100
Interfund	<u>176,148</u>	<u>30,000</u>	<u>30,000</u>	<u>178,122</u>	<u>1,974</u>
**Total Revenue	\$ 1,073,668	\$ 932,002	\$ 851,077	\$ 999,199	\$ (74,469)
Salary and Benefits	4,703,324	4,472,888	4,639,168	4,834,254	130,930
Services and Supplies	<u>271,064</u>	<u>269,209</u>	<u>217,932</u>	<u>217,932</u>	<u>(53,132)</u>
**Gross Expenditures	\$ 4,974,388	\$ 4,742,097	\$ 4,857,100	\$ 5,052,186	\$ 77,798
Less Intrafund Transfers	<u>9,400</u>	<u>13,400</u>	<u>13,400</u>	<u>13,400</u>	<u>4,000</u>
**Net Expenditures	\$ 4,964,988	\$ 4,728,697	\$ 4,843,700	\$ 5,038,786	\$ 73,798
General Fund Support (G.F.S.)	<u>\$ 3,891,320</u>	<u>\$ 3,796,695</u>	<u>\$ 3,992,623</u>	<u>\$ 4,039,587</u>	<u>\$ 148,267</u>

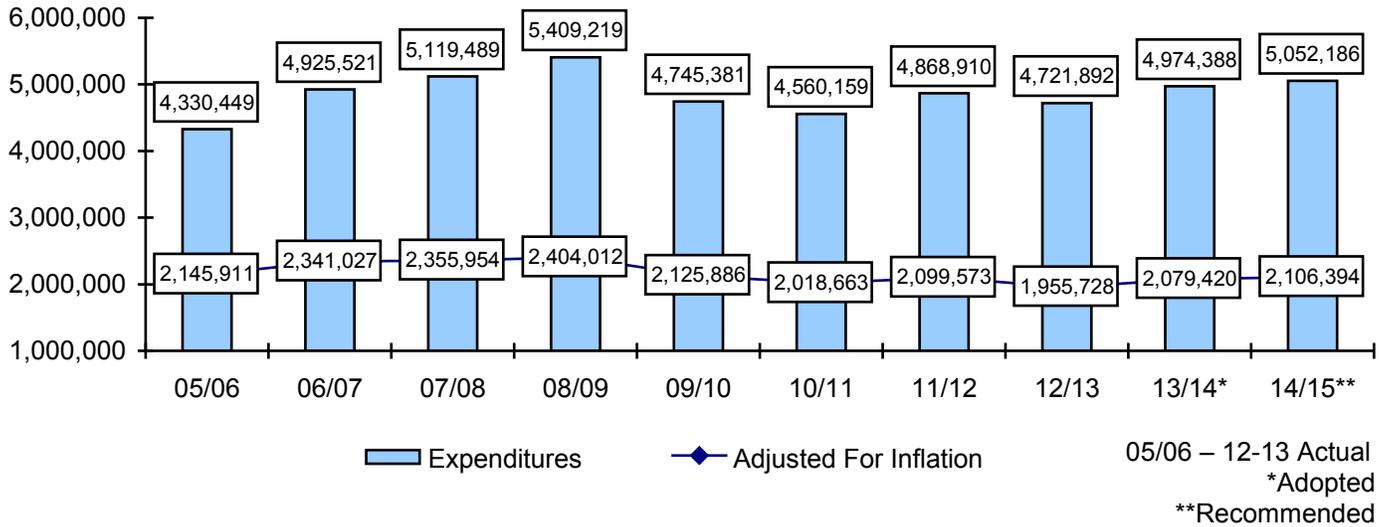
**Number of Employees
(Full Time Equivalent)**



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

The Auditor-Controller’s Office has a total expenditure level of \$5,052,186 and a total staffing level of 38.50 FTE to provide the following services:

Accounts Payable

Pre-audit all claims for payments to vendors submitted by County departments and process payments for special districts. Coordinate payment activity with and provide oversight and direction to departments and vendors. Prepare annual reports required by the State and the Internal Revenue Service.

Total Expenditures: \$521,399 Total Staffing (FTE): 5.00

Internal Audit Division

Perform mandated internal audits for compliance with State and Federal requirements. Ensure adequacy of internal controls over cash and County assets. Conduct management and compliance audits and departmental reviews. Audit the operations of public agencies doing business with the County to ensure compliance with policy; assist with the preparation of the County’s annual financial statement.

Total Expenditures: \$665,081 Total Staffing (FTE): 5.00

Budget and Cost Accounting

Assist the County Administrator and Board of Supervisors in developing the proposed and final County budget. Analyze and forecast annual budget expenditures. Review all county fees. Conduct rate reviews for ambulance, landfill, and internal service fund operations. Prepare countywide cost allocations, state mandated program claims, indirect cost rate proposals and special reporting requests.

Total Expenditures: \$210,586 Total Staffing (FTE): 1.00

Deferred Compensation Plan

Funding and oversight of the County Deferred Compensation Plan has been transferred to FC 103 – Non-Departmental Other Expenditures.

Financial Reporting

Maintain accounting records for the County and those districts whose funds are kept in the County Treasury. Maintain budget and funds controls and records of fixed assets. Prepare annual financial reports and reports for Federal and State reimbursement; act as Auditor and/or Financial Officer for special districts, boards, authorities, etc. and provide accounting services for countywide debt financing.

Total Expenditures: \$701,546 Total Staffing (FTE): 5.00

Payroll Processing

Prepare and process biweekly payroll for the County. Coordinate payroll activity with departments and employees. Prepare biweekly, monthly, quarterly, and annual reports for State, Federal, and local agencies. Collect and pay premiums for County-related health and insurance benefits.

Total Expenditures: \$1,248,688 Total Staffing (FTE): 9.50

Property Tax Processing

Calculate property tax rates and determine extensions. Process changes to the tax roll. Apportion and distribute taxes and special assessments to all agencies. Prepare tax reports. Implement procedural changes to reflect new legislation affecting the tax system. Advise cities, schools, and special districts on tax-related matters.

Total Expenditures: \$538,630 Total Staffing (FTE): 5.00

Systems Support

Evaluate existing manual accounting systems and make recommendations for improved efficiencies through automation. Maintain the countywide computerized financial, fixed asset, accounts payable, tax, and payroll systems. Assist departments in updating computerized systems. Provide training and prepare manuals related to accounting systems operations. Maintain operation of the Auditor's Local Area Network (LAN) and Personal Computer (PC) network.

Total Expenditures: \$1,166,256 Total Staffing (FTE): 8.00

DEPARTMENT COMMENTS

The Auditor-Controller has primary responsibility for all accounting and auditing functions of County Government. This includes all funds, departments, and special districts under the governance of the Board of Supervisors. As Chief Accounting Officer for County Government, the Auditor-Controller faces the challenging task of covering a vast range of daily tasks while remaining responsive to emerging needs associated with new mandates, programs, and legislation.

In July 2013, the Board of Supervisors approved ordinances creating the Office of Auditor-Controller-Treasurer-Tax Collector–Public Administrator. The following August, San Luis Obispo County became one of 12 counties in the State of California to merge the two offices. The consolidation resulted in significant organizational restructuring and cost savings. Staff began the process of integrating departmental systems and processes soon after the merger and will continue to focus their efforts on identifying efficiencies that can be gained by maximizing the use of staff and resources.

The following are some of the department's notable accomplishments for FY 2013-14 and some specific objectives for FY 2014-15

FY 2013-14 Accomplishments

- Established the Whistleblower Hotline to provide employees and the public with a mechanism to anonymously report instances of fraud, waste, and abuse. The hotline is recommended by the Government Finance Officers Association and the American Institute of CPAs as a best practice designed to serve as a deterrent to fraud.
- Resumed work on the Controlling (CO) Actual Labor project (to determine a method to post actual labor costs to Enterprise Financial System (EFS) cost accounting) with the creation of an updated project plan and timeline. The consultant's proposed configuration has been applied in test systems for validation by the EFS support team. If the consultant's proposed solution proves viable, the project schedule presents a possible go-live date of July 1, 2014.
- Scheduled multiple sessions with a consultant/facilitator and staff members from the legacy Treasurer-Tax Collector's Office and the legacy Auditor-Controller's Office to brainstorm ideas and reach a consensus for achieving our vision of incorporating the best practices, philosophies, and ideas of both offices in forming a dynamic new department. Committees were established to work on the top four objectives identified during this process.
- Continued development of the SAP Business Intelligence (BI) data warehouse reporting tool and established the post go-live BI support structure. The team applied and tested the first round of BI system patches since installing the system.

FY 2014-15 Objectives

- Begin project to replace the County's DOS based Budget Preparation (BP) System with a modern integrated software product. The first phase of the project will include requirements gathering and the issuance of a Request for Proposal. The project will be a team effort involving staff from the Auditor-Controller's Office, the Administrative Office, and Information Technology. Implementation work is planned to begin in FY 2015-16.
- Continue to enhance the SAP BI system by creating more standard reports and adding more data for use by end-users in writing their own reports. Initial priority will be completing initial project reports, and when complete, new BI development requests will be prioritized.
- Apply latest SAP enhancement pack to bring EFS to the current release level and maintain readiness for new functionality.
- Continue working on the top four consolidation objectives identified in the previous year. These include creating an optimal office structure, promoting an integrated office culture, maximizing human resources, and optimizing the office layout.

COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

The ordinance consolidating the Auditor-Controller's Office and the Treasurer-Tax Collector-Public Administrator was approved on July 9, 2013 and became effective August 8, 2013. As part of the justification for the consolidation, it was projected that there would be savings of approximately \$323,000 in the third year of consolidation and beyond, primarily consisting of savings in salary and benefits. Due to the retirement of the Treasurer-Tax Collector-Public Administrator, and Assistant Treasurer-Tax Collector-Public Administrator and the elimination of a vacant Senior Account Clerk position at the beginning of FY 2013-14, gross salary and benefit savings in the first year totaled \$462,505. The salary and benefit savings were primarily in Fund Center 108 – Treasurer-Tax Collector-Public Administrator's budget.

General Fund support for Auditor-Controller’s FY 2014-15 is recommended to increase by \$148,267 or 3% as compared to FY 2013-14 adopted levels. This increase is a due to the combination of \$75,469 or 6% decrease in revenue and a \$130,930 (2%) increase in salary and benefit accounts. As noted, revenues, overall, are decreasing by \$74,469 from FY 2013-14 levels. There are several factors that contribute to this decrease including: 1) the transfer of the revenue and appropriation (\$35,000) for the County’s deferred comp program to the newly created FC 103 – Non-departmental Other Financing uses; 2) revenue from the redevelopment agencies dissolution projected to decrease as staff will be spending fewer hours on work related to those dissolutions; and 3) less revenue being budgeted from trust funds for SAP consulting.

Overall, expenditures are increasing by \$73,798 or 1% when compared to FY 2013-14 adopted amounts. Salary and benefit accounts are increasing by \$130,930 or 3% due to budgeting for various increases/decreases in pension costs, worker compensation charges, and negotiated salary and benefit increases, as well as various step increases and promotions. In additional, as detailed in the Budget Augmentation Request (BAR) below, it is recommended that a ½ FTE Auditor-Analyst position be increased to full time at an additional cost of \$58,378. As result of the 2013 Reclassification Window, two Administrative Services Officer II (ASO II) positions are being recommended to be reclassified to Auditor-Analyst II positions. The salary, at step five, for an ASO II is comparable to step five of an Auditor-Analyst II and therefore, no increase in salary expense is necessary as a result of this action.

Services and supplies accounts are recommended to decrease by \$53,132 or 19% from FY 2013-14 levels. This decreasing is attributed mostly to the transfer of the appropriation for the deferred compensation program and the reduced funding for SAP consulting services which is recommended to decrease by \$25,000.

BUDGET AUGMENTATION REQUESTS RECOMMENDED

Unit Amount	Description	Results
Gross: \$96,904 (total cost of an Auditor-Analyst II) General Fund Support: \$58,378	Increase ½ FTE Auditor-Analyst II to full time adding capacity to continue the implementation of Enterprise Financial System (EFS) development requests from departments and increase end-user trainings.	<ol style="list-style-type: none"> 1. Reduce the number of days to post workers compensation charges after payroll has posted from 26 times per fiscal year to zero. 2. Increase the number of times EFS training courses are offered to end-users by adding one additional session of the Departmental accounts Payable and Requisitioning and Receiving courses. 3. Develop two new EFS training courses. 4. Develop course materials for the Advanced Financial Reporting course and update the Departmental Controlling course materials. Hold a training session for each.

GOALS AND PERFORMANCE MEASURES

Department Goal: Provide periodic review of the internal controls of County departments, and service providers to ensure compliance with regulations, policies and procedures; and minimize losses from fraud or misappropriation.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

1. Performance Measure: Number of reviews, special district audits, trust fund reviews, and grant compliance audits performed for County departments.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
25	17	17	20	18	18	15

What: The Internal Audit Division reviews various offices, funds, and programs each year. Selection is made based on legal mandates, and measures of risk, such as dollar value, complexity, and/or the existence (or lack) of other checks and balances.

Why: The reviews and audits help to minimize or prevent losses from fraud, waste, and abuse; and from non-compliance with program funding requirements. Since department managers are often unaware of their department's selection for a detailed audit in any particular year, this serves as a deterrent for lax internal controls.

How are we doing? The Audit staff performs cash, departmental, compliance, and State mandated audits; and review and research duties. The audit team is currently on track to meet the FY 2013-14 adopted targets. In addition to audit work, the team also prepares and submits the County's Financial Transaction Report to the State and takes the lead in preparing the Comprehensive Annual Financial Report. Audits and other reports prepared by the Audit staff are submitted to the Board of Supervisors and are available to the public for comment. The FY 2014-15 target number is decreasing because the current year risk assessment indicates higher risk in the service provider area. Accordingly the targeted number of audits for FY 2014-15 has increased in the performance measure relating to the number of service provider audits completed (Performance Measure number 2).

2. Performance Measure: Number of concessionaire, bed tax, or service provider audits completed.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
16	16	21	24	20	20	22

What: Selected concessionaires, hotels, and contracted service providers are audited on a rotating basis so that they can expect to be studied once every three or four years. Hotels and most concessions pay the County based on percentages of gross receipts, and many contractors are paid based on counts of eligible services provided.

Why: These audits help to ensure the County is receiving all the revenue it is entitled to, and that payments are made for services actually received. In addition, we try to maintain a level playing field so local businesses pay no more or less than their fair share under the law, and are properly compensated when contracting with the County.

How are we doing? In FY 2013-14, Audit staff are on track to meet concessionaire and Transient Occupancy Tax audits. We believe maintaining an audit presence helps create an even balance in the community. In addition, Audit staff will continue to focus on monitoring service providers' compliance with contracts to the County. Our objective is to ensure service providers are properly compensated and the County receives the full spectrum of services purchased. Audits and other reports prepared by the Audit staff are submitted to the Board of Supervisors and available to the public for comment.

Department Goal: Maintain the financial health of the County by developing effective annual budgets, accurately identifying expenditures, and ensuring recovery of revenues from State and Federal sources.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

3. Performance Measure: A favorable audit, by the State Controller's Office, of reimbursable costs allocated through the Countywide Cost Allocation Plan, prepared in accordance with Federal regulations.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
Audit with no exceptions	Audit with no exceptions	Audit with no exceptions	Audit with no exceptions			

What: State and Federal agencies allow for County's overhead cost reimbursement through numerous programs and grants. The Countywide Cost Allocation Plan is a tool used to distribute overhead costs to programs and departments within the County.

Why: The County is reimbursed for overhead costs.

How are we doing? The State Controller's Office performed an audit of the FY 2012-13 County Cost Allocation Plan. There were no findings or adjustments as a result of the audit.

Department Goal: Provide timely and accurate financial information for the public, Board of Supervisors, and County departments.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

4. Performance Measure: Earn a clean auditor's opinion on the Comprehensive Annual Financial Report (CAFR).

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
1	1	1	1	1	1	1

What: A clean opinion from outside auditors measures the reliability, integrity and accuracy of the information presented in the County financial statements.

Why: Provides assurance to the public, investors and others that the County's financial position is presented fairly and accurately.

How are we doing? The review of the County's financial statements is required to be done and submitted to the State Controller's Office by December 31 following the end of each fiscal year. The external auditors have completed their annual audit of the FY 2011-12 fiscal year's financial statements and have issued unqualified or clean opinions.

Department Goal: Provide high quality, cost effective Auditor-Controller services.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

5. Performance Measure: Auditor Controller staff per 100 County employees.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
1.6	1.6	1.6	1.6	1.6	1.6	1.6

What: This shows Auditor Controller staffing levels per 100 county employees.

Why: This data can be compared with Auditor-Controller offices of similar characteristics to provide one measure of whether we are appropriately staffed.

How are we doing? Staffing levels per 100 employees for our comparable counties (5 counties surveyed) ranged from a low 1.0 in Monterey County to a high of 1.8 in Marin County. The Auditor's Office maintains levels slightly above the average of 1.4, but within the range of our comparable counties. We are beginning to see a slight increase in the number of full time equivalent employees (FTEs) in our comparable counties, a sign that the economy is beginning to stabilize.

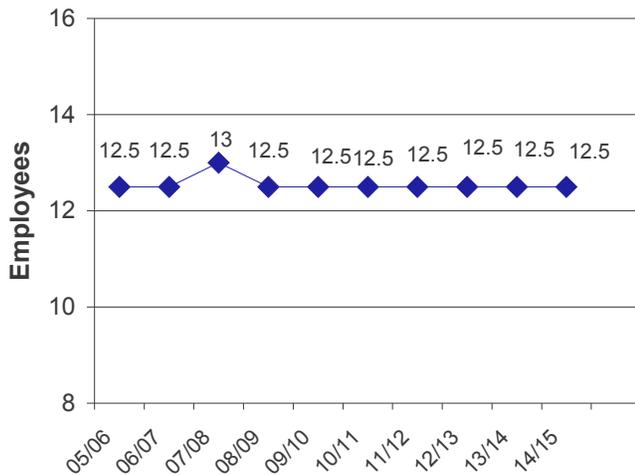
Department Goal: 100% of legal mandates should be implemented within established deadlines.						
Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community						
6. Performance Measure: Percentage of legal mandates implemented within established deadlines.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
100%	100%	100%	100%	100%	100%	100%
What: Monitor State and Federal legislation regularly in order to keep updated with changes to current mandates and new mandates.						
Why: So that a proactive response to implement changes to current mandates and new mandates is seamless and timely.						
How are we doing? During FY 2012-13, we successfully implemented all known legal mandates. We continued working through the dissolution process for the 5 Redevelopment Agencies located in the County, completed reviews of the agencies' obligations, and issued Agreed-Upon Procedures Reports to the State Department of Finance for each agency. Our staff also implemented new mandates related to Human Resources/Payroll items including the California Public Employees Pension Reform Act (PEPRA), an electronic garnishment information report, electronic wages and payroll taxes quarterly income reports for the State, and the CalPERS minimum payment for employee health coverage under the Public Employees Medical and Hospital Care Act. Our office will continue to implement all mandates as they develop in FY 2013-14. The number of legal mandates varies from year to year depending on changes at the State and Federal levels.						

MISSION STATEMENT

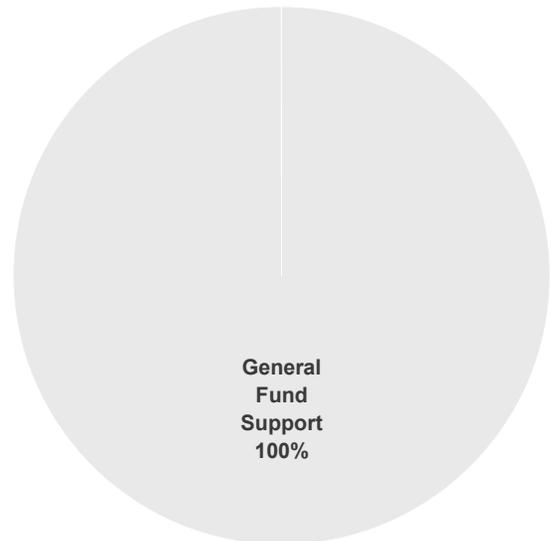
The San Luis Obispo County Board of Supervisors is the legislative arm of the County government, and is committed to the implementation of policies and the provision of services that enhance the economic, environmental and social quality of life in San Luis Obispo County.

<u>Financial Summary</u>	<u>2013-14 Budget</u>	<u>2013-14 Projected</u>	<u>2014-15 Requested</u>	<u>2014-15 Recommended</u>	<u>Change From 2013-14</u>
Salary and Benefits	\$ 1,442,978	\$ 1,371,581	\$ 1,448,859	\$ 1,448,859	\$ 5,881
Services and Supplies	255,454	223,574	221,035	221,035	(34,419)
**Gross Expenditures	\$ 1,698,432	\$ 1,595,155	\$ 1,669,894	\$ 1,669,894	\$ (28,538)
Less Intrafund Transfers	36,388	36,388	37,221	37,221	833
**Net Expenditures	\$ 1,662,044	\$ 1,558,767	\$ 1,632,673	\$ 1,632,673	\$ (29,371)
General Fund Support (G.F.S.)	<u>\$ 1,662,044</u>	<u>\$ 1,558,767</u>	<u>\$ 1,632,673</u>	<u>\$ 1,632,673</u>	<u>\$ (29,371)</u>

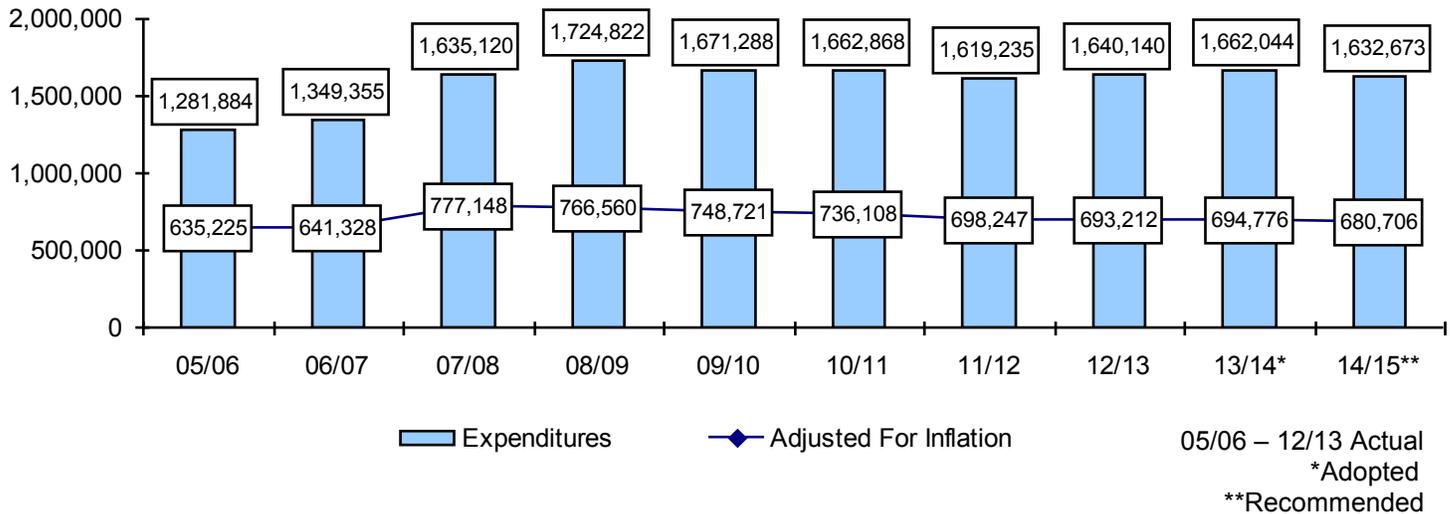
**Number of Employees
(Full Time Equivalent)**



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

The Board of Supervisors has a total expenditure level of \$1,632,673 and a total staffing level of 12.50 FTE to provide the following services:

Annual County Audits

This program complies with Government Code Section 25250, which states that it is the Board of Supervisors' duty to examine and audit the financial records of the County. In addition, this program satisfies the Federal Single Audit Act (Public law 98-502) relative to the auditing of Federal monies received by the County.

Total Expenditures: \$124,400 Total Staffing (FTE): 0.00

Service to Public

The majority of the Board's activities center around services to the public which are provided in its capacity as the legislative body of the County. Members of the Board of Supervisors represent the people residing within their supervisorial district, while also working for the general welfare of the entire County.

Total Expenditures: \$1,508,273 Total Staffing (FTE): 12.50

COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

The recommended budget for FY 2014-15 includes a reduction of \$29,371 or 1% in General Fund support. This reduction is the result of the transfer of \$54,500 in appropriations to Fund Center 103 – Non-Departmental Other Expenditures relating to the cost of the video broadcast of Board of Supervisors meetings and offsetting increases in salaries and benefits and various services and supplies accounts.

Of the \$1,632,673 in General Fund support recommended for FY 2014-15, there is a total of \$184,000 (11%) in non-salary related expenses. This includes \$124,000 (68%) for the State-mandated County-wide audit with the remaining \$59,000 (32%) allocated for travel, training, equipment replacement and other discretionary and overhead expenses.

The salaries and benefits allocation of \$1,448,859 continues to reflect a voluntary 5% reduction in salaries and benefits originally implemented by the Board of Supervisors in FY 2009-10 as one of the County's initial cost-cutting measures.

GOALS AND PERFORMANCE MEASURES

Department Goal: To enhance the public's trust in county government by measurably demonstrating that we provide efficient, high quality, results oriented services.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

1. Performance Measure: Percentage of citizens that rate the overall quality of services the County provides as "good" to "excellent".

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
Triennial Survey	72%	Triennial Survey	Triennial Survey	72%	69%	Triennial Survey

What: Measures citizen satisfaction with County services using data from the ACTION for Healthy Communities telephone survey now conducted every three years. Concurrently, the County conducts a Citizen's Opinion Survey that builds on the data provided in the ACTION for Healthy Communities survey. Both surveys include specific questions designed to solicit information from the public relative to whether they received satisfactory service from County employees.

Why: It is the County's desire to provide services to our residents that are in line with their expectations. Based on the data gathered from these two surveys, County departments will develop and implement action plans designed to improve the quality of services delivered to the public and we will continue to measure our progress in meeting this goal over time.

How are we doing? The 2013 ACTION telephone survey asked 1,102 randomly selected adults "How would you rate the San Luis Obispo County government, including major units such as the Sheriff, Social Services, County Planning and Building, Elections Office, Health Department, Assessor, Tax Collector, Roads and the County Board of Supervisors?" Overall, how would you rate the services provided by San Luis Obispo County government?" 69% of the respondents rated the County as "good" (40%), "very good" (19%) or "excellent" (10%). These results show an increase in those respondents rating County services as "excellent" but demonstrate a slight decline from the 2010 survey in which 72% rated the county as "good" (41%), "very good" (25%) or "excellent" (6%). The 2013 ACTION survey was presented to the Board on December 3, 2013. The survey results are posted on the County's website: <http://www.slocounty.ca.gov>. The next ACTION telephone survey is planned for FY 2016-17.

2. Performance Measure: Percentage of citizens that indicate their overall impression of County employees (based on their most recent contact) is good or excellent.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
Triennial Survey	Survey on hold	Triennial Survey	Survey on hold	Survey on hold	Survey on hold	Survey on hold

What: The County initiated a Citizen's Opinion Survey that will be conducted every three years to build on the data provided in the ACTION for Healthy Communities survey. The survey tool includes specific questions designed to solicit information from the public relative to whether they received satisfactory service from County employees.

Why: The information gained from this survey will be used to help us improve customer service to the public. Based on the data gathered from the Citizen's Opinion Survey, County departments will develop and implement action plans designed to improve the quality of services delivered to the public and we will continue to measure our progress in meeting this goal over time.

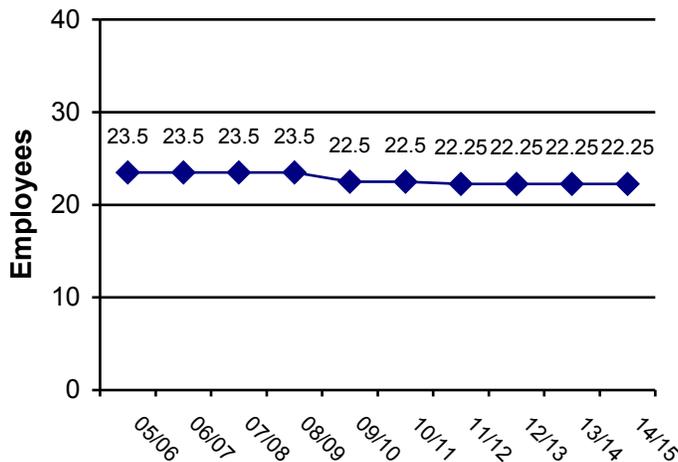
How are we doing? The Citizen's Opinion Survey was most recently conducted in the Winter of 2007. This survey asked respondents if they had contact with County employees in the past 12 months, and if so, to rate their overall impression of that contact in terms of knowledge, responsiveness and courtesy of County staff. 57% of the respondents had contact in that past year, and of those, 75% rated their overall impression of their contacts with County employees as "good" or "excellent". Due to budgetary constraints, the citizen's opinion survey remains on hold.

MISSION STATEMENT

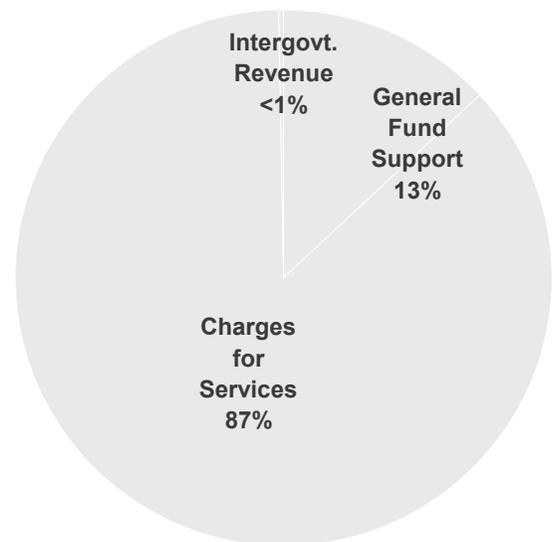
In pursuit of a well-governed community, the County Clerk-Recorder will ensure the integrity of the election process and the records maintained by the office and provide access to these public records, by complying with all applicable laws, employing technology to its fullest and wisely spending the public funds entrusted to us while serving our customers with courteous and well-trained staff.

<u>Financial Summary</u>	2013-14	2013-14	2014-15	2014-15	Change From
	<u>Budget</u>	<u>Projected</u>	<u>Requested</u>	<u>Recommended</u>	<u>2013-14</u>
Intergovernmental Revenue	\$ 8,000	\$ 48,000	\$ 10,000	\$ 10,000	\$ 2,000
Charges for Current Services	2,294,320	2,277,356	2,672,111	2,775,611	481,291
Other Revenues	0	1,330	0	0	0
**Total Revenue	\$ 2,302,320	\$ 2,326,686	\$ 2,682,111	\$ 2,785,611	\$ 483,291
Salary and Benefits	2,049,555	2,049,555	2,075,431	2,075,431	25,876
Services and Supplies	1,010,087	1,035,853	1,027,179	1,130,779	120,692
**Gross Expenditures	\$ 3,059,642	\$ 3,085,408	\$ 3,102,610	\$ 3,206,210	\$ 146,568
General Fund Support (G.F.S.)	<u>\$ 757,322</u>	<u>\$ 758,722</u>	<u>\$ 420,499</u>	<u>\$ 420,599</u>	<u>\$ (336,723)</u>

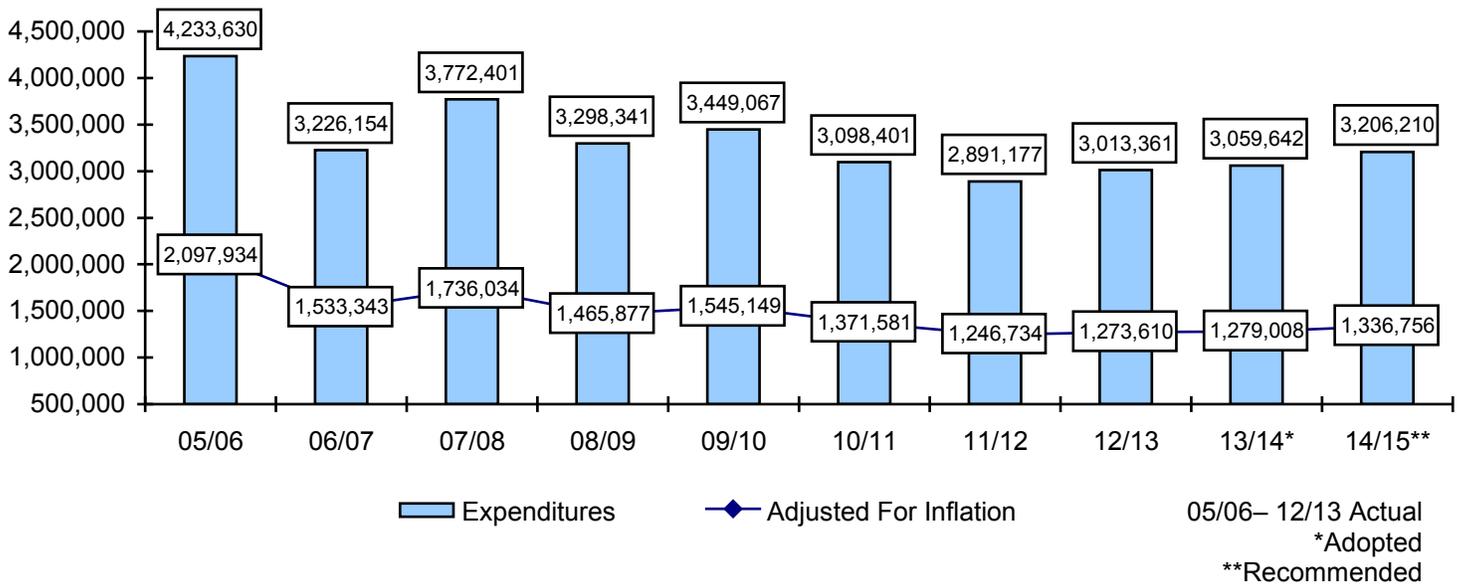
Number of Employees
(Full Time Equivalent)



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

The Clerk-Recorder has a total expenditure level of \$3,206,210 and a total staffing level of 22.25 FTE to provide the following services:

Administration

Perform Clerk-Recorder mandated duties including: provide professional, knowledgeable staff for all meetings of the Board of Supervisors, and other mandated boards to produce accurate and timely meeting minutes; and preserve and maintain files and records. Provide enthusiastic, professional volunteers and staff to perform civil marriage ceremonies. Provide exemplary service to our customers in County Clerk mandated functions, such as issuing marriage licenses, filing notary and other bonds and filing fictitious business name statements. Maintain the integrity of the Official Records with well-trained staff to examine, record and index property related documents and vital records; provide professional, knowledgeable staff to assist the public in searching records maintained by the office. Encourage and maintain the voter registrations of all electors residing within the County.

Total Expenditures: \$1,671,065 Total Staffing (FTE): 14.97

Elections

Ensure the integrity of the election process in the management and conduct of all elections; provide professional, knowledgeable staff to assist candidates, customers and voters in the office and at the polls on Election Day.

Total Expenditures: \$876,694 Total Staffing (FTE): 3.38

Recorder's Restricted Revenues (Special Projects)

Collect and utilize restricted funds to pursue the modernization of delivery systems for official and vital records. These funds are used for many purposes including deployment of technology to streamline the recording process, ensuring retention of historical records through preservation efforts, converting official and vital records to images to increase public access and expanding services to customers by funding the North County satellite office.

Total Expenditures: \$658,451 Total Staffing (FTE): 3.90

DEPARTMENT COMMENTS

The County Clerk-Recorder provides a variety of services including: preserving property and vital records, issuing marriage licenses and fictitious business names, maintaining Board of Supervisors records and registrations of eligible voters, conducting elections, and performing civil marriage ceremonies. The department's focus is to ensure the integrity of these records and processes as well as improve access for all residents of the county while performing our duties within the legislated mandates and deadlines. As the department participates in solutions to the County's financial challenges, it is also confronted with some challenges that are specific to the County Clerk-Recorder.

The department will soon be faced with the need to replace aging technology. The Clerk-Recorder is heavily reliant on technology to streamline our mandated duties and increase access to our records. Two major systems were implemented over 10 years ago and will be in need of replacement or significant upgrades in the next two to three years. The replacement costs will be funded outside of the General Fund (Help America Vote Act funds will be used for a ballot counting system and Recorder's restricted revenue will be used for the recording and imaging system). However, the procurement and implementation of these systems will require a significant amount of dedicated staff time while simultaneously accomplishing the daily duties of the department.

In addition to replacing aging technology, the department will be faced with implementation of changes required by Vote Cal, the statewide voter registration database mandated by the Help America Vote Act. When fully implemented in early 2016, Vote Cal will be the controlling database for voter registrations as well as activity directly related to election day, such as printing of precinct voter lists. The implementation will require a revamp of all voter registration procedures on a local level and the testing and deployment will dominate the election activity leading up to the Presidential Primary in 2016. In addition, several election laws will become effective upon the full implementation of Vote Cal, including pre-registration of 16 year olds and same day (election day) voter registration, which will require extensive changes to voter registration and election day procedures.

Following are some of the department's notable accomplishments for FY 2013-14 and some specific objectives for FY 2014-15:

FY 2013-14 Accomplishments

- Conducted training sessions for Clerk-Recorder employees in recording laws and procedures with the goal of all employees attaining the status of Certified Document Examiner by the summer of 2014.
- Expanded paperless agenda system to the Assessment Appeals Board resulting in approximately 1-2 hours of time savings per meeting.
- Created online access to voter precinct boundaries with Geographic Information Systems technology to replace cumbersome paper maps and provide up-to-date information and greater flexibility for candidates and public using precinct data.
- Implemented electronic recording for Franchise Tax Board, Department of Child Support Services (DCSS), Employment Development Department and Board of Equalization liens, saving over 100 hours of staff time for Clerk-Recorder staff.

FY 2014-15 Objectives

- Replace aging technology by upgrading and re-platforming the software system that manages cashing and all Recorder and County Clerk functions.
- Replace voting system with upgraded system that takes advantage of current technology, yet still maintains the integrity of the voting experience expected by San Luis Obispo County voters.
- Replace historical Board of Supervisors index to provide greater search capabilities as well as expand access to other departments and the public. This will remove the remaining Clerk-Recorder legacy system from the mainframe.
- Conduct a Request for Information (RFI) for election services including equipment delivery and ballot and sample ballot printing to ensure the best possible price for services.
- Expand electronic filing to include campaign finance statements. This will not only save staff time in reviewing

- There will also be time savings for the DCSS staff.
 - Successful implementation of the electronic filing system to track Conflict of Interest filers and allow electronic filing of annual conflict of interest forms. During the annual filing period, this is estimated to result in savings of between 150 to 250 staff hours.
- and filing documents but will assist campaigns in managing their filings and quickly make redacted information available online for public access.

COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

The County Clerk-Recorder consists of three divisions, including General Administration, Recording, and Elections. Revenue in the department's Elections Division fluctuates with the election cycle as additional revenue is realized from jurisdictions that consolidate their elections with general elections, and therefore pay for their cost of the election, thus covering a portion of election expenses. General elections are held in even-numbered years. During the even-numbered years (FY 2014-15 is an even-numbered year), election revenue increases and the department requires less General Fund support.

The level of General Fund support for this budget is recommended to decrease \$336,723 or 44% compared to the FY 2013-14 adopted budget. Because of the cyclical nature of election revenues, an adjustment is made to even out the years. When adjusted for the timing of election cycles, General Fund support remains relatively flat compared to FY 2013-14 adopted levels. Revenues are recommended to increase \$483,291 or 20% and expenditures are recommended to increase \$146,568 or 4% compared to FY 2013-14 adopted levels.

Overall, revenues are increasing due to the fluctuation in election related revenue as well as an increase in restricted revenue due to a budget augmentation of \$100,000 (outlined below) and an additional increase in restricted revenue offset projects. In FY 2014-15, the department will continue to work on the conversion of old vital records from books and film as well as continue to clean up old indexes (1924-1969), both of which are restricted revenue offset projects. The increases to revenue are partially offset by a projected \$220,000 or 18% decrease in recording fee revenue. Recording activity in the current year is down 24% compared to the same period from FY 2013-14. A number of factors, including a shortage of housing inventory, rising sales prices, rising interest rates, and increased regulations for obtaining loans, fueled the decline in recordings.

Salary and benefits accounts are recommended to increase \$25,876 or 1% compared to FY 2013-14 adopted levels due to a 1% increase in salaries and benefits and an 8% increase in temporary help expenditures due to the minimum wage increase effective July 1, 2014. Services and supplies are recommended to increase \$120,692 or 11% compared to FY 2013-14 adopted levels due to expenditures associated with the general election as well as a budget augmentation of \$100,000 to fund the restoration and preservation of historical record books and indices (outlined below). The restoration and preservation project can be paid for with the department's restricted revenue. As a result, the addition of funding for the restoration of historical record books has no net impact on the department's level of General Fund support.

The recommended FY 2014-15 General Fund support will allow the department to continue to perform the duties associated with the various functions of the office and is not expected to pose any service level impacts.

BUDGET AUGMENTATION REQUESTS RECOMMENDED

Unit Amount	Description	Results
Gross: \$100,000 General Fund: \$0	Utilize \$100,000 from restricted revenue to fund the restoration and preservation of historical record books and indices.	<ul style="list-style-type: none"> • Provide the public and researchers with enhanced images making the records easier to read and enhancing the searching of these records. • Restore and preserve the historical records of the County for posterity.

GOALS AND PERFORMANCE MEASURES

Department Goal: Create, process, maintain, and/or update records and documents (i.e., Board of Supervisor minutes and records, real property and vital records, voter registration, etc.) in a timely and accurate manner to ensure compliance with local, state, and federal laws.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

1. Performance Measure: Percentage of documents received by mail which are examined and recorded, or returned within two business days.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
98%	96%	99%	99%	100%	100%	100%

What: This measure tracks the processing time of official records (e.g. deeds, reconveyances) received in the mail.

Why: Tracking the time it takes to process official records helps to measure how prompt our customer service is to the public, County departments, State, and Federal agencies, and enables us to ensure we are complying with law that requires recordation within two days of receipt of specific documents which are sent to us by express delivery.

How are we doing? Recording levels for FY 2013-14 have decreased by 17.5% (approximately 6,000 documents) in the first five months of the fiscal year, compared to FY 2012-13 levels in the same time period. As a result, FY 2013-14 is expected to meet adopted levels. The department is almost fully staffed and with our ongoing focus on additional training for staff, we continue to strive achieving our goal of 100% in the future when recording levels increase. No comparable county data is available.

Department Goal: Provide easy access to all public records and documents to enhance customer service.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

2. Performance Measure: Percentage of requests for vital and official records per month conducted online via the web. This measure is being deleted in FY 2014-15.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
5.3%	5.4%	3.4%	2.9%	3.5%	3.5%	Deleted

What: This measure tracks the use of Clerk-Recorder services that are available online for a fee.

Why: Copy requests via the web require less staff time and measuring the use of online services assists in the assignment of staff within the department, resulting in a more efficient use of staff time. Tracking measurements of the level of use of online vital and official records use also provides indicators of the need to advertise and enhance the availability of certain services online to better serve the public.

How are we doing? The online purchase of birth and death copies has been restricted in the State since 2003, and in 2010 the restriction was expanded to include copies of marriage licenses. The percentage of online requests for the purchase of vital and official records has been increasing since legislation was passed in 2004 to allow customers to fax a notarized statement for purchase of these records. In April 2011, a new vendor for processing credit card payments was selected for the entire County, which has resulted in a 60% (\$4.51) decrease in the convenience fee paid by the customer. However, the new vendor does not have the ability to allow customers to place orders on the web. This has had an effect on the number of customers who chose to place orders on the internet, as opposed to contacting the office directly. The overall decrease from FY 2009-10 to FY 2013-14 can be attributed to the new credit card payment vendor and the savings that the new system offers for the customer. 3.5% is equivalent to 34 requests per month for vital and official records via the web. This measure is being deleted because the online vendor is no longer being used at previous rates, which has caused this measure to no longer provide meaningful information. See performance measurement below for the new vendor statistics.

Department Goal: To provide easily accessible self-help options for services when possible.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

3. Performance Measure: Number of citizens who completed transactions with the County Clerk-Recorder without the need to contact the office directly or be physically present in the office.

	09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
Online Voter Registration: Percentage of total voter registrations completed online per year.	New Measure	New Measure	New Measure	26%	30%	30%	35%
Certified Vital Records Requests without physical appearance: Percentage of total vital requests completed with a credit card through fax per year.	New Measure	New Measure	New Measure	13%	15%	15%	15%
Online Polling Place Look-Up: Number of visits to the online polling place look-up per election.	New Measure	New Measure	New Measure	9,317	1,900	1,900	7,000
Online Voter Registration Status Look-Up: Number of visits to the online voter registration status look-up per election.	New Measure	New Measure	New Measure	10,004	2,000	2,000	9,000

What: These measures track the use of Clerk-Recorder services available remotely.

Why: When customers can complete transactions and obtain information online without contacting the office via telephone or in person, the customer benefits in convenience as well as time and cost savings. Tracking this measurement will help identify the benefits to our customers as well as allow better allocation of staff and the need for temporary election employees during the busiest times of the year.

How are we doing? Online Voter Registration: On September 19, 2012, the Secretary of State went live with online voter registrations. This allowed voters immediate access to register to vote and, on the last day to register for the November 2012 general election, San Luis Obispo County received over 1,000 online registrations from voters who would have missed the deadline if they had used more traditional methods. Online voter registrations now comprise 30% of the almost 48,000 registrations received per year, resulting in an 80% decrease of staff time per online registration, a savings of approximately 410 hours of staff time per year. FY 2012-13 results reflect only nine months of availability, while FY 2013-14 Projected amounts and FY 2014-15 Target amounts factor in a full year of use and the difference in registration numbers between a Primary election and a General election. In the current fiscal year, 30% is equivalent to 12,800 online registrations per year; however, the actual number of registrations will fluctuate dependent on the registration activity of each election.

Vital Records Requests without office appearance: For the past several years, customers have been able to request a vital record copy by faxing an application for the record; however the only method for payment incurred a \$7.00 service charge for the customer. While this allowed the customers to receive a copy of a vital record in a 24-48 hour turnaround, it was expensive for the customer to take advantage of. In April 2011, the Clerk-Recorder implemented a credit card payment processing system which decreased the convenience fee for the customers to \$1.49 (nearly an 80% decrease from the previous fee). Customers are taking advantage of this service more frequently due to the lower fee. An additional benefit of accepting more credit card payments for this service is the reduced potential for checks refused due to insufficient funds. The FY 2013-14 projected results reflect the current usage and it is expected that this usage will continue at a steady rate. In the current fiscal year, 15% is equivalent to 1,600 requests annually.

Online Polling Place & Voter Registration Status Look Up: The addition of online polling place and voter registration status look up has been a helpful tool for both our staff and the voters. Voters now have the ability to look up their registration status and their polling place without having to call the office during the highest call volume periods and can find the information at their convenience. Reducing calls during election time reduces the need to hire temporary staff to answer phones and saves the cost of activating phone lines. FY 2012-13 actual results reflect the high voter interest in a Presidential General election. FY 2013-14 will have significantly lower numbers due to the lower voter interest and turnout for a Governorial Primary election. The General election in FY 2014-15 will see an increase in activity, although not as high as a Presidential General election which is reflected in the target.

FY 2012-13 Results: November 2012 General Presidential Election

FY 2013-14 Results: June 2014 Primary Election

FY 2014-15 Results: November 2014 General Election

6. Performance Measure: Voter Participation Rate.						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
40.27% *	43.41%*	48.59%	80%	60%	60%	70%
47.12% **	69%**					
37.87% ***						

What: This measures San Luis Obispo County voter turnout in elections.

Why: Measurements of voter turnout are an indicator of whether people participate in their government and have a stake in their future. The Clerk-Recorder measures voter turnout to target populations and geographical areas where more voter education may be needed and to ensure that we have efficiently assigned staff and resources to assist voters.

How are we doing? Many factors impact voter turnout. Turnout is always highest in a Presidential General Election and lowest in a Gubernatorial Primary Election and special elections. Voter file maintenance is critical to ensure that election files are current and up-to-date, thereby giving a more accurate picture of voter turnout. The Clerk-Recorder is committed to encouraging voter participation and educating the public on deadlines for voter registration and the process to obtain a vote-by-mail ballot for each election. The department's commitment to mail voter information pamphlets/vote by mail applications at the earliest possible date, and the posting of information and polling place lookup on the internet, assists voters in being informed and contributes to the County's high rates of voter turnout. The office has also made an effort to utilize social media, such as Facebook and Twitter, to notify citizens of upcoming deadlines and other voter information. These efforts to encourage voter turnout are reflected in the County's voter turnout, which averages around 10% higher when compared to the Statewide voter turnouts for any given election. Voter turnout is expected to meet adopted levels for FY 2013-14. The target of 70% voter turnout (109,561 ballots cast) for FY 2014-15 is on par with previous Gubernatorial General Elections.

FY 2009-10 Results: * November 2009 Uniform District Election /City of Paso Election ** June 2010 Direct Primary Election
 *** June 22, 2010 Special SD 15 Primary Election

FY 2010-11 Results: * August 2010 Special SD 15 General Election ** November 2010 General Election

FY 2011-12 Results: June 2012 Presidential Primary

FY 2012-13 Results: November 2012 General Presidential Election

FY 2013-14 Results: June 2014 Primary Election

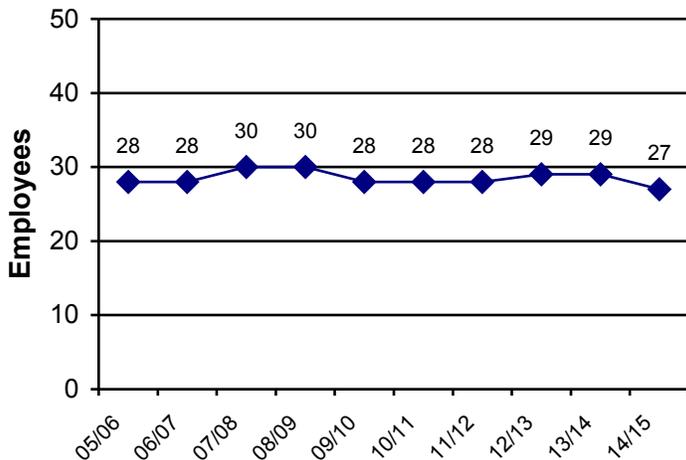
FY 2014-15 Results: November 2014 General Election

MISSION STATEMENT

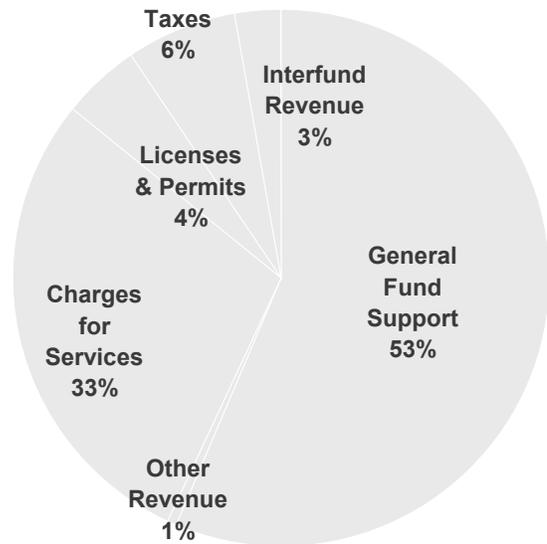
The Auditor-Controller-Treasurer-Tax Collector Office ensures the public's trust by serving as the guardian of assets and funds administered for the County, cities, schools, and special districts and by being an independent source of financial information and analysis for the public, local governmental agencies, County departments, and all other stakeholders.

Financial Summary	2013-14	2013-14	2014-15	2014-15	Change From 2013-14
	Budget	Projected	Requested	Recommended	
Taxes	\$ 181,520	\$ 181,520	\$ 188,960	\$ 188,960	\$ 7,440
Licenses and Permits	134,812	139,400	138,791	138,791	3,979
Charges for Current Services	1,053,180	1,034,503	823,066	823,066	(230,114)
Other Revenues	15,744	19,544	21,505	21,505	5,761
Interfund	107,191	68,000	82,924	82,924	(24,267)
**Total Revenue	\$ 1,492,447	\$ 1,442,967	\$ 1,255,246	\$ 1,255,246	\$ (237,201)
Salary and Benefits	2,836,510	2,480,378	2,530,253	2,530,253	(306,257)
Services and Supplies	310,777	424,107	314,590	314,590	3,813
Other Charges	26,654	26,654	26,654	26,654	0
**Gross Expenditures	\$ 3,173,941	\$ 2,931,139	\$ 2,871,497	\$ 2,871,497	\$ (302,444)
General Fund Support (G.F.S.)	<u>\$ 1,681,494</u>	<u>\$ 1,488,172</u>	<u>\$ 1,616,251</u>	<u>\$ 1,616,251</u>	<u>\$ (65,243)</u>

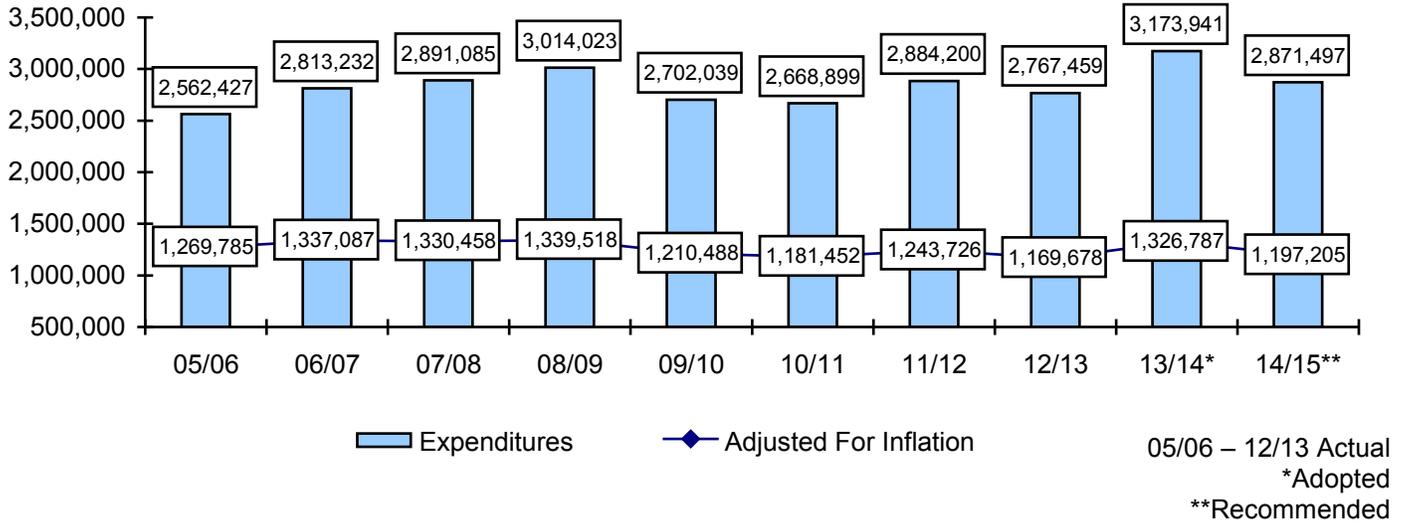
Number of Employees
 (Full Time Equivalent)



Source of Funds



10 Year Expenditures Adjusted For Inflation



SERVICE PROGRAMS

The Treasurer, Tax Collector, Public Administrator has a total expenditure level of \$2,871,497 and a total staffing level of 27.00 FTE to provide the following services:

Local Mandated Collections

Administer the issuance of business licenses for all unincorporated areas of the County and collect and account for business license regulatory fees, Transient Occupancy Taxes (hotel bed taxes), the tobacco license fee, and the San Luis Obispo County Tourism Business Improvement District assessment.

Total Expenditures: \$228,548 Total Staffing (FTE): 2.13

Public Administrator

Administer the estates of deceased County residents when there is no one willing or qualified to act as executor or administrator of the estate, to ensure compliance with legal mandates. Services include coordinating property sale or other disposition; researching and notifying beneficiaries; processing court documentation, income tax returns and wills; and ensuring payments to creditors.

Total Expenditures: \$146,621 Total Staffing (FTE): 1.31

Secured Collections

Manage the billing, collection, and accounting of taxes secured by real property, i.e., residential and commercial land and buildings. Collect delinquent property taxes and coordinate the sale of tax-defaulted property through sealed bid sales, "Chapter 8" agreement sales, and public auctions.

Total Expenditures: \$1,222,405 Total Staffing (FTE): 10.94

Supplemental Collections

Manage the billing, collection, and accounting of Supplemental Property Taxes (secured or unsecured) when the property value is reassessed due to a change in ownership or the completion of construction on real property.

Total Expenditures: \$403,240 Total Staffing (FTE): 4.35

Treasury

Provide banking services including receiving, depositing, investing, and controlling all monies belonging to the County, school districts, and special districts for which the County Treasurer is the ex-officio treasurer. Support the County, school districts, and special districts in the process of debt issuance.

Total Expenditures: \$532,463 Total Staffing (FTE): 4.70

Unsecured Collections

Manage the billing, collection, and accounting of taxes on unsecured property, i.e., business fixtures and equipment, racehorses, airplanes, and boats. Administer a collection program for delinquent unsecured property taxes.

Total Expenditures: \$338,220 Total Staffing (FTE): 3.57

DEPARTMENT COMMENTS

The office of the Treasurer-Tax Collector-Public Administrator was consolidated with the office of the Auditor-Controller on August 9, 2013. The larger combined office will be working to develop efficiencies and improvements in the coming years, always with a common goal of providing cost effective, quality service to the community. For budget purposes, the two offices will continue to report separately. Comments below are specific to the Treasurer-Tax Collector-Public Administrator.

The department continually explores effective and efficient ways to enhance its services to the public, as shown in its accomplishments over the years. As part of its "Go Green" efforts, the department was the first in the State to offer e-Billing for tax bills, which provides taxpayers with a convenient option to receive tax bills electronically. The department was awarded the 2011 Merit Award from the California State Association of Counties for the "Taxes on the Web". This program gives the public the ability to access tax information electronically, pay taxes online, and receive electronic tax bills and email reminders, as well as other tools to manage multiple properties. These efforts not only enhance services to the public, but also reduce costs.

As the department prepares to move into FY 2014-15, it continues to modernize systems and services for customers, allowing more online access to services, the ability to make online payments, and to be more efficient in order to provide quality service to the public with fewer resources. The department expects to complete its role in a cooperative multi-year effort to move key programs and data from an outdated mainframe environment to a more modern technology infrastructure. This project will enable future software development to be more responsive and efficient. The department will be upgrading and rewriting the internal version of the "Taxes on the Web" program to increase efficiencies and information available to staff to assist customers. The upgrading of the "Taxes on the Web" program will also ensure it will interact with the re-hosted mainframe tax system once that project is completed. In addition, the department will be working towards improvement projects to the modernized property tax system that will become possible once the rehosting project is completed.

Following are some of the department's notable accomplishments for FY 2013-14 and some specific objectives for FY 2014-15:

FY 2013-14 Accomplishments

- Legally consolidated offices with the Auditor-Controller, and began the process of realigning staff to improve efficiencies and increase service levels.
- Completed development of a new internally written point-of-sale software system to allow faster payment processing for taxpayers at the public counter, including receipts by email.
- Recognized with an Innovative Project or Program Award in September 2013 from the California Special Districts Association for the purchase of a debt instrument in FY 2012-13 for Port San Luis Harbor District, which benefited the Treasury and also reduced the District's interest costs.
- Reduced paper storage and improved staff access by converting over 23,000 paper files to electronic formats.
- Promoted "Go Green" paperless billing programs and the ability to make e-check payments without additional fees, which increased the total number of tax payments paid electronically by 6,000 payments in the first 6 months of FY 2013-14.

FY 2014-15 Objectives

- Complete the consolidation of the offices with the Auditor-Controller, creating common office technology infrastructure, realigning and cross-training staff, and improving efficiencies and service levels.
- Continue to partner with the Information Technology Department and the Assessor to convert the County's mainframe property tax system to a modern database environment within the next year. The department will concurrently re-write the "Taxes on the Web" program to take advantage of the improved database to enable better information and online services available to the public.
- Continue to increase electronic payments and processing, by using billing inserts, press releases, and general taxpayer correspondence to further market "Go Green" e-Billing and paperless billing programs, and to promote use of e-check payments without additional fees to pay property taxes online. This furthers the department's mission of providing quality service while reducing costs. For FY 2014-15, the department expects to process over 90,000 payments electronically.

COUNTY ADMINISTRATOR'S COMMENTS AND RECOMMENDATIONS

The General Fund support for the Treasurer-Tax Collector-Public Administrator is decreasing by \$65,243 (3%) when compared to FY 2013-14 adopted amounts. This overall decrease can be attributed to the consolidation of the Treasurer-Tax Collector-Public Administrator and Auditor-Controller's Office which was finalized in the first quarter of FY 2013-14.

Revenue is recommended to decrease by 15% or \$237,201 primarily due to the \$216,000 reduction in administrative services revenue. This revenue is derived from a fee charged for investment and banking services by the Treasury to the County's investment pool. In prior years, a large portion of the Treasurer-Tax Collector and Assistant Treasurer-Tax Collector's time was charged to the investment pool. As referred to below, with the consolidation Treasurer-Tax Collector-Public Administrator and Auditor-Controller's Office, these positions were eliminated and it was determined that the cost of providing these services were lower than historically budgeted.

Salary and benefit accounts are recommended to decrease by \$306,610 or 10%. This is largely due to a combination of budgeting for promotion and step increases, pension and worker compensation increases, and negotiated salary and benefit increases, as well as the elimination of three (3) positions: Treasurer-Tax Collector-Public Administrator, the Assistant Treasurer-Tax Collector-Public Administrator referred to above, and a Senior Account Clerk as a result of the consolidation referred to above.

Services and supplies accounts are increasing minimally, 1% or \$3,813. Increases for copying and liability insurance make up the bulk of the increase.

For additional information pertaining to the consolidation, please refer to Fund Center 107 – Auditor-Controller's Office.

GOALS AND PERFORMANCE MEASURES

<p>Department Goal: Provide helpful, courteous, responsive service to County departments and the public while accommodating all reasonable requests. Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community</p>						
<p>1. Performance Measure: Percentage of customer satisfaction surveys which rate department performance as “excellent” or “good.”</p>						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
98%	100%	100%	100%	100%	100%	100%
<p>What: This measure tracks the satisfaction survey results collected from customers who are served in person, through the mail, or over the Internet. Why: Customer satisfaction levels are measured and tracked to identify areas in which the department can improve its level of service to the public. How are we doing? In FY 2012-13, the department received 47 completed customer satisfaction surveys from the public service counter. All 47 survey responses or 100% rated the service as “good” or “excellent”. The department continues to fine-tune the services provided to the public by enhancing the Tax Collector’s website and the Taxes on the Web system to increase the percentage of department services available 24/7. The property tax management system allows taxpayers the ability to manage all of their assessments in one transaction, and to “go green” by using the e-Billing solution. Staff continually cross-train to enhance their knowledge and skills, which increases the level of service available to the public. The projected result for FY 2013-14 remains 100% of customer satisfaction surveys to indicate that the department’s performance is “good” or “excellent”.</p>						
<p>Department Goal: Manage County funds on deposit in the County Treasury to meet three goals, in order of priority: 1) ensure the safety of principal, 2) provide liquidity to meet the funding needs of participants, and 3) earn an appropriate and competitive yield. Communitywide Result Link: <input type="checkbox"/> Safe <input type="checkbox"/> Healthy <input type="checkbox"/> Livable <input checked="" type="checkbox"/> Prosperous <input checked="" type="checkbox"/> Well-Governed Community</p>						
<p>2. Performance Measure: Percentage of time in which the net yield of San Luis Obispo County Treasury investments falls within 0.5% of the yield earned by the State of California Local Agency Investment Fund (LAIF).</p>						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
100%	100%	100%	100%	100%	100%	100%
<p>What: The investment yield (return on investments minus all administrative and banking costs) of the County Treasury Pool is compared to the yield of the State of California investment fund, LAIF. The LAIF is utilized as a standard benchmark for investment yield by most California counties as an indicator that investment portfolios are following the market. The LAIF has a fund balance of over \$60 billion, or about 100 times the size of the County Treasury investment pool. Further, the LAIF is a pure investment fund, whereas the County Treasury’s investment pool must also act as an operating fund, covering the daily operating liquidity needs of participating County departments and agencies. This performance measure is based on achieving a relative net yield within 0.5% of the LAIF. Why: Net investment yield is the third priority for the County Treasury investment pool, after safety and liquidity. Achieving this standard means the County is effectively maximizing its income from investments. How are we doing? The County Treasury net yield was within the targeted variance of 0.5% compared to the LAIF net yield in FY 2012-13. The County Treasury continues to explore ways to reduce costs and aggressively search for options to obtain better yields without jeopardizing safety and liquidity.</p>						
<p>3. Performance Measure: Maintain an “AAA/V1” credit rating by Fitch Ratings for the Treasury Combined Pool Investments.</p>						
09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
“AAA/V1”	“AAA/V1”	“AAA/V1”	“AAA/V1”	“AAA/V1”	“AAA/V1”	“AAA/V1”
<p>What: This measure tracks the County Treasury’s success in meeting its “Safety” and Liquidity” goals for the Treasury investment pool. Fitch Ratings, Inc. (“Fitch”) is a nationally recognized statistical rating organization that provides an independent evaluation of the investment pool, and its ability to protect the principal and provide liquidity, even in the face of adverse interest rate environments. The target is to achieve the highest available rating. Why: Credit ratings are an objective measure of the County’s ability to pay its financial obligations as well as meet safety and liquidity goals for the County Treasury investment pool.</p>						

How are we doing? Fitch has assigned their highest rating to the County Pool since FY 1994-95. The investment pool's "AAA" rating "reflects the fund's vulnerability to losses as a result of defaults based on the actual and prospective average credit quality of the fund's invested portfolio." The pool's "V1" volatility rating "reflects low market risk and a capacity to return stable principal value to meet anticipated cash flow requirements, even in adverse interest rate environments." Most recently, on August 8, 2013, Fitch confirmed the County Pool's "AAA/V1" rating.

Department Goal: Ensure public funds on deposit in the County Treasury are properly managed, safeguarded and controlled, and that accounting is proper and accurate.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

4. Performance Measure: Percentage of time that "no findings" is the result of the quarterly cash procedures audit, the annual County Treasury audit, and the annual investment policy compliance audit ordered by the County Treasury Oversight Committee.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
100%	100%	100%	100%	100%	100%	100%

What: The County Treasury is audited in several ways throughout the year to ensure accurate and proper accounting, and that proper procedures and internal controls are in place and being followed. Each quarter, the Certified Public Accountants firm contracted by the County conducts an unannounced cash procedures audit of the County Treasury. Annually, this outside firm, conducts an audit of the County's financial records, including the County Treasury. Also annually, the County Treasury Oversight Committee (CTOC) causes an audit to be conducted of the County Treasury's compliance with the approved Investment Policy. The CTOC is comprised of the County Auditor-Controller, a representative from the Board of Supervisors, a qualified member of the public with expertise in finance, and representatives of the schools which have monies deposited in the County Treasury. The CTOC also monitors the County Treasury investment pool's reporting throughout the year. These audits protect the public by ensuring that public funds are properly managed, safeguarded and controlled, and that accounting is proper and accurate. This measure tracks the results of these audits.

Why: Internal and external audits certify that public funds on deposit in the County Treasury are properly managed, safeguarded and controlled, and that accounting is proper and accurate.

How are we doing? The above audits have consistently resulted in no negative findings or recommendations. During FY 2012-13, the quarterly unannounced audits of the Treasury were conducted on August 31, 2012, December 20, 2012, March 12, 2013, and June 28, 2013. The annual audits for FY 2012-13 were conducted during October 2013. All of these audits resulted in no negative findings or recommendations.

Department Goal: Process tax payments promptly and accurately to provide timely availability of funds to the government agencies for which taxes are collected.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

5. Performance Measure: Percentage of annual current secured property taxes owed that is not collected.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
3.5%	3.2%	2.2%	1.37%	2.0%	2.0%	2.0%

What: This measures the percentage of current secured property taxes that are owed but not collected.

Why: This measure demonstrates the County's compliance with legal mandates that require the collection of property taxes.

How are we doing? In FY 2012-13, San Luis Obispo County had uncollected current secured taxes outstanding of \$5,966,061.93, or 1.37%, which represents a decrease of .83% from FY 2011-12 levels. The State average for FY 2012-13 (the last year for which statistics are currently available) was 1.6%. The FY 2012-13 results are considered to be an anomaly, due to the large number of tax payments made by banking institutions. This is expected to reverse as the economy improves.

Department Goal: Continually enhance, improve, and increase usage of online systems, which provide 24/7 access to tax information, options for electronic tax payments and paperless billing, thereby improving service and providing more environmentally friendly processing.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

6. Performance Measure: Percentage of tax payments made electronically.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
New	New	New	30.2%	31%	31%	33%

What: The Treasurer, Tax Collector, Public Administrator website provides extensive information, and allows for electronic commerce with the community. Recently, fees for electronic checks have been eliminated and fees for credit cards have been reduced.

Why: Electronic payments are more environmentally friendly, saving taxpayers and the department paper, ink, and mail transportation, as well as processing costs. For this reason, the Department intends to continue to improve systems and encourage use of electronic payments over time. The ability to locate information and transact business on-line 24/7 is an important tool to improve the quality of service to the community. This measure reflects progress in usage of online services to better serve the community.

How are we doing? The public has continually requested online services, and usage of such services and electronic payments has been increasing. The department continues to encourage paperless bills, electronic payments by both companies and individuals, and strives to make such payments easier. Through press releases, billing inserts, and individual taxpayer communications as they occur, the department is making taxpayers aware of the services available and the options for electronic payments including free e-checks.

Department Goal: Expediently investigate and administer the estates of deceased County residents when there is no executor or administrator to protect estate assets in the best interests of the beneficiaries, creditors, and the County.

Communitywide Result Link: Safe Healthy Livable Prosperous Well-Governed Community

7. Performance Measure: Percentage of referrals to the Public Administrator that are completed with an initial investigation report, and a decision to accept or decline, within 15 business days.

09-10 Actual Results	10-11 Actual Results	11-12 Actual Results	12-13 Actual Results	13-14 Adopted	13-14 Projected	14-15 Target
100%	80%	100%	100%	100%	100%	100%

What: Measures the processing time for cases referred to the Public Administrator when no one is willing or able to take on a decedent's estate administration.

Why: California Probate Code section 7620 states that the Public Administrator shall act "promptly" in regards to making decisions on case acceptance. This measure demonstrates the County's compliance with this legal requirement and the expediency with which the County protects estate assets.

How are we doing? All cases referred to the Public Administrator are investigated and a decision to accept or decline the case is made within 15 business days. Each estate investigation begins immediately upon notification. The procedure involves extensive investigation of assets, locating family members or beneficiaries, locating trusts or wills if they exist, and securing assets that may be subject to misappropriation. In FY 2012-13, 21 estate referrals were investigated. In 14 of those estate investigations, either an heir or other responsible person was located to administer the estate, or it was determined that there were no estate assets to administer. The remaining 7 estates were accepted for administration by the Public Administrator pursuant to California Probate Code. In FY 2012-13, all of these 21 estate referrals were investigated and determined within the 15 business day policy. The Public Administrator expects to promptly investigate and determine estate administrations within 15 business days throughout the FY 2013-14.