

Department Budget Submission Checklist

Department Name: Office of the Assessor-Recorder

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.
 - Proposed GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
- Revenue Report:** Completed "Form 2A: Revenue Report."
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes."
- Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
- Position Changes:** Completed "Form 3B: Position Changes."
- Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing & new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- New Legislation:**
 - Accept & Expend (A&E) legislation for new grants included in the department budget submission
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation is in progress currently. A description of the proposed changes is included in the "Summary of Major Changes" table.
- Other Requests:** Submitted requests for the following items:
 - COIT
 - Capital

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are included in my department's budget submission or have been submitted through the proper online forms.

Full Name: Emily J. Alt

Signature: 



February 23, 2026

Mayor Lurie:

On behalf of my office, I respectfully submit our department's two-year budget totaling \$44 million in FY 2026-27 and \$47 million in FY 2027-28. While the budget before you does not reduce General Fund support for our department by the requested \$3.6M, we have worked extensively to balance this mandate with the needs of the City and concluded that further reductions are clearly counter to your stated budget priorities.

We have looked at each line item of our budget and reduced expenditures where possible, including consulting and professional services, current expenses and materials and supplies. We have also aligned our personnel budget with anticipated hiring and employee turnover. All expenditure increases are offset by revenue, resulting in net zero changes to our baseline General Fund budget. Our operating budget is 84% personnel, and we lack discretionary appropriation to further reduce.

It is through the day-to-day work of our office that one-third of the City's General Fund is secured. Our appraisal staff continue to be challenged with a workload of over 25,000 reassessment assignments and 14,000 open assessment appeals. Over the past three budget cycles your office along with the Board of Supervisors have granted additional resources to meet workload demands now and in the near term. Reducing our budget now would reverse course and have grave implications for our business and negatively impact the General Fund.

I thank you and your team for your careful consideration of our submittal. We understand the precariousness of San Francisco's fiscal picture and are here to work with you to ensure the long-term success and stability you seek to achieve.

Sincerely,

A handwritten signature in black ink, appearing to read "JQ Torres".

Joaquín Torres
Assessor-Recorder

cc: Staci Slaughter, Chief of Staff; Sophia Kittler, Mayor's Budget Director

**BUDGET FORM 1A: Summary of Major Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 1A: Summary of Major Changes

FY 2026-27 and FY 2027-28

DEPARTMENT: ASR Assessor / Recorder

Major Changes		Department Response to Major Changes
Budget Instructions	Did the department follow the Mayor's Budget Instructions?	No
Summary	<p>What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. In addition, submit a 1-2 page memo inclusive of all program areas with major changes. The memo should address:</p> <ol style="list-style-type: none"> 1) all programs being wound down (and the timeline) 2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget) 3) any programs being sustained but with changes to service levels due to funding changes 	<p>The Office of the Assessor-Recorder (ASR) is not proposing any major programmatic changes in the upcoming two-year budget cycle. ASR does not operate discretionary programs that can be wound down, nor is the department introducing new programs. All core functions of ASR are mandated by the San Francisco Charter and California revenue and taxation law, including identifying and assessing all taxable property, maintaining accurate assessment rolls, and recording official documents such as deeds, liens, and marriage certificates. These duties are foundational to the City's fiscal health, as they directly generate a substantial portion of the General Fund through property taxes and transfer taxes. Without these functions, the City would face significant revenue shortfalls and risk noncompliance with statutory obligations.</p> <p>The department's proposed budget maintains current service levels and reflects adjustments necessary to align with contractual agreements and current-year actuals. Where possible, we reduced budget from baseline, including \$69K in consulting services, \$3.5K in current expenses, and \$11K in work orders. Increases include \$391K in labor costs and \$147K in non-personnel costs, primarily due to annual increases in software licenses and subscriptions.</p> <p>ASR's two-year proposed budget totals \$44 million in FY 2026-27 and \$47 million in FY 2027-28. Revenue projections anticipate steady growth as the economy recovers and document recording volumes increase. The department is increasing its annual revenue from baseline by \$866K in FY 2026-27 and \$1.2 million in FY 2027-28 to align with projected revenue trends. Of this amount, General Fund increases by \$538K in FY 2026-27 and \$751K in FY 2027-28, while Recorder Special Funds increases by \$328K and \$476K respectively. Total revenue is projected at \$3.3 million in FY 2026-27, growing to \$3.7 million in FY 2027-28, based on monthly revenue reporting, historical trends, and market assumptions.</p> <p>The increase in expenditures totaling \$538K is fully offset by increased revenue, resulting in net zero changes to the baseline General Fund budget.</p>
Fund Balance	<p>For each fund that includes fund balance as a system-loaded revenue source (i.e. showing up in the budget submission), describe the following:</p> <ol style="list-style-type: none"> 1) What is the total fund balance amount as of December 31, 2025? 2) What is the projected total fund balance that will remain at the end of the current fiscal year? 3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years? 4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost? 5) If any fund balance will be left unused, please explain how much and why. 6) Of all revenue sources supporting the fund, what percentage is fund balance? 	<p>As of December 31, 2025, the Recorder Fund balance was \$2,509,264, with a projected year-end balance of \$1,622,409. The Assessor-Recorder's proposed budget assumes use of \$940,775 in fund balance of which \$593,569 is appropriated over the next two fiscal years.</p> <p>The Recorder Fund is a special revenue fund; pursuant to statutory requirements, its balance may only be used for costs directly related to Recorder operations. These funds cannot be diverted for unrelated purposes, ensuring compliance and alignment with the division's core responsibilities.</p> <p>Recorder revenue is inherently variable because it is tied to real estate transaction volume, which fluctuates with broader economic conditions. Mortgage rates significantly influence buying, selling, and refinancing activity, creating substantial variability in the fees that generate Recorder revenue. Maintaining a sufficient fund balance is critical to ensure operational continuity and fiscal stability. This balance provides a financial cushion to cover ongoing costs even if actual revenues fall short of projections, thereby safeguarding service delivery and mitigating the impact of economic downturns.</p> <p>Historically, approximately 70% of Recorder Division expenditures have been covered by special fund revenues, with the remaining 30% funded through the Recorder Fund balance. When mortgage rates are low and real estate transactions are strong—as observed during FY 2019-20 through FY 2021-22—annual revenues have covered 89% to 94% of expenditures, significantly reducing reliance on the fund balance. Conversely, during periods of reduced real estate activity, such as the last three fiscal years (FY 2022-23 through FY 2024-25), revenues have covered only 37% to 63% of expenditures, requiring the fund balance to absorb the difference. The proposed budget anticipates a return to the historical average, with revenues projected to cover 71% of expenditures in FY 2026-27 and 76% in FY 2027-28. This approach ensures fiscal stability while maintaining compliance with statutory requirements for the use of special revenue funds.</p> <p>After planned allocations, the projected Recorder Fund balance at the close of FY 2027-28 is \$681,634, which will help ensure the division can meet its statutory obligations and maintain uninterrupted operations during periods of revenue fluctuation.</p>
Source Type	What programs is the department proposing to fund with one-time sources? If the programs are proposed to continue after the exhaustion of one-time sources, explain how the department will fund them.	Not Applicable. ASR is not proposing to fund programs with one-time investments.
Investments	Is the department proposing any upfront cost / investments in this budget that will save money over time? Describe how the spending reductions will be realized and on what timeline. (ex: new vehicle purchase that saves money on maintenance or fuel annually, paying for itself by FY29)	Not Applicable. ASR is not proposing any upfront cost/investments in this budget that will save money over time.

**BUDGET FORM 1A: Summary of Major Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 1A: Summary of Major Changes

FY 2026-27 and FY 2027-28

DEPARTMENT: ASR Assessor / Recorder

	Major Changes	Department Response to Major Changes
General Fund Target	<p>If the department met the General Fund reduction target assigned in the Mayor's Budget Instructions, what are the ongoing changes made to achieve it? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target?</p> <p>For Non-General Fund Supported departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.</p>	<p>The Office did not meet the general fund reduction target. Office of the Assessor-Recorder (ASR) is a critical revenue-generating department responsible for property assessments and document recording. Reducing ASR's budget by \$3.6 million would jeopardize the City's largest revenue stream—over one-third of the General Fund—while delaying essential services and increasing legal and compliance risks. Maintaining baseline funding is a high-return investment that safeguards fiscal stability and equity.</p> <p>Currently, ASR staff continue to be challenged with managing a workload of over 25,000 assessment assignments, including 14,000 backlog items, while open assessment appeals have surged to 14,000 cases. Insufficient staffing would result in less accurate refunds and higher payouts, as the City would lack adequate representation in disputes. ASR operates under strict state and local mandates; failure to meet statutory deadlines under the California Revenue & Taxation Code and Government Code could trigger audits, penalties, or litigation.</p> <p>The Office of the Assessor-Recorder (ASR) will continue to manage its Recorder Fund balance in a fiscally responsible manner, ensuring that all expenditures remain aligned with statutory requirements and operational priorities. By strategically utilizing this dedicated fund, the department will cover a portion of Recorder staff salaries and benefits, as well as all non-labor costs associated with Recorder operations, without introducing new costs to the City's General Fund.</p> <p>This approach preserves compliance with legal restrictions governing special fund use, supports long-term operational efficiency, and mitigates fiscal risk. Maintaining this strategy allows ASR to absorb cost increases or revenue fluctuations while safeguarding the City's broader financial stability and ensuring uninterrupted delivery of mandated services.</p>
Expenditures	<p>What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.</p>	<p>The department's proposed budget maintains current service levels and reflects adjustments necessary to align with contractual agreements and current-year actuals.</p> <p>ASR's expenditures increased by \$520K from base in FY 2026-27, due to non-labor increases of \$124K and labor increases of \$395K. In FY 2027-28 expenditures increased by \$789K from base, \$195K in non-labor and \$594K in labor. This expenditure increase aligns with an equal increase in revenue due to a projected increase in recorded documents as recording volumes start to recover. Total expenditure budget is \$44M in FY 2026-27 and \$47M in FY 2027-28.</p> <p>General Fund: The Department's proposed General Fund budget increases by \$538K in FY 2026-27 and by \$751K in FY 2027-28 from base. ASR reduced expenditures where possible including \$69K in consulting services, \$3.5K in current expenses, and \$11K in work orders. Increases include \$391K in labor costs and \$147K in non-labor costs, primarily due to annual increases in software licenses and subscriptions. The expenditure increases totaling \$538K are offset by increased revenue projections, resulting in net zero changes to our baseline General Fund budget.</p> <p>Non-General Fund: The Department's proposed Special Fund budget decreases by \$18K in FY 2026-27 and increases by \$38K in FY 2027-28 from base. In FY 2026-27, labor expenditures (salary and mandatory fringe benefits) increase by \$4.5K and budgeted non-labor costs decrease by \$22.6K; \$203K of non-labor costs are covered with carryforward budget. In FY 2027-28 labor costs increase by \$4.6K, \$33K non-labor costs are moved on budget while \$144K are covered with carryforward budget.</p>
Revenues	<p>What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.</p>	<p>Recorder Revenues are collected in accordance with State code which are prescriptive and restricted in use. Fee revenue is primarily dependent upon the number of documents recorded, document type and number of pages. Fees also ebb and flow with the state of the economy and real estate market. The number of documents being recorded has not recovered to pre-pandemic levels, but the number of recorded documents have increased this fiscal year (FY 2025-26) showing signs of recovery.</p> <p>The department is increasing its annual revenue from baseline by \$866K in FY 2026-27 and \$1.2 million in FY 2027-28 to align with projected revenue trends. Of this amount, General Fund increases by \$538K in FY 2026-27 and \$751K in FY 2027-28, while Recorder Special Funds increases by \$328K and \$476K respectively. Total revenue is projected at \$3.3 million in FY 2026-27, growing to \$3.7 million in FY 2027-28, based on monthly revenue reporting, historical trends, and market assumptions.</p>
External Policy Revenue Impacts	<p>What impact/significant changes in programming does the department project due to revenue shocks from the state or federal government? How are these reflected in your submission?</p>	<p>The Assessor-Recorder's Office does not anticipate any significant impact or changes in programming due to revenue shocks from the state or federal government. This is because the office's budget is funded through the General Fund, which the department directly supports by generating property tax revenue through accurate property assessments.</p> <p>As a result, fluctuations in state or federal funding do not affect the department's operations or service delivery. The proposed budget submission reflects this stability and does not include adjustments related to external revenue changes. The department remains focused on its core mandate of property assessment and recording services, which are locally driven and insulated from state or federal revenue volatility.</p>
Revenue Increase Index	<p>Did the Department increase fees or other revenues above Controller's provided CPI index? If so, please explain what is driving the increase.</p>	<p>Pursuant to Assembly Bill 64, a \$2 fee increase to Health and Safety Code Section 103625(f) became effective January 1, 2026. This state-mandated adjustment applies to the cost of certified copies of birth, marriage, death, fetal death, and dissolution of marriage certificates. As a result, the cost of certified copies of Public Marriage Licenses for both the general public and government agencies has increased in accordance with this statutory requirement.</p>

**BUDGET FORM 1A: Summary of Major Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 1A: Summary of Major Changes

FY 2026-27 and FY 2027-28

DEPARTMENT: ASR Assessor / Recorder

	Major Changes	Department Response to Major Changes
Positions	<p>What position changes is the department proposing? How do the changes map to programs the department proposes to sustain or modify? For any changes to internal operations/indirect services, explain how they relate to core service delivery. How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, or changes in status, and provide details in form 3B.</p>	<p>ASR's current FTE is 186.71 including 17.40 salary saved FTE FY 2026-27 projected FTE is 190.06, an increase of 3.35 FTE from current year; increase of 1.91 FTE from base FY 2027-28 projected FTE is 189.28, a decrease of .78 FTE from previous year; increase of 1.13 FTE from base</p> <p>Attrition: ASR has decreased its attrition based on maintaining 8 vacancies and estimated natural attrition rates of 4.5% and 4.3% over the next two years to maintain a baseline budget. Attrition decreased by \$798K to \$3.0M in FY 2026-27 and by \$598K to \$3.2M in FY 2027-28 from base. Attrition savings equates to 15.05 FTE in FY 2026-27 (a decrease of 3.97 FTE from base) and 15.83 FTE in FY 2027-28 (a decrease of 3.19 FTE from base).</p> <p>Position Changes: The department has submitted eleven (11) position changes: six (6) reassignments, two (2) deletions, one (1) substitution, and two (2) extensions. One reassignment is to move Recorder staff from Accessing & Indexing self-supporting funds to Modernization self-supporting funds to distribute expenses more equitably across available funding sources. This adjustment ensures that costs are aligned with the actual work performed on each project and maintains compliance with fund-use restrictions. The remaining five proposed reassignments are to reflect the position's actual functional Division. There are two (2) deletions of project-based positions which are no longer needed as the SMART project went live in fall of 2025 and resources have been shifted to General Fund for maintenance and support.</p> <p>The proposed substitution is to change an existing 4261 Real Property Appraiser position to a 4265 Senior Real Property Appraiser to manage increasingly complex commercial property appraisals. Commercial valuations require advanced technical expertise to interpret intricate financial data and legal instruments. ASR also proposed to extend two (2) limited-term 4267 Principal Real Property Appraisers end date from November 2027 to June 2030. These changes are critical given the surge in assessment appeals (tripled in recent years) and a growing backlog of over 14,000 items. Without them, delays in resolving high-value appeals and enrolling assessed value will increase, risking statutory compliance and significant revenue loss.</p>
Substitutions	<p>Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?</p>	<p>ASR is requesting one (1) substitution. The proposed substitution is to change an existing vacant 4261 Real Property Appraiser position to a 4265 Senior Real Property Appraiser to manage increasingly complex commercial property appraisals. Commercial valuations require advanced technical expertise to interpret intricate financial data and legal instruments. This need is critical given the surge in assessment appeals (tripled in recent years) and a growing backlog of over 14,000 items. Without this substitution, delays in resolving high-value appeals and enrolling assessed value will increase, risking statutory compliance and significant revenue loss.</p>
Transfer of Functions	<p>Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.</p>	<p>Not Applicable. ASR is not requesting any transfer of functions of positions between departments.</p>
Interim Exceptions	<p>Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are the request being made?</p>	<p>Not Applicable. ASR is not requesting any interim exceptions.</p>
Discretionary Workorders	<p>What changes to discretionary workorders is the department proposing? What effect will those changes have on the department's programs and core service delivery?</p>	<p>The department proposes several changes to discretionary work orders resulting in a net budget reduction of \$10,943. Key adjustments include decommissioning backup servers and transitioning to a cloud-based system, reducing costs by \$24,023K, reallocating \$11,250 from professional services to City Services to decrease reliance on external vendors, and adding \$1,830 to align with updated license counts. These changes enhance operational efficiency, strengthen internal capabilities, and support employee development while maintaining compliance. Despite the overall budget reduction, core service delivery is expected to remain stable or improve through modernization and reduced external dependency.</p>
Legislation	<p>Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc.</p>	<p>Not Applicable. ASR does not have any legislation required for budget submission.</p>
Prop J	<p>Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.</p>	<p>Not Applicable. There are no existing Prop J analyses that will continue and ASR's budget does not propose any new contracting out of work</p>
Budget Equity	<p>Do any changes to the department's budget described above impact the department's ability to implement its racial equity plan? If so please explain.</p>	<p>ASR's proposed budget does not impact its ability to implement its racial equity plan.</p>

**BUDGET FORM 1B: Department Budget Summary
FY 2026-27 and FY 2027-28**

BUDGET FORM 1B: Department Budget Summary

FY 2026-27 and FY 2027-28

DEPARTMENT: ASR Assessor / Recorder

GFS Details

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	SALARIES	25,008,039	25,251,239	243,200	26,757,518	27,144,635	387,117
	MAND_FRING_BEN	9,900,785	10,048,494	147,709	10,858,035	11,060,437	202,402
	NON_PERS_SVCS	2,941,406	3,100,707	159,301	2,941,406	3,109,511	168,105
	MTL_SUPP	52,297	51,030	(1,267)	52,297	54,685	2,388
	SVCS_OTHER_DEPTS	4,014,650	4,003,707	(10,943)	4,014,650	4,005,638	(9,012)
EXPENDITURE		41,917,177	42,455,177	538,000	44,623,906	45,374,906	751,000
GFS	General Fund Support	40,357,177	40,357,177	-	43,063,906	43,063,906	-
Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
REVENUE	CHGS_FOR_SERVICES	1,560,000	2,098,000	538,000	1,560,000	2,311,000	751,000
REVENUE		1,560,000	2,098,000	538,000	1,560,000	2,311,000	751,000
GFS	General Fund Support	40,357,177	40,357,177	-	43,063,906	43,063,906	-

GFS Target Status							
FY 2026-27 Reduction Targets	FY 2026-27 Baseline Target	FY 2026-27 Dept Submission	FY 2026-27 Amt Over (Under) Target	FY 2027-28 Reduction Targets	FY 2027-28 Baseline Target	FY 2027-28 Dept Submission	FY 2027-28 Amt Over (Under) Target
(3,600,000)	36,757,177	40,357,177	3,600,000	(3,600,000)	39,463,906	43,063,906	3,600,000
			Target Not Met				Target Not Met

NGFS - Self Supporting

Account Lvl 2	Category	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	Salaries	770,709	774,317	3,608	831,784	835,393	3,609
	Mandatory Fringe Benefits	355,768	356,687	919	392,143	393,113	970
	Overhead and Allocations	197,455	197,455	-	197,455	197,455	-
	Non-Personnel Services	217,258	194,642	(22,616)	217,258	250,507	33,249
EXPENDITURE		1,541,190	1,523,101	(18,089)	1,638,640	1,676,468	37,828
REVENUE	Charges for Services	901,000	1,229,000	328,000	901,000	1,377,000	476,000
	Unappropriated Fund Balance	633,124	294,101	(339,023)	138,679	299,468	160,789
REVENUE		1,534,124	1,523,101	(11,023)	1,039,679	1,676,468	636,789
Non-General Fund Support	Revenue Surplus(Deficit)	(7,066)	-	7,066	(598,961)	-	598,961

**BUDGET FORM 2A: Revenue Report
FY 2026-27 and FY 2027-28**

BUDGET FORM 2A: Revenue Report

DEPARTMENT: ASR Assessor / Recorder

GFS Type	Dept Grp	Division	Division Title	Fund	Fund Title	Project-Activity	Project Title	Authority	Authority Title	Account	Account Title	Total BY Revenue Change			Total BY1 Revenue			Budget Justification
												FY 2026-27	FY 2026-27	FY 2026-27	FY 2027-28	FY 2027-28	FY 2027-28	
												Base	Department	Dept - Base	Base	Department	Dept - Base	
GFS	ASR	229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636-000	AS Recording	10000	Operating	460115	Recording Fees	1,205,000	1,748,000	543,000	1,205,000	1,961,000	756,000	Recorder Revenues are collected in accordance with State code which are prescriptive and restricted in use. Fee revenue is primarily dependent upon the number of documents recorded, document type and number of pages. Fees also ebb and flow with the state of the economy and real estate market. The number of documents being recorded has not recovered to pre-pandemic levels, but the number of recorded documents have increased this fiscal year (FY 2025-26) showing signs of recovery. In this budget cycle, ASR is projecting a slight recovery in revenue budget by \$866K in FY 2026-27 with a total revenue is \$3.3M and by \$1.2M in FY 2027-28 with a total revenue of \$3.7M. The projection is based on ASR's monthly revenue reporting, historic trends and assumptions around market dynamics in CY and BY.
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10022469-000	Recorder - Erecording	16627	AS Recorder - Erecording	460115	Recording Fees	78,000	99,000	21,000	78,000	111,000	33,000	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-000	AS Doc Storage Conver Fund Ab3	17402	AS Doc Storage Conver Fund Ab3	460115	Recording Fees	77,000	98,000	21,000	77,000	110,000	33,000	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-000	AS Page Recorders Modernizatio	17403	AS Page Recorders Modernizatio	460115	Recording Fees	392,000	549,000	157,000	392,000	615,000	223,000	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-000	Assessor 10% Alloc Real Estate	17405	AS Assessor 10% Alloc Real Est	460115	Recording Fees	10,000	12,000	2,000	10,000	13,000	3,000	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-000	AS Recorder Indexing Project	17409	AS Recorder Indexing Project	460115	Recording Fees	153,000	195,000	42,000	153,000	219,000	66,000	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-000	Building, Home & Jobs Fee	19830	SB2 Building Homes & Jobs Fee	460115	Recording Fees	118,000	170,000	52,000	118,000	191,000	73,000	
NGFS	ASR	229015	ASR Recorder	12650	SR Vital & Hlth Stat Fees	10024398-000	AS Statistics Fee Collection-r	17404	AS Statistics Fee Collection-r	460143	Vital & Hlth Statistic Fee Sta	73,000	106,000	33,000	73,000	118,000	45,000	
GFS	ASR	229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636-000	AS Recording	10000	Operating	460199	Other General Government Chrg	355,000	350,000	(5,000)	355,000	350,000	(5,000)	
												2,461,000	3,327,000	866,000	2,461,000	3,688,000	1,227,000	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10022469-000	Recorder - Erecording	16627	AS Recorder - Erecording	499999	Beg Fund Balance - Budget Only	176	-	(176)	-	-	-	The Assessor-Recorder's proposed budget allocates \$940K from the fund balance—both previously appropriated and newly appropriated amounts over the next two fiscal years—to support salaries and benefits for eight (8) Recorder Division staff positions and to cover non-labor costs. These expenditures represent ongoing operational needs essential to the division's day-to-day functions. Budgeted fund balance is \$294K in FY 2026-27 and \$299K in FY 2027-28. The remaining \$347K is pulled from previously appropriated funds.
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-000	AS Doc Storage Conver Fund Ab3	17402	AS Doc Storage Conver Fund Ab3	499999	Beg Fund Balance - Budget Only	39,784	22,218	(17,566)	6,083	20,575	14,492	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-000	AS Page Recorders Modernizatio	17403	AS Page Recorders Modernizatio	499999	Beg Fund Balance - Budget Only	42,830	-	(42,830)	6,559	-	(6,559)	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-000	Assessor 10% Alloc Real Estate	17405	AS Assessor 10% Alloc Real Est	499999	Beg Fund Balance - Budget Only	70,788	58,090	(12,698)	79,459	64,567	(14,892)	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-000	AS Recorder Indexing Project	17409	AS Recorder Indexing Project	499999	Beg Fund Balance - Budget Only	314,367	123,296	(191,071)	46,578	125,124	78,546	
NGFS	ASR	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-000	Building, Home & Jobs Fee	19830	SB2 Building Homes & Jobs Fee	499999	Beg Fund Balance - Budget Only	106,656	64,130	(42,526)	-	64,360	64,360	
NGFS	ASR	229015	ASR Recorder	12650	SR Vital & Hlth Stat Fees	10024398-000	AS Statistics Fee Collection-r	17404	AS Statistics Fee Collection-r	499999	Beg Fund Balance - Budget Only	58,523	26,367	(32,156)	-	24,842	24,842	
												633,124	294,101	(339,023)	138,679	299,468	160,789	

**BUDGET FORM 3A: Expenditure Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: ASR Assessor / Recorder

Total BY Expenditure Change 519,911 Total BY1 Expenditure Change 788,828

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authori Authority Title	Account	Account Title	FY 2026-27 Base	FY 2026-27 Department	FY 2027-28 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base	Explanation of Change	
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	501010	Perm Salaries-Misc-Regular	4,355,777	4,835,003	479,226	4,696,805	5,169,169	470,364	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	505010	Temp Misc Regular Salaries	15,216	7,216	(8,000)	15,275	7,216	(8,059)	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	513010	Retire City Misc	636,387	707,652	71,265	726,683	800,837	74,154	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	514010	Social Security (OASDI & HI)	252,792	282,009	29,217	271,021	299,684	28,663	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	514020	Social Sec-Medicare(HI Only)	63,403	70,236	6,833	68,376	75,079	6,703	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	515010	Health Service-City Match	157,305	172,844	15,339	171,469	187,390	15,921	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	515020	Retiree Health-Match-Prop B	33,671	37,300	3,629	36,311	39,871	3,560	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	515030	RetireeHlthCare-CityMatchProp	10,059	11,143	1,084	10,844	11,906	1,062	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	515710	Dependent Coverage	368,593	421,217	52,624	401,777	455,916	54,139	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	516010	Dental Coverage	32,872	37,193	4,321	34,195	38,443	4,248	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	519120	Long Term Disability Insurance	10,881	12,846	1,965	11,789	13,718	1,929	See Form 3B
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	521000	Travel-Budget	10,500	9,080	(1,420)	10,500	9,110	(1,390)	Reduced budget to align with actuals and planned travel.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	522000	Training - Budget	11,050	26,000	14,950	11,050	13,000	1,950	Increased budget to align with planned trainings.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	523050	Employee Recognition	5,000	7,000	2,000	5,000	7,000	2,000	Increased budget to align with actuals.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	524010	Membership Fees	3,900	4,080	180	3,900	4,162	262	Increased budget to align with actuals.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	526610	Interpreters	15,000	9,500	(5,500)	15,000	9,500	(5,500)	Reduced budget to align with actuals.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	527610	Systems Consulting Services	1,247,518	1,200,000	(47,518)	1,247,518	1,200,000	(47,518)	Reduced budget to align with current spending plan.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	527990	Other Professional Services	24,500	13,750	(10,750)	24,500	13,750	(10,750)	Reduced budget to align with planned expenses.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	531310	Office Machine Rental	22,000	24,000	2,000	22,000	24,000	2,000	Increased budget to align with actuals.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	535000	Other Current Expenses - Bdg	19,500	16,000	(3,500)	19,500	16,000	(3,500)	Reduced budget to align with actuals.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	535710	Subscriptions	650	700	50	650	700	50	Increased budget to align with actuals.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	535960	Software Licensing Fees	1,220,376	1,286,910	66,534	1,220,376	1,289,816	69,440	Increased budget to align with contractual agreements and planned expenses.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	540000	Materials & Supplies-Budget	49,297	48,030	(1,267)	49,297	51,685	3,655	Reduced budget to align with actuals and planned expenses.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	581140	DT Technology Projects	24,723	700	(24,023)	24,723	700	(24,023)	Increased budget to account for 360 reviews coaching. Reallocated funds from professional services to City Services. Decreasing reliance on external resources.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	581450	GF-HR-Mgmt Training	26,000	31,250	11,250	20,000	31,250	11,250	Increased budget to align with latest license count.
GFS	ASR	229014	ASR Administration	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-00AS	Administration	Administration	10000	Operating	581970	GF-Treasurer	56,174	58,004	1,830	56,174	59,935	3,761	Increased budget to align with latest license count.
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	501010	Perm Salaries-Misc-Regular	535,308	578,336	43,028	585,155	624,801	39,446	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	505010	Temp Misc Regular Salaries	1,216	1,216	-	1,220	1,216	(4)	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	509010	Premium Pay - Misc	1,044	-	(1,044)	1,044	-	(1,044)	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	513010	Retire City Misc	80,239	6,099	92,691	98,470	5,779	See Form 3B	
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	514010	Social Security (OASDI & HI)	33,328	35,931	2,603	36,418	38,798	2,380	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	514020	Social Sec-Medicare(HI Only)	7,797	8,406	609	8,518	9,076	558	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	515010	Health Service-City Match	39,084	45,774	6,690	42,602	49,544	6,942	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	515020	Retiree Health-Match-Prop B	4,141	4,464	323	4,523	4,819	296	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	515030	RetireeHlthCare-CityMatchProp	1,236	1,333	97	1,353	1,442	89	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	515710	Dependent Coverage	57,668	67,988	10,320	62,861	72,700	9,839	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	516010	Dental Coverage	5,685	6,689	1,004	5,909	6,845	936	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	519120	Long Term Disability Insurance	2,194	2,371	177	2,398	2,559	161	See Form 3B
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	521000	Travel-Budget	700	1,400	700	700	1,400	700	Increased budget to align with planned travel.
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	522000	Training - Budget	1,000	600	(400)	1,000	600	(400)	Reduced budget to align with planned training.
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-00AS	Exemptions	Exemptions	10000	Operating	523000	Employee Field Expenses-Budg	-	690	690	-	690	690	Increased budget to align with actuals.
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516-00AS	Personal Property	Personal Property	10000	Operating	501010	Perm Salaries-Misc-Regular	770,640	841,536	70,896	846,392	912,760	66,368	See Form 3B
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516-00AS	Personal Property	Personal Property	10000	Operating	505010	Temp Misc Regular Salaries	2,869,691	3,230,475	360,784	3,114,733	3,466,872	352,139	See Form 3B
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516-00AS	Personal Property	Personal Property	10000	Operating	509010	Premium Pay - Misc	1,216	1,216	-	1,220	1,216	(4)	See Form 3B
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516-00AS	Personal Property												

**BUDGET FORM 3A: Expenditure Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: ASR Assessor / Recorder

Total BY Expenditure Change 519,911 Total BY1 Expenditure Change 788,828

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authori Authority Title	Account	Account Title	FY 2026-27		FY 2027-28		FY 2027-28 Dept - Base	FY 2027-28 Dept - Base	Explanation of Change
																FY 2026-27 Base	FY 2026-27 Department	FY 2027-28 Dept - Base	FY 2027-28 Department			
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	501010	Perm Salaries-Misc-Regular	10,133,625	9,547,205	(586,420)	10,676,843	10,290,356	(386,487)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	505010	Temp Misc Regular Salaries	1,216	1,216	-	1,220	1,216	(4)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	509010	Premium Pay - Misc	165,051	183,551	18,500	165,052	183,551	18,499	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	513010	Retire City Misc	1,490,023	1,399,015	(91,008)	1,661,166	1,594,412	(66,754)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	514010	Social Security (OASDI & HI)	629,241	597,276	(31,965)	661,209	642,090	(19,119)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	514020	Social Sec-Medicare(HI Only)	149,347	141,111	(8,236)	157,222	151,887	(5,335)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	515010	Health Service-City Match	420,456	412,597	(7,859)	450,049	449,171	(878)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	515020	Retiree Health-Match-Prop B	79,301	74,927	(4,374)	83,479	80,647	(2,832)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	515030	RetireeHlthCare-CityMatchProp	23,671	22,365	(1,306)	24,937	24,092	(845)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	515710	Dependent Coverage	1,039,363	1,020,790	(18,573)	1,112,162	1,110,256	(1,906)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	516010	Dental Coverage	88,920	86,920	(1,999)	92,569	92,334	(235)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	519110	Flexible Benefit Package	31,845	25,476	(6,369)	34,710	27,768	(6,942)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	519120	Long Term Disability Insurance	37,067	35,853	(1,414)	39,957	38,434	(1,523)	See Form 3B
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	521000	Travel-Budget	2,000	2,200	200	2,000	2,310	310	Increased budget to align with actuals.
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	522000	Training - Budget	2,410	3,200	790	2,410	3,250	840	Increased budget to align with planned trainings.
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	523000	Employee Field Expenses-Budg	2,000	250	(1,750)	2,000	250	(1,750)	Reduced budget to align with actuals.
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	527990	Other Professional Services	30,748	25,748	(5,000)	30,748	26,378	(4,370)	Reduced budget to align with actuals.
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-00AS Assessments	Real Property	10000	Operating	535710	Subscriptions	315,754	458,089	142,335	315,754	476,085	160,331	licenses/subscriptions
																14,643,734	14,039,589	(604,145)	15,512,487	15,194,487	(318,000)	
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	501010	Perm Salaries-Misc-Regular	3,179,011	3,291,383	112,372	3,419,617	3,552,997	133,380	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	509010	Premium Pay - Misc	31,081	37,080	5,999	31,080	37,080	6,000	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	513010	Retire City Misc	480,578	460,578	14,677	533,564	548,947	15,381	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	514010	Social Security (OASDI & HI)	196,749	201,107	4,358	210,636	216,085	5,449	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	514020	Social Sec-Medicare(HI Only)	46,545	48,261	1,716	50,035	52,055	2,020	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	515010	Health Service-City Match	130,497	139,981	9,484	142,251	152,889	10,638	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	515020	Retiree Health-Match-Prop B	24,717	25,628	911	26,569	27,642	1,073	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	515030	RetireeHlthCare-CityMatchProp	7,378	7,651	273	7,937	8,257	320	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	515710	Dependent Coverage	302,098	323,687	21,589	329,294	354,035	24,741	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	516010	Dental Coverage	26,805	28,714	1,909	27,885	29,963	2,078	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	519120	Long Term Disability Insurance	10,591	10,565	264	11,400	11,735	335	See Form 3B
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	521000	Travel-Budget	-	560	560	-	560	560	Increased budget to align with actuals.
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	522000	Training - Budget	-	2,100	-	-	2,100	2,100	Increased budget to align with actuals.
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Analyst	210811	ASR Standards Mapping Analyst	10000	GF Annual Account Ctrl	10038560-00AS Standards Mapping Analysis	Standards, Mapping & Analysis	10000	Operating	535710	Subscriptions	-	900	900	-	900	900	Increased budget to align with actuals.
																4,421,373	4,598,485	177,112	4,787,268	4,995,173	207,905	
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	501010	Perm Salaries-Misc-Regular	1,379,340	1,474,419	95,079	1,493,203	1,586,154	92,951	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	505010	Temp Misc Regular Salaries	1,216	1,216	-	1,220	1,216	(4)	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	513010	Retire City Misc	204,966	219,865	14,899	233,367	249,947	15,580	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	514010	Social Security (OASDI & HI)	85,722	91,617	5,895	92,780	98,543	5,763	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	514020	Social Sec-Medicare(HI Only)	20,050	21,429	1,379	21,698	23,046	1,348	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	515010	Health Service-City Match	89,197	90,892	1,695	97,227	99,025	1,798	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	515020	Retiree Health-Match-Prop B	10,650	11,362	712	11,523	12,239	716	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	515030	RetireeHlthCare-CityMatchProp	3,180	3,399	219	3,445	3,659	214	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	515710	Dependent Coverage	155,922	162,758	6,836	169,962	177,211	7,249	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	516010	Dental Coverage	14,738	15,287	549	15,322	15,877	555	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	519120	Long Term Disability Insurance	4,913	5,303	390	5,326	5,707	381	See Form 3B
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-00AS Transactions	Transactions	10000	Operating	521000	Travel-Budget	2,500	3,000	500	2,500	3,000	500	Increased budget to align with actuals.
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions																	

**BUDGET FORM 3A: Expenditure Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 3A: Expenditure Change

DEPARTMENT: ASR Assessor / Recorder

Total BY Expenditure Change **519,911** Total BY1 Expenditure Change **788,828**

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authori Authority Title	Account	Account Title	FY 2026-27		FY 2027-28		FY 2027-28 Dept - Base	FY 2027-28 Dept - Base	Explanation of Change
																FY 2026-27 Base	FY 2026-27 Department	FY 2027-28 Dept - Base	FY 2027-28 Department			
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 501010	Perm Salaries-Misc-Regular	77,581	79,698	2,117	83,858	85,975	2,117	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 513010	Retire City Misc	11,502	11,851	349	13,115	13,492	377	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 514020	Social Security (OASDI & HI)	4,810	4,941	131	5,199	5,330	131	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 514020	Social Sec-Medicare(HI Only)	1,125	1,156	31	1,216	1,247	31	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 515020	Retiree Health-Match-Prop B	597	613	16	646	662	16	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 515030	RetireeHltCare-CityMatchProp	178	183	5	193	198	5	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-00AS Doc Storage Conver Fund Ab3 Doc Storage Conver Fund Ab33	17402	AS Doc Storage Conver Fund A 519120	Long Term Disability Insurance	218	327	9	343	352	9	See Form 3B		
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	501010	Perm Salaries-Misc-Regular	30,415	144,128	113,713	33,084	154,884	121,800	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	513010	Retire City Misc	4,467	21,554	17,087	5,118	24,467	19,349	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	514020	Social Security (OASDI & HI)	1,886	8,936	7,050	2,052	9,603	7,551	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	514020	Social Sec-Medicare(HI Only)	441	2,090	1,649	480	2,246	1,766	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	515030	Health Service-City Match	2,419	9,750	7,331	2,637	10,628	7,991	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	515020	Retiree Health-Match-Prop B	235	1,111	876	255	1,133	938	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	515030	RetireeHltCare-CityMatchProp	70	331	261	76	356	280	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	515710	Dependent Coverage	4,259	17,165	12,906	4,642	18,710	14,068	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	519120	Dental Coverage	400	1,612	1,212	416	1,676	1,260	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	519120	Long Term Disability Insurance	124	590	466	135	634	499	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	527610	Systems Consulting Services	-	-	-	-	7,352	7,352	Increased budget to match planned spending.
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	535000	Other Current Expenses - Bdgt	-	-	-	-	15,750	15,750	Increased budget to match planned spending.
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-00AS Page Recorders Modernizatio	Page Recorders Modernizatio	17403	AS Page Recorders Modernizati	535960	Software Licensing Fees	192,941	144,278	(48,663)	192,941	170,046	(22,895)	Reduced budget to reflect change in vendors.
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	501010	Perm Salaries-Misc-Regular	327,275	222,004	(105,271)	351,536	238,178	(113,358)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	513010	Retire City Misc	48,977	33,281	(15,696)	55,575	37,731	(17,844)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	514010	Social Security (OASDI & HI)	20,291	13,764	(6,527)	21,794	14,766	(7,028)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	514020	Social Sec-Medicare(HI Only)	2,466	3,219	(1,527)	5,097	3,453	(1,644)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	515010	Health Service-City Match	21,993	14,662	(7,331)	23,973	15,982	(7,991)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	515020	Retiree Health-Match-Prop B	2,521	1,710	(811)	2,707	1,834	(873)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	515030	RetireeHltCare-CityMatchProp	752	510	(242)	809	548	(261)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	515710	Dependent Coverage	38,718	25,812	(12,906)	42,204	28,136	(14,068)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	516010	Dental Coverage	3,636	2,424	(1,212)	3,780	2,520	(1,260)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-00AS Recorder Indexing Project	Recorder Indexing Project	17409	AS Recorder Indexing Project	519120	Long Term Disability Insurance	1,341	910	(431)	1,440	976	(464)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	501010	Perm Salaries-Misc-Regular	55,301	46,372	(8,929)	60,153	51,224	(8,929)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	513010	Retire City Misc	8,122	6,650	(1,472)	9,305	7,714	(1,591)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	514010	Social Security (OASDI & HI)	3,428	2,874	(554)	3,729	3,175	(554)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	514020	Social Sec-Medicare(HI Only)	802	673	(129)	872	743	(129)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	515020	Retiree Health-Match-Prop B	426	357	(69)	463	394	(69)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	515030	RetireeHltCare-CityMatchProp	127	106	(21)	138	117	(21)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-00Assessor 10% Alloc Real Estate	ASR 10% Alloc Real Estate Rec	17405	AS Assessor 10% Alloc Real Es	519120	Long Term Disability Insurance	226	189	(37)	246	209	(37)	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	501010	Perm Salaries-Misc-Regular	153,754	160,156	6,411	167,256	173,870	6,412	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	513010	Retire City Misc	22,578	23,635	1,057	25,871	27,014	1,143	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	514010	Social Security (OASDI & HI)	9,533	9,930	397	10,370	10,768	398	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	514020	Social Sec-Medicare(HI Only)	2,229	2,322	93	2,425	2,518	93	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	515020	Retiree Health-Match-Prop B	1,184	1,233	49	1,288	1,337	49	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	515030	RetireeHltCare-CityMatchProp	354	369	15	385	400	15	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10032513-00Building, Home & Jobs Fee	Building, Home & Jobs - State	19830	SB2 Building Homes & Jobs Fe	519120	Long Term Disability Insurance	630	656	26	685	711	26	See Form 3B
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder																	

**BUDGET FORM 3B: Position Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 3B: Position Change

DEPARTMENT: **ASR Assessor / Recorder**

													Position Code		Total BY FTE Change		1.91		Total BY Amount Change		398,436		Total BY1 FTE Change		2.91		Total BY1 Amount Change		894,098			
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Fund	Fund Title	Project-Activity	Activity Title	Authority	Authority Title	Account Lvl	Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	FY 2027-28 Dept - Base Amount	Explanation of Change	
REASSIGNMENTS													0.00		0		0.00		0		0		0.00		0		0					
GFS	ASR	196646	ASR Public Service	196646	ASR Public Service	10000	GF Annual Account Ctr		10026674-000 Customer Service	10000	Operating	5010Salary	1822_C	Administrative Analyst	A	R	01134613-1	1.00	0.00	(1.00)	133,340	0	(133,340)	1.00	0.00	(1.00)	142,800	0	(142,800)	Reassign (1) 1822 Administrative Analyst from Public Service to Standards Mapping &		
GFS	ASR	196646	ASR Public Service	196646	ASR Public Service	10000	GF Annual Account Ctr		10026674-000 Customer Service	10000	Operating	5130Fringe	1822_C	Administrative Analyst	A	R	01134613-1				53,571	0	(53,571)				58,948	0	(58,948)	Analysis to reflect employee's actual division.		
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5010Salary	1822_C	Administrative Analyst	A	R	01134613-1	0.00	1.00	1.00	0	133,340	133,340	0.00	1.00	1.00	0	142,800	142,800			
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5130Fringe	1822_C	Administrative Analyst	A	R	01134613-1				0	53,571	53,571				0	58,948	58,948			
GFS	ASR	196646	ASR Public Service	196646	ASR Public Service	10000	GF Annual Account Ctr		10026674-000 Customer Service	10000	Operating	5010Salary	4213_C	Assessor-Recorder Office Assistant	A	R	01124723-1	1.00	0.00	(1.00)	88,472	0	(88,472)	1.00	0.00	(1.00)	94,749	0	(94,749)	Reassign (1) 4213 ASR Office Assistant from Public Service to Exemptions to reflect		
GFS	ASR	196646	ASR Public Service	196646	ASR Public Service	10000	GF Annual Account Ctr		10026674-000 Customer Service	10000	Operating	5130Fringe	4213_C	Assessor-Recorder Office Assistant	A	R	01124723-1				42,761	0	(42,761)				46,959	0	(46,959)	employee's actual division.		
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctr		10032514-000 Exemptions	10000	Operating	5010Salary	4213_C	Assessor-Recorder Office Assistant	A	R	01124723-1	0.00	1.00	1.00	0	88,472	88,472	0.00	1.00	1.00	0	94,749	94,749			
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctr		10032514-000 Exemptions	10000	Operating	5130Fringe	4213_C	Assessor-Recorder Office Assistant	A	R	01124723-1				42,761	0	(42,761)				46,959	0	(46,959)			
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5010Salary	1042_C	IS Engineer-Journey	A	R	01096375-1	1.00	0.00	(1.00)	183,074	0	(183,074)	1.00	0.00	(1.00)	196,063	0	(196,063)	Reassign (1) 1042 IS Engineer-Journey from Real Property to Administration to reflect		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5130Fringe	1042_C	IS Engineer-Journey	A	R	01096375-1				65,694	0	(65,694)				72,404	0	(72,404)	employee's actual division.		
GFS	ASR	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctr		10001634-000 Administration	10000	Operating	5010Salary	1042_C	IS Engineer-Journey	A	R	01096375-1	0.00	1.00	1.00	0	183,074	183,074	0.00	1.00	1.00	0	196,063	196,063			
GFS	ASR	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctr		10001634-000 Administration	10000	Operating	5130Fringe	1042_C	IS Engineer-Journey	A	R	01096375-1				0	65,694	65,694				0	72,404	72,404			
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5010Salary	0923_C	Manager II	A	R	01110259-1	1.00	0.00	(1.00)	193,612	0	(193,612)	1.00	0.00	(1.00)	207,349	0	(207,349)	Reassign (1) 0923 Manager II from Standards Mapping & Analysis to Business Personal		
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5130Fringe	0923_C	Manager II	A	R	01110259-1				74,840	0	(74,840)				82,218	0	(82,218)	Property to reflect employee's actual division.		
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctr		10032516-000 Personal Property	10000	Operating	5010Salary	0923_C	Manager II	A	R	01110259-1	0.00	1.00	1.00	0	193,612	193,612	0.00	1.00	1.00	0	207,349	207,349			
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctr		10032516-000 Personal Property	10000	Operating	5130Fringe	0923_C	Manager II	A	R	01110259-1				0	74,840	74,840				0	82,218	82,218			
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5010Salary	0933_C	Manager V	A	R	01083216-1	1.00	0.00	(1.00)	241,706	0	(241,706)	1.00	0.00	(1.00)	258,854	0	(258,854)	Reassign (1) 0933 Manager V from Real Property to Standards Mapping & Analysis to		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5130Fringe	0933_C	Manager V	A	R	01083216-1				83,016	0	(83,016)				91,415	0	(91,415)	reflect employee's actual division.		
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5010Salary	0933_C	Manager V	A	R	01083216-1	0.00	1.00	1.00	0	241,706	241,706	0.00	1.00	1.00	0	258,854	258,854			
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5130Fringe	0933_C	Manager V	A	R	01083216-1				0	83,016	83,016				0	91,415	91,415			
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-000 Recorder Indexing Project	17409	AS Recorder Indexing Project	5010Salary	4215_C	Assessor-Recorder Senior Office Speciali	A	R	01035303-1	1.00	0.00	(1.00)	113,985	0	(113,985)	1.00	0.00	(1.00)	122,072	0	(122,072)	Reassign (1) 4215 ASR Office Specialist from Accessing & Indexing self-supporting funds			
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-000 Recorder Indexing Project	17409	AS Recorder Indexing Project	5130Fringe	4215_C	Assessor-Recorder Senior Office Speciali	A	R	01035303-1				48,908	0	(48,908)				53,775	0	(53,775)	to Modernization self-supporting funds to distribute expenses more equitably across			
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-000 Page Recorders Modernization	17403	AS Page Recorders Modernizat	5010Salary	4215_C	Assessor-Recorder Senior Office Speciali	A	R	01035303-1	0.00	1.00	1.00	0	113,985	113,985	0.00	1.00	1.00	0	122,072	122,072	available funding sources.			
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-000 Page Recorders Modernization	17403	AS Page Recorders Modernizat	5130Fringe	4215_C	Assessor-Recorder Senior Office Speciali	A	R	01035303-1				0	48,908	48,908				0	53,775	53,775				
SUBSTITUTIONS													0.00		25,117		0.00		27,092													
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5010Salary	4261_C	Real Property Appraiser	A	S	01125378-1	1.00	0.00	(1.00)	132,346	0	(132,346)	1.00	0.00	(1.00)	141,735	0	(141,735)	Substitute an existing 4261 Real Property Appraiser position for a 4265 Senior Real		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5130Fringe	4261_C	Real Property Appraiser	A	S	01125378-1				54,351	0	(54,351)				59,790	0	(59,790)	Property Appraiser to manage increasingly complex commercial property appraisals.		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5010Salary	4265_C	Senior Real Property Appraiser	A	S	01125378-1	0.00	1.00	1.00	0	153,180	153,180	0.00	1.00	1.00	0	164,047	164,047	Commercial valuations require advanced technical expertise to interpret intricate financial		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5130Fringe	4265_C	Senior Real Property Appraiser	A	S	01125378-1				0	58,634	58,634				0	64,570	64,570	data and legal instruments. This need is critical given the surge in assessment appeals		
													0.00		0		1.30		337,364													
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5010Salary	4267_C	Principal Real Property Appraiser	L	H	01157009-1	1.00	1.00	0.00	177,240	177,240	0	0.35	1.00	0.65	66,653	189,815	123,162	Extend (2) limited-term 4267 Principal Real Property Appraisers end date from November		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5130Fringe	4267_C	Principal Real Property Appraiser	L	H	01157009-1				64,316	64,316	0				25,355	70,875	45,520	2027 to June 2030 as our office continues to process an unprecedented operational		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5010Salary	4267_C	Principal Real Property Appraiser	L	H	01157010-1	1.00	1.00	0.00	177,240	177,240	0	0.35	1.00	0.65	66,653	189,815	123,162	demands. Assessment appeals have tripled in recent years, driven by market volatility and		
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctr		10001635-000 Real Property	10000	Operating	5130Fringe	4267_C	Principal Real Property Appraiser	L	H	01157010-1				64,316	64,316	0				25,355	70,875	45,520	complex property transactions, while the backlog of assessment assignments has grown to		
													0.00		25,484		0		-1,044		25,483											
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctr		10032514-000 Exemptions	10000	Operating	5010Salary	PREMM_Premium Pay - Miscellaneous	S		NEWFP88646				0	(1,044)	(1,044)				0	-1,044	-1,044	Changes based on actual estimated premium for auto allowance, advanced certification			
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctr		10032514-000 Exemptions	10000	Operating	5130Fringe	PREMM_Premium Pay - Miscellaneous	S		NEWFP88646				0	(90)	(90)				0	-90	-90	premium, bilingual premium and longevity pay.			
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5010Salary	PREMM_Premium Pay - Miscellaneous	S		NEWFP268213				0	5,999	5,999				0	6,000	6,000				
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctr		10038560-000 Standards, Mapping & Analysis	10000	Operating	5																				

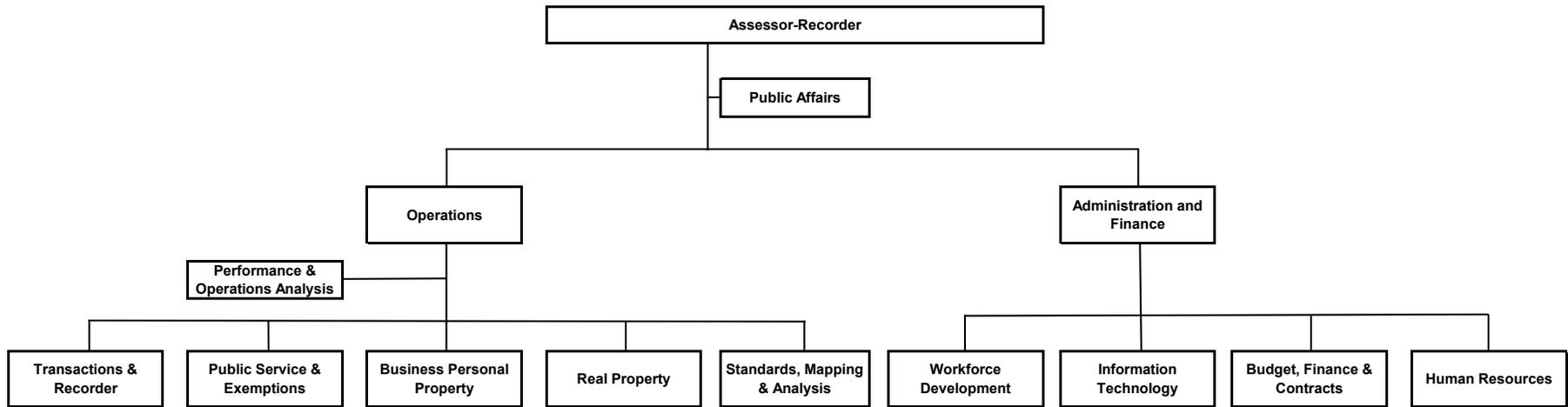
**BUDGET FORM 3B: Position Changes
FY 2026-27 and FY 2027-28**

BUDGET FORM 3B: Position Change

DEPARTMENT: **ASR Assessor / Recorder**

		Position Code		Total BY FTE Change		1.91		Total BY Amount Change		396,436		Total BY1 FTE Change		2.91		Total BY1 Amount Change		894,098																																										
GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Fund	Fund Title	Project-Activity	Activity Title	Authority	Authority Title	Account Lvl & Job Class	Job Title	Status	Action	Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change																									
STEP																																																								(444,109)		(448,847)		
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-000	Transactions	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP720259	0	41,969	41,969	0	41,968	41,968	0	41,968	41,968	0	41,968	41,968	0	41,968	41,968	0	41,968	41,968	0	41,968	41,968	0	The step adjustment is changed annually to reflect the actual estimated cost of employee salaries given scheduled step adjustments.																					
GFS	ASR	196644	ASR Transactions	196644	ASR Transactions	10000	GF Annual Account Ctrl	10032517-000	Transactions	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP720259	0	10,720	10,720	0	11,282	11,282	0	11,282	11,282	0	11,282	11,282	0	11,282	11,282	0	11,282	11,282	0	11,282	11,282	0																						
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-000	Exemptions	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP883831	0	(25,340)	(25,340)	0	(25,340)	(25,340)	0	(25,340)	(25,340)	0	(25,340)	(25,340)	0	(25,340)	(25,340)	0	(25,340)	(25,340)	0	(25,340)	(25,340)	0																						
GFS	ASR	196645	ASR Exemptions	196645	ASR Exemptions	10000	GF Annual Account Ctrl	10032514-000	Exemptions	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP883831	0	(6,471)	(6,471)	0	(6,811)	(6,811)	0	(6,811)	(6,811)	0	(6,811)	(6,811)	0	(6,811)	(6,811)	0	(6,811)	(6,811)	0	(6,811)	(6,811)	0																						
GFS	ASR	196646	ASR Public Service	196646	ASR Public Service	10000	GF Annual Account Ctrl	10026674-000	Customer Service	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP759594	0	6,736	6,736	0	6,735	6,735	0	6,735	6,735	0	6,735	6,735	0	6,735	6,735	0	6,735	6,735	0	6,735	6,735	0																						
GFS	ASR	196646	ASR Public Service	196646	ASR Public Service	10000	GF Annual Account Ctrl	10026674-000	Customer Service	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP759594	0	1,721	1,721	0	1,811	1,811	0	1,811	1,811	0	1,811	1,811	0	1,811	1,811	0	1,811	1,811	0	1,811	1,811	0																						
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctrl	10038560-000	Standards, Mapping & Analysis	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP627018	0	0	0	0	(136,589)	(136,589)	0	(136,589)	(136,589)	0	(136,589)	(136,589)	0	(136,589)	(136,589)	0	(136,589)	(136,589)	0	(136,589)	(136,589)	0																						
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctrl	10038560-000	Standards, Mapping & Analysis	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP742131	0	(136,588)	(136,588)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																						
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctrl	10038560-000	Standards, Mapping & Analysis	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP627018	0	0	0	0	(36,715)	(36,715)	0	(36,715)	(36,715)	0	(36,715)	(36,715)	0	(36,715)	(36,715)	0	(36,715)	(36,715)	0	(36,715)	(36,715)	0																						
GFS	ASR	210811	ASR Standards Mapping Anal	210811	ASR Standards Mapping Anal	10000	GF Annual Account Ctrl	10038560-000	Standards, Mapping & Analysis	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP742131	0	(34,885)	(34,885)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																						
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-000	Real Property	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP916029	0	(287,804)	(287,804)	0	(287,804)	(287,804)	0	(287,804)	(287,804)	0	(287,804)	(287,804)	0	(287,804)	(287,804)	0	(287,804)	(287,804)	0	(287,804)	(287,804)	0																						
GFS	ASR	229011	ASR Real Property	229011	ASR Real Property	10000	GF Annual Account Ctrl	10001635-000	Real Property	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP916029	0	(73,505)	(73,505)	0	(73,505)	(73,505)	0	(73,505)	(73,505)	0	(73,505)	(73,505)	0	(73,505)	(73,505)	0	(73,505)	(73,505)	0	(73,505)	(73,505)	0																						
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516-000	Personal Property	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP793184	0	31,895	31,895	0	31,896	31,896	0	31,896	31,896	0	31,896	31,896	0	31,896	31,896	0	31,896	31,896	0	31,896	31,896	0																						
GFS	ASR	229012	ASR Personal Property	229012	ASR Personal Property	10000	GF Annual Account Ctrl	10032516-000	Personal Property	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP793184	0	8,145	8,145	0	8,574	8,574	0	8,574	8,574	0	8,574	8,574	0	8,574	8,574	0	8,574	8,574	0	8,574	8,574	0																						
GFS	ASR	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-000	Administration	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP420632	0	8,012	8,012	0	8,012	8,012	0	8,012	8,012	0	8,012	8,012	0	8,012	8,012	0	8,012	8,012	0	8,012	8,012	0																						
GFS	ASR	229014	ASR Administration	229014	ASR Administration	10000	GF Annual Account Ctrl	10001634-000	Administration	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP420632	0	2,046	2,046	0	2,154	2,154	0	2,154	2,154	0	2,154	2,154	0	2,154	2,154	0	2,154	2,154	0	2,154	2,154	0																						
GFS	ASR	229015	ASR Recorder	229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636-000	Recording	10000	Operating	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP446015	0	3,754	3,754	0	3,754	3,754	0	3,754	3,754	0	3,754	3,754	0	3,754	3,754	0	3,754	3,754	0	3,754	3,754	0																						
GFS	ASR	229015	ASR Recorder	229015	ASR Recorder	10000	GF Annual Account Ctrl	10001636-000	Recording	10000	Operating	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP446015	0	959	959	0	1,009	1,009	0	1,009	1,009	0	1,009	1,009	0	1,009	1,009	0	1,009	1,009	0	1,009	1,009	0																						
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10022469-000	Recorder - Recording	16627	AS Recorder - Recording	5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP746179	0	(4,433)	(4,433)	0	(4,433)	(4,433)	0	(4,433)	(4,433)	0	(4,433)	(4,433)	0	(4,433)	(4,433)	0	(4,433)	(4,433)	0	(4,433)	(4,433)	0																						
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10022469-000	Recorder - Recording	16627	AS Recorder - Recording	5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP746179	0	(1,132)	(1,132)	0	(1,191)	(1,191)	0	(1,191)	(1,191)	0	(1,191)	(1,191)	0	(1,191)	(1,191)	0	(1,191)	(1,191)	0	(1,191)	(1,191)	0																						
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-000	Doc Storage Conver Fund Ab3: 17402	AS Doc Storage Conver Fund A5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP195190	0	2,117	2,117	0	2,117	2,117	0	569	569	0	569	569	0	569	569	0	569	569	0	569	569	0	569	569	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024396-000	Doc Storage Conver Fund Ab3: 17402	AS Doc Storage Conver Fund A5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP195190	0	541	541	0	569	569	0	569	569	0	569	569	0	569	569	0	569	569	0	569	569	0	569	569	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-000	Page Recorders Modernization 17403	AS Page Recorders Modernizat5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP553995	0	(272)	(272)	0	(272)	(272)	0	(272)	(272)	0	(272)	(272)	0	(272)	(272)	0	(272)	(272)	0	(272)	(272)	0	(272)	(272)	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024397-000	Page Recorders Modernization 17403	AS Page Recorders Modernizat5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP553995	0	(70)	(70)	0	(73)	(73)	0	(73)	(73)	0	(73)	(73)	0	(73)	(73)	0	(73)	(73)	0	(73)	(73)	0	(73)	(73)	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-000	ASR 10% Alloc Real Estate Re 17405	AS Assessor 10% Alloc Real E5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP107985	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0	(8,929)	(8,929)	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024400-000	ASR 10% Alloc Real Estate Re 17405	AS Assessor 10% Alloc Real E5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP107985	0	(2,282)	(2,282)	0	(2,401)	(2,401)	0	(2,401)	(2,401)	0	(2,401)	(2,401)	0	(2,401)	(2,401)	0	(2,401)	(2,401)	0	(2,401)	(2,401)	0	(2,401)	(2,401)	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-000	Recorder Indexing Project 17409	AS Recorder Indexing Project 5010Salary	STEPM_(Step Adjustments, Miscellaneous	S		NEWP912799	0	8,714	8,714	0	8,714	8,714	0	8,714	8,714	0	8,714	8,714	0	8,714	8,714	0	8,714	8,714	0	8,714	8,714	0	8,714	8,714	0																					
NGFS	ASR	229015	ASR Recorder	229015	ASR Recorder	12610	SR State Auth Special Rev	10024404-000	Recorder Indexing Project 17409	AS Recorder Indexing Project 5130Fringe	STEPM_(Step Adjustments, Miscellaneous	S		NEWP912799	0	2,225	2,225	0	2,342	2,342	0	2,342	2,342	0	2,342	2,342	0	2,342	2,342	0	2,342	2,342	0	2,342	2,342	0	2,342	2,342	0																					
NGFS	ASR	22901																																																										

Office of the Assessor-Recorder
Organizational Chart
FY 2026-27 and FY 2027-28



FY 2026-27 & FY 2027-28 PROPOSED BUDGET POSITION SUMMARY

Office of the Assessor-Recorder

Effective: July 1, 2026
 Updated: February 18, 2026
 FY26-27 Budget: 205.00 FTE
 (15.05) ATTRITION
 0.11 TEMP
 190.06 TOTAL

1 4290 Assessor-Recorder

4 Public Affairs
 1 0922
 1 9252
 1 1824 tx to 1823
 1 1844

1 0953 Operations

1 0953 Administration and Finance

2 Operations Analysts
 2 1823

27 Transactions & Recorder
 1 0931
 1 0922

26 Public Service & Exemptions
 1 0931
 1 1824 tx to 0922

25 Business Personal Property
 1 0931
 1 0923 (R+ from Standards)

69 Real Property
 1 0931
 2 0923 (1 FTE S+ from 0931, R+ from SMART)
 1 0933 tx to 0931
 -1 0933 tx to 0931 (R- to Standards)

23 Standards, Mapping & Analysis
 1 0933 tx to 0931 (R+ from Real Property)
 1 0931 tx to 0923
 2 0923
 -1 0923 (R- to Business Personal Property)

14 IT / MIS
 1 1071 tx to 0931
 1 1070 (S+ from 0941, & R- to Admin)
 1 0922

5 Budget, Finance & Contracts
 1 0923
 1 1824
 1 1822
 1 1654
 1 1632

7 Human Resources
 1 0931
 2 1244
 1 1844
 1 1222
 1 1842
 1 1822 (V)

Transactions
 2 4216
 1 1822
 9 4215

Recorder
 1 4216
 9 4215 (2V)
 3 4213

Public Service
 2 4216
 1 1822
 -1 1822 (R- to Standards)
 1 1820
 1 4215 tx to 4213 (V)
 14 4213 (1V)
 -1 4213 (R- to Exemptions)

Exemptions
 1 4216
 5 4215 (1V)
 1 4213 (R+ from Public Service)

Business Personal Property
 3 4224
 7 4222 (2V)
 9 4220
 1 1822 tx to 4215
 2 1820
 1 4215

Real Property
 8 4267
 2 4267 (0.35 FTE each in FY28 - H+ to 1 FTE each through FY30)
 17 4265
 34 4261 (3V)
 4 4261 tx to 4260 (4V)
 1 4265 (V) (S+ from 4261)

Mapping
 1 1054
 1 1842 tx to 1840

Analysis
 1 1824
 1 1822 (R+ from Public Service)
 2 1823
 1 1823 tx to 1822

Standards
 2 4267
 3 4265
 3 4261
 1 4224
 3 4215 tx to 4214
 1 4214

IT / MIS
 1 1042 (R+ from Real Property)
 1 1043 (R+ from Recorder)
 1 1052
 2 1053
 1 1054
 2 1093
 1 4222 tx to 1053 (O)
 1 1054 tx to 4265 (V) (O)
 1 1054 (V) (O)
 1 4224 (V) (O)
 -1 4224 (V) (D-) (O)
 1 4267 (V) (O)
 -1 4267 (V) (D-) (O)

Legend
 V - Vacant
 TX - Temporary exchange to another job class
 R+/- - Reassignment
 S+/- - Substitution
 D - Position deletion
 H - Add FTE
 O - Off-Budget

Green - approved in last year's budget (FY25-26)
 Red - included in proposed budget