

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **ASSESSOR
(00400)**
Function: **General**
Activity: **Finance**
Fund: **General**

	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>DEPARTMENT REQUEST 2019-20</u>	<u>CAO RECOMMENDED 2019-20</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	477,811	450,000	475,000	475,000
660103 Property Characteristics Fee	12,108	10,000	12,000	12,000
662700 Other Charges for Services	424	0		
662704 Copies	796	500	750	750
662804 LAFCO-Reimb for County Services	67	0		
TOTAL CHARGES FOR CURRENT SERVICES	491,206	460,500	487,750	487,750
MISCELLANEOUS REVENUE				
673800 PY CANCEL WARRANTS	23.54	0		
TOTAL MISCELLANEOUS REVENUE	24	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>491,230</u>	<u>460,500</u>	<u>487,750</u>	<u>487,750</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,551,402	1,563,767	1,567,764	1,567,764
710103 Extra Help	38,516	36,000	36,000	36,000
710105 Overtime	213	0	0	0
710200 Retirement	454,099	485,342	539,853	539,853
710300 Health Insurance	214,159	250,626	231,478	231,478
710400 Workers' Compensation Insurance	51,072	51,072	17,594	17,594
710500 Other Benefits	1,200	0	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,310,661	2,386,807	2,393,889	2,393,889
SERVICES & SUPPLIES				
720300 Communications		2,000	2,000	2,000
720600 Insurance	1,337	1,337	1,572	1,572

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **ASSESSOR
(00400)**
Function: **General**
Activity: **Finance**
Fund: **General**

	ACTUAL 2017-18	BOARD APPROVED 2018-19	DEPARTMENT REQUEST 2019-20	CAO RECOMMENDED 2019-20
SERVICES & SUPPLIES (continued)				
720800 Maintenance - Equipment	772	1,400	1,400	1,400
721100 Memberships	960	700	1,300	1,300
721300 Office Expense	15,252	22,000	22,000	22,000
721400 Professional & Specialized Services	48,777	100,000	100,000	100,000
721600 Rents & Leases - Equipment	15,202	16,800	21,500	21,500
721900 Special Departmental Expense	7,500	0		
722000 Transportation & Travel	16,464	22,000	25,000	25,000
TOTAL SERVICES & SUPPLIES	106,263	166,237	174,772	174,772
INTRAFUND TRANSFERS				
770100 Intrafund Transfers Out	12	0	0	0
TOTAL INTRAFUND TRANSFERS	12	0	0	0
<u>TOTAL EXPENDITURES</u>	<u>2,416,937</u>	<u>2,553,044</u>	<u>2,568,661</u>	<u>2,568,661</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>1,925,707</u>	<u>2,092,544</u>	<u>2,080,911</u>	<u>2,080,911</u>

ASSESSOR

COMMENTS:

The County Assessor is charged, in accordance with State law, with the responsibility of assessing all real and personal property in the County, except for public utility property which is assessed by the State Board of Equalization. An assessment roll is produced each year listing the property, owner, location, description, and assessed value.

(THIS SPACE IS LEFT BLANK INTENTIONALLY – WORKLOAD FOLLOWS ON THE NEXT PAGE)

ASSESSOR**WORKLOAD**

	<u>Actual</u> <u>2017-18</u>	<u>Estimated</u> <u>2018-19</u>	<u>Projected</u> <u>2019-20</u>
Secured Roll Assessments	57,773	59,500	60,000
Unsecured Roll Assessments	3,323	3,320	3,300
Supplemental Roll Assessments	7,957	8,200	8,200
Deeds Processed	5,738	5,700	5,800
Parcel Splits	47	30	45
Exemptions (Veteran, Religious, Welfare)	797	810	820
Homeowner Exemptions Processed	3,044	2,100	2,500
Map Pages Changed	253	150	200
Map Sales	254	250	250
Mandatory Audits Accomplished	50	40	40
Non-Mandatory Audits Accomplished	0	0	0
Ag Preserve & Farmland Security Zone Parcels	4,000	4,000	4,300
Airplanes Assessed	162	168	150
Boats Assessed	964	1,056	833
Business Statements	2,802	2,919	2,947
Farm Statements	1,715	1,708	1,715
Address Changes	4,671	3,000	4,000
Building Permits (New Construction)	1,134	1,100	1,300
Board Order Changes Processed	3,346	4,100	3,100
Letters of Changed Value Mailed	2,809	2,900	2,500
Supplemental Notices Mailed	7,010	7,500	7,800
Appraiser Parcel Visits	325	350	350
Assessment Appeals	60	60	60
Assessed Value Notices	13,498	13,500	13,500
Agricultural Insert to Property Statement	2,096	2,000	2,100
Agricultural Preserve Questionnaire	2,044	2,500	2,100
Mobile Homes (Secured/Unsecured)	2,000	2,500	2,500
State Board of Equalization Tax Rate Area Changes	0	5	5
Acreage Changes	16	19	20
Proposition 8 Declines in Value	8,500	8,000	7,400

ESTIMATED REVENUES

- 660100** **Assessment/Tax Collection Fees** (\$475,000) is recommended increased \$5,000 based on the anticipated assessment roll.
- 660103** **Property Characteristics Fee** (\$12,000) is recommended increased \$2,000 based on anticipated increases in revenue from assessment data sales.
- 662704** **Copies** (\$750) is recommended increased \$250 based on past trends.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,567,764) is recommended increased \$3,997 inclusive of the cost of the creation of a new staff position being developed.
- 710103** **Extra Help** (\$36,000) is recommended unchanged for commercial appraisal personnel to assist during the roll turn period and to train other staff.
- 710200** **Retirement** (\$539,853) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$231,478) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$17,594) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$2,000) is recommended unchanged based on current and projected expenditures for service and equipment for telephone usage.
- 720600** **Insurance** (\$1,572) reflects the Department's contribution to the County's Self-Insured Liability Program.

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$1,400) is recommended unchanged in case of potential telephone relocations, break room appliance repairs, and repairs to miscellaneous equipment.
- 721100** **Memberships** (\$1,300) is recommended increased \$600 for membership in the California Assessors' Association which includes the related employee associations and membership in Madera Association of Realtors for access to MLS Listings.
- 721300** **Office Expense** (\$22,000) is recommended unchanged for office expenses.
- 3,410 Marshall-Swift Commercial Valuation Library for the cost guide required for Assessors to be used by appraisal staff.
- 5,650 CoStar and Loop Net for special valuation research.
- 160 NADA Reference Guide for Mobile home valuations and vessels.
- 165 Aircraft Bluebook CD to determine aircraft valuation.
- 721400** **Professional & Specialized Services** (\$100,000) is recommended unchanged. This account provides the following expenditures:
- 10,000 Property Statement for printing, collating, processing and mailing by our mail service.
- 1,500 Agreement for Petroleum and Geothermal Property Sales Study with Harold Bertholf, Inc.
- 1,250 Software License for receipt of imaged documents from the Recorder's Office.
- 4,000 Standard Data Record (SDR) Viewer Madera County's share of cost in SDR (Standard Data Record) for large businesses, as well as the County's share of online filing of standard forms.
- 770 POSSE/Oracle permit processing – department's share of licensing fee.
- 82,480 Cole Huber LLP – legal services paid to Cole Huber to defend the Department in Appeals cases.
- 721600** **Rents & Leases - Equipment** (\$21,500) is recommended increased \$4,700 for leasing vehicles from Central Garage for approximately 3,500 miles, and for increase in the lease of the department's network copiers and production printers (\$18,000).
- 722000** **Transportation & Travel** (\$25,000) is recommended increased \$3,000 based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, including mileage reimbursement for Department staff. The \$3,000 increase is to allow for training for new management positions.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **ASSESSOR
(00400)**
Function: **General**
Activity: **Finance**
Fund: **General**

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2018-19 Authorized Positions</u>		<u>2019-20 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3141	Appraiser I or							
3142	Appraiser II or							
3143	Appraiser III	8.0	4.0	8.0	4.0	-	-	
3611	Assessment Clerk I or							
3612	Assessment Clerk II or							
3613	Assessment Technician*	8.0	4.0	7.0	4.0	(1.0)	-	A
1001	Assessor	1.0	-	1.0	-	-	-	
3144	Auditor-Appraiser I or							
3145	Auditor-Appraiser II or							
3146	Auditor-Appraiser III	2.0	-	2.0	-	-	-	
3301	Cadastral Drafting Technician I or							
3302	Cadastral Drafting Technician II	-	1.0	-	1.0	-	-	
3123	Chief Appraiser*	1.0	-	-	-	(1.0)	-	B
4604	Chief of Assessment Services*	1.0	-	-	-	(1.0)	-	C
3533	Office Assistant I or							
3534	Office Assistant II	2.0	-	2.0	-	-	-	
3323	Senior Cadastral Drafting Technician	1.0	-	1.0	-	-	-	
3147	Supervising Appraiser*	2.0	1.0	1.0	1.0	(1.0)	-	D
3148	Supervising Auditor - Appraiser*	1.0	-	-	-	(1.0)	-	E
4123	Deputy Assessor - Appraisal Support Operations	-	-	1.0	-	1.0	-	C
	Deputy Assessor - Real Property	-	-	1.0	-	1.0	-	D
	Deputy Assessor - Business & Personal Property	-	-	1.0	-	1.0	-	E
	Assessment Analyst	-	-	1.0	-	1.0	-	A

COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2019-20

Department: ASSESSOR
 (00400)
 Function: General
 Activity: Finance
 Fund: General

	2018-19 Authorized <u>Positions</u>		2019-20 Proposed <u>Positions</u>		Y-O-Y Changes <u>in Positions</u>	
TOTAL	<u>27.0</u>	<u>10.0</u>	<u>26.0</u>	<u>10.0</u>	<u>(1.0)</u>	<u>-</u>

NOTES:

The Assessor's Office has reorganized the management structure of the office. The classifications with asterisks are being changed as follows:

- A - A new position of Assessment Analyst is in development. When it is finalized, one Assessment Technician will be promoted.
- B - The Chief Appraiser position has been eliminated
- C - The Chief of Assessment Services has been reclassified as Deputy Assessor - Appraisal Support Operations
- D - One Supervising Appraiser will be promoted to Deputy Assessor - Real Property
- E - The Supervising Auditor-Appraiser is being eliminated and will be replaced with the Deputy Assessor- Business & Personal Property