

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2020-21**

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

	BOARD APPROVED <u>2019-20</u>	CAO BASELINE <u>2020-21</u>	DEPARTMENT REQUEST <u>2020-21</u>	CAO RECOMMENDED <u>2020-21</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	475,000	475,000	475,000	475,000
660103 Property Characteristics Fee	12,000	12,000	12,000	12,000
662700 Other Charges for Services	750	750	750	750
662804 LAFCO-Reimb for County Services	0	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	487,750	487,750	487,750	487,750
OTHER FINANCING SOURCES				
680200 Operating Transfer In	0	0	37,575	37,575
TOTAL MISCELLANEOUS REVENUE	0	0	37,575	37,575
<u>TOTAL ESTIMATED REVENUES</u>	<u>487,750</u>	<u>487,750</u>	<u>525,325</u>	<u>525,325</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,567,764	1,567,764	1,501,623	1,501,623
710103 Extra Help	36,000	36,000	36,000	36,000
710200 Retirement	539,853	539,853	548,123	548,123
710300 Health Insurance	231,478	231,478	226,078	226,078
710400 Workers' Compensation Insurance	17,594	17,594	15,395	15,395
710500 Other Benefits	1,200	1,200	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	2,393,889	2,393,889	2,327,219	2,327,219
SERVICES & SUPPLIES				
720300 Communications	2,000	2,000	1,300	1,300
720600 Insurance	1,572	1,572	1,787	1,787
720800 Maintenance - Equipment	1,400	1,400	1,400	1,400
721100 Memberships	1,300	1,300	690	690
721300 Office Expense	22,000	22,000	15,000	15,000
721400 Professional & Specialized Services	100,000	100,000	30,000	30,000

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SERVICES & SUPPLIES (continued)				
721600 Rents & Leases - Equipment	21,500	21,500	24,000	24,000
722000 Transportation & Travel	25,000	25,000	15,000	15,000
TOTAL SERVICES & SUPPLIES	174,772	174,772	89,177	89,177
<u>TOTAL EXPENDITURES</u>	<u>2,568,661</u>	<u>2,568,661</u>	<u>2,416,396</u>	<u>2,416,396</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,080,911</u>	<u>2,080,911</u>	<u>1,891,071</u>	<u>1,891,071</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.

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ASSESSOR

WORKLOAD

	Actual 2018-19	Estimated 2019-20	Projected 2020-21
Secured Roll Assessments	59,475	61,400	62,000
Unsecured Roll Assessments	4,159	3,250	3,330
Supplemental Roll Assessments	3,902	3,000	3,000
Deeds Processed	7,610	5,000	5,000
Parcel Splits	588	974	750
Exemptions (Veteran, Religious, Welfare)	3,532	3,090	3,100
Homeowner Exemptions Processed	1,582	1,500	2,000
Map Pages Changed	249	148	175
Map Sales	358	475	450
Mandatory Audits Accomplished	28	28	28
Non-Mandatory Audits Accomplished	9	6	12
Ag Preserve & Farmland Security Zone Parcels	4,147	4,320	4,350
Airplanes Assessed	126	135	140
Boats Assessed	724	759	760
Business Statements	2,806	2,856	2,900
Farm Statements	1,725	1,720	1,800
Address Changes	303	900	500
Building Permits (New Construction)	1,231	1,000	1,500
Board Order Changes Processed	2,021	1,000	1,000
Letters of Changed Value Mailed	2,021	1,000	1,000
Supplemental Notices Mailed	3,902	7,500	5,000
Appraiser Parcel Visits	0	24	180
Assessment Appeals	66	35	40
Assessed Value Notices	19,289	20,000	20,000
Agricultural Insert to Property Statement*			
Agricultural Preserve Questionnaire	4,200	4,320	4,350
Mobile Homes (Secured/Unsecured)	2,019	1,925	2,004
State Board of Equalization Tax Rate Area Changes	3	3	3
Acreage Changes	43	35	40
Proposition 8 Declines in Value	6,463	5,900	5,300

*No longer sent due to Online Business Property Filing

ASSESSOR

ESTIMATED REVENUES

- 660100** **Assessment/Tax Collection Fees** (\$475,000) is recommended unchanged based on the anticipated assessment roll.
- 660103** **Property Characteristics Fee** (\$12,000) is recommended unchanged based on anticipated revenue from assessment data sales.
- 662704** **Copies** (\$750) is recommended unchanged based past trends.
- 680200** **Operating Transfer In** (\$37,575) is recommended based on the projected costs expected to be reimbursable out of the CARES Act – Coronavirus Relief Fund (CRF) revenue.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,501,623) is recommended decreased \$191,417 inclusive of the cost of recommended staff and potential promotions by competitive standards during the fiscal year, also with adjustments as identified.
- 710103** **Extra Help** (\$36,000) is recommended decreased \$18,160 for commercial appraisal personnel to assist during the roll turn period and in anticipation of additional assistance if the Split Roll initiative passes in the November election.
- 710200** **Retirement** (\$548,123) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System with personnel adjustments.
- 710300** **Health Insurance** (\$226,078) is based on the employer's share of health insurance premiums with personnel adjustments.
- 710400** **Workers' Compensation** (\$15,395) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$1,300) is recommended unchanged based on current and projected expenditures for service and equipment for telephone usage.
- 720600** **Insurance** (\$1,787) 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** (\$690) is recommended unchanged for membership in the California Assessors' Association which includes the related employee associations.
- 721300** **Office Expense** (\$15,000) is recommended for office expenses which include:
- \$3,410 Marshall-Swift Commercial Valuation Library for the cost guide required for Assessors to be used by appraisal staff.
 - 420 MLS Access
 - 6,600 Real Estate Research Corp. and Loop Net for special valuation research.
 - 175 NADA Reference Guide for Mobile home valuations and vessels.
 - 175 Aircraft Bluebook CD to determine aircraft valuation.
 - 4,000 Xante/Enpress for CASS mailing address certification
- 721400** **Professional & Specialized Services** (\$30,000) is recommended decreased \$70,000 to cover the legal fees related to appeals, legal services, and other services. This account provides the following expenditures:
- \$ 3,260 Megabyte Online Business Property Statement filing for annual business reporting.
 - 3,000 Property Statement Letters and Ag Questionnaires for printing, collating, processing and mailing.
 - 1,300 Agreement for Petroleum and Geothermal Property Sales Study with Harold Bertholf, Inc.
 - 750 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.
 - 18,000 Cota Cole & Huber – Maintain minimum access to legal advice for the Assessor's office.
- 721600** **Rents & Leases - Equipment** (\$24,000) is recommended increased \$2,500 for leasing vehicles from Central Garage for approximately 10,000 miles, and for the lease of the department's network copiers and production printers (\$18,000).
- 722000** **Transportation & Travel** (\$15,000) is recommended decreased \$10,000 based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, including mileage reimbursement for Department staff.

Additional Information Regarding the Proposed Assessor Compensation:

The proposal regarding the Assessor's Compensation is based on an agreement with the Board covering the period January 1, 2021 through December 31, 2022. The amount of compensation is \$8,000 per month with no allowance for PERS Retirement and no Medical Insurance coverage. The County would provide for FICA and WC and pay the premium for Group Life Insurance. This would allow a substantial savings for the County, have the properly elected official serve as the Assessor, and adhere to the 960 hours (currently suspended by the governor) annually allowed by PERS for retired annuitants. This would not effect the salary or benefit package available for the next properly elected Assessor, but it would avoid the scramble to fill the position temporarily and the expense that would involve.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2020-21**

Department: **ASSESSOR
(00400)**
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Fund: **General**

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2019-20 Authorized Positions</u>		<u>2020-21 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	7.0	4.0	8.0	3.0	1.0	(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	-	-	
3533	Office Assistant I or							
3534	Office Assistant II	2.0	-	1.0	-	(1.0)	-	B
3323	Senior Cadastral Drafting Technician	1.0	-	1.0	-	-	-	
3147	Supervising Appraiser	1.0	1.0	1.0	-	-	(1.0)	C
4123	Deputy Assessor - Appraisal Support Operations	1.0	-	1.0	-	-	-	
4124	Deputy Assessor - Real Property	1.0	-	1.0	-	-	-	
4125	Deputy Assessor - Business & Personal Property	1.0	-	1.0	-	-	-	
3611	Assessment Clerk I/II or Assessment Technician							
3613	or Assessment Technician							
3536	or Assessment Analyst	1.0	-	1.0	-	-	-	
TOTAL		26.0	10.0	26.0	8.0	-	(2.0)	

NOTES:

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**2019-20
Authorized
Positions**

**2020-21
Proposed
Positions**

**Y-O-Y
Changes
in Positions**

- A** Funding of one (1) unfunded Assessment Clerk I/II or Assessment Technician
- B** Deleting one (1) Office Assistant I/II position
- C** Deleting one (1) unfunded Supervising Appraiser position