

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2021-22**

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

	<u>ACTUAL</u> <u>2019-20</u>	<u>BOARD</u> <u>APPROVED</u> <u>2020-21</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2021-22</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2021-22</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
654000 ST - Other	143,322	0	0	0
654535 ST - Grant Revenue	38,583	0	0	0
660100 Assessment/Tax Collection Fees	35	475,000	0	0
660101 Property Tax Admin Fee	434,933	0	475,000	475,000
660103 Property Characteristics Fee	12,137	12,000	12,000	12,000
662700 Other Charges for Services	2114	750	750	750
662804 LAFCO-Reimb for County Services	366	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	631,490	487,750	487,750	487,750
OTHER FINANCING SOURCES				
680100 Sale of Capital Assets	2,700	0	0	0
680200 Operating Transfer In	0	37,575	0	0
TOTAL MISCELLANEOUS REVENUE	2,700	37,575	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>634,190</u>	<u>525,325</u>	<u>487,750</u>	<u>487,750</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,540,889	1,501,623	1,669,758	1,669,758
710103 Extra Help	31,102	36,000	36,000	36,000
710200 Retirement	544,933	548,123	570,316	570,316
710300 Health Insurance	209,974	226,078	255,202	255,202
710400 Workers' Compensation Insurance	17,594	15,395	13,635	13,635
710500 Other Benefits	1,200	0	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,345,693	2,327,219	2,546,111	2,546,111
SERVICES & SUPPLIES				
720300 Communications	434	1,300	0	0
720600 Insurance	1,572	1,787	2,564	2,564

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SERVICES & SUPPLIES (continued)				
720800 Maintenance - Equipment	0	1,400	500	500
721100 Memberships	690	690	800	800
721300 Office Expense	54,551	15,000	15,000	15,000
721400 Professional & Specialized Services	69,321	30,000	30,000	30,000
721600 Rents & Leases - Equipment	18,451	24,000	0	0
721601 Rents & Leases - Equipment	0	0	5,000	5,000
722000 Transportation & Travel	20,444	15,000	5,000	5,000
TOTAL SERVICES & SUPPLIES	165,464	89,177	58,864	58,864
OTHER CHARGES				
730330 Rents & Leases - Equipment	0	0	18,000	18,000
TOTAL OTHER CHARGES	0	0	18,000	18,000
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	0	0	13,500	13,500
TOTAL INTRAFUND TRANSFERS	0	0	13,500	13,500
<u>TOTAL EXPENDITURES</u>	<u>2,511,156</u>	<u>2,416,396</u>	<u>2,636,475</u>	<u>2,636,475</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>1,876,967</u>	<u>1,891,071</u>	<u>2,148,725</u>	<u>2,148,725</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**

	<u>Actual</u> <u>2019-20</u>	<u>Estimated</u> <u>2020-21</u>	<u>Projected</u> <u>2021-22</u>
Secured Roll Assessments	59,502	60,098	61,500
Unsecured Roll Assessments	3,299	3,176	3,200
Supplemental Roll Assessments	7,338	6,000	6,000
Deeds Processed	4,785	5,500	5,500
Parcel Splits	1,144	500	500
Exemptions (Veteran, Religious, Welfare)	3,393	3,400	3,400
Homeowner Exemptions Processed	2,649	2,500	2,500
Map Pages Changed	213	250	250
Map Sales	431	450	450
Mandatory Audits Accomplished	16	16	16
Non-Mandatory Audits Accomplished	13	15	16
Ag Preserve & Farmland Security Zone Parcels	4,182	4,182	4,181
Airplanes Assessed	119	130	145
Boats Assessed	679	733	706
Business Statements	2,717	2,966	2,852
Farm Statements	1,706	1,780	1,700
Address Changes	1,185	1,000	1,200
Building Permits (New Construction)	928	1,000	1,000
Board Order Changes Processed	881	750	750
Supplemental Notices Mailed	7,338	4,000	4,000
Appraiser Parcel Visits	18	12	12
Assessment Appeals	25	30	150
Assessed Value Notices	25,208	25,000	25,000
Agricultural Preserve Questionnaire	6,547	2,531	2,531
Mobile Homes (Secured/Unsecured)	1,717	1,724	1,732
State Board of Equalization Tax Rate Area Changes	1	1	1
Acreage Changes	28	20	20
Proposition 8 Declines in Value	5,850	5,250	4,550

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 on past trends.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,669,758) is recommended increased \$101,994 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 unchanged for commercial appraisal personnel to assist during the roll turn.
- 710200** **Retirement** (\$570,316) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System with personnel adjustments.
- 710300** **Health Insurance** (\$255,202) is based on the employer's share of health insurance premiums with personnel adjustments.
- 710400** **Workers' Compensation** (\$13,635) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$0) is recommended decreased. The projected expenditures for telephone usage is now budgeted in account 770100 due to the upgrade to the VoIP phone system.
- 720600** **Insurance** (\$2,564) reflects the Department's contribution to the County's Self-Insured Liability Program.

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$500) is recommended decreased \$900 in case of potential telephone relocations, break room appliance repairs, and repairs to miscellaneous equipment.
- 721100** **Memberships** (\$800) is recommended increased due to current cost 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
 - 1,565 AutoCad Subscription
- 721400** **Professional & Specialized Services** (\$30,000) is recommended unchanged 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.
- 721601** **Rents & Leases – County Vehicle** (\$5,000) is recommended for leasing vehicles from Central Garage for approximately 9,000 miles.
- 722000** **Transportation & Travel** (\$5,000) 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.

OTHER CHARGES (continued)

- 730330** **Rents & Leases – Equipment** (\$18,000) is recommended for the lease of the department’s network copiers and production printers.
- 770100** **Intrafund Transfers** (\$13,500) is recommended for cost of VoIP phones for the department.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2021-22**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2020-21 Authorized Positions</u>		<u>2021-22 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	7.0	5.0	(1.0)	1.0	A
3611	Assessment Clerk I or							
3612	Assessment Clerk II or							
3613	Assessment Technician	8.0	3.0	7.0	4.0	(1.0)	1.0	B
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	1.0	-	1.0	-	-	-	
3323	Senior Cadastral Drafting Technician	1.0	-	1.0	-	-	-	
3147	Supervising Appraiser	1.0	-	1.0	-	-	-	
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	8.0	24.0	10.0	(2.0)	2.0	

NOTES:

- A** Unfunding one (1) FTE Appraiser I/II/III for FY 2021-22
- B** Unfunding one (1) FTE Assessment Clerk I/II or Assessment Technician for FY 2021-22