

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2016-17**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2014-15</u>	<u>BOARD APPROVED EXPENDITURES 2015-16</u>	<u>DEPARTMENT REQUEST 2016-17</u>	<u>CAO RECOMMENDED 2016-17</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,313,627	1,397,401	1,565,060	1,565,060
710103 Extra Help	15,434	0	29,000	29,000
710105 Overtime	11,361	65,000	55,000	55,000
710200 Retirement	379,399	427,024	485,642	485,642
710300 Health Insurance	178,212	185,502	216,370	216,370
710400 Workers' Compensation Insurance	28,798	38,474	54,311	54,311
715000 Other Benefits	1,200	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	1,928,032	2,113,401	2,405,383	2,405,383
SERVICES & SUPPLIES				
720300 Communications	2,680	4,000	3,000	3,000
720600 Insurance	458	464	850	850
720800 Maintenance - Equipment	450	5,300	2,200	2,200
721100 Memberships	520	520	600	600
721300 Office Expense	34,544	22,000	12,000	12,000
721400 Professional & Specialized Services	59,675	261,507	252,980	252,980
721600 Rents & Leases - Equipment	16,090	16,900	16,500	16,500
722000 Transportation & Travel	10,921	23,600	23,600	23,600
TOTAL SERVICES & SUPPLIES	125,338	334,291	311,730	311,730
TOTAL - ASSESSOR	2,053,370	2,447,692	2,717,113	2,717,113

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>2014-15</u>	<u>Estimated</u> <u>2015-16</u>	<u>Projected</u> <u>2016-17</u>
Secured Roll Assessments	57,149	58,000	60,000
Unsecured Roll Assessments	4,917	5,000	5,200
Supplemental Roll Assessments	5,228	4,632	5,095
Deeds Processed	6,391	5,900	7,000
Parcel Splits	44	48	56
Exemptions (Veteran, Religious, Welfare)	800	800	825
Homeowner Exemptions Processed	600	921	1000
Map Pages Changed	325	250	300
Map Sales	733	338	300
Mandatory Audits Accomplished	37	30	35
Non-Mandatory Audits Accomplished	3	2	5
Ag Preserve & Farmland Security Zone Parcels	4,345	4,261	4,230
Airplanes Assessed	146	209	220
Boats Assessed	2,050	1,481	821
Business Statements	4,303	4,500	4,750
Farm Statements	1,156	2,100	2,100
Address Changes	5,439	2,000	2,000
Building Permits (New Construction)	978	1,500	2,600
Board Order Changes Processed	4,800	4,800	4,500
Letters of Changed Value Mailed	4,800	5,290	4,500
Supplemental Notices Mailed	4,248	2,778	3,550
Appraiser Parcel Visits	250	300	325
Assessment Appeals	175	190	180
Assessed Value Notices	44,731	50,000	52,000
Agricultural Insert to Property Statement	2,063	2,250	2,250
Agricultural Preserve Questionnaire	2,274	2,300	2,300
Mobile Homes (Secured/Unsecured)	4,000	3,800	3,900
State Board of Equalization Tax Rate Area Changes	14	12	7
Acreage Changes	20	50	22
Proposition 8 Declines in Value	12,100	10,386	10,000

ASSESSOR

REVENUE

	<u>Actual</u> <u>2014-15</u>	<u>Estimated</u> <u>2015-16</u>	<u>Projected</u> <u>2016-17</u>
Copy Sales	2,132	1,500	1,000
Property Characteristic Sales	9,977	12,000	9,000
Property Tax Administration	380,075	400,000	400,000
Miscellaneous	<u>9,748</u>	<u>0</u>	<u>70</u>
Total	\$401,932	\$413,500	\$410,070
Grant	<u>19,177</u>	<u>150,000</u>	<u>150,000</u>
*150,000 is matched by County			
Total with Grant	\$421,109	\$563,500	\$560,070

STAFFING

	2015-16 Authorized		2016-17 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
<u>Permanent</u>				
Appraiser I/II/III	8	4	8	4
Assessment Clerk I/II or Assessment Technician	8	4	8	4
Assessment Office Manager	0	1	1	0
Assessor	1		1	
Auditor-Appraiser I/II/III	2		2	
Cadastral Drafting Technician I/II	1	1	1	1
Chief Appraiser	1		1	
Office Assistant I/II	2		2*	
Supervising Appraiser	2	1	2	1
Supervising Auditor-Appraiser	1		1	
Supervising Cadastral Drafting Technician	<u>1</u>		<u>0</u>	<u>1</u>
Total Permanent	27	11	27	11

Note:

*The Department is keeping one Office Assistant II position vacant with an option to fill when additional work requires.

ASSESSOR

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,565,060) is recommended increased \$167,659 based on the cost of recommended staff.
- 710103** **Extra Help** (\$29,000) is recommended for seasonal clerical staff for the Business and Ag division and is entirely offset by Grant funds.
- 710105** **Overtime** (\$55,000) is recommended to satisfy the requirements of the State Grant Program, and is entirely offset by Grant funds.
- 710200** **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$3,000) is recommended reduced \$1,000 based on current and projected expenditures.
- 720600** **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$2,200) is recommended reduced \$3,100 due to Lektriever maintenance no longer being required as a result of the Ricoh scanning project.
- 721100** **Memberships** (\$600) is recommended increased for membership in the California Assessors' Association.
- 721300** **Office Expense** (\$12,000) is recommended reduced \$10,000 for office expense.
- 721400** **Professional & Specialized Services** (\$252,980) is recommended reduced \$8,527; \$216,000 of the recommended appropriation is offset by Grant funds. This account provides the following expenditures:

SERVICES & SUPPLIES (continued)**721400** **Professional & Specialized Services** (continued)

\$30,000	<u>Cota Cole</u> to defend Department in Appeals cases. (Grant funds)
90	<u>NADA Reference Guide</u> for Mobile home valuations
10,350	<u>Property Statement</u> for printing, collating, processing and mailing by our mail service.
6,000	<u>California Counties Cooperative Exchange Program</u> for five audit exchanges at \$1,200 per audit.
1,200	<u>Agreement for Petroleum and Geothermal Property Sales Study</u> with Harold Bertholf, Inc.
750	<u>Imageport Software License</u> for receipt of imaged documents from the Recorder's Office.
2,000	<u>Standard Data Record (SDR) Viewer</u> 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.
60	<u>Real-time Access to DMV</u> to determine boat ownership and valuations.
1,000	<u>Real Estate Research Corp. and Loop Net</u> for special valuation research.
3,800	<u>Marshall-Swift Commercial Valuation Library</u> for the cost guide required for Assessors to be used by appraisal staff. This cost was previously budgeted under the equipment account.
770	<u>POSSE/Oracle permit processing</u> – department's share of licensing fee.
156,000	<u>Ricoh Imaging Project- Phase 2</u> (Grant funds)
30,000	<u>Contract Employee Services</u> for Income Property Unit to bring work current (Grant funds)
960	<u>MLS Access.</u>
10,000	<u>Integrating Megabyte Appraising Modules.</u>

721600 **Rents & Leases - Equipment** (\$16,500) is recommended reduced \$400 for leasing vehicles from Central Garage for approximately 6,730 miles and for the lease of the department's network copier and production printers (\$14,000).

722000 **Transportation & Travel** (\$23,600) is recommended unchanged based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, including mileage reimbursement for this Department staff when pool vehicles are not available.