

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2017-18**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2015-16</u>	<u>BOARD APPROVED EXPENDITURES 2016-17</u>	<u>DEPARTMENT REQUEST 2017-18</u>	<u>CAO RECOMMENDED 2017-18</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,397,538	1,565,060	1,616,385	1,616,385
710103 Extra Help	29,933	29,000	12,000	12,000
710105 Overtime	16,407	55,000	0	0
710200 Retirement	394,424	485,642	502,275	502,275
710300 Health Insurance	189,284	216,370	212,260	212,260
710400 Workers' Compensation Insurance	38,474	54,311	51,072	51,072
715000 Other Benefits	1,200	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	2,067,261	2,405,383	2,393,992	2,393,992
SERVICES & SUPPLIES				
720300 Communications	1,149	3,000	3,000	3,000
720600 Insurance	464	850	1,337	1,337
720800 Maintenance - Equipment	2,100	2,200	1,250	1,250
721100 Memberships	600	600	600	600
721300 Office Expense	45,137	12,000	17,930	17,930
721400 Professional & Specialized Services	129,219	252,980	16,770	16,770
721600 Rents & Leases - Equipment	14,420	16,500	16,500	16,500
722000 Transportation & Travel	11,784	23,600	20,000	20,000
TOTAL SERVICES & SUPPLIES	204,873	311,730	77,387	77,387
TOTAL - ASSESSOR	2,272,135	2,717,113	2,471,379	2,471,379

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>2015-16</u>	<u>Estimated</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18</u>
Secured Roll Assessments	57,644	60,000	62,000
Unsecured Roll Assessments	3,568	5,200	5,000
Supplemental Roll Assessments	7,393	5,095	8,000
Deeds Processed	6,800	7,000	7,000
Parcel Splits	41	56	65
Exemptions (Veteran, Religious, Welfare)	790	825	875
Homeowner Exemptions Processed	970	1,000	1,150
Map Pages Changed	191	300	200
Map Sales	439	300	400
Mandatory Audits Accomplished	40	45	45
Non-Mandatory Audits Accomplished	2	5	15
Ag Preserve & Farmland Security Zone Parcels	3,456	4,230	4,160
Airplanes Assessed	140	220	150
Boats Assessed	624	821	700
Business Statements	4,126	4,750	5,000
Farm Statements	2,122	2,100	2,200
Address Changes	1,882	2,000	2,000
Building Permits (New Construction)	1,156	2,600	2,500
Board Order Changes Processed	4,077	4,500	5,000
Letters of Changed Value Mailed	4,077	4,500	5,000
Supplemental Notices Mailed	5,393	3,550	5,400
Appraiser Parcel Visits	344	325	350
Assessment Appeals	127	180	160
Assessed Value Notices	21,451	22,000	24,000
Agricultural Insert to Property Statement	1,372	2,250	2,000
Agricultural Preserve Questionnaire	2,216	2,300	2,500
Mobile Homes (Secured/Unsecured)	2,402	3,900	3,900
State Board of Equalization Tax Rate Area Changes	4	7	5
Acreage Changes	9	22	36
Proposition 8 Declines in Value	9,964	10,000	9,600

ASSESSOR

REVENUE

	<u>Actual</u> <u>2015-16</u>	<u>Estimated</u> <u>2016-17</u>	<u>Projected</u> <u>2017-18</u>
Copy Sales	828	1,000	500
Property Characteristic Sales	12,003	9,000	9,000
Property Tax Administration	448,814	400,000	450,000
Miscellaneous	<u>245</u>	<u>0</u>	<u>0</u>
Total	\$461,890	\$410,000	\$459,500
Grant	<u>150,000</u>	<u>150,000</u>	<u>0</u>
*150,000 is matched by County			
Total with Grant	\$611,890	\$560,000	\$459,500

STAFFING

<u>Permanent</u>	<u>2016-17 Authorized</u>		<u>2017-18 Recommended</u>		
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Eliminated</u>
Appraiser I/II/III	8	4	8	4	
Assessment Clerk I/II or Assessment Technician	8	4	8	4	
Assessment Office Manager*	1	0	0	0	1
Assessor	1		1		
Auditor-Appraiser I/II/III	2		2		
Cadastral Drafting Technician I/II/Sr.	1	1	1	1	
Chief Appraiser	1		1		
Chief of Assessment Services*	0		1		
Office Assistant I/II	2		2		
Supervising Appraiser	2	1	2	1	
Supervising Auditor-Appraiser	1		1		
Supervising Cadastral Drafting Technician*	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>
Total Permanent	28	11	27	10	2

Note: *The Assessment Office Manager and Supervising Cadastral Drafting Technician positions have been eliminated and reclassified as the Chief of Assessment Services.

ASSESSOR

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,616,385) is recommended increased \$51,325 inclusive of the cost of recommended staff and potential promotions by competitive standards during the fiscal year.
- 710103** **Extra Help** (\$12,000) is recommended reduced \$17,000 for commercial appraisal personnel to assist during the roll turn period.
- 710105** **Overtime** (\$0) is not recommended, a reduction of \$55,000.
- 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 unchanged based on current and projected expenditures for service and equipment for telephone usage.
- 720600** **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$1,250) is recommended reduced \$950 in case of potential telephone relocations, break room appliance repairs, and repairs to document storage equipment.
- 721100** **Memberships** (\$600) is recommended unchanged for membership in the California Assessors' Association which includes the related employee associations.
- 721300** **Office Expense** (\$17,930) is recommended increased \$5,930 for office expenses to properly categorize the following expenses as Subscriptions which were previously included in Professional and Specialized Services.
- 3,550 **Marshall-Swift Commercial Valuation Library** for the cost guide required for Assessors to be used by appraisal staff.

SERVICES & SUPPLIES (continued)**721300** **Office Expense** (continued)

- 960 MLS Access.
- 950 Real Estate Research Corp. and Loop Net for special valuation research.
- 410 NADA Reference Guide for Mobile home valuations and vessels
- 60 Real-time Access to DMV to determine boat ownership and valuations.

721400 **Professional & Specialized Services** (\$16,770) is recommended reduced \$236,210 due to completion of projects funded by grant funds and reclassification of items to Office Expense. This account provides the following expenditures:

- 10,350 Property Statement for printing, collating, processing and mailing by our mail service.
- 1,300 Agreement for Petroleum and Geothermal Property Sales Study with Harold Bertholf, Inc.
- 750 Imageport Software License for receipt of imaged documents from the Recorder's Office.
- 3,600 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.
- 0 Cotal Cole – this account previously included \$30,000 in legal services paid to Cota Cole to defend the Department in Appeals cases. Grant funds were utilized to offset these legal costs through FY 2016-17, which is the final year of the grant. Beginning FY 2017-18, legal services for Appeals cases will be a general fund cost. Due to the variable nature of charges, no appropriations were included for FY 2017-18. The Department and the Administrative Office will monitor charges closely and return to your Board with a recommendation to transfer appropriations from the Contingencies Budget to offset the actual cost of legal services rendered for Appeals cases.

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

722000 **Transportation & Travel** (\$20,000) is recommended reduced \$3,600 based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, including mileage reimbursement for Department staff when pool vehicles are not available (\$5,000).