

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2015-16**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2013-14</u>	<u>BOARD APPROVED EXPENDITURES 2014-15</u>	<u>DEPARTMENT REQUEST 2015-16</u>	<u>CAO RECOMMENDED 2015-16</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,299,156	1,302,304	1,397,401	1,397,401
710103 Extra Help	86,075	20,930	0	0
710105 Overtime	0	0	65,000	65,000
710200 Retirement	370,697	394,606	427,024	427,024
710300 Health Insurance	184,949	196,333	185,502	185,502
710400 Workers' Compensation Insurance	34,722	28,798	38,474	38,474
715000 Other Benefits	1,200	0	0	0
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,976,799</b>	<b>1,942,971</b>	<b>2,113,401</b>	<b>2,113,401</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	2,661	5,000	4,000	4,000
720600 Insurance	316	458	464	464
720800 Maintenance - Equipment	754	5,000	5,300	5,300
721100 Memberships	1,730	520	520	520
721300 Office Expense	10,482	13,000	22,000	22,000
721400 Professional & Specialized Services	14,728	71,617	261,507	261,507
721600 Rents & Leases - Equipment	12,422	17,158	16,900	16,900
722000 Transportation & Travel	17,308	20,000	23,600	23,600
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>60,401</b>	<b>132,753</b>	<b>334,291</b>	<b>334,291</b>
<b>TOTAL - ASSESSOR</b>	<b>2,037,200</b>	<b>2,075,724</b>	<b>2,447,692</b>	<b>2,447,692</b>

## 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**

	<b><u>Actual</u></b> <b><u>2013-14</u></b>	<b><u>Estimated</u></b> <b><u>2014-15</u></b>	<b><u>Projected</u></b> <b><u>2015-16</u></b>
Secured Roll Assessments	57,170	57,500	58,000
Unsecured Roll Assessments	5,124	5,228	5,300
Supplemental Roll Assessments	4,821	5,228	5,303
Deeds Processed	5,890	6,063	5,900
Parcel Splits	29	44	48
Exemptions (Veteran, Religious, Welfare)	675	800	750
Homeowner Exemptions Processed	850	600	1000
Map Pages Changed	199	325	250
Map Sales	886	660	900
Mandatory Audits Accomplished	15	37	30
Non-Mandatory Audits Accomplished	1	3	2
Ag Preserve & Farmland Security Zone Parcels	4,329	4,345	4,261
Airplanes Assessed	165	177	171
Boats Assessed	1,353	2,050	1,481
Business Statements	4,315	4,000	4,000
Farm Statements	2,105	2,100	2,100
Address Changes	4,151	2,500	4,500
Building Permits (New Construction)	958	525	1,300
Board Order Changes Processed	4,264	4,800	5,290
Letters of Changed Value Mailed	4,264	4,800	5,290
Supplemental Notices Mailed	4,248	4,248	4,672
Appraiser Parcel Visits	193	250	300
Assessment Appeals	221	175	190
Assessed Value Notices	57,170	57,500	58,000
Agricultural Insert to Property Statement	2,020	2,250	2,250
Agricultural Preserve Questionnaire	2,318	2,350	2,300
Mobile Homes (Secured/Unsecured)	3,423	4,000	3,800
State Board of Equalization Tax Rate Area Changes	15	14	12
Acreage Changes	78	20	500
Proposition 8 Declines in Value	12,000	12,100	9,500

**ASSESSOR**

**REVENUE**

	<b><u>Actual</u> <u>2013-14</u></b>	<b><u>Estimated</u> <u>2014-15</u></b>	<b><u>Projected</u> <u>2015-16</u></b>
Copy Sales	\$ 2,155	\$ 1,500	\$ 1,500
Property Characteristic Sales	10,386	12,000	12,000
Property Tax Administration	351,822	375,000	400,000
Miscellaneous	<u>59</u>	<u>0</u>	<u>0</u>
Total	\$364,422	\$388,500	\$413,500
Grant		<u>150,000*</u>	<u>150,000*</u>
Total with Grant		\$538,500	\$563,500

\*Total Grant Program is \$300,000, of which \$150,000 is a required County Cash Match (funded by the General Fund).

**STAFFING**

	<b>2014-15 Authorized</b>		<b>2015-16 Recommended</b>	
	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>
<b><u>Permanent</u></b>				
Appraiser I/II/III	8	4	8	4
Assessment Clerk I/II or Assessment Technician	8	4	8	4
Assessment Office Manager	0	1	0	1
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>1</u>	
Total Permanent	27	11	27	11

**SALARIES & EMPLOYEE BENEFITS**

**710102**      **Permanent Salaries** (\$1,397,401) are recommended increased \$95,097 based on the cost of recommended staff.

**SALARIES & EMPLOYEE BENEFITS (continued)**

- 710103**      **Extra Help** (\$0) is not recommended, a reduction of \$20,930.
- 710105**      **Overtime** (\$65,000) 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** (\$4,000) is recommended reduced \$4,000 based on current and projected expenditures.
- 720600**      **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance - Equipment** (\$5,300) is recommended increased \$300 based on present cost of maintenance agreements and equipment, including the Lektriever file towers (\$2,100), Lektriever software support (\$1,000), and other maintenance needs.
- 721100**      **Memberships** (\$520) is recommended unchanged to allow the Department to participate in the California Assessors' Association.
- 721300**      **Office Expense** (\$22,000) is recommended increased \$9,000 to fund \$12,000 in office expenses, and to also fund \$10,000 for replacement of computer equipment, which is offset by grant funds.
- 721400**      **Professional & Specialized Services** (\$261,507) is recommended increased \$189,890, of which \$225,000 is offset by Grant funds. This account provides the following expenditures:

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

\$50,000	<u>Cota Cole</u> to defend Department in Appeals cases. (Grant funds)
60	<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.
1,210	<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.
1,800	<u>Standard Data Record (SDR) Viewer</u> Madera County's share of cost in SDR (Standard Data Record) for large businesses (\$1,500), as well as the County's share of online filing of standard forms (\$300).
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.
1,900	<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.
394	<u>POSSE/Oracle permit processing</u> – department's share of licensing fee.
6,483	<u>Megabyte Tax Bill Payment Module</u> Assessor's Office share for online access to records.
6,500	<u>PTAX OS Upgrade</u> Megabyte server update.
15,000	<u>System Update Drafting</u> (Grant funds)
9,000	<u>Additional Application Development</u> (Grant funds)
70,000	<u>Contract Employee Services</u> for Ag Unit to bring work current (Grant funds)
81,000	<u>Contract Employee Services</u> for Audit/Appraisal Unit to bring work current (Grant funds)

**721600**      **Rents & Leases - Equipment** (\$16,900) is recommended reduced \$258 for the leasing of vehicles from Central Garage, and for the lease of the department's network copier and production printers (\$11,500).

**722000**      **Transportation & Travel** (\$23,600) is recommended increased \$3,600 based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, and mileage reimbursement for this Department's appraisal staff when pool vehicles are not available.