

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2012-13</u>	<u>BOARD APPROVED EXPENDITURES 2013-14</u>	<u>DEPARTMENT REQUEST 2014-15</u>	<u>CAO RECOMMENDED 2014-15</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,296,156	1,317,924	1,383,396	1,302,304
710103 Extra Help	115,577	67,171	51,064	20,930
710105 Overtime	0	3,600	3,600	0
710200 Retirement	339,384	362,634	423,332	394,606
710300 Health Insurance	185,543	198,498	241,396	196,333
710400 Workers' Compensation Insurance	26,214	34,722	28,798	28,798
715000 Other Benefits	1,200	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	1,964,074	1,984,549	2,131,586	1,942,971
SERVICES & SUPPLIES				
720300 Communications	2,467	6,000	6,000	5,000
720600 Insurance	491	316	458	458
720700 Juries/Witnesses/Interpreters	163	0	0	0
720800 Maintenance - Equipment	2,599	10,000	13,470	5,000
721100 Memberships	520	520	520	520
721300 Office Expense	13,696	28,700	20,000	13,000
721400 Professional & Specialized Services	17,719	31,853	63,347	71,617
721600 Rents & Leases - Equipment	1,137	15,168	20,558	17,158
722000 Transportation & Travel	11,715	18,000	28,117	20,000
TOTAL SERVICES & SUPPLIES	50,508	110,557	152,470	132,753
TOTAL - ASSESSOR	2,014,583	2,095,106	2,284,056	2,075,724

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>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</u>
Secured Roll Assessments	57,108	57,161	57,500
Unsecured Roll Assessments	5,602	5,465	5,500
Supplemental Roll Assessments	5,303	4,753	5,228
Deeds Processed	8,071	5,963	6,063
Parcel Splits	64	36	44
Exemptions (Veteran, Religious, Welfare)	1,997	750	800
Homeowner Exemptions Processed	1,256	1,300	1,400
Map Pages Changed	142	295	325
Map Sales	426	659	660
Mandatory Audits Accomplished	57	43	37
Non-Mandatory Audits Accomplished	3	3	3
Ag Preserve & Farmland Security Zone Parcels	4,330	4,337	4,345
Airplanes Assessed	160	179	177
Boats Assessed	1,946	2,271	2,050
Business Statements	4,711	3,970	4,000
Farm Statements	2,082	2,090	2,100
Address Changes	3,572	2,500	2,500
Building Permits (New Construction)	968	500	525
Board Order Changes Processed	4,320	4,500	4,800
Letters of Changed Value Mailed	4,320	4,500	4,800
Supplemental Notices Mailed	5,303	3,726	4,098
Appraiser Parcel Visits	300	200	250
Assessment Appeals	314	150	175
Assessed Value Notices	11,877	15,000	15,000
Agricultural Insert to Property Statement	2,082	2,210	2,250
Agricultural Preserve Questionnaire	2,010	2,332	2,350
Mobile Homes (Secured/Unsecured)	1,251	3,000	4,000
State Board of Equalization Tax Rate Area Changes	768	12	14
Acreage Changes	20	16	20
Proposition 8 Declines in Value	14,964	14,710	12,100

ASSESSOR

REVENUE

	<u>Actual</u> <u>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</u>
Copy Sales	\$ 1,345	\$ 1,500	\$ 1,500
Property Characteristic Sales	14,694	8,000	12,000
Property Tax Administration	364,509	400,000	420,000
Miscellaneous	<u>478</u>	<u>0</u>	<u>0</u>
Total	\$381,026	\$409,500	\$433,500

STAFFING

	2013-14 Authorized		2014-15 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	9	3	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	0	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

Note:

*It is recommended to unfund one Assessment Clerk I/II or Assessment Technician position.

**It is recommended to fund the Chief Appraiser position to provide a smooth transition for the newly elected Assessor.

SALARIES & EMPLOYEE BENEFITS

710102 **Permanent Salaries** (\$1,302,304) are recommended reduced \$15,620 based on the cost of recommended staff.

ASSESSOR

SALARIES & EMPLOYEE BENEFITS (continued)

- 710103** **Extra Help** (\$20,930) is recommended reduced \$46,241 to provide assistance for statement processing during March-June and to backfill vacancies when necessary.
- 710105** **Overtime** (\$0) is not recommended, a reduction of \$3,600.
- 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** (\$5,000) 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** (\$5,000) is recommended reduced \$5,000 based on present cost of maintenance agreements and equipment, including the Lektriever file towers (\$2,520), Lektriever software support (\$1,000), maintenance on the Drafting Map Plotter (\$1,200), and other maintenance needs.
- 721100** **Memberships** (\$520) is recommended unchanged to allow the Department to participate in the California Assessors' Association.
- 721300** **Office Expense** (\$13,000) is recommended reduced \$15,700 based on projected expenditures for printed forms, Central Duplicating costs, general office supplies, and drafting material.
- 721400** **Professional & Specialized Services** (\$71,617) is recommended increased \$39,764 based on anticipated costs. This account provides the following expenditures:

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

\$10,350	<u>Property Statement</u> for printing, collating, processing and mailing by our mail service.
11,000	<u>California Counties Cooperative Exchange Program</u> for eleven audit exchanges at \$1,000 per exchange.
1,210	<u>Agreement for Petroleum and Geothermal Property Sales Study</u> with Harold Bertholf, Inc.
3,250	<u>Imageport Software License</u> for receipt of imaged documents from the Recorder's Office.
1,900	<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 (\$400).
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.
40,553	<u>Contract Employee Services</u> for specialized skills required by the department.
394	<u>POSSE/Oracle permit processing</u> – department's share of licensing fee.

721600 **Rents & Leases - Equipment** (\$17,158) is recommended increased \$1,990 for the leasing of vehicles from Central Garage (\$2,000) based on approximately 4,400 miles per year at 45 cents per mile, and for the lease of the department's network copier and production printers (\$9,768). This account also includes appropriations to lease six desktop computers, four laptops, and six monitors to begin replacing outdated equipment in the department; the cost of replacement is spread over three years (\$3,335 per year) through a contract lease program with an option to purchase for a minimal cost at the end of three years.

722000 **Transportation & Travel** (\$20,000) is recommended increased \$2,000 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.