

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2013-14**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2011-12</u>	<u>BOARD APPROVED EXPENDITURES 2012-13</u>	<u>DEPARTMENT REQUEST 2013-14</u>	<u>CAO RECOMMENDED 2013-14</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	1,331,367	1,230,905	1,317,924	1,317,924
710103 Extra Help	59,821	70,333	67,171	67,171
710105 Overtime	0	3,600	3,600	3,600
710200 Retirement	329,685	326,596	362,634	362,634
710300 Health Insurance	198,599	192,720	198,498	198,498
710400 Workers' Compensation Insurance	26,249	26,214	34,722	34,722
715000 Other Benefits	1,200	0	0	0
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,946,921</b>	<b>1,850,368</b>	<b>1,984,549</b>	<b>1,984,549</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	4,258	6,000	6,000	6,000
720600 Insurance	585	491	316	316
720700 Juries/Witnesses/Interpreters	438	0	0	0
720800 Maintenance - Equipment	8,452	10,000	14,470	10,000
721100 Memberships	520	520	520	520
721300 Office Expense	9,861	20,000	30,700	28,700
721400 Professional & Specialized Services	5,177	30,470	31,853	31,853
721600 Rents & Leases - Equipment	874	10,680	15,168	15,168
722000 Transportation & Travel	11,269	18,000	25,120	18,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>41,434</b>	<b>96,161</b>	<b>124,147</b>	<b>110,557</b>
<b>TOTAL - ASSESSOR</b>	<b>1,988,355</b>	<b>1,946,529</b>	<b>2,108,696</b>	<b>2,095,106</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>2011-12</u></b>	<b><u>Estimated</u></b> <b><u>2012-13</u></b>	<b><u>Projected</u></b> <b><u>2013-14</u></b>
Secured Roll Assessments	57,240	57,500	57,750
Unsecured Roll Assessments	6,000	6,200	6,500
Supplemental Roll Assessments	6,075	5,146	5,660
Deeds Processed	6,204	6,080	6,100
Parcel Splits	100	37	33
Exemptions (Veteran, Religious, Welfare)	625	700	725
Homeowner Exemptions Processed	1,200	800	1,000
Map Pages Changed	78	73	86
Map Sales	603	705	631
Mandatory Audits Accomplished	38	46	48
Non-Mandatory Audits Accomplished	0	2	4
Ag Preserve & Farmland Security Zone Parcels	4,310	4,333	4,310
Airplanes Assessed	180	185	190
Boats Assessed	1,962	2,300	2,100
Business Statements	4,207	3,964	4,200
Farm Statements	2,217	2,082	2,100
Address Changes	3,600	2,520	2,600
Building Permits (New Construction)	713	532	550
Board Order Changes Processed	4,835	5,000	5,200
Letters of Changed Value Mailed	335	356	391
Supplemental Notices Mailed	3,698	3,365	3,701
Appraiser Parcel Visits	350	300	300
Assessment Appeals	465	349	419
Assessed Value Notices	6,457	11,038	11,500
Agricultural Insert to Property Statement	2,128	2,207	2,300
Agricultural Preserve Questionnaire	0	4,342	4,350
Mobile Homes (Secured/Unsecured)	1,734	3,000	4,000
State Board of Equalization Tax Rate Area Changes	9	7	6
Acreage Changes	29	34	30
Proposition 8 Declines in Value	17,536	16,474	15,500

**ASSESSOR**

**REVENUE**

	<b><u>Actual</u> <u>2011-12</u></b>	<b><u>Estimated</u> <u>2012-13</u></b>	<b><u>Projected</u> <u>2013-14</u></b>
Copy Sales	\$ 1,764	\$ 3,500	\$ 3,500
Property Characteristic Sales	13,211	22,000	22,500
Property Tax Administration	416,048	425,000	430,000
Miscellaneous	<u>1,625</u>	<u>500</u>	<u>1,100</u>
Total	\$432,648	\$451,000	\$457,100

**STAFFING**

<b><u>Permanent</u></b>	<b>2012-13 Authorized</b>		<b>2013-14 Recommended</b>	
	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>	<b><u>Funded</u></b>	<b><u>Unfunded</u></b>
Appraiser I/II/III	8	4	8	4
Assessment Clerk I/II or Assessment Technician	9	3	9	3
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	0	1
Office Assistant I/II	0	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	25	13	27	11

\***Note:** It is recommended to fund two (2) Office Assistant II positions to assist the department to address increasing workload associated with the property tax roll due to the recent recovery of the real estate market.

**SALARIES & EMPLOYEE BENEFITS**

**710102**      **Permanent Salaries** (\$1,317,924) are recommended increased \$87,019 based on the cost of recommended staff.

**SALARIES & EMPLOYEE BENEFITS (continued)**

- 710103**      **Extra Help** (\$67,171) is recommended reduced \$3,162 to provide assistance for statement processing during March-June and to backfill vacancies in critical times when establishing the tax roll, as well as assisting in deed and permit processing and Decline in Value reviews due to a reduced permanent staffing allocation.
- 710105**      **Overtime** (\$3,600) is recommended unchanged based on projected need.
- 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** (\$6,000) is recommended unchanged based on actual costs.
- 720600**      **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance - Equipment** (\$10,000) is recommended unchanged based on present cost of maintenance agreements and equipment, including the Lektriever file towers (\$2,520), Lektriever software support (\$1,000), joint imaging system maintenance (\$3,250), maintenance on the Drafting Map Plotter (\$1,200), and other maintenance requirements (\$2,030).
- 721100**      **Memberships** (\$520) is recommended unchanged to allow the Department to participate in the California Assessors' Association.
- 721300**      **Office Expense** (\$28,700) is recommended increased \$8,700 based on projected expenditures for printed forms, Central Duplicating costs, general office supplies, and drafting material, as well as the estimated cost to begin replacing outdated computer equipment: 14 monitors (\$2,100), four (4) computers (\$4,000), and four (4) kiosk connections (\$600).
- 721400**      **Professional & Specialized Services** (\$31,853) is recommended increased \$1,383 based on anticipated costs. This account provides the following expenditures:

**SERVICES & SUPPLIES (continued)**

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

- \$10,350    Property Statement for printing, collating, processing and mailing by our mail service.
- 11,000    California Counties Cooperative Exchange Program for eleven audit exchanges at \$1,000 per exchange.
- 1,210    Agreement for Petroleum and Geothermal Property Sales Study with Harold Bertholf, Inc.
- 4,500    Imageport Software License for receipt of imaged documents from the Recorder's Office.
- 2,000    Standard Data Record (SDR) Viewer Madera County's share of cost in SDR (Standard Data Record) for large businesses (\$1,700), as well as the County's share of online filing of standard forms (\$300).
- 60        Real-time Access to DMV to determine boat ownership and valuations.
- 1,000    Real Estate Research Corp. and Loop Net for special valuation research.
- 1,733    Marshall-Swift Commercial Valuation Library for the cost guide required for Assessors to be used by appraisal staff. This cost was previously budgeted under the equipment account.

**721600      Rents & Leases - Equipment** (\$15,168) is recommended increased \$4,488 for the leasing of vehicles from Central Garage (\$5,400) based on 12,000 miles per year at 45 cents per mile, and for the lease of the department's network copier and production printers (\$9,768).

**722000      Transportation & Travel** (\$18,000) is recommended unchanged based on 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.