

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2012-13**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2010-11</u>	<u>BOARD APPROVED EXPENDITURES 2011-12</u>	<u>DEPARTMENT REQUEST 2012-13</u>	<u>CAO RECOMMENDED 2012-13</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,515,009	1,213,546	1,230,905	1,230,905
710103 Extra Help	10,976	47,903	70,333	70,333
710105 Overtime	0	3,600	3,600	3,600
710200 Retirement	346,035	317,524	326,596	326,596
710300 Health Insurance	212,525	189,295	192,720	192,720
710400 Workers' Compensation Insurance	46,450	26,249	26,214	26,214
715000 Other Benefits	1,200	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	2,132,195	1,798,117	1,850,368	1,850,368
SERVICES & SUPPLIES				
720300 Communications	4,857	6,000	6,000	6,000
720600 Insurance	474	585	491	491
720700 Juries/Witnesses/Interpreters	531	0	0	0
720800 Maintenance - Equipment	6,497	10,000	13,690	10,000
721100 Memberships	520	520	520	520
721300 Office Expense	17,065	20,000	20,000	20,000
721400 Professional & Specialized Services	16,660	28,820	32,153	30,470
721600 Rents & Leases - Equipment	4,202	13,500	10,680	10,680
721900 Special Departmental Expense	276	0	0	0
722000 Transportation & Travel	19,747	18,000	25,000	18,000
TOTAL SERVICES & SUPPLIES	70,829	97,425	108,534	96,161
FIXED ASSETS				
740300 Equipment	4,060	3,445	0	0
TOTAL FIXED ASSETS	4,060	3,445	0	0
TOTAL - ASSESSOR	2,207,084	1,898,987	1,958,902	1,946,529

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>2010-11</u>	<u>Estimated</u> <u>2011-12</u>	<u>Projected</u> <u>2012-13</u>
Secured Roll Assessments	57,200	57,240	57,300
Unsecured Roll Assessments	6,270	6,000	6,100
Supplemental Roll Assessments	7,042	6,075	6,100
Deeds Processed	6,200	6,204	6,300
Parcel Splits	205	100	100
Exemptions (Veteran, Religious, Welfare)	550	625	675
Homeowner Exemptions Processed	1,370	1,200	1,250
Map Pages Changed	165	78	80
Map Sales	1,180	603	800
Mandatory Audits Accomplished	34	38	44
Non-Mandatory Audits Accomplished	3	0	0
Ag Preserve & Farmland Security Zone Parcels	4,303	4,310	4,320
Airplanes Assessed	191	180	190
Boats Assessed	2,356	1,962	1,766
Business Statements	4,864	4,207	4,600
Farm Statements	2,111	2,217	2,100
Address Changes	3,145	3,600	3,800
Building Permits (New Construction)	713	713	720
Board Order Changes Processed	4,068	4,835	4,800
Letters of Changed Value Mailed	4,068	335	368
Supplemental Notices Mailed	3,243	3,698	4,068
Appraiser Parcel Visits	400	350	300
Assessment Appeals	550	465	425
Assessed Value Notices	6,607	6,457	6,600
Agricultural Insert to Property Statement	2,111	2,128	2,100
Agricultural Preserve Questionnaire	4,310	0	4,300
Mobile Homes (Secured/Unsecured)	1,766	1,734	1,750
State Board of Equalization Tax Rate Area Changes	7	9	10
Acreage Changes	15	29	30
Proposition 8 Declines in Value	19,705	17,536	16,500

ASSESSOR

REVENUE

	Actual <u>2010-11</u>	Estimated <u>2011-12</u>	Projected <u>2012-13</u>
Copy Sales	\$ 3,724	\$ 3,500	\$ 3,500
Property Characteristic Sales	20,230	22,000	22,500
Canandaigua Escape Taxes (Reimbursement)	0	0	45,000
Property Tax Administration*	<u>417,024</u>	<u>400,000</u>	<u>400,000</u>
Total	\$440,978	\$425,500	\$471,000

STAFFING

<u>Permanent</u>	2011-12 Authorized		2012-13 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Appraiser I/II/III	8.5	3.5	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	0	2
Supervising Appraiser	2	1	2	1
Supervising Auditor-Appraiser	1		1	
Supervising Cadastral Drafting Technician	<u>1</u>		<u>1</u>	
Total Permanent	25.5	12.5	25	13

SALARIES & EMPLOYEE BENEFITS

710102 **Permanent Salaries** (\$1,230,905) are recommended increased \$17,359 based on the cost of recommended staff.

710103 **Extra Help** (\$70,333) is recommended increased \$22,430 to provide assistance for statement processing during March-June and to backfill vacancies in critical times when establishing the tax roll due to a reduced permanent staffing allocation. Additionally, funds are budgeted to cover costs associated with the defense of Canandaigua litigation and the evaluation of escaped assessments. These costs will be offset through the additional tax revenue resulting from the revised assessments.

SALARIES & EMPLOYEE BENEFITS (continued)

- 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 (\$2,300), Lektriever software support (\$1,000), joint imaging system maintenance (\$3,500), maintenance on the Drafting Map Plotter (\$1,200), and other maintenance requirements (\$2,000).
- 721100 **Memberships** (\$520) is recommended unchanged to allow the Department to participate in the California Assessors' Association.
- 721300 **Office Expense** (\$20,000) is recommended unchanged based on projected expenditures for printed forms, Central Duplicating costs, general office supplies, and drafting material.
- 721400 **Professional & Specialized Services** (\$30,470) is recommended increased \$1,650 based on anticipated costs. This account provides the following expenditures:
 - \$10,350 Property Statement for printing, collating, processing and mailing by our mail service.
 - 10,000 California Counties Cooperative Exchange Program for ten 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.

SERVICES & SUPPLIES (continued)

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

- 1,700 Standard Data Record (SDR) Viewer Madera County's share of cost in SDR (Standard Data Record) for large businesses.
- 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.
- 1,650 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** (\$10,680) is recommended reduced \$2,820 for the leasing of vehicles from Central Garage and for the copy machine lease.

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.

FIXED ASSETS

740300 **Equipment** (\$0) Fixed assets are not recommended.