

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2011-12**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2009-10</u>	<u>BOARD APPROVED EXPENDITURES 2010-11</u>	<u>DEPARTMENT REQUEST 2011-12</u>	<u>CAO RECOMMENDED 2011-12</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,673,404	1,465,529	1,213,546	1,213,546
710103 Extra Help	48,512	35,000	47,903	47,903
710105 Overtime	0	3,600	3,600	3,600
710200 Retirement	405,885	382,070	317,524	317,524
710300 Health Insurance	217,532	246,570	189,295	189,295
710400 Workers' Compensation Insurance	35,410	46,450	26,249	26,249
715000 Other Benefits	1,200	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	2,381,943	2,179,219	1,798,117	1,798,117
SERVICES & SUPPLIES				
720300 Communications	6,627	7,500	6,000	6,000
720600 Insurance	457	474	585	585
720800 Maintenance - Equipment	3,263	10,000	10,000	10,000
721100 Memberships	520	520	520	520
721300 Office Expense	11,206	20,000	20,000	20,000
721400 Professional & Specialized Services	10,872	38,539	28,820	28,820
721600 Rents & Leases - Equipment	8,808	13,500	13,500	13,500
722000 Transportation & Travel	9,899	26,000	18,000	18,000
TOTAL SERVICES & SUPPLIES	51,652	116,533	97,425	97,425
FIXED ASSETS				
740300 Equipment	4,057	4,225	3,445	3,445
TOTAL FIXED ASSETS	4,057	4,225	3,445	3,445
TOTAL - ASSESSOR	2,437,652	2,299,977	1,898,987	1,898,987

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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WORKLOAD

	<u>Estimated 2010-11</u>	<u>Projected 2011-12</u>
Secured Roll Assessments	57,200	57,210
Unsecured Roll Assessments	6,270	6,300
Supplemental Roll Assessments	7,042	5,016
Deeds Processed	6,200	6,600
Parcel Splits	205	300
Exemptions (Veteran, Religious, Welfare)	550	600
Homeowner Exemptions Processed	1,370	1,500
Map Pages Changed	165	200
Map Sales	1,180	1,200
Mandatory Audits Accomplished	34	42
Non-Mandatory Audits Accomplished	3	5
Ag Preserve & Farmland Security Zone Parcels	4,303	4,310
Airplanes Assessed	191	197
Boats Assessed	2,356	2,200
Business Statements	4,864	4,600
Farm Statements	2,111	2,100
Address Changes	3,145	3,200
Building Permits (New Construction)	713	700
Board Order Changes Processed	4,068	4,100
Letters of Changed Value Mailed	4,068	4,100
Supplemental Notices Mailed	3,243	3,570
Appraiser Parcel Visits	400	300
Assessment Appeals	550	400
Assessed Value Notices	6,607	6,600
Agricultural Insert to Property Statement	2,111	2,100
Agricultural Preserve Questionnaire	4,310	0
Mobile Homes (Secured/Unsecured)	1,766	1,796
State Board of Equalization Tax Rate Area Changes	7	30
Acreage Changes	15	50
Proposition 8 Declines in Value	19,705	23,000

REVENUE

	<u>Actual</u> <u>2009-10</u>	<u>Estimated</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
Copy Sales	\$ 3,911	\$ 3,500	\$ 3,500
Property Characteristic Sales	22,534	22,000	22,500
Property Tax Administration*	<u>248,261</u>	<u>445,000</u>	<u>400,000</u>
Total	274,706	470,500	426,000

*Prior year property tax revenue was included in the Auditor-Controller's office Departmental Revenue in its entirety. These revenues are now distributed between Auditor-Controller, Treasurer-Tax Collector, and Assessor based on each Department's proportionate share of property tax collection and distribution of administrative costs.

STAFFING

<u>Permanent</u>	<u>2010-11</u> <u>Authorized</u>	<u>2011-12 Recommended</u>	
		<u>Funded</u>	<u>Unfunded</u>
Appraiser I/II/III	12	8.5	3.5
Assessment Clerk I/II or Assessment Technician	12	9	3
Assessment Office Manager	1	0	1
Assessor	1	1	
Auditor-Appraiser I/II/III	2	2	
Cadastral Drafting Technician I/II	2	1	1
Chief Appraiser	1	0	1
Office Assistant I/II	2	0	2
Supervising Appraiser	3	2	1
Supervising Auditor-Appraiser	1	1	
Supervising Cadastral Drafting Technician	<u>1</u>	<u>1</u>	
Total Permanent	38	25.5	12.5

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,213,546) are recommended reduced \$251,983 based on the cost of recommended staff.
- 710103** **Extra Help** (\$47,903) is recommended increased \$12,903 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.
- 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 reduced \$1,500 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.

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$28,820) is recommended reduced \$9,719 based on anticipated costs. This account provides the following expenditures:

\$ 10,350	<u>Property Statement</u> for printing, collating, processing and mailing by our mail service.
10,000	<u>California Counties Cooperative Exchange Program</u> for 10 audit exchanges at \$1,000 per exchange.
1,210	<u>Agreement for Petroleum and Geothermal Property Sales Study</u> with Harold Bertholf, Inc.
4,500	<u>Imageport Software License</u> for receipt of imaged documents from the Recorder's Office
1,700	<u>Standard Data Record (SDR) Viewer</u> Madera County's share of cost in SDR (Standard Data Record) for large businesses.
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

Note: The Department requested a Megabyte Online Business Property Filing System (\$33,500). This system is not recommended.

721600 **Rents & Leases - Equipment (\$13,500)** is recommended unchanged for the leasing of vehicles from Central Garage and for the copy machine lease.

722000 **Transportation & Travel** (\$18,000) is recommended reduced \$8,000 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** (\$3,445) is recommended reduced \$780 for the following fixed assets:

- 1 Marshall-Swift Commercial Valuation Library (R) (\$1,650) for the cost guide required for Assessors to be used by appraisal staff. There is no viable alternative.
- 1 Raster Design 2009 (R) (\$1,795) for a one-year subscription upgrade for use by the Drafting Crew with which to make maps.