

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2018-19**

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

	ACTUAL 2016-17	BOARD APPROVED 2017-18	DEPARTMENT REQUEST 2018-19	CAO RECOMMENDED 2018-19
<u>ESTIMATED REVENUES:</u>				
INTERGOVERNMENTAL REVENUE				
654535 ST - Grant Revenue	132,307	0	0	0
TOTAL INTERGOVERNMENTAL REVENUE	132,307	0	0	0
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	431,035	450,000	450,000	450,000
660103 Property Characteristics Fee	10,767	9,000	10,000	10,000
662700 Other Charges for Services	571	0	0	0
662704 Copies	994	500	500	500
662804 LAFCO-Reimb for County Services	168	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	443,535	459,500	460,500	460,500
<u>TOTAL ESTIMATED REVENUES</u>	<u>575,842</u>	<u>459,500</u>	<u>460,500</u>	<u>460,500</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,490,264	1,616,385	1,563,767	1,563,767
710103 Extra Help	47,809	12,000	36,000	36,000
710105 Overtime	5,598	0	0	0
710200 Retirement	459,454	502,275	485,342	485,342
710300 Health Insurance	191,676	212,260	250,626	250,626
710400 Workers' Compensation Insurance	54,311	51,072	51,072	51,072
715000 Other Benefits	1,200	0	0	0
TOTAL SALARIES & EMPLOYEE BENEFITS	2,250,312	2,393,992	2,386,807	2,386,807
SERVICES & SUPPLIES				
720300 Communications	0	3,000	2,000	2,000
720600 Insurance	850	1,337	1,337	1,337

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	ACTUAL <u>2016-17</u>	BOARD APPROVED <u>2017-18</u>	DEPARTMENT REQUEST <u>2018-19</u>	CAO RECOMMENDED <u>2018-19</u>
SERVICES & SUPPLIES (continued)				
720800 Maintenance - Equipment	440	1,250	1,400	1,400
721100 Memberships	825	600	700	700
721300 Office Expense	16,576	17,930	22,000	22,000
721400 Professional & Specialized Services	294,654	16,770	100,000	100,000
721600 Rents & Leases - Equipment	12,885	16,500	16,800	16,800
721900 Special Departmental Expense	0	0	0	0
722000 Transportation & Travel	14,952	20,000	22,000	22,000
TOTAL SERVICES & SUPPLIES	341,182	77,387	166,237	166,237
<u>TOTAL EXPENDITURES</u>	<u>2,591,494</u>	<u>2,471,379</u>	<u>2,553,044</u>	<u>2,553,044</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,015,652</u>	<u>2,011,879</u>	<u>2,092,544</u>	<u>2,092,544</u>

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>2016-17</u>	<u>Estimated</u> <u>2017-18</u>	<u>Projected</u> <u>2018-19</u>
Secured Roll Assessments	57,644	60,000	62,000
Unsecured Roll Assessments	3,568	4,000	4,200
Supplemental Roll Assessments	7,393	8,000	8,200
Deeds Processed	6,800	7,000	7,000
Parcel Splits	41	56	65
Exemptions (Veteran, Religious, Welfare)	790	825	875
Homeowner Exemptions Processed	970	2,000	2,200
Map Pages Changed	191	200	300
Map Sales	439	500	500
Mandatory Audits Accomplished	40	45	45
Non-Mandatory Audits Accomplished	2	3	5
Ag Preserve & Farmland Security Zone Parcels	3,456	3,500	3,500
Airplanes Assessed	140	160	175
Boats Assessed	624	900	1,000
Business Statements	4,126	3,017	5,000
Farm Statements	2,122	1,740	2,200
Address Changes	1,882	3,000	2,000
Building Permits (New Construction)	1,156	1,000	1,500
Board Order Changes Processed	4,077	4,000	4,500
Letters of Changed Value Mailed	4,077	4,000	4,500
Supplemental Notices Mailed	5,393	8,000	7,500
Appraiser Parcel Visits	344	325	350
Assessment Appeals	127	180	160
Assessed Value Notices	46,728	48,000	50,000
Agricultural Insert to Property Statement	1,372	2,096	2,000
Agricultural Preserve Questionnaire	2,216	2,044	2,500
Mobile Homes (Secured/Unsecured)	2,402	2,000	2,500
State Board of Equalization Tax Rate Area Changes	4	4	5
Acreage Changes	9	22	30
Proposition 8 Declines in Value	9,964	8,500	8,000

ESTIMATED REVENUES

- 654535 **State Grant** (\$0) is recommended unchanged. The grant program was not renewed.
- 660100 **Assessment/Tax Collection Fees** (\$450,000) is recommended unchanged based on the anticipated assessment roll.
- 660103 **Property Characteristics Fee** (\$10,000) is recommended increased \$1000 based on anticipated increases in revenue from assessment data sales.
- 662704 **Copies** (\$500) is recommended unchanged based past trends.
- 662804 **LAFCo-Reimbursement for County Services** (\$0) is recommended unchanged based past trends.

SALARIES & EMPLOYEE BENEFITS

- 710102 **Permanent Salaries** (\$1,563,767) is recommended reduced \$52,618 inclusive of the cost of recommended staff and potential promotions by competitive standards during the fiscal year.
- 710103 **Extra Help** (\$36,000) is recommended increased \$24,000 for commercial appraisal personnel to assist during the roll turn period.
- 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** (\$2,000) is recommended reduced \$1,000 based on current and projected expenditures for service and equipment for telephone usage.
- 720600 **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.

ASSESSOR

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$1,400) is recommended increased \$150 in case of potential telephone relocations, break room appliance repairs, and repairs to miscellaneous equipment.
- 721100** **Memberships** (\$700) is recommended increased \$100 for membership in the California Assessors' Association which includes the related employee associations.
- 721300** **Office Expense** (\$22,000) is recommended increased \$4,070 for office expenses.
- 3,314 Marshall-Swift Commercial Valuation Library for the cost guide required for Assessors to be used by appraisal staff.
 - 135 MLS Access
 - 4,445 Real Estate Research Corp. and Loop Net for special valuation research.
 - 155 NADA Reference Guide for Mobile home valuations and vessels.
 - 60 Real-time Access to DMV to determine boat ownership and valuations.
 - 162 Aircraft Bluebook CD to determine aircraft valuation.
- 721400** **Professional & Specialized Services** (\$100,000) is recommended increased \$83,230 to cover the legal fees related to appeals. This account provides the following expenditures:
- 10,350 Property Statement for printing, collating, processing and mailing by our mail service.
 - 1,300 Agreement for Petroleum and Geothermal Property Sales Study with Harold Bertholf, Inc.
 - 1,250 Software License for receipt of imaged documents from the Recorder's Office.
 - 3,963 Standard Data Record (SDR) Viewer Madera County's share of cost in SDR (Standard Data Record) for large businesses, as well as the County's share of online filing of standard forms.
 - 770 POSSE/Oracle permit processing – department's share of licensing fee.
 - 82,367 Cota Cole & Huber – legal services paid to Cota Cole & Huber to defend the Department in Appeals cases.
- 721600** **Rents & Leases - Equipment** (\$16,800) is recommended increased \$300 for leasing vehicles from Central Garage for approximately 5,000 miles, and for the lease of the department's network copiers and production printers (\$14,000).
- 722000** **Transportation & Travel** (\$22,000) is recommended increased \$2,000 based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, including mileage reimbursement for Department staff.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2018-19**

Department: **ASSESSOR
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2017-18 Authorized Positions</u>		<u>2018-19 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3141	Appraiser I or							
3142	Appraiser II or							
3143	Appraiser III	8.0	4.0	8.0	4.0	-	-	
3611	Assessment Clerk I or							
3612	Assessment Clerk II or							
3613	Assessment Technician	8.0	4.0	8.0	4.0	-	-	
1001	Assessor	1.0	-	1.0	-	-	-	
3144	Auditor-Appraiser I or							
3145	Auditor-Appraiser II or							
3146	Auditor- Appraiser III	2.0	-	2.0	-	-	-	
3301	Cadastral Drafting Technician I or							
3302	Cadastral Drafting Technician II	-	1.0	-	1.0	-	-	
3123	Chief Appraiser	1.0	-	1.0	-	-	-	
4604	Chief of Assessment Services	1.0	-	1.0	-	-	-	
3533	Office Assistant I or							
3534	Office Assistant II	2.0	-	2.0	-	-	-	
3323	Senior Cadastral Drafting Technician	1.0	-	1.0	-	-	-	
3147	Supervising Appraiser	2.0	1.0	2.0	1.0	-	-	
3148	Supervising Auditor - Appraiser	1.0	-	1.0	-	-	-	
TOTAL		27.0	10.0	27.0	10.0	-	-	