

**OVERVIEW OF BUDGET**

**DEPARTMENT: ASSESSOR  
ASSESSOR: DONALD WILLIAMSON**

	<b>2003-04</b>				
	<b>Appropriation</b>	<b>Revenue</b>	<b>Local Cost</b>	<b>Fund Balance</b>	<b>Staffing</b>
Assessor	10,982,428	359,195	10,623,233		159.9
State/County Property					
Tax Administration Prog	3,166,825	2,179,938		986,887	29.0
<b>TOTAL</b>	<b>14,149,253</b>	<b>2,539,133</b>	<b>10,623,233</b>	<b>986,887</b>	<b>188.9</b>

**BUDGET UNIT: ASSESSOR (AAA ASR)**

**I. GENERAL PROGRAM STATEMENT**

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious and welfare exemptions.

**II. BUDGET & WORKLOAD HISTORY**

	<b>Actual 2001-02</b>	<b>Budget 2002-03</b>	<b>Estimated 2002-03</b>	<b>Department Request 2003-04</b>
Total Appropriation	11,256,876	10,704,022	10,478,515	10,982,428
Total Revenue	381,904	359,195	389,659	359,195
Local Cost	10,874,972	10,344,827	10,088,856	10,623,233
Budgeted Staffing		165.8		159.9
<b><u>Workload Indicators</u></b>				
Assessments-Bus/Personal	62,346	49,000	46,000	47,000
Assessments-Real Property	250,980	250,000	215,000	230,000
Assessment Appeals	1,496	3,500	1,900	4,500
Transfers of Ownership	154,008	160,000	166,000	165,000

**III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS**

**STAFFING CHANGES**

Included in base year adjustments is the deletion of 7.0 positions (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Appraiser II, 1.0 Title Technician I and 1.0 Assistant Assessor) that were included in the 4% Spend Down Plan.

Due to increased public inquiries in the Fontana District Office, reinstatement of the Clerk III position plus overtime (1.1 budgeted staffing) is necessary.

**PROGRAM CHANGES**

None.

**ASSESSOR**

**OTHER CHANGES**

None.

**IV. VACANT POSITION IMPACT**

The department has a total of 4.0 vacant budgeted positions in their 2003-04 Department Requested Budget. The breakdown of these positions is as follows:

Vacant Budgeted Not In Recruitment	0.0	Slated for Deletion
Vacant Budgeted In Recruitment	<u>4.0</u>	Retain
Total Vacant	4.0	

**V. OTHER POLICY ITEMS**

Reinstate the remaining 6.0 positions totaling \$370,574 that were deleted during the 4% Spend Down Plan, see attached Policy Item.

**VI. FEE CHANGES**

None.

GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General AAA ASR

FUNCTION: General  
ACTIVITY: Finance

ASSESSOR

ANALYSIS OF 2003-04 BUDGET

	A	B	C	D	B+C+D E Board Approved Base Budget
	2002-03 Year-End Estimates	2002-03 Final Budget	Base Year Adjustments	Mid-Year Adjustments	
<b>Appropriation</b>					
Salaries and Benefits	8,816,248	9,061,111	407,469	-	9,468,580
Services and Supplies	645,978	617,889	(9,712)	-	608,177
Central Computer	763,446	763,446	(114,749)	-	648,697
Transfers	<u>252,843</u>	<u>261,576</u>	<u>(4,602)</u>	<u>-</u>	<u>256,974</u>
Total Appropriation	10,478,515	10,704,022	278,406	-	10,982,428
<b>Revenue</b>					
Taxes	249,604	176,000	-	-	176,000
Other Revenue	<u>140,055</u>	<u>183,195</u>	<u>-</u>	<u>-</u>	<u>183,195</u>
Total Revenue	389,659	359,195	-	-	359,195
Local Cost	10,088,856	10,344,827	278,406	-	10,623,233
Budgeted Staffing		165.8	(7.0)	-	158.8

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GROUP: Fiscal  
 DEPARTMENT: Assessor  
 FUND: General AAA ASR

FUNCTION: General  
 ACTIVITY: Finance

ANALYSIS OF 2003-04 BUDGET

	E Board Approved Base Budget	F Recommended Program Funded Adjustments	E+F G 2003-04 Department Request	H Vacant Position Impact	G+H I 2003-04 Proposed Budget (Adjusted)	J Recommended Vacant Restoration	I+J K 2003-04 Recommended Budget
<b>Appropriation</b>							
Salaries and Benefits	9,468,580	20,796	9,489,376	-	9,489,376	-	9,489,376
Services and Supplies	608,177	(46,207)	561,970	-	561,970	-	561,970
Central Computer	648,697	-	648,697	-	648,697	-	648,697
Transfers	<u>256,974</u>	<u>25,411</u>	<u>282,385</u>	-	<u>282,385</u>	-	<u>282,385</u>
Total Appropriation	10,982,428	-	10,982,428	-	10,982,428	-	10,982,428
<b>Revenue</b>							
Taxes	176,000	45,000	221,000	-	221,000	-	221,000
Other Revenue	<u>183,195</u>	<u>(45,000)</u>	<u>138,195</u>	-	<u>138,195</u>	-	<u>138,195</u>
Total Revenue	359,195	-	359,195	-	359,195	-	359,195
Local Cost	10,623,233	-	10,623,233	-	10,623,233	-	10,623,233
Budgeted Staffing	158.8	1.1	159.9	-	159.9	-	159.9

Base Year Adjustments

Salaries and Benefits	252,620	MOU.
	483,338	Retirement.
	77,166	Risk Mangement Workers Comp.
	(405,655)	4% Spend Down Plan - 7.0 positions deleted (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Apraiser II, 1.0 Title Technician I and 1.0 Asst Assessor).
	<u>407,469</u>	
Services and Supplies	(1,574)	Risk Management Liabilities.
	<u>(8,138)</u>	4% Spend Down Plan.
	<u>(9,712)</u>	
Central Computer	<u>(114,749)</u>	
Transfers	<u>(4,602)</u>	Incremental Change in EHAP.
Total Base Year Appropriation	<u>278,406</u>	
Total Base Year Revenue	<u>-</u>	
Total Base Year Local Cost	<u>278,406</u>	

**ASSESSOR**

**Recommended Program Funded Adjustments**

Salaries and Benefits	<u>20,796</u>	Addition of 1.1 Clerk in Fontana.
Services and Supplies	<u>(12,860)</u>	Various services and supply decreases.
	<u>(33,347)</u>	GASB 34 Accounting Change (EHAP).
	<u>(46,207)</u>	
Transfers	<u>(7,936)</u>	
	<u>33,347</u>	GASB 34 Accounting Change (EHAP).
	<u>25,411</u>	
Total Appropriation	<u>-</u>	
Revenue		
Taxes	<u>45,000</u>	
Other Revenue	<u>(45,000)</u>	
Total Revenue	<u>-</u>	
Local Cost	<u>-</u>	

**Vacant Position Impact Summary**

	<u>Authorized</u>	<u>Budgeted Staffing</u>	<u>Salary and Benefit Amount</u>	<u>Revenue</u>	<u>Local Cost</u>
Vacant Budgeted Not In Recruitment - Delete	-	-	-	-	-
Vacant Budgeted in Recruitment - Retain	4	4.0	221,597	-	221,597
<b>Total Vacant</b>	<b>4</b>	<b>4.0</b>	<b>221,597</b>	<b>-</b>	<b>221,597</b>
Recommended Resoration of Vacant Deleted		-	-	-	-

**Vacant Position Impact Detail**

	<u>Position Number</u>	<u>Budgeted Staffing</u>	<u>Salary and Benefit Amount</u>	<u>Revenue</u>	<u>Local Cost</u>
Note: If position is seasonal indicate next to Classification (Seasonal:May thru August)					
<u>Vacant Budgeted Not in Recruitment</u>					
		-	-	-	-
Total Slated for Deletion		-	-	-	-
<u>Vacant Budgeted In Recruitment - Retain</u>					
Auditor-Appraiser II	70852	1.0	69,180	-	69,180
Clerk II	16	1.0	32,002	-	32,002
Appraiser Technician	11401	1.0	42,652	-	42,652
Supervising District Appraiser I	8068	1.0	77,763	-	77,763
<b>Subtotal Recommended - Retain</b>		<b>4.0</b>	<b>221,597</b>	<b>-</b>	<b>221,597</b>

NOTE: If applicable, the vacant position will be bolded if included in the 30% Cost Reduction Plan not yet implemented. If applicable, the seasonal vacant position that is currently not filled will indicate which months they are needed.