

ASSESSOR Bill Postmus

MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

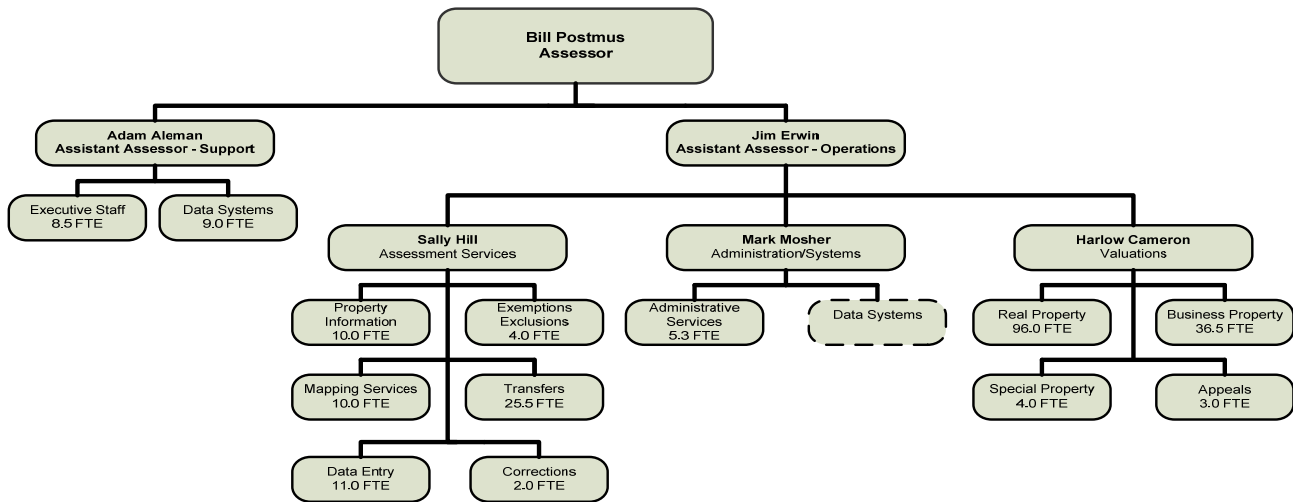
- a. Locate, describe, and identify ownership of all property within the county.
- b. Establish a taxable value for all property subject to taxation.
- c. List all taxable value on the assessment roll.
- d. Apply all legal exemptions.

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

STRATEGIC GOALS

1. Publish the annual assessment roll timely and accurately.
2. Make property valuation information more accessible and easier to understand.
3. Enhance operational efficiency and productivity by implementing new technology, policies and procedures.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2007-08				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Assessor	17,837,581	985,000	16,852,581		202.5
Total General Fund	17,837,581	985,000	16,852,581		202.5
Special Revenue Funds					
State/County Property Tax Admin Program	2,454,076	2,322,858		131,218	28.3
Total Special Revenue Funds	2,454,076	2,322,858		131,218	28.3
Total - All Funds	20,291,657	3,307,858	16,852,581	131,218	230.8

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.

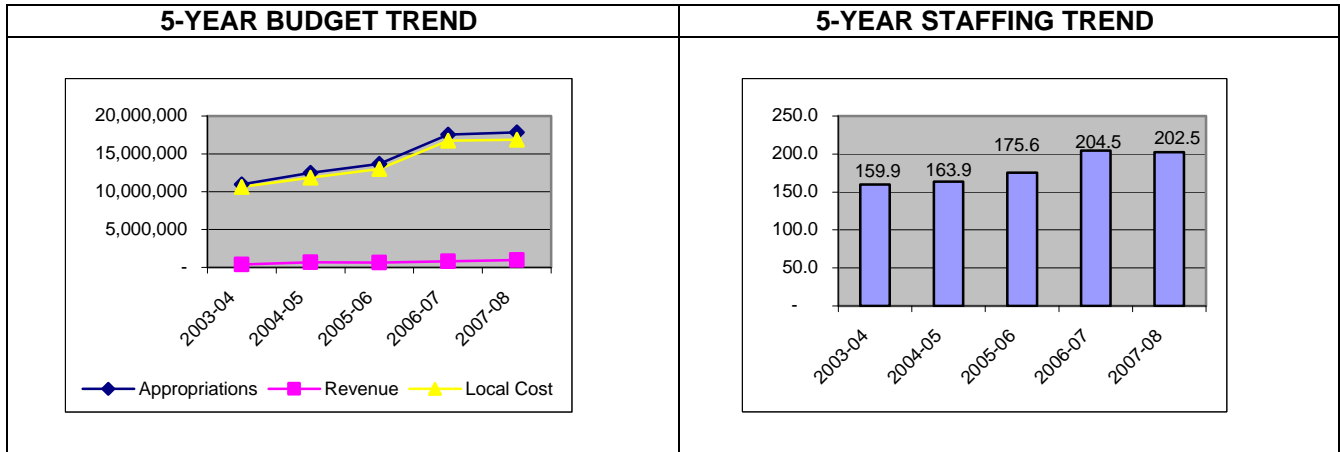


Assessor

DESCRIPTION OF MAJOR SERVICES

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 720,000 parcels of real property, 45,000 business property accounts and 35,000 other assessments including boats, aircraft, and manufactured home accessories with a total assessed valuation of \$152.8 billion before exemptions as of the close of the June 2006 assessment roll. The Assessor also administers 15 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

BUDGET HISTORY



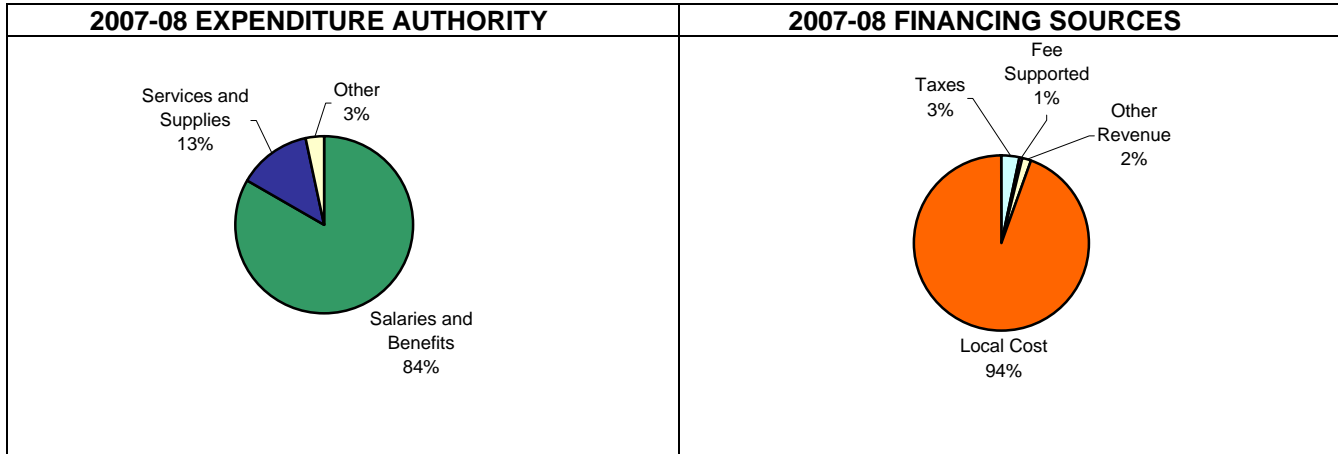
The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County, there have been a significant number of sales. In order to keep up with the growth, the Assessor has increased staff to maintain the growing workload. This is reflected in the staffing trend shown above. As with the staffing, the overall budget has correspondingly increased to meet the growth. The California Revenue and Taxation (R&T) Code requires several correspondences in order to properly inform homeowners of any change in property status as well as requests for information. These required correspondences and their associated processing have increased the Assessor's overall budget.

PERFORMANCE HISTORY

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	11,060,121	13,421,216	14,509,373	17,574,515	16,937,957
Departmental Revenue	504,768	849,595	1,003,405	835,300	1,217,561
Local Cost	10,555,353	12,571,621	13,505,968	16,739,215	15,720,396
Budgeted Staffing				204.5	



ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	9,471,812	10,411,631	11,971,812	13,546,318	14,219,096	14,853,399	634,303
Services and Supplies	674,808	1,942,430	1,131,609	1,863,990	1,827,786	1,144,784	(683,002)
Central Computer	648,697	734,722	906,845	929,546	929,546	1,255,455	325,909
Equipment	-	31,685	166,726	115,000	115,000	-	(115,000)
Transfers	287,943	300,748	332,381	392,746	377,430	426,023	48,593
Total Appropriation	11,083,260	13,421,216	14,509,373	16,847,600	17,468,858	17,679,661	210,803
Operating Transfers Out	(23,139)	-	-	90,357	90,357	157,920	67,563
Total Requirements	11,060,121	13,421,216	14,509,373	16,937,957	17,559,215	17,837,581	278,366
Departmental Revenue							
Taxes	301,163	428,136	574,407	741,068	390,000	570,000	180,000
Current Services	-	47,628	149,095	189,659	150,000	135,000	(15,000)
Other Revenue	203,605	373,831	279,903	286,834	280,000	280,000	-
Total Revenue	504,768	849,595	1,003,405	1,217,561	820,000	985,000	165,000
Local Cost	10,555,353	12,571,621	13,505,968	15,720,396	16,739,215	16,852,581	113,366
Budgeted Staffing					204.5	202.5	(2.0)

Salaries and benefits of \$14,853,399 fund 202.5 positions and are increasing by \$634,303 primarily resulting from \$130,034 in retirement benefit costs, a \$68,471 increase in liability costs, a \$57,205 increase in group insurance costs, a \$53,950 increase in 401K match costs, and other costs associated with MOU and retirement rate adjustments. There is a net staffing decrease of 2.0 positions as a result of a thorough evaluation of staffing needs department wide.

Services and supplies of \$1,144,784 include printing, presort packaging, computer software and hardware, and other office services and supplies necessary to conduct the routine business of the Assessor's office. The decrease of \$683,002 is primarily from a \$586,156 decrease in other professional and special services which was the one-time cost of the Building Record Imaging project in 2006-07.

No budget for equipment is being allocated for 2007-08. This represents a decrease from last year budget of \$115,000. During the 2006-07 budget workshops, the Assessor requested this funding for infrastructure assets such as servers and systems software. These items were purchased during 2006-07. Additional items may be requested in future policy items.



Transfers of \$426,023 include \$362,827 for lease payments and the remaining balance consisting of maintenance and charges associated with salaries and benefits. The increase of \$48,593 is primarily due to an increase in rent from the acquisition of the Victorville annex and a change in the method of accounting for costs associated with internal services provided by other county departments including Human Resources advertising and maintenance.

Operating transfers out of \$157,920 includes MOU costs for the Assessor's RCS budget. An increase of \$67,563 is necessary to cover MOU increases.

Departmental revenue of \$985,000 includes taxes, current services, special assessments and other revenue. An increase of \$165,000 is due to an anticipated increase in revenue collected from special assessments.

PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Estimated	2007-08 Projected
State Board of Equalization quality control rating (maintain rating between 95% - 105%).	New	>95% accuracy	>95% accuracy
Percentage of "yes" responses in satisfaction survey.	70%	70%	80%
Percentage increase of Spanish language materials available (343 forms and approx. 50 web pages in 2006-07).	1%	1%	1%
Percentage of callers who do not receive a busy signal.	89%	89%	92%
Number of system reengineering tasks completed (3 tasks in 2006-07).	New	3	6
Percentage of functionality/availability of systems—defined as available user time per employee (2080 hours in 2006-07).	New	New	>95%

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
1	Assessor Remodel Project The Assessor's main office at 172 W. Third St. has not had been remodeled in over 15 years and is below county current standards. Many of the business practices have changed and the current configuration no longer provides an efficient environment for the Assessor to complete the state mandated tasks. In addition, the employee workstations do not meet contemporary ergonomic standards and create a potential risk to staff. The original amount requested was \$1,700,000 and has increased by \$1,800,000 due to an expanded scope of work and additional costs associated with asbestos abatement.	-	3,500,000	-	3,500,000	
						Percentage of ergonomic workstations and ADA compliant public areas. 100%
2	Enhance Assessor Website The Assessor's web site has a tremendous amount of information as well as forms for various services. Currently the forms must be printed and filled out by hand. The capability to fill them out on-line and electronically submit them would be a great improvement for the public. The addition of a BSA II to create and maintain these forms, as well as the Assessor website, would provide this enhanced public service.	1.0	89,000	-	89,000	
						Number of forms developed 25



POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
3	Utilization of Technology Funding of 2.0 Programmer Analyst III positions will allow the department to address the backlog of systems application requests related to the Property Information Management System (PIMS) and allow focus on new Geographic Information Systems (GIS) applications development to improve operational efficiency. These positions will be Assessor staff. Procurement of one large-scale scanner will allow a test trial of imaging large commercial/industrial drawings into the Property Information Management System (PIMS).	2.0	216,000	-	216,000	
						Decrease in systems items outstanding
						20%
4	Systems Staff Reorganization The current job classifications of the Information Systems staff no longer aligns with the needs and requirements of the department. Reclassification of the positions will better suite the long term needs of the department. The realignment includes the following changes: 1.0 ASA I to a BSA I; 2.0 ASA I's to SSA II's; 1.0 ASA II to PA II; and 1.0 BSA III to BAM.		25,995	-	25,995	
						N/A
5	Reclassification The increased complexities of the revenue and taxation code has imposed additional complexities for the staff. The reclassification of 2.0 Office Assistant III's is in recognition of the need for these positions to independently interpret, research, problem solve and explain non-routine State Board of Equalization and Assessor's Office policies and procedures.	-	4,662	-	4,662	
						Increased public service
6	Valuations Reclassifications There has been an increased number of commercial/industrial properties over recent years throughout the county. Some of the Assessor's district offices (Big Bear, Yucca, and Barstow) do not have a dedicated commercial appraiser to handle these properties. The reclassification of an 3.0 Appraiser I's to Appraiser II's in these offices would provide the requisite skill level for these properties.	-	7,798	-	7,798	
						N/A
7	Equipment Refresh The efficient operation of the Assessor's office is dependent on the availability of computer systems. Historically, replacement of these tools has been based on failure or as funds are "found". Since the Assessor is a critical part of the property tax cycle, it is important to be pro-active in the maintenance of equipment on a 3 year replenishment cycle.	-	200,000	-	200,000	
						Available work time of employees
						99%
8	Develop Mobile Appraisal Capability Currently, when an appraiser visits a property, they must pack up hard copy files in order to have relevant data. This is inefficient and has a potential risk of loss or damage of the data. The development of a mobile capability (e.g., tablet PC with remote access) would alleviate these concern as well as speed up the time it takes an appraiser to capture characteristic data about the property.	-	350,000	-	350,000	
						Decrease in time to perform field analysis
						10%
9	Improve Assessor's Phone System The current Assessor phone system does not provide rapid feedback on taxpayer phone service. The ability to monitor wait times would allow Assessor management to make prudent staffing decisions in order to better serve the public.	-	50,000	-	50,000	
						Reduction of wait time by phone inquiries
						10%
	Total	3.0	4,443,455	-	4,443,455	

