

# Sandoval County Board of County Commissioners

## Agenda Item Summary

AGENDA ITEM # 3-6-14.7

### 1. REQUESTED MOTION

#### ACTION REQUESTED:

Approval of 2014-2016 Countywide Reappraisal Plan (Under Further Review by Administration)

#### WHY ACTION IS NECESSARY (Summary):

The Assessor's Office needs additional time and budget to complete Residential Countywide Reappraisal Plan.

### 2. REQUESTOR

COMMISSIONER SPONSORED: ☐ YES ☒ NO

DISTRICT: ☐ DISTRICT 1 ☐ DISTRICT 4  
☐ DISTRICT 2 ☐ DISTRICT 5  
☐ DISTRICT 3

DIRECTOR / ELECTED: Tom Garcia, Assessor

DIVISION:

ELECTED OFFICE: Assessor's Office

ATTACHMENTS: ☒ YES ☐ NO

### 3. MEETING DATE

March 6, 2014

### 4. AGENDA (To be completed by County Manager)

☐ PROCLAMATION  
☐ PRESENTATION  
☐ CONSENT  
☒ REGULAR  
☐ APPEAL

### 5. RECOMMENDATIONS

### 6. FISCAL IMPACT

See Budget Detail and Plan

### 7. RECOMMENDED APPROVAL (Initials & Date)

Department Director/Elected Official	Human Resources	Purchasing	County Attorney	Finance Budget	County Manager	Other
TG 2/24/14	_____	_____	_____	_____	_____	_____

### 8. COMMISSION ACTION

☐ Approved ☐ Denied ☐ Deferred ☐ Other

**2014 - 2016 Door-To-Door  
COUNTY WIDE REAPPRAISAL PROJECT**

**Points of Contact**

**Anthony Rodriguez – Plan Coordinator and Supervisor**

**Ed Olona – Chief Assessment Officer**

**Tom Garcia – Assessor**

**Christie Humphrey – Chief Deputy Assessor**

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# **SANDOVAL COUNTY WIDE REAPPRAISAL PLAN**

## **EXECUTIVE SUMMARY, FUNDING & JUSTIFICATION**

### **1) Property Tax Code Statutory Requirements:**

#### **7-36-16. Responsibility of county assessors to determine and maintain current and correct values of property:**

“County assessors shall determine values of property for property taxation purposes in accordance with the Property Tax Code [Articles 35 to 38 of Chapter 7 NMSA 1978] and the regulations, orders, rulings and instructions of the department. Pursuant to 7-36-16 as limited by 7-36-21.2 (NMSA 1978), they shall also implement a program of updating property values so that current and correct values of property are maintained and shall have sole responsibility and authority at the county level for property valuation maintenance, subject only to the general supervisory powers of the director.

**For the past two years, The Sandoval County Assessor’s Office has been working diligently on the “Door to Door County Wide Reappraisal Program. Prior to the implementation of this program, there had not been a county wide reappraisal in Sandoval County for over 12 years. In order to bring the county into compliance with the above tax code the office must do a full county wide door-to-door reappraisal.**

#### **1) Need to update data in our current CAMA system.**

- In 2008 the Sandoval County Assessor’s office converted all of their records into the Tyler Eagle CAMA system. Due to issues with the conversion some data was lost or some data was never there due to lack of data in the old system.
- The Tyler Eagle CAMA system has the ability to do mass appraisal and bring properties to current and correct once all the data in the models have been updated. Over 70% of our data is missing or incorrect in our current CAMA system and spread out in three different systems. Therefore in order to use this very expensive system to the best of its capabilities, the office needs to do a door-to-door county wide reappraisal. This is the only way to get current and correct data on every parcel in the county.

**2) Need for Additional Workforce and Time: After 22 months in the field the office has found that a simple verification of property information is not possible. Below is a detail of information and reason for needed time and workforce.**

- a) **Re-Measurement of Residential Parcels:** During the field work, the staff discovered many discrepancies in the hand drawn sketches on the old property record cards. They found missing buildings and the old property record cards were lacking information. In order to insure accurate information, the crew had to re-measure the majority of all residential structures which double or tripled the time required by each parcel in the field.
- b) **Computer Model and Sketching Update:** Prior to 2004 the system in use by The Assessor's office did not allow model components or property sketches. Plus, the staff has found errors in the model components that do exist. Due to these issues the staff has had to update the majority of the Residential models and 99% of all the parcels visited required a sketch drawn into in the current CAMA system. This increased the time of data input and computer generated sketches dramatically.
- c) **High Level of employee turnover:** Since the project began there have been 22 term employee turnovers. The process to hire and train a new employee can take up to 2 months. This has lead to approximately 5900 hours of lost production. The plan requires a certain number of employees' in order to complete the project on time. The project has had a full staff for only one month during the entire project.
- d) **GIS (Mapping) Issues:** The prior mapping system was not a GEO Database/GIS. The problem the office is facing in several areas of the county is identifying the parcel in the mapping system and tying that to the CAMA system. Also, physically being able to identify and find the parcels out in the field has been a challenge.
- e) **Northern and Cuba Area:** Due to travel time, severe mapping issues and location complications the field work in the area took approximately 6 months for the crews to complete. The office is still trying to tie approximately 3500 parcels in this area to the Tyler system so that they can be entered by data entry.

**Funding will come from the Property Valuation (1%) fund. This fund was created for the primary purpose of county wide reappraisal. See Budget Detail portion for funding balances expenditures and revenues. Exhibit "A"**

## **PREFACE**

In accordance with 7-38-38.1 D NMSA 1978, the Sandoval County Assessor, (Hereinafter referred to as the Assessor) is submitting the following Countywide Property Valuations Reappraisal program. (Hereinafter referred to as the Plan) to the Sandoval County Board of County Commissioners (Hereinafter referred to as the SCBCC) for approval. The appraisal conducted in accordance with this plan will be completed within 24 months, commencing April 19, 2014. In addition, the provisions pursuant to the New Mexico Constitution and Property Tax Statutes and Regulations will be applied.

The Assessor acknowledges, understands and agrees as follow:

1. That unless a plan is filed with the SCBCC, to be administered and completed within 24 months, the Assessor is in violation of 7-38-38.1 NMSA 1978.
2. That the Plan is filed in good faith.
3. That upon signing of the plan, the SCBCC thereby approves the plan as set by the Sandoval County Assessor.



## ***COUNTY WIDE PROPERTY VALUATION REAPPRAISAL PROGRAM***

The Property Valuation Reappraisal Program requires that the Assessor perform the following:

1. County shall physically visit, inspect, verify and gather physical data on the remaining 18,316 residential parcels of real estate and enter said data into the Sandoval County's computer assisted mass appraisal (CAMA) system. 143,643 represent the taxable parcel count in Sandoval County. In order to determine the physical characteristics of improvements, a thorough visual review of each property is a minimum requirement. For purposes of this Plan a thorough visual review of each residential property means the county will ensure the improvement characteristics are accurately accounted for and improvement measurements are maintained.
2. Derive the appropriate values (values will be determined by trained, certified and licensed appraisers) and mail notices of valuation on aforementioned parcels no later than April 1 of the valuation year, pursuant to 7-38-20 NMSA 1978. (Excepting any extensions as granted by the New Mexico Taxation and Revenue Property Tax Department).
3. Complete Sandoval County Valuation Protest Board Hearing by a date no later than 180 days of the date the protest or appeal is filed unless the parties otherwise agree pursuant to 7-38-23 NMSA 1978. (Excepting any extensions as granted by the New Mexico Taxation and Revenue Property Tax Department).
4. The values of real estate parcels reappraised in accordance with this plan shall be adjusted to reflect market values pursuant to 7-36-21.2 NMSA 1978
5. In keeping with the intent of the New Mexico Constitution and Property Tax code, newly discovered and new construction property will be appraised and assessed at market value pursuant to 7-36-21.2 NMSA 1978.
6. All bonafide land used primarily for agricultural purposes shall be determined on a basis of land's ability and capacity to produce agricultural products. These properties shall be valued in accordance with 7-36-20 NMSA 1978.
7. After completion of the reappraisal, the New Mexico Department of Finance pursuant to 7-37-7 NMSA 1978 will adjust millage rates for each taxing entity.
8. All electronically stored parcel information may be made available to the SCBCC. Access to this information may be made available upon request in writing to the Assessor and as defined within the Property Tax Code pursuant to 7-38-4 NMSA 1978.
9. All Sandoval County employees within the Appraisal Department of the Assessor's Office may work exclusively on the reappraisal.
10. 10 Contract term county employees and one permanent Reappraisal Coordinator/Trainer, as detailed in the "Personnel Needs" section of the Plan and in Exhibit "A" shall work exclusively on the reappraisal plan.
11. All parties will abide by the standards and Procedures described herein.

## ***BASIC STANDARDS & PROCEDURES TO BE FOLLOWED WHEN CONDUCTING A COUNTYWIDE REAPPRAISAL***

**1. Public Involvement and Community Relations:** Success of the countywide reappraisal Plan is dependent on the level of understanding and support given by the general public. For this reason, the County will develop a complete and effective public relations program Including the following activities:

- (A) informational materials will be prepared for use in conjunction with public Appearances and for handouts;
- (B) talks will be scheduled before service clubs, civic organizations, and neighborhood groups as often as possible;
- (C) The news media will be kept informed as to program objectives, progress, and accomplishments.

Recognizing that taxpayer contact represents a public relations opportunity; employees will be trained:

- (A) to be completely familiar with the countywide reappraisal program;
- (B) in telephone and face-to-face communication etiquette;
- (C) To alert neighborhoods as to the field activities which will occur in their area: Public relations will be the responsibility of all employees involved in the countywide reappraisal plan, with the fundamental responsibility for implementation being the County Assessor.

**2. Valuation Methodology:** The first phase of the valuation component will be data collection and analysis. All physical, economic and market data will be gathered, verified and analyzed. Calculation of value will be implemented by the use of CAMA and support staff for each property. All three approaches to value, sales, cost, and income will be used depending upon the applicability of the approaches to specific properties or classes of property. The final valuation will be carefully reviewed and field checked for any changes that have occurred to properties since the time of the last field inspection.

Upon completion of the valuation process, the Assessor will be responsible for a careful review of the estimates for each appraised parcel. This review and inspection shall be conducted by qualified members of the appraisal staff to identify any errors that may have occurred, and to ensure accuracy and quality of the data collected. The indicated estimates of value for structures and land will be compared and analyzed against comparable sales information. The qualified reviewer (senior appraisal staff members) is to ensure that each property has been valued in relation to other properties and in accordance with state law. This will be completed immediately before the value notification deadline. This is not only done for reappraisal



purposes but various sales ratio reporting and statistical analysis are done in accordance with 3 NMAC 6.523.2 (PTC 36-16.2) The Sales Ratio Report, which is submitted to the New Mexico Property Tax Division by July 1, of that year.

- A) **Appraisal of Land:** A separate estimate of the fair market value shall be made for each parcel of non-agricultural land as if it were vacant. The sales data covering fair market sales of vacant non-agricultural land in all property classifications shall be secured from all available sources and shall be compiled, checked, and analyzed for use in the determination of non-agricultural land values and their unit of comparison throughout the county. In the interest of fairness, equalization, and accuracy the base lot method shall be employed to determine the valuation of all market value land. IAAO defines the base lot method as: "...the standard or "base" in each stratum through a traditional sales comparison analysis with the base lot serving as the subject parcel. Once the base lot is established, it is used as a benchmark to establish values for individual parcels."

The county shall carefully consider all factors affecting the value of land (such as zoning, location, shape, size, topography, access to railroads, roads, waterways, present use, etc.,) and will make appropriate adjustments when establishing final values. Land value computations will be made in accordance to the following categories:

- City and Urban Residential – Per acre, square foot and lot.
- Rural Residential and Agricultural – Per acre, square foot and lot.
- Commercial and Industrial – Per acre, square foot and lot, per front foot unit of comparison.

All established base land values for vacant and improved parcels shall be recorded on the appropriate fields of the record card and carefully checked for accuracy. All land values shall be reviewed with the same accuracy and diligence as the buildings in conjunction therewith.

- B) **Improved Property:** In arriving at the market value of each parcel of improved property, the county will consider all three approaches to value where applicable. The county shall make a careful analysis of the replacement cost of newly constructed buildings where applicable. The Assessor will make a careful analysis of the replacement cost of newly constructed buildings by using local and regional cost tables derived from service manuals and guides approved by the New Mexico Property Tax Department. Local sales data will be used to arrive at appropriate local market adjustment factors required to calibrate the cost system. Analysts shall develop appropriate local market adjustment factors by analyzing fair market value sales. These sales shall be validated by at least one of the approved methods, and shall be adjusted for time as needed. The county will employ the age-life method of depreciation using the observed condition of the property and total life expectancies based on inspection

- C) **Residential Property:** The County shall inspect the exterior of each structure. Interior data will be obtained through personal interviews when possible. Construction features, characteristics, appendages, accessory buildings or irregularities for each property shall be recorded on the data collection card. Grade or quality classifications shall be distinctly considered and proper appraisal guidelines followed for each building. The Chief Assessment Officer, Reappraisal Coordinator and Lead Residential Appraisers will make periodic inspections of work on all appraisal personnel. Periodic inspections of work of all appraisal personnel will be made by the project supervisor in the grading (or classifying) of dwellings to insure correct, uniform, and consistent grade classification use. A perimeter sketch of each residential building will be drawn in the graph space provided on the data collection card and all necessary dimensions and identification symbols will be placed on this sketch. This sketch will then be inputted and drawn into the current CAMA system. Appendages such as attached garages, porches, etc. shall be carefully shown, with dimensions and correctly labeled. All other information on the data collection card will be filled out completely.
- D) **Multi-Family Income Producing Property:** All income producing multi-family residential property shall be inspected and appraised at market value pursuant to 7-36-16 as limited by 7-36-21.2 (NMSA 1978). All building features, components, or characteristics as outlined shall be identified, measured and listed. The year of construction of the building shall be obtained and other improvements such as paved drives, fencing, pools, patios, tennis courts, etc. will be identified, measured and listed. Occupancy levels of each building shall be determined at the time of inspection and recorded along with any other pertinent information that could affect value or be used as the basis for specific units of comparison. Rental data will be gathered from reliable sources. The income approach, the cost approach, and the sales comparison approach will be considered in arriving at the final property value, when sufficient data is available. The appraised value of all properties shall be reviewed during final review by supervisory personnel and adjustments or corrections made where applicable.
- E) **Income Producing Property:** All Commercial and Industrial property will be appraised at market value. All building features, components, or characteristics as outlined will be identified, measured and listed. The year of the construction of the building will be obtained and other improvements such as paved drives, fencing, mechanical features and equipment, etc. shall be identified, measured and listed. Occupancy levels of each building will be determined at the time of inspection and recorded along with other pertinent information that could affect value. Lease or rental information will be gathered from reliable sources. The income approach, the cost approach, and the sales comparison approach will be considered in arriving at the final property value, when sufficient data is available. The appraisal of all commercial property will be supported by detailed computations. The appraised value of all properties shall be reviewed

during final review by supervisory personnel and adjustments or corrections made where applicable.

- F) Rural Agricultural Property:** All improvements on agricultural property will be inspected and appraised at market value. Dwellings and improvements will be sketched, described and valued in the same manner as residential property. The object being to establish a fair, equitable, and realistic value by comparison with other like properties, and to maintain the same level of market values placed on all other classes of property within the Sandoval County. All bonafide agricultural land will be calculated using the Special Method of Valuation based on the land's ability and capacity to produce agricultural products expressed in an income capitalization technique. The per acre use classification estimates include determination of soil types, cash rent analysis, production yield averages and an established income capitalization rate pursuant to 7-36-20 NMSA 1978.

**3. Notification of Hearings:** A change of value report will be generated by April 1 of the valuation year. Notices will then be mailed to all property owners. These notices will show the appraised value, the classification(s) of the parcel, the assessed value, and a statement that the property owner has a right to appeal to the Sandoval County Valuations Protest Board pursuant 7-38-20 NMSA 1978. The taxpayer shall be given the opportunity to informally appeal/protest the assessed value. A taxpayer may file a complaint if the valuation of property has not increased or has decreased from the previous year. The taxpayer may protest before the Assessor in an administrative fashion or may choose to protest directly to the Sandoval County Valuations Protest Board.

**4. Property Classifications:** All property classifications will be reviewed and revalued as required using accepted standards for mass appraisal.

**5. CAMA and DATA Accuracy Control:** The County acknowledges that the CAMA system provides the county with complete computer-assisted mass appraisal support by providing cost, market and income valuation support. It is capable of assisting in valuation of residential, commercial, industrial, agricultural and special purpose real estate properties.

The countywide reappraisal Plan will have quality assurance, performance analysis, and accuracy control for data entry.

- A) Quality assurance is the primary responsibility of upper level appraisal staff. All new entries will be checked for inaccuracies, proper field notations, missing data, ect... all incomplete or inaccurate entries will be returned to the supervisory staff for proper disciplinary action or correction.
- B) Performance analysis will be accomplished using CAMA or manual calculations necessary for comparative analysis.
- C) Accuracy control will be the responsibility of personnel who receive, store, dispense, monitor and review the data.

**6. Sales Questionnaire, Sales Affidavit, and Sales Data Collection Process:** The Assessor will develop a comprehensive data collections program using a sales questionnaire. This data and other data will be included from sources such as:

- (A) Buyers of Real Estate
- (B) Sellers of Real Estate
- (C) Real Estate Brokers
- (D) Mortgage Companies
- (E) Builders
- (F) Real Estate Sales Listings (e.g. multiple listing services)
- (G) Title Companies and Sales Affidavit

The sales questionnaire phase will be ongoing throughout the cycle. In the field, a detailed interview will be conducted (when possible) with the resident in lieu of an interior inspection of each home. When data is in doubt a postage-paid questionnaire will be left on the door if no one is at home and the data collector has left the neighborhood.

**7. Employee Training and Education:** A training program has been developed which will teach basic procedures. Actual on the job training will be provided by the county wide reappraisal supervisor and other appraisal personnel.



## ***EFFECTIVE PLANNING***

The Assessor acknowledges that it has utilized and adhered to the following precepts in the development of this plan and that it will also utilize and adhere to the following precepts in the implementation of this plan.

Performing a mass appraisal is a major undertaking for any Assessor and should not be approached or rushed in a casual manner. One key element to a successful reappraisal effort is adequate planning. A most suitable approach is for the Assessor to determine necessary staff levels based on past experience and on the amount of appraisal work that must be completed in a fixed amount of time.

1. **Budgetary Consideration:** Budgetary constraints may not allow an Assessor to begin implementation of a plan until July. County budgets for fiscal year July through June are established earlier in the year between January and June and sufficient planning must be made in order to allow for any additional resources. The amounts needed to complete the County Wide Reappraisal Plan will come from the "property valuation fund" which was established to complete this task per 7-35-3 (4) NMSA 1978. **"Any amount in the property valuation fund not currently needed for the purpose of the fund shall be invested by the state treasurer in such manner and for such times as will make the funds available when needed for the purpose of the fund"** The General fund will be unaffected by this Plan.
2. **Time Frame:** The plan will be completed within 24 months.
3. **Expected Productivity:** This will vary from one location to the next. The designated geographic areas or neighborhoods with the county that have a high number of special use or large commercial/industrial properties will expect a smaller number of parcels to be reviewed, calculated and entered daily. The same is expected for neighborhoods with larger upscale custom homes, while neighborhoods with a high percentage of single family tract housing, mobile homes or vacant rural and agricultural land will expect higher field calculation and data entry levels per day. Specific estimates of production levels are presented within the personnel worksheets (Pages 15-28).
4. **Utilizing Current Staff:** The Sandoval County Assessor's office is fortunate to have qualified employees on staff who are knowledgeable about mass appraisal and will make significant contributions to the appraisal of all real estate in Sandoval County. The majority of employees have experience and/or training regarding reappraisal. A new permanent Reappraisal Coordinator Supervisor and Trainer is a part of this plan and will remain on staff for a proactive approach to reappraisal in future years using current permanent appraisal staff. For those employees that are new and have not yet had reappraisal training, special care will be given in order to provide guidance and training to facilitate the reappraisal project.
5. **Employee Qualifications:** : Those persons responsible for determining quality of construction or effective age (review appraisers) shall be qualified as a level 3 appraiser, or higher, as determined by the New Mexico Taxation and Revenue Property Tax Division IAAO Certified Appraiser Program. Those persons responsible for determining



final values shall be a level 4 or higher appraiser, as determined by New Mexico Taxation and Revenue Property Tax Division IAAO Certified Appraiser Program.

## ***EXPECTED LEVELS AND PLANNED PROGRESS REPORTS***

1. **Expected Production Levels:** In order to properly administer a reappraisal, standard production levels have been generated based on employee performance during past projects, property types, classifications, average work days per month and/or year. Prior to implementation of the Plan a separate production level spreadsheet will be generated based on estimated employees working on reappraisal full time and the various neighborhoods with Sandoval County.
2. **Planned Progress Reports:** As part of the Plan appraisal staff will provide their supervisor with daily status reports describing in detail the daily activities and their level of production. The appraisal supervisor will provide the County Wide Reappraisal supervisor with a daily activities report and with weekly status reports showing total production levels by all the appraisal staff and these actual production numbers will be input into the production level spreadsheet and compared to estimated levels to determine the production is within the levels described in the plan.

# SANDOVAL COUNTY DOOR TO DOOR COUNTY WIDE REAPPRAISAL PERSONNEL NEEDS WORKSHEET

## SECTION 1 – PHASE 1

### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES) – URBAN RESIDENTIAL

1. Total number remaining of Urban Residential Parcels	<u>12,605</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>19.25</u>
4. Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>43.5</u>
5. Number of Residential properties date entry Is expected to enter daily.	<u>29</u>
6. Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>1.60</u>
7. Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.71</u>
8. Data Entry necessary to enter data for Urban Residential	<u>1.07</u>

## SECTION 2

### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES) – CUSTOM RESIDENTIAL

1	Total number remaining of Custom Residential Parcels	<u>1,552</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>3.83</u>
4	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>9.67</u>
5	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
6	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.99</u>
7	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.39</u>
8	Data Entry necessary to enter data for Urban Residential	<u>.17</u>

### SECTION 3

#### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES)

- URBAN SIMI CUSTOM RESIDENTIAL (Simi Custom built home within Rio Rancho City limits on ½ acre lots.)

1	Total number remaining of Custom Residential Parcels	<u>2,528</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>7.5</u>
4	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>21.75</u>
5	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
6	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.83</u>
7	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.28</u>
8	Data Entry necessary to enter data for Urban Residential	<u>.28</u>



#### SECTION 4

##### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES) – RURAL RESIDENTIAL

1	Total number remaining of Custom Residential Parcels	<u>1,127</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>8.5</u>
4	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>29</u>
5	Number of Residential properties date entry Is expected to enter daily.	<u>29</u>
6	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.32</u>
7	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.10</u>
8	Data Entry necessary to enter data for Urban Residential	<u>.10</u>

## SECTION 5

### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES) – EAST MOUNTAIN CUSTOM RESIDENTIAL

1	Total number remaining of Custom Residential Parcels	<u>278</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>2.44</u>
9	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>9.67</u>
10	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
11	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.28</u>
12	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.07</u>
13	Data Entry necessary to enter data for Urban Residential	<u>.03</u>

## SECTION 6

### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (TERM EMPLOYEES) – EAST MOUNTAIN RURAL RESIDENTIAL

1	Total number remaining of Custom Residential Parcels	<u>226</u>
2	Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3	Number of Residential properties data Inspector/collector is expected to inspect & Measure.	<u>5.5</u>
14	Number of Residential properties data Inspector/collector is expected to enter pictures And sketch.	<u>21.75</u>
15	Number of Residential properties date entry Is expected to enter daily.	<u>21.75</u>
16	Data Inspectors/collector necessary to inspect Urban Residential (1 divided by 2, divided by 3)	<u>.10</u>
17	Data Inspectors/collectors necessary to enter Sketch & Pictures for Urban Residential	<u>.03</u>
18	Data Entry necessary to enter data for Urban Residential	<u>.03</u>

## SECTION 7

### PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT STAFF) -- URBAN VACANT LAND RESIDENTIAL

- |  |               |
|--|---------------|
| 1. Total number of Urban Vacant Land Parcels   | <u>88,852</u> |
| 2. Number of workdays available from project<br>Beginning May 2014 until April 2016<br>(Number of month time 17 work days per month) | <u>408</u>    |
| 3. Number of Vacant Land properties data<br>Inspector/collector is expected to inspect daily.  | <u>150</u>    |
| 4. Number of Vacant Land properties date entry<br>is expected to enter daily.  | <u>100</u>    |
| 5. Data Inspectors/collector necessary to inspect<br>Urban Vacant Land<br>(1 divided by 2, divided by 3)                             | <u>1.45</u>   |
| 6. Data Entry necessary to enter data for<br>Urban Vacant Land   | <u>2.18</u>   |

SECTION 8 – PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT STAFF)  
– RURAL VACANT LAND RESIDENTIAL

1. Total number of Rural Vacant Land Parcels	<u>9,767</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Vacant Land properties data Inspector/collector is expected to inspect daily.	<u>32</u>
4. Number of Vacant Land properties date entry is expected to enter daily.	<u>50</u>
5. Data Inspectors/collector necessary to inspect Rural Vacant Land (1 divided by 2, divided by 3)	<u>.75</u>
6. Data Entry necessary to enter data for Rural Vacant Land	<u>.49</u>



SECTION 9 PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT STAFF)  
– AGRICULTURAL LAND

1. Total number of Remaining Agricultural Land Parcels	<u>1,521</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Agricultural Land properties data Inspector/collector is expected to inspect daily.	<u>10</u>
4. Number of Agricultural Land properties date entry is expected to enter daily.	<u>20</u>
5. Data Inspectors/collector necessary to inspect Agricultural Land (1 divided by 2, divided by 3)	<u>.37</u>
6. Data Entry necessary to enter data for Agricultural Land	<u>.19</u>

\*There is one Current Staff Agricultural Appraiser that will be performing the reappraisal on all the agricultural properties.

SECTION 10 PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION & DATA ENTRY (CURRENT STAFF)  
– MOBILE HOME PARCELS

1. Total number of Remaining Mobile Home Parcels	<u>1,461</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Mobile Home properties data Inspector/collector is expected to inspect daily.	<u>35</u>
4. Number of Mobile Home properties date entry is expected to enter daily.	<u>20</u>
5. Data Inspectors/collector necessary to inspect Mobile Homes (1 divided by 2, divided by 3)	<u>.10</u>
6. Data Entry necessary to enter data for Mobile Homes	<u>.18</u>

\*There is 1 (one) Current Staff Mobile Home Appraiser and permanent appraiser assistant staff that will be performing the reappraisal on all mobile homes.

## SECTION 11

### APPRAISAL INFORMATION REVIEW (CURRENT STAFF) – REVIEW DATA OF ALL RESIDENTIAL PARCELS (BOTH IMPROVED AND VACANT) ONCE THE INFORMATION IS COLLECTED AND ENTERED INTO THE SYSTEM.

1. Total number of Remaining Residential Parcels	<u>18,316</u>
2. Number of workdays available from project Beginning May 2014 until April 2016 (Number of month time 17 work days per month)	<u>408</u>
3. Number of Residential properties appraisers is expected to review daily.	<u>30</u>
4. Review Appraisers necessary to Review Residential parcels physical data (1 divided by 2, divided by 3)	<u>1.50</u>

SECTION 12 PHASE ONE

PROPERTY INSPECTION, DATA COLLECTION, DATA ENTRY & REVIEW (CURRENT STAFF) – COMMERCIAL IMPROVED

- |   |  |            |
|---|--|------------|
| 2 | Total number of Commercial Parcels Left<br>To reappraise             | <u>200</u> |
| 3 | Staff necessary to inspect, enter and value<br>Commercial Properties | <u>2</u>   |

\*There are 2 (two) full time Current Staff Senior Appraisers and 1 (one) Current Staff Appraiser Asst. that will be handling the reappraisal of all the commercial properties.

SECTION 13

PROPERTY INSPECTION, DATA COLLECTION, DATA ENTRY & REVIEW (CURRENT STAFF) – MULTIFAMILY

1. Total number of Multifamily Parcels \_\_\_\_\_ 25 \_\_\_\_\_
  
2. Staff necessary to inspect, enter and value  
Multifamily Properties \_\_\_\_\_ 2 \_\_\_\_\_

There are 2 (two) full time Current Staff Appraisers that will be handling the reappraisal of all the Multifamily Properties.



SECTION 14

PROPERTY INSPECTION, DATA COLLECTION, DATA ENTRY & REVIEW (CURRENT STAFF) – COMMERCIAL VACANT LAND

- |  |             |
|--|-------------|
| 1. Total number of Commercial Vacant Parcels                             | <u>1161</u> |
| 2. Staff necessary to inspect, enter and value<br>Multifamily Properties | <u>2</u>    |

There are 2 (two) full time Current Staff Appraisers that will be handling the reappraisal of all the Multifamily Properties.

## SECTION 15

### SUPPORT PERSONNEL FOR THE DOOR TO DOOR COUNTY WIDE REAPPRAISAL

There will be one current staff member that will be responsible to assigning work areas, monitoring productivity, abstracting, supervising, training and coordinating the door to door county wide reappraisal project. This is the new permanent position the Assessor's Office would like to create for not only this project but for proactive reappraiser with the current staff in the future.

1. Supervisor and Project Coordinator 1

In order to map out areas and clean up existing UPC codes, the office will need a term temporary employee to do mapping and GIS cleanup.

2. GIS Term employee Position 1

In order to insure accuracy and quality, the office will need a term Q/C temporary employee to perform quality control and to assist the Re-appraisal Coordinator.

3. Quality Control/Asst. Term employee Position 1

4. Total Support Staff for Reappraisal Project 3

SECTION 16 – PHASE TWO

VALUATION AND APPEALS PROCESS (CURRENT STAFF)

RESIDENTIAL/COMMERCIAL-VACANT

1. Total number of real estate parcels	<u>43,843 / 99,800</u>
2. Number of workdays available from July 1 Through December 31 of the valuation year. (6 months X 17 work days per month)	<u>102 / 102</u>
3. Number of real estate parcels for which Each appraiser is daily expected to: review Sales data, establish land values, determine Neighborhood delineation, establish appropriate Neighborhood location factors, run appraisal Ratio tests, and establishes final values:	<u>141 / 12</u>
4. Appraisal personnel necessary to establish Final value as derived from local market Conditions. (1 divided by 2, divided by 3)	<u>10 / 2</u>
5. Personnel necessary for hearings (formal & Informal), working splits, setting up new subs, Dealing with problem issues and other appraisal Work for the entire year, rechecks, new Construction, etc.	<u>10 / 2</u>
6. Total personnel necessary for phase two	<u>10 / 2</u>

## **PERSONNEL NEEDS SUMMARY**

### **PHASE 1** – INSPECTION, PHYSICAL DATA COLLECTION AND COMPUTER DATA ENTRY FOR ALL REAL ESTATE PARCELS BY MARCH 1, 2014.

#### **TASK PERSONNEL REQUIRED (TERM EMPLOYEES)**

Section 1 - Inspection, collection and Data Entry – Urban Residential	<u>3.38</u>
Section 2- Inspection, collection and Data Entry – Custom Residential	<u>1.55</u>
Section 3-Inspection, collection and Data Entry –Urban Simi Custom	<u>1.39</u>
Section 4 - Inspection, collection and Data Entry – Rural Residential	<u>.52</u>
Section 5 – Inspection, collection and Data Entry – Custom East Mtn	<u>.38</u>
Section 6 – Inspection, collection and Data Entry – Rural East Mtn	<u>.16</u>
Section 13 – Support Staff for Door to Door Re-Appraisal-GIS Tech	<u>2</u>
Total Term Employees Required to complete The Plan	<u>10</u>

#### **TASK PERSONNEL REQUIRED (CURRENT PERMANENT EMPLOYEES)**

Section 13 – Support Staff for Door to Door Re-Appraisal-Plan	
Coordinator and Trainer	<u>1</u>
Section 7 - Inspection, collection and Data Entry – Urban Vacant Land	<u>3.53</u>
Section 8 - Inspection, collection and Data Entry– Rural Vacant Land	<u>1.24</u>
Section 9 - Inspection, collection and Data Entry– Agricultural Land	<u>.56</u>
Section 10- Inspection, collection and Data Entry– Mobile Homes	<u>.28</u>

#### **TASK PERSONNEL REQUIRED (CURRENT STAFF)**

Section 9 – Appraisal Data Review – All Residential (Improved & Vacant)	<u>6.61</u>
Section 10 - - Inspection, collection, Data Entry & Review – Commercial	<u>2</u>

Section 11 - - Inspection, collection, Data Entry & Review – Multi Family 2 (Same as above)

Section 12 - - Inspection, collection, Data Entry & Review – Comm. Vacant 2 (Same as above)

Total Current Permanent Required to Complete the Plan 15

**PERSONNEL NEEDS – PHASE 1** **TOTAL** **25**

### **PERSONNEL NEEDS SUMMARY CONT.**

**PHASE 2** – ESTABLISHING APPRAISED VALUES JULY 1 THROUGH DECEMBER 31,  
AND THE APPEALS PROCESS JANUARY 1 THROUGH APPROXIMATELY JUNE 30 OF  
VALUATION YEAR. (Current Employees)

Section 14 – Valuation and Appeals Process 12

**PERSONNEL NEEDS – PHASE 2** **TOTAL** **12**

## **CURRENT EMPLOYEES WHO WILL WORK EXCLUSIVELY ON DOOR TO DOOR COUNTY WIDE REAPPRAISAL**

Employee: TBD

Qualifications: We will be looking for a current staff member that is a New Mexico State Certified and Residential Certified Appraiser for the State of New Mexico. They must have at least 2 years of supervisory experience. Plus we will be looking for someone that has experience with the reappraisal process.

Reappraisal Tasks: They will be responsible for assigning work areas, monitoring productivity, abstracting, supervising, training both the current staff and the reappraisal staff and coordinating the door to door county wide reappraisal project. The Maximum starting pay for this new permanent position will be \$25.1726 per hour which is the mid level pay for that Job Description.

Funding: 100% of this newly created position will come from the Valuation 1% Fund

## **BUDGETING FOR IN-HOUSE DOOR TO DOOR COUNTY WIDE REAPPRAISAL**

The following pages, entitled “In House Door to Door Reappraisal –Budget” and the detailed 1% Valuation year to year Balance marked “Exhibit A” should provide a detailed accounting of anticipated costs for an in-house door to door reappraisal Plan. Historically, most counties have not maintained appraisal personnel necessary for systematic real estate revaluation programs. As a result the expense of performing the remaining residential parcels that have not been assessed in over twelve years may be alarming to many county officials.

**Readers of the Plan should be aware that the reappraisal expenses shown on the following pages are typically in addition to the assessor’s normal budget.**

The following Budget is for the Door to Door County Wide Reappraisal Project. All current employees will continue to be paid out of the current 2013/2014 budget at the existing split (40% Reappraisal Fund/60% General Fund)

The only increase to current salaries will be the \$25.1726/per hour increase for the New Permanent Reappraisal Coordinator/Supervisor which will be paid for 100% out of the reappraisal fund.

Care should be taken to not underestimate salaries necessary to retain qualified personnel.

## IN HOUSE DOOR TO DOOR REAPPRAISAL – BUDGET – PHASE ONE

### PHASE ONE – PERSONNEL EXPENSES (TERM FULL TIME TEMPORARY HIRE)

**DATA COLLECTORS** 6 from personnel Needs Worksheet

Annual Salary Plus Health Benefits, FICA & PERA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
30,287.00	2,564.00	6	24	369,216.00

**2 DATA ENTRY & 1 QC** 3 from personnel Needs Worksheet

Annual Salary Plus Health Benefits, FICA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
27,433.00	2,286.00	3	24	164,592.00

**SUPPORT PERSONNEL** 1 **GIS TECH**

Annual Salary Plus Health Benefits, FICA, PERA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
41,448.00	3,454.00	1	24	82,896.00



## IN HOUSE DOOR TO DOOR REAPPRAISAL – BUDGET – PHASE ONE

### PHASE ONE – PERSONNEL EXPENSES (NEW FULL TIME PERMANENT)

#### REAPPRAISAL COORDINATION/SUPERVISOR & TRAINER 1

Annual Salary Plus Health Benefits, FICA, PERA (/12)	Monthly Expense (X)	Number Personnel (X)	Project Months (=)	Personnel Expense
73,302.00	6,109.00	1	24	146,604.00

### TOTAL PERSONNEL EXPENSE (TERM FULL TIME TEMPORARY HIRE & ONE PERMANENT REAPPRAISAL COORDINATOR/SUPERVISOR & TRAINER) –

PHASE ONE \$ 763,308.00

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### PHASE ONE – PERSONNEL EXPENSE (CURRENT STAFF)

REVIEW APPRAISERS 10 from personnel Needs Worksheet

Paid at existing salary from 2013/2014 Budget

COMMERCIAL APPRAISERS 2 from personnel Needs Worksheet

Paid at existing salary from 2013/2014 Budget

**PHASE ONE – NON-PERSONNEL EXPENSES**

Telephones	<u>500.00</u>
Cell Phones (teams & Project Coordinator)	<u>2,500.00</u>
Cameras	<u>1,000.00</u>
Appraisal Supplies (Door Hangers, Surveyor Tape Measure, Currier Bags, Computer Printout Paper, Pens & Pencils, Sketch Paper, Misc. supplies.	<u>5,000.00</u>
Additional Apex Sketch Software Maintenance	<u>1,300.00</u>
Additional ESRI Arcview Mapping Maintenance	<u>1,200.00</u>
Uniforms	<u>500.00</u>
Vehicle Expense for Data Collectors	<u>7,000.00</u>
GPS Units	<u>500.00</u>
Calculators	<u>200.00</u>
<b>TOTAL NON-PERSONNEL EXPENSE</b>	<b><u>19,700.00</u></b>
<b>TOTAL PERSONNEL EXPENSE</b>	<b><u>763,308.00</u></b>

**TOTAL IN HOUSE DOOR TO DOOR  
REAPPRAISAL EXPENSE REMAINING  
FOR PHASE ONE** **\$ 783,008.00**

## **IN HOUSE DOOR TO DOOR REAPPRAISAL BUDGET – PHASE TWO**

**Phase two of the reappraisal project is an ongoing year to year process. Therefore all cost associated with phase two will come from the existing 2013/2014 budget.**

Phase two of the reappraisal project uses all current staff that will be paid at their existing salary at the current split (40/60)

All Non-Personnel Expenses will be taken out of the current 2013/2014 budget.

## REAPPRAISAL SCHEDULE

	<b><u>Begin</u></b>	<b><u>Status</u></b>
<b>Public Relations</b> Forms and Questionnaire Development	Ongoing	Ongoing
<b>Mapping Maintenance</b>	Ongoing	Ongoing
<b>Data Collection &amp; Analysis</b> Work Building Permits & Sales Affidavits Compile & Verify Data Base Analyses of Market/Economic Factors Gather and Enter Property Characteristics Establish Benchmarks	Ongoing	Ongoing
<b>Field Inspection and Review</b>	ongoing	ongoing
<b>Valuation</b> Sales Ratio & Analysis Land Residential Commercial	Feb 2014	Feb 2014
<b>Calculation &amp; Data Entry</b> Calculation & Entry of compiled field data Quality Control Audits	March 2014	March 2014
<b>Preparation of Notice of Value</b> Print and Mail Notices to all Taxpayers	February 2014 February 2015	April 2014 April 2015
<b>Schedule Protest Hearings</b>	April /May 2014 April/May 2015	Aug/Sept 2014 Aug/Sept 2015

Due to the ongoing duties and nature of the Assessor's Office certain timelines and scheduled phase completion dates may be altered in order to provide service to the public. It is imperative that the plan be executed in a timely manner, with sufficient time and planning both will be accomplished.

## REQUISITE SIGNATORIES

The Assessor acknowledges that under 7-38-38.1 D NMSA 1978, the Assessor must file reappraisal plan with the SCBCC. The parties hereto that the filing of an acceptable plan and the implementation of that plan is the joint responsibility of the County Officials and the success or failure of the plan is dependent on the cooperation an effort of the County Officials and that each person whose signatures appears on this plan has fully read and understands its terms and the commitment being set forth. Further, the County Officials by signing this document agree to assist in its implementation within the boundaries of their official positions.

To qualify a plan for consideration, it must at minimum be signed by the Chairman of the Board of County Commissioners, acknowledging that a majority of board members approve of the plan.

**Darryl Madalena, SCBCC Chair**

\_\_\_\_\_ Date \_\_\_\_\_

**Phillip Rios, County Manager**

\_\_\_\_\_ Date \_\_\_\_\_

**Eileen Garbagni, Sandoval County Clerk**

\_\_\_\_\_ Date \_\_\_\_\_

**Tom Garcia, Sandoval County Assessor**

\_\_\_\_\_ Date \_\_\_\_\_

## Exhibit "A" Funding Breakdown for Valuation 1% Fund

Keeping Smaller Term Staff for up to two years: 6 data collectors, 3 data entry and 1 GIS Tech and Adding a New Permanent Reappraisal Coordinator/Supervisor & Office Trainer

2013/2014			2014/2015	2015/2016
<b>Beginning Balance 7/1/2013</b>	\$	<b>1,094,668.00</b>	\$ <b>690,387.28</b>	\$ <b>536,186.28</b>
Revenues Through 12/31/2013 55% collected for year	\$	641,482.00	\$ 1,084,688.00	\$ 1,084,688.00
Expenditures Through 01/31/2013	\$	(769,216.72)	\$ (228,325.00)	\$ (250,000.00)
		Budget for Salary Items	\$ (1,010,564.00)	\$ (991,274.00)
<b>Balance as of 12/31/2013</b>	\$	<b>966,933.28</b>		
*Salary budget includes potential 3% COLA and estimated potential 10% increase health insurance per/yr				
Additional Expenditures non salary through 06/30/14	\$	(193,425.00)		
Additional Expenditures Salary through 04/18/14	\$	(322,515.00)		
Payouts on Term staff on Annual and Vacation Leave	\$	(8,810.00)		
<b>Balance through 4/30/14</b>	\$	<b>442,183.28</b>		
Additional Revenues through 06/30/14 with 7% uncollectable rate	\$	443,206.00		
Additional Expenditures Salary 5/1/14 to 6/1/14	\$	(195,002.00)		
<b>Balance End of Fiscal Year 2013/2014</b>	\$	<b>690,387.28</b>	<b>Balance End of Fiscal Year 2014/2015</b>	\$ <b>536,186.28</b>
			\$ <b>379,600.28</b>	
Cut Original 2013/2014 Budget by	\$	134,907.28		
Starting Bal 2014/2015	\$	<b>690,387.28</b>	Starting Bal 2015/2016	\$ <b>536,186.28</b>
Revenues through 12/31/14	\$	596,578.40	Revenues through 12/31/15	\$ 596,578.40
Other Expenditures through 12/31/14	\$	(45,665.00)	Other Expenditures through 12/31/15	\$ (50,000.00)
Salary Expenditures through 12/31/14	\$	(505,282.00)	Salary Expenditures through 12/31/15	\$ (495,637.00)
Bal 12/31/14	\$	<b>736,018.68</b>	Bal 12/31/14	\$ <b>587,127.68</b>
other Expenditures through 6/30/15	\$	(182,660.00)	other Expenditures through 04/30/16	\$ (200,000.00)
Salary Expenditures through 06/30/15	\$	(505,282.00)	Salary Expenditures through 04/30/16	\$ (346,945.90)
Revenues through 06/30/15	\$	488,109.60	Revenues Come in May	\$ 488,109.60
Ending Bal 2014/2015	\$	<b>536,186.28</b>	Bal May 2016	\$ <b>528,291.38</b>
			Salary Expenditures for May and June	\$ (148,691.10)
			Ending Balance 2015/2016	\$ <b>379,600.28</b>