

FY21 Budget Process
City Council Information Request
Department: Assessing

GENERAL INFORMATION:

1. Summary Budget for FY21 - *See Separate Attachment (Appendix A)*
2. Detail on “Other” or “Misc” Line Items (53900, 54900, & 55900)

BUDGET NARRATIVE:

3. Three Largest Budget Reductions from FY20 in dollars and %
4. Three Largest Budget Increases from FY20 in dollars and %
5. Detail on Other Significant Budget Expansions or Reductions
6. Any New Responsibilities Assigned to Department in the Last Two Years
7. Any Responsibilities Transferred Out of Department in Last Two Years
8. Actual YTD FY20 Spending - *See Separate Attachment (Appendix B)*
9. Any Savings Realized by Department in FY20
10. Any Changes to External Funds
11. List of 5 Major Accomplishments in FY20 – *See Separate Attachment (Appendix C)*
12. Chief FY21 Goals, Ongoing and New Initiatives – *See Separate Attachment (Appendix D)*
13. Multi-year Projects or Investments, Discuss FY20 Ramp-up or Wind-down in Spending, and Future Year Plan
14. Any Expanded Budget Authority Not Granted, But Plan to Resubmit in Future
15. Departmental Financial and Personnel Resources Devoted to Language Access

PERSONNEL INFORMATION:

- 16. Five Year Analysis of Full Time Employees (FTEs)
- 17. Breakdown of Employees on Leave
- 18. Five Year Analysis of the Total Number of Positions
- 19. A. Breakdown of Employees by Race and Gender
 B. Breakdown of Top 10 Wage Earners by Race and Gender
- 20. Breakdown of Employees with Language Competency Other Than English
- 21. Five Year Analysis of Overtime
- 22. Amount and Justification of Any Stipends
- 23. Any Hiring Challenges Experienced This Year

CONTRACTS - See Separate Attachment (Appendix E)

- 24. Overview of Current Contracts
- 25. Breakdown of Contracts
- 26. Any Barriers to Contractor Diversity in Department Contracts
- 27. Narrative on Contracts Over \$100,000

PERFORMANCE MEASURES

REVOLVING FUNDS - See Separate Attachment (Appendix F)

2) Detail on "Other" and "Misc" Line Items

Account	Account Descr	Amount	Details
54900	Other Current Charges	166,700	Increase is for existing specialized software components embedded in our operational and valuation systems and new CAMA system licensing. These costs are offset by the reduction of software charges from the old system, that are no longer applicable.

3) Three Largest Budget Reductions from FY20

	Account	Account Description	Amount	% Change	Explanation
1.	51000	Total Permanent Employees	(43,795)	-1.0%	Inactivated long-term vacancy. Various other position transactions.
2.	52800	Transportation of Persons	(2,000)	-10%	Removal of discretionary travel
3.	n/a	n/a	n/a	n/a	n/a

4) Three Largest Budget Increases from FY20

	Account	Account Description	Amount	% Change	Explanation
1.	53600	Office Supplies and Materials	62,000	135.0%	Postage increase for revaluation year
2.	54900	Current Charges	56,700	52.0%	Increase is for existing specialized software components embedded in our operational and valuation systems and new CAMA system licensing and support maintenance that will not be financed through capital funding.
3.	52900	Contracted Services	49,100	13.0%	Increase is for printing and production of notices associated with revaluation as well as professional contractual revaluation assistance.

- 5) Other Significant Budget Expansions or Reductions - N/A**
- 6) Any New Responsibilities Assigned to Department in the Last Two Years -**
FY21 will be a revaluation year, which typically happens every three years.
- 7) Any Responsibilities Transferred Out of Department in Last Two Years -**
No responsibilities were transferred out during the past two years.
- 8) Actual YTD FY20 Spending -** *See Separate Attachment (Appendix B)*
- 9) FY20 Savings Realized by Department -** Assessing has some salary savings due to position vacancies.
- 10) Changes to External Funds -** n/a

11) List of 5 Major Accomplishments - FY20 – See Separate Attachment (Appendix C)

12) Chief FY21 Goals, Ongoing and New Initiatives – See Separate Attachment (Appendix D)

13) Multi-year Projects or Investments, Discuss FY20 Ramp-up or Wind-down in Spending, and Future Year Plan - The department continues to make progress in its Computer-Assisted Mass Appraisal (CAMA) upgrade. Phase 1, which addressed core functionality, is mostly complete and the planning process for Phase 2, which includes ancillary applications, is underway.

14) Any Expanded Budget Authority Not Granted, But Plan to Resubmit in Future

n/a

15) Departmental Financial and Personnel Resources Devoted to Language Access

FY20 Language Communications Access (LCA) Allocation (in ONS Budget) - n/a

Other Financial and Personnel Resources - n/a

16) Five Year Analysis of Full-Time Equivalents as of January 1

	FY17	FY18	FY19	FY20	FY21 Projected
FTEs	82.0	82.0	77.0	70.0	70.0

17) Breakdown of Instances of Employees on Leave

Leave Type	FY19	FY20 (Through 3/23/20)
FMLA	26	17

18) Five Year Analysis of the Total Number of Positions

	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Recommended
Total Full-Time Positions (Permanent)	91.0	91.0	89.0	87.0	86.0

19A) Breakdown of Employees by Race and Gender

Active Employees as of April 1, 2020

	Female	Male	Total	% of Total
Asian	5	2	7	8.9%
Black	13	11	24	30.8%
Hispanic	5	4	9	11.5%
Not Specified	1	0	1	1.3%
White	12	25	20	47.4%
Total	36	42	78	100%
% of Total	54%	46%	100%	

19B) Breakdown of Top Ten Dept Salaries by Race and Gender

Active Employees as of April 1, 2020

	Female	Male	Total	% of Total
White	1	5	6	60%
Black	1	2	3	30%
Hispanic	1	0	1	10%
Total	3	7	10	100%
% of Total	30%	70%	100	

20) Employee Counts with Language Competency in the Volunteer Pool

Language	# of employees
Mandarin	1
Cantonese	1

21) Five Year Overtime History

FY17	FY18	FY19	FY20 Approp	FY20 YTD (through March)	FY21 Recom
\$24,535	\$6,222	\$30,853	\$10,000	\$38,212	\$20,000

22) Amount and Justification of Any Stipends - N/A

23) Any Hiring Challenges Experienced This Year - The Assessing department is constantly evaluating the needed skill sets for its positions.

24, 25, 26, 27) Breakdown of contracts, contracts over \$100k - See Separate Attachment (Appendix E)

Performance Measures

Measure	FY18 Actual	FY19 Actual	FY20 Proj	FY21 Target	Comments on Targets	Trend Narrative
% of residential exemption applications processed within 15 days	100	100	100	100	Based on the department's standard.	The department has consistently processed all exemption applications within 15 days.
Residential exemption applications reviewed within 15 days	8319	9315	8700	8700	Department's expectation of how many applications it will receive.	The department believes that the number of applications will decrease slightly.
# of calls to the Taxpayer Referral & Assistance Center (TRAC)	36934	33203	30000	30000	Based on the number of calls processed by the department in the last few years, given data reporting issues.	The department's automated phone system that records data went down in June of 2019, and a new system was re-installed in January 2020.
% of calls to TRAC answered within 3 minutes	100	100	100	100	Based on the department's standard.	The department has consistently processed TRAC calls within 3 minutes.
% of public requests to Commissioner's office addressed within 2 days	100	100	100	100	Based on the department's standard.	The department has consistently processed public requests to the Commissioner's office within 2 days.
Public request received	980	948	1300	1300	This target is based on the department's projection.	This target is based on the department's projection.

Revolving Fund(s) - N/A

Department History

Personnel Services	FY18 Expenditure	FY19 Expenditure	FY20 Appropriation	FY21 Recommended	Inc/Dec 20 vs 21
51000 Permanent Employees	6,393,929	6,263,600	7,110,085	7,066,290	-43,795
51100 Emergency Employees	0	0	0	0	0
51200 Overtime	6,223	30,853	10,000	20,000	10,000
51600 Unemployment Compensation	0	5,771	0	0	0
51700 Workers' Compensation	93,171	0	0	0	0
Total Personnel Services	6,493,323	6,300,224	7,120,085	7,086,290	-33,795
Contractual Services	FY18 Expenditure	FY19 Expenditure	FY20 Appropriation	FY21 Recommended	Inc/Dec 20 vs 21
52100 Communications	37,306	46,750	40,000	40,000	0
52200 Utilities	0	0	0	0	0
52400 Snow Removal	0	0	0	0	0
52500 Garbage/Waste Removal	0	0	0	0	0
52600 Repairs Buildings & Structures	0	0	0	0	0
52700 Repairs & Service of Equipment	9,384	12,603	18,100	18,100	0
52800 Transportation of Persons	15,899	18,866	20,000	18,000	-2,000
52900 Contracted Services	412,981	499,336	377,400	426,500	49,100
Total Contractual Services	475,570	577,555	455,500	502,600	47,100
Supplies & Materials	FY18 Expenditure	FY19 Expenditure	FY20 Appropriation	FY21 Recommended	Inc/Dec 20 vs 21
53000 Auto Energy Supplies	100	128	720	720	0
53200 Food Supplies	0	0	0	0	0
53400 Custodial Supplies	0	0	0	0	0
53500 Med, Dental, & Hosp Supply	0	0	0	0	0
53600 Office Supplies and Materials	54,951	62,567	46,000	108,000	62,000
53700 Clothing Allowance	12,750	12,000	14,000	14,000	0
53800 Educational Supplies & Mat	0	0	0	0	0
53900 Misc Supplies & Materials	0	0	0	0	0
Total Supplies & Materials	67,801	74,695	60,720	122,720	62,000
Current Chgs & Oblig	FY18 Expenditure	FY19 Expenditure	FY20 Appropriation	FY21 Recommended	Inc/Dec 20 vs 21
54300 Workers' Comp Medical	19,707	452	0	0	0
54400 Legal Liabilities	0	0	0	0	0
54500 Aid To Veterans	0	0	0	0	0
54600 Current Charges H&I	0	0	0	0	0
54700 Indemnification	0	0	0	0	0
54800 Reserve Account	0	0	0	0	0
54900 Other Current Charges	78,781	111,611	110,000	166,700	56,700
Total Current Chgs & Oblig	98,488	112,063	110,000	166,700	56,700
Equipment	FY18 Expenditure	FY19 Expenditure	FY20 Appropriation	FY21 Recommended	Inc/Dec 20 vs 21
55000 Automotive Equipment	0	0	0	0	0
55400 Lease/Purchase	0	0	0	0	0
55600 Office Furniture & Equipment	0	0	0	0	0
55900 Misc Equipment	54,902	85,987	0	0	0
Total Equipment	54,902	85,987	0	0	0
Other	FY18 Expenditure	FY19 Expenditure	FY20 Appropriation	FY21 Recommended	Inc/Dec 20 vs 21
56200 Special Appropriation	0	0	0	0	0
57200 Structures & Improvements	0	0	0	0	0
58000 Land & Non-Structure	0	0	0	0	0
Total Other	0	0	0	0	0
Grand Total	7,190,084	7,150,524	7,746,305	7,878,310	132,005

Appendix B

**City of Boston
Summarized Appropriations by Department
Budget Year 2020
as of March 31, 2020**

Fund	Descr	Dept	Description	Acct	Descr	Bdgtd	Encumb	Expend	Avail	
100	General	Fund	136000	Assessing Department	51000	Permanent Employees	7,032,384.00	-	4,332,000.33	2,700,383.67
100	General	Fund	136000	Assessing Department	51200	Overtime	38,500.00	-	38,211.85	288.15
100	General	Fund	136000	Assessing Department	51600	Unemployment Compensa	27,702.00	-	27,701.34	0.66
100	General	Fund	136000	Assessing Department	52100	Telecommunications	40,000.00	-	25,999.90	14,000.10
100	General	Fund	136000	Assessing Department	52700	Repair/Service Equip	18,100.00	1,050.00	4,925.83	12,124.17
100	General	Fund	136000	Assessing Department	52800	Transportation/Travel	20,000.00	73.90	9,905.78	10,020.32
100	General	Fund	136000	Assessing Department	52900	Contracted Services	377,400.00	122,327.72	71,830.53	183,241.75
100	General	Fund	136000	Assessing Department	53000	Motor Vehicle Energy	720	-	52.02	667.98
100	General	Fund	136000	Assessing Department	53600	Office Supplies	46,000.00	2,494.00	39,836.22	3,669.78
100	General	Fund	136000	Assessing Department	53700	Clothing Allowance	14,000.00	-	9,500.00	4,500.00
100	General	Fund	136000	Assessing Department	54900	Current Charges	110,000.00	2,036.98	40,037.04	67,925.98
100	General	Fund	136000	Assessing Department	55900	Equipment	21,500.00	-	-	21,500.00
Assessing Department Total						7,746,306.00	127,982.60	4,600,000.84	3,018,322.56	

Appendix C & D

Appendix C - #11 Five Accomplishments – Assessing

25) Please provide a list of 5 major accomplishments for FY20, highlighting first-time accomplishments:

- Successfully implemented a new software product responsible for data management and model derived valuation for the City's real and personal property tax base. This comprised a software conversion from the old system to the new one and then gaining the approval of the Department of Revenue to move forward using the new system for FY2020.
- Assessed over 163,000 real and personal property parcels at a value of over \$176 billion, which led to over \$2.5 billion in revenue.
- Discovered \$5.7 billion in new growth valuation, adding an additional \$98.7 million to the tax levy.
- Processed over 77,000 residential exemptions for owner occupants in the City of Boston, resulting in tax savings for those owners of over \$222 million.
- Transitioned to a new phone system in our Taxpayer Referral and Assistance Center after the old system failed and became inoperable. Completed the unanticipated transition in a relatively short period of time and with no noticeable disruption to services provided to constituents.

Appendix D - #12 FY21 Goals – Assessing

26) Please outline your chief goals for FY21, divided into ongoing and new initiatives:

New:

- Successfully obtain recertification from the Commonwealth. This is an extremely rigorous review of our valuation methods and results and the process is mandated by the Commonwealth. The last recertification was in Fiscal Year 2016
- Work with our new valuation software provider on a new integrated product to store and process exemption and abatement applications. This was originally scheduled for FY20, but setbacks in the main conversion necessitated pushing this objective to FY21

Ongoing:

- Update assessments to ensure market effects are reflected in values in compliance with Department of Revenue guidance
- Research and implement best practices of advanced valuation modeling techniques to further improve accuracy and consistency of assessments.
- Provide a high level of responsiveness to constituent inquiries, assisting in a timely manner with all requests for information and assistance

Appendix E

Appendix E 24) Assessing Contracts						
Vendor Name	Contract Description	Begin Dt	Expire Dt	Max Amt	Vendor City	
Patriot Properties Incorporated	CAMA Project	1/1/2018	12/31/2020	1,413,400	Marblehead	
Vision Government Solutions, Inc	CAMA Software Maintenance Rene	7/1/2018	6/30/2020	60,000	Northborough	
Municipal Audit Professionals,LLC	Personal Property Tax Audits	1/1/2019	12/31/2021	450,000	Cohasset	
Ambriano, Anthony M.	Legal Representation	6/1/2019	6/30/2020	275,000	Boston	
Costar Realty Information Inc.	CoStar Suite Renewal	7/1/2019	6/30/2022	58,968	Washington	
Patriot Properties Incorporated	AssessPro Software Maintenance	12/1/2019	6/30/2020	11,680	Marblehead	

Appendix E 25) Assessing Certified Contracts

N/A

Appendix E 26) Any Barriers to Contract Diversity

The department remains committed to following all applicable procurement laws, while working closely with the Office of Economic Development to identify diverse vendors.

Appendix E 27) Narrative on Contracts Over \$100k

Vendor Name	Begin Dt	Expire Dt	Max Amt	Narrative Section
Patriot Properties Incorporated	1/1/2018	12/31/2020	1,413,400	This contract is for the Computerized Assisted Mass Appraisal (CAMA) system, a software to assist the City with the valuation of its real estate assets. The vendor is to implement, install, configure, deploy the software. This is a capital funded project. Contract is from 01/01/18 to 12/31/20.
Municipal Audit Professionals,LLC	1/1/2019	12/31/2021	450,000	This contract is to provide business personal property tax audits services. This contract was awarded through an RFP. It runs from 01/01/19 to 12/31/21.
Ambriano, Anthony M.	6/1/2019	6/30/2020	275,000	This contract is for specialized legal services in the field of property tax litigation. The professional legal representation relates to the valuation defense of open appeals pertaining to Appellate Tax Board (ATB) decision of exempt properties; jurisdictional appeals; powerplant designations; telecommunications companies. This contract runs from 06/01/19 to 06/30/20.