

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2022-23**

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

	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>DEPARTMENT REQUEST 2022-23</u>	<u>CAO RECOMMENDED 2022-23</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	454,786	475,000	485,000	485,000
660103 Property Characteristics Fee	18,960	12,000	15,000	15,000
662700 Other Charges for Services	818	750	750	750
662804 LAFCO-Reimb for County Services	407	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	474,970	487,750	500,750	500,750
OTHER FINANCING SOURCES				
670000 Intrafund Transfer	0	0	104,000	104,000
680200 Operating Transfer In	39,092	0	0	0
TOTAL MISCELLANEOUS REVENUE	39,092	0	104,000	104,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>514,062</u>	<u>487,750</u>	<u>604,750</u>	<u>604,750</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,629,150	1,669,758	1,708,352	1,708,352
710103 Extra Help	29,618	36,000	0	0
710200 Retirement	609,811	570,316	705,255	705,255
710300 Health Insurance	225,856	255,202	287,496	287,496
710400 Workers' Compensation Insurance	15,395	13,635	17,589	17,589
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,511,029	2,546,111	2,719,892	2,719,892
SERVICES & SUPPLIES				
720300 Communications	1,325	0	2,000	2,000
720600 Insurance	1,787	2,564	3,359	3,359
720800 Maintenance - Equipment	0	500	500	500
721100 Memberships	1,123	800	850	850
721300 Office Expense	14,728	15,000	18,000	18,000

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SERVICES & SUPPLIES (continued)				
721400 Professional & Specialized Services	26,634	30,000	12,500	12,500
721600 Rents & Leases - Equipment	14,118	0	0	0
721601 Rents & Leases - Equipment	53	5,000	5,000	5,000
722000 Transportation & Travel	23	5,000	5,000	5,000
TOTAL SERVICES & SUPPLIES	59,792	58,864	47,209	47,209
OTHER CHARGES				
730330 Rents & Leases - Equipment	0	18,000	18,000	18,000
TOTAL OTHER CHARGES	0	18,000	18,000	18,000
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	0	13,500	13,000	13,000
TOTAL INTRAFUND TRANSFERS	0	13,500	13,000	13,000
<u>TOTAL EXPENDITURES</u>	<u>2,570,821</u>	<u>2,636,475</u>	<u>2,798,101</u>	<u>2,798,101</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,056,759</u>	<u>2,148,725</u>	<u>2,193,351</u>	<u>2,193,351</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>2020-21</u>	<u>Estimated</u> <u>2021-22</u>	<u>Projected</u> <u>2022-23</u>
Secured Roll Assessments	60,614	61,100	62,000
Unsecured Roll Assessments	3,044	3,000	3,000
Supplemental Roll Assessments	10,349	11,000	11,000
Deeds Processed	8,162	8,000	8,000
Parcel Splits	32	26	30
Exemptions (Veteran, Religious, Welfare)	148	150	150
Homeowner Exemptions Processed	2,876	3,000	3,200
Map Pages Changed	173	136	145
Map Sales	409	400	400
Significant Audits Accomplished	11	7	66
Ag Preserve & Farmland Security Zone Parcels	4,183	4,205	4,220
Airplanes Assessed	130	135	139
Boats Assessed	731	645	500
Business Statements	3,278	3,221	3,200
Ag Statements	1,692	1,684	1,700
Address Changes	806	800	800
Building Permits (New Construction)	964	950	950
Board Order Changes Processed	1,867	1,900	1,900
Supplemental Notices Mailed	8,654	9,000	9,000
Appraiser Parcel Visits	0	6	20
Assessment Appeals	24	25	14
Assessed Value Notices	18,935	19,000	19,000
Agricultural Preserve Questionnaire	1,307	1,048	2,000
Mobile Homes (Secured/Unsecured)	116	120	120
State Board of Equalization Tax Rate Area Changes	9	6	7
Acreage Changes	36	22	28
Proposition 8 Declines in Value	3,677	3,000	3,000

ASSESSOR

ESTIMATED REVENUES

- 660100** **Assessment/Tax Collection Fees** (\$485,000) is recommended increased based on the anticipated assessment roll.
- 660103** **Property Characteristics Fee** (\$15,000) is recommended unchanged based on anticipated revenue from assessment data sales.
- 662704** **Copies** (\$750) is recommended unchanged based on past trends.
- 674444** **Intrafund Transfer** (\$104,000) is recommended based on the transfer from budget organization 00411 – Assessor GIS Layer, for reimbursement of the new Cadastral Drafting Technician working on the State Supplementation Grant Program.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,708,352) is recommended decreased \$38,594 inclusive of the cost of recommended staff and potential promotions by competitive standards during the fiscal year, also with adjustments as identified. This amount also includes the addition of a second drafting technician. The full amount of the drafting technician is offset by the State Supplementation for County Assessors Program being used to create the parcel fabric for GIS.
- 710103** **Extra Help** (\$0) is recommended decreased \$36,000 since commercial appraisal assistance is not needed at this time.
- 710200** **Retirement** (\$705,255) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System with personnel adjustments.
- 710300** **Health Insurance** (\$287,496) is based on the employer's share of health insurance premiums with personnel adjustments.
- 710400** **Workers' Compensation** (\$17,589) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$2,000) is recommended increased to cover the cost of three existing office cell phones.

ASSESSOR

SERVICES & SUPPLIES (continued)

- 720600** **Insurance** (\$3,359) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$500) is recommended unchanged in case of potential telephone relocations, break room appliance repairs, and repairs to miscellaneous equipment.
- 721100** **Memberships** (\$850) is recommended increased \$50 for membership in the California Assessors' Association which includes the related employee associations.
- 721300** **Office Expense** (\$18,000) is recommended increased \$3,000 due to increased costs for office expenses which include:
- \$3,500 Marshall-Swift Commercial Valuation Library for the cost guide required for Assessors to be used by appraisal staff.
 - 450 MLS Access
 - 500 Real Estate Research Corp. special valuation research.
 - 225 JD Powers for Mobile home valuations and vessels.
 - 225 Aircraft Bluebook CD to determine aircraft valuation.
 - 6,700 CoStar for special valuation research.
- 721400** **Professional & Specialized Services** (\$12,500) is recommended decreased \$17,500 to cover the legal fees related to appeals, legal services, and other services. This account provides the following expenditures:
- \$ 3,489 Megabyte Online Business Property Statement – filing for annual business reporting.
 - 4,200 Property Statement Letters and Ag Questionnaires – for printing, collating, processing, and mailing.
 - 750 Software License – for receipt of imaged documents from the Recorder's Office.
 - 850 Online Forms – Madera County's share of cost of online standard forms.
 - 2,500 Cota Cole & Huber – Maintain minimum access to legal advice for the Assessor's office.
- 721601** **Rents & Leases – County Vehicle** (\$5,000) is recommended for leasing vehicles from Central Garage for approximately 8,500 miles.
- 722000** **Transportation & Travel** (\$5,000) is recommended unchanged based on current and anticipated costs for State-required travel, training, and trips for the Assessor and staff, including mileage reimbursement for Department staff.

OTHER CHARGES (continued)

- 730330** **Rents & Leases – Equipment** (\$18,000) is recommended for the lease of the department’s network copiers and production printers.
- 770100** **Intrafund Transfers** (\$13,000) is recommended for cost of VoIP phones for the department.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2022-23**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2021-22 Authorized Positions</u>		<u>2022-23 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	7.0	5.0	7.0	-	-	(5.0)	A
3611	Assessment Clerk I or							
3612	Assessment Clerk II or							
3613	Assessment Technician	7.0	4.0	6.0	-	(1.0)	(4.0)	B, C
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	-	1.0	(1.0)	D
3533	Office Assistant I or							
3534	Office Assistant II	1.0	-	1.0	-	-	-	
3301	Cadastral Drafting Technician I or							
3302	Cadastral Drafting Technician II							
3323	or Senior Cadastral Drafting Technician	1.0	-	1.0	-	-	-	
3147	Supervising Appraiser	1.0	-	1.0	-	-	-	
4123	Deputy Assessor - Appraisal Support Operations	1.0	-	1.0	-	-	-	
4124	Deputy Assessor - Real Property	1.0	-	1.0	-	-	-	
4125	Deputy Assessor - Business & Personal Property	1.0	-	1.0	-	-	-	
3611	Administrative Analyst I							
3613	or Administrative Analyst II							
3536	or Principal Administrative Analyst	1.0	-	1.0	-	-	-	
TOTAL		24.0	10.0	24.0	-	-	(10.0)	

NOTES:

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	2021-22 Authorized <u>Positions</u>	2022-23 Proposed <u>Positions</u>	Y-O-Y Changes <u>in Positions</u>
A	Deleting five (5) FTE unfunded Appraiser I/II/III position. The Assessor's Office has streamlined our work and these positions are no longer needed.		
B	Deleting one (1) FTE funded Assessment Clerk I/II or Assessment Technician position. The Assessor's Office has streamlined our work and these positions are no longer needed.		
C	Deleting three (3) FTE unfunded Assessment Clerk I/II or Assessment Technician positions. The Assessor's Office has streamlined our work and these positions are no longer needed.		
D	The Assessor's Office would like to add back the Cadastral Drafting Technician funded position. Salary will be paid temporarily from the State Supplementation for County Assessors Program grant funds. The Assessor's Office has grant funds available to cover the salary for up to 2 years. This will allow for training by the vendor creating the parcel layer.		