

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2023-24**

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

	<u>ACTUAL 2021-22</u>	<u>BOARD APPROVED 2022-23</u>	<u>DEPARTMENT REQUEST 2023-24</u>	<u>CAO RECOMMENDED 2023-24</u>
<b><u>ESTIMATED REVENUES:</u></b>				
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	70	0	0	0
660101 Property Tax Admin Fee	494,483	485,000	485,000	485,000
660103 Property Characteristics Fee	15,367	15,000	15,000	15,000
662700 Other Charges for Services	869	750	750	750
662804 LAFCO-Reimb for County Services	237	0	0	0
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>511,026</b>	<b>500,750</b>	<b>500,750</b>	<b>500,750</b>
OTHER FINANCING SOURCES				
670000 Intrafund Transfer	0	104,000	0	0
680200 Operating Transfer In	24,852	0	0	0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>24,852</b>	<b>104,000</b>	<b>0</b>	<b>0</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>535,879</u></b>	<b><u>604,750</u></b>	<b><u>500,750</u></b>	<b><u>500,750</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,563,676	1,708,352	1,737,830	1,737,830
710103 Extra Help	17,983	0	36,000	36,000
710200 Retirement	583,701	705,255	705,731	705,731
710300 Health Insurance	240,955	287,496	365,130	365,130
710400 Workers' Compensation Insurance	13,635	17,589	14,162	14,162
710500 Other Benefits	600	1,200	1,200	1,200
<i>Salary Savings (3.65%)</i>			<i>(89,190)</i>	<i>(89,190)</i>
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>2,420,550</b>	<b>2,719,892</b>	<b>2,770,863</b>	<b>2,770,863</b>
SERVICES & SUPPLIES				
720300 Communications	2,006	2,000	2,000	2,000
720600 Insurance	2,564	3,395	3,395	3,395

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	<u>ACTUAL</u> <u>2021-22</u>	<u>BOARD</u> <u>APPROVED</u> <u>2022-23</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2023-24</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2023-24</u>
SERVICES & SUPPLIES (continued)				
720800 Maintenance - Equipment	0	500	500	500
721100 Memberships	800	850	1,500	1,500
721300 Office Expense	13,299	18,000	18,000	18,000
721400 Professional & Specialized Services	19,752	12,500	13,000	13,000
721601 Rents & Leases - Equipment	0	5,000	12,000	12,000
722000 Transportation & Travel	2,163	5,000	25,000	25,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>40,585</b>	<b>47,209</b>	<b>75,395</b>	<b>75,395</b>
OTHER CHARGES				
730330 Rents & Leases - Equipment	26,163	18,000	10,000	10,000
<b>TOTAL OTHER CHARGES</b>	<b>26,163</b>	<b>18,000</b>	<b>10,000</b>	<b>10,000</b>
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	12,981	13,000	13,000	13,000
<b>TOTAL INTRAFUND TRANSFERS</b>	<b>12,981</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>2,500,279</u></b>	<b><u>2,798,101</u></b>	<b><u>2,869,258</u></b>	<b><u>2,869,258</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>1,964,400</u></b>	<b><u>2,193,351</u></b>	<b><u>2,368,508</u></b>	<b><u>2,368,508</u></b>

## **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**

	<b><u>Actual</u></b> <b><u>2021-22</u></b>	<b><u>Estimated</u></b> <b><u>2022-23</u></b>	<b><u>Projected</u></b> <b><u>2023-24</u></b>
Secured Roll Assessments	61,218	62,000	63,000
Unsecured Roll Assessments	2,834	3,000	3,000
Supplemental Roll Assessments	7,109	7,750	7,750
Deeds Processed	8,162	2,378	6,100
Parcel Splits	32	26	30
Exemptions (Veteran, Religious, Welfare)	148	649	700
Homeowner Exemptions Processed	2,432	2,148	2,500
Map Pages Changed	173	48	60
Map Sales	417	400	400
Significant Audits Accomplished	20	36	35
Ag Preserve & Farmland Security Zone Parcels	4,183	4,205	4,220
Airplanes Assessed	116	124	140
Boats Assessed	406	460	500
Business Statements	2,651	3,103	3,200
Ag Statements	1,979	1,681	1,700
Address Changes	555	500	500
Building Permits (New Construction)	1,344	900	950
Board Order Changes Processed	1,867	1,200	1,300
Supplemental Notices Mailed	5,989	6,200	6,200
Appraiser Parcel Visits	0	6	20
Assessment Appeals	15	22	24
Assessed Value Notices	16,800	17,000	18,000
Agricultural Preserve Questionnaire	1,307	1,048	2,000
Mobile Homes (Secured/Unsecured)	1,725	1,726	1,730
State Board of Equalization Tax Rate Area Changes	8	2	3
Acreage Changes	36	5	15
Proposition 8 Declines in Value	2,438	2,000	2,000

**ESTIMATED REVENUES**

- 660101**      **Assessment/Tax Collection Fees** (\$485,000) is recommended unchanged 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.

**SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$1,737,830) is recommended increased \$29,478 inclusive of the cost of recommended staff and potential promotions by competitive standards during the fiscal year, also with adjustments as identified.
- 710103**      **Extra Help** (\$36,000) is recommended increased \$36,000 for implementation of GIS parcel fabric.
- 710200**      **Retirement** (\$705,731) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System with personnel adjustments.
- 710300**      **Health Insurance** (\$365,130) is based on the employer's share of health insurance premiums with personnel adjustments.
- 710400**      **Workers' Compensation** (\$14,162) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

**SERVICES & SUPPLIES**

- 720300**      **Communications** (\$2,000) is recommended unchanged to cover the cost of three existing office cell phones.
- 720600**      **Insurance** (\$3,395) 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.

## ASSESSOR

### **SERVICES & SUPPLIES** (continued)

- 721100**      **Memberships** (\$1,500) is recommended increased \$650 for membership in the California Assessors' Association and any related employee associations.
- 721300**      **Office Expense** (\$18,000) is recommended unchanged for costs for office expenses which include:
- \$3,500      Corelogic for the cost guide required for Assessors to be used by appraisal staff.
  - 500          MLS Access
  - 600          Real Estate Research Corp. special valuation research.
  - 225          JD Powers for Mobile home valuations and vessels.
  - 225          Aircraft Bluebook CD to determine aircraft valuation.
  - 7,200        CoStar for special valuation research.
- 721400**      **Professional & Specialized Services** (\$13,000) is recommended increased \$500 to cover the legal fees related to appeals, legal services, and other services. This account provides the following expenditures:
- \$ 3,663      Megabyte Online Business Property Statement – filing for annual business reporting.
  - \$4,500      Property Statement Letters and Ag Questionnaires – for printing, collating, processing, and mailing.
  - \$1,250      Software License – for receipt of imaged documents from the Recorder's Office.
  - \$1,000      Online Forms – Madera County's share of cost of online standard forms.
  - \$2,500      Cole Huber LLP – Maintain minimum access to legal advice for the Assessor's office.
  - \$400        Assessor's Annual Report- for printing of Assessor's Roll Turn reports and information
- 721601**      **Rents & Leases – County Vehicle** (\$12,000) is recommended increased \$7,000 for leasing vehicles from Central Garage for approximately 8,500 miles.
- 722000**      **Transportation & Travel** (\$25,000) is recommended increased \$20,000 based on current and anticipated costs for State-required travel, training, and appraisal field visits for the Assessor and staff, including mileage reimbursement for Department staff.

**OTHER CHARGES (continued)**

**730330**      **Rents & Leases – Equipment** (\$10,000) is recommended decreased \$8,000 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 2023-24**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23 Authorized Positions</u>		<u>2023-24 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	-	-	
3611	Assessment Clerk I or							
3612	Assessment Clerk II or							
3613	Assessment Technician	7.0	4.0	7.0	4.0	-	-	
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	-	-	
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	-	-	-	
<b>TOTAL</b>		<b>24.0</b>	<b>10.0</b>	<b>24.0</b>	<b>10.0</b>	<b>-</b>	<b>-</b>	

**NOTES:**