

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

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

	ACTUAL <u>2022-23</u>	BOARD APPROVED <u>2023-24</u>	DEPARTMENT REQUEST <u>2024-25</u>	CAO RECOMMENDED <u>2024-25</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	477,772	485,000	490,000	490,000
660103 Property Characteristics Fee	20,368	15,000	17,500	17,500
662700 Other Charges for Services	1,189	750	750	750
662804 LAFCO-Reimb for County Services	293	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	499,728	500,750	508,250	508,250
OTHER FINANCING SOURCES				
670000 Intrafund Transfer	4	0	0	0
TOTAL MISCELLANEOUS REVENUE	4	0	0	0
<u>TOTAL ESTIMATED REVENUES</u>	<u>499,732</u>	<u>500,750</u>	<u>508,250</u>	<u>508,250</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,578,147	1,737,830	1,670,000	1,670,000
710103 Extra Help	0	36,000	36,000	36,000
710200 Retirement	607,194	705,731	703,908	703,908
710300 Health Insurance	230,124	365,130	349,991	349,991
710400 Workers' Compensation Insurance	17,589	14,162	13,728	13,728
710500 Other Benefits	700	1,200	1,200	1,200
<i>Salary Savings (3.65%)</i>		<i>(89,190)</i>		
TOTAL SALARIES & EMPLOYEE BENEFITS	2,433,754	2,770,863	2,774,827	2,774,827
SERVICES & SUPPLIES				
720300 Communications	1,859	2,000	2,000	2,000
720600 Insurance	3,359	3,395	3,931	3,931
720800 Maintenance - Equipment	0	500	500	500
721100 Memberships	1,040	1,500	1,500	1,500

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	ACTUAL 2022-23	BOARD APPROVED 2023-24	DEPARTMENT REQUEST 2024-25	CAO RECOMMENDED 2024-25
SERVICES & SUPPLIES (continued)				
721300 Office Expense	26,343	18,000	19,000	19,000
721400 Professional & Specialized Services	10,334	13,000	15,000	15,000
721601 Rents & Leases - Equipment	158	12,000	12,000	12,000
722000 Transportation & Travel	6,029	25,000	25,000	25,000
TOTAL SERVICES & SUPPLIES	49,123	75,395	78,931	78,931
OTHER CHARGES				
730330 Rents & Leases - Equipment	19,715	10,000	10,000	10,000
TOTAL OTHER CHARGES	19,715	10,000	10,000	10,000
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	12,528	13,000	13,000	13,000
TOTAL INTRAFUND TRANSFERS	12,528	13,000	13,000	13,000
<u>TOTAL EXPENDITURES</u>	<u>2,515,120</u>	<u>2,869,258</u>	<u>2,876,758</u>	<u>2,876,758</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>2,015,388</u>	<u>2,368,508</u>	<u>2,368,508</u>	<u>2,368,508</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>2022-23</u>	<u>Estimated</u> <u>2023-24</u>	<u>Projected</u> <u>2024-25</u>
Secured Roll Assessments	63,991	65,800	67,600
Unsecured Roll Assessments	2,843	2,750	2,800
Supplemental Roll Assessments	7,477	7,500	7,500
Deeds Processed	3,098	3,200	3,200
Parcel Splits	1,294	1,200	1,200
Exemptions (Veteran, Religious, Welfare)	4,728	4,750	4,750
Homeowner Exemptions Processed	1,152	1,200	1,200
Map Pages Changed	137	2,515*	150
Map Sales	137	2,515*	150
Significant Audits Accomplished	26	33	33
Ag Preserve & Farmland Security Zone Parcels	4,244	4,260	4,270
Airplanes Assessed	129	150	150
Boats Assessed	486	500	550
Business Statements	2,805	3,000	3,100
Ag Statements	1,694	1,800	2,000
Address Changes	1,010	1,000	1,000
Building Permits (New Construction)	612	782	785
Board Order Changes Processed	646	1,500	1,000
Supplemental Notices Mailed	7,477	3,000	3,000
Appraiser Parcel Visits	8	12	25
Assessment Appeals	24	20	22
Assessed Value Notices	20,943	21,000	21,000
Agricultural Preserve Questionnaire	4,215	4,260	4,270
Mobile Homes (Secured/Unsecured)	1,699	1,579	1,600
State Board of Equalization Tax Rate Area Changes	3	0	1
Acreage Changes	90	18	50
Proposition 8 Declines in Value	2,069	2,075	2,000

*All maps changed due to the completion of the GIS Parcel Fabric Project

ESTIMATED REVENUES

- 660101** **Assessment/Tax Collection Fees** (\$490,000) is recommended increased based on the anticipated assessment roll.
- 660103** **Property Characteristics Fee** (\$17,500) is recommended increased \$2,500 based on anticipated revenue from assessment data sales.
- 662704** **Copies** (\$750) is recommended unchanged based on past trends.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$1,670,000) is recommended reduced \$67,830 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 unchanged for implementation of GIS parcel fabric.
- 710200** **Retirement** (\$703,908) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System with personnel adjustments.
- 710300** **Health Insurance** (\$349,991) is based on the employer's share of health insurance premiums with personnel adjustments.
- 710400** **Workers' Compensation** (\$13,728) 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** (\$3,931) 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 unchanged for membership in the California Assessors' Association and any related employee associations.
- 721300** **Office Expense** (\$19,000) is recommended increased \$1000 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.
 - 895 Aircraft Bluebook CD to determine aircraft valuation.
 - 7,200 Crexi for special valuation research.
- 721400** **Professional & Specialized Services** (\$15,000) is recommended increased \$2,000 to cover the legal fees related to appeals, legal services, and other services. This account provides the following expenditures:
- \$ 3,788 Megabyte Online Business Property Statement – filing for annual business reporting.
 - 5,000 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 unchanged for leasing vehicles from Central Garage for approximately 11,000 miles.
- 722000** **Transportation & Travel** (\$25,000) is recommended unchanged 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 unchanged 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 2024-25**

Department: **ASSESSOR
(00400)**
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2023-24 Authorized Positions</u>		<u>2024-25 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	6.0	5.0	1.0	-	A
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	-	-	-	
3533	Office Assistant I or							
3534	Office Assistant II	1.0	-	1.0	-	-	-	
3301	GIS Cadastral Technician I or							
3302	GIS Cadastral Technician II							
3323	or Senior GIS Cadastral Technician	1.0	-	1.0	-	-	-	
3147	Supervising Appraiser	1.0	-	2.0	-	(1.0)	-	A
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	9.0	24.0	9.0	-	-	

NOTES:

A Added one (1) FTE Supervising Appraiser and offset with Appraiser I/II/III in Fiscal Year 2023-24.