

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2025-26**

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

	<u>ACTUAL</u> <u>2023-24</u>	<u>BOARD</u> <u>APPROVED</u> <u>2024-25</u>	<u>DEPARTMENT</u> <u>REQUEST</u> <u>2025-26</u>	<u>CAO</u> <u>RECOMMENDED</u> <u>2025-26</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR CURRENT SERVICES				
660101 Property Tax Admin Fee	484,013	490,000	495,000	495,000
660103 Property Characteristics Fee	18,717	17,500	17,500	17,500
662700 Other Charges for Services	1,286	750	750	750
662804 LAFCO-Reimb for County Services	142	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	504,158	508,250	513,250	513,250
<u>TOTAL ESTIMATED REVENUES</u>	<u>504,158</u>	<u>508,250</u>	<u>513,250</u>	<u>513,250</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	1,557,389	1,670,000	1,491,000	1,491,000
710103 Extra Help	22,003	36,000	72,000	72,000
710200 Retirement	597,392	703,908	597,000	597,000
710300 Health Insurance	227,918	349,991	295,000	295,000
710400 Workers' Compensation Insurance	14,162	13,728	15,100	15,100
710500 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	2,420,065	2,774,827	2,471,300	2,471,300
SERVICES & SUPPLIES				
720300 Communications	1,887	2,000	2,000	2,000
720600 Insurance	3,395	3,931	3,254	3,254
720800 Maintenance - Equipment	0	500	1,500	1,500
721100 Memberships	1,061	1,500	1,700	1,700
721300 Office Expense	10,686	19,000	25,000	25,000
721400 Professional & Specialized Services	8,023	15,000	253,808	253,808
721601 Rents & Leases - Equipment	90	12,000	12,000	12,000
722000 Transportation & Travel	12,273	25,000	25,000	25,000
TOTAL SERVICES & SUPPLIES	37,416	78,931	324,262	324,262

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	<u>ACTUAL 2023-24</u>	<u>BOARD APPROVED 2024-25</u>	<u>DEPARTMENT REQUEST 2025-26</u>	<u>CAO RECOMMENDED 2025-26</u>
OTHER CHARGES				
730330 Rents & Leases - Equipment	12,273	10,000	20,000	20,000
TOTAL OTHER CHARGES	12,273	10,000	20,000	20,000
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	12,879	13,000	14,300	14,300
TOTAL INTRAFUND TRANSFERS	12,879	13,000	14,300	14,300
<u>TOTAL EXPENDITURES</u>	<u>2,482,633</u>	<u>2,876,758</u>	<u>2,829,862</u>	<u>2,829,862</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>1,978,475</u>	<u>2,368,508</u>	<u>2,316,612</u>	<u>2,316,612</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>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Projected</u> <u>2025-26</u>
Secured Roll Assessments	65,154	66,500	67,000
Unsecured Roll Assessments	2,766	2,731	2,750
Supplemental Roll Assessments	5,980	6,750	6,800
Deeds Processed	1,834	4,000	3,000
Parcel Splits	378	400	400
Exemptions (Veteran, Religious, Welfare)	117	120	125
Homeowner Exemptions Processed	511	500	500
Map Pages Changed	2515*	25	30
Map Sales	18	5,500*	100
Significant Audits Accomplished	54	28	28
Ag Preserve & Farmland Security Zone Parcels	4,246	4,256	4,260
Airplanes Assessed	148	150	150
Boats Assessed	510	550	550
Business Statements	3,104	3,200	3,200
Ag Statements	1,703	1,750	1,750
Address Changes	959	1,000	1,000
Building Permits (New Construction)	0	0	0
Board Order Changes Processed	163	150	150
Supplemental Notices Mailed	5,521	5,000	5,000
Appraiser Parcel Visits	10	12	15
Assessment Appeals	13	36	40
Assessed Value Notices	14,585	15,000	15,000
Agricultural Preserve Questionnaire	4,426	4,256	4,260
Mobile Homes (Secured/Unsecured)	1,706	1,727	1,740
State Board of Equalization Tax Rate Area Changes	2	1	1
Acreage Changes	7	10	10
Proposition 8 Declines in Value	2,118	2,293	2,900

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

ASSESSOR

ESTIMATED REVENUES

- 660101** **Assessment/Tax Collection Fees** (\$495,000) is recommended increased based on the anticipated assessment roll.
- 660103** **Property Characteristics Fee** (\$17,500) 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** (\$1,491,000) is recommended decreased \$179,000 inclusive loss of staff and potential promotions by competitive standards during the fiscal year.
- 710103** **Extra Help** (\$72,000) is recommended increased \$36,000 for implementation of GIS parcel fabric and training new staff and to allow experienced staff to work half time.
- 710200** **Retirement** (\$597,000) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System with personnel adjustments.
- 710300** **Health Insurance** (\$295,000) is based on the employer's share of health insurance premiums with personnel adjustments.
- 710400** **Workers' Compensation** (\$15,100) 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** (\$3,254) reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$1,500) is recommended unchanged in case of potential telephone relocations, break room appliance repairs, and repairs to miscellaneous equipment.

ASSESSOR

SERVICES & SUPPLIES (continued)

- 721100** **Memberships** (\$1,700) is recommended unchanged for membership in the California Assessors' Association and any related employee associations.
- 721300** **Office Expense** (\$25,000) is recommended unchanged for costs for office expenses, which include:
- \$4,000 CoreLogic for the cost guide required for Assessors to be used by appraisal staff.
 - 500 MLS Access
 - 750 Real Estate Research Corp. special valuation research.
 - 1,000 Aircraft Bluebook CD to determine aircraft valuation.
 - 7,200 Crexi for special valuation research.
- 721400** **Professional & Specialized Services** (\$253,808) is recommended unchanged to cover the legal fees related to appeals, legal services, and other services. This account provides the following expenditures:
- \$ 3,900 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.
 - 1,200 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
 - 225,000 C3.ai – AI-driven mass appraisal software system.
- 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** (\$20,000) is recommended unchanged for the lease of the department's network copiers and production printers.

770100 **Intrafund Transfers** (\$14,300) is recommended for cost of VoIP phones for the department.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2025-26**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2024-25 Authorized Positions</u>		<u>2025-26 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	6.0	5.0	6.0	5.0	-	-	
3611	Assessment Clerk I or							
3612	Assessment Clerk II or							
3613	Assessment Technician	7.0	4.0	5.0	6.0	2.0	(2.0)	A
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 Technician I or							
3302	GIS Technician II	-	-	1.0	-	(1.0)		B
3323	or Senior GIS Technician	1.0	-	-	-	1.0	-	B
3147	Supervising Appraiser	2.0	-	2.0	-	-	-	
4123U	Appraisal Support Operations Manager	1.0	-	1.0	-	-	-	
4124	Deputy Assessor - Real Property	1.0	-	1.0	-	-	-	
4125	Deputy Assessor - Business & Personal Property	1.0	-	1.0	-	-	-	
3910	Assessment Officer	1.0	-	1.0	-	-	-	
TOTAL		24.0	9.0	22.0	11.0	2.0	(2.0)	

NOTES:

- A** Unfunding two (2) FTE Assessment Clerk I/II or Assessment Technician to meet NCC reduction due to budgetary constraints
- B** GIS Technician class only made available up to the II level