



Review of the Assessor's Office



GRAND JURY 2023-2024

Review of the Assessor's Office

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SUMMARY

The Orange County Assessor's Office is responsible for assessing the value of nearly one million parcels of real property (land, homes, etc.) within the county. These assessments are then used to calculate property taxes for each property owner. The Assessor's Office also appraises personal property such as business property, aircraft, and boats. Additionally, the Assessor's Office assists in processing tax exemptions and credits for eligible property owners, aiding property owners in understanding their tax assessments, and resolving concerns they may have.

The 2023-2024 Orange County Grand Jury (OCGJ) investigation focused on how the Assessor's Office provides services to its customers, the office's processes, infrastructure, and efficiency. Additionally, the investigation compared Orange County's processes and public access with those available in other California counties.

The OCGJ concludes there is a clear need for the Assessor's Office to provide better service through online public access to documents and information and allowing electronic submission of common forms as can be done in other counties. Additionally, the Assessor's Office should provide a presence at the Orange County Service Center rather than require the inconvenience of a separate visit to the Assessor's Office. Finally, the Assessor's Office should update its internal administrative and operational processes to improve overall office efficiency and provide the needed resources to meet customer service workloads.

BACKGROUND

The Orange County Assessor is an elected official. The office is responsible for assessing the value of all real property within the county, including residential, commercial, and industrial properties. The office uses various methods, such as property inspections, market analysis, and data collection, to determine the value of each property accurately. This valuation is then used to calculate property taxes for each property owner within the county.

The Orange County Assessor's Office also appraises personal property throughout Orange County. The Assessor's Office determines the value of nearly one million parcels of property in Orange County every year. Personal property includes boats, aircraft, and business personal property.

In addition to property valuation, the Assessor's Office plays a role in administering property tax exemptions and credits for eligible property owners. This includes exemptions for senior citizens, veterans, disabled individuals, and other qualifying groups. The office also aids property owners in understanding their property tax assessments and resolving any disputes or concerns they may have.

Citizens can challenge property appraisals by completing and filing an Assessment Appeal Application with the Clerk of the Board of Supervisors. Filing an appeal can be

Review of the Assessor's Office

avoided by working with the Taxpayer Advocate that is one of a few tax assessment ombudsmen in the State of California. The Tax Advocate was established in August 2015 and resolves approximately 1,200 complaints per year.¹ The Assessor's Office is also responsible for processing the following documents:

- Change of ownership when a deed is recorded
- Disabled veterans' tax exemptions
- Temporary tax deductions following a disaster such as a flood or earthquake
- Change of ownership under eminent domain (i.e., a government agency acquires property for development and offers the owner an equivalent piece of property).
- Homeowners' exemption that is an incentive to own and occupy residential property
- Institutional exemption for non-profits such as a church, school, or library
- Reassessment of property that undergoes new construction such as residential and/or commercial additions
- Property tax postponements for senior citizens who are disabled with an annual household income of \$45,500 or less

The public can also visit the Assessor's Office to obtain copies of parcel maps and roll information.

The work of the Assessor's Office is essential in generating revenue for the county government, which in turn funds public services such as schools, roads, public safety, and social services. By ensuring that property taxes are assessed fairly and accurately, the Assessor's Office helps to maintain a stable and equitable tax base within Orange County.

REASON FOR THE STUDY

The OCGJ received a citizen's complaint regarding inadequate services provided by the Orange County Assessor's Office. Based on this, the OCGJ conducted a comparative review of the Orange County Assessor's Office with other Southern California counties. The main objectives of this investigation were to assess the management and operations of the department and the effectiveness of its mission in providing accurate and timely assessment information. Ultimately, the OCGJ examined the Office to formulate findings and present objective and constructive recommendations. These recommendations aim to enhance the Orange County Assessor's Office and its ability to fulfill its mandates and better serve the public. This endeavor underscores the OCGJ's commitment to increasing transparency and accountability in a local governmental department for the benefit of taxpayers.

¹ Claude Parrish (Orange County Assessor), "Taxpayer Advocate," Orange County Assessor, May 29, 2024, <https://www.ocassessor.gov>

METHOD OF STUDY

The OCGJ conducted twenty-two interviews during this investigation. The interviewees ranged from various levels of employees of the Assessor's Office to department heads and their employees representing other Orange County offices that routinely interact with the Assessor's Office.

The OCGJ also reviewed documents related to the operation of the Assessor's Office, including budgets, expenditure reports, audit reports, Human Resources complaint files, training/educational reimbursement data, and phone call logs.

Additionally, members of the OCGJ examined websites of twenty-four county assessors in the State of California to determine what kind of online services they offer and compared them to the online services the Orange County Assessor's Office provides to Orange County residents and/or business customers.

The OCGJ conducted three site visits/tours to the following:

1. County Service Center at 601 N. Ross Street in Santa Ana to determine how matters addressed to the Assessor's Office are being handled at the County Administration South Office
2. Assessor's Office located at 500 S. Main Street in Orange
3. Assessor's Office to obtain parcels maps and observe the process including parking, workflow, how services are provided, and payment processing

INVESTIGATION AND ANALYSIS

Assessor's Office: Overview

The OCGJ is looking for continuous improvement in county government. One benchmark is a comparison of the Orange County Assessor's Office with a higher ranked county on the State Board of Equalization Audit list. Another benchmark is the higher level of convenience and customer service provided to the Assessor's constituents.

A 2024 State Board of Equalization Audit of all fifty-eight California assessors ranks the counties in accordance with their respective level of compliance with State regulations. An excerpt of the report provided below shows the top twenty-five counties with the Orange County Assessor's Office in a relatively high position (Figure 1).

Review of the Assessor's Office

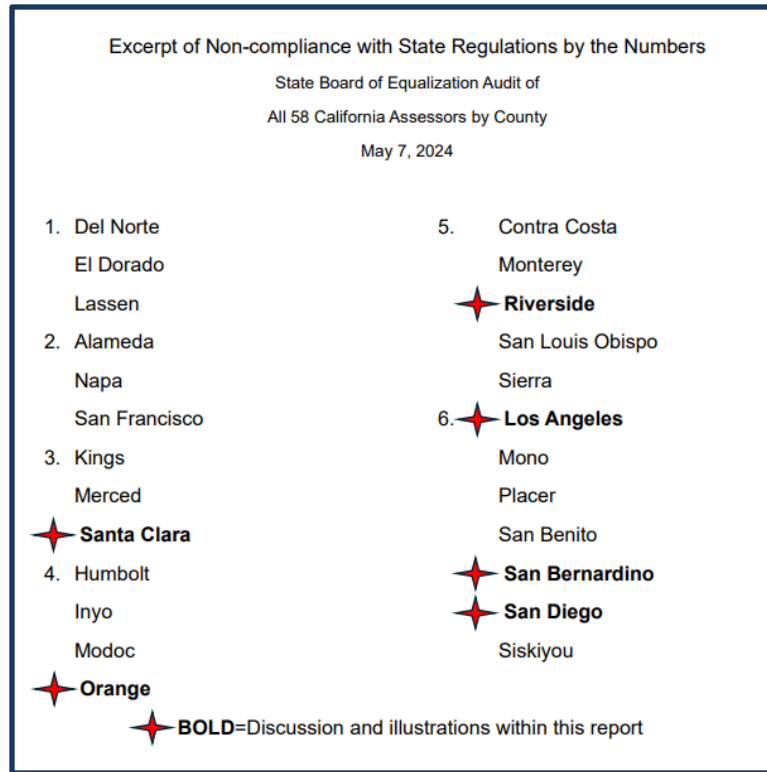


Figure 1. Excerpt from State Board of Equalization Audit

Services Provided to the Public

The main subjects of this report are the services that the Assessor's Office provides to the public, which include various issues related to property assessment, exemptions, changes of ownership, and obtaining property information, including parcel maps.

As mentioned in the Background Section of this report, the Orange County Assessor's Office is one of only a few assessor offices in the state that has a full-time Taxpayer Advocate. The Taxpayer Advocate serves as a resource for taxpayers who may have questions or concerns about their property taxes or assessments. They can help taxpayers navigate the often-complex property tax system and ensure that they are being treated fairly. It also demonstrates a commitment to customer service. Ensuring a Taxpayer Advocate is on staff shows that the Orange County Assessor's Office is committed to transparency, fairness, and accountability in its operations.²

Service Concerns Identified

Online Services

Services available via the Orange County Assessor's Office website are very limited in comparison with other California assessors' websites. During the investigation and

² *Ibid.*

Review of the Assessor's Office

review of the Assessor's Office operations, the OCGJ discovered that the public cannot submit forms online as is common with other California counties. Examples of other county websites are provided in the Appendix showing how they have invested in providing online services to their constituents.

When looking at the two benchmarks mentioned previously (i.e., State Board of Equalization Audit List and user-friendly websites), the Santa Clara County Assessor's Office scores higher than Orange County in both areas. The Santa Clara County Assessor's Home Page offers greater online submission capabilities with the direct online submission of forms, parcel map search, and printing without having to visit its brick-and-mortar location. The Orange County Assessor's homepage does not provide the same options.

The Santa Clara County Assessor's Office also offers online services that improve customer service. Online services similar to those provided by the Santa Clara County Assessor's Office can be implemented in Orange County so that our residents and business can more easily access assessor information from their computer. The following Santa Clara County Assessor services are easily accessible online so that customers can conduct business without visiting its physical location:

- The Santa Clara County Assessor's Office provides parcel maps online, free of charge, from its website.³ Nine percent of Santa Clara County's customers request copies of parcel maps. When customers can access this information (independently) online without staff assistance, it allows staff to focus on more complex issues affiliated with the Assessor's Office.⁴ If a customer prefers to obtain an 11x17-inch copy of a parcel map with property characteristics, the customer can complete a form from the website and send it to the Assessor's Office via mail or fax. The form must be accompanied by a check for the exact amount. If a customer does not know the parcel number, that information can be easily accessed on the website's Property Assessment Information System. This process has been established to avoid the inconvenience of going to the Assessor's Office.⁵ Hyperlinks to examples of other county websites are listed in Appendix A showing how they have provided online services to their customers.
- Homeowners that occupy their home may be eligible for an exemption of up to \$7,000 off the dwelling's assessed value. The Santa Clara County Assessor's Office provides instructions online, and a homeowner can easily complete the application and submit it online.

³ Larry Stone (Santa Clara County Assessor), "Order Information for Assessor Parcel Map and Property Characteristics," Office of the Assessor County of Santa Clara, May 28, 2024, <https://www.sccassessor.org>

⁴ *Ibid.*

⁵ *Ibid.*

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- Customers can easily conduct basic address searches by entering the address within Santa Clara County. The OCGJ actually conducted an address search that resulted in obtaining the property's document number, document type (i.e., DEED), transfer date, assessed information as of June 30, 2023, the land value, value of land improvements, and the total real property value.
- Property information can also be easily accessed online by entering an Assessor's Parcel Number.

These represent some examples of how the public in Santa Clara County can easily access property information and submit applications online. The Orange County Assessor, however, does not support offering online property information to residents and/or business customers in Orange County out of concern for the privacy of his constituents.

The content and functionality of the Santa Clara Assessor's website is much more customer-service oriented when compared to the Orange County Assessor's website as illustrated by screenshots below (Figures 2 and 3):

Review of the Assessor's Office

The screenshot shows the website for the Office of the Assessor, County of Santa Clara. The header includes the office name, address (130 W. TASMAN DR. SAN JOSE, CA 95134), and a prominent announcement: "Assessor's Office Moved August 28, 2023. The Santa Clara County". Below the header is a site search bar and a language selection menu with options for Chinese, Hindi, Korean, Japanese, Tagalog, Spanish, and Vietnamese. A blue navigation bar contains a hamburger menu icon. The main content area is titled "Forms" and lists several categories with "Download" and "Submit Online" buttons. A vertical "Appointments" sidebar is on the right. At the bottom right, there is a blue button with an upward-pointing arrow.

scassessor.org

OFFICE OF THE ASSESSOR, COUNTY OF SANTA CLARA
130 W. TASMAN DR. SAN JOSE, CA 95134

Assessor's Office Moved August 28, 2023. The Santa Clara County

Site Search

中文 | हिन्दी | 한글 | 日本語 | Tagalog | Español | Tiếng Việt

Forms

New! Click here for Exemption Forms

- Base Year Transfer to Replacement Home, Age 55+ (Proposition 19), BOE-19-B
Download - OR - Submit Online
- Base Year Value Transfer, Certificate of Value (Proposition 19), BOE-19-C
Download
- Base Year Transfer to Replacement Home, Severely Disabled (Proposition 19), BOE-19-D
BOE-19-D Filing Also Requires BOE-19-DC
Download - OR - Submit Online
- Certificate of Disability (Proposition 19), BOE-19-DC
BOE-19-DC Filing Also Requires BOE-19-D
Download - OR - Submit Online
- Grandparent-Grandchild Transfer Exclusion (Proposition 19), BOE 19-G - OR - Submit Online
BOE-19-G Filing Requires Homeowner's Exemption Form to be completed first
Download
- Parent-Child Transfer Exclusion (Proposition 19), BOE-19-P - OR - Submit Online
BOE-19-P Filing Requires Homeowner's Exemption Form to be completed first
Download
- Base Year Transfer to Replacement Home, Victim of Disaster (Proposition 19), BOE-19-V
Download - OR - Submit Online
- Affidavit of Cotenant Residency BOE-58-H
- Agent Authorization
- Agreement to Postpone Hearing with Waiver

Appointments

Figure 2: Online Forms

Review of the Assessor's Office

AA sccassessor.org

COUNTY OF SANTA CLARA
SCCGOV

OFFICE OF THE ASSESSOR, COUNTY OF SANTA CLARA
130 W. TASMAN DR. SAN JOSE, CA 95134

ty Assessor's Office Moved August 28, 2023. The Santa Clara Count

Site Search

中文 | हिन्दी | 한글 | 日本語 | Tagalog | Español | Tiếng Việt

Property Search - Real Property


Print Email

Simple Address Search

(Please enter the address where the property resides, do not enter the mailing address.) ?

Property address

I have read, understand, and accept [the terms and conditions](#)

I'm not a robot  reCAPTCHA
Privacy - Terms

Search

Advanced Address Search

Search by APN

Appointments

Figure 3: Property Search

Review of the Assessor's Office

The Orange County Assessor's Office does not appear to maintain complete customer service data to record customer interactions, requests, and service provision. Without this data, it is difficult to determine workloads and make resource management decisions to best meet customer needs.

In-Person Services

The lack of online capabilities forces Orange County constituents to make in-person visits to the Assessor's Office to purchase hard copies of information (forms, maps, etc.) rather than accessing them online as can be done in several other California counties.

Orange County has made a significant investment in upgrading the Santa Ana Civic Center to provide a central facility to house other Orange County agencies allowing enhanced in-person inter-agency communication, coordination, and collaboration. The Assessor's Office chose not to move into the County Administration South Building offices and instead is in a leased location in the City of Orange. Customers who need information and assistance on issues related to their real property from multiple County agencies are required to leave the Santa Ana Civic Center and travel several miles to the Assessor's Office. Upon arriving, customers then discover the parking rates at the Assessor's Office are higher than at other County sites. Additionally, the Assessor's Office does not provide free 30-minute parking or parking validation to its visitors akin to other County agencies. Due to these higher prices and lack of parking validation, customers may improperly park in nearby commercial parking lots risking towing or ticketing as those lots are intended only for their own businesses' customers.

During the OCGJ's onsite visit to the Assessor's Office, it was apparent that services provided to walk-in clients are not organized as efficiently as services at the Orange County Service Center. The Assessor's Customer Service Center has numerous outdated systems and practices. The only form of payment accepted is by credit card and the card processing is very slow. At the Service Counter, the parcel numbers for five of the six addresses requested were not found by the Assessor's Office employee, so those requesting the parcel information were redirected to search for the parcel numbers on the office's self-help computers. The parcel numbers for three of the six addresses were ultimately obtained. The other two addresses had to be searched by owner name. The parcel number is required to obtain a parcel map. The OCGJ found it interesting that a parcel number can be found online through the Orange County Treasurer-Tax Collector's website, but not the Assessor's.

Other Technology Related Issues that Impact Efficiency

- E-mail Communication

Interviews conducted by the OCGJ revealed that not all employees of the Assessor's Office have access to County email, resulting in resources having to be allocated to print out information, and then manually distribute the hard copies to the employees who are not afforded this basic resource. Additionally, employee access to and

Review of the Assessor's Office

interaction with other Assessor employees, and other County departments, must be done verbally or in person, which negatively impacts efficiency and slows information flow.

- Online County Procurement System

The Assessor's Office does not utilize the online County procurement system known as "OC Expediter," which is used by all other interviewed agencies. Rather, the Assessor's Office uses computers to prepare requisition forms, then manually routes hard copies for processing.

Other Issues:

- Human Resources Representative Onsite

In interviews conducted during the investigation, an area of concern expressed by multiple interviewees was the lack of any onsite Orange County Central Human Resources (HR) representative at the Assessor's Office. Without an onsite presence, employees seeking information, assistance, or having questions related to their employment must travel to Santa Ana during working hours to meet with an HR representative. This absence from the Assessor's Office places an increased workload on the rest of the department, negatively impacting efficiency and customer service.

If there was a central HR presence in the Assessor's Office, employees could receive expedited support and assistance. The amount of time employees would need to spend away from their normal duties would be greatly reduced and the corresponding impacts to workload, efficiency, and service provision would be minimized.

Additionally, an HR presence would help ensure that employees have access to the support and resources they need in a timely manner.

- Budget and Funds Returned

The Assessor's Office has returned a significant amount of money, in most cases more than \$1.5 million, to the general fund in each of the past eight years as follows:

- 2015-2016 - \$457,027
- 2016-2017 - \$1,547,075
- 2017-2018 - \$1,656,426
- 2018-2019 - \$659,507
- 2019-2020 - \$2,817,524
- 2020-2021 - \$2,628,190
- 2021-2022 - \$3,121,820
- 2022-2023 - \$2,230,516

However, before returning these monies, they could first be used to fill vacant positions and update Information Technology (IT) and public access systems thus improving customer service and overall operational efficiency.

COMMENDATIONS

The OCGJ commends the Orange County Assessor's Office for being one of only a few assessor offices in California that has a full-time Taxpayer Advocate. The Taxpayer Advocate provides an important resource for taxpayers who may have questions or concerns about their property taxes or assessments.

FINDINGS

In accordance with California Penal Code Sections 933 and 933.05, the 2023-2024 OCGJ requires responses from each agency affected by the findings presented in this section. The responses are to be submitted to the Presiding Judge of the Superior Court. Based on its investigation titled "Review of the Assessor's Office," the 2023-2024 OCGJ has arrived at seven principal findings as follows:

Online Services

- F1. Instead of being able to submit forms to the Assessor electronically and accessing relevant information online as available in a number of other California counties, Orange County residents and businesses are inconvenienced by inadequate online services.

In-Person Services

- F2. Orange County residents who need to visit the Assessor's Office in person are not provided parking validation or free 30-minute parking and are forced to pay higher parking rates than visitors to the Orange County Civic Center.
- F3. Assessor's Office staff use work processes that are not organized as efficiently as those at the Orange County Service Center, hindering the efficient delivery of Assessor services to the public.

Other Technology Related Issues that Impact Efficiency

- F4. The Assessor's Office uses computers to prepare "OC Expediter" requisition forms and then manually routes hard copies for processing, creating extra work for staff and negatively impacting overall efficiency.
- F5. Not all employees in the Assessor's Office have access to County email, necessitating the wasteful and inefficient manual distribution of printed resources.

Review of the Assessor's Office

Additionally, the inability of these employees to communicate online impedes the flow of information within the Assessor's Office and with other County agencies.

Other Issues

- F6. Employees of the Assessor's Office do not have the onsite access to a Human Resources representative that is available to many other County employees. As a result, they are unable to quickly receive assistance with personnel matters.
- F7. The Assessor has returned significant amounts of money to the general fund in the last seven years, yet the technologies used to provide online and in-person services to Orange County residents are outdated.

RECOMMENDATIONS

In accordance with California Penal Code Sections 933 and 933.05, the 2023-2024 OCGJ requires responses from each agency affected by the recommendations presented in this section. The responses are to be submitted to the Presiding Judge of the Superior Court.

Based on its investigation described herein, the 2023-2024 Orange County Grand Jury makes the following recommendations:

Online Services

- R1. The Assessor's Office should implement the necessary IT upgrades and policy changes to allow customers online access to submit and/or acquire forms, parcel information, and maps by June 30, 2025.

In-Person Services

- R2. The Assessor's Office should provide 30 minutes of parking validation to Orange County residents/visitors by September 30, 2024.
- R3. The computer system in the Assessor's service center should be upgraded, and clear, straightforward procedures for service provision to walk-in clients should be implemented by June 30, 2025.

Other Technology Related Issues that Impact Efficiency

- R4. The Assessor's Office should abandon the use of manual processing of requisition requests and instead utilize the County's "OC Expediter" program to be consistent with other County departments by September 30, 2024.
- R5. The Assessor's Office should provide County email accounts to all its employees, and the ability to access email from their regular workstations by September 30, 2024.

Other Issues

- R6. The Assessor's Office should have its Central Human Resources representative return to being onsite to provide more direct interaction with Assessor employees and observe daily operations to better meet the needs of the office by September 30, 2024.
- R7. Instead of returning unspent funds to the County's general fund, the Assessor's Office should ensure that sufficient funds are allocated to upgrade and maintain modern technologies to better assist Orange County residents and/or business customers seeking services, both remotely and in-person, by June 30, 2025.

RESPONSES

California Penal Code Section 933 requires the governing body of any public agency which the Grand Jury has reviewed, and about which it has issued a final report, to comment to the Presiding Judge of the Superior Court on the findings and recommendations pertaining to matters under the control of the governing body. Such comment shall be made no later than 90 days after the Grand Jury publishes its report (filed with the Clerk of the Court). Additionally, in the case of a report containing findings and recommendations pertaining to a department or agency headed by an elected County official, the official shall comment on the findings and recommendations pertaining to the matters under that elected official's control within 60 days to the Presiding Judge with an information copy sent to the Board of Supervisors.

Furthermore, California Penal Code Section 933.05 specifies the manner in which such comment(s) are to be made as follows:

- (a) As to each Grand Jury finding, the responding person or entity shall indicate one of the following:
- (1) The respondent agrees with the finding.
 - (2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.
- (b) As to each Grand Jury recommendation, the responding person or entity shall report one of the following actions:
- (1) The recommendation has been implemented, with a summary regarding the implemented action.

Review of the Assessor's Office

- (2) The recommendation has not yet been implemented, but will be implemented in the future, with a timeframe for implementation.
 - (3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the Grand Jury report.
 - (4) The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation, thereof.
- (c) If a finding or recommendation of the Grand Jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the agency or department head and the Board of Supervisors shall respond if requested by the Grand Jury, but the response of the Board of Supervisors shall address only those budgetary or personnel matters over which it has some decision-making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

REQUIRED RESPONSES

Comments to the Presiding Judge of the Superior Court in compliance with Penal Code Section 933.05 are required from:

Findings – 60 Day Response Required

Orange County Assessor F1, F2, F3, F4, F5, F6, F7

Recommendations – 60 Day Response Required

Orange County Assessor R1, R2, R3, R4, R5, R6, R7

REFERENCES

Claude Parrish (Orange County Assessor), "Taxpayer Advocate," Orange County Assessor, May 29, 2024, <https://www.ocassessor.gov>

Larry Stone (Santa Clara County Assessor), "Order Information for Assessor Parcel Map and Property Characteristics," Office of the Assessor County of Santa Clara, May 28, 2024, <https://www.sccassessor.org>

GLOSSARY

| | |
|--|---|
| HR | Human Resources |
| IT | Information Technology |
| OC Expediter | Online County Procurement System |
| OC Service Center | Located at 601 N. Ross Street, Santa Ana |
| OCGJ | Orange County Grand Jury |
| Parcel Map | A parcel map is a detailed representation of a piece of land and its subdivisions, and provides information about the size, boundaries, and location of the property. |
| Property Assessment Information System | A digital platform used to search for property data |
| Roll | List of all assessed property in a county |
| State Board of Equalization | State agency that administers property tax |

APPENDICES

Appendix A

Examples of Online Services Offered by Other County Assessors' Offices

Riverside County

Online services – five forms that can be e-filed + property search

[Home \(publicaccessnow.com\)](https://publicaccessnow.com)

Los Angeles County

Online Property search tools, including access to parcel maps; also includes a chatbot for questions (AI-powered)

[Assessor - Property Search Tool \(lacounty.gov\)](https://lacounty.gov)

Property Assessment Information System

[LA County - Property Assessment Information System](https://lacounty.gov)

San Bernardino County

Online property information access, including parcel maps

[Assessor Property Information – San Bernardino County Assessor-Recorder-Clerk \(sbcounty.gov\)](https://sbcounty.gov)

San Diego County

Parcel maps via ParcelQuest (Orange County parcel maps are also available via this website)

[Statewide - ParcelQuest Statewide](https://parcelquest.com)

Santa Clara County

Online property search, including parcel maps

[Real Property Search \(sccassessor.org\)](https://sccassessor.org)

Forms that can be e-filed

[Forms - Santa Clara County Assessor's Public Portal \(sccassessor.org\)](https://sccassessor.org)

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Appendix B

Memorandum Regarding Orange County Assessor's Office Financial Statistics

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Orange, CA 92686



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COUNTY ASSESSOR
Telephone: (714) 834-2727
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www.ocassessor.gov

ESTABLISHED 1889
OFFICE OF THE ASSESSOR

Date: August 11, 2023
To: Mr. Claude Parrish, Assessor
From: Craig Fowler, Admin Manager II, Management Services

Subject: Assessor Department Statistics Fiscal Year 2022-23

Please see revised chart below outlining eight years of historical Net County Cost (NCC) savings achieved by the Orange County Assessor Department and returned to the Orange County General Fund.

ASSESSOR DEPARTMENT
HISTORIC NET COUNTY COST SAVINGS

| | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Budgeted NCC | 37,895,196 | 38,495,900 | 38,443,895 | 38,212,148 | 42,338,875 | 43,140,516 | 43,140,516 | 45,137,422 |
| Actual NCC * | 37,438,169 | 36,948,826 | 36,787,469 | 37,552,641 | 39,521,351 | 40,512,326 | 40,018,696 | 42,906,906 |
| Return to General Fund | 457,027 | 1,547,075 | 1,656,426 | 659,507 | 2,817,524 | 2,628,190 | 3,121,820 | 2,230,516 |

FILED POSITIONS 283 278 269 270 257 241 247 244

* Actual NCC is expenditure including offsetting revenues booked throughout the Fiscal year

Thank you,
Craig Fowler
Budget and Finance Manager

CC: Neil Shah, Manager, Management Services