



Fiscal Year 2019 Adopted Budget General (Current Expense) Fund **#001.100 – County Assessor**

(Responsible Elected Official: County Assessor)

The county assessor is responsible for the assessment of real and personal property in accordance with state law. The assessor determines fair market value of taxable property. The assessor's records pertaining to property ownership and value, legal descriptions, and mapping are available to the public.

State law requires the assessor to:

- Physically inspect and appraise real property.
- Assess new construction.
- List and assess taxable personal property.
- Compile assessed values and compute annual levies for taxing districts.
- Provide a yearly tax roll to the treasurer.
- Maintain a program for forest tax law and open space property.
- Maintain accurate property tax records.
- Assist low income senior citizens and disabled persons in filing property tax exemptions.
- Complete section maps for the county and maintain them with updated property info.

Grand Total FY2019 Adopted Budget Appropriations:

\$638,910.00



General (Current Expense) Fund

#001.100 – County Assessor

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
00	Transfers-Out	\$24,397.82	-	-	\$8,133.00	-	-	-	-	-
10	Salaries and Wages	\$366,899.26	\$400,710.97	\$390,955.07	\$386,188.00	\$381,648.00	\$382,277.94	\$389,781.00	\$421,873.00	\$385,591.00
20	Personnel Benefits	\$156,464.39	\$183,362.30	\$170,326.90	\$170,051.00	\$164,656.00	\$164,927.78	\$166,279.00	\$183,238.00	\$164,254.00
30	Supplies	\$14,141.95	\$5,306.56	\$2,562.37	\$7,337.00	\$3,500.00	\$2,912.44	\$3,500.00	\$9,200.00	\$3,500.00
40	Services <i>(see Non-Dept. 001.037.5**, **.46 for Risk Management Insurance)</i>	\$70,952.33	\$80,161.48	\$86,026.10	\$79,047.00	\$79,350.00	\$69,538.47	\$79,350.00	\$74,125.00	\$85,565.00
60	Capital Outlays	-	-	-	-	-	\$9,340.92	-	-	-
Grand Total Departmental Expenditures <i>(BARS #001.100.5**, **, **)</i>		\$632,855.75	\$669,541.31	\$649,870.44	\$650,756.00	\$629,154.00	\$628,997.55	\$638,910.00	\$688,436.00	\$638,910.00



General (Current Expense) Fund
#001.100 – County Assessor
Expenditure Breakdown: BARS Object Code 00 (Transfers-Out)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
00	Transfers-Out	\$24,397.82	-	-	\$8,133.00	-	-	-	-	-
Total Transfers-Out (BARS #001.100.5**.0*)		\$24,397.82	-	-	\$8,133.00	-	-	-	-	-



General (Current Expense) Fund

#001.100 – County Assessor

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations				
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)		Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL) rounded to nearest \$	FTE	Salary (Object 10) \$	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10) \$	Benefits (Object 20)		TOTAL Salary + Benefits
					percentage of base salary							\$	% of salary				\$	% of salary	
Assessor	Elected	n/a	n/a	= \$5,359.00	-	-	\$5,359.00	x 12	= \$64,308	1.00	\$64,932	\$26,518	40.8%	\$91,450	1.00	\$64,308	\$26,403	41.1%	\$90,711
Chief Deputy	Mgmt	13	8	= \$4,961.00	\$396.88	8.0%	\$5,357.88	x 12	= \$64,295	1.00	\$64,295	\$20,323	31.6%	\$84,618	1.00	\$64,295	\$20,323	31.6%	\$84,618
Chief Appraiser	367-C	15	10	= \$5,441.00	\$326.46	6.0%	\$5,767.46	x 12	= \$69,210	1.00	\$69,210	\$27,617	39.9%	\$96,827	1.00	\$69,210	\$27,617	39.9%	\$96,827
Sr. Appraiser	367-C	12	10	= \$4,443.00	\$111.08	2.5%	\$4,554.08	x 12	= \$54,649	1.00	\$54,649	\$24,942	45.6%	\$79,591	1.00	\$54,649	\$24,942	45.6%	\$79,591
Appraiser [1]	367-C	10	9	= \$3,786.00	-	-	\$3,786.00	x 7	= \$45,902	1.00	\$45,902	\$23,332	50.8%	\$69,234	1.00	\$45,902	\$23,332	50.8%	\$69,234
		10	10	= \$3,880.00	-	-	\$3,880.00	x 5											
Appraiser [2]	367-C	10	4	= \$3,288.00	-	-	\$3,288.00	x 12	= \$39,456	1.00	\$39,456	\$22,149	56.1%	\$61,605	1.00	\$39,456	\$22,149	56.1%	\$61,605
Admin. Asst. II [1]	367-C	10	10	= \$3,880.00	\$310.40	8.0%	\$4,190.40	x 12	= \$50,285	0.95	\$47,771	\$19,488	40.8%	\$67,259	0.95	\$47,771	\$19,488	40.8%	\$67,259
Admin. Asst. II [2]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 2	= \$35,658	-	-	-	-	-	-	-	-	-	-
		9	3	= \$2,986.00	-	-	\$2,986.00	x 10											
Admin. Asst. II [3]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 2	= \$35,658	1.00	\$35,658	\$18,869	52.9%	\$54,527	-	-	-	-	-
		9	3	= \$2,986.00	-	-	\$2,986.00	x 10											
Total Personnel Expenditures (BARS #001.100.5**.1* and #001.100.5**.2*)										7.95	\$421,873	\$183,238	43.4%	\$605,111	6.95	\$385,591	\$164,254	42.6%	\$549,845

Notes:

- The fy2019 departmental expenditure request for the monthly salary of the elected County Assessor matches the salary figure listed in Section 1 of Board of County Commissioners' Ordinance #187; funded at a lesser amount in accordance with Section 5 of said Ordinance (fy2019 monthly salary will be equal to Auditor, Clerk, Commissioners, and Treasurer)
- In fiscal year 2018, the employee filling the Admin. Asst. II [2] position was split between fund #001.100 (County Assessor) and fund #001.900 (County Treasurer); in fy2019, this position is funded at 0.90 FTE in fund #001.900, with no appropriations in fund #001.100
- Requesting a new Administrative Assistant II position @ 1.00 FTE (personal property administrator/real property appraiser trainee); not funded in fy2019
- Additional Appraiser [3] not being asked for but needed per Department of Revenue study on Pacific County Assessor's Office



General (Current Expense) Fund
#001.100 – County Assessor
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$4,318.07	\$4,302.14	\$2,562.37	\$3,728.00	\$3,500.00	\$2,912.44	\$3,500.00	\$3,500.00	\$3,500.00
36	Equipment Less Than \$5,000	\$9,823.88	\$1,004.42	-	\$3,609.00	-	-	-	\$5,700.00	-
Total Supplies (BARS #001.100.5**.3*)		\$14,141.95	\$5,306.56	\$2,562.37	\$7,337.00	\$3,500.00	\$2,912.44	\$3,500.00	\$9,200.00	\$3,500.00

Notes Regarding FY2019 Departmental Request:

- **36 (Equipment Less Than \$5,000):** Requesting two new computers @ \$1,100 each; requesting \$3,500 to use toward new workstations
[fiscal analyst note: may be able to utilize the computer replacement reserve within Equipment Rental & Revolving Fund #502 for this expenditure request]



General (Current Expense) Fund
#001.100 – County Assessor
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$53,129.51	\$59,172.54	\$65,519.14	\$59,274.00	\$58,125.00	\$48,775.75	\$58,125.00	\$52,900.00	\$64,340.00
42	Communication	\$2,095.97	\$2,464.31	\$3,109.58	\$2,557.00	\$2,500.00	\$2,231.67	\$2,500.00	\$2,500.00	\$2,500.00
43	Travel	\$3,182.66	\$2,786.99	\$1,089.99	\$2,353.00	\$2,500.00	\$2,706.36	\$2,500.00	\$2,500.00	\$2,500.00
45	Operating Rentals & Leases	\$9,103.16	\$12,199.00	\$12,571.00	\$11,291.00	\$12,600.00	\$12,571.00	\$12,600.00	\$12,600.00	\$12,600.00
46	Insurance [sans Risk Mgmt.]	\$200.00	\$100.00	\$100.00	\$133.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00
48	Repairs & Maintenance	\$524.56	\$693.24	\$518.40	\$579.00	\$525.00	\$518.84	\$525.00	\$525.00	\$525.00
49	Miscellaneous Services	\$2,716.47	\$2,745.40	\$3,117.99	\$2,860.00	\$3,000.00	\$2,634.85	\$3,000.00	\$3,000.00	\$3,000.00
Total Services (BARS #001.100.5**.4*)		\$70,952.33	\$80,161.48	\$86,026.10	\$79,047.00	\$79,350.00	\$69,538.47	\$79,350.00	\$74,125.00	\$85,565.00

Notes Regarding FY2019 Budget Appropriations:

- **41 (Professional Services):** T1 assessment, Apex sketch software, Marshall & Swift Services, Change of Value Notices, and Advertising
(budget appropriations related to TaxSifter and MapSifter can be found in the non-departmental budget #001.0** within current expense)
- **42 (Communication):** scan calls and postage
- **43 (Travel):** WSACA annual June conference, WACO conference, and legislative conference
- **45 (Operating Rentals & Leases):** post office box, safety deposit box, and vehicle rental
- **48 (Repairs & Maintenance):** copy machine copies billed by Aberdeen Office Supply
- **49 (Miscellaneous Services):** renewals of Marshall & Swift manuals for commercial and residential properties, membership dues, subscriptions for pertinent appraisal information, and training/course fees



General (Current Expense) Fund
#001.100 – County Assessor
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Target Expenditures	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	-	-	-	-	-	\$9,340.92	-	-	-
Total Capital Outlays (BARS #001.100.594.**.6*)		-	-	-	-	-	\$9,340.92		-	-



General (Current Expense) Fund

#001.100 – County Assessor

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
001.100.341.41.*	Assessor's Fees	\$4,352.41	\$4,399.06	-	\$2,917.00	\$4,870.00	\$4,055.20	\$4,400.00	\$4,500.00	\$4,500.00
001.100.341.81.00	Copy Fees	-	\$3.00	-	\$1.00	\$15.00	-	-	\$15.00	\$15.00
001.100.369.91.00	Miscellaneous Other	-	-	-	-	-	\$2,951.10	-	-	-
001.100.389	Assessor Reimbursement	\$200.00	-	-	\$67.00	-	(\$2,806.10)	-	-	-
Grand Total Departmental Revenue (BARS #001.100.3**.*.**))		\$4,552.41	\$4,402.06	-	\$2,985.00	\$4,885.00	\$4,200.20	\$4,400.00	\$4,515.00	\$4,515.00