



## **Fiscal Year 2020 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:

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

**Grand Total FY2020 Adopted Budget Appropriations:**

**\$739,383.00**



## General (Current Expense) Fund #001.100 – County Assessor

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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Target Expenditures	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	\$400,710.97	\$390,955.07	\$382,277.94	\$391,314.66	\$385,591.00	\$321,215.03	\$390,663.00	\$424,467.00	\$445,064.00
20	Personnel Benefits	\$183,362.30	\$170,326.90	\$164,927.78	\$172,872.33	\$170,520.00	\$142,139.15	\$172,910.00	\$194,883.00	\$214,109.00
30	Supplies for Consumption and Resale	\$5,306.56	\$2,562.37	\$2,912.44	\$3,593.79	\$3,500.00	\$2,381.43	\$3,572.00	\$3,572.00	\$3,572.00
40	Services and Pass-Through Payments	\$80,161.48	\$86,026.10	\$69,538.47	\$78,575.35	\$93,565.00	\$61,785.10	\$87,311.00	\$76,638.00	\$76,638.00
60	Capital Outlays	-	-	\$9,340.92	\$3,113.64	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
<b>Grand Total Departmental Expenditures</b> <i>(BARS #001.100.5**.**.**) </i>		<b>\$669,541.31</b>	<b>\$649,870.44</b>	<b>\$628,997.55</b>	<b>\$649,469.77</b>	<b>\$653,176.00</b>	<b>\$527,520.71</b>	<b>\$654,456.00</b>	<b>\$699,560.00</b>	<b>\$739,383.00</b>



**General (Current Expense) Fund**  
**#001.100 – County Assessor**

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

Position	Fiscal Year 2020 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)									FY2020 Departmental Expenditure Request				FY2020 Adopted Budget Appropriations					
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL)	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	
Assessor	Elected	-	-	= \$5,682.00	-	-	\$5,682.00	x 12 =	\$68,184	1.00	\$66,228	\$28,079	42.40%	\$94,307	1.00	\$68,184	\$29,742	43.62%	\$97,926
Chief Deputy	Mgmt	13	8	= \$5,210.00	\$416.80	8.00%	\$5,626.80	x 12 =	\$67,522	1.00	\$64,295	\$21,592	33.58%	\$85,887	1.00	\$67,522	\$22,850	33.84%	\$90,372
Chief Appraiser	367-C	15	10	= \$5,714.00	\$457.12	8.00%	\$6,171.12	x 12 =	\$74,054	1.00	\$70,516	\$29,249	41.48%	\$99,765	1.00	\$74,054	\$32,532	43.93%	\$106,586
Senior Appraiser [1]	367-C	12	10	= \$4,666.00	\$116.65	2.50%	\$4,782.65	x 12 =	\$57,392	1.00	\$54,649	\$26,020	47.61%	\$80,669	1.00	\$57,392	\$29,058	50.63%	\$86,450
Senior Appraiser [2]	367-C	12	7	= \$4,316.00	-	-	\$4,316.00	x 12 =	\$51,792	-	-	-	-	-	1.00	\$51,792	\$27,885	53.84%	\$79,677
Appraiser [1]	367-C	10	1	= \$3,165.00	-	-	\$3,165.00	x 12 =	\$37,980	1.00	\$40,644	\$23,170	57.01%	\$63,814	1.00	\$37,980	\$25,003	65.83%	\$62,983
Appraiser [2]	367-C	10	1	= \$3,165.00	-	-	\$3,165.00	x 12 =	\$37,980	1.00	\$46,560	\$24,374	52.35%	\$70,934	-	-	-	-	-
Administrative Assistant II [1]	367-C	10	10	= \$4,074.00	\$325.92	8.00%	\$4,399.92	x 12 =	\$52,800	0.95	\$47,771	\$20,426	42.76%	\$68,197	0.95	\$50,160	\$22,036	43.93%	\$72,196
Administrative Assistant II [2]	367-C	10	1	= \$3,165.00	-	-	\$3,165.00	x 12 =	\$37,980	1.00	\$33,804	\$21,973	65.00%	\$55,777	1.00	\$37,980	\$25,003	65.83%	\$62,983
Total (BARS #001.100.514.2*.1* and #001.100.514.2*.2*)										7.95	\$424,467	\$194,883	45.91%	\$619,350	7.95	\$445,064	\$214,109	48.11%	\$659,173

**Notes Regarding FY2020 Adopted Budget Appropriations:**

- The FY2020 adopted monthly salary for the County Assessor matches the FY2020 salary figure listed in Section 1 of Board of County Commissioners' Ordinance #189
- FY2020 funding approved for a second Senior Appraiser position (367-C; Grade 12) at 1.00 FTE in lieu of a second Appraiser position (367-C; Grade 10)
- FY2020 funding approved for a second Administrative Assistant II position (367-C; Grade 10) at 1.00 FTE; this is a new position for FY2020
- Full-time equivalent (FTE) appropriations for employees within the Assessor's Office may be apportioned between the following budgets:
  - General (Current Expense) Fund #001.100 – County Assessor
  - Special Revenue Fund #112 – Real Estate Excise Tax (REET) Electronic Technology



**General (Current Expense) Fund**  
**#001.100 – County Assessor**

Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Target Expenditures	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	\$4,302.14	\$2,562.37	\$2,912.44	\$3,258.98	\$3,500.00	\$2,381.43	\$3,572.00	\$3,572.00	\$3,572.00
35	Small Tools & Minor Equipment	\$1,004.42	-	-	\$334.81	-	-	-	-	-
Total (BARS #001.100.514.2*.3*)		\$5,306.56	\$2,562.37	\$2,912.44	\$3,593.79	\$3,500.00	\$2,381.43	\$3,572.00	\$3,572.00	\$3,572.00



General (Current Expense) Fund  
#001.100 – County Assessor

Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget  (including all amendments)	FY2019 Actual Expenditures  Through 10-31-2019	FY2020 Target Expenditures	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$59,172.54	\$65,519.14	\$48,775.75	\$57,822.48	\$64,340.00	\$45,962.39	\$65,653.00	\$55,100.00	\$55,100.00
42	Communication	\$2,464.31	\$3,109.58	\$2,231.67	\$2,601.85	\$2,500.00	\$2,097.85	\$2,551.00	\$2,700.00	\$2,700.00
43	Travel	\$2,786.99	\$1,089.99	\$2,706.36	\$2,194.45	\$2,500.00	\$1,197.85	\$2,551.00	\$2,551.00	\$2,551.00
45	Operating Rentals & Leases	\$12,199.00	\$12,571.00	\$12,571.00	\$12,447.00	\$12,600.00	\$9,390.00	\$12,858.00	\$12,600.00	\$12,600.00
46	Insurance [sans Risk Management]	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	-	\$100.00	\$100.00	\$100.00
48	Contracted Repairs & Maintenance	\$693.24	\$518.40	\$518.84	\$576.83	\$525.00	\$432.40	\$536.00	\$525.00	\$525.00
49	Other	\$2,745.40	\$3,117.99	\$2,634.85	\$2,832.75	\$11,000.00	\$2,704.61	\$3,062.00	\$3,062.00	\$3,062.00
Total (BARS #001.100.514.2*.4*)		\$80,161.48	\$86,026.10	\$69,538.47	\$78,575.35	\$93,565.00	\$61,785.10	\$87,311.00	\$76,638.00	\$76,638.00

Notes Regarding FY2020 Adopted 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): Washington State Association of Counties (WSAC) annual June conference, Washington Association of County Officials (WACO) conference, and legislative conference
- 45 (Operating Rentals & Leases): post office box, safety deposit box, and vehicle rental
- 48 (Contracted Repairs & Maintenance): copy machine copies billed by Aberdeen Office Supply
- 49 (Other): 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

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

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate  (including all amendments)	FY2019 Actual Revenue  Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
001.100.334.00.30	State Grant: Secretary of State	-	-	-	-	\$8,000.00	-	-	-	-
001.100.341.4**	Assessor's Fees	\$4,399.06	-	\$4,055.20	\$2,818.09	\$4,500.00	\$5,011.26	\$4,500.00	\$4,500.00	\$5,000.00
001.100.341.81.00	Copy Fees	\$3.00	-	-	\$1.00	\$15.00	-	\$15.00	\$15.00	\$15.00
001.100.369.91.00	Miscellaneous Other	-	-	\$2,951.10	\$983.70	-	-	-	-	-
001.100.389	Assessor Reimbursement	-	-	(\$2,806.10)	(\$935.37)	-	-	-	-	-
001.100.397	Reconciliation of Personnel Benefits	-	-	-	-	\$6,266.00	-	-	-	-
Grand Total Departmental Revenue (BARS #001.100.3**,**,**)		\$4,402.06	-	\$4,200.20	\$2,867.42	\$18,781.00	\$5,011.26	\$4,515.00	\$4,515.00	\$5,015.00