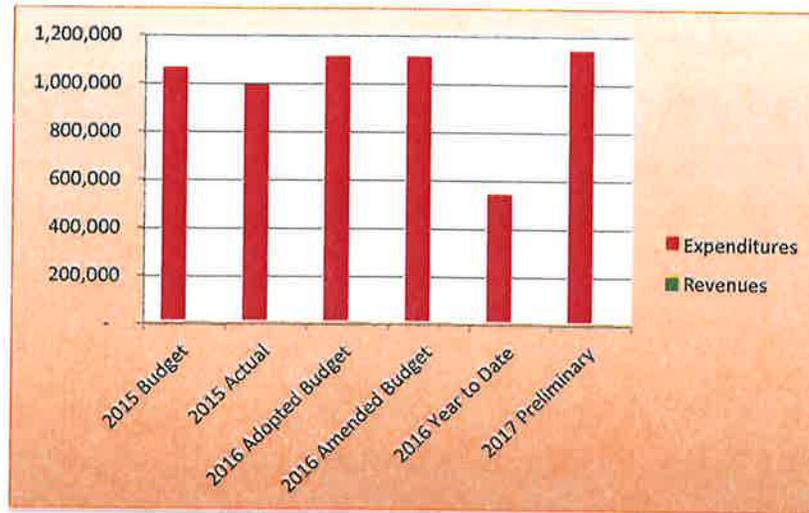




# Assessor

## 2017 Preliminary Budget Budget Summary

	2015 Budget	2015 Actual	2016 Adopted Budget	2016 Amended Budget	2016 Year to Date	2017 Preliminary
<a href="#">Expenditures</a>	1,050,891	980,380	1,099,474	1,099,474	529,241	1,127,567
<a href="#">Revenues</a>	75	129	195	195	51	100
<a href="#">Salaries</a>						
<a href="#">Employees</a>						14
<a href="#">Forms/Documents</a>						
<a href="#">Statistics</a>						



# KITTITAS COUNTY ASSESSOR 2017 BUDGET NARRATIVE

Written 8-25-2016 through 9-26.....

	2015 Actual	2016 Adopted	2017 Preliminary
<b>Revenues</b>	\$129.	\$195.	\$100.
<b>Expenditures</b>	\$980,380.	\$1,099,474.	\$1,093,966
<b>Budget Totals*</b>	\$980,251.	\$1,099,279.	Less <u>\$33,601</u> ** Total \$1,127,567
<b># of Personnel</b>	13	14	14
*10-25-2016 from the top amounts on the TABUDGETS\2017 Preliminary Departmental Budgets\010_Assessor\2017 Assessor Preliminary Budget.xlsx (but it does get amended later)			**An eighth appraiser was approved in the 2016 budget that was and will continue to be partially funded by the Assr/Treas REET Tech Fund per RCW 82.45.180

## KITTITAS COUNTY ASSESSOR'S OFFICE MISSION STATEMENT

Our mission is to fairly, equitably and uniformly administer the assessment and appraisal of property that supports the funding of vital public services in a manner that meets constitutional and statutory requirements, while striving to provide excellence in public service to all citizens of Kittitas County.

## KITTITAS COUNTY ASSESSOR'S OFFICE 2016 ACCOMPLISHMENTS

### **Response to 2016 Goal #1: Maintain required State Accreditation certificates for appraisers and obtain necessary training for support staff:**

Accomplishment: This accomplishment is ongoing; four new appraisers will attend the International Association of Assessing Officers (IAAO) Course 101 this fall. Other appraisers have attended miscellaneous training sponsored by WA State Department of Revenue and WA State Association of County Assessors. Support staff training has been accomplished by attendance at various WA Department of Revenue trainings, mostly in webinar format.

We continue to find more uses for the projector system purchased to accomplish in-office training.

### **Response to 2016 Goal #2: Complete the 2016 assessment for 2017 tax – Physical Inspection Area #4 (fourth cycle of Annual Revaluation):**

- Accomplishment: The 2016 assessment cycle for 2017 tax will be completed about two weeks ahead of last year. We remain unable to meet statutory guidelines for mailing Notices Of Value on May 31 for revaluation and August 31 for new construction. Real Property Notices of Value for revaluation and new

construction are planned to be mailed on November 7, 2016, as compared to November 16, 2015. This year's date may need to be pushed back due to an appraiser resignation effective 8/31/16.

- A valuation model has been built after analysis of water issues in Lower County. The model will be used to value property in the 2017 appraisal cycle (for 2018 taxes). However, taxpayers that own land where there are no water banks available can petition for a reduction in 2015 and 2016 value per RCW 84.40.039 since the new rules were effective in 2015.

Progress on Goal #2 has been impeded by the following issues:

- Conversion of TerraScan T1 assessment software to a new platform, T2. The go-live date for T2 was August 18, 2014. Although data was converted, a significant amount of resources are still being devoted to arranging data into appropriate fields, developing new codes and performing general data clean-up. The clean-up is being done as we work through each appraisal cycle. It also takes a considerable amount of resources to learn the new software and deal with changes by the vendor as bugs continue to be addressed. We continue to revise policies and procedures to reflect the new software design.
- Staff turnover continues to require a significant amount of resources to train new appraisers as well as review all non-accredited appraisal work, which must be done by an accredited appraiser. We have four trainee appraisers that started in 2016: two filled positions where appraisers resigned late in 2015; one to be filled upon an appraiser resignation as of August 31, 2016 and one filled the eighth appraiser position, vacant since 2010. The BOCC approved the position be filled due to being able to be half funded on a three-year plan by the Assessor/Treasurer REET Technology Fund pursuant to RCW 82.45.180 on a three-year plan. Accreditation of trainee appraisers usually occurs within one year, at which time appraisal work no longer needs to be signed off by an accredited appraiser. However, it takes four years to get to a journeyman level appraiser.
- We continue work to defend appeals at the WA State Board of Tax Appeals (SBTA) on properties owned by New Suncadia LLC, as well as determine value for their commercial property. We recently met with Suncadia representatives and our hired expert to discuss income information that is needed to perform the income approach on their properties. We continue to await that information. The SBTA hearing on the 2014 appraisals (for 2015 tax) was held.....but at this time, the answer has not been sent by SBTA. We are hopeful Suncadia will work with our expert to assist in resolving the pending SBTA appeal of the 2015 appraisals (for 2016 tax).

### **Response to 2015 Goal #3: Create efficiencies through technology with the following tools:**

Accomplishment: GIS – Although it is clear that there will be no resources in the near future to develop a high-accuracy parcel layer as discussed in prior budget narratives and GIS conversations, the county should not let this issue drop off the GIS radar. GIS does continue to be a valuable tool for appraisal work and the GIS Coordinator cooperates in building additional tools as needed. However, a high-accuracy parcel layer would be beneficial to all GIS users, within the county as well as for public users.

Accomplishment: EDEN replacement - The BOCC awarded RFP KCIT 14-1 for Permit Tracking Software to Paladin Data Systems on July 19, 2016 by Resolution 2016-093.

Accomplishment: TerraScan Conversion –We are in our second year of the new software, T2. As discussed above in accomplishments to Goal #2, work continues to achieve clean-up of conversion issues. It is expected to continue until all parcels have been physically inspected (six years from the 2014 conversion).

### **Response to 2014 Goal #4: Effective Records Management and Public Disclosure Requests (PDRs):**

Accomplishment: Electronic Training Manuals (assessment and appraisal processes and procedures) continue to be revised to address changes resulting from the software conversion to T2. In addition, the manuals must be revised to reflect changes in State statutes and rules.

Accomplishment: Records Management - The internal Assessor Records Management Team continues to devote time to enhancing the process of organizing, archiving and/or destroying Assessor records according to approved retention schedules. They are also working to achieve coordination of paper and electronic record organization. The team continues to participate in Public Records Management (PDR) and Records Management trainings. Three Assessor staff are members of the county-wide Records Management Committee.

Accomplishment: The electronic records management system, Laserfiche, has been implemented in test form for tax roll corrections that are performed in the Assessor's Office and routed to the Treasurer's Office. The test format will be transferred to a live process by year end. At this point we have two licenses in the 2017 budget. As we create further processes within Laserfiche, it may be necessary to request additional licenses in the 2018 budget.

Accomplishment: We have successfully responded to all Public Disclosure Requests that are tracked on the county intranet by the Disclosure Request Tracker (DaRT), an application built by the IT Department.

Accomplishment: Electronic signatures continue to be a topic of conversation within the realm of Laserfiche. At this time, the cost is prohibitive, but the issue will continue to be a goal.

## **KITTITAS COUNTY ASSESSOR'S OFFICE 2017 GOALS**

- 1. GOAL: Training for the various statutorily mandated responsibilities of the Assessor's Office. Training is necessary for staff to learn and master the myriad of concepts, terms, laws, rules, policies, and procedures that apply to this office:**
  - The success of our appraisal process is reliant upon appraisers attaining and maintaining State of Washington Real Property Assessment Accreditation, pursuant to RCW 36.21. Washington Department of Revenue (DOR) and International Association of Assessing Officer (IAAO) approved training is required for appraisers to attain accreditation within one year after employment with the Assessor's Office. Continuing education is required, not only for renewal of accreditation certificates every two years, but also to secure skills and knowledge that will enable appraisers to determine accurate, fair and equal assessed values. Appraisers are responsible for management of the appraisal portion of our database.
  - The success of our assessment process is reliant upon support staff being trained to accurately and effectively administer laws relating to property assessment and property tax pursuant to RCW 84 and RCW 36.21 such as: current use (open space), forestland, personal property, senior citizen/disabled exemptions, non-profit exemptions, and property tax levies. Support staff is responsible for management of the assessment portion of our database and processing of all ownership transfers. The staff is also responsible for processing all subdivisions and boundary changes on the plat maps within Kittitas County GIS. Attendance at DOR trainings and other applicable classes insures that staff gains the knowledge necessary to perform the mandatory duties of the Assessor's Office. Ongoing training also insures that staff is well informed of statute revisions in order to accurately administer Assessor responsibilities.

- To offset training costs, we will continue to search for classes where overnights are not necessary. However, there are specific DOR classes that are necessary to obtain accreditation certificates or to obtain continuing education hours required for renewal of accreditation. Because many of these DOR classes are 30-hour classes often held in Olympia, there will continue to be classes where travel expenses must be incurred. DOR is experiencing similar budget constraints as in all government offices across the state and continues to work on developing webinars whenever possible. Many of the DOR trainings for support staff are now available only through webinars on current use/forestland, senior citizen/disabled and non-profit exemptions, personal property and senior levy training. We continue to consider gaining DOR approved continuing education hours by creating formal in-office training, if resources become available.

**2. GOAL: Complete the 2017 assessment for 2018 tax - Physical Inspection Cycle #5 (the fifth cycle of Annual Revaluation):**

- We will continue to attempt to recover a timely revaluation cycle. This will be more realistic due to the eighth appraiser position being approved to be filled as of 1-1-16 by the BOCC. The position had been vacant since a lay-off in 2010. The position is half funded by the Assessor/Treasurer REET Technology Fund pursuant to RCW 82.45.180 on a three-year plan.

Data clean-up will inhibit our work flow throughout the six-years it will take to physically inspect all parcels on T2, to which we converted in August 2014. The data on all parcels must be clean before mass appraisal techniques of annual revaluation can be effectively applied.

In addition to working towards a more timely completion date for revaluation, we plan to implement physical inspection of valid sales throughout the whole county each year. Sales are used to build our valuation models, which must produce accurate results so documenting the condition of property at time of sale is an important aspect of appraisal.

It has been our experience that various issues routinely come up every year that affect the timing of completion of revaluation, such as wildfires and water issues. Sophisticated owners, professional tax representatives and continued growth in parcel count affect our work flow. In addition, following are known issues that will impede our timely completion of the 2017 revaluation:

- Training of four new appraisers and review of their work will require significant resources away from the work of revaluation. Two should be accredited by February 2017, one by May 2017 and one by November 2017. At that time their work will no longer need to be signed off by an accredited appraiser. Although training will continue, it will not be as extensive as in the first year. It takes four years to become a journey level appraiser.
- Additional water banks and rules have been created to deal with groundwater withdrawal issues in Lower County. Although a new valuation model was created for the 2017 assessment cycle, resources will continue to be utilized to analyze the effects of the new water rules on market value. Resources will also continue to be required to track sales of water rights and granting of water mitigation certificates.
- Accurately appraising commercial property on an annual basis in Kittitas County is becoming more challenging because of the increasing number and complexity of commercial property. It is difficult to do sales studies on unique properties because in a small county there are a limited number of sales of those properties, if any. We continue to network with other counties

regarding appraisal of commercial property. An expert was budgeted for and hired in 2016 to assist with the Suncadia appraisals. It will be necessary to continue to use the expert's services in 2017 or until the Suncadia appeals are settled.

- The five members of the support staff, including the Administrative Assistant, perform non-appraisal, mandatory duties such as Personal Property assessments, levy calculations, exemptions (e.g. non-profits and senior citizens), subdivisions that require mapping on GIS and parcel creation, appeals to the local Board of Equalization and the State Board of Tax Appeals, administration of Current Use and Designated Forest programs. This is all in addition to budgeting, customer service and response to public record requests.
- Notices of Values: We will continue to outsource the printing and mailing of notices to Master's Touch, a company that many other Assessors use and will budget for notices to be mailed, or emailed, to all taxpayers. We have seen a slight increase in the number of taxpayers that are requesting notices by email, which is administrated by our outsourced vendor, Master's Touch.

### 3. Create efficiencies through technology with the following tools:

- GIS: The goal of a high accuracy Assessor's Parcel Layer is not being pursued at this time pursuant to the lack of resources, however, this goal must be kept in mind as GIS evolves. The reason for the inaccuracies is that the electronic Assessor parcel maps resulted from digitizing the hand drawn boundaries on historic paper maps where there were no adjustments made for the fact that individual sections can range from approximately 500 acres to over 700 acres. The paper maps were all drawn based on 640 acres, the common size of a section. Therefore, some boundaries were "stretched out" and some boundaries were "squeezed in" when being drawn by hand. The goal of reaching a "high accuracy" level in the parcel layer will require substantial resources which haven't been made available. This goal should be maintained in order to achieve the most accurate GIS on which land use decisions and assessments are based.
  - We continue to work with the GIS Coordinator to gain knowledge and assist with development of GIS tools that assist in our work.
- Aerial Photography: There are a couple of statewide initiatives to obtain better quality aerial photography. Several stakeholders in addition to county staff attended a demonstration by a company that offers oblique aerial photography. This is a tool that would assist in appraisal and many other areas of the county.
- Permitting Software: The BOCC awarded RFP KCIT 14-1 for Permit Tracking Software to Paladin Data Systems on July 19, 2016 by Resolution 2016-093 which replaces EDEN.
  - An Assessor's Office representative will participate in training of the new software because three members of the Assessor's staff use the permitting software to manage building permits. That data initiates assessment of new construction by the Assessor's Office. Building permit data is statutorily required to be given by the issuing authority to the County Assessor pursuant to RCW 19.27.140. When a building permit is not provided to the Assessor's Office the building does not get assessed or taxed. When it is discovered, it can be harmful for the owner, not to mention the unfairness that is created due to taxes being shifted. This situation does not benefit the county in portraying a positive professional image.
  - The issue of consistent entry of all current use applications into Paladin must be addressed. Current Use Agriculture and Designated Forest applications are submitted to the Assessor's

Office. Current Use Open Space applications are submitted to the legislative authority and that process remains to be finalized, due to the adoption of the Public Benefit Rating System (PBRs) in the 2015 Comprehensive Plan amendments. There were no applications Current Use Open Space applications in 2016.

- Electronic building plans: Control for requiring this technology rests outside of the Assessor's Office, however, implementation of this requirement would result in greater efficiencies in this office.
- Electronic Board of Equalization records: This must be a joint effort with the BOCC and Board of Equalization. It is on the horizon to pursue as time permits. In the fall of 2015 we began a lease of a color printer-scanner-copier that will help in moving this process forward.

#### 4. **Effectively Manage Records and Public Disclosure Requests (PDRs).**

- We continue to take time to revise electronic training manuals that include process and procedure documents. Although it is very resource heavy, it is crucial to keep all documents current. The "Appraisal Library" contains processes and procedures on all aspects of appraising land and buildings. The "Assessment Library" contains processes and procedures on levies, personal property, sales and data entry, segregations, exemptions, vouchers, current use, etc. Revision of these manuals occurs when internal practices change and when legislative changes occur in state law and rules.
- With the goal of more efficient storage, retrieval and destruction of records, a Records Management Team within the Assessor's Office continues to work on managing records in compliance with Washington State Secretary of State and the Washington State Archives requirements. The team has been focused on management of paper records. But the implementation of Laserfiche will make management of electronic records easier to include in our focus.

A test workflow in Laserfiche has been implemented for tax roll corrections that are performed in the Assessor's Office and routed to the Treasurer's Office. The test format will be shifted to a live process by year end. At this point, we are requesting two licenses in the 2017 budget. As we create additional workflows and implement document storage within Laserfiche, it may be necessary to request additional licenses in the 2018 budget. Laserfiche will greatly assist in organization, retrieval and destruction of electronic records, which is becoming ever more overwhelming as more and more electronic records are created. Efficient and thorough retrieval of electronic records for county needs, in addition to PDR purposes, is becoming a concern as the number of electronic documents increases.

The team continues to participate in PDR and Record Management trainings. Basic training for the whole staff should be done so that they all become more familiar with this subject.

- Staff continues to work with the Disclosure Request Tracker (DaRT), an application built by Information Services which is administered through the county intranet CAMAS. DaRT is used to manage Public Records Requests (PDRs) and to document the time spent on this duty. The application continues to evolve as it was moved into the realm of the Records Management Committee. Discussion of how to use DaRT in conjunction with Laserfiche continues in the Records Management Committee.
- Develop the use of electronic signatures as the county works on the issue in conjunction with Laserfiche. This goal is a low priority to pursue as technology resources become available. However, at this time, we are exploring the use of electronic "stamps" for in-county use in reviewing and approving work.

## STATUTORY AUTHORITY FOR THE ASSESSOR'S BUDGET

**RCW 84.41.050 – BUDGET, LEVY, TO PROVIDE FUNDS - Each county assessor in budgets hereafter submitted, shall make adequate provision to effect countywide revaluations as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter.**

In other words, it is the Assessor's responsibility, as entrusted by the voters of Kittitas County, to submit a budget that is adequate to carry out the provisions of Chapter 84.41 RCW - Revaluation of property. The Assessor is responsible for determining the true and fair value of locally assessed properties, real and personal. Thus, to a significant degree, the well being of local government and of the taxpayers it serves depends on the thoroughness and fairness with which the duties of the assessor are discharged.

The responsibility of the Board of County Commissioners (BOCC) is to authorize and levy amounts which in their judgment will suffice to carry out the direction of this chapter pursuant to RCW 36.32.120.

The certified county assessment/tax rolls provide the basis of revenues collected for the government services that citizens require through taxing districts in addition to County Current Expense and County Road such as fire, hospital, schools and cities.

The Assessor's budget will determine the level of service the Assessor's Office can provide for the following year. The Assessor's Office can obtain new revenue (through new construction) and is one of the mandated offices in the courthouse.

One of the county commissioners' primary duties is to levy the taxes to operate the county and to adopt a balanced budget for each calendar year. The commissioners fix the budget amount for each department within the county, but variances and increases can be permitted during the year if extraordinary circumstances can be shown. Other elected officials in the county are responsible for their own adopted budget, and the commissioners themselves are responsible for the operation of budgets under the control of appointed department heads.

The Washington State Constitutional reference for taxation is in Article VII, Sections 1 and 2.

## **KITTITAS COUNTY ASSESSOR'S OFFICE 2017 BUDGET ISSUES**

### **Salaries 51001 (including Overtime 51002, Vacation payoff 51004, FICA 52001, Medical Aid/L&I 52002, Retirement 52003, Medical Benefits 52004, Unemployment 52006)**

This category increased from \$961,634 to \$989,259. This includes \$33,601 for wages and benefits for an eighth appraiser which is half of the total cost. The other half will be funded by Assessor/Treasurer REET per RCW 82.45.180 (5). Also included is \$10,000 for overtime that will assist in our efforts to recover a timely revaluation schedule. Annual revaluation has not resulted in the hoped for efficiencies (as discussed earlier) so overtime continues to be necessary until a timely revaluation schedule is recovered, to which the 8th appraisal position will contribute. Vacation payoff for an employee eligible to retire in 2016 is estimated at \$5,000, also included.

### **Supplies 53101**

This category reduced from \$5,000 to \$4,500 based on 2014 and 2015 budgets. Year-to-date amounts don't include the major purchase of supplies which will be done later this year.

### **Publications 53108**

No change - \$200.

### **Operating Supplies 53115**

This category increased from \$500 to \$750 based on year-to-date amounts. There is no history for this category because prior to 2016, expenses without labor costs were funded from Vehicle Repairs and Maintenance. New IRS rules required these types of expenses to be paid from this category.

### **Fuel 53201**

This category reduced from \$5,000 to \$4,000 based on 2014 and 2015 budgets. This will be the fifth inspection year of the six-year Annual Revaluation plan started with the 2013 assessment year. The major amount of fielding will occur this fall so it's unknown what our fuel budget will be this year. However, the next inspection cycle will cover the City of Ellensburg. The amount will most likely need to be increased in the 2018 budget when physical inspections again are spread throughout the county.

### **Minor Office Equipment 53561**

This category reduced from \$1,500 to \$1,000 based on 2014 and 2015 and year-to-date budgets.

### **Minor Office Furniture 53562**

This category increased from \$0 to \$500 based on 2014, 2015 and year-to-date budgets.

### **Minor Computer Equipment 53563**

This category reduced from \$2,000 to \$1,000 based on 2014, 2015 and year-to-date budgets.

### **Minor Computer Software 53564**

This category reduced from \$23,600 to \$0. The final element of our conversion to T2, the implementation of T2 Field on Ipads was paid for in 2016.

### **Professional Services 54101**

This category increased from \$6,000 to \$11,000. In addition to the cost of Notices of Value (not yet paid for this year), add additional \$5,000 is requested for the services of an expert consultant to continue to assist with the appraisal of Suncadia. The consultant services caused the golf course appeals on the 2014 assessments to be withdrawn and final resolution is closer. The information provided by the consultant is

independent of the only information that has been provided by Suncadia, which is outdated. We continue to await current income information from Suncadia, as we requested and they promised.

**Contracted Shredding 54127**

No change - \$50.

**Advertising 54141**

No change - \$500.

**Telephone 54201**

No change - \$3,000.

**Postage 54202**

This category increased from \$8,400 to \$9,400 based on 2014, 2015 and year-to-date budgets. This includes approximately \$6,500 to mail Notices of Value for all real property taxable parcels and approximately \$2,900 for other office mailings, including approximately 1,700 personal property forms twice yearly.

**Cellular Phone 54204**

No change - \$2,000. The 2016 budget is unknown since it was the first year the data plan required for I pads in the T2 Field application was implemented. It may be possible to reduce this category in the 2018 budget.

**Travel 54301**

No change - \$3,700. Year-end amounts are not known at this time per pending travel for required training.

**Insurance 54601—to be determined by Auditor's Office (now all combined; liability, building and vehicle)**

This category reduced from \$18,550 to \$13,000 based on 2015 costs.

**Bonds 54602**

No change - \$100. It has not yet been determined how this will be paid since all bonds are now under a common umbrella that the Auditor's Office has administered. A placeholder will be maintained in the Assessor's budget for information purposes if it is determined that the cost will not come directly from our budget.

**Equipment Repairs and Maintenance 54803**

This category reduced from \$2,800 to \$1,000 by moving \$1,000 to Equipment Repairs & Maintenance Agreements per direction from Auditor's Office. The monthly copy machine lease maintenance and copy charges should be paid from that fund, not this one. This category will be reduced another \$800 in addition to moving \$1,000 to the other category. The remaining amount should cover any unexpected repair costs for two older printers, a fax machine and telephone.

**Vehicle Repairs and Maintenance 54805**

No change - \$3,000 based on 2014 and 2015 actual budgets and the unknown remaining 2016 budget.

**Computer Software Maintenance 54809**

This category increased from \$45,640 (\$52,454 YTD 6-30) to \$71,196. Costs (including sales tax) are broken out as follows, however they are just estimates as our contract expires in 2016 and the 2017 amounts have not yet been finalized:

- \$37,870 TerraScan T2 maintenance/support (per written estimate)
- \$2,200 T2 Field maintenance (estimated per 2016)
- \$1,500 T2 Field license (estimated per 2016)
- \$18,500 T2 Field Host license (estimated per 2016)
- \$2,164 Apex Sketching maintenance (per written estimate)
- \$5,000 Marshal/Swift Electronic Cost Tables
- \$2,592 Arc licensing (per IT)
- \$0 Email encryption (the charge has been eliminated but this is a placeholder for the future)
- \$157 Eagle Recorder license (per Auditor's Office)
- \$1,262 Laserfiche licensing (for 5)

#### **Equipment Repairs & Maintenance Agreements 54813**

New category – transfer \$1,000 from Equipment Repair & Maintenance. This category was implemented in the 2016 Assessor's budget at the direction of the Auditor's Office. The monthly copy machine lease maintenance and copy charges should be paid from this fund, not from Equipment Repairs & Maintenance.

#### **Dues and Subscriptions 54902**

No change - \$2,000 due to 2015 budget and year-to-date costs.

#### **Printing and Binding 54905**

No change - \$300.

#### **Registration and Training 54906**

No change - \$3,000.

#### **Vehicle Wash 54913**

This category reduced from \$1,000 to \$350 because direction from the Board of County Commissioners is to disallow yearly detailing of vehicles. Vehicles are purchased with taxpayer dollars and it is the responsibility of the county to maintain those vehicles by regular cleaning, among other things such as oil changes, tires, etc. The amount budgeted covers three washes for each vehicle at the local car wash, which is less expensive than using office staff. The appraisal salaries range from almost \$22 to over \$33 per hour. The cost of an automatic wash, even the most deluxe version, is only \$14.00. Considering it takes more time to wash a car by hand than run it through the automatic wash, it will cost less to use the carwash. Not to mention that we are trying to recover a timely revaluation cycle so appraiser time on that task is paramount.

In the past, we used petty cash to purchase tokens for vacuuming, but when the local carwash changed hands, tokens were eliminated. That leaves us in a position where there is no way to get a receipt for vacuuming. Public Works has agreed to let us use their shop vacuum, but we will need to schedule use of an area at the county shop to coordinate with the shop schedule. The remote field use of our vehicles causes them to become extremely dusty and muddy so this issue is important since our vehicles are also used to attend various meetings and trainings throughout the year.

#### **Capital Computer Software 56404**

**For information only:** This is a placeholder for Laserfiche licenses/annual maintenance. These costs will be paid from IT's budget because of the large number of licenses in the county but this narrative will serve to track those costs. In 2016, the Auditor's Office paid for two licenses and maintenance. After working to implement Laserfiche in the Assessor's Office, it was determined that all support staff may need licenses. An additional three licenses will be purchased in 2016 from the Assessor's budget. So, in 2017, IT will pay maintenance on five licenses. Progress will be monitored in 2017 to determine if additional licenses will be

necessary for appraisers or if the existing licenses could be redistributed, especially considering the Lead Appraiser.

#### **Capital Leases/Installment Purchases 57501**

This was a new category in the 2016 budget that was inadvertently didn't get funded for 2016. The year to-date amounts support a budget of \$1,700.

#### **Vehicles and Interfund Vehicle Replacement Fund -NOTE**

Consideration should be given to using this fund again, after being discontinued in 2012. At that time, the BOCC made the decision not to purchase new vehicles, but rather to use surplus vehicles for replacements. At that time, they were made aware that due to the remote areas that appraisers are required to access, replacement vehicles must be four-wheel drive.

In 2012, the funds were placed in a reserved account where individual department accumulated amounts at that time were documented. The amount in reserve will continue to be monitored in case a need should arise for a replacement vehicle that is not available or appropriate from county surplus.

#### **Software Replacement Reserve Fund - NOTE**

Consideration should be given to starting a fund to build each year that would be used for future purchase of new software or major upgrades. This office has experienced both scenarios. First, we were notified by our vendor that the assessment software we were using would no longer be supported. The cost to move to that vendor's new software was hundreds of thousands of dollars; more than the county was willing to spend. So, an RFP for new software was sent out. Affordable, but less sophisticated software was found in TerraScan's T1 program. However, after a few years on T1, TerraScan announced that a major upgrade was in the works. In both cases, there was a significant impact to Assessor and Treasurer's budgets. Recently, TerraScan was bought out by Thomson Reuters, a world-wide company with many specialties, one of which is assessment/tax software called Aumentum. This program is being marketed on a world-wide basis. Although, TerraScan clients have been assured there is not plan in place at this time to migrate to the new system, it's just a matter of time until that happens. At that time, the county could face paying hundreds of thousands of dollars to convert. There is only one other vendor, True Automation (now Harris Govern), that offers treasurer/assessment/appraisal that is compliant with Washington State statutes. They offered an informal estimate in 2012 of approximately \$500,000, including Assessor and Treasurer. The yearly maintenance for both offices was estimated at approximately \$90,000, compared to our current combined budget of just under \$63,000. If faced with T2 becoming unsupported, it may be better to look at Harris Govern's software rather than migrating to a software system that has to be modified to become compliant with Washington statutes. Historically, the challenges of creating a system that is Washington compliant resulted in several years of development.



GL787

JMP - PRELIM REV OVER EXPENSES

Report Format 562

GL Period 12 ending December 31, 2016

Transaction status 1  
Rounding to Whole Dollars

Fnd 001	GENERAL FUND	Dpt 0010	ASSESSOR	2015	2016	2016	2017 DEPT	2017 PRELIM	2017 ADJUST	2017 ADDL	2017 PRELIM	%
Div 000	ASSESSOR			ACTUAL	BUDGET	ACTUAL	REQUEST	ADDITIONAL	REDUCTION	REDUCTION	BUDGET	
Obj 510	SALARIES AND WAGES											
1 1051001	SALARIES			645,555	691,729	499,134	710,208				710,208	2.6
1 1051002	OVERTIME			9,179	10,000	7,191	10,000				10,000	0.0
1 1051004	VACATION PAY OFF			1,078		1,295	5,000				5,000	100.0
1 1051005	SICK LEAVE PAYOFF			713								0.0
Obj 510	SALARIES AND WAGES			656,525	701,729	507,620	725,208				725,208	3.2
Obj 520	PERSONNEL BENEFITS											
1 1052001	FICA			50,206	53,681	38,545	55,479				55,479	3.2
1 1052002	MEDICAL AID/LABOR &			2,495	3,405	1,823	3,139				3,139	8.5-
1 1052003	RETIREMENT			66,750	81,403	56,607	84,052				84,052	3.2
1 1052004	MEDICAL BENEFITS			112,247	119,244	86,216	119,160				119,160	0.1-
1 1052006	UNEMPLOYMENT			2,018	2,172	1,547	2,221				2,221	2.2
Obj 520	PERSONNEL BENEFITS			233,716	259,905	184,738	264,051				264,051	1.6
Obj 531	OFFICE AND OPERATING SUPPLI											
3101	SUPPLIES			2,216	5,000	612	5,000	500-			4,500	11.1-
1 1053108	PUBLICATIONS				200		200				200	0.0
1 1053115	OPERATING SUPPLIES			763	500	879	500	250			750	33.3
Obj 531	OFFICE AND OPERATING SUPPLI			2,979	5,700	1,491	5,700	250-			5,450	4.6-
Obj 532	FUEL CONSUMED											
1 1053201	FUEL			1,816	5,000	2,056	5,000	1,000-			4,000	25.0-
Obj 532	FUEL CONSUMED			1,816	5,000	2,056	5,000	1,000-			4,000	25.0-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT											
1 1053561	MINOR OFFICE EQUIPM			541	1,500	281	1,500	500-			1,000	50.0-
1 1053562	MINOR OFFICE FURNIT			2,461		1,032		500			500	100.0
1 1053563	MINOR COMPUTER EQUI				2,000	1,150	2,000	1,000-			1,000	100.0-
1 1053564	MINOR COMPUTER SOFT				23,600		23,600	23,600-				0.0
Obj 535	SMALL TOOLS/MINOR EQUIPMENT			3,002	27,100	2,463	27,100	24,600-			2,500	984.0-
Obj 541	PROFESSIONAL SERVICES											
1 1054101	PROFESSIONAL SERVIC			5,891	6,000	5,000	6,000	5,000			11,000	45.5
1 1054127	CONTRACTED SHREDDIN			61	50	24	50				50	0.0
1 1054141	ADVERTISING			598	500	301	500				500	0.0
Obj 541	PROFESSIONAL SERVICES			6,550	6,550	5,325	6,550	5,000			11,550	43.3

GL787

JMP - PRELIM REV OVER EXPENSES

Report Format 562

GL Period 12 ending December 31, 2016

Transaction status 1  
Rounding to Whole Dollars

Fnd 001 GENERAL FUND  
Div 000 ASSESSOR

Dpt 0010 ASSESSOR

		2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 DEPT REQUEST	2017 PRELIM ADDITIONAL	2017 ADJUST REDUCTION	2017 ADDL REDUCTION	2017 PRELIM % BUDGET
Obj 542	COMMUNICATIONS								
1 1054201	TELEPHONE	2,312	3,000	2,255	3,000			3,000	0.0
1 1054202	POSTAGE	9,379	8,400	7,464	8,400	1,000		9,400	10.6
1 1054204	CELLULAR PHONE	366	2,000	818	2,000			2,000	0.0
Obj 542	COMMUNICATIONS	12,057	13,400	10,537	13,400	1,000		14,400	6.9
Obj 543	TRAVEL								
1 1054301	TRAVEL	3,036	3,700	2,078	3,700			3,700	0.0
Obj 543	TRAVEL	3,036	3,700	2,078	3,700			3,700	0.0
Obj 546	INSURANCE AND BONDS								
1 1054601	INSURANCE	12,664	18,550		18,550	5,550-		13,000	42.7-
1 1054602	BONDS	100	100		100			100	0.0
Obj 546	INSURANCE AND BONDS	12,764	18,650		18,650	5,550-		13,100	42.4-
Obj 548	REPAIRS & MAINTENANCE								
1 1054803	EQUIPMENT REPAIRS &	1,133	2,800		2,800	1,800-		1,000	180.0-
1 1054805	VEHICLE REPAIRS & M	2,185	3,000	970	3,000			3,000	0.0
1 1054809	COMPUTER SOFTWARE M	40,053	45,640	52,454	45,640	25,618		71,258	36.0
1 1054813	EQUIPMENT MAINT AGR			619		1,000		1,000	100.0
Obj 548	REPAIRS & MAINTENANCE	43,371	51,440	54,043	51,440	24,818		76,258	32.5
Obj 549	MISCELLANEOUS								
1 1054902	DUES AND SUBSCRIPTI	1,778	2,000	1,894	2,000			2,000	0.0
1 1054905	PRINTING & BINDING	171	300		300			300	0.0
1 1054906	REGISTRATION & TRAI	2,210	3,000	3,409	3,000			3,000	0.0
1 1054913	VEHICLE WASH	6	1,000	16	1,000	650-		350	185.7-
Obj 549	MISCELLANEOUS	4,166	6,300	5,319	6,300	650-		5,650	11.5-
Obj 575	CAPITAL LEASES/INSTALLMENT								
1 1057501	CAPITAL LEASES - PR	399		1,197	1,700			1,700	100.0
Obj 575	CAPITAL LEASES/INSTALLMENT	399		1,197	1,700			1,700	100.0
<b>Total Expenses</b>		<b>980,380</b>	<b>1,099,474</b>	<b>776,865</b>	<b>1,128,799</b>	<b>1,232-</b>		<b>1,127,567</b>	<b>2.5</b>
Div 000	ASSESSOR	980,380	1,099,474	776,865	1,128,799	1,232-		1,127,567	2.5

GL787

JMP - PRELIM REV OVER EXPENSES

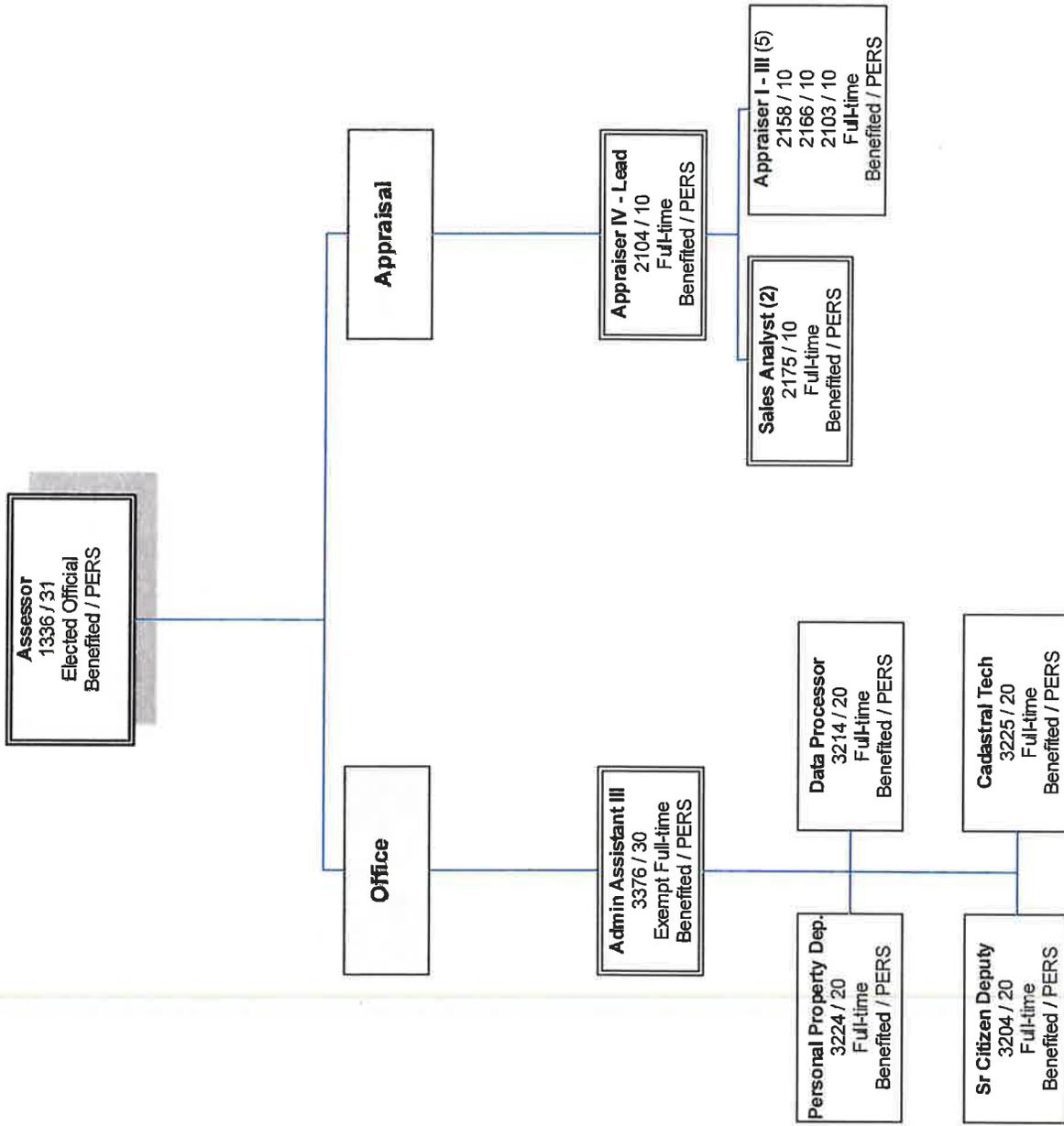
Report Format 562

GL Period 12 ending December 31, 2016

Transaction status 1  
Rounding to Whole Dollars

Fnd 001	GENERAL FUND	Dpt 0010	ASSESSOR								
				2015	2016	2016	2017 DEPT	2017 PRELIM	2017 ADJUST	2017 ADDL	2017 PRELIM %
				ACTUAL	BUDGET	ACTUAL	REQUEST	ADDITIONAL	REDUCTION	REDUCTION	BUDGET
Obj 340	CHARGES FOR GOODS & SERVICE										
1 1034160	SALE OF PHOTOCOPIES				5-						0.0
Obj 340	CHARGES FOR GOODS & SERVICE				5-						0.0
Obj 360	MISCELLANEOUS REVENUES										
1 1036990	MISCELLANEOUS REVEN			21-	42-						0.0
1 103699002	CREDIT CARD REBATES			97-	126-	78-	100-			100-	26.0-
1 103699003	VENDOR REBATES			11-	22-						0.0
Obj 360	MISCELLANEOUS REVENUES			129-	190-	78-	100-			100-	90.0-
<b>Total Revenues</b>				129-	195-	78-	100-			100-	95.0-
Dpt 0010	ASSESSOR			980,250	1,099,279	776,787	1,128,699	1,232-		1,127,467	2.5
Fnd 001	GENERAL FUND			980,250	1,099,279	776,787	1,128,699	1,232-		1,127,467	2.5
<b>Report Final Totals</b>				980,250	1,099,279	776,787	1,128,699	1,232-		1,127,467	2.5

# 0010 – Assessor's Office Organizational Chart



Updated 10/26/16