

# Yakima County Treasurer

## A Report to Our Citizens

### Fiscal Year 2018

## Ilene Thomson, Yakima County Treasurer

### How the Office Operates

The County Treasurer's Office acts as the bank for the County departments, school districts, fire districts, special purpose districts and other units of local government, by receipting, disbursing, investing, and accounting for the funds of each of these entities. The Treasurer's Office is also charged with the collection of various taxes that benefit a wide range of governmental functions.

Some of the major responsibilities of the Treasurer's Office is as follows:

- Receipting and Accounting of Revenue
- Billing and Collection of Taxes and Assessments
- Disbursement of Funds
- Debt Management
- Cash and Investment Portfolio Management
- Banking Services
- Real Property/Mobile Home Transfers
- Real and Personal Property Foreclosure
- Property Tax Adjustments and Refunds

Demographics	Yakima County
Estimated Population	254,500
Median Household Income	\$45,700
Median Age	32.6
Parcel Count	108,300
Number of Population Employed	102,611

Source: DataUSA

### Table of Contents

Accomplishments	
Performance Measures	
TIP Interest Earnings .....	2
Property Tax & Assessment Distribution	
Property Tax & Assessment Collection	
Receipting Activity	
Budgeted Expenses .....	3
Looking Ahead .....	4

### Mission Statement

To prudently handle and manage the public funds that have been entrusted to our care, to serve the taxpayers and our business partners with respect and professionalism, and to provide accurate financial reporting services.



### Contact Us

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[www.yakimacounty.us/treasurer](http://www.yakimacounty.us/treasurer)

(509) 574-2800 Tax Information

(509) 574-2780 Accounting Division

### Selected Performance Measures

The receipting data below shows the various payment options the Treasurer's Office has available for taxpayers to make their annual property tax payments.

Receipts Processed **	2018	2017	2016
Mortgage Company	57,449	56,970	56,229
By Mail	40,889	41,468	43,027
In Person *	18,862	19,098	19,277
Credit Card/Debit Card/E-Check *	7,503	6,824	7,576
ACH Debit	416	438	472

\*includes payment for Real Estate Excise Tax affidavits

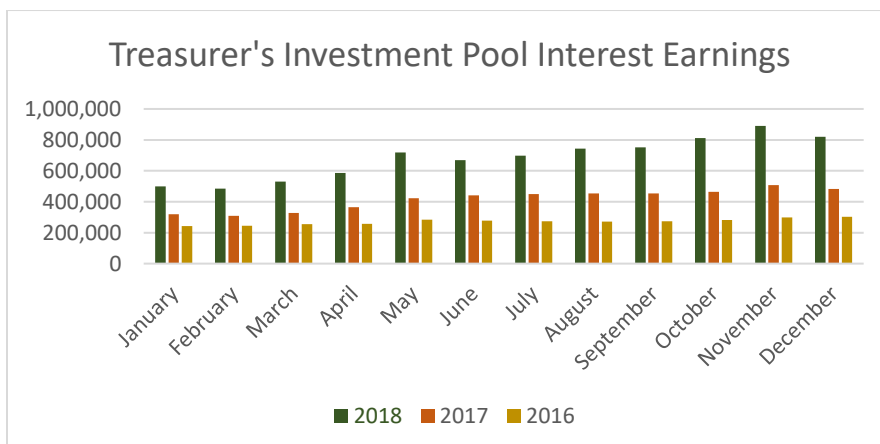
\*\*receipts may include payment for multiple parcels

Below is the data on selected Treasurer's Office services provided in the previous fiscal years. The amount of production completed annually varies depending on the citizens within Yakima County, as well as the multiple district and departments that we service.

Governmental Activities	2018	2017	2016
Property Tax Record Adjustments	2,637	2,776	2,024
Real Estate Excise Tax Affidavits	7,156	7,391	7,374
General Deposits	10,864	10,857	10,436
Property Tax Refunds	2,286	2,400	2,323

### County Treasurer's Investment Pool Portfolio

The comparison below of the Treasurer's Investment Pool (TIP) Interest Earnings shows the increased performance of the TIP in generating additional revenue for the districts and departments within Yakima County. The amount generated in 2018 was \$8,203,121 compared to \$4,995,628 in 2017; an increase of earnings in the amount of \$3,207,493.



### 2018 Accomplishments

Generated a 64% increase in taxpayers who receive electronic bill presentment, eNotices, by mailing a notification to selected property owners. This increase will assist in reducing our annual mailing costs in future years.

Implemented a new Investment software with updated reporting functions which provided streamlined investment allocation processes and resulted in a reduction of data entry by the Treasurer's Office staff.

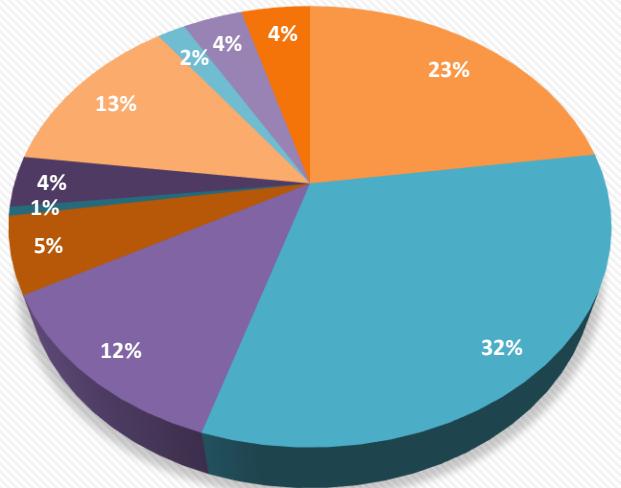
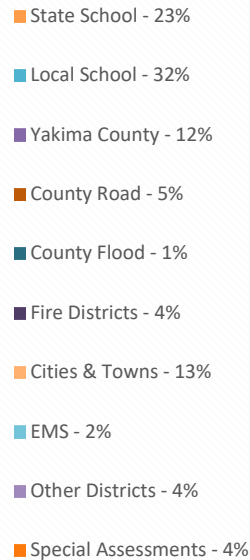
Enhanced our continuing protection of public funds by upgrading the quality of the existing security cameras in the Treasurer's Office.

### Distribution of Property Tax and Assessments

Taxes & Assessments	2018	2017
State School	\$51,893,996	\$33,567,950
Local School	73,028,412	70,856,837
Yakima County	27,956,685	27,483,848
County Road	12,672,130	12,356,945
County Flood	1,497,769	1,469,978
Fire Districts	8,546,185	8,309,208
Cities & Towns	29,247,391	28,697,159
EMS	4,118,572	4,042,016
Other Districts	8,809,329	8,764,894
Special Assessments	10,156,527	9,932,934
<b>Total</b>	<b>\$227,926,966</b>	<b>\$205,481,769</b>

**Other Districts:** Library, Port and Park Districts

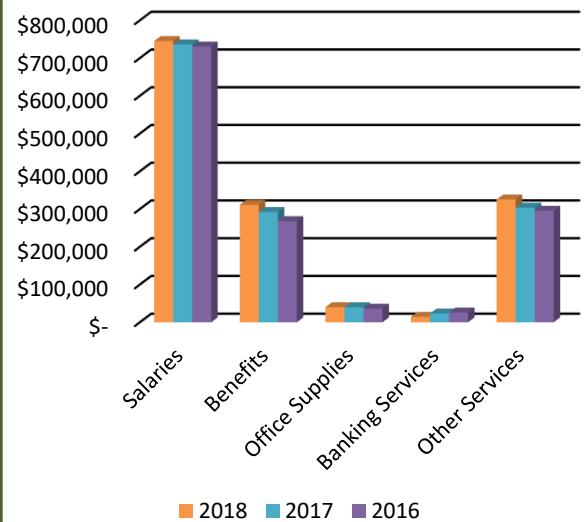
**Special Assessment Districts:** Irrigation, Conservation, Mosquito, Diking, Drainage, Weed, Stormwater, Horticulture, County Road and Local Improvement Districts and State Forest Patrol Assessments



<b>Property Tax and Assessment Collection</b> (includes current year and delinquent taxes)				
YEAR	Beginning Outstanding	Total Collection	Ending Outstanding	Percentage of Collection
2018	\$235,165,528	\$227,926,966	\$7,238,562	96.92%
2017	\$212,706,949	\$205,481,768	\$7,225,181	96.60%
2016	\$209,893,553	\$202,395,135	\$7,498,418	96.43%
2015	\$204,891,595	\$197,270,939	\$7,620,656	96.28%

Receipting Activity	2018	2017
General Deposits	\$926,419,310	\$856,391,184
Property Taxes & Assessments	227,919,618	205,481,769
Interest & Penalties on Property Taxes & Assessments	1,987,253	1,804,292
Real Estate Excise Taxes	16,999,860	17,052,522
Investment Maturities	810,046,519	798,250,355
Investment Interest	7,885,243	4,839,130
Miscellaneous Revenue	4,632,446	3,931,550
<b>Total</b>	<b>\$1,995,890,249</b>	<b>\$1,887,750,802</b>

#### Yakima County Treasurer's Office Major Expenses



\*Other Services include: Armored car, technology services, courthouse security, postage, telephones, advertising, rent, insurance, repairs and maintenance.

Independent Audit: The Yakima County Treasurer's Office does not issue separate financial statements; however, the Treasurer's Office contributes to a major portion of the analysis and statements included in the Yakima County Comprehensive Annual Financial Report (CAFR). The 2018 audit report on Yakima County's CAFR has not been issued as of the date of this report. Complete financial information can be found at Yakima County's website: <http://www.yakimacounty.us/>.



## Upcoming in 2019

### State School – Part Two Levy

Taxpayers statewide experienced an increase to their 2018 taxes primarily due to the addition of the State School – Part Two Levy, which was authorized by the 2017 Legislature in Engrossed House Bill 2242. In 2018, the Legislature approved Engrossed Substitute Senate Bill 6614, which reduced the rate of the State School Levy – Part 2 for one year only (2019 tax year) from \$2.70 to \$2.40 per \$1,000 of market value. This rate will be equalized across Washington State and may vary by county. For more information, please visit the Department of Revenue website at <http://dor.wa.gov/FundingEd>.

### Enterprise Resource Planning (ERP) System

In 2018, Yakima County gathered a panel of process experts, as well as the county executive team, to preview various demonstrations from selected vendors in search of a new ERP system to replace the county's current general ledger system, Cayenta. In late 2018, a new ERP system, Workday, was selected. After contract negotiations are finalized, the county executive and project team will begin an 18-month implementation, which will include financials, payroll, and Human Resource management.

### Washington Finance Officers Association

Yakima County will host the 2019 WFOA conference at the Yakima Convention Center, September 17 – 20, 2019. This conference engages financial specialists from across the state in gathering for education, leadership and networking opportunities specific to governmental finance. Not only will this conference be beneficial to the Yakima County employees that attend, it will also generate sales tax and Hotel/Motel revenue specific to Yakima County.

### Economic Growth & Development in Yakima County

Yakima County has seen strong and consistent economic growth in the past few years with numerous large construction projects throughout the county which have contributed to the development of the community. These include several local school projects, the expansion of Pacific Northwest University and new hotel developments, including the Hilton Home2Suites in an area within the city of Yakima that did not previously have accommodations available nearby. Yakima County's sales tax revenue also experienced significant increases in 2018, with manufacturing, wholesales, and retailing increasing over 2017 by 7.64%, 6.68%, and 7.64%, respectively. In addition to the strengthening economy, the Marketplace Fairness Act was enacted in 2018 which increased the amount of sales tax collected by online retailers in Yakima County.



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