



Fiscal Year 2019 Adopted Budget Special Revenue Fund #111 Auditor's Operations & Maintenance (O&M)

(Responsible Elected Official: County Auditor)

Auditor's O&M Fund #111 was established to account for surcharges on recorded documents, including surcharges outlined in RCW 36.22.170.

RCW 36.22.175 requires that these funds are used solely for the preservation of recorded documents.

Grand Total FY2019 Adopted Budget Appropriations:

\$54,307.00



Special Revenue Fund #111

Auditor's Operations & Maintenance (O&M)

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 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	\$3,367.56	\$3,298.04	\$3,558.62	\$3,408.00	\$7,724.00	\$7,591.78	\$8,028.00	\$8,028.00	\$8,028.00
20	Personnel Benefits	\$1,535.52	\$1,606.14	\$1,811.09	\$1,651.00	\$3,673.00	\$3,610.13	\$3,729.00	\$3,729.00	\$3,729.00
30	Supplies	\$785.51	\$45.09	\$20.00	\$284.00	\$2,000.00	\$340.94	\$2,000.00	\$3,000.00	\$3,000.00
40	Services	\$34,255.21	\$35,228.38	\$36,971.30	\$35,486.00	\$37,310.00	\$38,322.48	\$37,550.00	\$39,550.00	\$39,550.00
50	Intergovernmental Services and Payments <i>(see note below)</i>	\$1,155.00	\$1,660.88	\$1,155.54	\$1,324.00	\$2,000.00	\$1,227.96			
60	Capital Outlays	\$15,210.94	-	-	\$5,070.00	-	-	-	-	-
Grand Total Expenditures <i>(BARS #111.***.5***.***)</i>		\$56,309.74	\$41,838.53	\$43,516.55	\$47,223.00	\$52,707.00	\$51,093.29	\$51,307.00	\$54,307.00	\$54,307.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Special Revenue Fund #111
Auditor's Operations & Maintenance (O&M)
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	base salary + longevity						\$	% of salary				\$	% of salary	
Auditor	Elected	n/a	n/a	= \$5,359.00	-	-	\$5,359.00	x 12	= \$64,308	-	-	-	-	-		-	-	-	-
Chief Accountant	Mgmt	16	8	= \$6,099.00	\$152.48	2.5%	\$6,251.48	x 12	= \$75,018	-	-	-	-	-		-	-	-	-
Accountant [1]	367-C	12	10	= \$4,443.00	\$266.58	6.0%	\$4,709.58	x 12	= \$56,515	-	-	-	-	-		-	-	-	-
Accountant [2]	367-C	12	4	= \$3,764.00	-	-	\$3,764.00	x 1	= \$46,400	-	-	-	-	-		-	-	-	-
		12	5	= \$3,876.00	-	-	\$3,876.00	x 11											
Elections Supervisor	367-C	11	1	= \$3,224.00	-	-	\$3,224.00	x 3	= \$39,543	-	-	-	-	-		-	-	-	-
		11	2	= \$3,319.00	-	-	\$3,319.00	x 9											
Admin. Asst. II [1]	367-C	9	6	= \$3,258.00	-	-	\$3,258.00	x 1	= \$40,141	0.20	\$8,028	\$3,729	46.4%	\$11,757	0.20	\$8,028	\$3,729	46.4%	\$11,757
		9	7	= \$3,353.00	-	-	\$3,353.00	x 11											
Admin. Asst. II [2]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 1	= \$35,745	-	-	-	-	-		-	-	-	-
		9	3	= \$2,986.00	-	-	\$2,986.00	x 11											
Admin. Asst. II [3]	367-C	9	1	= \$2,817.00	-	-	\$2,817.00	x 10	= \$33,968	-	-	-	-	-		-	-	-	-
		9	2	= \$2,899.00	-	-	\$2,899.00	x 2											
Admin. Asst. II [4]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 7	= \$35,223	-	-	-	-	-		-	-	-	-
		9	3	= \$2,986.00	-	-	\$2,986.00	x 5											
Total Personnel Expenditures (BARS #111.***.5**.*.1* and #111.***.5**.*.2*)										0.20	\$8,028	\$3,729	46.4%	\$11,757	0.20	\$8,028	\$3,729	46.4%	\$11,757



Special Revenue Fund #111
Auditor's Operations & Maintenance (O&M)
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 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$138.11	\$45.09	\$20.00	\$68.00	\$2,000.00	\$340.94	\$2,000.00	\$3,000.00	\$3,000.00
36	Equipment Less Than \$5,000	\$647.40	-	-	\$216.00	-	-	-	-	-
Total Supplies (BARS #111.***.5**.*.3*)		\$785.51	\$45.09	\$20.00	\$284.00	\$2,000.00	\$340.94	\$2,000.00	\$3,000.00	\$3,000.00



Special Revenue Fund #111
Auditor's Operations & Maintenance (O&M)
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 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$33,576.21	\$34,596.28	\$35,647.50	\$34,607.00	\$34,000.00	\$36,771.83	\$34,000.00	\$36,000.00	\$36,000.00
42	Communication	\$480.00	\$400.00	\$370.00	\$417.00	\$600.00	\$360.00	\$600.00	\$600.00	\$600.00
43	Travel	-	-	-	-	\$700.00	-	\$700.00	\$700.00	\$700.00
46	Risk Management Insurance	\$199.00	\$232.10	\$251.80	\$228.00	\$488.00	\$488.00	\$728.00	\$728.00	\$728.00
48	Repairs & Maintenance	-	-	\$702.00	\$234.00	\$1,222.00	\$702.65	\$1,222.00	\$1,222.00	\$1,222.00
49	Miscellaneous Services	-	-	-	-	\$300.00	-	\$300.00	\$300.00	\$300.00
Total Services (BARS #111.***.5**.**.4*)		\$34,255.21	\$35,228.38	\$36,971.30	\$35,486.00	\$37,310.00	\$38,322.48	\$37,550.00	\$39,550.00	\$39,550.00



Special Revenue Fund #111
Auditor's Operations & Maintenance (O&M)
Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes										
#	Description	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 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
51	Intergovt Professional Service	\$1,155.00	\$1,660.88	\$1,155.54	\$1,324.00	\$2,000.00	\$1,227.96			
Total Intergovernmental Services and Payments (BARS #111.***5***.5*)		\$1,155.00	\$1,660.88	\$1,155.54	\$1,324.00	\$2,000.00	\$1,227.96			

NOTE

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Special Revenue Fund #111
Auditor's Operations & Maintenance (O&M)
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									
111.200.336.04.11	Centennial Documents	\$42,913.22	\$45,848.71	\$48,786.38	\$45,849.00	\$40,000.00	\$46,448.89	\$40,000.00	\$45,000.00	\$45,000.00
111.200.341.21.00	House Bill 2060	\$2,633.00	\$2,589.00	\$2,717.50	\$2,647.00	\$2,500.00	\$3,233.05	\$2,500.00	\$2,500.00	\$2,500.00
111.200.341.21.01	Mortgage Lending Fraud	\$46.60	\$46.10	\$50.80	\$48.00	\$40.00	\$55.30	\$40.00	\$40.00	\$40.00
111.200.341.21.02	Ending Homelessness	\$3,967.20	\$3,894.40	\$4,112.80	\$3,991.00	\$3,400.00	\$5,457.48	\$3,400.00	\$3,400.00	\$3,400.00
111.200.341.36.00	Document Preservation	\$13,132.00	\$12,584.00	\$13,292.00	\$13,003.00	\$12,000.00	\$13,445.00	\$12,000.00	\$12,000.00	\$12,000.00
111.200.369	Miscellaneous Revenue	-	\$25.00	-	\$8.00	-	-	-	-	-
Grand Total Revenue (BARS #111.***.3**.***)		\$62,692.02	\$64,987.21	\$68,959.48	\$65,546.00	\$57,940.00	\$68,639.72	\$57,940.00	\$62,940.00	\$62,940.00



Special Revenue Fund #111

Auditor's Operations & Maintenance (O&M)

Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	\$87,337.41	\$93,719.69	\$116,868.37	\$99,308.00	\$142,311.30	\$142,311.30	\$159,857.73	\$159,857.73	\$159,857.73
Plus Revenue (BARS #111.***.3**)	\$62,692.02	\$64,987.21	\$68,959.48	\$65,546.00	\$57,940.00	\$68,639.72	\$57,940.00	\$62,940.00	\$62,940.00
Minus Expenditures (BARS #111.***.5**)	(\$56,309.74)	(\$41,838.53)	(\$43,516.55)	(\$47,223.00)	(\$52,707.00)	(\$51,093.29)	(\$51,307.00)	(\$54,307.00)	(\$54,307.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$93,719.69	\$116,868.37	\$142,311.30	\$117,631.00	\$147,544.30	\$159,857.73	\$166,490.73	\$168,490.73	\$168,490.73
Difference between beginning & ending equities:	7.3% \$6,382.28	24.7% \$23,148.68	21.8% \$25,442.93	18.5% \$18,323.00	3.7% \$5,233.00	12.3% \$17,546.43	4.1% \$6,633.00	5.4% \$8,633.00	5.4% \$8,633.00