



## **Fiscal Year 2020 Adopted Budget General (Current Expense) Fund #001.200 – County Auditor**

*(Responsible Elected Official: County Auditor)*

The auditor acts as county controller, responsible for examining all county financial transactions to assure adequate budget authority and proper reporting of all county expenditures and several special purpose districts.

As county recorder, the auditor records documents of land ownership, surveys, plats, state and federal tax liens, uniform commercial codes, and other miscellaneous legal records.

The auditor is also responsible for licensing and issuing titles of motor vehicles and vessels.

The county auditor is the supervisor of primary, general, and special elections for all federal, state, county, city/town or school, hospital, and all the other special purpose district offices/issues. As supervisor of elections, the county auditor is the chief register of voters within the county and also manages the election reserve fund (special revenue fund #117).

<b>Grand Total FY2020 Adopted Budget Appropriations:</b>	<b>\$514,819.00</b>
--	---------------------



## General (Current Expense) Fund #001.200 – County Auditor

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	\$232,499.64	\$246,605.18	\$217,723.47	\$232,276.10	\$247,574.00	\$200,159.02	\$260,345.00	\$260,345.00	\$277,994.00
20	Personnel Benefits	\$113,769.90	\$106,947.85	\$84,198.98	\$101,638.91	\$106,795.00	\$87,401.34	\$111,917.00	\$111,917.00	\$121,218.00
30	Supplies for Consumption and Resale	\$7,331.34	\$6,271.96	\$9,395.00	\$7,666.10	\$8,689.00	\$3,088.00	\$6,363.00	\$6,363.00	\$6,363.00
40	Services and Pass-Through Payments	\$78,267.40	\$108,015.91	\$86,590.37	\$90,957.89	\$119,760.00	\$126,427.38	\$97,244.00	\$109,244.00	\$109,244.00
60	Capital Outlays	\$4,049.41	-	-	\$1,349.80	-	-	-	\$6,000.00	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
<b>Grand Total Departmental Expenditures</b> <i>(BARS #001.200.5**.**.**) </i>		<b>\$435,917.69</b>	<b>\$467,840.90</b>	<b>\$397,907.82</b>	<b>\$433,888.80</b>	<b>\$482,818.00</b>	<b>\$417,075.74</b>	<b>\$475,869.00</b>	<b>\$493,869.00</b>	<b>\$514,819.00</b>



**General (Current Expense) Fund**  
**#001.200 – County Auditor**

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)  percentage of base salary	Total Salary (Monthly)  base salary + longevity	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		
											\$	% of salary				\$	% of salary			
Auditor	Elected	n/a	n/a	= \$5,682.00	-	-	\$5,682.00	x 12	=	\$68,184	0.75	\$49,671	\$16,489	33.20%	\$66,160	0.75	\$51,138	\$17,239	33.71%	\$68,377
Chief Accountant	Mgmt	16	8	= \$6,404.00	\$160.10	2.50%	\$6,564.10	x 12	=	\$78,770	0.35	\$26,257	\$8,321	31.69%	\$34,578	0.35	\$27,570	\$8,820	31.99%	\$36,390
Accountant [1]	367-C	12	10	= \$4,666.00	\$279.96	6.00%	\$4,945.96	x 12	=	\$59,352	1.00	\$56,515	\$22,768	40.29%	\$79,283	1.00	\$59,352	\$24,560	41.38%	\$83,912
Elections Supervisor	367-C	11	2	= \$3,485.00	-	-	\$3,485.00	x 3	=	\$42,756	0.20	\$8,144	\$3,911	48.02%	\$12,055	0.20	\$8,552	\$4,220	49.34%	\$12,772
		11	3	= \$3,589.00	-	-	\$3,589.00	x 9												
Administrative Assistant III	367-C	11	1	= \$3,386.00	-	-	\$3,386.00	x 3	=	\$41,523	0.80	\$31,635	\$15,452	48.84%	\$47,087	0.80	\$33,219	\$16,673	50.19%	\$49,892
		11	2	= \$3,485.00	-	-	\$3,485.00	x 9												
Administrative Assistant II [1]	367-C	10	1	= \$3,165.00	-	-	\$3,165.00	x 4	=	\$38,732	0.60	\$20,676	\$10,968	53.05%	\$31,644	0.60	\$23,240	\$12,155	52.30%	\$35,395
		10	2	= \$3,259.00	-	-	\$3,259.00	x 8												
Administrative Assistant II [2]	367-C	10	1	= \$3,165.00	-	-	\$3,165.00	x 5	=	\$38,638	1.00	\$34,378	\$18,264	53.13%	\$52,642	1.00	\$38,638	\$20,239	52.38%	\$58,877
		10	2	= \$3,259.00	-	-	\$3,259.00	x 7												
Administrative Assistant II [3]	367-C	10	5	= \$3,557.00	\$213.42	6.00%	\$3,770.42	x 11	=	\$45,356	0.80	\$33,069	\$15,744	47.61%	\$48,813	0.80	\$36,285	\$17,312	47.71%	\$53,597
		10	6	= \$3,661.00	\$219.66	6.00%	\$3,880.66	x 1												
Total (BARS #001.200.514.**1* and #001.200.514.**2*)											5.50	\$260,345	\$111,917	42.99%	\$372,262	5.50	\$277,994	\$121,218	43.60%	\$399,212

**Notes Regarding FY2020 Adopted Budget Appropriations:**

- The FY2020 adopted monthly salary for the County Auditor matches the FY2020 salary figure listed in Section 1 of Board of County Commissioners' Ordinance #189
- Full-time equivalent (FTE) appropriations for employees within the Auditor's Office may be apportioned between the following b
  - General (Current Expense) Fund #001.200 – County Auditor
  - Special Revenue Fund #111 – Auditor's Operations & Maintenance
  - Special Revenue Fund #117 – Elections Reserve
  - Special Revenue Fund #199 – Law Enforcement Officers and Firefighters (LEOFF) Reserve
  - Internal Service Fund #522 – Payroll Internal Service
  - Internal Service Fund #524 – Benefits Reserve



**General (Current Expense) Fund**  
**#001.200 – County Auditor**

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	\$6,015.69	\$6,271.96	\$7,927.05	\$6,738.23	\$4,489.00	\$2,539.93	\$4,581.00	\$4,581.00	\$4,581.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	\$1,315.65	-	\$1,467.95	\$927.87	\$4,200.00	\$548.07	\$1,782.00	\$1,782.00	\$1,782.00
<b>Total</b> <i>(BARS #001.200.514.**.3*)</i>		<b>\$7,331.34</b>	<b>\$6,271.96</b>	<b>\$9,395.00</b>	<b>\$7,666.10</b>	<b>\$8,689.00</b>	<b>\$3,088.00</b>	<b>\$6,363.00</b>	<b>\$6,363.00</b>	<b>\$6,363.00</b>



## General (Current Expense) Fund

### #001.200 – County Auditor

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	\$49,940.97	\$81,264.37	\$57,144.22	\$62,783.19	\$93,000.00	\$103,141.33	\$68,000.00	\$80,000.00	\$80,000.00
42	Communication	\$10,662.80	\$10,455.11	\$12,742.54	\$11,286.82	\$11,700.00	\$11,079.05	\$11,939.00	\$11,939.00	\$11,939.00
43	Travel	\$2,947.84	\$1,122.44	\$1,040.06	\$1,703.45	\$1,800.00	\$1,433.83	\$1,837.00	\$1,837.00	\$1,837.00
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	\$9,895.36	\$9,795.12	\$9,347.43	\$9,679.30	\$9,730.00	\$6,924.29	\$9,929.00	\$9,929.00	\$9,929.00
46	Insurance [sans Risk Management]	\$275.00	\$275.00	-	\$183.33	\$650.00	-	\$664.00	\$664.00	\$664.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	\$135.00	\$140.00	-	\$91.67	\$180.00	-	\$184.00	\$184.00	\$184.00
49	Other	\$4,410.43	\$4,963.87	\$6,316.12	\$5,230.14	\$2,700.00	\$3,848.88	\$4,691.00	\$4,691.00	\$4,691.00
<b>Total</b> <i>(BARS #001.200.514.**.4*)</i>		<b>\$78,267.40</b>	<b>\$108,015.91</b>	<b>\$86,590.37</b>	<b>\$90,957.89</b>	<b>\$119,760.00</b>	<b>\$126,427.38</b>	<b>\$97,244.00</b>	<b>\$109,244.00</b>	<b>\$109,244.00</b>

**Notes Regarding FY2020 Adopted Budget Appropriations:**

- 41 (Professional Services): includes Eden services; also includes estimates for the State Auditor's Office audit
- 45 (Operating Rentals & Leases): includes two postage machines



**General (Current Expense) Fund**  
**#001.200 – County Auditor**  
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

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									
60	Capital Outlays	\$4,049.41	-	-	\$1,349.80	-	-	-	\$6,000.00	-
Total (BARS #001.200.594.14.6*)		\$4,049.41	-	-	\$1,349.80	-	-	-	\$6,000.00	-

List of Fiscal Year 2020 Requests for Capital Outlays:

Scanner/Microfiche Reader [not funded in FY2020]	\$6,000.00	-
--	------------	---



## General (Current Expense) Fund #001.200 – County Auditor

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									
001.200.321.60.00	Professional & Occupational Licenses & Permits	\$30.00	\$30.00	\$50.00	\$36.67	\$100.00	\$70.00	\$35.00	\$35.00	\$35.00
001.200.322.20.00	Marriage Licenses	\$1,007.00	\$1,072.00	\$1,040.00	\$1,039.67	\$1,000.00	\$816.00	\$1,000.00	\$1,000.00	\$1,000.00
001.200.336.00.93	Annual Payment: Department of Licensing	\$90,704.00	\$92,807.53	\$66,750.83	\$83,420.79	\$93,000.00	\$84,392.53	\$85,000.00	\$85,000.00	\$85,000.00
001.200.341.21.00	Filing and Recording Services	\$51,976.00	\$55,412.00	\$56,827.00	\$54,738.33	\$54,000.00	\$47,491.00	\$54,700.00	\$54,700.00	\$54,700.00
001.200.341.35.00	Certifying & Copy Fees	\$8,619.15	\$13,670.50	\$14,954.60	\$12,414.75	\$11,000.00	\$11,345.53	\$12,400.00	\$12,400.00	\$12,400.00
001.200.341.36.00	Historical Document Preservation & Modernization	\$6,292.00	\$6,644.00	\$6,722.00	\$6,552.67	\$6,500.00	\$5,453.00	\$6,500.00	\$6,500.00	\$6,500.00
001.200.341.43.00	Budgeting & Accounting Services	-	-	\$15.00	\$5.00	-	-	-	-	-
001.200.341.48.00	Motor Vehicle License Fees: Tabs, Tonnage, etc.	\$116,145.40	\$119,487.50	\$116,579.46	\$117,404.12	\$115,000.00	\$105,536.66	\$117,000.00	\$117,000.00	\$117,000.00
001.200.341.48.01	Motor Vehicle License Fees (from DOL directly)	-	-	-	-	-	\$32,270.13	-	-	-
001.200.369.8*	Cash Adjustments	\$44.50	\$58.00	\$50.00	\$50.83	-	\$224.95	-	-	-
001.200.369.9*	Immaterial Miscellaneous Revenues	\$1,861.53	\$166.98	\$99.74	\$709.42	-	\$392.95	-	-	-
001.200.389.99.99	Recording Accounts Receivable	\$6.00	\$165.00	\$3,277.00	\$1,149.33	-	(\$2,736.50)	-	-	-
001.100.397	Reconciliation of Personnel Benefits	-	-	-	-	\$4,636.00	-	-	-	-
Grand Total Departmental Revenue (BARS #001.200.3**.*.**)		\$276,685.58	\$289,513.51	\$266,365.63	\$277,521.57	\$285,236.00	\$285,256.25	\$276,635.00	\$276,635.00	\$276,635.00