

**Fiscal Year 2022 Budget
adopted on December 6, 2021**



Assessor's Office



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

County Assessor (001.100)

(Responsible Elected Official: County Assessor)

The Pacific County Assessor is responsible for the assessment of real and personal property in accordance with state law. The County Assessor determines fair market value of taxable property. The County Assessor's records pertaining to property ownership and value, legal descriptions, and mapping are available to the public.

State law requires the County 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 accurate property tax records;
- Maintain programs for forest tax law and open space property;
- Physically inspect and appraise real property;
- Provide a yearly tax roll to the County Treasurer.

Grand Total FY 2022 Budgeted Expenditures:	\$793,846.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	7.95
Grand Total FY 2022 Budgeted Revenue:	\$5,000.00



Fiscal Year 2022 Budget Overview: Expenditures
General (Current Expense) Fund No. 001
County Assessor (001.100)

BARS Code	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.100.5**.**.**) # Description	Budget as adopted by the BOCC on November 26, 2019	Actual Spent January 1, 2020 through December 31, 2020	Amended Budget includes supplements/ amendments approved by the BOCC	Actual Spent January 1, 2021 through September 30, 2021	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 6, 2021
10 Salaries & Wages	\$445,064.00	\$428,184.33	\$481,431.00	\$315,187.91	\$470,560.00	\$479,938.00
20 Personnel Benefits	\$214,109.00	\$193,682.11	\$225,992.00	\$141,442.80	\$225,659.00	\$228,883.00
31 Supplies for Consumption	\$3,572.00	\$7,963.11	\$3,572.00	\$1,760.14	\$3,600.00	\$3,600.00
35 Small Tools/Minor Equipment	-	\$3,095.44	-	\$3,438.50	-	-
41 Professional Services	\$55,100.00	\$52,589.64	\$57,300.00	\$50,316.90	\$59,300.00	\$59,300.00
42 Communication	\$2,700.00	\$3,420.97	\$2,700.00	\$2,214.03	\$3,200.00	\$3,200.00
43 Travel	\$2,551.00	\$71.88	\$2,551.00	-	\$2,600.00	\$2,600.00
45 Operating Rentals & Leases	\$12,600.00	\$12,743.61	\$12,600.00	\$8,491.70	\$12,600.00	\$12,600.00
46 Insurance	\$100.00	\$100.00	\$100.00	-	\$100.00	\$100.00
48 Repairs & Maintenance	\$525.00	\$518.88	\$525.00	\$389.16	\$525.00	\$525.00
49 Other Services	\$3,062.00	\$2,416.43	\$4,142.00	\$1,510.54	\$3,100.00	\$3,100.00
Total Expenditures:	\$739,383.00	\$704,786.40	\$790,913.00	\$524,751.68	\$781,244.00	\$793,846.00



Fiscal Year 2022 Budget Overview: Revenue
General (Current Expense) Fund No. 001
County Assessor (001.100)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.100.3**.**.**) # Description		Budget as adopted by the BOCC on November 26, 2019	Actual Received January 1, 2020 through December 31, 2020	Amended Budget includes supplements/ amendments approved by the BOCC	Actual Received January 1, 2021 through September 30, 2021	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 6, 2021
334 State Grants		-	\$4,768.08	\$1,080.00	-	-	-
337 Local Grants & Other Payments		-	-	-	\$2,383.61	-	-
341 General Government		\$5,015.00	-	\$5,000.00	-	\$5,000.00	\$5,000.00
Total Revenue:		\$5,015.00	\$4,768.08	\$6,080.00	\$2,383.61	\$5,000.00	\$5,000.00



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 112.100

Real Estate Excise Tax Electronic Technology [Assessor's portion]

*(Office Managing This Budget: Assessor's Office;
Responsible Elected Official: County Assessor)*

Special Revenue Fund No. 112 was established in 2005 to be used by the Pacific County Treasurer exclusively for the development, implementation, and maintenance of an electronic processing and reporting system for Real Estate Excise Tax (REET) affidavits.

From July 1, 2010 until December 31, 2013 the REET electronic technology fee was remitted to the State of Washington to be held in an annual revaluation grant account to be later allocated to counties through grants for the purpose of creating an annual revaluation system.

Fiscal Year 2022 budget appropriations within Special Revenue Fund No. 112 are split between the County Assessor's Office (112.100) and the County Treasurer's Office (112.900).

Grand Total FY 2022 Budgeted Expenditures:	\$4,509.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.05
Grand Total FY 2022 Budgeted Revenue:	\$7,150.00



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 112.100
REET Electronic Technology [Assessor's portion]

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (112.100.5**.**.**) # Description		Budget as adopted by the BOCC on November 26, 2019	Actual Spent January 1, 2020 through December 31, 2020	Budget as adopted by the BOCC on December 8, 2020	Actual Spent January 1, 2021 through September 30, 2021	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 6, 2021
10	Salaries & Wages	\$2,640.00	\$2,527.00	\$3,085.00	\$2,056.32	\$3,131.00	\$3,131.00
20	Personnel Benefits	\$1,160.00	\$1,176.25	\$1,481.00	\$893.80	\$1,503.00	\$1,378.00
46	Insurance	\$186.80	\$186.70	\$848.00	\$169.35	-	-
Total Expenditures:		\$3,986.80	\$3,889.95	\$5,414.00	\$3,119.47	\$4,634.00	\$4,509.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 112.100
REET Electronic Technology [Assessor's portion]

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (112.100.3**.**.**) # Description		Budget as adopted by the BOCC on November 26, 2019	Actual Received January 1, 2020 through December 31, 2020	Budget as adopted by the BOCC on December 8, 2020	Actual Received January 1, 2021 through September 30, 2021	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 6, 2021
336 State Entitlements & Impact Payments		\$7,200.00	\$7,375.04	\$7,150.00	\$6,735.30	\$7,150.00	\$7,150.00
Total Revenue:		\$7,200.00	\$7,375.04	\$7,150.00	\$6,735.30	\$7,150.00	\$7,150.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 112.***
Real Estate Excise Tax (REET) Electronic Technology

	FY 2020 Budget as adopted by the BOCC November 26, 2019	FY 2020 Actuals January 1, 2020 through December 31, 2020	FY 2021 Budget as adopted by the BOCC December 8, 2020	FY 2021 Actuals January 1, 2021 through September 30, 2021	FY 2022 Dept. Estimates submitted in accordance with RCW 36.40.010	FY 2022 Budget as adopted by the BOCC on December 6, 2021
BEGINNING CASH <i>(FY2022 totals are estimated)</i>	\$77,893.95	\$77,893.95	\$71,744.00	\$71,744.00	\$70,000.00	\$70,000.00
<i>Plus</i> Revenue <i>(112.100 & 112.900)</i>	\$14,400.00	\$14,750.05	\$14,300.00	\$13,470.57	\$14,350.00	\$14,350.00
<i>Minus</i> Expenditures <i>(112.100 & 112.900)</i>	(\$20,900.00)	(\$20,900.00)	(\$18,706.00)	(\$12,409.48)	(\$19,119.00)	(\$19,461.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$71,393.95	\$71,744.00	\$67,338.00	\$72,805.09	\$65,231.00	\$64,889.00
Difference between beginning & ending cash:	-8.3% (\$6,500.00)	-7.9% (\$6,149.95)	-6.1% (\$4,406.00)	1.5% \$1,061.09	-6.8% (\$4,769.00)	-7.3% (\$5,111.00)

Fiscal Year 2022 Budget Overview: Staffing Plan

Pacific County Assessor's Office

Position	Fiscal Year 2022 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)												Fund #001.100 County Assessor			Fund #112.100 REET Electronic Technology			GRAND TOTALS COUNTY ASSESSOR		
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Total Salary (Monthly)	How Many Months at This Salary?	TOTAL SALARY (ANNUAL)	Estimated Benefit %	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)			
				at 1.0 FTE															percentage of base salary	base salary + longevity	rounded to nearest \$
County Assessor	Elected	-	-	=	\$6,655.83	-	-	\$6,655.83	x 12 =	\$79,870	45%	1.00	\$79,870	\$35,942	-	-	-	1.00	\$79,870	\$35,942	
Chief Deputy	Mgmt	14	8	=	\$5,787.00	\$462.96	8.0%	\$6,249.96	x 12 =	\$75,000	34%	1.00	\$75,000	\$25,500	-	-	-	1.00	\$75,000	\$25,500	
Chief Appraiser	367-C	15	10	=	\$5,917.00	\$473.36	8.0%	\$6,390.36	x 12 =	\$76,685	45%	1.00	\$76,685	\$34,509	-	-	-	1.00	\$76,685	\$34,509	
Senior Appraiser [1]	367-C	13	9	=	\$5,044.00	-	-	\$5,044.00	x 12 =	\$60,528	55%	1.00	\$60,528	\$33,291	-	-	-	1.00	\$60,528	\$33,291	
Property Data & Mapping Specialist	367-C	12	10	=	\$4,832.00	\$386.56	8.0%	\$5,218.56	x 12 =	\$62,623	44%	0.95	\$59,492	\$26,177	0.05	\$3,131	\$1,378	1.00	\$62,623	\$27,555	
Appraiser [1]	367-C	11	3	=	\$3,716.00	-	-	\$3,716.00	x 12 =	\$44,592	54%	1.00	\$44,592	\$24,080	-	-	-	1.00	\$44,592	\$24,080	
Appraiser [2]	367-C	11	2	=	\$3,609.00	-	-	\$3,609.00	x 6 =	\$43,950	58%	1.00	\$43,950	\$25,491	-	-	-	1.00	\$43,950	\$25,491	
		11	3	=	\$3,716.00	-	-	\$3,716.00	x 6 =												
Administrative Assistant II	367-C	10	1	=	\$3,278.00	-	-	\$3,278.00	x 7 =	\$39,821	60%	1.00	\$39,821	\$23,893	-	-	-	1.00	\$39,821	\$23,893	
		10	2	=	\$3,375.00	-	-	\$3,375.00	x 5 =												
Total FY 2022 Budgeted FTEs, Salaries, and Benefits:												7.95	\$479,938	\$228,883	0.05	\$3,131	\$1,378	8.00	\$483,069	\$230,261	

Notes Regarding Fiscal Year 2022 Adopted Budget Appropriations:

- Monthly wages for the Pacific County Assessor are set in accordance with the thresholds established within Section 1 of Board of County Commissioners' Ordinance No. 190.
The FY 2022 base salary listed on this page for the Pacific County Assessor shall be the monthly wage for all twelve (12) months of calendar year 2022, with no further adjustments through December 31, 2022.