

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



**Auditor's Office**



# Fiscal Year 2022 Budget Overview

## General (Current Expense) Fund No. 001

### County Auditor (001.200)

*(Responsible Elected Official: County Auditor)*

The Pacific County 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 recorder, the County Auditor records documents of land ownership, surveys, plats, state and federal tax liens, uniform commercial codes, and other miscellaneous legal records. The County 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 Pacific County and also manages the Election Reserve Fund (Special Revenue Fund No. 117).

<b>Grand Total FY 2022 Budgeted Expenditures:</b>	<b>\$620,233.00</b>
<b>Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):</b>	<b>5.65</b>
<b>Grand Total FY 2022 Budgeted Revenue:</b>	<b>\$300,520.00</b>



**Fiscal Year 2022 Budget Overview: Expenditures**  
**General (Current Expense) Fund No. 001**  
**County Auditor (001.200)**

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.200.5**.*.**) # 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	\$277,994.00	\$222,372.70	\$293,195.00	\$202,978.72	\$360,566.00	\$325,755.00
12	Overtime	-	-	-	\$50.31	-	-
20	Personnel Benefits	\$121,218.00	\$103,828.05	\$137,986.00	\$94,332.00	\$168,529.00	\$155,714.00
31	Supplies for Consumption	\$4,581.00	\$5,537.50	\$4,600.00	\$4,005.04	\$8,000.00	\$8,000.00
35	Small Tools/Minor Equipment	\$1,782.00	\$408.97	-	\$427.31	-	-
41	Professional Services	\$80,000.00	\$55,584.56	\$160,000.00	\$19,425.25	\$95,000.00	\$95,000.00
42	Communication	\$11,939.00	\$16,237.22	\$14,000.00	\$14,532.59	\$16,000.00	\$16,000.00
43	Travel	\$1,837.00	\$1,474.42	\$1,800.00	\$288.96	\$1,800.00	\$1,800.00
45	Operating Rentals & Leases	\$9,929.00	\$8,817.38	\$13,100.00	\$6,932.66	\$13,100.00	\$13,100.00
46	Insurance	\$664.00	-	\$664.00	\$129.00	\$664.00	\$664.00
48	Repairs & Maintenance	\$184.00	-	\$200.00	-	\$200.00	\$200.00
49	Other Services	\$4,691.00	\$4,732.03	\$4,000.00	\$4,255.48	\$4,000.00	\$4,000.00
<b>Total Expenditures:</b>		<b>\$514,819.00</b>	<b>\$418,992.83</b>	<b>\$629,545.00</b>	<b>\$347,357.32</b>	<b>\$667,859.00</b>	<b>\$620,233.00</b>



**Fiscal Year 2022 Budget Overview: Revenue**  
**General (Current Expense) Fund No. 001**  
**County Auditor (001.200)**

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.200.3**.**.**) # 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
321	Business Licenses & Permits	\$35.00	\$60.00	\$1,000.00	\$50.00	\$20.00	\$20.00
322	Non-Business Licenses & Permits	\$1,000.00	\$944.00	\$85,000.00	\$992.00	\$500.00	\$500.00
336	State Entitlements & Impact Payments	\$85,000.00	-	-	-	-	-
341	General Government	\$190,600.00	\$317,835.47	\$252,500.00	\$357,062.09	\$300,000.00	\$300,000.00
369	Other Misc. Revenue	-	\$171.99	-	\$155.26	-	-
389	Custodial Activities	-	(\$88.00)	-	\$78.00	-	-
Total Revenue:		\$276,635.00	\$318,923.46	\$338,500.00	\$358,337.35	\$300,520.00	\$300,520.00



# Fiscal Year 2022 Budget Overview

## Special Revenue Fund No. 111

### Auditor's Operations & Maintenance (O&M)

*(Responsible Elected Official: County Auditor)*

The County Auditor's Operations & Maintenance (O&M) Fund No. 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.

<b>Grand Total FY 2022 Budgeted Expenditures:</b>	<b>\$63,092.00</b>
<b>Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.20</b>
<b>Grand Total FY 2022 Budgeted Revenue:</b>	<b>\$60,000.00</b>



# Fiscal Year 2022 Budget Overview: **Expenditures**

## Special Revenue Fund No. 111

### Auditor's Operations & Maintenance

BARS Code	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (111.200.5**.**.**) # Description	Amended Budget includes supplements/ amendments approved by the BOCC	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
00 Transfers-Out	-	-	-	-	-	-
10 Salaries & Wages	\$9,071.00	\$7,826.44	\$9,715.00	\$5,270.72	\$10,071.00	\$10,071.00
20 Personnel Benefits	\$4,328.00	\$3,908.18	\$4,858.00	\$2,954.31	\$5,036.00	\$6,043.00
31 Supplies for Consumption	\$3,060.00	\$1,134.25	\$3,060.00	\$447.28	\$3,000.00	\$3,000.00
35 Small Tools/Minor Equipment	-	\$4,476.80	-	-	-	-
41 Professional Services	\$36,800.00	\$52,746.39	\$38,000.00	\$3,547.60	\$40,000.00	\$40,000.00
42 Communication	\$600.00	\$1,135.00	\$1,000.00	\$240.00	\$1,000.00	\$1,000.00
43 Travel	\$750.00	-	\$750.00	-	\$750.00	\$750.00
46 Insurance	\$747.00	\$746.80	\$678.00	\$677.40	\$678.00	\$678.00
48 Repairs & Maintenance	\$1,247.00	-	\$1,250.00	-	\$1,250.00	\$1,250.00
49 Other Services	\$20,300.00	-	\$300.00	-	\$300.00	\$300.00
60 Capital Outlays	\$10,200.00	\$12,375.60	-	-	-	-
<b>Total Expenditures:</b>	<b>\$87,103.00</b>	<b>\$84,349.46</b>	<b>\$59,611.00</b>	<b>\$13,137.31</b>	<b>\$62,085.00</b>	<b>\$63,092.00</b>



**Fiscal Year 2022 Budget Overview: Revenue**  
**Special Revenue Fund No. 111**  
**Auditor's Operations & Maintenance**

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (111.200.3**.**.**) # 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		\$42,000.00	\$49,470.15	\$39,733.00	\$71,555.08	\$40,000.00	\$40,000.00
341 General Government		\$20,540.00	\$27,012.01	\$20,000.00	\$25,934.18	\$20,000.00	\$20,000.00
Total Revenue:		\$62,540.00	\$76,482.16	\$59,733.00	\$97,489.26	\$60,000.00	\$60,000.00



**Fiscal Year 2022 Budget Overview: Fund Balance**  
**Special Revenue Fund No. 111**  
**Auditor's Operations & Maintenance**

	<b>FY 2020 Budget</b> as adopted by the BOCC November 26, 2019	<b>FY 2020 Actuals</b> January 1, 2020 through December 31, 2020	<b>FY 2021 Budget</b> as adopted by the BOCC December 8, 2020	<b>FY 2021 Actuals</b> January 1, 2021 through September 30, 2021	<b>FY 2022 Dept. Estimates</b> submitted in accordance with RCW 36.40.010	<b>FY 2022 Budget</b> as adopted by the BOCC on December 6, 2021
<b>BEGINNING CASH</b> <i>(FY2022 totals are estimated)</i>	\$172,475.62	\$172,475.62	\$164,608.32	\$164,608.32	<i>\$164,730.32</i>	<i>\$164,730.32</i>
<i>Plus</i> All Revenue	\$62,540.00	\$76,482.16	\$59,733.00	\$97,489.26	\$60,000.00	\$60,000.00
<i>Minus</i> All Expenditures	(\$67,103.00)	(\$84,349.46)	(\$59,611.00)	(\$13,137.31)	(\$62,085.00)	(\$63,092.00)
<b>ENDING CASH</b> <i>(FY2021 &amp; FY2022 totals are estimated)</i>	\$167,912.62	\$164,608.32	<i>\$164,730.32</i>	<i>\$248,960.27</i>	<i>\$162,645.32</i>	<i>\$161,638.32</i>
Difference between beginning & ending cash:	-2.6% <i>(\$4,563.00)</i>	-4.6% <i>(\$7,867.30)</i>	0.1% \$122.00	51.2% \$84,351.95	-1.3% <i>(\$2,085.00)</i>	-1.9% <i>(\$3,092.00)</i>





# Fiscal Year 2022 Budget Overview

## Special Revenue Fund No. 117

### Elections Reserve

*(Office Managing This Budget: Auditor;  
Responsible Elected Official: County Auditor)*

Elections Reserve Fund No. 117 is authorized and governed by RCW 36.33.200 and RCW 36.33.210 to pay the costs of elections and recover the costs by sharing election expenses among municipalities on the ballot. All expenditures are limited to county election services activities. Pacific County receives state support during odd-year elections.

The Pacific County website includes links to the Office of the Secretary of State, maps of the districts, election results, and ballot tracking (which allows voters to check status of their ballot throughout the election process).

<b>Grand Total FY 2022 Budgeted Expenditures:</b>	<b>\$444,409.00</b>
<b>Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):</b>	<b>2.05</b>
<b>Grand Total FY 2022 Budgeted Revenue:</b>	<b>\$220,000.00</b>



# Fiscal Year 2022 Budget Overview: **Expenditures**

## Special Revenue Fund No. 117

### Elections Reserve

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (117.200.5**.**.*)		Amended Budget includes supplements/ amendments approved by the BOCC	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
#	Description						
10	Salaries & Wages	\$66,251.00	\$84,421.00	\$111,782.00	\$53,808.11	\$117,678.00	\$130,976.00
12	Overtime	\$1,500.00	\$9,049.00	-	\$913.56	\$1,000.00	-
20	Personnel Benefits	\$26,443.00	\$38,261.05	\$47,067.00	\$26,461.20	\$49,873.00	\$65,092.00
31	Supplies for Consumption	\$60,000.00	\$77,883.17	\$33,000.00	\$16,015.19	\$33,000.00	\$33,000.00
32	Fuel	\$3,572.00	-	-	-	-	-
35	Small Tools/Minor Equipment	\$1,225.00	\$58,690.84	-	\$1,281.95	-	-
41	Professional Services	\$45,918.00	\$20,070.39	\$45,000.00	\$35,783.87	\$65,000.00	\$65,000.00
42	Communication	\$23,419.00	\$12,082.72	\$34,000.00	\$7,568.24	\$34,000.00	\$34,000.00
43	Travel	\$6,000.00	\$2,474.24	\$6,000.00	\$601.12	\$6,000.00	\$6,000.00
44	Taxes	-	-	-	\$149.40	-	-
45	Operating Rentals & Leases	-	\$70.00	-	\$76.00	-	-
46	Insurance	\$5,778.00	\$5,808.73	\$8,641.00	\$7,144.80	\$8,641.00	\$8,641.00
48	Repairs & Maintenance	\$715.00	\$1,983.76	\$1,700.00	\$1,700.00	\$1,700.00	\$1,700.00
49	Other Services	\$266,648.00	\$6,848.84	\$103,000.00	\$91,470.86	\$100,000.00	\$100,000.00
70	Debt Service – Principal	\$45,511.00	-	-	-	-	-
80	Debt Service – Interest	\$1,408.00	-	-	-	-	-
<b>Total Expenditures:</b>		<b>\$554,388.00</b>	<b>\$317,643.74</b>	<b>\$390,190.00</b>	<b>\$242,974.30</b>	<b>\$416,892.00</b>	<b>\$444,409.00</b>



**Fiscal Year 2022 Budget Overview: Revenue**  
**Special Revenue Fund No. 117**  
**Elections Reserve**

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (117.200.3**.**.**) # Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
333 Federal Indirect Grants		\$260,000.00	\$256,067.18	-	-	-	-
341 General Government		\$64,000.00	\$157,941.71	\$100,000.00	\$81,693.33	\$100,000.00	\$100,000.00
3** Transfers in from Fund #001		\$90,000.00	\$90,000.00	\$100,000.00	\$50,000.00	\$100,000.00	\$120,000.00
Total Revenue:		\$414,000.00	\$504,008.89	\$200,000.00	\$131,693.33	\$200,000.00	\$220,000.00



# Fiscal Year 2022 Budget Overview: Fund Balance

## Special Revenue Fund No. 117

### Elections Reserve

	FY 2020 Amended Budget includes supplements/ amendments approved by the BOCC	FY 2020 Actuals January 1, 2020 through December 31, 2020	FY 2021 Amended Budget includes supplements/ amendments approved by the BOCC	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
<b>BEGINNING CASH</b> <i>(FY2022 totals are estimated)</i>	\$147,928.98	\$147,928.98	\$319,294.13	\$319,294.13	\$229,104.13	\$229,104.13
<i>Plus</i> All Revenue	\$414,000.00	\$504,008.89	\$200,000.00	\$131,693.33	\$200,000.00	\$220,000.00
<i>Minus</i> All Expenditures	(\$554,388.00)	(\$317,643.74)	(\$390,190.00)	(\$242,974.30)	(\$416,892.00)	(\$444,409.00)
Other Adjustment(s)	-	(\$15,000.00)	-	-	-	-
<b>ENDING CASH</b> <i>(FY2021 &amp; FY2022 totals are estimated)</i>	\$7,540.98	\$319,294.13	\$129,104.13	\$208,013.16	\$12,212.13	\$4,695.13
Difference between beginning & ending cash:	-94.9% (\$140,388.00)	115.8% \$171,365.15	-59.6% (\$190,190.00)	-34.9% (\$111,280.97)	-94.7% (\$216,892.00)	-98.0% (\$224,409.00)



# Fiscal Year 2022 Budget Overview

## Special Revenue Fund No. 199

### Law Enforcement Officers and Firefighters (LEOFF) Reserve

*(Office Managing This Budget: Auditor;  
Responsible Elected Official: County Auditor)*

On December 21, 2017, the Board of County Commissioners adopted Resolution No. 2017-070 in the matter of creating Special Revenue Fund No. 198 (Benefits Reserve), creating Special Revenue Fund No. 199 (LEOFF Reserve), and distributing equities from Internal Service Fund No. 522 (Payroll Internal Service).

Fund No. 199 was created pursuant to Resolution No. 2017-070 for the purpose of processing medical expenses related to Law Enforcement Officers and Firefighters (LEOFF) retirees. Prior to Fiscal Year 2018, all such costs were paid from Payroll Internal Service Fund No. 522.

<b>Grand Total FY 2022 Budgeted Expenditures:</b>	<b>\$107,352.00</b>
<b>Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.05</b>
<b>Grand Total FY 2022 Budgeted Revenue:</b>	<b>\$100,000.00</b>



**Fiscal Year 2022 Budget Overview: Expenditures**  
**Special Revenue Fund No. 199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (199.200.5**.**.*)		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
#	Description						
10	Salaries & Wages	\$3,939.00	\$3,861.26	\$104,303.00	\$2,868.81	\$104,396.00	\$104,719.00
20	Personnel Benefits	\$101,260.00	\$16,566.99	\$1,377.00	\$7,778.59	\$1,407.00	\$1,463.00
31	Supplies for Consumption	\$109.00	-	\$200.00	-	\$200.00	\$200.00
43	Travel	\$817.00	-	\$800.00	-	\$800.00	\$800.00
46	Insurance	\$187.00	\$186.70	\$170.00	\$169.35	\$170.00	\$170.00
Total Expenditures:		\$106,312.00	\$20,614.95	\$106,850.00	\$10,816.75	\$106,973.00	\$107,352.00



**Fiscal Year 2022 Budget Overview: Revenue**  
**Special Revenue Fund No. 199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (199.200.3**.**.**) # 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
341	General Government	-	\$17,000.00	-	-	\$100,000.00	\$100,000.00
348	Internal Service Fund Sales & Services	-	\$83,000.00	-	-	-	-
397	Transfers in from Fund #001	\$83,000.00	-	\$100,000.00	-	-	-
397	Transfers in from Fund #104.800	\$17,000.00	-	-	-	-	-
Total Revenue:		\$100,000.00	\$100,000.00	\$100,000.00	-	\$100,000.00	\$100,000.00



**Fiscal Year 2022 Budget Overview: Fund Balance**  
**Special Revenue Fund No. 199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**

	<b>FY 2020 Budget</b> as adopted by the BOCC November 26, 2019	<b>FY 2020 Actuals</b> January 1, 2020 through December 31, 2020	<b>FY 2021 Budget</b> as adopted by the BOCC December 8, 2020	<b>FY 2021 Actuals</b> January 1, 2021 through September 30, 2021	<b>FY 2022 Dept. Estimates</b> submitted in accordance with RCW 36.40.010	<b>FY 2022 Budget</b> as adopted by the BOCC on December 6, 2021
<b>BEGINNING CASH</b> <i>(FY2022 totals are estimated)</i>	<b>\$246,944.44</b>	<b>\$246,944.44</b>	<b>\$326,329.49</b>	<b>\$326,329.49</b>	<b><i>\$319,479.49</i></b>	<b><i>\$319,479.49</i></b>
<i>Plus</i> All Revenue	\$100,000.00	\$100,000.00	\$100,000.00	-	\$100,000.00	\$100,000.00
<i>Minus</i> All Expenditures	(\$106,312.00)	(\$20,614.95)	(\$106,850.00)	(\$10,816.75)	(\$106,973.00)	(\$107,352.00)
<b>ENDING CASH</b> <i>(FY2021 &amp; FY2022 totals are estimated)</i>	<b>\$240,632.44</b>	<b>\$326,329.49</b>	<b><i>\$319,479.49</i></b>	<b><i>\$315,512.74</i></b>	<b><i>\$312,506.49</i></b>	<b><i>\$312,127.49</i></b>
Difference between beginning & ending cash:	-2.6% <i>(\$6,312.00)</i>	32.1% \$79,385.05	-2.1% <i>(\$6,850.00)</i>	-3.3% <i>(\$10,816.75)</i>	-2.2% <i>(\$6,973.00)</i>	-2.3% <i>(\$7,352.00)</i>





# Fiscal Year 2022 Budget Overview

## Internal Service Fund No. 522

### Payroll Internal Service

*(Office Managing This Budget: Auditor;  
Responsible Elected Official: County Auditor)*

Through the conclusion of Fiscal Year 2017 (FY 2017), Payroll Internal Service Fund No. 522 provided for the accounting of payroll charges (such as Labor and Industries claims, unemployment claims, and Department of Retirement service charges), the payment of county employee benefits and compensated absences, and the payment of medical expenses for Law Enforcement Officers and Firefighters (LEOFF) retirees.

Upon review of this Internal Service Fund, the Board of County Commissioners determined that certain activities performed therein would be more properly executed in separate and distinct special revenue funds, while the Payroll Internal Service Fund No. 522 would be better used in a more limited role of processing payroll expenses.

On December 21, 2017, the Board of County Commissioners adopted Resolution #2017-070 in the matter of creating Benefits Reserve Fund No. 198 (for processing the payment of county employee benefits and compensated absences), creating LEOFF Reserve Fund No. 199 (for processing the payment of medical expenses for LEOFF retirees), and distributing equities from Payroll Internal Service Fund No. 522 to the aforementioned Special Revenue Funds.

Beginning January 1, 2018, Payroll Internal Service Fund No. 522 will function in a more limited role when compared to its previous usage through the conclusion of FY 2017, with that new role being defined as processing payroll expenses.

<b>Grand Total FY 2022 Budgeted Expenditures:</b>	<b>\$143,374.00</b>
<b>Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):</b>	<b>1.15</b>
<b>Grand Total FY 2022 Budgeted Revenue:</b>	<b>\$100,000.00</b>



**Fiscal Year 2022 Budget Overview: Expenditures**  
**Internal Service Fund No. 522**  
**Payroll Internal Service**

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (522.***.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	\$52,283.00	\$39,810.78	\$58,410.00	\$35,360.41	\$61,061.00	\$66,959.00
20	Personnel Benefits	\$21,015.00	\$14,992.25	\$22,382.00	\$12,930.93	\$23,448.00	\$28,997.00
31	Supplies for Consumption	\$4,500.00	\$3,350.43	\$4,500.00	\$6,215.24	\$4,500.00	\$4,500.00
41	Professional Services	\$35,000.00	\$15,675.02	\$35,000.00	-	\$35,000.00	\$35,000.00
42	Communication	\$510.00	\$44.28	\$700.00	\$17.46	\$700.00	\$700.00
43	Travel	\$2,550.00	\$96.60	\$2,000.00	-	\$2,000.00	\$2,000.00
45	Operating Rentals & Leases	-	\$3,360.60	-	-	-	-
46	Insurance	\$3,361.00	-	\$3,218.00	\$3,217.65	\$3,218.00	\$3,218.00
49	Other Services	\$2,041.00	\$1,635.00	\$2,000.00	\$135.00	\$2,000.00	\$2,000.00
Total Expenditures:		\$121,260.00	\$78,964.96	\$128,210.00	\$57,876.69	\$131,927.00	\$143,374.00



**Fiscal Year 2022 Budget Overview: Revenue**  
**Internal Service Fund No. 522**  
**Payroll Internal Service**

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (522.***.3**.***)		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
#	Description						
341	General Government	-	\$50.00	-	-	-	-
348	Internal Service Fund Sales & Services	\$80,000.00	\$81,919.06	\$80,000.00	\$42,540.17	\$80,000.00	\$100,000.00
369	Other Misc. Revenue	-	\$50.00	-	-	-	-
Total Revenue:		\$80,000.00	\$82,019.06	\$80,000.00	\$42,540.17	\$80,000.00	\$100,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**  
**Internal Service Fund No. 522**  
**Payroll Internal Service**

	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>	\$192,147.18	\$192,147.18	\$195,201.28	\$195,201.28	<b>\$146,991.28</b>	<b>\$146,991.28</b>
<i>Plus</i> All Revenue	\$80,000.00	\$82,019.06	\$80,000.00	\$42,540.17	\$80,000.00	\$100,000.00
<i>Minus</i> All Expenditures	(\$121,260.00)	(\$78,964.96)	(\$128,210.00)	(\$57,876.69)	(\$131,927.00)	(\$143,374.00)
ENDING CASH <i>(FY2021 &amp; FY2022 totals are estimated)</i>	\$150,887.18	\$195,201.28	<b>\$146,991.28</b>	<b>\$179,864.76</b>	<b>\$95,064.28</b>	<b>\$103,617.28</b>
Difference between beginning & ending cash:	-21.5% (\$41,260.00)	1.6% \$3,054.10	-24.7% (\$48,210.00)	-7.9% (\$15,336.52)	-35.3% (\$51,927.00)	-29.5% (\$43,374.00)



# Fiscal Year 2022 Budget Overview

## Internal Service Fund No. 524

### Benefits Reserve

*(Office Managing This Budget: Auditor;  
Responsible Elected Official: County Auditor)*

On December 21, 2017, the Board of County Commissioners adopted Resolution No. 2017-070 in the matter of creating Benefits Reserve Fund No. 198 for processing the payment of Pacific County employee benefits and compensated absences. Upon review of Special Revenue Fund No. 198, the Board determined that the activities performed therein would be more properly executed in an Internal Service Fund as opposed to a Special Revenue Fund.

Consequently, on October 22, 2019, the Board created a new Internal Service Fund (Benefits Reserve Fund No. 524) for processing the payment of Pacific County employee benefits and compensated absences via Resolution No. 2019-045. The Board further resolved that all equities in Special Revenue Fund No. 198 (Benefits Reserve) on October 31, 2019 at 11:59:59 p.m. shall be fully transferred into Internal Service Fund No. 524 (Benefits Reserve) subject to adequate budget appropriations, and that Special Revenue Fund No. 198 shall be closed in the County Treasury after the completion of said transfer.

<b>Grand Total FY 2022 Budgeted Expenditures:</b>	<b>\$426,806.00</b>
<b>Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.30</b>
<b>Grand Total FY 2022 Budgeted Revenue:</b>	<b>\$252,000.00</b>



**Fiscal Year 2022 Budget Overview: Expenditures**  
**Internal Service Fund No. 524**  
**Benefits Reserve**

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (524.***.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	\$132,584.00	\$91,076.03	\$530,393.00	\$85,766.67	\$298,168.00	\$298,695.00
20	Personnel Benefits	\$2,511,084.00	\$149,033.91	\$19,504.00	\$199,720.56	\$15,623.00	\$15,911.00
31	Supplies for Consumption	\$817.00	\$175.33	\$800.00	\$445.65	\$800.00	\$800.00
41	Professional Services	\$107,000.00	\$36,722.33	\$107,000.00	\$32,164.81	\$107,000.00	\$107,000.00
42	Communication	\$52.00	-	\$100.00	-	\$100.00	\$100.00
43	Travel	\$1,531.00	-	\$1,500.00	-	\$1,500.00	\$1,500.00
46	Insurance	\$1,681.00	\$9,919.50	\$1,800.00	\$1,479.34	\$1,800.00	\$1,800.00
49	Other Services	\$1,021.00	-	\$1,021.00	\$5,307.23	\$1,000.00	\$1,000.00
Total Expenditures:		\$2,755,770.00	\$286,927.10	\$662,118.00	\$324,884.26	\$425,991.00	\$426,806.00



**Fiscal Year 2022 Budget Overview: Revenue**  
**Internal Service Fund No. 524**  
**Benefits Reserve**

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (524.***.3**.***.***)		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
#	Description						
341	General Government	\$2,589,000.00	\$3,260.53	-	\$2,808.96	-	-
348	Internal Service Fund Sales & Services	-	\$45,999.89	-	-	\$250,000.00	\$250,000.00
367	Contributions/Donations (Nongovt.)	-	-	-	\$1,709.00	\$2,000.00	\$2,000.00
Total Revenue:		\$2,589,000.00	\$49,260.42	-	\$4,517.96	\$252,000.00	\$252,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**  
**Internal Service Fund No. 524**  
**Benefits Reserve**

	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>	\$1,146,416.92	\$1,146,416.92	\$908,750.24	\$908,750.24	<b>\$246,632.24</b>	<b>\$246,632.24</b>
<i>Plus</i> All Revenue	\$2,589,000.00	\$49,260.42	-	\$4,517.96	\$252,000.00	\$252,000.00
<i>Minus</i> All Expenditures	(\$2,755,770.00)	(\$286,927.10)	(\$662,118.00)	(\$324,884.26)	(\$425,991.00)	(\$426,806.00)
ENDING CASH <i>(FY2021 &amp; FY2022 totals are estimated)</i>	\$979,646.92	\$908,750.24	<b>\$246,632.24</b>	<b>\$588,383.94</b>	<b>\$72,641.24</b>	<b>\$71,826.24</b>
Difference between beginning & ending cash:	-14.5% (\$166,770.00)	-20.7% (\$237,666.68)	-72.9% (\$662,118.00)	-35.3% (\$320,366.30)	-70.5% (\$173,991.00)	-70.9% (\$174,806.00)



Fiscal Year 2022 Budget Overview: <b>Staffing Plan</b>																																
Pacific County Auditor's Office																																
Position	Fiscal Year 2022 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										Fund #001.200 County Auditor			Fund #111 Auditor's O&M			Fund #117 Elections Reserve			Fund #199 LEOFF Reserve			Fund #522 Payroll Internal Service			Fund #524 Benefits Reserve			GRAND TOTALS COUNTY AUDITOR			
	Group	Grade	Step	Base	Longevity	Total	How Many Months at This Salary?	TOTAL	Estimated	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits		
				Salary (Monthly) at 1.0 FTE		(Monthly) percentage of base salary		Salary (Monthly) base salary + longevity			SALARY (ANNUAL) rounded to nearest \$	Benefit %		(\$ Obj 10)	(\$ Obj 20)		(\$ Obj 10)	(\$ Obj 20)		(\$ Obj 10)	(\$ Obj 20)		(\$ Obj 10)	(\$ Obj 20)		(\$ Obj 10)	(\$ Obj 20)		(\$ Obj 10)	(\$ Obj 20)	(\$ Obj 10)	(\$ Obj 20)
County Auditor	Elected	n/a	n/a	=	\$6,655.83	-	-	\$6,655.83	x 12 =	\$79,870	37%	0.75	\$59,903	\$22,165	-	-	-	0.25	\$19,968	\$7,389	-	-	-		-	-		1.00	\$79,871	\$29,554		
Chief Accountant	Mgmt	18	8	=	\$7,624.00	\$190.60	2.5%	\$7,814.60	x 4 =	\$94,386	31%	0.50	\$47,193	\$14,630	-	-	-		-	-	0.05	\$4,719	\$1,463	0.25	\$23,597	\$7,316	0.20	\$18,877	\$5,852	1.00	\$94,386	\$29,261
Chief Deputy	Mgmt	14	4	=	\$5,041.00	-	-	\$5,041.00	x 1			0.20	\$12,671	\$5,829	-	-	-	0.80	\$50,683	\$23,315	-	-	-	-	-	-	-	-	-	1.00	\$63,354	\$29,144
		14	5	=	\$5,218.00	-	-	\$5,218.00	x 6 =	\$63,354	46%																					
		14	6	=	\$5,401.00	-	-	\$5,401.00	x 5																							
Payroll and Benefits Technician	367-C	13	1	=	\$4,015.00	-	-	\$4,015.00	x 12 =	\$48,180	50%	-	-	-	-	-	-		-	-		0.90	\$43,362	\$21,681	0.10	\$4,818	\$2,409	1.00	\$48,180	\$24,090		
Accountant	367-C	12	10	=	\$4,832.00	\$289.92	6.0%	\$5,121.92	x 10 =	\$61,658	45%	1.00	\$61,658	\$27,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$61,658	\$27,747	
		12	10	=	\$4,832.00	\$386.56	8.0%	\$5,218.56	x 2 =																							
Administrative Assistant III	367-C	11	3	=	\$3,716.00	-	-	\$3,716.00	x 3			0.70	\$31,901	\$21,693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.70	\$31,901	\$21,693	
		11	4	=	\$3,825.00	-	-	\$3,825.00	x 9 =	\$45,573	68%																					
Administrative Assistant II [1]	367-C	10	9	=	\$4,117.00	\$61.76	1.5%	\$4,178.76	x 10 =	\$50,353	60%	0.80	\$40,282	\$24,170	0.20	\$10,071	\$6,043	-	-	-	-	-	-	-	-	-	-	-	1.00	\$50,353	\$30,213	
		10	10	=	\$4,219.00	\$63.29	1.5%	\$4,282.29	x 2 =																							
Administrative Assistant II [2]	367-C	10	3	=	\$3,473.00	-	-	\$3,473.00	x 4			0.70	\$29,750	\$20,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.70	\$29,750	\$20,825	
		10	4	=	\$3,576.00	-	-	\$3,576.00	x 8 =	\$42,500	70%																					
Administrative Assistant II [3]	367-C	10	3	=	\$3,473.00	-	-	\$3,473.00	x 5			1.00	\$42,397	\$18,655	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$42,397	\$18,655	
		10	4	=	\$3,576.00	-	-	\$3,576.00	x 7 =	\$42,397	44%																					
Administrative Assistant II [4]	367-C	10	10	=	\$4,219.00	-	-	\$4,219.00	x 1			-	-	-	-	-	-	1.00	\$51,325	\$34,388	-	-	-	-	-	-	-	-	1.00	\$51,325	\$34,388	
		10	10	=	\$4,219.00	\$63.29	1.5%	\$4,282.29	x 11 =	\$51,325	67%																					
Wage Cash-Outs	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$50,000	\$7,650	-	\$50,000	\$7,650		
Unemployment Costs	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$80,000	-	-	\$80,000	-		
Payroll Cash Out	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$100,000	-	-	\$100,000	-		
Severance	-										-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$45,000	-	-	\$45,000	-		
LEOFF Benefits	-										-	-	-	-	-	-	-	-	\$100,000	-	-	-	-	-	-	-	-	-	-	\$100,000	-	
Election Workers	-										-	-	-	-	-	-	-	-	\$9,000	-	-	-	-	-	-	-	-	-	-	\$9,000	-	
Total FY 2022 Budgeted FTEs, Salaries, and Benefits:											5.65	\$325,755	\$155,714	0.20	\$10,071	\$6,043	2.05	\$130,976	\$65,092	0.05	\$104,719	\$1,463	1.15	\$66,959	\$28,997	0.30	\$298,695	\$15,911	9.40	\$937,175	\$273,220	

**Notes Regarding Fiscal Year 2022 Adopted Budget Appropriations:**

- Monthly wages for the Pacific County Auditor in FY 2022 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 Auditor shall be the monthly wage for all twelve (12) months of calendar year 2022, with no further adjustments through December 31, 2022.
- Effective January 1, 2022: the Chief Accountant position is regraded from Management Grade seventeen (17) to Management Grade eighteen (18)
- Payroll and Benefits Technician is a newly-budgeted position in FY 2022.