

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



**Board of County Commissioners and
Department of General Administration**



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Non-Departmental: General (001.0**)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

The "non-departmental" portion of the General (Current Expense) Fund No. 001 is designated with BARS program code 001.0**. It is used to account for expenditures and revenues that can't be applied to a more specific departmental budget.

The following list provides an example of the most common "non-departmental" expenditures from FY 2020 to the present:

- Advertising for public notices
- Assessments, dues, and support payments to outside entities
- Indigent public defense services
- Public utilities services
- Software maintenance services

The majority of revenues within the General Fund can be found in the "non-departmental" budget. Revenue sources include:

- Property tax
- Retail sales & use tax
- Timber taxes
- Various excise taxes
- Various public safety revenues from the State of Washington
- Various state shared revenues

Grand Total FY 2022 Budgeted Expenditures:	\$607,160.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$8,929,207.00



Fiscal Year 2022 Budget Overview: **Revenue**
General (Current Expense) Fund No. 001
Non-Departmental: General (001.000)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.000,3**,**,*)		Budget	Actual Received	Amended Budget	Actual Received	Dept. Estimate	Budget
# Description		as adopted by the BOCC on November 26, 2019	January 1, 2020 through December 31, 2020	includes supplements/ amendments approved by the BOCC	January 1, 2021 through September 30, 2021	submitted in accordance with RCW 36.40.010	as adopted by the BOCC on December 6, 2021
311.**.* Property Tax		\$4,069,584.00	\$4,037,335.60	\$4,162,858.00	\$2,865,998.26	\$4,287,744.00	\$4,167,969.00
313.11.00 Retail Sales & Use Tax		\$1,930,000.00	\$2,125,309.51	\$2,300,000.00	\$1,961,227.53	\$2,500,000.00	\$2,600,000.00
313.27.** Affordable Housing Sales & Use Tax		-	\$48,562.46	\$45,000.00	\$30,322.90	\$25,000.00	\$50,000.00
317.20.0* Leasehold Excise Tax/Interest		\$45,500.00	\$39,021.76	\$38,000.00	\$31,768.24	\$45,000.00	\$50,000.00
318.**.* Real Estate Excise Tax		\$40,000.00	\$43,771.10	\$92,000.00	\$66,220.67	\$70,000.00	\$90,000.00
Total Taxes (Property/Sales/Leasehold/REET)		\$6,085,084.00	\$6,294,000.43	\$6,637,858.00	\$4,955,537.60	\$6,927,744.00	\$6,957,969.00
317.40.00 Timber Excise Tax (Private Harvest)		\$650,000.00	\$641,311.85	\$600,000.00	\$334,226.45	\$600,000.00	\$550,000.00
335.02.3* Dept. of Natural Resources Trust 1		\$45,000.00	\$51,298.27	\$2,000.00	\$28,191.23	-	-
362.50.00 Dept. of Natural Resources Trust 2		\$55,000.00	-	\$68,000.00	-	\$65,000.00	\$65,000.00
395.10.00 State Forest Board Transfer Lands "01"		\$250,000.00	\$166,950.97	\$160,000.00	\$281,085.42	-	\$75,000.00
Total Timber (Private and State)		\$1,000,000.00	\$859,561.09	\$830,000.00	\$643,503.10	\$665,000.00	\$690,000.00
336.00.98 SB 6050 Criminal Justice		\$230,000.00	\$213,278.16	\$320,000.00	\$378,378.06	\$320,000.00	\$420,000.00
336.01.28 Office of Public Defense		\$29,910.00	\$29,910.00	\$48,968.00	\$48,968.00	\$29,738.00	\$29,738.00
336.06.10 Motor Vehicle Excise Tax		\$380,000.00	\$379,502.48	\$390,000.00	\$289,000.70	\$400,000.00	\$400,000.00
336.06.31 Adult Court Cost/Juvenile Offenders		\$2,900.00	\$2,455.49	\$2,500.00	\$1,783.50	\$2,500.00	\$2,500.00
336.06.4* Marijuana		\$26,500.00	\$24,406.36	\$25,000.00	\$19,732.77	\$23,000.00	\$33,000.00
336.06.51 DUI & Other Criminal Justice Statutes		\$9,100.00	\$7,950.31	\$9,000.00	\$6,494.31	\$8,800.00	\$9,000.00
Total Non-Dept. Public Safety		\$678,410.00	\$657,502.80	\$795,468.00	\$744,357.34	\$784,038.00	\$894,238.00
332.15.60 US Fish & Wildlife Payment in Lieu of Tax		\$12,000.00	\$10,039.77	\$10,000.00	\$9,867.78	\$10,000.00	\$10,000.00
335.00.91 Excise Tax Collected from PUD		\$270,000.00	\$250,065.05	\$240,700.00	\$240,739.22	\$245,000.00	\$250,000.00
336.02.31 DNR Payment in Lieu of Property Tax		\$6,400.00	\$5,441.62	\$6,400.00	-	\$7,500.00	\$7,500.00
336.06.94 State Tax on Liquor Sold by Spirit Retail License		\$35,000.00	\$40,372.73	\$44,000.00	\$33,417.64	\$45,000.00	\$45,000.00
336.06.95 Liquor Control Board Profits		\$55,245.00	\$54,823.10	\$50,000.00	\$40,894.24	\$55,000.00	\$55,000.00
34*.*.* Charges for Goods & Services		\$9,700.00	\$8,945.53	\$9,700.00	\$6,714.88	\$12,000.00	\$12,000.00
35*.*.* Civil Penalties/Bond Forfeitures		-	-	\$50,000.00	-	-	-
36*.*.* Miscellaneous		\$6,500.00	\$141,944.63	\$7,000.00	\$4,806.32	\$4,000.00	\$7,500.00
Total Other Non-Dept. Revenue		\$394,845.00	\$511,632.43	\$417,800.00	\$336,440.08	\$378,500.00	\$387,000.00
Total Revenue (001.000):		\$8,158,339.00	\$8,322,696.75	\$8,681,126.00	\$6,679,838.12	\$8,755,282.00	\$8,929,207.00



Fiscal Year 2022 Budget Overview: Expenditures
General (Current Expense) Fund No. 001
Non-Departmental: General (001.034)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.034.5**.**.**) # Description		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
10	Salaries & Wages	-	-	\$76,289.00	-	-	\$30,000.00
20	Personnel Benefits	-	\$29,746.19	-	-	-	\$20,000.00
20	LEOFF/Other Personnel Benefits	\$83,000.00	\$83,000.00	\$83,000.00	-	-	-
41	Advertising for Public Notices	\$2,500.00	\$807.94	\$2,500.00	\$835.55	\$2,500.00	\$2,500.00
41	Indigent Public Defense Services	\$440,000.00	\$393,564.38	\$450,000.00	\$305,546.52	\$480,000.00	\$480,000.00
41	Support: Economic Development Council	\$5,000.00	\$5,000.00	\$5,000.00	\$2,500.00	\$5,000.00	\$5,000.00
41	Support: Marine Resource Committee	\$500.00	-	\$500.00	-	-	\$500.00
41	Support: Natural Resources Board Mgmt.	\$500.00	-	\$500.00	-	-	\$500.00
41	Support: Pacific Conservation District	\$9,500.00	\$10,000.00	\$9,500.00	\$10,000.00	\$10,500.00	\$10,000.00
41	TerraScan Software Maintenance Services	\$13,650.00	\$13,980.06	\$14,000.00	\$14,678.90	\$18,000.00	\$18,000.00
41	Other Professional Services	-	\$6,561.39	-	-	-	-
47	Other Public Utility Services	-	\$6,446.20	-	-	-	-
49	Assessment: Olympic Region Clean Air Agency	\$11,818.00	\$11,817.50	\$11,850.00	\$11,988.65	\$12,210.00	\$12,210.00
49	Dues: Association of WA Cities	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
49	Dues: National Association of Counties	\$450.00	\$900.00	\$450.00	-	\$450.00	\$450.00
49	Dues: Pacific Council of Governments	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
49	Dues: WA Assoc. of Counties/County Officials	\$17,428.00	\$13,547.00	\$17,500.00	\$14,310.00	\$17,500.00	\$17,500.00
49	Other Miscellaneous Services	\$1,100,000.00	-	-	-	\$1,000.00	\$1,000.00
Total Expenditures (001.034):		\$1,693,846.00	\$584,870.66	\$680,589.00	\$369,359.62	\$556,660.00	\$607,160.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Non-Dept.: Risk Management Insurance Payments (001.037)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Through Fiscal Year 2017 (FY 2017), risk management insurance payments from the General (Current Expense) Fund No. 001 to Risk Management Fund No. 531 (for self-insurance of county personnel, facilities, vehicles, and equipment) were appropriated within each individual departmental budget within Current Expense Fund No. 001.

Beginning in FY 2018, all risk management insurance payments within Current Expense Fund No. 001 will be budgeted in this "non-departmental" portion of the general fund in order to consolidate costs and thereby increase transparency.

All expenditures *out* of this Fund No. 001.037 are received as revenues *in* to Risk Management Fund No. 531 to pay for the aforementioned self-insurance costs. There are no revenues received in Fund No. 001.037.

Grand Total FY 2022 Budgeted Expenditures:	\$506,438.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	-



Fiscal Year 2022 Budget Overview: **Expenditures**

General (Current Expense) Fund No. 001

Non-Dept.: Risk Management Insurance Payments (001.037)

Office/Dept. responsible for services	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
BARS Code in Fund #001.037 (001.037.5**.**.46) Services originated here:	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
County Assessor (001.100)	\$29,686.00	\$29,685.30	\$26,927.00	\$26,926.65	\$27,735.00	\$27,735.00
County Auditor (001.200)	\$20,537.00	\$20,537.00	\$18,629.00	\$18,628.50	\$19,188.00	\$19,188.00
County Commissioners (001.301)	\$14,563.00	\$14,562.60	\$14,395.00	\$14,394.75	\$14,827.00	\$14,827.00
WSU Extension (001.302)	\$1,681.00	\$1,680.30	\$1,525.00	\$1,524.15	\$1,571.00	\$1,571.00
Civil Service (001.303)	\$934.00	\$933.50	\$847.00	\$846.75	\$872.00	\$872.00
DPW: General Facilities (001.311)	\$168,071.00	\$168,070.24	\$184,507.00	\$184,506.48	\$190,042.00	\$190,042.00
DPW: County Parks (001.312)	\$4,611.00	\$4,610.41	\$4,881.00	\$4,880.48	\$5,027.00	\$5,027.00
DPW: County Fair (001.314)	\$12,766.00	\$12,765.50	\$13,634.00	\$13,633.34	\$14,043.00	\$14,043.00
General Administration (001.34*)	\$8,551.00	\$8,550.86	\$6,842.00	\$6,841.74	\$7,047.00	\$7,047.00
Clerk of the Superior Court (001.400)	\$18,297.00	\$18,296.60	\$16,935.00	\$16,935.00	\$17,443.00	\$17,443.00
North District Court (001.510)	\$10,082.00	\$10,081.80	\$10,161.00	\$10,161.00	\$10,466.00	\$10,466.00
South District Court (001.560)	\$11,576.00	\$11,575.40	\$10,500.00	\$10,499.70	\$10,815.00	\$10,815.00
Superior Court: Admin. (001.600)	\$9,093.00	\$9,092.29	\$8,248.00	\$8,247.35	\$8,495.00	\$8,495.00
Superior Court: Juvenile (001.610)	\$12,323.00	\$12,322.20	\$11,178.00	\$11,177.10	\$11,513.00	\$11,513.00
County Prosecutor/Coroner (001.700)	\$25,168.00	\$25,167.16	\$23,676.00	\$23,675.13	\$24,386.00	\$24,386.00
County Sheriff: Law Enforcement (001.801)	\$65,298.00	\$65,297.78	\$65,543.00	\$65,542.21	\$67,509.00	\$67,509.00
County Sheriff: Jail/Corrections (001.802)	\$65,345.00	\$65,345.00	\$57,647.00	\$57,646.74	\$59,376.00	\$59,376.00
County Sheriff: K9 (001.809)	\$2,988.00	\$2,987.20	\$2,913.00	\$2,912.82	\$3,000.00	\$3,000.00
County Treasurer (001.900)	\$13,256.00	\$13,255.70	\$12,702.00	\$12,701.25	\$13,083.00	\$13,083.00
Total Expenditures (001.037):	\$494,826.00	\$494,816.84	\$491,690.00	\$491,681.14	\$506,438.00	\$506,438.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Non-Dept.: State v. Blake Legal Financial Obligations (001.069)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

On February 25, 2021 the Washington State Supreme Court issued an opinion in *State of Washington v. Blake* , declaring that RCW 69.50.4013 (Washington’s simple possession of a controlled substance statute) violates the due process clause of the state and federal constitutions and is therefore void.

Following the aforementioned decision by the Washington State Supreme Court, the Washington State Legislature passed Engrossed Substitute Senate Bill 5092 (ESSB 5092) regarding the distribution of funds to local governments to offset extraordinary costs related to the Supreme Court’s decision in *State of Washington v. Blake* .

Pacific County has been allocated said funds by the Washington State Legislature. Those funds will be receipted, and any related expenditure activity will be accounted for, within this program in the General (Current Expense) Fund.

Grand Total FY 2022 Budgeted Expenditures:	\$412,184.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$412,184.00



Fiscal Year 2022 Budget Overview: Expenditures
General (Current Expense) Fund No. 001
Non-Dept.: State v. Blake Legal Financial Obligations (001.069)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.069.5**.**.**) # 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
49 Other Services		-	-	\$412,184.00	-	-	\$412,184.00
Total Expenditures (001.069):		-	-	\$412,184.00	-	-	\$412,184.00



Fiscal Year 2022 Budget Overview: Revenue
General (Current Expense) Fund No. 001
Non-Dept.: State v. Blake Legal Financial Obligations (001.069)

BARS Code	FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.069.3**.**.**) # 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
336 State Entitlements & Impact Payments	-	-	\$412,184.00	-	-	\$412,184.00
Total Revenue (001.069):	-	-	\$412,184.00	-	-	\$412,184.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Road Fund Levy Shift (001.104)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Per Section 6.4 of the Department of Revenue's published Property Tax Levies—Operations Manual, and pursuant to RCW 84.52.043, at the option of the County legislative authority some of the unused levy capacity of the County Road Fund (No. 104) may be shifted to the County General “Current Expense” Fund (No. 001), provided that:

- (1) The rate for the General Fund does not exceed \$2.475 per \$1,000.00 of assessed value, and
- (2) The total levy rate for both the General Levy and Road Levy within the County does not exceed \$4.05 per \$1,000.00 of assessed value, and
- (3) No other district has its levy capacity reduced as a result of the shift, and
- (4) The aggregate of levy rates for all junior and senior taxing districts, other than the State, does not exceed \$5.90 per \$1,000.00 of assessed land value.

The revenues listed in this Fund No. 001.104 represent the dollar amounts shifted from the Road Levy to the General Levy for collection, as adopted via resolution by the Board of County Commissioners, acting in their capacity as the legislative authority of Pacific County in accordance with the above-referenced laws.

There are no expenditures appropriated within Fund No. 001.104.

Grand Total FY 2022 Budgeted Expenditures:	-
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$500,000.00



Fiscal Year 2022 Budget Overview: Revenue
General (Current Expense) Fund No. 001
Road Fund Levy Shift (001.104)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.104.3**.**.**) # 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
311	Property Tax	\$100,000.00	\$102,164.62	\$500,000.00	\$335,915.95	\$500,000.00	\$500,000.00
332	Federal Revenues	-	\$253.49	-	\$1,208.43	-	-
335	State Shared Revenues	-	\$1,295.21	-	\$3,452.37	-	-
336	State Entitlements & Impact Payments	-	\$137.39	-	-	-	-
362	Rents & Leases	-	\$3,344.59	-	\$2.96	-	-
395	Disposition of Capital Assets	-	\$4,218.19	-	\$34,422.46	-	-
Total Revenue (001.104):		\$100,000.00	\$111,413.49	\$500,000.00	\$375,002.17	\$500,000.00	\$500,000.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Board of County Commissioners (001.301)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

The Board of County Commissioners (BOCC) is Pacific County’s legislative body. The BOCC consists of three independently elected commissioners who collectively serve as the chief administrators for the Departments of General Administration, Public Works, Community Development, Public Health & Human Services, and other services and programs which are not clearly the responsibility of another elected county official. The primary duties of the BOCC are to adopt a budget for each calendar year and to levy the taxes to operate the county.

With their legislative authority, the BOCC is responsible for adopting, amending, and repealing all county ordinances. These include traffic, zoning, planning and public safety ordinances, and any other ordinance concerning the general welfare of Pacific County. County commissioners have a key role in a wide variety of community boards and commissions which affect citizens of Pacific County. They also serve on a variety of multi-county boards with other public officials to direct public policy. In their judicial capacity, the BOCC is often called upon to act as an appeal board to sit in judgment of decisions made by county employees or agents.

The BOCC meets each month in the county seat (South Bend) on the second and fourth Tuesday at 9:00 a.m. (or as soon thereafter as possible,) in the county annex building (located at 1216 West Robert Bush Drive). Special meetings may be called with appropriate notice at times and places deemed necessary. Meetings are open to the public consistent with the Open Public Meetings Act, and a record is made of all proceedings.

Grand Total FY 2022 Budgeted Expenditures:	\$433,444.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	4.35
Grand Total FY 2022 Budgeted Revenue:	\$950.00



Fiscal Year 2022 Budget Overview: Expenditures
General (Current Expense) Fund No. 001
Board of County Commissioners (001.301)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.301.51*.**.**) # 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	\$260,184.00	\$255,521.17	\$289,562.00	\$192,477.16	\$294,943.00	\$281,494.00
20	Personnel Benefits	\$122,309.00	\$118,218.14	\$137,770.00	\$87,387.22	\$139,776.00	\$131,380.00
31	Supplies for Consumption	\$1,500.00	\$1,564.21	\$1,500.00	\$852.68	\$1,500.00	\$1,500.00
35	Small Tools/Minor Equipment	\$650.00	\$1,758.95	\$650.00	\$1,062.82	\$650.00	\$650.00
41	Professional Services	\$4,000.00	\$2,636.59	\$4,000.00	\$1,763.41	\$4,000.00	\$4,000.00
42	Communication	\$1,000.00	\$925.10	\$1,000.00	\$620.62	\$1,000.00	\$1,000.00
43	Travel	\$10,000.00	\$3,649.77	\$10,000.00	\$1,163.84	\$10,000.00	\$10,000.00
45	Operating Rentals & Leases	\$120.00	\$120.00	\$120.00	\$122.00	\$120.00	\$120.00
46	Insurance	\$300.00	\$300.00	\$300.00	-	\$300.00	\$300.00
48	Repairs & Maintenance	\$2,000.00	\$1,710.48	\$2,000.00	\$1,303.37	\$2,000.00	\$2,000.00
49	Other Services	\$1,000.00	\$159.50	\$1,000.00	\$95.06	\$1,000.00	\$1,000.00
Total Expenditures (001.301):		\$403,063.00	\$386,563.91	\$447,902.00	\$286,848.18	\$455,289.00	\$433,444.00



Fiscal Year 2022 Budget Overview: **Revenue**
General (Current Expense) Fund No. 001
Board of County Commissioners (001.301)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.301.3**.**.**) # 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	\$300.00	\$260.00	-	\$260.00	-	-
322	Non-Business Licenses & Permits	\$475.00	\$275.00	\$775.00	\$550.00	\$775.00	\$775.00
341	General Government	-	-	\$175.00	-	\$175.00	\$175.00
345	Natural and Economic Environment	\$175.00	-	-	-	-	-
362	Rents & Leases	-	\$200.00	-	-	-	-
Total Revenue (001.301):		\$950.00	\$735.00	\$950.00	\$810.00	\$950.00	\$950.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Washington State University Extension (001.302)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Washington State University Extension in Pacific County is a three-way partnership of:

- Washington State University
- Pacific County
- United States Department of Agriculture

The WSU Extension Office provides research-based information and educational programs to the citizens of Pacific County in the following areas:

- 4-H Youth Development
- Cranberry Production
- Family Living
- Forestry
- Horticulture/Agricultural Production
- Marine Resources
- Small Farm Enterprises

There are no revenues anticipated in Fund No. 001.302.

Grand Total FY 2022 Budgeted Expenditures:	\$41,793.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.45
Grand Total FY 2022 Budgeted Revenue:	-



Fiscal Year 2022 Budget Overview: **Expenditures** General (Current Expense) Fund No. 001 Washington State University Extension (001.302)

BARS Code	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.302.571.**.*)	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	\$19,302.00	\$19,275.38	\$20,269.00	\$12,806.48	\$19,894.00	\$19,894.00
20 Personnel Benefits	\$7,024.00	\$1,700.30	\$2,027.00	\$1,144.93	\$2,189.00	\$2,189.00
31 Supplies for Consumption	\$409.00	\$152.48	\$409.00	\$142.20	\$410.00	\$410.00
35 Small Tools/Minor Equipment	\$175.00	\$108.09	\$175.00	\$135.13	\$175.00	\$175.00
41 Professional Services	\$17,500.00	\$15,827.70	\$17,500.00	\$9,156.81	\$17,500.00	\$17,500.00
42 Communication	\$358.00	\$193.11	\$358.00	\$26.29	\$360.00	\$360.00
43 Travel	\$613.00	-	\$613.00	\$95.76	\$615.00	\$615.00
45 Operating Rentals & Leases	\$110.00	-	\$110.00	-	\$110.00	\$110.00
48 Repairs & Maintenance	\$307.00	\$237.82	\$307.00	\$194.58	\$310.00	\$310.00
49 Other Services	\$230.00	\$76.62	\$230.00	-	\$230.00	\$230.00
Total Expenditures (001.302):	\$46,028.00	\$37,571.50	\$41,998.00	\$23,702.18	\$41,793.00	\$41,793.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Civil Service (001.303)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

In accordance with Washington State Law (Chapter 41.14 RCW) the Pacific County Civil Service Commission oversees the establishment of a merit system of employment for county deputy sheriffs and other employees of the office of county sheriff.

The commission, which is made up of three persons appointed by the Board of County Commissioners, oversees the work of the chief examiner who provides fair entry and promotional examinations based upon job analysis, maintains ranked hiring registers, and investigates appeals of disciplinary action. The civil service commission meets on the third Tuesday of each month.

In accordance with RCW 41.14.030, members of the civil service commission shall serve without compensation.

Grand Total FY 2022 Budgeted Expenditures:	\$18,486.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.25
Grand Total FY 2022 Budgeted Revenue:	\$1,320.00



Fiscal Year 2022 Budget Overview: **Expenditures** General (Current Expense) Fund No. 001 Civil Service (001.303)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.303.521.10.**)		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	\$12,896.00	\$7,608.20	\$14,102.00	\$9,212.96	\$14,315.00	\$11,280.00
20	Personnel Benefits	\$5,284.00	\$3,356.39	\$6,487.00	\$3,768.65	\$6,156.00	\$4,851.00
31	Supplies for Consumption	\$133.00	-	\$133.00	\$10.53	\$135.00	\$135.00
41	Professional Services	\$576.00	\$214.20	\$576.00	\$551.51	\$1,530.00	\$1,530.00
42	Communication	\$31.00	\$4.30	\$31.00	\$10.34	\$30.00	\$30.00
43	Travel	\$162.00	-	\$162.00	\$35.28	\$160.00	\$160.00
45	Operating Rentals & Leases	\$953.00	-	\$953.00	-	-	-
46	Insurance	\$807.00	\$0.90	\$807.00	-	\$500.00	\$500.00
Total Expenditures (001.303):		\$20,842.00	\$11,183.99	\$23,251.00	\$13,589.27	\$22,826.00	\$18,486.00



Fiscal Year 2022 Budget Overview: Revenue
General (Current Expense) Fund No. 001
Civil Service (001.303)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.303.3**.**.**) # 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
397 Transfers in from Fund #131		\$859.00	\$859.00	\$928.00	-	\$1,383.00	\$1,320.00
Total Revenue (001.303):		\$859.00	\$859.00	\$928.00	-	\$1,383.00	\$1,320.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Interfund Support Payments (001.305)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Interfund support payments are transfers out of the General (Current Expense) Fund No. 001 to other Pacific County funds that support specific county operations. These operations obtain their predominant resources from funding sources with specific restrictions as to their eligible uses.

All expenditures *out* of this Fund No. 001.305 are received as revenue *in* the corresponding fund. There are no revenues coded to Fund No. 001.305.

Grand Total FY 2022 Budgeted Expenditures:	\$849,762.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	-



Fiscal Year 2022 Budget Overview: Expenditures **General (Current Expense) Fund No. 001** **Interfund Support Payments (001.305)**

Support to the Following County Funds (all expenditures in fund #001.305 appear as revenue received in the funds listed below)	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
	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
PCEMA #102	\$112,868.00	\$112,868.00	\$109,029.00	\$54,514.50	\$109,029.00	\$109,029.00
Vegetation Mgmt #109	-	-	-	-	\$7,368.00	\$15,000.00
Elections Reserve #117	\$90,000.00	\$90,000.00	\$100,000.00	\$50,000.00	\$100,000.00	\$120,000.00
Health & Human Services #118	\$115,000.00	\$115,000.00	\$255,000.00	\$255,000.00	\$160,000.00	\$147,733.00
Mental Health #119	\$7,000.00	\$7,000.00	\$5,000.00	\$2,500.00	-	-
DCD: Environmental Health #142	\$148,000.00	\$148,000.00	\$100,000.00	\$50,000.00	\$100,000.00	-
DCD: Planning #143	\$98,000.00	\$98,000.00	\$90,000.00	\$45,000.00	\$90,000.00	\$50,000.00
DCD: Abatement #144	\$50,000.00	\$50,000.00	-	-	-	-
PACCOM #160	\$209,759.00	\$209,759.00	\$210,509.00	\$105,254.50	\$225,000.00	\$225,000.00
Cumulative Reserve #197	\$100,000.00	\$100,000.00	-	-	-	-
LEOFF Reserve #198	-	-	-	-	\$83,000.00	\$83,000.00
Capital Improvements #301	\$50,000.00	\$50,000.00	-	-	-	-
Sheriff's Capital #308	-	-	\$500,000.00	-	-	-
Equipment Rental & Revolving #502	-	-	\$325,000.00	\$322,698.79	-	-
Computer Reserve #503	\$250,000.00	\$250,000.00	-	-	-	-
Payroll Internal Service #522	\$80,000.00	\$80,000.00	\$80,000.00	\$40,000.00	\$80,000.00	\$100,000.00
Risk Management #531	\$50,000.00	\$50,000.00	\$130,000.00	-	-	-
Total Expenditures (001.305):	\$1,360,627.00	\$1,360,627.00	\$1,904,538.00	\$924,967.79	\$954,397.00	\$849,762.00



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

Department of General Administration (001.34*)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

The Department of General Administration was established to assist with overall county executive and administrative responsibilities. It is comprised of two divisions: administrative services and risk management. These divisions provide support for all county operations.

General Administration staff regularly assists the county commissioners and the clerk of the board with their daily functions. Staff also supports and assists various Board of County Commissioner-appointed boards and commissions, including the board of equalization, lodging tax advisory committee, fair board, and the central safety and accident review committees.

Functions incorporated within the administrative services division of general administration are: finance/budget administration, personnel administration, records management, support of appointed boards and commissions, website administration, county property management, and capital projects and improvements.

Grand Total FY 2022 Budgeted Expenditures:	\$225,542.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	2.06
Grand Total FY 2022 Budgeted Revenue:	\$10,000.00



Fiscal Year 2022 Budget Overview: Expenditures **General (Current Expense) Fund No. 001** **Department of General Administration (001.34*)**

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.34*.51*.**.**) # 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	\$159,300.00	\$134,062.24	\$154,897.00	\$100,667.47	\$136,523.00	\$151,404.00
20	Personnel Benefits	\$58,277.00	\$47,626.04	\$56,282.00	\$32,695.54	\$48,925.00	\$53,668.00
31	Supplies for Consumption	\$1,500.00	\$1,445.24	\$1,500.00	\$487.18	\$1,500.00	\$1,500.00
35	Small Tools/Minor Equipment	\$650.00	\$308.08	\$650.00	\$962.03	\$650.00	\$650.00
41	Professional Services	\$15,000.00	\$3,237.50	\$15,000.00	\$6,157.32	\$15,000.00	\$15,000.00
42	Communication	\$1,000.00	\$1,020.44	\$1,000.00	\$1,077.71	\$1,000.00	\$1,000.00
43	Travel	\$1,000.00	\$34.50	\$1,000.00	\$331.28	\$1,000.00	\$1,000.00
45	Operating Rentals & Leases	\$120.00	\$120.00	\$120.00	\$122.00	\$120.00	\$120.00
46	Insurance	-	\$152.75	-	-	-	-
48	Repairs & Maintenance	\$1,000.00	\$954.83	\$1,000.00	\$705.83	\$1,000.00	\$1,000.00
49	Other Services	\$200.00	\$125.00	\$200.00	\$393.06	\$200.00	\$200.00
Total Expenditures (001.34*):		\$238,047.00	\$189,086.62	\$231,649.00	\$143,599.42	\$205,918.00	\$225,542.00



Fiscal Year 2022 Budget Overview: Revenue
General (Current Expense) Fund No. 001
Department of General Administration (001.34*)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.34*.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
311 Property Tax		\$15,000.00	-	\$5,000.00	-	\$10,000.00	\$10,000.00
395 Disposition of Capital Assets		-	\$254.04	-	-	-	-
Total Revenue (001.34*):		\$15,000.00	\$254.04	\$5,000.00	-	\$10,000.00	\$10,000.00



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 105

Veterans' Relief

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Veterans' Relief Fund No. 105 was established in accordance with Chapter 73.08 RCW to provide relief to indigent veterans and their families. Pacific County has created a veterans' assistance program funded by revenues derived from a portion of real and personal property taxes.

Expenditures of this fund are limited to direct payments for veterans and fund administration costs. Staff support for this function and application process is provided by the Board of County Commissioners' Office and the Department of General Administration.

Grand Total FY 2022 Budgeted Expenditures:	\$21,407.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.05
Grand Total FY 2022 Budgeted Revenue:	-



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 105
Veterans' Relief

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (105.300.565.20.**)		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	\$1,548.00	\$910.46	\$2,820.00	\$1,974.17	\$2,863.00	\$2,256.00
20	Personnel Benefits	\$634.00	\$401.79	\$1,298.00	\$807.60	\$1,232.00	\$971.00
43	Travel	-	-	-	\$47.04	-	-
45	Operating Rentals & Leases	\$511.00	-	\$511.00	-	\$510.00	\$510.00
46	Insurance	\$113.00	\$113.03	\$170.00	\$169.43	\$170.00	\$170.00
49	Other Services	\$17,500.00	\$2,139.98	\$17,500.00	\$2,589.59	\$17,500.00	\$17,500.00
Total Expenditures (105):		\$20,306.00	\$3,565.26	\$22,299.00	\$5,587.83	\$22,275.00	\$21,407.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 105
Veterans' Relief

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (105.300.3**.**.**) # 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
311	Property Tax	\$35,000.00	\$32,786.47	-	\$813.37	-	-
317	Excise Taxes in Lieu of Property Tax	-	\$322.91	-	-	-	-
332	Federal Revenues	-	\$85.61	-	-	-	-
335	State Shared Revenues	-	\$437.43	-	-	-	-
336	State Entitlements & Impact Payments	-	\$46.40	-	-	-	-
361	Interest & Other Earnings	-	\$213.01	-	\$42.26	-	-
362	Rents & Leases	-	\$1,129.52	-	-	-	-
395	Disposition of Capital Assets	-	\$1,315.84	-	-	-	-
Total Revenue (105):		\$35,000.00	\$36,337.19	-	\$855.63	-	-



Fiscal Year 2022 Budget Overview: Fund Balance
Special Revenue Fund No. 105
Veterans' Relief

	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>	\$26,362.26	\$26,362.26	\$59,134.19	\$59,134.19	<i>\$47,000.00</i>	<i>\$47,000.00</i>
<i>Plus</i> All Revenue	\$35,000.00	\$36,337.19	-	\$855.63	-	-
<i>Minus</i> All Expenditures	(\$20,306.00)	(\$3,565.26)	(\$22,299.00)	(\$5,587.83)	(\$22,275.00)	(\$21,407.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$41,056.26	\$59,134.19	<i>\$36,835.19</i>	<i>\$54,401.99</i>	<i>\$24,725.00</i>	<i>\$25,593.00</i>
Difference between beginning & ending cash:	55.7% \$14,694.00	124.3% \$32,771.93	-37.7% <i>(\$22,299.00)</i>	-8.0% <i>(\$4,732.20)</i>	-47.4% <i>(\$22,275.00)</i>	-45.5% <i>(\$21,407.00)</i>



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 106

Tourism Development

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Tourism Development Fund No. 106 is authorized by RCW 67.28.1815 to account for lodging taxes collected from Pacific County hotels, motels, and other lodging establishments. These funds may only be used to promote tourism in Pacific County, or to acquire or operate tourism related facilities. The Board of Pacific County Commissioners has appointed a Lodging Tax Advisory Committee (LTAC) to advise the Board regarding use of these funds.

Grand Total FY 2022 Budgeted Expenditures:	\$754,368.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.05
Grand Total FY 2022 Budgeted Revenue:	\$550,000.00



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 106
Tourism Development

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (106.340.557.3*.**)		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	\$10,605.00	\$10,842.96	\$12,820.00	\$1,974.17	\$2,863.00	\$2,256.00
12	Overtime	-	-	-	-	-	\$971.00
20	Personnel Benefits	\$3,032.00	\$371.05	\$3,298.00	\$807.60	\$1,232.00	\$971.00
35	Small Tools/Minor Equipment	-	-	-	\$621.57	-	-
46	Insurance	\$187.00	\$193.83	\$170.00	\$170.00	\$170.00	\$170.00
49	Other Services	\$600,000.00	\$501,607.43	\$500,000.00	\$265,018.22	\$750,000.00	\$750,000.00
Total Expenditures (106):		\$613,824.00	\$513,015.27	\$516,288.00	\$268,591.56	\$754,265.00	\$754,368.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 106
Tourism Development

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (106.340.3**.**.**) # 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
313	Retail Sales & Use Taxes	\$440,000.00	\$482,451.70	\$400,000.00	\$513,483.85	\$500,000.00	\$550,000.00
361	Interest & Other Earnings	\$4,613.00	\$744.20	-	\$570.11	-	-
391	Long-Term Debt Issued	-	\$3,868.80	-	\$4,042.89	-	-
Total Revenue (106):		\$444,613.00	\$487,064.70	\$400,000.00	\$518,096.85	\$500,000.00	\$550,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 106
Tourism Development

	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>	\$886,109.61	\$886,109.61	\$860,159.04	\$860,159.04	\$843,871.04	\$843,871.04
<i>Plus</i> All Revenue	\$444,613.00	\$487,064.70	\$400,000.00	\$518,096.85	\$500,000.00	\$550,000.00
<i>Minus</i> All Expenditures	(\$613,824.00)	(\$513,015.27)	(\$516,288.00)	(\$268,591.56)	(\$754,265.00)	(\$754,368.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$716,898.61	\$860,159.04	\$743,871.04	\$1,109,664.33	\$589,606.04	\$639,503.04
Difference between beginning & ending cash:	-19.1% (\$169,211.00)	-2.9% (\$25,950.57)	-13.5% (\$116,288.00)	29.0% \$249,505.29	-30.1% (\$254,265.00)	-24.2% (\$204,368.00)



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 124

American Rescue Plan Act (ARPA)

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

On March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (ARPA). All counties in the State of Washington are eligible to receive direct monies from the United States Department of the Treasury (US Treasury) as a result of the ARPA. On May 10, 2021, the US Treasury published guidance regarding the allowable usage of the monies to be disseminated to counties as part of the ARPA.

Upon review of said guidance from the US Treasury, the Board of County Commissioners determined that a new Special Revenue Fund, created for the sole purpose of managing ARPA funds, will allow for maximum accountability and transparency related to the usage of Pacific County's ARPA monies. Therefore, the Board resolved to create Special Revenue Fund No. 124 (American Rescue Plan Act "ARPA" Fund) in the Pacific County Treasury via Resolution No. 2021-025 during their public meeting on May 11, 2021.

The only allowable expenditures within Special Revenue Fund No. 124 shall be those expenses that satisfy the necessary criteria set forth in the US Treasury's published guidance regarding the allowable usage of ARPA funds. In the event that the US Treasury modifies its guidance regarding the allowable usage of ARPA funds, Pacific County shall adapt its usage of ARPA monies within Special Revenue Fund No. 124 accordingly.

Grand Total FY 2022 Budgeted Expenditures:	\$3,074,472.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	1.10
Grand Total FY 2022 Budgeted Revenue:	\$2,182,364.00



Fiscal Year 2022 Budget Overview: **Expenditures** Special Revenue Fund No. 124 American Rescue Plan Act (ARPA)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (124.***.5**.**.**) <div># Description</div>		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
00 Transfers-Out		-	-	-	-	-	-
10 Salaries & Wages		-	-	-	\$1,276.13	-	\$50,858.00
20 Personnel Benefits		-	-	-	\$710.91	-	\$23,614.00
31 Supplies for Consumption		-	-	-	-	-	-
49 Other Services		-	-	\$2,182,364.00	-	\$2,182,364.00	\$3,000,000.00
60 Capital Outlays		-	-	-	-	-	-
70 Debt Service – Principal		-	-	-	-	-	-
80 Debt Service – Interest		-	-	-	-	-	-
Total Expenditures (124):		-	-	\$2,182,364.00	\$1,987.04	\$2,182,364.00	\$3,074,472.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 124
American Rescue Plan Act (ARPA)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (124.3**.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
331 Federal Direct Grants		-	-	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00
Total Revenue (124):		-	-	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 124
American Rescue Plan Act (ARPA)

	FY 2020 Budget as adopted by the BOCC November 26, 2019	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
BEGINNING CASH <i>(FY2022 totals are estimated)</i>	-	-	-	-	\$1,000,000.00	\$1,000,000.00
<i>Plus</i> All Revenue	-	-	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00
<i>Minus</i> All Expenditures	-	-	(\$2,182,364.00)	(\$1,987.04)	(\$2,182,364.00)	(\$3,074,472.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	-	-	-	\$2,180,376.96	\$1,000,000.00	\$107,892.00
Difference between beginning & ending cash:	-	-	-	#DIV/0! \$2,180,376.96	0.0% -	-89.2% (\$892,108.00)



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 128

Shellfish On-Site Sewage (OSS) Program

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Pacific County entered into agreement No. IAC 200203 on December 10, 2002 related to septic repair within designated shellfish projection areas with the Puget Sound Action Team.

The Board of County Commissioners resolved to create Shellfish On-Site Sewage Program Fund No. 128 via Resolution No. 2003-031 on April 28, 2003. The purpose of Fund No. 128 is to create accountability and host funds related to, and administered under, the agreement.

Grand Total FY 2022 Budgeted Expenditures:	\$100,000.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$100,000.00



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 128
Shellfish On-Site Sewage (OSS) Program

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (128.300.5**.**.*)		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						
49	Other Services	\$100,000.00	-	\$100,000.00	-	\$100,000.00	\$100,000.00
Total Expenditures (128):		\$100,000.00	-	\$100,000.00	-	\$100,000.00	\$100,000.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 128
Shellfish On-Site Sewage (OSS) Program

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (128.300.3**.**.**) # 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
369 Other Misc. Revenue		\$100,000.00	-	\$100,000.00	-	\$100,000.00	\$100,000.00
Total Revenue (128):		\$100,000.00	-	\$100,000.00	-	\$100,000.00	\$100,000.00



Fiscal Year 2022 Budget Overview: Fund Balance
Special Revenue Fund No. 128
Shellfish On-Site Sewage (OSS) Program

	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>	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	<i>\$100,000.00</i>	<i>\$100,000.00</i>
<i>Plus</i> All Revenue	\$100,000.00	-	\$100,000.00	-	\$100,000.00	-
<i>Minus</i> All Expenditures	(\$100,000.00)	-	(\$100,000.00)	-	(\$100,000.00)	-
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$100,000.00	\$100,000.00	<i>\$100,000.00</i>	<i>\$100,000.00</i>	<i>\$100,000.00</i>	<i>\$100,000.00</i>
Difference between beginning & ending cash:	0.0% -	0.0% -	0.0% -	0.0% -	0.0% -	0.0% -



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 131

Criminal Justice Special Account

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

On June 27, 2017, the Board of County Commissioners adopted Resolution No. 2017-026 in the matter of sales and use tax for the Pacific County criminal justice system. This one-tenth of one percent (0.1%) tax increase took effect January 1, 2018.

Fund No. 131 was created pursuant to Resolution No. 2017-026 in order to allow for the accountability and transparency related to the expenditure of this tax revenue.

Grand Total FY 2022 Budgeted Expenditures:	\$430,000.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$320,000.00



Fiscal Year 2022 Budget Overview: **Expenditures**

Special Revenue Fund No. 131

Criminal Justice Special Account

Support to the Following Funds	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
(all expenditures in fund #131 appear as revenue received in the funds listed below)	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
001.303: Civil Service	\$859.00	\$859.00	\$928.00	-	\$1,257.00	\$1,320.00
001.400: Clerk	\$17,912.00	\$17,912.00	\$17,226.00	-	\$23,335.00	\$24,502.00
001.510: North District Court	\$12,119.00	\$12,119.00	\$12,346.00	-	\$16,590.00	\$17,419.00
001.560: South District Court	\$14,938.00	\$14,938.00	\$15,303.00	-	\$20,730.00	\$21,767.00
001.600: Superior Court (Admin.)	\$24,004.00	\$24,004.00	\$20,853.00	-	\$28,017.00	\$29,417.00
001.610: Superior Court (Juvenile)	\$19,120.00	\$19,120.00	\$19,643.00	-	\$26,610.00	\$27,941.00
001.700: Prosecutor/Coroner	\$33,642.00	\$33,642.00	\$36,178.00	-	\$48,839.00	\$51,281.00
001.801: Sheriff (Law Enforcement)	\$83,002.00	\$83,002.00	\$88,498.00	-	\$114,119.00	\$119,825.00
001.802: Sheriff (Jail/Corrections)	\$68,434.00	\$68,434.00	\$89,025.00	-	\$120,503.00	\$126,528.00
Professional Services	\$20,000.00	-	\$10,000.00	-	\$10,000.00	\$10,000.00
Total Expenditures (131):	\$294,030.00	\$274,030.00	\$310,000.00	-	\$410,000.00	\$430,000.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 131
Criminal Justice Special Account

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (131.300.3**.**.**) # 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
313 Retail Sales & Use Taxes		\$241,583.00	\$263,844.97	\$245,000.00	\$235,863.32	\$300,000.00	\$320,000.00
Total Revenue (131):		\$241,583.00	\$263,844.97	\$245,000.00	\$235,863.32	\$300,000.00	\$320,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 131
Criminal Justice Special Account

	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>	\$109,555.28	\$109,555.28	\$99,370.25	\$99,370.25	\$134,370.25	\$134,370.25
<i>Plus</i> All Revenue	\$241,583.00	\$263,844.97	\$245,000.00	\$235,863.32	\$300,000.00	\$320,000.00
<i>Minus</i> All Expenditures	(\$294,030.00)	(\$274,030.00)	(\$310,000.00)	-	(\$410,000.00)	(\$430,000.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$57,108.28	\$99,370.25	\$34,370.25	\$335,233.57	\$24,370.25	\$24,370.25
Difference between beginning & ending cash:	-47.9% (\$52,447.00)	-9.3% (\$10,185.03)	-65.4% (\$65,000.00)	237.4% \$235,863.32	-81.9% (\$110,000.00)	-81.9% (\$110,000.00)



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 150

Post-Closure [Rainbow Valley Landfill]

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Prior to Fiscal Year 2020 (FY 2020), post-closure activities regarding the Rainbow Valley Landfill were accounted for in a Custodial Fund (no. 660). Guidance from the Washington State Auditor's Office (SAO) in FY 2020 suggested that all such post-closure activities would be more properly accounted for in a Special Revenue Fund (designated as fund nos. 100-199 per the SAO's current Budgeting, Accounting and Reporting System "BARS" Manual), as opposed to a Custodial Fund (designated as fund nos. 630-698 per the "BARS" Manual).

Considering this guidance from the SAO, the Board of Pacific County Commissioners resolved to create a new Special Revenue Fund No. 150 in the County Treasury (titled "Post-Closure") via Resolution No. 2020-043 during their public meeting on December 8, 2020. The creation of Post-Closure Fund No. 150 was made effective retroactive to the beginning of FY 2020 (January 1, 2020).

In accordance with Resolution No. 2020-043, the County Auditor and County Treasurer were therein authorized to transfer all equities within Custodial Fund No. 660 to the new Post-Closure Fund No. 150, with the recognition that all transfers of fiscal year 2020 expenditures were subject to adequate budget appropriations.

Immediately after the completion of the above-referenced transfers from Custodial Fund No. 660 to Post-Closure Fund No. 150, and in accordance with Resolution No. 2020-043, the County Auditor and County Treasurer were further authorized to close Custodial Fund No. 660 within the County Treasury, so long as the total equity within Fund No. 660 at the time of closure equals zero dollars and zero cents.

Grand Total FY 2022 Budgeted Expenditures:	\$150,000.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$120,000.00



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 150
Post-Closure [Rainbow Valley Landfill]

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (150.***.5**.*.**) # Description		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
41	Professional Services	\$100,000.00	-	\$150,000.00	\$75,536.49	\$150,000.00	\$150,000.00
47	Utility Services	-	-	-	\$571.05	-	-
49	Other Services	-	-	-	\$249.63	-	-
Total Expenditures (150):		\$100,000.00	-	\$150,000.00	\$76,357.17	\$150,000.00	\$150,000.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 150
Post-Closure [Rainbow Valley Landfill]

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (150.300.3**.**.**) # 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
343 Utilities		\$100,000.00	\$372,275.57	\$100,000.00	\$94,170.64	\$120,000.00	\$120,000.00
Total Revenue (150):		\$100,000.00	\$372,275.57	\$100,000.00	\$94,170.64	\$120,000.00	\$120,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 150
Post-Closure [Rainbow Valley Landfill]

	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>	-	-	\$372,275.57	\$372,275.57	\$372,275.57	\$372,275.57
<i>Plus</i> All Revenue	-	\$372,275.57	\$100,000.00	\$94,170.64	\$120,000.00	\$120,000.00
<i>Minus</i> All Expenditures	-	-	(\$100,000.00)	(\$76,357.17)	(\$150,000.00)	(\$150,000.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	-	\$372,275.57	\$372,275.57	\$390,089.04	\$342,275.57	\$342,275.57
Difference between beginning & ending cash:	-	- \$372,275.57	0.0% -	4.8% \$17,813.47	-8.1% (\$30,000.00)	-8.1% (\$30,000.00)



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 178

Affordable Housing for All

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Special Revenue Fund No. 178 ("Affordable Housing for All") was established by the Board of County Commissioners on November 2, 2015 via Resolution No. 2015-047 to account for funds generated as per RCW 36.22.178. These laws establish a fee on documents recorded in the County Auditor's Office.

Proceeds from these recording fees must be used to pay for low-income housing programs. Pacific County and the cities of Ilwaco, Long Beach, Raymond, and South Bend have entered into an inter-local agreement that allows the Joint Pacific County Housing Authority, within the limits of state law, to direct the expenditure of these funds.

Prior to the creation of Affordable Housing for All Fund No. 178, expenditures and revenues related to affordable housing were coded to Low-Income Assistance Fund No. 127. Fund No. 127 is now closed in the Pacific County Treasury.

Grand Total FY 2022 Budgeted Expenditures:	\$45,000.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$50,000.00



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 178
Affordable Housing for All

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (178.3**.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						
41	Professional Services	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$40,000.00	\$45,000.00
Total Expenditures (178):		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$40,000.00	\$45,000.00

Detail of FY 2022 Professional Services (BARS Code 41)		Dept. Estimate	Budget
<u>Joint Pacific County Housing Authority (JPCHA)</u>			
Eagles (Operations & Maintenance)		\$20,000.00	\$25,000.00
Pre-development		\$20,000.00	\$20,000.00
Total FY 2022 Professional Services (BARS Code 41)		\$40,000.00	\$45,000.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 178
Affordable Housing for All

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (178.200.3**.**.*)		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	\$32,000.00	\$45,867.90	\$32,000.00	\$43,978.35	\$41,000.00	\$50,000.00
Total Revenue (178):		\$32,000.00	\$45,867.90	\$32,000.00	\$43,978.35	\$41,000.00	\$50,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 178
Affordable Housing for All

	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>	\$30,082.36	\$30,082.36	\$55,950.26	\$55,950.26	<i>\$80,000.00</i>	<i>\$80,000.00</i>
<i>Plus</i> All Revenue	\$32,000.00	\$45,867.90	\$32,000.00	\$43,978.35	\$41,000.00	\$50,000.00
<i>Minus</i> All Expenditures	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)	(\$20,000.00)	(\$40,000.00)	(\$45,000.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$42,082.36	\$55,950.26	<i>\$67,950.26</i>	<i>\$79,928.61</i>	<i>\$81,000.00</i>	<i>\$85,000.00</i>
Difference between beginning & ending cash:	39.9% \$12,000.00	86.0% \$25,867.90	21.4% \$12,000.00	42.9% \$23,978.35	1.3% \$1,000.00	6.3% \$5,000.00



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 179

Homeless Housing and Assistance

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Special Revenue Fund No. 179 ("Homeless Housing and Assistance") was established by the Board of County Commissioners on November 2, 2015 via Resolution No. 2015-047 to account for funds generated as per RCW 36.22.179. These laws establish a fee on documents recorded in the County Auditor's Office.

Proceeds from these recording fees must be used to pay for homeless housing programs and to implement Pacific County 10-year plan to end homelessness. Pacific County and the cities of Ilwaco, Long Beach, Raymond, and South Bend have entered into an inter-local agreement that allows the Joint Pacific County Housing Authority, within the limits of state law, to direct the expenditure of these funds.

Prior to the creation of Homeless Housing and Assistance No. 179, expenditures and revenues related to homeless housing were coded to Low-Income Assistance Fund No. 127. Fund No. 127 is now closed in the Pacific County Treasury.

Grand Total FY 2022 Budgeted Expenditures:	\$327,633.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.20
Grand Total FY 2022 Budgeted Revenue:	\$300,000.00



Fiscal Year 2022 Budget Overview: **Expenditures**
Special Revenue Fund No. 179
Homeless Housing and Assistance

BARS Code	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (179.3**.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	\$11,117.00	\$6,435.68	\$11,894.00	\$7,929.60	\$11,839.00	\$13,034.00
20 Personnel Benefits	\$3,196.00	\$1,861.99	\$3,807.00	\$2,229.74	\$3,867.00	\$4,260.00
41 Professional Services	\$222,995.00	\$228,563.36	\$275,000.00	\$54,600.53	\$285,000.00	\$310,000.00
43 Travel	\$200.00	\$96.60	\$200.00	\$0.49	-	-
46 Insurance	\$374.00	\$374.55	\$339.00	-	\$339.00	\$339.00
Total Expenditures (179):	\$237,882.00	\$237,332.18	\$291,240.00	\$64,760.36	\$301,045.00	\$327,633.00

Detail of FY 2022 Professional Services (BARS Code 41)	Dept. Estimate	Budget
<u>Joint Pacific County Housing Authority (JPCHA)</u> Driftwood Support Services Willapa Center Support Services Pre-Development	\$25,000.00 \$25,000.00 \$94,000.00	\$25,000.00 \$25,000.00 \$104,000.00
<u>Health</u> Infrastructure Coastal Community Action Program (CCAP) Housing Assistance Family Resource Coordinators (FRC)	\$56,000.00 \$43,000.00 \$35,000.00	\$56,000.00 \$43,000.00 \$35,000.00
<u>Peninsula Poverty Response (PPR)</u> Project Community Connect and Other Support Services	\$7,000.00	\$7,000.00
<u>Willapa Community Development Association (WCDA)</u> Pre-development: Legion Veterans Housing	-	\$15,000.00
Total FY 2022 Professional Services (BARS Code 41)	\$285,000.00	\$310,000.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 179
Homeless Housing and Assistance

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (179.200.3**.**.**) # 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		\$250,000.00	\$284,384.52	\$250,000.00	\$272,978.76	\$265,000.00	\$300,000.00
Total Revenue (179):		\$250,000.00	\$284,384.52	\$250,000.00	\$272,978.76	\$265,000.00	\$300,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Special Revenue Fund No. 179
Homeless Housing and Assistance

	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>	\$294,357.54	\$294,357.54	\$341,409.88	\$341,409.88	\$300,169.88	\$300,169.88
<i>Plus</i> All Revenue	\$250,000.00	\$284,384.52	\$250,000.00	\$272,978.76	\$265,000.00	\$300,000.00
<i>Minus</i> All Expenditures	(\$237,882.00)	(\$237,332.18)	(\$291,240.00)	(\$64,760.36)	(\$301,045.00)	(\$327,633.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$306,475.54	\$341,409.88	\$300,169.88	\$549,628.28	\$264,124.88	\$272,536.88
Difference between beginning & ending cash:	4.1% \$12,118.00	16.0% \$47,052.34	-12.1% (\$41,240.00)	61.0% \$208,218.40	-12.0% (\$36,045.00)	-9.2% (\$27,633.00)



Fiscal Year 2022 Budget Overview

Cumulative Reserve Fund No. 197

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

The Board of County Commissioners established Cumulative Reserve Fund No. 197 via Resolution No. 95-008 in accordance with RCW 36.33.020 in order to provide a reserve of funds for special and/or emergency purposes. Resolution No. 95-008 specifies that these funds, following proper notice and a public hearing, may be used for the following purposes:

- Stabilize general purpose timber and timberland related revenues to improve the county's fiscal planning and budgeting.
- Pay for any county emergency which could not reasonably have been foreseen at the time of making the budget and which requires the expenditure of monies not provided for in the budget.
- Purchase of any supplies, material, or equipment.
- Construct, alter, or repair any public building or work, including property acquisition.
- Make any public improvement.
- Pay the principal and/or interest on any county bonded indebtedness.
- Provide both cash flow advances and local matching funds for projects/activities supported in part by state and/or federal grants.

Grand Total FY 2022 Budgeted Expenditures:	\$550,000.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	-



Fiscal Year 2022 Budget Overview: **Expenditures**

Cumulative Reserve Fund No. 197

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (197.***.5**.**.**) # Description		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
10	Salaries & Wages	-	\$688,462.89	-	-	-	-
12	Overtime	-	\$2,728.91	-	-	-	-
20	Personnel Benefits	-	\$41,191.39	-	-	-	-
31	Supplies for Consumption	\$10,000.00	\$26,789.51	\$10,000.00	\$388.37	-	-
32	Fuel	-	-	-	\$55.81	-	-
35	Small Tools/Minor Equipment	-	\$77,150.47	-	\$1,455.00	-	-
41	Professional Services	\$350,000.00	\$26,492.16	\$600,000.00	\$59,164.16	\$500,000.00	\$500,000.00
42	Communication	-	\$5,282.61	-	-	-	-
43	Travel	-	\$13,765.32	-	\$94.08	-	-
45	Operating Rentals & Leases	-	\$213.05	-	-	-	-
46	Insurance	-	\$55.26	-	-	-	-
48	Repairs & Maintenance	-	-	-	\$2,457.70	-	-
49	Other Services	\$1,623,000.00	\$714,896.97	\$85,265.00	\$2,800.82	-	-
60	Capital Outlays	\$100,000.00	\$240,145.34	\$100,000.00	\$41,025.99	\$50,000.00	\$50,000.00
Total Expenditures (197):		\$2,083,000.00	\$1,837,173.88	\$795,265.00	\$107,441.93	\$550,000.00	\$550,000.00



Fiscal Year 2022 Budget Overview: **Revenue**

Cumulative Reserve Fund No. 197

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (197.***.3**.***.***)		Amended Budget includes supplements/ amendments approved by the BOCC	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
#	Description						
332	Federal Revenues	-	\$37.39	-	-	-	-
333	Federal Indirect Grants	\$1,623,000.00	\$1,622,709.81	-	-	-	-
335	State Shared Revenues	-	-	\$85,265.00	\$85,265.00	-	-
342	Public Safety	-	\$75.67	-	-	-	-
361	Interest & Other Earnings	-	\$795.61	-	\$291.78	-	-
369	Other Misc. Revenue	-	\$7,265.44	-	-	-	-
397	Transfers in from Fund #001	-	\$100,000.00	-	-	-	-
Total Revenue (197):		\$1,623,000.00	\$1,730,883.92	\$85,265.00	\$85,556.78	-	-



Fiscal Year 2022 Budget Overview: **Fund Balance**
Cumulative Reserve Fund No. 197

	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
BEGINNING CASH <i>(FY2022 totals are estimated)</i>	\$1,060,030.01	\$1,060,030.01	\$953,740.05	\$953,740.05	\$650,000.00	\$650,000.00
<i>Plus</i> All Revenue	\$1,623,000.00	\$1,730,883.92	\$85,265.00	\$85,556.78	-	-
<i>Minus</i> All Expenditures	(\$2,083,000.00)	(\$1,837,173.88)	(\$795,265.00)	(\$107,441.93)	(\$550,000.00)	(\$550,000.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$600,030.01	\$953,740.05	\$243,740.05	\$931,854.90	\$100,000.00	\$100,000.00
Difference between beginning & ending cash:	-43.4% (\$460,000.00)	-10.0% (\$106,289.96)	-74.4% (\$710,000.00)	-2.3% (\$21,885.15)	-84.6% (\$550,000.00)	-84.6% (\$550,000.00)



Fiscal Year 2022 Budget Overview

Debt Service Fund No. 208

2008 Long-Term General Obligation (LTGO) Bond Redemption

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

In Fiscal Year 2008, Pacific County borrowed \$4,500,000 in general obligation bonds to construct the Pacific County Administration Facility in Long Beach, located at 7013 Sandridge Road.

In Fiscal Year 2013, Pacific County refinanced the bond, resulting in a total net savings of more than \$410,000 over the life of the loan (this equates to an average annual savings of approximately \$25,600).

The revenue source for the repayment of these debt service costs is an operating transfer from Capital Improvements Fund No. 301.

Grand Total FY 2022 Budgeted Expenditures:	\$318,337.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$317,337.00



Fiscal Year 2022 Budget Overview: Expenditures
Debt Service Fund No. 208
2008 Long-Term General Obligation (LTGO) Bond Redemption

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (208.***.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
41	Professional Services	\$1,000.00	-	\$1,000.00	-	\$1,000.00	\$1,000.00
70	Debt Service – Principal	\$235,000.00	\$235,000.00	\$240,000.00	-	\$250,000.00	\$250,000.00
80	Debt Service – Interest	\$81,587.00	\$81,887.50	\$74,538.00	\$37,268.75	\$67,337.00	\$67,337.00
Total Expenditures (208):		\$317,587.00	\$316,887.50	\$315,538.00	\$37,268.75	\$318,337.00	\$318,337.00



Fiscal Year 2022 Budget Overview: Revenue
Debt Service Fund No. 208
2008 Long-Term General Obligation (LTGO) Bond Redemption

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (208.000.3**.**.**) # 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
397 Transfers in from Fund #301		\$316,587.00	\$316,587.00	\$314,538.00	-	\$317,337.00	\$317,337.00
Total Revenue (208):		\$316,587.00	\$316,587.00	\$314,538.00	-	\$317,337.00	\$317,337.00



Fiscal Year 2022 Budget Overview: Fund Balance
Debt Service Fund No. 208
2008 Long-Term General Obligation (LTGO) Bond Redemption

	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>	\$100,714.39	\$100,714.39	\$100,413.89	\$100,413.89	\$99,413.89	\$99,413.89
<i>Plus</i> All Revenue	\$316,587.00	\$316,587.00	\$314,538.00	-	\$317,337.00	\$317,337.00
<i>Minus</i> All Expenditures	(\$317,587.00)	(\$316,887.50)	(\$315,538.00)	(\$37,268.75)	(\$318,337.00)	(\$318,337.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$99,714.39	\$100,413.89	\$99,413.89	\$63,145.14	\$98,413.89	\$98,413.89
Difference between beginning & ending cash:	-1.0% (\$1,000.00)	-0.3% (\$300.50)	-1.0% (\$1,000.00)	-37.1% (\$37,268.75)	-1.0% (\$1,000.00)	-1.0% (\$1,000.00)



Fiscal Year 2022 Budget Overview

Capital Projects Fund No. 301

Capital Improvements

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Capital Improvements Fund No. 125 (now Fund No. 301) was established to account for the 0.25% local option real estate excise tax revenues from real property sales established by RCW 82.46.030(2) and 82.45.180(2), and to account for grant-funded facility projects.

These funds may be used for capital projects listed within the Pacific County Comprehensive Plan "capital projects element" as specified within RCW 82.46.010(2) and 82.46.010(6).

This fund was conceived as a Special Revenue Fund (no. 1**) and originally designated as Fund No. 125 in Pacific County's accounting system. However, this fund is more properly designated as a Capital Projects Fund (no. 3**). In accordance with Resolution No. 2020-004, this fund is now reported as Fund No. 301 in Pacific County's accounting system, and listed as such on the county's annual financial report.

Grand Total FY 2022 Budgeted Expenditures:	\$1,589,321.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.40
Grand Total FY 2022 Budgeted Revenue:	\$1,325,000.00



Fiscal Year 2022 Budget Overview: Expenditures

Capital Projects Fund #301

Capital Improvements

BARS Code	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (301.***.5**.**.*)	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
# Description						
00 Transfers-Out	\$316,587.00	\$316,587.00	\$314,538.00	-	\$317,337.00	\$317,337.00
10 Salaries & Wages	\$32,429.00	\$23,502.91	\$35,055.00	\$23,369.53	\$27,586.00	\$30,486.00
20 Personnel Benefits	\$10,157.00	\$7,582.16	\$11,907.00	\$7,025.12	\$9,044.00	\$9,998.00
41 Professional Services	\$45,000.00	\$10,945.92	\$350,000.00	-	-	-
43 Travel	\$1,307.00	\$59.80	\$300.00	-	\$300.00	\$300.00
46 Insurance	-	\$1,306.90	\$1,186.00	\$1,185.45	\$1,200.00	\$1,200.00
48 Repairs & Maintenance	\$5,000.00	-	\$5,000.00	-	\$5,000.00	\$5,000.00
60 Capital Outlays	\$1,870,000.00	\$389,720.99	\$455,000.00	\$191,580.47	\$1,225,000.00	\$1,225,000.00
Total Expenditures (301):	\$2,280,480.00	\$749,705.68	\$1,172,986.00	\$223,160.57	\$1,585,467.00	\$1,589,321.00

Detail of FY 2022 Capital Outlays (BARS Code 60)	Dept. Estimate	Budget
Grant-related capital projects	\$925,000.00	\$925,000.00
Miscellaneous capital projects	\$300,000.00	\$300,000.00
Total FY 2022 Capital Outlays (BARS Code 60)	\$1,225,000.00	\$1,225,000.00



Fiscal Year 2022 Budget Overview: Revenue
Capital Projects Fund #301
Capital Improvements

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (301.3**.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
318 Other Taxes		\$330,000.00	\$440,424.00	\$700,000.00	\$695,859.54	\$450,000.00	\$450,000.00
333 Federal Indirect Grants		-	-	-	-	\$825,000.00	\$825,000.00
334 State Grants		\$1,800,000.00	\$466,131.63	\$250,000.00	\$67,500.00	\$50,000.00	\$50,000.00
345 Natural and Economic Environment			-	-	\$4,950.00	-	-
361 Interest & Other Earnings		-	\$4.33	-	\$47.62	-	-
367 Contributions/Donations (Nongovt.)			-	-	\$16,408.40	-	-
397 Transfers In		-	\$50,000.00	-	-	-	-
Total Revenue (301):		\$2,130,000.00	\$956,559.96	\$950,000.00	\$784,765.56	\$1,325,000.00	\$1,325,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Capital Projects Fund #301
Capital Improvements

	FY 2020 Budget as adopted by the BOCC November 26, 2019	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
BEGINNING CASH <i>(FY2022 totals are estimated)</i>	\$1,126,486.31	\$1,126,486.31	\$1,333,340.59	\$1,333,340.59	\$1,440,354.59	\$1,440,354.59
<i>Plus</i> All Revenue	\$2,130,000.00	\$956,559.96	\$950,000.00	\$784,765.56	\$1,325,000.00	\$1,325,000.00
<i>Minus</i> All Expenditures	(\$2,280,480.00)	(\$749,705.68)	(\$1,172,986.00)	(\$223,160.57)	(\$1,585,467.00)	(\$1,589,321.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$976,006.31	\$1,333,340.59	\$1,110,354.59	\$1,894,945.58	\$1,179,887.59	\$1,176,033.59
Difference between beginning & ending cash:	-13.4% (\$150,480.00)	18.4% \$206,854.28	-16.7% (\$222,986.00)	42.1% \$561,604.99	-18.1% (\$260,467.00)	-18.4% (\$264,321.00)



Fiscal Year 2022 Budget Overview

Capital Projects Fund No. 302

Public Facilities Improvements

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Public Facilities Improvements Fund No. 126 (now Fund No. 302) was established to account for rural county sales and use taxes as defined by RCW 82.14.370. As per this law, a portion (0.09%) of sales and use taxes generated in Pacific County is returned to the county from the state.

These tax revenues can only be used to finance public facilities and infrastructure that promote job retention and creation. The Pacific Council of Governments ("PCOG") advises the Board of Pacific County Commissioners regarding job retention and creation projects to be funded.

This fund was conceived as a Special Revenue Fund (no. 1**) and originally designated as Fund No. 126 in Pacific County's accounting system. However, this fund is more properly designated as a Capital Projects Fund (no. 3**). Accordingly, this fund is now reported as Fund No. 302 in Pacific County's accounting system, and listed as such on the county's annual financial report.

Grand Total FY 2022 Budgeted Expenditures:	\$429,616.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	-
Grand Total FY 2022 Budgeted Revenue:	\$350,000.00



Fiscal Year 2022 Budget Overview: Expenditures
Capital Projects Fund #302
Public Facilities Improvements

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (302.***.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						
41	Professional Services	\$400,975.00	\$259,984.49	\$380,975.00	\$127,184.88	\$400,000.00	\$429,616.00
Total Expenditures (302):		\$400,975.00	\$259,984.49	\$380,975.00	\$127,184.88	\$400,000.00	\$429,616.00

Detail of FY 2022 Professional Services (BARS Code 41)	Dept. Estimate	Budget
<u>Ongoing Grants</u>		
City of Ilwaco Boatyard Washwater System	\$10,290.00	\$10,290.00
City of Ilwaco Community Building Renovation	\$18,979.00	\$18,979.00
City of Ilwaco Fire Station Reconstruction	\$25,000.00	\$25,000.00
City of South Bend Water Storage Tank	\$12,000.00	\$12,000.00
City of South Bend Wastewater Plant	\$24,000.00	\$24,000.00
Port of Peninsula Nahcotta Boat Basin	\$5,000.00	\$5,000.00
Port of Peninsula Nahcotta Pier Project	\$14,706.00	\$14,706.00
<u>Carry Over Balances</u>		
City of Raymond Willapa Landing Dredging	\$32,375.00	\$36,991.00
Port of Chinook Recreation Boating Redevelopment	\$35,000.00	\$35,000.00
<u>FY 2022 Grant Awards</u>		
City of Raymond Willapa Landing	\$38,750.00	\$38,750.00
Pacific County Septage Management Plan	\$18,900.00	\$18,900.00
Port of Ilwaco Bulkhead Replacement	\$80,000.00	\$80,000.00
Port of Peninsula Beach to Bay EV Station	\$20,000.00	\$20,000.00
Port of Peninsula Marina Reconstruction	\$20,000.00	\$20,000.00
Port of Willapa Harbor Tokeland Marina	\$45,000.00	\$45,000.00
<u>Other</u>		
Contingency	-	\$25,000.00
Total FY 2022 Professional Services (BARS Code 41)	\$400,000.00	\$429,616.00



Fiscal Year 2022 Budget Overview: Revenue
Capital Projects Fund #302
Public Facilities Improvements

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (302.340.3**.**.**) # 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
313 Retail Sales & Use Taxes		\$290,000.00	\$338,016.45	\$290,000.00	\$301,790.51	\$350,000.00	\$350,000.00
Total Revenue (302):		\$290,000.00	\$338,016.45	\$290,000.00	\$301,790.51	\$350,000.00	\$350,000.00



Fiscal Year 2022 Budget Overview: **Fund Balance**
Capital Projects Fund #302
Public Facilities Improvements

	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>	\$558,810.85	\$558,810.85	\$615,866.90	\$615,866.90	<i>\$660,000.00</i>	<i>\$660,000.00</i>
<i>Plus</i> All Revenue	\$290,000.00	\$338,016.45	\$290,000.00	\$301,790.51	\$350,000.00	\$350,000.00
<i>Minus</i> All Expenditures	(\$400,975.00)	(\$259,984.49)	(\$380,975.00)	(\$127,184.88)	(\$400,000.00)	(\$429,616.00)
Other Adjustment(s)	-	(\$20,975.91)	-	-	-	-
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$447,835.85	\$615,866.90	<i>\$524,891.90</i>	<i>\$790,472.53</i>	<i>\$610,000.00</i>	<i>\$580,384.00</i>
Difference between beginning & ending cash:	-19.9% <i>(\$110,975.00)</i>	10.2% \$57,056.05	-14.8% <i>(\$90,975.00)</i>	28.4% \$174,605.63	-7.6% <i>(\$50,000.00)</i>	-12.1% <i>(\$79,616.00)</i>



Fiscal Year 2022 Budget Overview

Internal Service Fund No. 531

Risk Management

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Internal Service Fund No. 531 was established to account for Pacific County's property and casualty insurance programs, payment of claims and legal fees, general safety and training programs, and risk management functions.

Grand Total FY 2022 Budgeted Expenditures:	\$1,114,654.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	4.09
Grand Total FY 2022 Budgeted Revenue:	\$1,068,494.00



Fiscal Year 2022 Budget Overview: **Expenditures**

Internal Service Fund #531

Risk Management

BARS Code	FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (531.***.5**.*.**) # Description	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
10 Salaries & Wages	\$239,957.00	\$232,499.77	\$272,747.00	\$225,011.84	\$290,534.00	\$284,871.00
20 Personnel Benefits	\$100,041.00	\$103,839.30	\$117,259.00	\$84,763.92	\$131,506.00	\$126,297.00
31 Supplies for Consumption	\$1,500.00	\$1,051.51	\$1,200.00	\$1,247.00	\$2,000.00	\$2,000.00
35 Small Tools/Minor Equipment	\$10,000.00	\$4,734.51	\$9,500.00	\$4,803.97	\$8,000.00	\$8,000.00
41 Professional Services	\$573,858.00	\$546,695.34	\$568,585.00	\$46,240.99	\$672,141.00	\$672,141.00
42 Communication	\$500.00	\$205.14	\$500.00	\$380.59	\$500.00	\$500.00
43 Travel	\$6,000.00	\$225.28	\$5,000.00	-	\$5,000.00	\$5,000.00
46 Insurance	\$1,041.00	\$3,749.00	\$3,880.00	\$3,177.70	\$1,045.00	\$1,045.00
48 Repairs & Maintenance	\$4,950.00	\$5,100.00	\$5,100.00	\$5,161.30	\$6,800.00	\$6,800.00
49 Other Services	\$62,000.00	\$6,332.68	\$142,000.00	\$4,151.00	\$8,000.00	\$8,000.00
Total Expenditures (531):	\$999,847.00	\$904,432.53	\$1,125,771.00	\$374,938.31	\$1,125,526.00	\$1,114,654.00



Fiscal Year 2022 Budget Overview: Revenue
Internal Service Fund #531
Risk Management

BARS Code	FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (531.347.3**.**.**) # 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
337 Local Grants & Other Payments	-	\$5,250.00	-	-	-	-
341 General Government	\$946,347.00	\$922,450.68	\$910,623.00	\$841,810.39	\$1,065,494.00	\$1,065,494.00
369 Other Misc. Revenue	\$3,500.00	\$359.03	-	-	\$3,000.00	\$3,000.00
397 Transfers in from Fund #001	-	\$50,000.00	\$130,000.00	-	-	-
Total Revenue (531):	\$949,847.00	\$978,059.71	\$1,040,623.00	\$841,810.39	\$1,068,494.00	\$1,068,494.00



Fiscal Year 2022 Budget Overview: Fund Balance
Internal Service Fund #531
Risk Management

	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>	\$297,768.53	\$297,768.53	\$371,395.71	\$371,395.71	\$286,247.71	\$286,247.71
<i>Plus</i> All Revenue	\$949,847.00	\$978,059.71	\$910,623.00	\$841,810.39	\$1,068,494.00	\$1,068,494.00
<i>Minus</i> All Expenditures	(\$949,847.00)	(\$904,432.53)	(\$995,771.00)	(\$374,938.31)	(\$1,125,526.00)	(\$1,114,654.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$297,768.53	\$371,395.71	\$286,247.71	\$838,267.79	\$229,215.71	\$240,087.71
Difference between beginning & ending cash:	0.0% -	24.7% \$73,627.18	-22.9% (\$85,148.00)	125.7% \$466,872.08	-19.9% (\$57,032.00)	-16.1% (\$46,160.00)

Fiscal Year 2022 Budget Overview: [Staffing Plan](#)
Pacific County Commissioners' Office and Department of General Administration

Position	Fiscal Year 2022 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)												Fund #001.301 BOCC			Fund #001.302 WSU Extension			Fund #001.303 Civil Service			Fund #001.34* General Admin.			Fund #105 Veterans' Relief			Fund #106 Tourism Development			Fund #179 Homeless Housing			Fund #301 Capital Improvements			Fund #522 Payroll Internal Service			Fund #531 Risk Management			GRAND TOTAL ALL BOCC/GA FUNDS								
	Group	Grade	Step	Base	Longevity	Total	How Many Months at This Salary?	TOTAL SALARY (ANNUAL) rounded to nearest \$	Estimated Benefit %	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits	FTE	Salary	Benefits	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							(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)		(BARS Obj 10)	(BARS Obj 20)	(BARS Obj 10)	(BARS Obj 20)	(BARS Obj 10)	(BARS Obj 20)	(BARS Obj 10)	(BARS Obj 20)	(BARS Obj 10)	(BARS Obj 20)	(BARS Obj 10)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$									
Commissioner, District 1	Elected	n/a	n/a	=	\$5,742.00	-	-	\$5,742.00	x	12	=	\$68,904	53%	1.00	\$68,904	\$36,520	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$68,904	\$36,520				
Commissioner, District 2	Elected	n/a	n/a	=	\$5,742.00	-	-	\$5,742.00	x	12	=	\$68,904	45%	1.00	\$68,904	\$31,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$68,904	\$31,007				
Commissioner, District 3	Elected	n/a	n/a	=	\$5,742.00	-	-	\$5,742.00	x	12	=	\$68,904	46%	1.00	\$68,904	\$31,696	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$68,904	\$31,696				
County Administrative Officer	SEA	CAO	6	=	\$10,500.00	-	-	\$10,500.00	x	2	=	\$21,000	31%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$21,000	\$6,512			
Chief Deputy Prosecutor	Mgmt	20	8	=	\$8,750.00	-	-	\$8,750.00	x	12	=	\$105,000	41%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.80	\$84,000	\$34,440			
Mgmt & Fiscal Analyst	Mgmt	18	8	=	\$7,624.00	\$190.60	2.5%	\$7,814.60	x	2	=			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$109,343	\$36,085			
County Administrative Officer/Fiscal Analyst	SEA	CAO	1	=	\$9,279.00	-	-	\$9,279.00	x	6	=	\$109,344	33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$109,343	\$36,085		
	SEA	CAO	2	=	\$9,510.00	-	-	\$9,510.00	x	4	=			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$109,343	\$36,085		
Clerk of the Board	Mgmt	15	8	=	\$6,200.00	\$217.00	3.5%	\$6,417.00		2				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$82,544	\$38,798			
Human Resources/ Risk Manager		17	6	=	\$6,642.00	\$232.47	3.5%	\$6,874.47	x	6	=	\$82,544	47%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$82,544	\$38,798			
		17	7	=	\$6,875.00	\$240.63	3.5%	\$7,115.63		4				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$82,544	\$38,798		
Confidential Secretary / Assistant Risk Manager / Deputy Clerk of the Board	Mgmt	11	8	=	\$4,705.00	\$70.58	1.5%	\$4,775.58		2				0.85	\$52,222	\$22,456	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$61,438	\$26,419		
		15	2	=	\$5,041.00	\$75.62	1.5%	\$5,116.62	x	6	=	\$61,438	43%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$61,438	\$26,419		
Clerk of the Board		15	3	=	\$5,218.00	\$78.27	1.5%	\$5,296.27		4				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$61,438	\$26,419	
Senior Public Records Coordinator	Mgmt	14	8	=	\$5,787.00	\$86.81	1.5%	\$5,873.81	x	12	=	\$70,486	51%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.90	\$63,437	\$32,353	
Public Records Coordinator	Mgmt	12	6	=	\$4,705.00	-	-	\$4,705.00	x	5	=			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.85	\$49,118	\$21,121	
		12	7	=	\$4,870.00	-	-	\$4,870.00	x	6	=	\$57,786	43%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.85	\$49,118	\$21,121
		12	8	=	\$5,041.00	-	-	\$5,041.00	x	1	=			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.85	\$49,118	\$21,121
Confidential Secretary / Assistant Risk Manager / Deputy Clerk of the Board	Mgmt	11	1	=	\$3,695.00	-	-	\$3,695.00	x	6	=	\$45,120	43%	0.50	\$22,560	\$9,701	-	-	-	0.25	\$11,280	\$4,851	0.05	\$2,256	\$971	0.05	\$2,256	\$971	0.05	\$2,256	\$971	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$45,120	\$19,406	
		11	2	=	\$3,825.00	-	-	\$3,825.00	x	6	=	\$45,120	43%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$45,120	\$19,406
Accountant / Board of Equalization Clerk	367-C	12	10	=	\$4,832.00	\$386.56	8.0%	\$5,218.56	x	12	=	\$62,623	35%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$62,623	\$21,919	
Admin. Assistant II	367-C	10	5	=	\$3,684.00	-	-	\$3,684.00	x	12	=	\$44,208	11%	-	-	-	0.45	\$19,894	\$2,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.45	\$19,894	\$2,189	
Total FY 2022 Budgeted FTEs, Salaries, and Benefits:												4.35	\$281,494	\$131,380	0.45	\$19,894	\$2,189	0.25	\$11,280	\$4,851	2.06	\$151,404	\$53,668	0.05	\$2,256	\$971	0.05	\$2,256	\$971	0.20	\$13,034	\$4,260	0.40	\$30,486	\$9,998	0.10	\$8,254	\$3,880	4.09	\$284,871	\$126,297	12.00	\$805,229	\$338,465							

Notes Regarding Fiscal Year 2022 Adopted Budget Appropriations:

- Monthly wages for the Pacific County Commissioners are set in accordance with the thresholds established within Section 2 of Board of County Commissioners' Ordinance No. 190; the FY 2022 base salary listed on this page for the Pacific County Commissioners shall be the monthly wage for all twelve (12) months of calendar year 2022, with no further adjustments through December 31, 2022.