

Fiscal Year 2022 Budget adopted on December 6, 2021



Treasurer's Office



Fiscal Year 2022 Budget Overview

General (Current Expense) Fund No. 001

County Treasurer (001.900)

Responsible Elected Official: County Treasurer

The County Treasurer is custodian of all county money and investments. The County Treasurer also serves as ex-officio treasurer and chief investment officer for many other taxing districts and governmental entities such as school districts, port districts, and fire districts.

The County Treasurer is responsible for collection and distribution of taxes and other revenues for each of the entities for which he/she serves as treasurer. In this capacity, the office disburses their monies to redeem warrants issued by the County Auditor and other entities. The County Treasurer is responsible for the investment of surplus monies present in any of the funds.

Records are maintained in this office and reported to the County Auditor's office, which accounts for the receipts, disbursements, investments, and fund balances on all of the transactions handled through the County Treasurer's office.

Grand Total FY 2022 Budgeted Expenditures:	\$515,730.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	4.55
Grand Total FY 2022 Budgeted Revenue:	\$755,000.00



Fiscal Year 2022 Budget Overview: Expenditures
General (Current Expense) Fund No. 001
County Treasurer (001.900)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (001.900.5**.**.**) # 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	\$223,539.00	\$225,354.11	\$241,862.00	\$161,029.22	\$278,259.00	\$293,034.00
20	Personnel Benefits	\$94,625.00	\$91,604.97	\$100,187.00	\$65,341.93	\$117,287.00	\$128,848.00
31	Supplies for Consumption	\$5,511.00	\$8,298.91	\$7,611.00	\$1,607.07	\$8,300.00	\$8,300.00
35	Small Tools/Minor Equipment	\$998.00	-	\$998.00	-	\$998.00	\$998.00
41	Professional Services	\$68,367.00	\$63,263.37	\$69,628.00	\$41,061.92	\$71,282.00	\$71,282.00
42	Communication	\$1,837.00	\$2,597.29	\$3,945.00	\$1,936.62	\$3,945.00	\$3,945.00
43	Travel	\$5,051.00	\$598.80	\$5,051.00	\$562.58	\$5,051.00	\$5,051.00
45	Operating Rentals & Leases	\$256.00	\$559.55	\$256.00	\$448.68	\$572.00	\$572.00
46	Insurance	-	-	\$891.00	-	-	-
48	Repairs & Maintenance	\$891.00	-	-	-	-	-
49	Other Services	\$2,699.00	\$3,706.36	\$2,699.00	\$2,863.60	\$3,700.00	\$3,700.00
Total Expenditures:		\$403,774.00	\$395,983.36	\$433,128.00	\$274,851.62	\$489,394.00	\$515,730.00



Fiscal Year 2022 Budget Overview: Revenue
General (Current Expense) Fund No. 001
County Treasurer (001.900)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (001.900.3**.**.**) # 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
316	Business & Occupation Taxes	\$44,600.00	\$48,378.38	\$50,000.00	\$34,347.11	\$50,000.00	\$50,000.00
341	General Government	\$8,400.00	\$2,385.00	\$2,200.00	\$67,269.25	\$65,000.00	\$75,000.00
359	Non-Court Fines & Penalties	\$665,000.00	\$738,515.68	\$650,000.00	\$552,120.62	\$450,000.00	\$450,000.00
361	Interest & Other Earnings	\$460,000.00	\$152,590.98	\$220,000.00	\$21,976.06	\$150,000.00	\$180,000.00
369	Other Misc. Revenue	\$48,500.00	\$39.22	-	\$13.39	-	-
Total Revenue:		\$1,226,500.00	\$941,909.26	\$922,200.00	\$675,726.43	\$715,000.00	\$755,000.00



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 110

Treasurer's Operations & Maintenance (O&M)

Responsible Elected Official: County Treasurer

Treasurer's Operations & Maintenance (O&M) Fund No. 110 was established in accordance with RCW 84.56.020 for use by the County Treasurer as a revolving fund to defray the cost of foreclosure, distraint, and sale for delinquent taxes. These funds are expended at the County Treasurer's discretion for those eligible activities.

Grand Total FY 2022 Budgeted Expenditures:	\$70,793.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.10
Grand Total FY 2022 Budgeted Revenue:	\$38,000.00



Fiscal Year 2022 Budget Overview: **Expenditures**

Special Revenue Fund No. 110

Treasurer's Operations & Maintenance (O&M)

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (110.***.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	\$15,880.00	\$16,687.69	\$6,955.00	\$4,636.80	\$7,060.00	\$7,987.00
20	Personnel Benefits	\$6,860.00	\$6,586.98	\$2,991.00	\$1,975.52	\$3,036.00	\$3,595.00
31	Supplies for Consumption	\$1,225.00	\$61.83	\$1,225.00	\$110.18	\$1,225.00	\$1,225.00
41	Professional Services	\$66,326.00	\$10,725.70	\$66,641.00	\$58,161.04	\$50,986.00	\$50,986.00
42	Communication	\$4,949.00	\$3,451.37	\$4,949.00	\$101.45	\$5,000.00	\$5,000.00
43	Travel	\$817.00	\$108.10	\$817.00	-	\$500.00	\$500.00
46	Insurance	\$934.00	\$933.50	\$339.00	\$338.70	-	-
48	Repairs & Maintenance	\$1,021.00	-	\$1,021.00	-	-	-
49	Other Services	\$1,531.00	\$162.15	\$1,531.00	\$204.15	\$1,500.00	\$1,500.00
Total Expenditures:		\$99,543.00	\$38,717.32	\$86,469.00	\$65,527.84	\$69,307.00	\$70,793.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 110
Treasurer's Operations & Maintenance (O&M)

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (110.***.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		\$30,000.00	\$37,943.77	\$60,000.00	\$20,755.00	\$38,000.00	\$38,000.00
Total Revenue:		\$30,000.00	\$37,943.77	\$60,000.00	\$20,755.00	\$38,000.00	\$38,000.00



Fiscal Year 2022 Budget Overview: Fund Balance
Special Revenue Fund No. 110
Treasurer's Operations & Maintenance (O&M)

	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>	\$102,427.87	\$102,427.87	\$101,654.32	\$101,654.32	\$75,185.32	\$75,185.32
<i>Plus</i> All Revenue	\$30,000.00	\$37,943.77	\$60,000.00	\$20,755.00	\$38,000.00	\$38,000.00
<i>Minus</i> All Expenditures	(\$99,543.00)	(\$38,717.32)	(\$86,469.00)	(\$65,527.84)	(\$69,307.00)	(\$70,793.00)
ENDING CASH <i>(FY2021 & FY2022 totals are estimated)</i>	\$32,884.87	\$101,654.32	\$75,185.32	\$56,881.48	\$43,878.32	\$42,392.32
Difference between beginning & ending cash:	-67.9% (\$69,543.00)	-0.8% (\$773.55)	-26.0% (\$26,469.00)	-44.0% (\$44,772.84)	-41.6% (\$31,307.00)	-43.6% (\$32,793.00)



Fiscal Year 2022 Budget Overview

Special Revenue Fund No. 112.900

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

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

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

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

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

Grand Total FY 2022 Budgeted Expenditures:	\$14,952.00
Grand Total FY 2022 Budgeted Full-Time Equivalents (FTEs):	0.15
Grand Total FY 2022 Budgeted Revenue:	\$7,200.00



Fiscal Year 2022 Budget Overview: Expenditures
Special Revenue Fund No. 112.900
REET Electronic Technology [Treasurer's portion]

BARS Code		FY 2020 Expenditures		FY 2021 Expenditures		FY 2022 Expenditures	
Expenditure Subobject (112.900.5**.**.**) # 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	\$11,276.00	\$11,479.28	\$9,435.00	\$6,278.94	\$9,645.00	\$9,983.00
20	Personnel Benefits	\$4,890.00	\$4,783.97	\$3,857.00	\$2,503.02	\$4,040.00	\$4,169.00
46	Insurance	\$747.20	\$746.80	-	\$508.05	\$800.00	\$800.00
Total Expenditures:		\$16,913.20	\$17,010.05	\$13,292.00	\$9,290.01	\$14,485.00	\$14,952.00



Fiscal Year 2022 Budget Overview: Revenue
Special Revenue Fund No. 112.900
REET Electronic Technology [Treasurer's portion]

BARS Code		FY 2020 Revenue		FY 2021 Revenue		FY 2022 Revenue	
Revenue Type (112.900.3**.**.**) # Description		Budget as adopted by the BOCC on November 26, 2019	Actual Received January 1, 2020 through December 31, 2020	Budget as adopted by the BOCC on December 8, 2020	Actual Received January 1, 2021 through September 30, 2021	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 6, 2021
336 State Entitlements & Impact Payments		\$7,200.00	\$7,375.01	\$7,150.00	\$6,735.27	\$7,200.00	\$7,200.00
Total Revenue:		\$7,200.00	\$7,375.01	\$7,150.00	\$6,735.27	\$7,200.00	\$7,200.00



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

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

Fiscal Year 2022 Budget Overview: **Staffing Plan**
Pacific County Treasurer's Office

Position	Fiscal Year 2022 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)												Fund #001.900 County Treasurer			Fund #110 O&M			Fund #112.900 REET Electronic Technology			GRAND TOTALS County Treasurer		
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Total Salary (Monthly)	How Many Months at This Salary?	TOTAL SALARY (ANNUAL)	Estimated Benefit %	FTE	Salary (Object 10)	Benefits (Object 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)			
				at 1.0 FTE																		percentage of base salary	base salary + longevity	rounded to nearest \$
Treasurer	Elected	-	-	= \$6,655.83	-	-	\$6,655.83	x 12	= \$79,870	45%	0.90	\$71,883	\$32,348	0.10	\$7,987	\$3,595	-	-	-	1.00	\$79,870	\$35,943		
Chief Treasury/ Investment Officer	Mgmt	18	8	= \$7,624.00	\$609.92	8.0%	\$8,233.92	x 12	= \$98,808	38%	0.95	\$93,868	\$35,670	-	-	-	0.05	\$4,940	\$1,878	1.00	\$98,808	\$37,548		
Junior Accountant [1]	367-C	10	10	= \$4,219.00	\$253.14	6.0%	\$4,472.14	x 12	= \$53,666	37%	0.95	\$50,983	\$18,864	-	-	-	0.05	\$2,683	\$993	1.00	\$53,666	\$19,857		
Junior Accountant [2]	367-C	10 10	7 8	= \$3,904.00 \$4,018.00	- -	-	\$3,904.00 \$4,018.00	x 9 x 3	= \$47,190	55%	0.95	\$44,831	\$24,658	-	-	-	0.05	\$2,360	\$1,298	1.00	\$47,191	\$25,956		
Junior Accountant [3]	367-C	10	1	= \$3,278.00	-	-	\$3,278.00	x 12	= \$39,336	55%	0.80	\$31,469	\$17,308	-	-	-	-	-	-	0.80	\$31,469	\$17,308		
Total FY 2022 Budgeted FTEs, Salaries, and Benefits:											4.55	\$293,034	\$128,848	0.10	\$7,987	\$3,595	0.15	\$9,983	\$4,169	4.80	\$311,004	\$136,612		

Notes Regarding Fiscal Year 2022 Adopted Budget Appropriations:

- Monthly wages for the Pacific County Treasurer in FY 2022 are set in accordance with the thresholds established within Section 1 of Board of County Commissioners' Ordinance No. 190.
The FY 2022 base salary listed on this page for the Pacific County Treasurer shall be the monthly wage for all twelve (12) months of calendar year 2022, with no further adjustments through December 31, 2022.
- Effective January 1, 2022: the Chief Treasury/Investment Officer position is regraded from Management Grade seventeen (17) to Management Grade eighteen (18)
- Junior Accountant [3] is a newly-budgeted position in FY 2022.