

**Fiscal Year 2023 Budget  
adopted on December 5, 2022**



**Assessor's Office**



**Fiscal Year 2023 Budget Overview**  
**General (Current Expense) Fund No. 001**  
**County Assessor (001.100)**

*(Responsible Elected Official: County Assessor)*

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

State law requires the County Assessor to:

- Assess new construction;
- Assist low-income senior citizens and disabled persons in filing property tax exemptions;
- Compile assessed values and compute annual levies for taxing districts;
- Complete section maps for the county and maintain them with updated property info;
- List and assess taxable personal property;
- Maintain accurate property tax records;
- Maintain programs for forest tax law and open space property;
- Physically inspect and appraise real property;
- Provide a yearly tax roll to the County Treasurer.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$836,186.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$750,236.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$85,950.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>7.95</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$5,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**County Assessor (001.100)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.100.5**.**.**) # Description		Budget as adopted by the BOCC on December 8, 2020	Actual Spent January 1, 2021 through December 31, 2021	Budget as adopted by the BOCC on December 6, 2021	Actual Spent January 1, 2022 through October 31, 2022	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 5, 2022
10	Salaries & Wages	\$481,431.00	\$430,023.31	\$479,938.00	\$397,933.53	\$521,864.00	\$524,399.00
20	Personnel Benefits	\$225,992.00	\$191,460.23	\$228,883.00	\$169,717.48	\$250,142.00	\$225,837.00
31	Supplies for Consumption	\$3,572.00	\$6,395.99	\$3,600.00	\$3,453.41	\$4,600.00	\$4,600.00
32	Fuel	-	-	-	\$1,553.08	\$6,000.00	\$6,000.00
35	Small Tools/Minor Equipment	-	\$3,438.50	-	-	-	-
41	Professional Services	\$57,300.00	\$56,358.73	\$59,300.00	\$57,014.46	\$64,000.00	\$64,000.00
42	Communication	\$2,700.00	\$2,858.83	\$3,200.00	\$2,686.31	\$3,200.00	\$3,200.00
43	Travel	\$2,551.00	-	\$2,600.00	\$451.36	\$2,600.00	\$2,600.00
45	Operating Rentals & Leases	\$12,600.00	\$12,437.64	\$12,600.00	\$130.00	\$250.00	\$250.00
46	Insurance	\$100.00	\$100.00	\$100.00	-	\$100.00	\$100.00
48	Repairs & Maintenance	\$525.00	\$518.88	\$525.00	\$533.51	\$1,500.00	\$1,500.00
49	Other Services	\$3,062.00	\$2,815.54	\$3,100.00	\$1,532.03	\$3,700.00	\$3,700.00
Total Expenditures:		\$789,833.00	\$706,407.65	\$793,846.00	\$635,005.17	\$857,956.00	\$836,186.00



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**County Assessor (001.100)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.100.3**.**.**) #    Description		Budget as adopted by the BOCC on December 8, 2020	Actual Received January 1, 2021 through December 31, 2021	Budget as adopted by the BOCC on December 6, 2021	Actual Received January 1, 2022 through October 31, 2022	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 5, 2022
337    Local Grants & Other Payments		-	\$3,283.61	-	-	-	-
341    General Government		\$5,000.00	-	\$5,000.00	-	\$5,000.00	\$5,000.00
397    Transfers in from Fund #502		-	\$74,022.01	-	-	-	-
Total Revenue:		\$5,000.00	\$77,305.62	\$5,000.00	-	\$5,000.00	\$5,000.00



# Fiscal Year 2023 Budget Overview

## Special Revenue Fund No. 112.100

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

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

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

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

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

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$5,254.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$4,981.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$273.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.05</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$7,200.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 112.100**  
**REET Electronic Technology [Assessor's portion]**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (112.100.5**.**.*)		Budget as adopted by the BOCC on December 8, 2020	Actual Spent January 1, 2021 through December 31, 2021	Amended Budget includes supplements/ amendments approved by the BOCC	Actual Spent January 1, 2022 through October 31, 2022	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 5, 2022
#	Description						
10	Salaries & Wages	\$3,085.00	\$2,827.44	\$3,131.00	\$2,605.42	\$3,400.00	\$3,463.00
20	Personnel Benefits	\$1,481.00	\$1,213.65	\$1,378.00	\$1,130.15	\$1,513.00	\$1,518.00
46	Insurance	\$848.00	\$169.35	\$200.00	\$191.80	\$208.00	\$273.00
Total Expenditures:		\$5,414.00	\$4,210.44	\$4,709.00	\$3,927.37	\$5,121.00	\$5,254.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 112.100**  
**REET Electronic Technology [Assessor's portion]**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (112.100.3**.**.**) #    Description		Budget as adopted by the BOCC on December 8, 2020	Actual Received January 1, 2021 through December 31, 2021	Budget as adopted by the BOCC on December 6, 2021	Actual Received January 1, 2022 through October 31, 2022	Dept. Estimate submitted in accordance with RCW 36.40.010	Budget as adopted by the BOCC on December 5, 2022
336    State Entitlements & Impact Payments		\$7,150.00	\$8,871.89	\$7,150.00	\$6,254.40	\$7,200.00	\$7,200.00
Total Revenue:		\$7,150.00	\$8,871.89	\$7,150.00	\$6,254.40	\$7,200.00	\$7,200.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Special Revenue Fund No. 112.\*\*\***  
**Real Estate Excise Tax (REET) Electronic Technology**

	<b>FY 2021 Budget</b> as adopted by the BOCC December 8, 2020	<b>FY 2021 Actuals</b> January 1, 2021 through December 31, 2021	<b>FY 2022 Amended Budget</b> includes supplements/ amendments approved by the BOCC	<b>FY 2022 Actuals</b> January 1, 2022 through October 31, 2022	<b>FY 2023 Dept. Estimates</b> submitted in accordance with RCW 36.40.010	<b>FY 2023 Budget</b> as adopted by the BOCC on December 5, 2022
<b>BEGINNING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$71,744.00</b>	<b>\$71,744.00</b>	<b>\$72,756.19</b>	<b>\$72,756.19</b>	<b>\$67,215.19</b>	<b>\$67,215.19</b>
<i>Plus</i> Revenue <i>(112.100 &amp; 112.900)</i>	\$14,300.00	\$17,743.74	\$14,350.00	\$12,508.75	\$14,400.00	\$14,400.00
<i>Minus</i> Expenditures <i>(112.100 &amp; 112.900)</i>	(\$18,706.00)	(\$16,731.55)	(\$19,891.00)	(\$16,149.25)	(\$9,699.00)	(\$10,668.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$67,338.00</b>	<b>\$72,756.19</b>	<b>\$67,215.19</b>	<b>\$69,115.69</b>	<b>\$71,916.19</b>	<b>\$70,947.19</b>
Difference between beginning & ending cash:	-6.1% (\$4,406.00)	1.4% \$1,012.19	-7.6% (\$5,541.00)	-5.0% (\$3,640.50)	7.0% \$4,701.00	5.6% \$3,732.00



Fiscal Year 2023 Budget: **Staffing Plan**  
Pacific County Assessor's Office

Position	Fiscal Year 2023 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										Fund #001.100 County Assessor			Fund #112.100 REET Electronic Technology			GRAND TOTALS COUNTY ASSESSOR			
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Total Salary (Monthly)	How Many Months at This Salary?	TOTAL SALARY (ANNUAL)	Estimated Benefit %	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)		
				at 1.0 FTE															percentage of base salary	base salary + longevity
County Assessor	Elected	-	-	=	\$6,772.30	n/a		\$6,772.30	x 12 =	\$81,268	40.03%	1.00	\$81,268	\$32,532	-	-	-	1.00	\$81,268	\$32,532
Chief Deputy	Mgmt	14	9	=	\$6,323.00	\$632.30	10.0%	\$6,955.30	x 12 =	\$83,464	32.91%	1.00	\$83,464	\$27,469	-	-	-	1.00	\$83,464	\$27,469
Chief Appraiser	367-C	25	9	=	\$6,453.00	\$516.24	8.0%	\$6,969.24	x 12 =	\$83,631	44.03%	1.00	\$83,631	\$36,823	-	-	-	1.00	\$83,631	\$36,823
Senior Appraiser	367-C	21	9	=	\$5,622.00	\$84.33	1.5%	\$5,706.33	x 12 =	\$68,476	43.80%	1.00	\$68,476	\$29,993	-	-	-	1.00	\$68,476	\$29,993
Property Data & Mapping Specialist	367-C	19	9	=	\$5,247.00	\$524.70	10.0%	\$5,771.70	x 12 =	\$69,261	43.40%	0.95	\$65,798	\$28,557	0.05	\$3,463	\$1,503	1.00	\$69,261	\$30,060
Appraiser [1]	367-C	17	4	=	\$4,121.00	-	-	\$4,121.00	x 12 =	\$49,452	47.61%	1.00	\$49,452	\$23,545	-	-	-	1.00	\$49,452	\$23,545
Appraiser [2]	367-C	17 17	3 4	=	\$3,981.00 \$4,121.00	- -	- -	\$3,981.00 \$4,121.00	x 6 6 =	\$48,612	51.12%	1.00	\$48,612	\$24,851	-	-	-	1.00	\$48,612	\$24,851
Administrative Assistant II	367-C	15 15	2 3	=	\$3,589.00 \$3,715.00	- -	- -	\$3,589.00 \$3,715.00	x 7 5 =	\$43,698	45.38%	1.00	\$43,698	\$19,831	-	-	-	1.00	\$43,698	\$19,831
Personnel Benefits (contingency)	-										-	-	\$2,236	-	-	\$15	-	-	\$2,251	
Total FY 2023 Budgeted FTEs, Salaries, and Benefits:											7.95	\$524,399	\$225,837	0.05	\$3,463	\$1,518	8.00	\$527,862	\$227,355	

**Notes Regarding Fiscal Year 2023 Budget Appropriations:**

- Monthly wages for the Pacific County Assessor are set in accordance with the thresholds established within Section 1 of Board of County Commissioners' Ordinance No. 190.  
The FY 2023 base salary listed on this page for the Pacific County Assessor shall be the monthly wage for all twelve (12) months of calendar year 2023, with no further adjustments through December 31, 2023.