

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



**Auditor's Office**



**Fiscal Year 2023 Budget Overview**  
**General (Current Expense) Fund No. 001**  
**County Auditor (001.200)**

*(Responsible Elected Official: County Auditor)*

The Pacific County Auditor acts as county controller, responsible for examining all county financial transactions to assure adequate budget authority and proper reporting of all county expenditures and several special purpose districts. As recorder, the County Auditor records documents of land ownership, surveys, plats, state and federal tax liens, uniform commercial codes, and other miscellaneous legal records. The County Auditor is also responsible for licensing and issuing titles of motor vehicles and vessels.

The County Auditor is the supervisor of primary, general, and special elections for all federal, state, county, city/town or school, hospital, and all the other special purpose district offices/issues. As supervisor of elections, the County Auditor is the chief register of voters within Pacific County and also manages the Election Reserve Fund (Special Revenue Fund No. 117).

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$682,245.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$513,981.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$168,264.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>5.65</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$371,050.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**County Auditor (001.200)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.200.5**.**.**) # 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	\$293,195.00	\$277,860.86	\$325,755.00	\$267,870.01	\$356,312.00	\$357,905.00
12	Overtime	-	\$50.31	-	-	-	-
20	Personnel Benefits	\$137,986.00	\$126,604.41	\$155,714.00	\$114,928.61	\$173,258.00	\$156,076.00
31	Supplies for Consumption	\$4,600.00	\$8,052.64	\$8,000.00	\$4,367.16	\$8,000.00	\$8,000.00
35	Small Tools/Minor Equipment	-	\$2,408.59	-	-	-	-
41	Professional Services	\$160,000.00	\$85,832.23	\$95,000.00	\$56,185.76	\$120,000.00	\$120,000.00
42	Communication	\$14,000.00	\$19,221.44	\$16,000.00	\$15,334.55	\$20,000.00	\$20,000.00
43	Travel	\$1,800.00	\$386.40	\$1,800.00	\$1,571.06	\$1,800.00	\$1,800.00
45	Operating Rentals & Leases	\$13,100.00	\$9,084.96	\$13,100.00	\$329.39	\$13,100.00	\$13,100.00
46	Insurance	\$664.00	\$129.00	\$664.00	\$129.00	\$664.00	\$664.00
48	Repairs & Maintenance	\$200.00	-	\$200.00	\$2,865.81	\$200.00	\$200.00
49	Other Services	\$4,000.00	\$6,902.89	\$4,000.00	\$6,266.92	\$4,500.00	\$4,500.00
Total Expenditures:		\$629,545.00	\$536,533.73	\$620,233.00	\$469,848.27	\$697,834.00	\$682,245.00



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**County Auditor (001.200)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.200.3**.**.**) #    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
321	Business Licenses & Permits	\$1,000.00	\$50.00	\$20.00	\$40.00	\$50.00	\$50.00
322	Non-Business Licenses & Permits	\$85,000.00	\$1,168.00	\$500.00	\$936.00	\$500.00	\$1,000.00
341	General Government	\$252,500.00	\$465,872.78	\$300,000.00	\$371,333.39	\$300,000.00	\$370,000.00
369	Other Misc. Revenue	-	\$199.72	-	\$369.26	-	-
389	Custodial Activities	-	(\$320.00)	-	(\$3,755.50)	-	-
Total Revenue:		\$338,500.00	\$466,970.50	\$300,520.00	\$368,923.15	\$300,550.00	\$371,050.00



**Fiscal Year 2023 Budget Overview**  
**Special Revenue Fund No. 111**  
**Auditor's Operations & Maintenance (O&M)**

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

The County Auditor's Operations & Maintenance (O&M) Fund No. 111 was established to account for surcharges on recorded documents, including surcharges outlined in RCW 36.22.170.

RCW 36.22.175 requires that these funds are used solely for the preservation of recorded documents.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$71,206.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$17,817.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$53,389.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.20</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$77,500.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 111**  
**Auditor's Operations & Maintenance**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (111.200.5**.**.*)		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
#	Description						
10	Salaries & Wages	\$9,715.00	\$7,731.71	\$10,071.00	\$5,595.85	\$11,179.00	\$11,236.00
20	Personnel Benefits	\$4,858.00	\$4,119.53	\$6,043.00	\$3,341.62	\$6,620.00	\$6,581.00
31	Supplies for Consumption	\$3,060.00	\$487.90	\$3,000.00	\$204.64	\$3,000.00	\$3,000.00
41	Professional Services	\$38,000.00	\$46,040.05	\$40,000.00	\$42,680.76	\$45,000.00	\$45,000.00
42	Communication	\$1,000.00	\$360.00	\$1,000.00	\$300.00	\$2,000.00	\$2,000.00
43	Travel	\$750.00	-	\$750.00	-	\$750.00	\$750.00
46	Insurance	\$678.00	\$677.40	\$678.00	\$767.20	\$829.00	\$1,089.00
48	Repairs & Maintenance	\$1,250.00	-	\$1,250.00	-	\$1,250.00	\$1,250.00
49	Other Services	\$300.00	-	\$300.00	-	\$300.00	\$300.00
Total Expenditures:		\$59,611.00	\$59,416.59	\$63,092.00	\$52,890.07	\$70,928.00	\$71,206.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 111**  
**Auditor's Operations & Maintenance**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (111.200.3**.**.**) #    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		\$39,733.00	\$71,555.08	\$40,000.00	\$56,182.86	\$40,000.00	\$55,000.00
341    General Government		\$20,000.00	\$33,549.36	\$20,000.00	\$21,508.73	\$22,500.00	\$22,500.00
Total Revenue:		\$59,733.00	\$105,104.44	\$60,000.00	\$77,691.59	\$62,500.00	\$77,500.00



Fiscal Year 2023 Budget: **Fund Balance**  
**Special Revenue Fund No. 111**  
**Auditor's Operations & Maintenance**

	FY 2021 Budget as adopted by the BOCC December 8, 2020	FY 2021 Actuals January 1, 2021 through December 31, 2021	FY 2022 Budget as adopted by the BOCC on December 6, 2021	FY 2022 Actuals January 1, 2022 through October 31, 2022	FY 2023 Dept. Estimates submitted in accordance with RCW 36.40.010	FY 2023 Budget as adopted by the BOCC on December 5, 2022
BEGINNING CASH <i>(italicized figures are estimated)</i>	\$164,608.32	\$164,608.32	\$210,296.17	\$210,296.17	\$207,204.17	\$207,204.17
<i>Plus</i> All Revenue	\$59,733.00	\$105,104.44	\$60,000.00	\$77,691.59	\$62,500.00	\$77,500.00
<i>Minus</i> All Expenditures	(\$59,611.00)	(\$59,416.59)	(\$63,092.00)	(\$52,890.07)	(\$70,928.00)	(\$71,206.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$164,730.32	\$210,296.17	\$207,204.17	\$235,097.69	\$198,776.17	\$213,498.17
Difference between beginning & ending cash:	0.1% \$122.00	27.8% \$45,687.85	-1.5% (\$3,092.00)	11.8% \$24,801.52	-4.1% (\$8,428.00)	3.0% \$6,294.00





# Fiscal Year 2023 Budget Overview

## Special Revenue Fund No. 117

### Elections Reserve

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

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

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

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$479,300.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$214,036.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$265,264.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>2.05</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$305,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 117**  
**Elections Reserve**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (117.200.5**.**.**) # Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
10	Salaries & Wages	\$111,782.00	\$71,344.18	\$130,976.00	\$58,114.23	\$152,447.00	\$152,485.00
12	Overtime	-	\$3,055.56	-	\$3,255.00	-	-
20	Personnel Benefits	\$47,067.00	\$33,347.76	\$65,092.00	\$23,324.27	\$74,891.00	\$61,551.00
31	Supplies for Consumption	\$33,000.00	\$41,730.48	\$33,000.00	\$22,618.69	\$33,000.00	\$33,000.00
35	Small Tools/Minor Equipment	-	\$1,281.95	-	-	-	-
41	Professional Services	\$45,000.00	\$50,210.45	\$65,000.00	\$28,403.95	\$70,000.00	\$70,000.00
42	Communication	\$34,000.00	\$12,021.51	\$34,000.00	\$22,137.54	\$38,000.00	\$38,000.00
43	Travel	\$6,000.00	\$1,359.36	\$6,000.00	\$1,407.64	\$6,000.00	\$6,000.00
44	Taxes	-	\$149.40	-	-	-	-
45	Operating Rentals & Leases	-	\$76.00	-	\$80.00	-	-
46	Insurance	\$8,641.00	\$7,144.80	\$8,641.00	\$8,129.91	\$8,605.00	\$11,264.00
48	Repairs & Maintenance	\$1,700.00	\$1,916.20	\$1,700.00	\$2,200.00	\$2,000.00	\$2,000.00
49	Other Services	\$103,000.00	\$92,146.46	\$100,000.00	\$3,023.05	\$105,000.00	\$105,000.00
Total Expenditures:		\$390,190.00	\$315,784.11	\$444,409.00	\$172,694.28	\$489,943.00	\$479,300.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 117**  
**Elections Reserve**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (117.200.3**.**.**) # Description		Amended Budget includes supplements/ amendments approved by the BOCC	Actual Received January 1, 2021 through December 31, 2021	Amended Budget includes supplements/ amendments approved by the BOCC	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
341	General Government ( <i>sans Interfund support</i> )	\$100,000.00	\$81,743.33	\$100,000.00	\$98,482.01	\$105,000.00	\$105,000.00
3**	Interfund Support from Fund #001	\$100,000.00	\$100,000.00	\$160,000.00	\$160,000.00	\$200,000.00	\$200,000.00
Total Revenue:		\$200,000.00	\$181,743.33	\$260,000.00	\$258,482.01	\$305,000.00	\$305,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Special Revenue Fund No. 117**  
**Elections Reserve**

	<b>FY 2021 Amended Budget</b> <small>includes supplements/ amendments approved by the BOCC</small>	<b>FY 2021 Actuals</b> <small>January 1, 2021 through December 31, 2021</small>	<b>FY 2022 Amended Budget</b> <small>includes supplements/ amendments approved by the BOCC</small>	<b>FY 2022 Actuals</b> <small>January 1, 2022 through October 31, 2022</small>	<b>FY 2023 Dept. Estimates</b> <small>submitted in accordance with RCW 36.40.010</small>	<b>FY 2023 Budget</b> <small>as adopted by the BOCC on December 5, 2022</small>
<b>BEGINNING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$319,294.13</b>	<b>\$319,294.13</b>	<b>\$185,253.35</b>	<b>\$185,253.35</b>	<b>\$185,000.00</b>	<b>\$185,000.00</b>
<i>Plus</i> All Revenue	\$200,000.00	\$181,743.33	\$260,000.00	\$258,482.01	\$305,000.00	\$305,000.00
<i>Minus</i> All Expenditures	(\$390,190.00)	(\$315,784.11)	(\$444,409.00)	(\$172,694.28)	(\$489,943.00)	(\$479,300.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$129,104.13</b>	<b>\$185,253.35</b>	<b>\$844.35</b>	<b>\$271,041.08</b>	<b>\$57.00</b>	<b>\$10,700.00</b>
Difference between beginning & ending cash:	-59.6% <i>(\$190,190.00)</i>	-42.0% <i>(\$134,040.78)</i>	-99.5% <i>(\$184,409.00)</i>	46.3% \$85,787.73	-100.0% <i>(\$184,943.00)</i>	-94.2% <i>(\$174,300.00)</i>



# Fiscal Year 2023 Budget Overview

## Special Revenue Fund No. 199

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

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

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

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

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$107,564.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$106,291.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$1,273.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.05</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$100,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (199.200.5**.**.*)		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
#	Description						
10	Salaries & Wages	\$104,303.00	\$3,944.61	\$104,719.00	\$3,971.32	\$104,884.00	\$104,843.00
20	Personnel Benefits	\$1,377.00	\$29,945.21	\$1,463.00	\$15,400.25	\$1,768.00	\$1,448.00
31	Supplies for Consumption	\$200.00	-	\$200.00	-	\$200.00	\$200.00
43	Travel	\$800.00	-	\$800.00	-	\$800.00	\$800.00
46	Insurance	\$170.00	\$169.35	\$170.00	\$191.80	\$208.00	\$273.00
Total Expenditures:		\$106,850.00	\$34,059.17	\$107,352.00	\$19,563.37	\$107,860.00	\$107,564.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (199.200.3**.**.**) #    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
3**    Interfund Support from Fund #001		\$100,000.00	\$83,000.00	\$100,000.00	\$83,000.00	\$100,000.00	\$100,000.00
Total Revenue:		\$100,000.00	\$83,000.00	\$100,000.00	\$83,000.00	\$100,000.00	\$100,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Special Revenue Fund No. 199**  
**Law Enforcement Officers and Firefighters (LEOFF) Reserve**

	<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 Budget</b> as adopted by the BOCC on December 6, 2021	<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>\$326,329.49</b>	<b>\$326,329.49</b>	<b>\$375,270.32</b>	<b>\$375,270.32</b>	<b>\$367,918.32</b>	<b>\$367,918.32</b>
<i>Plus</i> All Revenue	\$100,000.00	\$83,000.00	\$100,000.00	\$83,000.00	\$100,000.00	\$100,000.00
<i>Minus</i> All Expenditures	(\$106,850.00)	(\$34,059.17)	(\$107,352.00)	(\$19,563.37)	(\$107,860.00)	(\$107,564.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$319,479.49</b>	<b>\$375,270.32</b>	<b>\$367,918.32</b>	<b>\$438,706.95</b>	<b>\$360,058.32</b>	<b>\$360,354.32</b>
Difference between beginning & ending cash:	-2.1% (\$6,850.00)	15.0% \$48,940.83	-2.0% (\$7,352.00)	16.9% \$63,436.63	-2.1% (\$7,860.00)	-2.1% (\$7,564.00)





# Fiscal Year 2023 Budget Overview

## Internal Service Fund No. 522

### Payroll Internal Service

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

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

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

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

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

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$150,731.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$99,972.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$50,759.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>1.15</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$110,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Internal Service Fund No. 522**  
**Payroll Internal Service**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (522.***.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	\$58,410.00	\$47,472.89	\$66,959.00	\$64,082.30	\$72,789.00	\$72,250.00
20	Personnel Benefits	\$22,382.00	\$23,209.42	\$28,997.00	\$71,859.06	\$33,022.00	\$27,722.00
31	Supplies for Consumption	\$4,500.00	\$7,016.15	\$4,500.00	\$1,572.50	\$4,500.00	\$4,500.00
41	Professional Services	\$35,000.00	\$16,145.28	\$35,000.00	\$153.42	\$35,000.00	\$35,000.00
42	Communication	\$700.00	\$33.39	\$700.00	\$38.44	\$1,000.00	\$1,000.00
43	Travel	\$2,000.00	-	\$2,000.00	-	\$2,000.00	\$2,000.00
46	Insurance	\$3,218.00	\$3,217.65	\$4,818.00	\$4,411.40	\$4,763.00	\$6,259.00
49	Other Services	\$2,000.00	\$775.00	\$2,000.00	\$140.00	\$2,000.00	\$2,000.00
Total Expenditures:		\$128,210.00	\$97,869.78	\$144,974.00	\$142,257.12	\$155,074.00	\$150,731.00



**Fiscal Year 2023 Budget: Revenue**  
**Internal Service Fund No. 522**  
**Payroll Internal Service**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (522.***.3**.***)		Budget as adopted by the BOCC on December 8, 2020	Actual Received January 1, 2021 through December 31, 2021	Amended Budget includes supplements/ amendments approved by the BOCC	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
#	Description						
348	Internal Service Fund Sales & Services (sans Interfund support)	-	\$5,955.51	-	\$43,385.42	-	-
369	Other Misc. Revenue	-	-	-	\$621.23	-	-
3**	Interfund Support from Fund #001	\$80,000.00	\$80,000.00	\$100,000.00	\$100,000.00	\$110,000.00	\$110,000.00
Total Revenue:		\$80,000.00	\$85,955.51	\$100,000.00	\$144,006.65	\$110,000.00	\$110,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Internal Service Fund No. 522**  
**Payroll Internal Service**

	<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>\$195,201.28</b>	<b>\$195,201.28</b>	<b>\$183,287.01</b>	<b>\$183,287.01</b>	<b>\$138,313.01</b>	<b>\$138,313.01</b>
<i>Plus</i> All Revenue	\$80,000.00	\$85,955.51	\$100,000.00	\$144,006.65	\$110,000.00	\$110,000.00
<i>Minus</i> All Expenditures	(\$128,210.00)	(\$97,869.78)	(\$144,974.00)	(\$142,257.12)	(\$155,074.00)	(\$150,731.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$146,991.28</b>	<b>\$183,287.01</b>	<b>\$138,313.01</b>	<b>\$185,036.54</b>	<b>\$93,239.01</b>	<b>\$97,582.01</b>
Difference between beginning & ending cash:	-24.7% (\$48,210.00)	-6.1% (\$11,914.27)	-24.5% (\$44,974.00)	1.0% \$1,749.53	-32.6% (\$45,074.00)	-29.4% (\$40,731.00)



# Fiscal Year 2023 Budget Overview

## Internal Service Fund No. 524

### Benefits Reserve

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

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

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

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$434,528.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$315,428.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$119,100.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.30</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$175,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Internal Service Fund No. 524**  
**Benefits Reserve**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (524.***.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	\$530,393.00	\$117,816.19	\$306,949.00	\$155,380.98	\$74,910.00	\$74,709.00
20	Personnel Benefits	\$19,504.00	\$256,706.95	\$19,791.00	\$58,121.29	\$242,408.00	\$240,719.00
31	Supplies for Consumption	\$800.00	\$445.65	\$800.00	\$215.49	\$800.00	\$800.00
41	Professional Services	\$107,000.00	\$46,003.62	\$107,000.00	\$29,091.62	\$107,000.00	\$107,000.00
42	Communication	\$100.00	-	\$100.00	-	\$500.00	\$500.00
43	Travel	\$1,500.00	-	\$1,500.00	-	\$1,500.00	\$1,500.00
46	Insurance	\$1,800.00	\$1,479.34	\$1,800.00	\$1,534.40	\$1,800.00	\$1,800.00
49	Other Services	\$1,021.00	\$6,447.77	\$1,000.00	\$11,861.26	\$7,500.00	\$7,500.00
Total Expenditures:		\$662,118.00	\$428,899.52	\$438,940.00	\$256,205.04	\$436,418.00	\$434,528.00



**Fiscal Year 2023 Budget: Revenue**  
**Internal Service Fund No. 524**  
**Benefits Reserve**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (524.***.3**.*.**) # Description		Budget as adopted by the BOCC on December 8, 2020	Actual Received January 1, 2021 through December 31, 2021	Amended Budget includes supplements/ amendments approved by the BOCC	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
341 General Government		-	\$2,808.96	-	-	-	-
348 Internal Service Fund Sales & Services		-	-	\$250,000.00	-	\$175,000.00	\$175,000.00
367 Contributions/Donations (Nongovt.)		-	\$2,135.05	\$2,000.00	-	-	-
369 Other Misc. Revenue		-	-	-	\$11,404.54	-	-
Total Revenue:		-	\$4,944.01	\$252,000.00	\$11,404.54	\$175,000.00	\$175,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Internal Service Fund No. 524**  
**Benefits Reserve**

	<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>\$908,750.24</b>	<b>\$908,750.24</b>	<b>\$484,794.73</b>	<b>\$484,794.73</b>	<b>\$297,854.73</b>	<b>\$297,854.73</b>
<i>Plus</i> All Revenue	-	\$4,944.01	\$252,000.00	\$11,404.54	\$175,000.00	\$175,000.00
<i>Minus</i> All Expenditures	(\$662,118.00)	(\$428,899.52)	(\$438,940.00)	(\$256,205.04)	(\$436,418.00)	(\$434,528.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$246,632.24</b>	<b>\$484,794.73</b>	<b>\$297,854.73</b>	<b>\$239,994.23</b>	<b>\$36,436.73</b>	<b>\$38,326.73</b>
Difference between beginning & ending cash:	-72.9% (\$662,118.00)	-46.7% (\$423,955.51)	-38.6% (\$186,940.00)	-50.5% (\$244,800.50)	-87.8% (\$261,418.00)	-87.1% (\$259,528.00)



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

Position	Fiscal Year 2023 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)												Fund #001.200 County Auditor			Fund #111 Auditor's O&M			Fund #117 Elections Reserve			Fund #199 LEOFF Reserve			Fund #522 Payroll Internal Service			Fund #524 Benefits Reserve			GRAND TOTALS COUNTY AUDITOR				
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly) percentage of base salary	Education (Monthly)	Total Salary (Monthly) base salary + longevity	How Many Months at This Salary?	TOTAL SALARY (ANNUAL) rounded to nearest \$	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)	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)	FTE	Salary (BARS Obj 10)	Benefits (BARS Obj 20)				
				at 1.0 FTE		percentage of base salary		percentage of base salary	base salary + longevity	rounded to nearest \$		relative to salary	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$					
County Auditor	Elected	n/a	n/a	=	\$6,772.30	n/a	n/a	\$6,772.30	x 12	=	\$81,268	32.37%	0.75	\$60,951	\$19,730	-	-	-	0.25	\$20,317	\$6,577	-	-	-		-	-		-	-	1.00	\$81,268	\$26,307		
Chief Accountant	Mgmt	18	7	=	\$7,777.00	-	-	\$155.54	2.0%	\$7,932.54	x 6		\$96,862	29.60%	0.50	\$48,431	\$14,336	-	-	-		-	-	0.05	\$4,843	\$1,434	0.25	\$24,216	\$7,168	0.20	\$19,372	\$5,735	1.00	\$96,862	\$28,673
		18	8	=	\$8,050.00	-	-	\$161.00	2.0%	\$8,211.00	x 6	=	\$96,862	29.60%																					
Chief Deputy	Mgmt	14	6	=	\$5,702.00	-	-	\$57.02	1.0%	\$5,759.02	x 1																								
		14	7	=	\$5,902.00	-		\$59.02	1.0%	\$5,961.02	x 2	=	\$85,467	43.15%	0.20	\$17,093	\$7,376	-	-	-	0.80	\$68,374	\$29,504	-	-	-	-	-	-	1.00	\$85,467	\$36,880			
		14	7	=	\$5,902.00	\$88.53	1.5%	\$59.02	1.0%	\$6,049.55	x 4																								
		14	8	=	\$6,109.00	\$91.64	1.5%	\$61.09	1.0%	\$6,261.73	x 5																								
Payroll and Benefits Tech.	367-C	21	1	=	\$4,266.00	-	-	\$42.66	1.0%	\$4,308.66	x 1																								
		21	2	=	\$4,416.00	-	-	\$44.16	1.0%	\$4,460.16	x 11	=	\$53,371	42.22%	-	-	-	-	-	-	-	-	-	-	0.90	\$48,034	\$20,280	0.10	\$5,337	\$2,254	1.00	\$53,371	\$22,534		
Accountant	367-C	19	9	=	\$5,247.00	\$419.76	8.0%	\$104.94	2.0%	\$5,771.70	x 12	=	\$69,261	32.70%	1.00	\$69,261	\$22,649	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$69,261	\$22,649		
Administrative Assistant III	367-C	17	4	=	\$4,121.00	\$61.82	1.5%	-	-	\$4,182.82	x 3		\$51,519	68.45%	0.70	\$36,063	\$24,686	-	-	-	-	-	-	-	-	-	-	-	-	-	0.70	\$36,063	\$24,686		
		17	5	=	\$4,266.00	\$63.99	1.5%	-	-	\$4,329.99	x 9	=	\$51,519	68.45%																					
Administrative Assistant II [1]	367-C	15	9	=	\$4,571.00	\$68.57	1.5%	-	-	\$4,639.57	x 1		\$56,179	57.99%	0.80	\$44,943	\$26,063	0.20	\$11,236	\$6,516	-	-	-	-	-	-	-	-	-	-	1.00	\$56,179	\$32,579		
		15	9	=	\$4,571.00	\$114.28	2.5%	-	-	\$4,685.28	x 11	=	\$56,179	57.99%																					
Administrative Assistant II [2]	367-C	15	4	=	\$3,846.00	-	-	-	-	\$3,846.00	x 4		\$47,232	62.87%	0.70	\$33,062	\$20,787	-	-	-	-	-	-	-	-	-	-	-	-	-	0.70	\$33,062	\$20,787		
		15	5	=	\$3,981.00	-	-	-	-	\$3,981.00	x 8		\$47,232	62.87%																					
Administrative Assistant II [3]	367-C	15	4	=	\$3,846.00	-	-	-	-	\$3,846.00	x 2																								
		15	5	=	\$3,981.00	\$59.72	1.5%	-	-	\$4,040.72	x 3	=	\$48,101	39.30%	1.00	\$48,101	\$18,904	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$48,101	\$18,904			
		15	5	=	\$3,981.00	\$59.72	1.5%	-	-	\$4,040.72	x 7																								
Administrative Assistant II [4]	367-C	15	8	=	\$4,416.00	\$66.24	1.5%	\$44.16	1.0%	\$4,526.40	x 9		\$54,794	45.37%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$54,794	\$24,861			
		15	9	=	\$4,571.00	\$68.57	1.5%	\$45.71	1.0%	\$4,685.28	x 3	=	\$54,794	45.37%																					
Wage Cash-Outs	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$50,000	\$7,650	-	\$50,000	\$7,650				
Unemployment Costs	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$80,000	-	-	\$80,000				
Payroll Cash Out	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$100,000	-	-	\$100,000				
Severance	-												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$45,000	-	-	\$45,000				
LEOFF Benefits	-												-	-	-	-	-	-	-	-	\$100,000	-	-	-	-	-	-	-	-	-	-	\$100,000	-		
Election Workers	-												-	-	-	-	-	-	-	-	\$9,000	-	-	-	-	-	-	-	-	-	-	\$9,000	-		
Personnel Benefits (contingency)	-												-	-	\$1,545	-	-	\$65	-	-	\$609	-	-	\$14	-	-	\$274	-	-	\$80	-	-	\$2,587		
Total FY 2023 Budgeted FTEs, Salaries, and Benefits:													5.65	\$357,905	\$156,076	0.20	\$11,236	\$6,581	2.05	\$152,485	\$61,551	0.05	\$104,843	\$1,448	1.15	\$72,250	\$27,722	0.30	\$74,709	\$240,719	9.40	\$773,428	\$494,097		

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

- Monthly wages for the Pacific County Auditor in FY 2023 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 Auditor shall be the monthly wage for all twelve (12) months of calendar year 2023, with no further adjustments through December 31, 2023.