

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



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



# Fiscal Year 2023 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

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	<b><u>\$698,150.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$130,000.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$568,150.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$9,659,551.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Non-Departmental: General (001.034)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.034.5**, **, **)		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
#	Description						
10	Salaries & Wages	\$76,289.00	\$76,289.00	\$59,241.00	\$82,326.17	-	\$90,000.00
20	Personnel Benefits	\$7,384.00	\$7,383.71	\$23,338.00	\$65,910.14	-	\$40,000.00
20	LEOFF/Other Personnel Benefits	\$83,000.00	\$83,000.00	-	-	-	-
41	Advertising for Public Notices	\$2,500.00	\$1,486.40	\$2,500.00	\$1,695.11	\$2,500.00	\$2,500.00
41	Indigent Public Defense Services	\$450,000.00	\$412,068.35	\$480,000.00	\$357,611.10	\$480,000.00	\$480,000.00
41	Support: Economic Development Council	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
41	Support: Marine Resource Committee	\$500.00	-	\$500.00	-	\$500.00	\$500.00
41	Support: Natural Resources Board Mgmt.	\$500.00	-	\$500.00	-	\$500.00	\$500.00
41	Support: Pacific Conservation District	\$9,500.00	\$10,000.00	\$10,000.00	-	\$10,000.00	\$10,000.00
41	TerraScan Software Maintenance Services	\$14,000.00	\$14,678.90	\$18,000.00	-	\$18,000.00	\$18,000.00
41	Other Professional Services	-	-	-	\$17,482.11	\$1,000.00	\$1,000.00
49	Assessment: Olympic Region Clean Air Agency	\$11,850.00	\$11,988.65	\$12,210.00	\$12,200.02	\$13,000.00	\$13,000.00
49	Dues: American Forest Resource Council	-	-	-	-	\$650.00	\$650.00
49	Dues: Association of WA Cities	\$500.00	\$650.00	\$500.00	\$500.00	\$500.00	\$500.00
49	Dues: National Association of Counties	\$450.00	-	\$450.00	\$450.00	\$500.00	\$500.00
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	\$17,500.00	\$14,310.00	\$17,500.00	\$21,618.00	\$22,000.00	\$22,000.00
49	Other Miscellaneous Services	-	-	\$1,000.00	\$1,135.49	\$5,000.00	\$5,000.00
Total Expenditures (001.034):		\$687,973.00	\$645,855.01	\$639,739.00	\$574,928.14	\$568,150.00	\$698,150.00



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**Non-Departmental: General (001.000)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.000,3**,**,*)		Amended Budget	Actual Received	Amended Budget	Actual Received	Dept. Estimate	Budget
# Description		includes supplements/ amendments approved by the BOCC	January 1, 2021 through December 31, 2021	includes supplements/ amendments approved by the BOCC	January 1, 2022 through October 31, 2022	submitted in accordance with RCW 36.40.010	as adopted by the BOCC on December 5, 2022

311.**,**	Property Tax	\$4,162,858.00	\$4,150,623.90	\$4,167,969.00	\$3,930,793.87	\$4,251,328.00	\$4,220,451.00
313.11.00	Retail Sales & Use Tax	\$2,300,000.00	\$2,690,352.07	\$2,600,000.00	\$2,479,287.84	\$2,750,000.00	\$2,900,000.00
313.27.**	Affordable Housing Sales & Use Tax	\$45,000.00	\$49,125.26	\$50,000.00	\$31,575.33	\$50,000.00	\$50,000.00
317.20.0*	Leasehold Excise Tax/Interest	\$38,000.00	\$40,038.06	\$50,000.00	\$30,712.82	\$50,000.00	\$50,000.00
318.**,**	Real Estate Excise Tax	\$92,000.00	\$83,367.02	\$90,000.00	\$59,153.54	\$90,000.00	\$80,000.00
<b>Total Taxes (Property/Sales/Leasehold/REET)</b>		<b>\$6,637,858.00</b>	<b>\$7,013,506.31</b>	<b>\$6,957,969.00</b>	<b>\$6,531,523.40</b>	<b>\$7,191,328.00</b>	<b>\$7,300,451.00</b>

317.40.00	Timber Excise Tax (Private Harvest)	\$600,000.00	\$458,667.51	\$550,000.00	\$449,495.41	\$550,000.00	\$500,000.00
335.02.3*	Dept. of Natural Resources Trust 1	\$2,000.00	\$50,902.01	-	\$16,796.56	-	-
362.**,**	Dept. of Natural Resources Trust 2	\$68,000.00	-	\$65,000.00	\$149,241.31	-	-
395.10.00	State Forest Board Transfer Lands "01"	\$160,000.00	\$302,263.19	\$75,000.00	\$71,629.85	-	-
<b>Total Timber (Private and State)</b>		<b>\$830,000.00</b>	<b>\$811,832.71</b>	<b>\$690,000.00</b>	<b>\$687,163.13</b>	<b>\$550,000.00</b>	<b>\$500,000.00</b>

336.00.98	SB 6050 Criminal Justice	\$320,000.00	\$468,464.16	\$657,000.00	\$973,843.48	\$750,000.00	\$975,000.00
336.01.28	Office of Public Defense	\$48,968.00	\$48,968.00	\$29,738.00	\$29,738.00	\$30,000.00	\$30,000.00
336.06.10	Motor Vehicle Excise Tax	\$390,000.00	\$380,776.53	\$400,000.00	\$338,401.29	\$380,000.00	\$410,000.00
336.06.31	Adult Court Cost/Juvenile Offenders	\$2,500.00	\$2,330.28	\$2,500.00	\$1,671.02	\$2,400.00	\$2,400.00
336.06.4*	Marijuana	\$25,000.00	\$28,207.55	\$33,000.00	\$27,444.81	\$34,000.00	\$34,000.00
336.06.51	DUI & Other Criminal Justice Statutes	\$9,000.00	\$8,588.56	\$9,000.00	\$5,141.66	\$8,500.00	\$8,500.00
<b>Total Non-Dept. Public Safety</b>		<b>\$795,468.00</b>	<b>\$937,335.08</b>	<b>\$1,131,238.00</b>	<b>\$1,376,240.26</b>	<b>\$1,204,900.00</b>	<b>\$1,459,900.00</b>

332.15.60	US Fish & Wildlife Payment in Lieu of Tax	\$10,000.00	\$9,867.78	\$10,000.00	\$9,962.84	\$10,000.00	\$10,000.00
335.00.91	Excise Tax Collected from PUD	\$240,700.00	\$240,739.22	\$250,000.00	\$257,737.60	\$260,000.00	\$260,000.00
336.02.31	DNR Payment in Lieu of Property Tax	\$6,400.00	\$5,196.26	\$7,500.00	-	\$5,200.00	\$5,200.00
336.06.94	State Tax on Liquor Sold by Spirit Retail License	\$44,000.00	\$45,585.48	\$45,000.00	\$49,189.48	\$50,000.00	\$58,000.00
336.06.95	Liquor Control Board Profits	\$50,000.00	\$55,384.79	\$55,000.00	\$43,503.80	\$58,000.00	\$52,000.00
34**,**	Charges for Goods & Services	\$9,700.00	\$8,575.42	\$12,000.00	\$7,813.58	\$12,000.00	\$9,000.00
35**,**	Civil Penalties/Bond Forfeitures	\$50,000.00	-	-	-	-	-
36**,**	Miscellaneous	\$7,000.00	\$6,051.22	\$7,500.00	\$4,230.01	\$4,500.00	\$5,000.00
<b>Total Other Non-Dept. Revenue</b>		<b>\$417,800.00</b>	<b>\$371,400.17</b>	<b>\$387,000.00</b>	<b>\$372,437.31</b>	<b>\$399,700.00</b>	<b>\$399,200.00</b>

<b>Total Revenue (001.000):</b>		<b>\$8,681,126.00</b>	<b>\$9,134,074.27</b>	<b>\$9,166,207.00</b>	<b>\$8,967,364.10</b>	<b>\$9,345,928.00</b>	<b>\$9,659,551.00</b>
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# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$807,139.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$807,139.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	-
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	-



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Non-Dept.: Risk Management Insurance Payments (001.037)**

Office/Dept. responsible for services  BARS Code in Fund #001.037 (001.037.5**.**.46)  Services originated here:	FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
	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
County Assessor (001.100)	\$26,927.00	\$26,926.65	\$30,497.00	\$30,496.20	\$38,161.00	\$43,264.00
County Auditor (001.200)	\$18,629.00	\$18,628.50	\$21,674.00	\$21,673.40	\$27,121.00	\$30,748.00
County Commissioners (001.301)	\$14,395.00	\$14,394.75	\$16,687.00	\$16,686.60	\$20,881.00	\$23,673.00
WSU Extension (001.302)	\$1,525.00	\$1,524.15	\$1,727.00	\$1,726.20	\$2,160.00	\$2,449.00
Civil Service (001.303)	\$847.00	\$846.75	\$959.00	\$959.00	\$1,200.00	\$1,361.00
DPW: General Facilities (001.311)	\$184,507.00	\$184,506.48	\$249,141.00	\$249,140.44	\$311,751.00	\$277,958.00
DPW: County Parks (001.312)	\$4,881.00	\$4,880.48	\$5,996.00	\$5,995.96	\$7,503.00	\$7,306.00
DPW: County Fair (001.314)	\$13,634.00	\$13,633.34	\$14,031.00	\$13,211.17	\$16,532.00	\$21,287.00
General Administration (001.34*)	\$6,842.00	\$6,841.74	\$7,903.00	\$7,902.16	\$9,888.00	\$11,592.00
Clerk of the Superior Court (001.400)	\$16,935.00	\$16,935.00	\$18,030.00	\$18,029.20	\$22,561.00	\$25,578.00
North District Court (001.510)	\$10,161.00	\$10,161.00	\$11,508.00	\$11,508.00	\$14,401.00	\$16,326.00
South District Court (001.560)	\$10,500.00	\$10,499.70	\$11,892.00	\$11,891.60	\$14,881.00	\$16,871.00
Superior Court: Admin. (001.600)	\$8,248.00	\$8,247.35	\$9,341.00	\$9,340.66	\$11,689.00	\$13,252.00
Superior Court: Juvenile (001.610)	\$11,178.00	\$11,177.10	\$12,659.00	\$12,658.80	\$15,841.00	\$17,959.00
County Prosecutor/Coroner (001.700)	\$23,676.00	\$23,675.13	\$31,456.00	\$31,455.20	\$39,601.00	\$48,978.00
County Sheriff: Law Enforcement (001.801)	\$65,543.00	\$65,542.21	\$72,211.00	\$72,210.58	\$90,358.00	\$116,926.00
County Sheriff: Jail/Corrections (001.802)	\$57,647.00	\$57,646.74	\$66,198.00	\$66,197.85	\$82,834.00	\$93,951.00
County Sheriff: K9 (001.809)	\$2,913.00	\$2,912.82	\$7,074.00	\$7,073.58	\$8,852.00	\$11,810.00
County Treasurer (001.900)	\$12,702.00	\$12,701.25	\$17,454.00	\$17,453.80	\$21,841.00	\$25,850.00
<b>Total Expenditures (001.037):</b>	<b>\$491,690.00</b>	<b>\$491,681.14</b>	<b>\$606,438.00</b>	<b>\$605,610.40</b>	<b>\$758,056.00</b>	<b>\$807,139.00</b>



# Fiscal Year 2023 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.

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	<b><u>\$200,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$200,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$200,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Non-Dept.: State v. Blake Legal Financial Obligations (001.069)**

BARS Code	FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.069.5**.*.**) #    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
49    Other Services	-	\$53,869.40	\$412,184.00	\$36,532.49	\$200,000.00	\$200,000.00
<b>Total Expenditures (001.069):</b>	<b>-</b>	<b>\$53,869.40</b>	<b>\$412,184.00</b>	<b>\$36,532.49</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>





**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**Non-Dept.: State v. Blake Legal Financial Obligations (001.069)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.069.3**.**.**) #    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		-	-	\$412,184.00	\$31,084.00	\$200,000.00	\$200,000.00
Total Revenue (001.069):		-	-	\$412,184.00	\$31,084.00	\$200,000.00	\$200,000.00



**Fiscal Year 2023 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.

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	-
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	-
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	-
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$1,000,000.00</b>



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**Road Fund Levy Shift (001.104)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.104.3**.**.**) # 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
311	Property Tax	\$500,000.00	\$490,417.53	\$500,000.00	\$467,893.50	\$800,000.00	\$1,000,000.00
332	Federal Revenues	-	\$1,208.43	-	\$1,195.11	-	-
335	State Shared Revenues	-	\$6,233.60	-	\$2,014.86	-	-
336	State Entitlements & Impact Payments	-	\$636.35	-	-	-	-
362	Rents & Leases	-	\$2.96	-	\$18,040.75	-	-
395	Disposition of Capital Assets	-	\$37,015.95	-	\$8,592.47	-	-
Total Revenue (001.104):		\$500,000.00	\$535,514.82	\$500,000.00	\$497,736.69	\$800,000.00	\$1,000,000.00



# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$466,203.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$442,123.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$24,080.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>4.35</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$950.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Board of County Commissioners (001.301)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.301.51*.**.**) # 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	\$289,562.00	\$264,604.38	\$281,494.00	\$240,670.92	\$303,234.00	\$300,811.00
20	Personnel Benefits	\$137,770.00	\$118,586.51	\$131,380.00	\$105,752.48	\$141,679.00	\$141,312.00
31	Supplies for Consumption	\$1,500.00	\$1,420.53	\$1,500.00	\$817.38	\$1,500.00	\$1,500.00
35	Small Tools/Minor Equipment	\$650.00	\$1,711.68	\$650.00	\$2,336.59	\$650.00	\$650.00
41	Professional Services	\$4,000.00	\$4,013.09	\$4,000.00	\$1,692.22	\$12,000.00	\$11,500.00
42	Communication	\$1,000.00	\$870.50	\$1,000.00	\$503.58	\$1,000.00	\$1,000.00
43	Travel	\$10,000.00	\$3,519.46	\$10,000.00	\$2,657.28	\$6,000.00	\$6,000.00
45	Operating Rentals & Leases	\$120.00	\$122.00	\$120.00	\$130.00	\$130.00	\$130.00
46	Insurance	\$300.00	\$300.00	\$300.00	-	\$300.00	\$300.00
48	Repairs & Maintenance	\$2,000.00	\$1,485.79	\$2,000.00	\$1,496.35	\$2,000.00	\$2,000.00
49	Other Services	\$1,000.00	\$725.56	\$1,000.00	\$673.59	\$1,000.00	\$1,000.00
Total Expenditures (001.301):		\$447,902.00	\$397,359.50	\$433,444.00	\$356,730.39	\$469,493.00	\$466,203.00



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**Board of County Commissioners (001.301)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.301.3**.**.**) # 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	-	\$260.00	-	-	-	-
322	Non-Business Licenses & Permits	\$775.00	\$550.00	\$775.00	\$550.00	\$775.00	\$775.00
337	Local Grants & Other Payments	-	\$3,370.80	-	-	-	-
341	General Government	\$175.00	-	\$175.00	\$250.00	\$175.00	\$175.00
Total Revenue (001.301):		\$950.00	\$4,180.80	\$950.00	\$800.00	\$950.00	\$950.00



# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$45,738.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$26,028.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$19,710.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.45</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>-</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Washington State University Extension (001.302)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.302.571.**.*)		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	\$20,269.00	\$17,706.43	\$19,894.00	\$16,651.36	\$22,238.00	\$22,699.00
20	Personnel Benefits	\$2,027.00	\$1,576.39	\$2,189.00	\$2,340.00	\$3,134.00	\$3,329.00
31	Supplies for Consumption	\$409.00	\$656.56	\$410.00	\$291.06	\$410.00	\$410.00
35	Small Tools/Minor Equipment	\$175.00	\$135.13	\$175.00	-	\$175.00	\$175.00
41	Professional Services	\$17,500.00	\$15,866.33	\$17,500.00	\$11,317.99	\$17,500.00	\$17,500.00
42	Communication	\$358.00	\$37.70	\$360.00	\$79.48	\$360.00	\$360.00
43	Travel	\$613.00	\$234.08	\$615.00	\$526.36	\$615.00	\$615.00
45	Operating Rentals & Leases	\$110.00	\$226.00	\$110.00	-	\$110.00	\$110.00
48	Repairs & Maintenance	\$307.00	\$263.04	\$310.00	\$211.86	\$310.00	\$310.00
49	Other Services	\$230.00	\$129.71	\$230.00	\$184.99	\$230.00	\$230.00
Total Expenditures (001.302):		\$41,998.00	\$36,831.37	\$41,793.00	\$31,603.10	\$45,082.00	\$45,738.00





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$22,700.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$18,380.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$4,320.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.25</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$1,290.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Civil Service (001.303)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.303.521.10.**)		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	\$14,102.00	\$12,634.91	\$11,280.00	\$11,767.61	\$13,050.00	\$12,691.00
20	Personnel Benefits	\$6,487.00	\$5,102.38	\$4,851.00	\$5,016.90	\$5,685.00	\$5,689.00
31	Supplies for Consumption	\$133.00	\$10.53	\$135.00	-	-	-
35	Small Tools/Minor Equipment	-	-	-	-	\$1,500.00	\$1,500.00
41	Professional Services	\$576.00	\$674.81	\$1,530.00	\$1,397.94	\$750.00	\$750.00
42	Communication	\$31.00	\$11.93	\$30.00	\$10.51	\$20.00	\$20.00
43	Travel	\$162.00	\$35.28	\$160.00	-	-	-
45	Operating Rentals & Leases	\$953.00	-	-	\$1,245.87	\$2,000.00	\$2,000.00
46	Insurance	\$807.00	-	\$500.00	\$0.87	\$50.00	\$50.00
Total Expenditures (001.303):		\$23,251.00	\$18,469.84	\$18,486.00	\$19,439.70	\$23,055.00	\$22,700.00



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**Civil Service (001.303)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.303.3**.**.**) #    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		-	\$532.14	-	-	-	-
397    Transfers in from Fund #131		\$928.00	-	\$1,320.00	-	\$1,016.00	\$1,290.00
<b>Total Revenue (001.303):</b>		<b>\$928.00</b>	<b>\$532.14</b>	<b>\$1,320.00</b>	<b>-</b>	<b>\$1,016.00</b>	<b>\$1,290.00</b>



# Fiscal Year 2023 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.

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	-
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	-
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	-
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	-



# **Fiscal Year 2023 Budget: Expenditures** **General (Current Expense) Fund No. 001** **Interfund Support Payments (001.305)**

Support to the Following County Funds	FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
(all expenditures in fund #001.305 appear as revenue received in the funds listed below)	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
PCEMA #102	\$109,029.00	\$109,029.00	\$109,029.00	\$109,029.00	\$145,519.00	-
Vegetation Mgmt #109	-	-	\$15,000.00	\$15,000.00	\$185,000.00	-
Elections Reserve #117	\$100,000.00	\$100,000.00	\$160,000.00	\$160,000.00	\$200,000.00	-
Health & Human Services #118	\$255,000.00	\$255,000.00	\$147,733.00	\$147,733.00	\$95,393.00	-
Mental Health #119	\$5,000.00	\$5,000.00	-	-	-	-
DCD: Environmental Health #142	\$100,000.00	\$50,000.00	-	-	-	-
DCD: Planning #143	\$90,000.00	\$45,000.00	\$50,000.00	\$50,000.00	\$50,000.00	-
DCD: Abatement #144	-	-	-	-	-	-
PACCOM #160	\$210,509.00	\$210,509.00	\$225,000.00	\$225,000.00	\$207,000.00	-
Cumulative Reserve #197	-	-	-	-	-	-
LEOFF Reserve #199	-	-	\$83,000.00	\$83,000.00	\$100,000.00	-
Capital Improvements #301	-	-	\$74,022.01	\$74,022.01	-	-
Sheriff's Capital #308	\$500,000.00	\$500,000.00	-	-	-	-
Equipment Rental & Revolving #502	\$325,000.00	\$322,698.79	-	-	-	-
Computer Reserve #503	-	-	-	-	-	-
Payroll Internal Service #522	\$80,000.00	\$80,000.00	\$100,000.00	\$100,000.00	\$110,000.00	-
Risk Management #531	\$130,000.00	\$130,000.00	-	-	-	-
<b>Total Expenditures (001.305):</b>	<b>\$1,904,538.00</b>	<b>\$1,807,236.79</b>	<b>\$963,784.01</b>	<b>\$963,784.01</b>	<b>\$1,092,912.00</b>	<b>-</b>

**Note:**

- No Interfund Support Payments are budgeted in Fiscal Year 2023.



# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$282,394.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$261,924.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$20,470.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>2.13</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>-</b>



**Fiscal Year 2023 Budget: Expenditures**  
**General (Current Expense) Fund No. 001**  
**Department of General Administration (001.34\*)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.34*.51*.**.**) # 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	\$154,897.00	\$138,000.21	\$151,404.00	\$127,241.32	\$201,013.00	\$198,721.00
20	Personnel Benefits	\$56,282.00	\$43,996.70	\$53,668.00	\$40,721.01	\$73,036.00	\$63,203.00
31	Supplies for Consumption	\$1,500.00	\$689.99	\$1,500.00	\$1,062.86	\$1,500.00	\$1,500.00
35	Small Tools/Minor Equipment	\$650.00	\$962.03	\$650.00	\$1,603.26	\$650.00	\$650.00
41	Professional Services	\$15,000.00	\$6,596.34	\$15,000.00	\$2,338.92	\$15,000.00	\$15,000.00
42	Communication	\$1,000.00	\$1,311.71	\$1,000.00	\$945.15	\$1,000.00	\$1,000.00
43	Travel	\$1,000.00	\$1,435.24	\$1,000.00	-	\$1,000.00	\$1,000.00
45	Operating Rentals & Leases	\$120.00	\$122.00	\$120.00	\$812.11	\$120.00	\$120.00
48	Repairs & Maintenance	\$1,000.00	\$1,019.13	\$1,000.00	\$740.72	\$1,000.00	\$1,000.00
49	Other Services	\$200.00	\$393.06	\$200.00	\$277.60	\$200.00	\$200.00
Total Expenditures (001.34*):		\$231,649.00	\$194,526.41	\$225,542.00	\$175,742.95	\$294,519.00	\$282,394.00



**Fiscal Year 2023 Budget: Revenue**  
**General (Current Expense) Fund No. 001**  
**Department of General Administration (001.34\*)**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.34*.3**.**.*)		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
#	Description						
311	Property Tax	\$5,000.00	-	\$10,000.00	-	\$10,000.00	-
337	Local Grants & Other Payments	-	\$7,132.01	-	-	-	-
Total Revenue (001.34*):		\$5,000.00	\$7,132.01	\$10,000.00	-	\$10,000.00	-





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$22,009.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$3,676.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$18,333.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.05</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$55,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 105**  
**Veterans' Relief**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (105.300.565.20.**)		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	\$2,820.00	\$2,707.45	\$2,256.00	\$2,408.67	\$2,610.00	\$2,538.00
20	Personnel Benefits	\$1,298.00	\$1,093.44	\$971.00	\$1,024.79	\$1,138.00	\$1,138.00
43	Travel	-	\$47.04	-	\$49.14	\$50.00	\$50.00
45	Operating Rentals & Leases	\$511.00	-	\$510.00	-	\$510.00	\$510.00
46	Insurance	\$170.00	\$169.43	\$170.00	\$192.59	\$240.00	\$273.00
49	Other Services	\$17,500.00	\$5,071.93	\$17,500.00	\$5,157.47	\$17,500.00	\$17,500.00
Total Expenditures (105):		\$22,299.00	\$9,089.29	\$21,407.00	\$8,832.66	\$22,048.00	\$22,009.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 105**  
**Veterans' Relief**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (105.300.3**.**.**) #    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
311    Property Tax		-	\$904.48	-	\$185.14	-	\$55,000.00
337    Local Grants & Other Payments		-	\$114.04	-	-	-	-
361    Interest & Other Earnings		-	\$58.32	-	\$330.34	-	-
Total Revenue (105):		-	\$1,076.84	-	\$515.48	-	\$55,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Special Revenue Fund No. 105**  
**Veterans' Relief**

	<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>\$59,134.19</b>	<b>\$59,134.19</b>	<b>\$51,121.74</b>	<b>\$51,121.74</b>	<b>\$29,714.74</b>	<b>\$29,714.74</b>
<i>Plus</i> All Revenue	-	\$1,076.84	-	\$515.48	-	\$55,000.00
<i>Minus</i> All Expenditures	(\$22,299.00)	(\$9,089.29)	(\$21,407.00)	(\$8,832.66)	(\$22,048.00)	(\$22,009.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$36,835.19</b>	<b>\$51,121.74</b>	<b>\$29,714.74</b>	<b>\$42,804.56</b>	<b>\$7,666.74</b>	<b>\$62,705.74</b>
Difference between beginning & ending cash:	-37.7% (\$22,299.00)	-13.5% (\$8,012.45)	-41.9% (\$21,407.00)	-16.3% (\$8,317.18)	-74.2% (\$22,048.00)	111.0% \$32,991.00



# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$773,949.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$23,676.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$750,273.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.05</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$650,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 106**  
**Tourism Development**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (106.340.557.3*.**)		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	\$12,820.00	\$12,707.45	\$17,256.00	\$2,408.67	\$2,610.00	\$22,538.00
20	Personnel Benefits	\$3,298.00	\$1,093.44	\$971.00	\$1,024.79	\$1,138.00	\$1,138.00
35	Small Tools/Minor Equipment	-	\$621.57	-	-	-	-
46	Insurance	\$170.00	\$4,431.65	\$170.00	\$194.07	\$240.00	\$273.00
49	Other Services	\$500,000.00	\$493,519.48	\$750,000.00	\$400,582.32	\$750,000.00	\$750,000.00
60	Capital Outlays	-	-	-	\$38,877.08	-	-
Total Expenditures (106):		\$516,288.00	\$512,373.59	\$769,368.00	\$443,086.93	\$753,988.00	\$773,949.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 106**  
**Tourism Development**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (106.340.3**.**.**) #    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
313	Retail Sales & Use Taxes	\$400,000.00	\$758,705.82	\$550,000.00	\$625,782.06	\$600,000.00	\$650,000.00
337	Local Grants & Other Payments	-	\$114.04	-	-	-	-
361	Interest & Other Earnings	-	\$570.11	-	\$388.17	-	-
391	Long-Term Debt Issued	-	\$4,042.89	-	\$4,224.83	-	-
Total Revenue (106):		\$400,000.00	\$763,432.86	\$550,000.00	\$630,395.06	\$600,000.00	\$650,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Special Revenue Fund No. 106**  
**Tourism Development**

	<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>\$860,159.04</b>	<b>\$860,159.04</b>	<b>\$1,111,218.31</b>	<b>\$1,111,218.31</b>	<b>\$891,850.31</b>	<b>\$891,850.31</b>
<i>Plus</i> All Revenue	\$400,000.00	\$763,432.86	\$550,000.00	\$630,395.06	\$600,000.00	\$650,000.00
<i>Minus</i> All Expenditures	(\$516,288.00)	(\$512,373.59)	(\$769,368.00)	(\$443,086.93)	(\$753,988.00)	(\$773,949.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$743,871.04</b>	<b>\$1,111,218.31</b>	<b>\$891,850.31</b>	<b>\$1,298,526.44</b>	<b>\$737,862.31</b>	<b>\$767,901.31</b>
Difference between beginning & ending cash:	-13.5% (\$116,288.00)	29.2% \$251,059.27	-19.7% (\$219,368.00)	16.9% \$187,308.13	-17.3% (\$153,988.00)	-13.9% (\$123,949.00)





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$2,650,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$150,000.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$2,500,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	-
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	-



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 124**  
**American Rescue Plan Act (ARPA)**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (124.***.5**.**.**) # Description		Amended Budget includes supplements/ amendments approved by the BOCC	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	-	\$14,171.16	\$50,858.00	\$35,205.82	-	\$100,000.00
20	Personnel Benefits	-	\$10,148.78	\$23,614.00	\$15,488.23	-	\$50,000.00
35	Small Tools/Minor Equipment	-	\$5,151.59	-	-	-	-
43	Travel	-	-	-	\$1,628.00	-	-
49	Other Services	\$2,182,364.00	\$197,719.45	\$3,000,000.00	\$165,450.97	\$2,500,000.00	\$2,500,000.00
60	Capital Outlays	-	\$42,015.27	-	\$7,280.21	-	-
Total Expenditures (124):		\$2,182,364.00	\$269,206.25	\$3,074,472.00	\$225,053.23	\$2,500,000.00	\$2,650,000.00



Fiscal Year 2023 Budget: **Revenue**  
Special Revenue Fund No. 124  
American Rescue Plan Act (ARPA)

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (124.3**.3**.**.**) #    Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
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 2023 Budget: **Fund Balance**  
**Special Revenue Fund No. 124**  
**American Rescue Plan Act (ARPA)**

	FY 2021 Amended Budget includes supplements/ amendments approved by the BOCC	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>	-	-	\$1,913,157.75	\$1,913,157.75	\$3,203,413.75	\$3,203,413.75
Plus All Revenue	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00	\$2,182,364.00	-	-
Minus All Expenditures	(\$2,182,364.00)	(\$269,206.25)	(\$3,074,472.00)	(\$225,053.23)	(\$2,500,000.00)	(\$2,650,000.00)
ENDING CASH <i>(italicized figures are estimated)</i>	-	\$1,913,157.75	\$1,021,049.75	\$3,870,468.52	\$703,413.75	\$553,413.75
Difference between beginning & ending cash:	-	\$1,913,157.75	-46.6% (\$892,108.00)	102.3% \$1,957,310.77	-78.0% (\$2,500,000.00)	-82.7% (\$2,650,000.00)



# Fiscal Year 2023 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.

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



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 128**  
**Shellfish On-Site Sewage (OSS) Program**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (128.300.5**.**.**) # 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
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 2023 Budget: Revenue**  
**Special Revenue Fund No. 128**  
**Shellfish On-Site Sewage (OSS) Program**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (128.300.3**.**.*)		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
#	Description						
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 2023 Budget: **Fund Balance**  
Special Revenue Fund No. 128  
Shellfish On-Site Sewage (OSS) Program

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





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$510,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$510,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$350,000.00</b>



# Fiscal Year 2023 Budget: **Expenditures** Special Revenue Fund No. 131 Criminal Justice Special Account

Support to the Following Funds	FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
(all expenditures in fund #131 appear as revenue received in the funds listed below)	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
001.303: Civil Service	\$928.00	-	\$1,320.00	-	\$1,016.00	\$1,290.00
001.400: Clerk	\$17,226.00	-	\$24,502.00	-	\$24,388.00	\$27,151.00
001.510: North District Court	\$12,346.00	-	\$17,419.00	-	\$18,577.00	\$20,372.00
001.560: South District Court	\$15,303.00	-	\$21,767.00	-	\$20,360.00	\$22,314.00
001.600: Superior Court (Admin.)	\$20,853.00	-	\$29,417.00	-	\$27,260.00	\$34,867.00
001.610: Superior Court (Juvenile)	\$19,643.00	-	\$27,941.00	-	\$27,101.00	\$29,778.00
001.700: Prosecutor/Coroner	\$36,178.00	-	\$51,281.00	-	\$59,581.00	\$72,975.00
001.801: Sheriff (Law Enforcement)	\$88,498.00	-	\$119,825.00	-	\$117,324.00	\$141,026.00
001.802: Sheriff (Jail/Corrections)	\$89,025.00	-	\$126,528.00	-	\$124,393.00	\$134,747.00
001.809: Sheriff (K9)	-	-	-	-	-	\$15,480.00
Professional Services	\$10,000.00	-	\$10,000.00	-	\$10,000.00	\$10,000.00
<b>Total Expenditures (131):</b>	<b>\$310,000.00</b>	<b>-</b>	<b>\$430,000.00</b>	<b>-</b>	<b>\$430,000.00</b>	<b>\$510,000.00</b>



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 131**  
**Criminal Justice Special Account**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (131.300.3**.*.**) #    Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
313    Retail Sales & Use Taxes		\$245,000.00	\$325,042.98	\$320,000.00	\$294,715.21	\$400,000.00	\$350,000.00
Total Revenue (131):		\$245,000.00	\$325,042.98	\$320,000.00	\$294,715.21	\$400,000.00	\$350,000.00



Fiscal Year 2023 Budget: **Fund Balance**  
**Special Revenue Fund No. 131**  
**Criminal Justice Special Account**

	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>	\$99,370.25	\$99,370.25	\$424,413.23	\$424,413.23	\$314,413.23	\$314,413.23
<i>Plus</i> All Revenue	\$245,000.00	\$325,042.98	\$320,000.00	\$294,715.21	\$400,000.00	\$350,000.00
<i>Minus</i> All Expenditures	(\$310,000.00)	-	(\$430,000.00)	-	(\$430,000.00)	(\$510,000.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$34,370.25	\$424,413.23	\$314,413.23	\$719,128.44	\$284,413.23	\$154,413.23
Difference between beginning & ending cash:	-65.4% (\$65,000.00)	327.1% \$325,042.98	-25.9% (\$110,000.00)	69.4% \$294,715.21	-9.5% (\$30,000.00)	-50.9% (\$160,000.00)



# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$200,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$200,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$145,000.00</b>



Fiscal Year 2023 Budget: **Expenditures**  
Special Revenue Fund No. 150  
Post-Closure [Rainbow Valley Landfill]

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (150.***.5**.**.**) #    Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
41   Professional Services		\$150,000.00	\$103,777.48	\$150,000.00	\$103,568.26	\$200,000.00	\$200,000.00
47   Utility Services		-	\$735.28	-	\$731.60	-	-
49   Other Services		-	\$249.63	-	\$132.13	-	-
Total Expenditures (150):		\$150,000.00	\$104,762.39	\$150,000.00	\$104,431.99	\$200,000.00	\$200,000.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 150**  
**Post-Closure [Rainbow Valley Landfill]**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (150.300.3**.**.**) #    Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
343    Utilities		\$100,000.00	\$128,109.10	\$120,000.00	\$122,203.82	\$135,000.00	\$145,000.00
Total Revenue (150):		\$100,000.00	\$128,109.10	\$120,000.00	\$122,203.82	\$135,000.00	\$145,000.00



Fiscal Year 2023 Budget: **Fund Balance**  
Special Revenue Fund No. 150  
Post-Closure [Rainbow Valley Landfill]

	FY 2021 Amended Budget includes supplements/ amendments approved by the BOCC	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>	\$372,275.57	\$372,275.57	\$395,622.28	\$395,622.28	\$365,622.28	\$365,622.28
<i>Plus</i> All Revenue	\$100,000.00	\$128,109.10	\$120,000.00	\$122,203.82	\$135,000.00	\$145,000.00
<i>Minus</i> All Expenditures	(\$150,000.00)	(\$104,762.39)	(\$150,000.00)	(\$104,431.99)	(\$200,000.00)	(\$200,000.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$322,275.57	\$395,622.28	\$365,622.28	\$413,394.11	\$300,622.28	\$310,622.28
Difference between beginning & ending cash:	-13.4% (\$50,000.00)	6.3% \$23,346.71	-7.6% (\$30,000.00)	4.5% \$17,771.83	-17.8% (\$65,000.00)	-15.0% (\$55,000.00)





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$50,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$50,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$45,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Special Revenue Fund No. 178**  
**Affordable Housing for All**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (178.3**.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
41 Professional Services*		\$20,000.00	\$20,000.00	\$45,000.00	\$19,633.97	\$50,000.00	\$50,000.00
Total Expenditures (178):		\$20,000.00	\$20,000.00	\$45,000.00	\$19,633.97	\$50,000.00	\$50,000.00

*Detail of FY 2023 Professional Services (BARS Code 41)	Dept. Estimate	Budget
<u>Joint Pacific County Housing Authority (JPCHA)</u> Eagles (Operations & Maintenance) Pre-development	\$30,000.00 \$20,000.00	\$30,000.00 \$20,000.00
Total FY 2023 Professional Services (BARS Code 41)	\$50,000.00	\$50,000.00



**Fiscal Year 2023 Budget: Revenue**  
**Special Revenue Fund No. 178**  
**Affordable Housing for All**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (178.200.3**.*.**) #    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
341    General Government		\$32,000.00	\$57,034.77	\$50,000.00	\$36,924.03	\$50,000.00	\$45,000.00
Total Revenue (178):		\$32,000.00	\$57,034.77	\$50,000.00	\$36,924.03	\$50,000.00	\$45,000.00



Fiscal Year 2023 Budget: **Fund Balance**  
Special Revenue Fund No. 178  
Affordable Housing for All

	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>	\$55,950.26	\$55,950.26	\$92,985.03	\$92,985.03	\$97,985.03	\$97,985.03
<i>Plus</i> All Revenue	\$32,000.00	\$57,034.77	\$50,000.00	\$36,924.03	\$50,000.00	\$45,000.00
<i>Minus</i> All Expenditures	(\$20,000.00)	(\$20,000.00)	(\$45,000.00)	(\$19,633.97)	(\$50,000.00)	(\$50,000.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$67,950.26	\$92,985.03	\$97,985.03	\$110,275.09	\$97,985.03	\$92,985.03
Difference between beginning & ending cash:	21.4% \$12,000.00	66.2% \$37,034.77	5.4% \$5,000.00	18.6% \$17,290.06	0.0% -	-5.1% (\$5,000.00)



# Fiscal Year 2023 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.

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	<b><u>\$429,684.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$4,520.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$425,164.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.03</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$275,000.00</b>



Fiscal Year 2023 Budget: **Expenditures**  
Special Revenue Fund No. 179  
Homeless Housing and Assistance

BARS Code	FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (179.3**.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	\$11,894.00	\$10,962.00	\$13,034.00	\$9,668.40	\$3,827.00	\$3,524.00
20    Personnel Benefits	\$3,807.00	\$3,015.87	\$4,260.00	\$2,782.45	\$1,315.00	\$996.00
41    Professional Services*	\$275,000.00	\$192,411.57	\$310,000.00	\$122,056.43	\$350,000.00	\$425,000.00
43    Travel	\$200.00	\$0.49	-	-	-	-
46    Insurance	\$339.00	-	\$339.00	\$767.62	\$144.00	\$164.00
<b>Total Expenditures (179):</b>	<b>\$291,240.00</b>	<b>\$206,389.93</b>	<b>\$327,633.00</b>	<b>\$135,274.90</b>	<b>\$355,286.00</b>	<b>\$429,684.00</b>

*Detail of FY 2023 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 \$40,000.00 \$100,000.00	\$25,000.00 \$40,000.00 \$100,000.00
<u>Health</u> Infrastructure Coastal Community Action Program (CCAP) Housing Assistance Family Resource Coordinators (FRC)	\$60,000.00 \$45,000.00 \$35,000.00	\$60,000.00 \$45,000.00 \$35,000.00
<u>Peninsula Poverty Response (PPR)</u> Project Community Connect and Other Support Services	\$25,000.00	\$25,000.00
<u>Willapa Community Development Association (WCDA)</u> Pre-development: Legion Veterans Housing	\$15,000.00	\$15,000.00
<u>Other</u> Other Professional Services	\$5,000.00	\$80,000.00
<b>Total FY 2023 Professional Services (BARS Code 41)</b>	<b>\$350,000.00</b>	<b>\$425,000.00</b>



Fiscal Year 2023 Budget: **Revenue**  
Special Revenue Fund No. 179  
Homeless Housing and Assistance

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (179.3**.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		-	\$2,635.09	-	-	-	-
341    General Government		\$250,000.00	\$354,190.02	\$300,000.00	\$227,561.46	\$300,000.00	\$275,000.00
Total Revenue:		\$250,000.00	\$356,825.11	\$300,000.00	\$227,561.46	\$300,000.00	\$275,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Special Revenue Fund No. 179**  
**Homeless Housing and Assistance**

	<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>\$341,409.88</b>	<b>\$341,409.88</b>	<b>\$491,845.06</b>	<b>\$491,845.06</b>	<b>\$464,212.06</b>	<b>\$464,212.06</b>
<i>Plus</i> All Revenue	\$250,000.00	\$356,825.11	\$300,000.00	\$227,561.46	\$300,000.00	\$275,000.00
<i>Minus</i> All Expenditures	(\$291,240.00)	(\$206,389.93)	(\$327,633.00)	(\$135,274.90)	(\$355,286.00)	(\$429,684.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$300,169.88</b>	<b>\$491,845.06</b>	<b>\$464,212.06</b>	<b>\$584,131.62</b>	<b>\$408,926.06</b>	<b>\$309,528.06</b>
Difference between beginning & ending cash:	-12.1% (\$41,240.00)	44.1% \$150,435.18	-5.6% (\$27,633.00)	18.8% \$92,286.56	-11.9% (\$55,286.00)	-33.3% (\$154,684.00)





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$900,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$900,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	-
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	-



Fiscal Year 2023 Budget: **Expenditures**  
Cumulative Reserve Fund No. 197

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (197.***.5**.**.*)		Amended Budget includes supplements/ amendments approved by the BOCC	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						
31	Supplies for Consumption	\$10,000.00	\$388.37	-	-	-	-
32	Fuel	-	\$55.81	-	-	-	-
35	Small Tools/Minor Equipment	-	\$1,455.00	-	-	-	-
41	Professional Services	\$600,000.00	\$59,272.26	\$500,000.00	-	\$900,000.00	\$900,000.00
43	Travel	-	\$94.08	-	-	-	-
48	Repairs & Maintenance	-	\$2,457.70	-	-	-	-
49	Other Services	\$85,265.00	\$2,800.82	-	-	-	-
60	Capital Outlays	\$100,000.00	\$6,292.88	\$50,000.00	-	-	-
Total Expenditures (197):		\$795,265.00	\$72,816.92	\$550,000.00	-	\$900,000.00	\$900,000.00



Fiscal Year 2023 Budget: **Revenue**  
Cumulative Reserve Fund No. 197

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (197.***.3**.**.**) #    Description		Amended Budget includes supplements/ amendments approved by the BOCC	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
335    State Shared Revenues		\$85,265.00	\$85,265.00	-	-	-	-
337    Local Grants & Other Payments		-	\$2,890.12	-	-	-	-
361    Interest & Other Earnings		-	\$291.78	-	-	-	-
Total Revenue (197):		\$85,265.00	\$88,446.90	-	-	-	-



Fiscal Year 2023 Budget: **Fund Balance**  
Cumulative Reserve Fund No. 197

	FY 2021 Amended Budget includes supplements/ amendments approved by the BOCC	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
<b>BEGINNING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$953,740.05</b>	<b>\$953,740.05</b>	<b>\$969,370.03</b>	<b>\$969,370.03</b>	<b>\$950,000.00</b>	<b>\$950,000.00</b>
<i>Plus</i> All Revenue	\$85,265.00	\$88,446.90	-	-	-	-
<i>Minus</i> All Expenditures	(\$795,265.00)	(\$72,816.92)	(\$550,000.00)	-	(\$900,000.00)	(\$900,000.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$243,740.05</b>	<b>\$969,370.03</b>	<b>\$419,370.03</b>	<b>\$969,370.03</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>
Difference between beginning & ending cash:	-74.4% (\$710,000.00)	1.6% \$15,629.98	-56.7% (\$550,000.00)	0.0% -	-94.7% (\$900,000.00)	-94.7% (\$900,000.00)



# Fiscal Year 2023 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.

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	<b><u>\$315,838.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$315,838.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$314,838.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Debt Service Fund No. 208**  
**2008 Long-Term General Obligation (LTGO) Bond Redemption**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (208.***.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
41	Professional Services	\$1,000.00	-	\$1,000.00	-	\$1,000.00	\$1,000.00
70	Debt Service – Principal	\$240,000.00	\$240,000.00	\$250,000.00	-	\$255,000.00	\$255,000.00
80	Debt Service – Interest	\$74,538.00	\$74,837.50	\$67,337.00	\$33,968.75	\$59,838.00	\$59,838.00
Total Expenditures (208):		\$315,538.00	\$314,837.50	\$318,337.00	\$33,968.75	\$315,838.00	\$315,838.00



**Fiscal Year 2023 Budget: Revenue**  
**Debt Service Fund No. 208**  
**2008 Long-Term General Obligation (LTGO) Bond Redemption**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (208.000.3**.*.**) #    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
397   Transfers in from Fund #301		\$314,538.00	\$314,538.00	\$317,337.00	-	\$314,838.00	\$314,838.00
Total Revenue (208):		\$314,538.00	\$314,538.00	\$317,337.00	-	\$314,838.00	\$314,838.00



Fiscal Year 2023 Budget: **Fund Balance**  
Debt Service Fund No. 208  
2008 Long-Term General Obligation (LTGO) Bond Redemption

	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
<b>BEGINNING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$100,413.89</b>	<b>\$100,413.89</b>	<b>\$100,114.39</b>	<b>\$100,114.39</b>	<b>\$99,114.39</b>	<b>\$99,114.39</b>
<i>Plus</i> All Revenue	\$314,538.00	\$314,538.00	\$317,337.00	-	\$314,838.00	\$314,838.00
<i>Minus</i> All Expenditures	(\$315,538.00)	(\$314,837.50)	(\$318,337.00)	(\$33,968.75)	(\$315,838.00)	(\$315,838.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$99,413.89</b>	<b>\$100,114.39</b>	<b>\$99,114.39</b>	<b>\$66,145.64</b>	<b>\$98,114.39</b>	<b>\$98,114.39</b>
Difference between beginning & ending cash:	-1.0% (\$1,000.00)	-0.3% (\$299.50)	-1.0% (\$1,000.00)	-33.9% (\$33,968.75)	-1.0% (\$1,000.00)	-1.0% (\$1,000.00)





# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$2,334,605.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$6,027.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$2,328,578.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>0.04</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$2,363,500.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Capital Projects Fund #301**  
**Capital Improvements**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (301.***.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
00	Transfers-Out	\$314,538.00	\$314,538.00	\$317,337.00	-	\$314,838.00	\$314,838.00
10	Salaries & Wages	\$35,055.00	\$32,221.30	\$30,486.00	\$25,581.23	\$6,379.00	\$4,699.00
20	Personnel Benefits	\$11,907.00	\$9,471.57	\$9,998.00	\$7,441.29	\$2,192.00	\$1,328.00
41	Professional Services	\$350,000.00	-	-	\$30,784.25	-	-
43	Travel	\$300.00	-	\$300.00	-	-	-
46	Insurance	\$1,186.00	\$1,185.45	\$1,200.00	\$1,534.40	\$240.00	\$240.00
48	Repairs & Maintenance	\$5,000.00	-	\$5,000.00	-	-	-
49	Other Services	-	\$3,000.00	-	-	-	-
60	Capital Outlays*	\$455,000.00	\$250,456.75	\$1,299,022.01	\$721,183.17	\$1,300,000.00	\$2,013,500.00
Total Expenditures (301):		\$1,172,986.00	\$610,873.07	\$1,663,343.01	\$786,524.34	\$1,623,649.00	\$2,334,605.00

*Detail of FY 2023 Capital Outlays (BARS Code 60)	Dept. Estimate	Budget
Grant-related capital projects	\$1,000,000.00	\$1,000,000.00
Horse Arena Design & Construction [relocated from Fund #001.314: County Fair]	-	\$675,000.00
Display Cases [relocated from Fund #001.314: County Fair]	-	\$19,500.00
Goat/Sheep Pens [relocated from Fund #001.314: County Fair]	-	\$19,000.00
Miscellaneous capital projects	\$300,000.00	\$300,000.00
Total FY 2023 Capital Outlays (BARS Code 60)	\$1,300,000.00	\$2,013,500.00



# Fiscal Year 2023 Budget: **Revenue** **Capital Projects Fund #301** **Capital Improvements**

BARS Code	FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (301.3**.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
318 Other Taxes	\$700,000.00	\$856,584.21	\$450,000.00	\$623,427.50	\$600,000.00	\$650,000.00
333 Federal Indirect Grants	-	-	\$825,000.00	-	\$1,000,000.00	\$1,000,000.00
334 State Grants	\$250,000.00	\$67,500.00	\$50,000.00	-	-	\$713,500.00
337 Local Grants & Other Payments	-	\$4,248.99	-	-	-	-
345 Natural and Economic Environment	-	\$4,950.00	-	-	-	-
361 Interest & Other Earnings	-	\$65.51	-	\$460.14	-	-
367 Contributions/Donations (Nongovt.)	-	\$16,408.40	-	-	-	-
369 Other Misc. Revenue	-	-	-	\$3,080.00	-	-
397 Transfers In	-	-	\$74,022.01	\$74,022.01	-	-
<b>Total Revenue (301):</b>	<b>\$950,000.00</b>	<b>\$949,757.11</b>	<b>\$1,399,022.01</b>	<b>\$700,989.65</b>	<b>\$1,600,000.00</b>	<b>\$2,363,500.00</b>



Fiscal Year 2023 Budget: **Fund Balance**  
**Capital Projects Fund #301**  
**Capital Improvements**

	FY 2021 Amended Budget includes supplements/ amendments approved by the BOCC	FY 2021 Actuals January 1, 2021 through December 31, 2021	FY 2022 Amended Budget includes supplements/ amendments approved by the BOCC	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>	\$1,333,340.59	\$1,333,340.59	\$1,672,224.63	\$1,672,224.63	\$1,407,903.63	\$1,407,903.63
<i>Plus</i> All Revenue	\$950,000.00	\$949,757.11	\$1,399,022.01	\$700,989.65	\$1,600,000.00	\$2,363,500.00
<i>Minus</i> All Expenditures	(\$1,172,986.00)	(\$610,873.07)	(\$1,663,343.01)	(\$786,524.34)	(\$1,623,649.00)	(\$2,334,605.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$1,110,354.59	\$1,672,224.63	\$1,407,903.63	\$1,586,689.94	\$1,384,254.63	\$1,436,798.63
Difference between beginning & ending cash:	-16.7% (\$222,986.00)	25.4% \$338,884.04	-15.8% (\$264,321.00)	-5.1% (\$85,534.69)	-1.7% (\$23,649.00)	2.1% \$28,895.00



# Fiscal Year 2023 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.

<b><u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u></b>	<b><u>\$650,000.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	-
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$650,000.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>-</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$425,000.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Capital Projects Fund #302**  
**Public Facilities Improvements**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (302.***.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
41    Professional Services		\$380,975.00	\$221,282.33	\$429,616.00	\$79,979.00	\$500,000.00	\$650,000.00
Total Expenditures (302):		\$380,975.00	\$221,282.33	\$429,616.00	\$79,979.00	\$500,000.00	\$650,000.00



**Fiscal Year 2023 Budget: Revenue**  
**Capital Projects Fund #302**  
**Public Facilities Improvements**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (302.340.3**.**.**) #    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
313    Retail Sales & Use Taxes		\$290,000.00	\$418,243.72	\$350,000.00	\$378,029.57	\$415,000.00	\$425,000.00
Total Revenue (302):		\$290,000.00	\$418,243.72	\$350,000.00	\$378,029.57	\$415,000.00	\$425,000.00



**Fiscal Year 2023 Budget: Fund Balance**  
**Capital Projects Fund #302**  
**Public Facilities Improvements**

	<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>\$615,866.90</b>	<b>\$615,866.90</b>	<b>\$833,804.20</b>	<b>\$833,804.20</b>	<b>\$754,188.20</b>	<b>\$754,188.20</b>
<i>Plus</i> All Revenue	\$290,000.00	\$418,243.72	\$350,000.00	\$378,029.57	\$415,000.00	\$425,000.00
<i>Minus</i> All Expenditures	(\$380,975.00)	(\$221,282.33)	(\$429,616.00)	(\$79,979.00)	(\$500,000.00)	(\$650,000.00)
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$524,891.90</b>	<b>\$833,804.20</b>	<b>\$754,188.20</b>	<b>\$1,131,854.77</b>	<b>\$669,188.20</b>	<b>\$529,188.20</b>
Difference between beginning & ending cash:	-14.8% (\$90,975.00)	35.4% \$217,937.30	-9.5% (\$79,616.00)	35.7% \$298,050.57	-11.3% (\$85,000.00)	-29.8% (\$225,000.00)





# Fiscal Year 2023 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.

<b>GRAND TOTAL FY 2023 Budgeted Expenditures:</b>	<b><u>\$1,514,742.00</u></b>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$479,242.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$1,035,500.00
<b>GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):</b>	<b>3.75</b>
<b>GRAND TOTAL FY 2023 Budgeted Revenue:</b>	<b>\$1,514,742.00</b>



**Fiscal Year 2023 Budget: Expenditures**  
**Internal Service Fund #531**  
**Risk Management**

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (531.***.5**.**.*)		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
#	Description						
10	Salaries & Wages	\$272,747.00	\$310,564.11	\$284,871.00	\$287,373.90	\$251,653.00	\$342,801.00
20	Personnel Benefits	\$117,259.00	\$114,449.64	\$126,297.00	\$112,058.68	\$115,923.00	\$136,441.00
31	Supplies for Consumption	\$1,200.00	\$1,356.70	\$2,000.00	\$571.29	\$2,000.00	\$2,000.00
35	Small Tools/Minor Equipment	\$9,500.00	\$4,845.51	\$8,000.00	\$867.00	\$5,000.00	\$5,000.00
41	Professional Services	\$568,585.00	\$615,182.80	\$722,141.00	\$853,034.41	\$950,000.00	\$1,000,000.00
42	Communication	\$500.00	\$426.41	\$500.00	\$742.97	\$1,000.00	\$1,000.00
43	Travel	\$5,000.00	-	\$5,000.00	\$1,733.61	\$3,000.00	\$3,000.00
46	Insurance	\$3,880.00	\$4,247.70	\$1,045.00	-	\$4,300.00	\$4,300.00
47	Utility Services	-	-	-	-	\$7,000.00	\$7,000.00
48	Repairs & Maintenance	\$5,100.00	\$5,161.30	\$6,800.00	\$6,664.36	\$5,200.00	\$5,200.00
49	Other Services	\$142,000.00	\$4,764.00	\$8,000.00	\$8,333.00	\$8,000.00	\$8,000.00
60	Capital Outlays	-	-	-	\$40,155.91	-	-
Total Expenditures (531):		\$1,125,771.00	\$1,060,998.17	\$1,164,654.00	\$1,311,535.13	\$1,353,076.00	\$1,514,742.00



**Fiscal Year 2023 Budget: Revenue**  
**Internal Service Fund #531**  
**Risk Management**

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (531.347.3**.**.**) # 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
337 Local Grants & Other Payments		-	\$15,093.18	-	\$514.08	-	-
341 General Government		\$910,623.00	\$842,308.36	\$1,065,494.00	\$1,969.97	-	-
348 Internal Service Fund Sales & Services		-	-	-	\$1,036,022.11	\$1,353,076.00	\$1,514,742.00
369 Other Misc. Revenue		-	-	\$3,000.00	\$2,040.00	-	-
397 Transfers in from Fund #001		\$130,000.00	\$130,000.00	\$73,433.00	-	-	-
Total Revenue (531):		\$1,040,623.00	\$987,401.54	\$1,141,927.00	\$1,040,546.16	\$1,353,076.00	\$1,514,742.00



# Fiscal Year 2023 Budget: **Fund Balance** **Internal Service Fund #531** **Risk Management**

	<b>FY 2021</b> <b>Amended Budget</b> includes supplements/ amendments approved by the BOCC	<b>FY 2021</b> <b>Actuals</b> January 1, 2021 through December 31, 2021	<b>FY 2022</b> <b>Amended Budget</b> includes supplements/ amendments approved by the BOCC	<b>FY 2022</b> <b>Actuals</b> January 1, 2022 through October 31, 2022	<b>FY 2023</b> <b>Dept. Estimates</b> submitted in accordance with RCW 36.40.010	<b>FY 2023</b> <b>Budget</b> as adopted by the BOCC on December 5, 2022
<b>BEGINNING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$371,395.71</b>	<b>\$371,395.71</b>	<b>\$298,049.08</b>	<b>\$298,049.08</b>	<b>\$275,322.08</b>	<b>\$275,322.08</b>
<i>Plus</i> All Revenue	\$1,040,623.00	\$987,401.54	\$1,141,927.00	\$1,040,546.16	\$1,353,076.00	\$1,514,742.00
<i>Minus</i> All Expenditures	(\$1,125,771.00)	(\$1,060,998.17)	(\$1,164,654.00)	(\$1,311,535.13)	(\$1,353,076.00)	(\$1,514,742.00)
+/- Other Adjustment(s)	-	\$250.00	-	-	-	-
<b>ENDING CASH</b> <i>(italicized figures are estimated)</i>	<b>\$286,247.71</b>	<b>\$298,049.08</b>	<b>\$275,322.08</b>	<b>\$27,060.11</b>	<b>\$275,322.08</b>	<b>\$275,322.08</b>
Difference between beginning & ending cash:	-22.9% (\$85,148.00)	-19.7% (\$73,346.63)	-7.6% (\$22,727.00)	-90.9% (\$270,988.97)	0.0% -	0.0% -

Fiscal Year 2023 Budget: **Staffing Plan**  
Pacific County Commissioners' Office and Department of General Administration

Position	Fiscal Year 2023 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 Salary (Monthly)	Longevity (Monthly)	Education (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)	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 (mgmt & union)	percentage of base salary (mgmt & union)	base + lgvty & education		rounded to nearest \$	relative to salary		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
Commissioner, District 1	Elected	n/a	n/a	=	\$6,001.00	n/a	n/a	\$6,001.00	x	12	=	\$72,012	49.17%	1.00	\$72,012	\$35,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$72,012	\$35,409	
Commissioner, District 2	Elected	n/a	n/a	=	\$6,001.00	n/a	n/a	\$6,001.00	x	12	=	\$72,012	49.17%	1.00	\$72,012	\$35,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$72,012	\$35,409	
Commissioner, District 3	Elected	n/a	n/a	=	\$6,001.00	n/a	n/a	\$6,001.00	x	12	=	\$72,012	49.17%	1.00	\$72,012	\$35,409	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$72,012	\$35,409	
County Administrative Officer	SEA SEA SEA	CAO CAO CAO	2 3 4	= = =	\$9,510.00 \$9,748.00 \$9,993.00	n/a	n/a	\$9,510.00 \$9,748.00 \$9,993.00	x x x	2 6 4	=	\$117,480	27.97%	-	-	-	-	-	-	-	0.88	\$103,382	\$28,916	-	-	-	-	-	-	-	0.03	\$3,524	\$986	0.04	\$4,699	\$1,315	-	-	-	0.05	\$5,874	\$1,643	1.00	\$117,479	\$32,860	
Chief Deputy Prosecutor [Civil; reports to County Prosecuting Attorney]	Mgmt	21	9	=	\$10,245.00	-	-	\$307.35	3.0%	\$10,552.35	x	12	=	\$126,629	29.37%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$126,629	\$37,191		
Human Resources/ Risk Manager	Mgmt	17 17 17 17	7 8 8 9	= = = =	\$7,259.00 \$7,514.00 \$7,514.00 \$7,777.00	\$254.07 \$262.99 \$450.84 \$466.62	3.5% 3.5% 6.0% 6.0%	- - - -	- - - -	\$7,513.07 \$7,776.99 \$7,964.84 \$8,243.62	x x x x	2 2 4 4	=	\$95,416	44.51%	-	-	-	-	-	0.20	\$19,083	\$8,494	-	-	-	-	-	-	-	-	-	-	-	0.10	\$9,542	\$4,248	0.70	\$66,791	\$29,729	1.00	\$95,416	\$42,471			
Clerk of the Board	Mgmt	15 15 15	3 4 5	= = =	\$5,509.00 \$5,702.00 \$5,902.00	\$82.64 \$85.53 \$88.53	1.5% 1.5% 1.5%	- - -	- - -	\$5,591.64 \$5,787.53 \$5,990.53	x x x	2 6 4	=	\$69,873	37.75%	0.85	\$59,392	\$22,421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$69,873	\$26,378			
Senior Public Records Coordinator	Mgmt	14	9	=	\$6,323.00	\$94.85	1.5%	\$189.69	3.0%	\$6,607.54	x	12	=	\$79,291	51.49%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.90	\$71,362	\$36,745		
Public Records Coordinator	Mgmt	12 12	8 9	= =	\$5,322.00 \$5,509.00	- -	- -	- -	- -	\$5,322.00 \$5,509.00	x x	5 7	=	\$65,173	41.62%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.85	\$55,397	\$23,057		
Confidential Secretary/ Asst Risk Manager/ Dep Clerk of the Board	Mgmt	11 11 11	2 3 4	= = =	\$4,039.00 \$4,181.00 \$4,328.00	- - -	- - -	- - -	- - -	\$4,039.00 \$4,181.00 \$4,328.00	x x x	1 6 5	=	\$50,765	44.38%	0.50	\$25,383	\$11,265	-	-	-	0.25	\$12,691	\$5,633	0.05	\$2,538	\$1,127	0.05	\$2,538	\$1,127	0.05	\$2,538	\$1,127	-	-	-	-	-	-	-	-	-	-	0.10	\$5,077	\$2,254
Accountant/Board of Equalization Clerk	367-C	21	9	=	\$5,622.00	\$449.76	8.0%	\$56.22	1.0%	\$6,127.98	x	12	=	\$73,536	32.58%	-	-	-	-	-	1.00	\$73,536	\$23,959	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	\$73,536	\$23,959
Admin. Assistant II	367-C	15	6	=	\$4,121.00	-	-	\$82.42	2.0%	\$4,203.42	x	12	=	\$50,442	14.52%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.45	\$22,699	\$3,296
Contingency	-												-	-	\$1,399	-	-	\$33	-	-	\$56	-	\$182	\$707	-	-	\$11	-	-	\$11	-	-	\$10	-	-	\$13	-	\$90	\$83	-	\$1,190	\$1,865	-	\$1,462	\$4,188	
Total FY 2023 Budgeted FTEs, Salaries, and Benefits:												4.35	\$300,811	\$141,312	0.45	\$22,699	\$3,329	0.25	\$12,691	\$5,689	2.13	\$198,721	\$63,203	0.05	\$2,538	\$1,138	0.05	\$2,538	\$1,138	0.03	\$3,524	\$996	0.04	\$4,699	\$1,328	0.10	\$9,632	\$4,331	3.75	\$342,801	\$136,441	11.20	\$900,654	\$358,905		

**Notes Regarding Fiscal Year 2023 Adopted Budget Appropriations:**  
• Monthly wages for the Pacific County Commissioners 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 Commissioners shall be the monthly wage for all twelve (12) months of calendar year 2023, with no further adjustments through December 31, 2023.