

Fiscal Year 2023 Budget adopted on December 5, 2022



Treasurer's Office



Fiscal Year 2023 Budget Overview

General (Current Expense) Fund No. 001

County Treasurer (001.900)

Responsible Elected Official: County Treasurer

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

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

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

<u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u>	<u>\$571,502.00</u>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$478,152.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$93,350.00
GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):	4.75
GRAND TOTAL FY 2023 Budgeted Revenue:	\$875,000.00



Fiscal Year 2023 Budget: Expenditures
General (Current Expense) Fund No. 001
County Treasurer (001.900)

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (001.900.5**.**.**) # 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	\$241,862.00	\$221,626.09	\$293,034.00	\$237,365.67	\$331,912.00	\$337,042.00
12	Overtime	-	-	-	\$1,507.76	-	-
20	Personnel Benefits	\$100,187.00	\$88,133.60	\$128,848.00	\$96,042.02	\$147,759.00	\$141,110.00
31	Supplies for Consumption	\$7,611.00	\$8,600.44	\$8,300.00	\$2,211.60	\$8,600.00	\$8,600.00
35	Small Tools/Minor Equipment	\$998.00	\$358.95	\$998.00	-	\$1,000.00	\$1,000.00
41	Professional Services	\$69,628.00	\$57,201.92	\$71,282.00	\$40,019.01	\$71,000.00	\$71,000.00
42	Communication	\$3,945.00	\$2,384.35	\$3,945.00	\$2,204.95	\$4,000.00	\$4,000.00
43	Travel	\$5,051.00	\$1,435.10	\$5,051.00	\$2,760.05	\$5,050.00	\$5,050.00
45	Operating Rentals & Leases	\$256.00	\$536.10	\$572.00	\$299.66	-	-
46	Insurance	\$891.00	-	-	-	-	-
49	Other Services	\$2,699.00	\$5,389.60	\$3,700.00	\$3,187.00	\$3,700.00	\$3,700.00
70	Debt Service – Principal	-	-	-	-	-	-
Total Expenditures:		\$433,128.00	\$385,666.15	\$515,730.00	\$385,597.72	\$573,021.00	\$571,502.00



Fiscal Year 2023 Budget: Revenue
General (Current Expense) Fund No. 001
County Treasurer (001.900)

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (001.900.3**.**.**) # 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
316 Business & Occupation Taxes		\$50,000.00	\$51,815.37	\$50,000.00	\$48,185.85	\$55,000.00	\$55,000.00
341 General Government		\$2,200.00	\$68,059.25	\$75,000.00	\$2,410.00	\$70,000.00	\$70,000.00
359 Non-Court Fines & Penalties		\$650,000.00	\$690,488.58	\$450,000.00	\$367,954.41	\$450,000.00	\$450,000.00
361 Interest & Other Earnings		\$220,000.00	\$35,744.32	\$180,000.00	\$239,552.74	\$130,000.00	\$300,000.00
369 Other Misc. Revenue		-	\$94.65	-	\$92,345.08	-	-
Total Revenue:		\$922,200.00	\$846,202.17	\$755,000.00	\$750,448.08	\$705,000.00	\$875,000.00



Fiscal Year 2023 Budget Overview

Special Revenue Fund No. 110

Treasurer's Operations & Maintenance (O&M)

Responsible Elected Official: County Treasurer

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

<u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u>	<u>\$75,627.00</u>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$18,288.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$57,339.00
GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):	0.20
GRAND TOTAL FY 2023 Budgeted Revenue:	\$38,000.00



Fiscal Year 2023 Budget: **Expenditures** Special Revenue Fund No. 110 Treasurer's Operations & Maintenance (O&M)

BARS Code	FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (110.***.5**.*.**) <div># Description</div>	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
10 Salaries & Wages	\$6,955.00	\$6,375.60	\$7,987.00	\$6,569.82	\$12,514.00	\$12,434.00
20 Personnel Benefits	\$2,991.00	\$2,680.88	\$3,595.00	\$2,629.90	\$6,054.00	\$5,854.00
31 Supplies for Consumption	\$1,225.00	\$245.65	\$1,225.00	-	\$1,250.00	\$1,250.00
41 Professional Services	\$66,641.00	\$61,912.77	\$50,986.00	\$33,271.57	\$50,000.00	\$50,000.00
42 Communication	\$4,949.00	\$3,181.76	\$5,000.00	\$1,994.51	\$4,000.00	\$4,000.00
43 Travel	\$817.00	\$182.00	\$500.00	-	\$1,000.00	\$1,000.00
46 Insurance	\$339.00	\$338.70	\$385.00	\$383.60	\$829.00	\$1,089.00
48 Repairs & Maintenance	\$1,021.00	-	-	-	-	-
49 Other Services	\$1,531.00	\$1,052.66	\$1,500.00	\$328.30	-	-
Total Expenditures:	\$86,469.00	\$75,970.02	\$71,178.00	\$45,177.70	\$75,647.00	\$75,627.00



Fiscal Year 2023 Budget: Revenue
Special Revenue Fund No. 110
Treasurer's Operations & Maintenance (O&M)

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (110.***.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		\$60,000.00	\$118,746.00	\$38,000.00	\$14,300.00	\$38,000.00	\$38,000.00
Total Revenue:		\$60,000.00	\$118,746.00	\$38,000.00	\$14,300.00	\$38,000.00	\$38,000.00



Fiscal Year 2023 Budget: Fund Balance
Special Revenue Fund No. 110
Treasurer's Operations & Maintenance (O&M)

	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>	\$101,654.32	\$101,654.32	\$144,430.30	\$144,430.30	\$111,252.30	\$111,252.30
<i>Plus</i> Revenue	\$60,000.00	\$118,746.00	\$38,000.00	\$14,300.00	\$38,000.00	\$38,000.00
<i>Minus</i> Expenditures	(\$86,469.00)	(\$75,970.02)	(\$70,793.00)	(\$45,177.70)	(\$75,647.00)	(\$75,627.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$75,185.32	\$144,430.30	\$111,637.30	\$113,552.60	\$73,605.30	\$73,625.30
Difference between beginning & ending cash:	-26.0% (\$26,469.00)	42.1% \$42,775.98	-22.7% (\$32,793.00)	-21.4% (\$30,877.70)	-33.8% (\$37,647.00)	-33.8% (\$37,627.00)



Fiscal Year 2023 Budget Overview

Special Revenue Fund No. 112.900

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

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

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

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

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

<u>GRAND TOTAL FY 2023 Budgeted Expenditures:</u>	<u>\$5,414.00</u>
FY 2023 Categorical Spending Limits for Salaries (Object Code 10-19) + Benefits (Object Code 20-29):	\$4,597.00
FY 2023 Categorical Spending Limits for Operating/Capital/Debt Service (All Other Object Codes):	\$817.00
GRAND TOTAL FY 2023 Budgeted Full-Time Equivalents (FTEs):	0.05
GRAND TOTAL FY 2023 Budgeted Revenue:	\$7,200.00



Fiscal Year 2023 Budget: Expenditures
Special Revenue Fund No. 112.900
REET Electronic Technology [Treasurer's portion]

BARS Code		FY 2021 Expenditures		FY 2022 Expenditures		FY 2023 Expenditures	
Expenditure Subobject (112.900.5**.**.**) # Description		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
10	Salaries & Wages	\$9,435.00	\$8,644.63	\$9,983.00	\$8,264.99	\$2,826.00	\$2,895.00
12	Overtime	-	-	-	\$79.36	-	-
20	Personnel Benefits	\$3,857.00	\$3,368.43	\$4,169.00	\$3,302.13	\$1,544.00	\$1,702.00
46	Insurance	-	\$508.05	\$1,030.00	\$575.40	\$208.00	\$817.00
Total Expenditures:		\$13,292.00	\$12,521.11	\$15,182.00	\$12,221.88	\$4,578.00	\$5,414.00



Fiscal Year 2023 Budget: Revenue
Special Revenue Fund No. 112.900
REET Electronic Technology [Treasurer's portion]

BARS Code		FY 2021 Revenue		FY 2022 Revenue		FY 2023 Revenue	
Revenue Type (112.900.3**.*.**) # 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
336 State Entitlements & Impact Payments		\$7,150.00	\$8,871.85	\$7,200.00	\$6,254.35	\$7,200.00	\$7,200.00
Total Revenue:		\$7,150.00	\$8,871.85	\$7,200.00	\$6,254.35	\$7,200.00	\$7,200.00



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

	FY 2021 Budget as adopted by the BOCC December 8, 2020	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>	\$71,744.00	\$71,744.00	\$72,756.19	\$72,756.19	\$67,215.19	\$67,215.19
<i>Plus</i> Revenue <i>(112.100 & 112.900)</i>	\$14,300.00	\$17,743.74	\$14,350.00	\$12,508.75	\$14,400.00	\$14,400.00
<i>Minus</i> Expenditures <i>(112.100 & 112.900)</i>	(\$18,706.00)	(\$16,731.55)	(\$19,891.00)	(\$16,149.25)	(\$9,699.00)	(\$10,668.00)
ENDING CASH <i>(italicized figures are estimated)</i>	\$67,338.00	\$72,756.19	\$67,215.19	\$69,115.69	\$71,916.19	\$70,947.19
Difference between beginning & ending cash:	-6.1% (\$4,406.00)	1.4% \$1,012.19	-7.6% (\$5,541.00)	-5.0% (\$3,640.50)	7.0% \$4,701.00	5.6% \$3,732.00

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

Position	Fiscal Year 2023 Wage Breakdown <small>at 1.0 Full-Time Equivalent (FTE)</small>										Fund #001.900 County Treasurer			Fund #110 O&M			Fund #112.900 REET Electronic Technology			GRAND TOTALS County Treasurer		
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)	Education (Monthly)	Total Salary (Monthly)	How Many Months	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)
				<small>at 1.0 FTE</small>	<small>percentage of base salary</small>	<small>percentage of base salary</small>	<small>base salary + longevity</small>	<small>at This Salary?</small>	<small>rounded to nearest \$</small>	<small>relative to salary</small>		\$	\$		\$	\$		\$	\$		\$	
Treasurer	Elected	-	-	= \$6,772.30	n/a	n/a	\$6,772.30	x 12	= \$81,268	40.03%	0.90	\$73,141	\$29,279	0.10	\$8,127	\$3,254	-	-	-	1.00	\$81,268	\$32,533
Chief Treasury/Investment Officer	Mgmt	18	9	= \$8,332.00	\$833.20 10.0%	\$166.64 2.0%	\$9,331.84	x 12	= \$111,983	32.15%	1.00	\$111,983	\$36,003	-	-	-	-	-	-	1.00	\$111,983	\$36,003
Accountant	367-C	19	6	= \$4,731.00	- -	\$94.62 2.0%	\$4,825.62	x 12	= \$57,908	58.19%	0.95	\$55,013	\$32,013	-	-	-	0.05	\$2,895	\$1,685	1.00	\$57,908	\$33,698
Junior Accountant [1]	367-C	15	9	= \$4,571.00	\$274.26 6.0%	- -	\$4,845.26	x 12	= \$58,144	33.62%	1.00	\$58,144	\$19,549	-	-	-	-	-	-	1.00	\$58,144	\$19,549
Junior Accountant [2]	367-C	15	2	= \$3,589.00	- -	- -	\$3,589.00	x 12	= \$43,068	59.00%	0.90	\$38,761	\$22,869	0.10	\$4,307	\$2,542	-	-	-	1.00	\$43,068	\$25,411
Personnel Benefits (contingency)	-										-	-	\$1,397	-	-	\$58	-	-	\$17	-	-	\$1,472
Total FY 2023 Budgeted FTEs, Salaries, and Benefits:											4.75	\$337,042	\$141,110	0.20	\$12,434	\$5,854	0.05	\$2,895	\$1,702	5.00	\$352,371	\$148,666

Notes:

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