



Fiscal Year 2019 Adopted Budget

Internal Service Fund #522

Payroll Internal Service

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

Through the conclusion of fiscal year 2017, Payroll Internal Service Fund #522 provided for the accounting of payroll charges (such as Labor and Industries claims, unemployment claims, and Department of Retirement service charges), the payment of county employee benefits and compensated absences, and the payment of medical expenses for Law Enforcement Officers and Firefighters (LEOFF) retirees.

Upon review of this internal service fund, the Board of County Commissioners determined that certain activities performed therein would be more properly executed in separate and distinct special revenue funds, while the Payroll Internal Service Fund #522 would be better used in a more limited role of processing payroll expenses.

On December 21, 2017, the Board of County Commissioners adopted Resolution #2017-070 in the matter of creating Benefits Reserve Fund #198 (for processing the payment of county employee benefits and compensated absences), creating LEOFF Reserve Fund #199 (for processing the payment of medical expenses for LEOFF retirees), and distributing equities from Payroll Internal Service Fund #522 to the aforementioned special revenue funds.

Beginning January 1, 2018, Payroll Internal Service Fund #522 will function in a more limited role when compared to its previous usage through the conclusion of fiscal year 2017, with that new role being defined as processing payroll expenses.

Grand Total FY2019 Adopted Budget Appropriations:

\$120,122.00



Internal Service Fund #522

Payroll Internal Service

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
00	Transfers-Out	\$605.77	-	-	\$202.00	\$1,665,425.00	\$1,665,423.80	-	-	-
10	Salaries and Wages	\$140,695.17	\$147,194.60	\$165,235.56	\$151,042.00	\$47,572.00	\$64,967.07	\$48,915.00	\$48,915.00	\$48,915.00
20	Personnel Benefits	\$1,429,753.86	\$1,546,776.74	\$1,492,711.98	\$1,489,748.00	\$18,189.00	\$24,897.71	\$18,434.00	\$18,434.00	\$18,434.00
30	Supplies	\$3,107.37	\$4,962.99	\$2,986.62	\$3,686.00	\$4,500.00	\$1,779.96	\$4,500.00	\$4,500.00	\$4,500.00
40	Services	\$43,029.18	\$109,840.63	\$27,867.58	\$60,246.00	\$42,196.00	\$18,072.21	\$43,273.00	\$43,273.00	\$43,273.00
50	Intergovernmental Services and Payments <i>(see note below)</i>	\$79,921.31	\$11,385.57	\$2,533.95	\$31,280.00	-	-			
60	Capital Outlays	-	\$2,805.03	-	\$935.00	-	-	-	\$5,000.00	\$5,000.00
Grand Total Expenditures <i>(BARS #522.***.5***.**) </i>		\$1,697,112.66	\$1,822,965.56	\$1,691,335.69	\$1,737,139.00	\$1,777,882.00	\$1,775,140.75	\$115,122.00	\$120,122.00	\$120,122.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Internal Service Fund #522
Payroll Internal Service
Expenditure Breakdown: BARS Object Code 00 (Transfers-Out)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
00	Transfer-Out	\$605.77	-	-	\$202.00	-	-	-	-	-
00	One-Time Transfer-Out to Fund #198 (Benefits Reserve)					\$1,565,425.00	\$1,565,423.80			
00	One-Time Transfer-Out to Fund #199 (LEOFF Reserve)					\$100,000.00	\$100,000.00			
Total Transfers-Out (BARS #522.***.5***.0*)		\$605.77	-	-	\$202.00	\$1,665,425.00	\$1,665,423.80	-	-	-



Internal Service Fund #522
Payroll Internal Service

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations				
	Group	Grade	Step	Base Salary (Monthly)	Longevity (Monthly)		Total Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL)	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits
													\$				\$	% of salary	
Auditor	Elected	n/a	n/a	= \$5,359.00	-	-	\$5,359.00	x 12	= \$64,308	-	-	-	-	-	-	-	-	-	-
Chief Accountant	Mgmt	16	8	= \$6,099.00	\$152.48	2.5%	\$6,251.48	x 12	= \$75,018	0.25	\$18,755	\$5,571	29.7%	\$24,326	0.25	\$18,755	\$5,571	29.7%	\$24,326
Accountant [1]	367-C	12	10	= \$4,443.00	\$266.58	6.0%	\$4,709.58	x 12	= \$56,515	-	-	-	-	-	-	-	-	-	-
Accountant [2]	367-C	12	4	= \$3,764.00	-	-	\$3,764.00	x 1	= \$46,400	0.65	\$30,160	\$12,863	42.6%	\$43,023	0.65	\$30,160	\$12,863	42.6%	\$43,023
		12	5	= \$3,876.00	-	-	\$3,876.00	x 11	= \$46,400										
Elections Supervisor	367-C	11	1	= \$3,224.00	-	-	\$3,224.00	x 3	= \$39,543	-	-	-	-	-	-	-	-	-	-
		11	2	= \$3,319.00	-	-	\$3,319.00	x 9	= \$39,543										
Admin. Asst. II [1]	367-C	9	6	= \$3,258.00	-	-	\$3,258.00	x 1	= \$40,141	-	-	-	-	-	-	-	-	-	-
		9	7	= \$3,353.00	-	-	\$3,353.00	x 11	= \$40,141										
Admin. Asst. II [2]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 1	= \$35,745	-	-	-	-	-	-	-	-	-	-
		9	3	= \$2,986.00	-	-	\$2,986.00	x 11	= \$35,745										
Admin. Asst. II [3]	367-C	9	1	= \$2,817.00	-	-	\$2,817.00	x 10	= \$33,968	-	-	-	-	-	-	-	-	-	-
		9	2	= \$2,899.00	-	-	\$2,899.00	x 2	= \$33,968										
Admin. Asst. II [4]	367-C	9	2	= \$2,899.00	-	-	\$2,899.00	x 7	= \$35,223	-	-	-	-	-	-	-	-	-	-
		9	3	= \$2,986.00	-	-	\$2,986.00	x 5	= \$35,223										
Total Personnel Expenditures (BARS #522.***.5**.*.1* and #522.***.5**.*.2*)										0.90	\$48,915	\$18,434	37.7%	\$67,349	0.90	\$48,915	\$18,434	37.7%	\$67,349



Internal Service Fund #522
Payroll Internal Service
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$3,107.37	\$3,647.34	\$2,986.62	\$3,247.00	\$4,500.00	\$1,779.96	\$4,500.00	\$4,500.00	\$4,500.00
36	Equipment Less Than \$5,000	-	\$1,315.65	-	\$439.00	-	-	-	-	-
Total Supplies (BARS #522.***.5**.*.3*)		\$3,107.37	\$4,962.99	\$2,986.62	\$3,686.00	\$4,500.00	\$1,779.96	\$4,500.00	\$4,500.00	\$4,500.00



Internal Service Fund #522
Payroll Internal Service
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$39,419.86	\$53,047.16	\$21,355.91	\$37,941.00	\$35,000.00	\$15,059.93	\$35,000.00	\$35,000.00	\$35,000.00
42	Communication	\$30.41	\$27.67	\$45.85	\$35.00	\$500.00	\$40.74	\$500.00	\$500.00	\$500.00
43	Travel	\$1,479.89	\$1,867.35	\$1,381.25	\$1,576.00	\$2,500.00	\$568.44	\$2,500.00	\$2,500.00	\$2,500.00
46	Insurance	\$1,608.22	\$54,625.95	\$3,565.41	\$19,933.00	\$2,196.00	\$2,403.10	\$3,273.00	\$3,273.00	\$3,273.00
49	Miscellaneous Services	\$490.80	\$272.50	\$1,519.16	\$761.00	\$2,000.00	-	\$2,000.00	\$2,000.00	\$2,000.00
Total Services (BARS #522.***.5**.4*)		\$43,029.18	\$109,840.63	\$27,867.58	\$60,246.00	\$42,196.00	\$18,072.21	\$43,273.00	\$43,273.00	\$43,273.00



Internal Service Fund #522
Payroll Internal Service
Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes										
#	Description	FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
51	Intergovt Professional Service	\$79,921.31	\$11,385.57	\$2,533.95	\$31,280.00	-	-			
Total Intergovernmental Services and Payments (BARS #522.***5***.5*)		\$79,921.31	\$11,385.57	\$2,533.95	\$31,280.00	-	-			

NOTE

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Internal Service Fund #522
Payroll Internal Service
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	-	\$2,805.03	-	\$935.00	-	-	-	\$5,000.00	\$5,000.00
Total Capital Outlays (BARS #522.***.594.**6*)		-	\$2,805.03	-	\$935.00	-	-	-	\$5,000.00	\$5,000.00

List of Fiscal Year 2019 Capital Outlays:

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Internal Service Fund #522
Payroll Internal Service
Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
522.200.34*	Payroll Internal Services Employee Benefits	\$362,646.71	\$606,268.51	\$270,721.60	\$413,212.00	-	\$40.00	-	-	-
522.200.348.17.00	Employee Benefits (assistance from fund #001)	-	-	-	-	\$150,000.00	\$150,000.00		\$150,000.00	\$150,000.00
522.200.361.11.00	Investment Interest	\$2,833.33	\$8,509.03	\$20,206.70	\$10,516.00	-	\$685.50	-	-	-
522.200.367.19.00	Wellness Grant	\$2,923.48	\$3,047.05	\$734.40	\$2,235.00	-	\$1,798.02	-	-	-
522.200.369.9*	Miscellaneous Revenue	\$5,111.12	\$40.20	\$26,924.23	\$10,692.00	-	\$125.68	-	-	-
522.200.389.00.0*	Non Revenues	\$1,392,619.76	\$1,451,200.56	\$1,106,861.69	\$1,316,894.00	-	\$20.00	-	-	-
Grand Total Revenue (BARS #522.***.3**.**.*)		\$1,766,134.40	\$2,069,065.35	\$1,425,448.62	\$1,753,549.00	\$150,000.00	\$152,669.20	-	\$150,000.00	\$150,000.00



Internal Service Fund #522

Payroll Internal Service

Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	\$1,668,490.23	\$1,835,211.08	\$2,081,310.87	\$1,861,671.00	\$1,815,423.80	\$1,815,423.80	\$192,952.25	\$192,952.25	\$192,952.25
Plus Revenue (BARS #522.***.3**)	\$1,766,134.40	\$2,069,065.35	\$1,425,448.62	\$1,753,549.00	\$150,000.00	\$152,669.20	-	\$150,000.00	\$150,000.00
Minus Expenditures (BARS #522.***.5**)	(\$1,697,112.66)	(\$1,822,965.56)	(\$1,691,335.69)	(\$1,737,139.00)	(\$1,777,882.00)	(\$1,775,140.75)	(\$115,122.00)	(\$120,122.00)	(\$120,122.00)
+/- Other Fund Activity/Adjustment(s)	\$97,699.11	-	-	\$32,566.00	-	-	-	-	-
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$1,835,211.08	\$2,081,310.87	\$1,815,423.80	\$1,910,647.00	\$187,541.80	\$192,952.25	\$77,830.25	\$222,830.25	\$222,830.25
Difference between beginning & ending cash:	10.0% \$166,720.85	13.4% \$246,099.79	-12.8% (\$265,887.07)	2.6% \$48,976.00	-89.7% (\$1,627,882.00)	-89.4% (\$1,622,471.55)	- (\$115,122.00)	- \$29,878.00	15.5% \$29,878.00