



# Fiscal Year 2019 Adopted Budget Special Revenue Fund #198 Benefits Reserve

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

On December 21, 2017, the Board of County Commissioners adopted Resolution #2017-070 in the matter of creating Special Revenue Fund #198 (Benefits Reserve), creating Special Revenue Fund #199 (LEOFF Reserve), and distributing equities from Internal Service Fund #522 (Payroll Internal Service).

Fund #198 was created pursuant to Resolution #2017-070 for the purpose of paying county employee benefits and compensated absences. Prior to fiscal year 2018, all such costs were paid from Payroll Internal Service Fund #522.

Grand Total FY2019 Adopted Budget Appropriations:	\$2,773,662.00
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## Special Revenue Fund #198

### Benefits Reserve

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

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	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								
10	Salaries and Wages				\$130,460.00	\$128,151.60	\$130,896.00	\$130,896.00	\$130,896.00
20	Personnel Benefits				\$1,432,698.00	\$1,494,323.59	\$1,432,779.00	\$2,532,779.00	\$2,532,779.00
30	Supplies				\$200.00	\$529.50	\$200.00	\$800.00	\$800.00
40	Services				\$28,270.00	\$48,233.24	\$108,687.00	\$109,187.00	\$109,187.00
50	Intergovernmental Services and Payments <i>(see note below)</i>				\$80,000.00	\$390.00			
Grand Total Expenditures <i>(BARS #198.***.5**.*.***)</i>					\$1,671,628.00	\$1,671,627.93	\$1,672,562.00	\$2,773,662.00	\$2,773,662.00

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.



Special Revenue Fund #198  
Benefits Reserve

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	Longevity		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
				(Monthly)	percentage of base salary	base salary + longevity						rounded to nearest \$	\$				\$	% 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	0.35	\$26,256	\$7,800	29.7%	\$34,056	0.35	\$26,256	\$7,800	29.7%	\$34,056
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 = 12 5 =	\$3,764.00 \$3,876.00	- -	- -	\$3,764.00 \$3,876.00	x 1 x 11	= \$46,400	0.10	\$4,640	\$1,979	42.7%	\$6,619	0.10	\$4,640	\$1,979	42.7%	\$6,619
Elections Supervisor	367-C	11	1 = 11 2 =	\$3,224.00 \$3,319.00	- -	- -	\$3,224.00 \$3,319.00	x 3 x 9	= \$39,543	-	-	-	-	-	-	-	-	-	-
Admin. Asst. II [1]	367-C	9	6 = 9 7 =	\$3,258.00 \$3,353.00	- -	- -	\$3,258.00 \$3,353.00	x 1 x 11	= \$40,141	-	-	-	-	-	-	-	-	-	-
Admin. Asst. II [2]	367-C	9	2 = 9 3 =	\$2,899.00 \$2,986.00	- -	- -	\$2,899.00 \$2,986.00	x 1 x 11	= \$35,745	-	-	-	-	-	-	-	-	-	-
Admin. Asst. II [3]	367-C	9	1 = 9 2 =	\$2,817.00 \$2,899.00	- -	- -	\$2,817.00 \$2,899.00	x 10 x 2	= \$33,968	-	-	-	-	-	-	-	-	-	-
Admin. Asst. II [4]	367-C	9	2 = 9 3 =	\$2,899.00 \$2,986.00	- -	- -	\$2,899.00 \$2,986.00	x 7 x 5	= \$35,223	-	-	-	-	-	-	-	-	-	-
Pension/Termination	-	-	-	-	-	-	-	-	-	-	\$100,000	\$23,000	23.0%	\$123,000	-	\$100,000	\$23,000	23.0%	\$123,000
Paid Personnel Benefits	-	-	-	-	-	-	-	-	-	-	-	\$2,500,000	-	\$2,500,000	-	-	\$2,500,000	-	\$2,500,000
Total Personnel Expenditures (BARS #198.***.5**.*.1* and #198.***.5**.*.2*)										0.45	\$130,896	\$2,532,779	1935.0%	\$2,663,675	0.45	\$130,896	\$2,532,779	1935.0%	\$2,663,675



Special Revenue Fund #198  
Benefits Reserve  
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	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				\$200.00	\$529.50	\$200.00	\$800.00	\$800.00
Total Supplies (BARS #198.***.5***.3*)					\$200.00	\$529.50	\$200.00	\$800.00	\$800.00



Special Revenue Fund #198  
Benefits Reserve  
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	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				\$25,000.00	\$45,241.87	\$105,000.00	\$105,000.00	\$105,000.00
42	Communication				\$50.00	-	\$50.00	\$50.00	\$50.00
43	Travel				\$1,000.00	\$1,868.37	\$1,000.00	\$1,500.00	\$1,500.00
46	Insurance				\$1,220.00	\$1,098.00	\$1,637.00	\$1,637.00	\$1,637.00
49	Miscellaneous Services				\$1,000.00	\$25.00	\$1,000.00	\$1,000.00	\$1,000.00
Total Services (BARS #198.***.5**.4*)					\$28,270.00	\$48,233.24	\$108,687.00	\$109,187.00	\$109,187.00



Special Revenue Fund #198  
Benefits Reserve

Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes									
#	Description	FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	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				\$80,000.00	\$390.00			
Total Intergovernmental Services and Payments (BARS #198,***.5**,**.5*)					\$80,000.00	\$390.00			

\*\*\*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.



## Special Revenue Fund #198

### Benefits Reserve

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	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								
198.200.3*	Direct Billing from Payroll				\$1,556,452.00	\$1,528,935.19	\$1,556,452.00	\$2,500,000.00	\$2,500,000.00
198.200.341.97.01	Direct Billing per Employee <i>(Cost of Benefit Administration)</i>				-	-	-	\$89,000.00	\$89,000.00
198.200.397.00.00	One-Time Transfer in from Fund #522 <i>(this transfer provided the initial equity for fund #198)</i>				\$1,450,000.00	\$1,565,423.80			
Grand Total Revenue					\$3,006,452.00	\$3,094,358.99	\$1,556,452.00	\$2,589,000.00	\$2,589,000.00



# Special Revenue Fund #198

## Benefits Reserve

### Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
<i>Creation of Fund #198 as of 1-1-2018 per Resolution #2017-070</i>	-	-	-	-	-	-	-	-
<i>Cash Transfer from Fund #522 per Resolution #2017-070</i>	-	-	-	\$1,450,000.00	\$1,565,423.80	-	-	-
Beginning Equities as of January 1st	-	-	-	\$1,450,000.00	\$1,565,423.80	\$1,422,731.06	\$1,422,731.06	\$1,422,731.06
Plus Revenue (Direct Billing from Payroll)	-	-	-	\$1,556,452.00	\$1,528,935.19	\$1,556,452.00	\$2,500,000.00	\$2,500,000.00
Plus Revenue (Interest)	-	-	-	-	-	-	\$89,000.00	\$89,000.00
Minus Expenditures	-	-	-	(\$1,671,628.00)	(\$1,671,627.93)	(\$1,672,562.00)	(\$2,773,662.00)	(\$2,773,662.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	-	-	-	\$1,334,824.00	\$1,422,731.06	\$1,306,621.06	\$1,238,069.06	\$1,238,069.06