



Fiscal Year 2020 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 FY2020 Adopted Budget Appropriations:

\$121,260.00



Internal Service Fund #522

Payroll Internal Service

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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	\$1,665,423.80	\$555,141.27	-	-	-	-	-
10	Salaries and Wages	\$147,194.60	\$165,235.56	\$64,967.07	\$125,799.08	\$48,915.00	\$36,509.67	\$49,789.00	\$49,789.00	\$52,283.00
20	Personnel Benefits	\$1,546,776.74	\$1,492,711.98	\$24,897.71	\$1,021,462.14	\$18,434.00	\$13,929.60	\$19,584.00	\$19,584.00	\$21,015.00
30	Supplies for Consumption and Resale	\$4,962.99	\$2,986.62	\$1,779.96	\$3,243.19	\$4,500.00	\$447.57	\$4,592.00	\$4,500.00	\$4,500.00
40	Services and Pass-Through Payments	\$121,226.20	\$30,401.53	\$18,072.21	\$56,566.65	\$43,273.00	\$4,184.37	\$44,019.00	\$43,803.00	\$43,462.00
60	Capital Outlays	\$2,805.03	-	-	\$935.01	\$5,000.00	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures <i>(BARS #522.200.5**.**.**) </i>		\$1,822,965.56	\$1,691,335.69	\$1,775,140.75	\$1,763,147.33	\$120,122.00	\$55,071.21	\$117,984.00	\$117,676.00	\$121,260.00



Internal Service Fund #522
Payroll Internal Service

Expenditure Breakdown: BARS Object Code 00 (Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out)

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description								
00	One-Time Transfer-Out to Fund #198 (Benefits Reserve)			\$1,565,423.80					
00	One-Time Transfer-Out to Fund #199 (LEOFF Reserve)			\$100,000.00					
Total <i>(BARS #522.200.597.**.00)</i>				\$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 2020 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)										FY2020 Departmental Expenditure Request				FY2020 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
					percentage of base salary	base salary + longevity					\$	\$	% of salary			\$	% of salary		
Chief Accountant	Mgmt	16	8	= \$6,404.00	\$160.10	2.50%	\$6,564.10	x 12	= \$78,770	0.25	\$18,755	\$5,944	31.69%	\$24,699	0.25	\$19,693	\$6,300	31.99%	\$25,993
Accountant [2]	367-C	12	5	= \$4,070.00	-	-	\$4,070.00	x 1	= \$50,138	0.65	\$31,034	\$13,640	43.95%	\$44,674	0.65	\$32,590	\$14,715	45.15%	\$47,305
		12	6	= \$4,188.00	-	-	\$4,188.00	x 11	= \$50,138										
Total Personnel Expenditures (BARS #522.200.51**.*.1* and #522.200.51**.*.2*)										0.90	\$49,789	\$19,584	39.33%	\$69,373	0.90	\$52,283	\$21,015	40.19%	\$73,298

Notes Regarding FY2020 Adopted Budget Appropriations:

- Full-time equivalent (FTE) appropriations for employees within the Auditor's Office may be apportioned between the following:
 - General (Current Expense) Fund #001.200 – County Auditor
 - Special Revenue Fund #111 – Auditor's Operations & Maintenance
 - Special Revenue Fund #117 – Elections Reserve
 - Special Revenue Fund #199 – Law Enforcement Officers and Firefighters (LEOFF) Reserve
 - Internal Service Fund #522 – Payroll Internal Service
 - Internal Service Fund #524 – Benefits Reserve



Internal Service Fund #522
Payroll Internal Service

Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	\$3,647.34	\$2,986.62	\$1,779.96	\$2,804.64	\$4,500.00	\$82.19	\$4,592.00	\$4,500.00	\$4,500.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	\$1,315.65	-	-	\$438.55	-	\$365.38	-	-	-
Total <i>(BARS #522.200.51**.**.3*)</i>		\$4,962.99	\$2,986.62	\$1,779.96	\$3,243.19	\$4,500.00	\$447.57	\$4,592.00	\$4,500.00	\$4,500.00



Internal Service Fund #522

Payroll Internal Service

Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$64,432.73	\$23,889.86	\$15,059.93	\$34,460.84	\$35,000.00	-	\$35,714.00	\$35,000.00	\$35,000.00
42	Communication	\$27.67	\$45.85	\$40.74	\$38.09	\$500.00	\$19.48	\$511.00	\$510.00	\$510.00
43	Travel	\$1,867.35	\$1,381.25	\$568.44	\$1,272.35	\$2,500.00	\$887.39	\$2,551.00	\$2,550.00	\$2,550.00
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	-	-	-	-	-	-	-	-	-
46	Insurance	\$54,625.95	\$3,565.41	\$2,403.10	\$20,198.15	\$3,273.00	\$3,177.50	\$3,202.00	\$3,702.00	\$3,361.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	-	-	-	-	-	-	-	-	-
49	Other	\$272.50	\$1,519.16	-	\$597.22	\$2,000.00	\$100.00	\$2,041.00	\$2,041.00	\$2,041.00
Total <i>(BARS #522.200.51**4*)</i>		\$121,226.20	\$30,401.53	\$18,072.21	\$56,566.65	\$43,273.00	\$4,184.37	\$44,019.00	\$43,803.00	\$43,462.00



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

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate (including all amendments)	FY2019 Actual Revenue Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
522.200.34*	Payroll Internal Services Employee Benefits	\$606,268.51	\$270,721.60	\$40.00	\$292,343.37	-	-	-	-	-
522.200.34*	Employee Benefits (assistance from fund #001)	-	-	\$150,000.00	\$50,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00
522.200.361.11.00	Investment Interest	\$8,509.03	\$20,206.70	\$685.50	\$9,800.41	-	-	-	-	-
522.200.367.19.00	Wellness Grant	\$3,047.05	\$734.40	\$1,798.02	\$1,859.82	-	-	-	-	-
522.200.369.9*	Miscellaneous Revenue	\$40.20	\$26,924.23	\$125.68	\$9,030.04	-	\$240.00	-	-	-
522.200.389.00.0*	Non Revenues	\$1,451,200.56	\$1,106,861.69	\$20.00	\$852,694.08	-	-	-	-	-
Grand Total Revenue <i>(BARS #522.200.3**,**,**)</i>		\$2,069,065.35	\$1,425,448.62	\$152,669.20	\$1,215,727.72	\$80,000.00	\$80,240.00	\$80,000.00	\$80,000.00	\$80,000.00



Internal Service Fund #522
Payroll Internal Service
Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	Three-Year Average (FY2016 - FY2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actuals Through 10-31-2019	2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Cash as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$1,835,211.08	\$2,081,310.87	\$1,815,423.80	\$1,910,648.58	\$192,952.25	\$192,952.25	\$152,830.25	\$152,830.25	\$152,830.25
Plus Revenue (BARS #522.***.3**)	\$2,069,065.35	\$1,425,448.62	\$152,669.20	\$1,215,727.72	\$80,000.00	\$80,240.00	\$80,000.00	\$80,000.00	\$80,000.00
Minus Expenditures (BARS #522.***.5**)	(\$1,822,965.56)	(\$1,691,335.69)	(\$1,775,140.75)	(\$1,763,147.33)	(\$120,122.00)	(\$55,071.21)	(\$117,984.00)	(\$117,676.00)	(\$121,260.00)
Ending Cash as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$2,081,310.87	\$1,815,423.80	\$192,952.25	\$1,363,228.97	\$152,830.25	\$218,121.04	\$114,846.25	\$115,154.25	\$111,570.25
Difference between beginning & ending cash:	13.4% \$246,099.79	-12.8% (\$265,887.07)	-89.4% (\$1,622,471.55)	-28.7% (\$547,419.61)	-20.8% (\$40,122.00)	13.0% \$25,168.79	- (\$37,984.00)	- (\$37,676.00)	-27.0% (\$41,260.00)