



# **Fiscal Year 2020 Adopted Budget**

## **Internal Service Fund #524**

### **Benefits Reserve**

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

On October 22, 2019, the Board of County Commissioners adopted Resolution #2019-045 in the matter of creating Internal Service Fund #524 (Benefits Reserve), distributing equities from Special Revenue Fund #198 (Benefits Reserve) to the new Internal Service Fund #524, and closing Special Revenue Fund #198 within the County Treasury. In effect, Fund #524 replaces Fund #198.

Fund #524 was created pursuant to Resolution #2019-045 for the purpose of paying county employee benefits and compensated absences. For fiscal years 2018 and 2019, all such costs were paid from Special Revenue Fund #198. Prior to fiscal year 2018, all such costs were paid from Internal Service Fund #522.

**Grand Total FY2020 Adopted Budget Appropriations:**

**\$2,755,770.00**



## Internal Service Fund #524

### Benefits Reserve

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	FY2019 Actual Expenditures	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out							-	-	-
10	Salaries and Wages							-	\$132,584.00	\$132,584.00
20	Personnel Benefits							-	\$2,511,084.00	\$2,511,084.00
30	Supplies for Consumption and Resale							-	\$817.00	\$817.00
40	Services and Pass-Through Payments							-	\$111,205.00	\$111,285.00
60	Capital Outlays							-	-	-
70	Debt Service – Principal							-	-	-
80	Debt Service – Interest and Issuance Costs							-	-	-
Grand Total Expenditures (BARS #198.200.5**.**.**)								-	\$2,755,690.00	\$2,755,770.00



Internal Service Fund #524  
Benefits Reserve

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				rounded to nearest \$	\$		% of salary
Chief Accountant	Mgmt	16	8	= \$6,404.00	\$160.10 2.50%	\$6,564.10	x 12 =	\$78,770	0.35	\$27,570	\$8,820	31.99%	\$36,390	0.35	\$27,570	\$8,820	31.99%	\$36,390	
Accountant [2]	367-C	12	5	= \$4,070.00	- -	\$4,070.00	x 1 =	\$50,138	0.10	\$5,014	\$2,264	45.15%	\$7,278	0.10	\$5,014	\$2,264	45.15%	\$7,278	
		12	6	= \$4,188.00	- -	\$4,188.00	x 11 =												
Pension/Termination	-	-	-	-	- -	-	-	-	-	\$100,000	-	0.00%	\$100,000	-	\$100,000	-	0.00%	\$100,000	
Paid Personnel Benefits	-	-	-	-	- -	-	-	-	-	-	\$2,500,000	-	\$2,500,000	-	-	\$2,500,000	-	\$2,500,000	
Total Personnel Expenditures (BARS #198.200.51*.1* and #198.200.51*.2*)									0.45	\$132,584	\$2,511,084	1893.96%	\$2,643,668	0.45	\$132,584	\$2,511,084	1893.96%	\$2,643,668	

Notes Regarding FY2020 Adopted Budget Appropriations:

- Full-time equivalent (FTE) appropriations for employees within the Auditor’s Office may be apportioned between the foll
  - 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 #524  
Benefits Reserve

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	FY2019 Actual Expenditures	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption							-	\$817.00	\$817.00
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							-	-	-
Total (BARS #198.200.51**.**.3*)								-	\$817.00	\$817.00



**Internal Service Fund #524**  
**Benefits Reserve**

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	FY2019 Actual Expenditures	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services							-	\$107,000.00	\$107,000.00
42	Communication							-	\$52.00	\$52.00
43	Travel							-	\$1,531.00	\$1,531.00
44	Taxes and Operating Assessments							-	-	-
45	Operating Rentals & Leases							-	-	-
46	Insurance							-	\$1,601.00	\$1,681.00
47	Utility Services							-	-	-
48	Contracted Repairs & Maintenance							-	-	-
49	Other							-	\$1,021.00	\$1,021.00
<b>Total</b> (BARS #198.200.51**4*)								-	\$111,205.00	\$111,285.00



Internal Service Fund #524  
Benefits Reserve

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	FY2019 Actual Revenue	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
524.200.341.97	Direct Billing from Payroll							-	\$2,589,000.00	\$2,589,000.00
524.200.361.9*	Interest Earnings							-	-	-
524.200.367	Contributions/Donations							-	-	-
524.200.397.00.00	Transfers In							-	-	-
Grand Total Revenue								-	\$2,589,000.00	\$2,589,000.00



Internal Service Fund #524  
Benefits Reserve  
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 Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	-	-	-	-	-	-	-	-	\$1,400,000.00
Plus Revenue (BARS #503.***.3**)	-	-	-	-	-	-	-	-	\$2,589,000.00
Minus Expenditures (BARS #503.***.5**)	-	-	-	-	-	-	-	-	(\$2,755,770.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	-	-	-	-	-	-	-	-	\$1,233,230.00
Difference between beginning & ending equities:	-	-	-	-	-	-	-	-	-11.9% (\$166,770.00)