



# AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

**Department: BOCC**

**WORK SESSION**  **Meeting Date:**

**REGULAR AGENDA**  **Meeting Date: 7/25/2017**

**Required Originals Approved and Attached?**

Will Be Provided On:

## Item Summary:\*

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Call for Hearing | <input type="checkbox"/> Contract/Agreement/MOU** | Contract #  |
| <input type="checkbox"/> Resolution       | <input type="checkbox"/> Proclamation             | <input type="checkbox"/> Budget Item  |
| <input type="checkbox"/> Draft Ordinance  | <input type="checkbox"/> Final Ordinance          | <input checked="" type="checkbox"/> Other Mid Year Budget Status Review/Hearing |
- Documents exempt from public disclosure attached:

## Executive Summary:

The 2017 Mid-Year Budget Review shows General Fund Revenues of \$18,693,698 and Expenditures of \$18,743,619, for a net change in Reserves during the first six months of 2017 of \$ -49,921, and a year-end projection of \$ -1,750,000. Salaries and benefits spending is projected to be around \$1,000,000 less than was budgeted, as we have experienced significant turnover of experienced staff, due to retirement, with their replacements being paid as much as 15 - 20% less on the salary schedule as well as holding off on hiring a few positions as circumstances have allowed. All the projections on other expenditure areas are reasonably close to what was budgeted. As for Revenues, the most glaring projected shortfall is in Other Financing Sources, with the big item being Sale of County Timber. We had budgeted \$1,200,000 but have received only \$251,103, so far, and are projecting only \$700,000 for the entire year (a 42% reduction). The other area of concern is in Intergovernmental Revenues where we had budgeted \$7,942,186, but are projecting a year-end total of only \$7,000,000, a reduction of 13.46%. While all these numbers are considerably better (net) than we budgeted for (\$ -321,999 and \$ -2,781,924), they do reinforce the point we have been discussing all year, that despite projecting an adequate Reserve Balance to stave off a catastrophe (\$9,500,000 at year-end), we have an unsustainable operating margin, moving forward, of between \$ -1,750,000 and \$ -2,000,000 per year. We really only have 3 options: 1) Increase revenues; 2) Lower expenses; or 3) Some blending of the first two. While Salaries, Benefits and Contracted Services make up 94.24% of our total budget (\$38,240,231 / \$40,578,201 = .9424), the \$11,123,067 in Contracted Services is mostly (75% +/-) reimbursed by State and Federal grants, so cutting them would also reduce revenue.

**Budgetary Impact :** ( Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget Action is required, has it been submitted and a copy attached?**   
 No new budget impact expected at this time.

**Recommended Action :** ( Does the Board need to act? If so, what is the department's recommendation?)  
 Ask any questions of me or our Budget Director, Debi Cook, open the Hearing, ask if anyone has any comments.

**County Official Signature:** 

**Date Submitted:** 7/18/2017

# HOW DID WE DO? With Mid-Year Projection

Revenues by Object (Source)	2017 Annual 2017 Budget	Thru June YTD Budget Projection	June Actual 2017 YTD	% of Budget	Previous Year Comparative projection	Three Year Comparative projection	2016 2016 Actual	Thru June 2016 YTD	% of Actual	3 year Avg %
<b>Total General Fund Revenue</b>	<b>37,796,277</b>	<b>\$ 20,032,027</b>	<b>18,693,698</b>	<b>49.46%</b>	<b>\$ 36,020,337</b>	<b>\$ 35,271,128</b>	<b>34,446,105</b>	<b>17,876,709</b>	<b>51.90%</b>	<b>53.00%</b>
<b>Total General Fund Expense</b>	<b>40,578,201</b>	<b>\$ 20,354,026</b>	<b>18,743,619</b>	<b>46.19%</b>	<b>\$ 38,500,681</b>	<b>\$ 37,367,661</b>	<b>35,116,950</b>	<b>17,096,288</b>	<b>48.68%</b>	<b>50.16%</b>
<b>Net Change in Reserves</b>	<b>-2,781,924</b>	<b>-321,999</b>	<b>-49,921</b>		<b>-2,480,344</b>	<b>-2,096,533</b>	<b>-670,845</b>	<b>780,421</b>		
<b>Beginning Fund Balance</b>	<b>\$ 11,317,250</b>						<b>\$ 11,988,095</b>			
<b>Taxes</b>	<b>17,099,400</b>	<b>\$ 9,085,771</b>	<b>9,019,570</b>	<b>52.75%</b>	<b>\$ 17,293,751</b>	<b>\$ 16,974,810</b>	<b>16,284,910</b>	<b>8,493,408</b>	<b>52.16%</b>	<b>53.14%</b>
			<b>Mid-Year projection:</b>		<b>\$17,000,000</b>		2015	8,669,733	54.80%	
							2014	8,083,561	52.45%	
<b>Licenses &amp; Permits</b>	<b>718,900</b>	<b>\$ 349,938</b>	<b>448,631</b>	<b>62.41%</b>	<b>\$ 918,563</b>	<b>\$ 921,652</b>	<b>801,658</b>	<b>391,534</b>	<b>48.84%</b>	<b>48.68%</b>
			<b>Mid-Year projection:</b>		<b>\$900,000</b>		2015	340,851	48.34%	
							2014	326,032	48.85%	
<b>Intergovernmental Revenues</b>	<b>7,942,186</b>	<b>\$ 4,808,650</b>	<b>3,727,854</b>	<b>46.94%</b>	<b>\$ 5,723,974</b>	<b>\$ 6,157,094</b>	<b>5,350,800</b>	<b>3,484,817</b>	<b>65.13%</b>	<b>60.55%</b>
			<b>Mid-Year projection:</b>		<b>\$7,000,000</b>		2015	3,006,530	61.38%	
							2014	3,099,849	55.13%	
<b>Charges for Goods &amp; Services</b>	<b>8,162,539</b>	<b>\$ 3,859,093</b>	<b>3,677,952</b>	<b>45.06%</b>	<b>\$ 8,371,488</b>	<b>\$ 7,779,401</b>	<b>7,919,995</b>	<b>3,479,592</b>	<b>43.93%</b>	<b>47.28%</b>
			<b>Mid-Year projection:</b>		<b>\$8,300,000</b>		2015	3,425,259	46.90%	
							2014	3,484,386	51.00%	
<b>Fines &amp; Forfeits</b>	<b>1,042,525</b>	<b>\$ 552,122</b>	<b>557,043</b>	<b>53.43%</b>	<b>\$ 1,045,892</b>	<b>\$ 1,051,818</b>	<b>1,138,751</b>	<b>606,500</b>	<b>53.26%</b>	<b>52.96%</b>
			<b>Mid-Year projection:</b>		<b>\$1,050,000</b>		2015	459,171	54.43%	
							2014	441,561	51.19%	
<b>Miscellaneous</b>	<b>1,533,177</b>	<b>\$ 708,234</b>	<b>932,001</b>	<b>60.79%</b>	<b>\$ 1,889,642</b>	<b>\$ 2,017,586</b>	<b>1,830,641</b>	<b>902,901</b>	<b>49.32%</b>	<b>46.19%</b>
			<b>Mid-Year projection:</b>		<b>\$1,900,000</b>		2015	777,217	49.33%	
							2014	588,719	39.93%	
<b>Other Financing Sources</b>	<b>1,297,550</b>	<b>\$ 682,741</b>	<b>330,647</b>	<b>25.48%</b>	<b>\$ 714,557</b>	<b>\$ 628,395</b>	<b>1,119,350</b>	<b>517,957</b>	<b>46.27%</b>	<b>52.62%</b>
			<b>Mid-Year projection:</b>		<b>\$700,000</b>		2015	340,734	58.15%	
							2014	1,720,297	53.43%	
<b>Total General Fund Revenue</b>	<b>37,796,277</b>	<b>\$ 20,046,547</b>	<b>18,693,698</b>	<b>49.46%</b>	<b>35,957,866</b>	<b>35,530,756</b>	<b>34,446,105</b>	<b>17,876,709</b>	<b>51.90%</b>	<b>53.00%</b>
			<b>Mid-Year projection Revenues:</b>		<b>\$36,850,000</b>		2015	17,019,495	53.63%	
			<b>Mid-Year projection Expenses:</b>		<b>\$38,600,000</b>		2014	17,744,405	53.46%	
					<b>(\$1,750,000)</b>					

# HOW DID WE DO? With Mid-Year Projection

Expenditures by Object (Use)	2017 Annual 2017 Budget	Thru YTD Budget Projection	June Actual 2017 YTD	% of Budget	Previous Year Comparative projection	Three Year Comparative projection	2016 2016 Actual	Thru June 2016 YTD	% of Actual	3 year Avg %	
<b>Total General Fund Revenue</b>	37,796,277	\$ 20,032,027	18,693,698	49.46%	\$ 36,020,337	\$ 35,271,128	34,446,105	17,876,709	51.90%	53.00%	
<b>Total General Fund Expense</b>	40,578,201	\$ 20,354,026	18,743,619	46.19%	\$ 38,500,681	\$ 37,367,661	35,116,950	17,096,288	48.68%	50.16%	
Net Change in Reserves	-2,781,924	-321,999	-49,921		-2,480,344	-2,096,533	-670,845	780,421			
Beginning Fund Balance	\$ 11,317,250						\$ 11,988,095				
General Fund Salaries	19,785,260	\$ 9,658,630	\$ 9,370,012	47.36%	\$ 19,082,788	\$ 19,194,040	17,979,821	8,828,434	49.10%	48.82%	
			Mid-Year projection:			\$19,200,000		2015	8,327,160	48.83%	
							2014	8,294,052	48.52%		
General Fund Benefits	7,331,904	\$ 3,533,175	3,271,537	44.62%	\$ 6,597,549	\$ 6,788,963	6,204,693	3,076,731	49.59%	48.19%	
			Mid-Year projection:			\$6,700,000		2015	2,873,188	49.01%	
							2014	2,858,783	45.97%		
Supplies & Capital Improvements	1,793,220	\$ 833,736	658,051	36.70%	\$ 1,687,680	\$ 1,415,352	1,533,677	598,003	38.99%	46.49%	
			Mid-Year projection:			\$1,400,000		2015	684,042	52.54%	
							2014	673,030	47.95%		
Contracted Services & Other	11,123,067	\$ 5,777,708	4,927,269	44.30%	\$ 11,339,974	\$ 9,485,827	7,362,019	3,198,830	43.45%	51.94%	
			Mid-Year projection:			\$10,700,000		2015	3,720,911	52.95%	
							2014	3,925,927	59.43%		
Interfund Payments & Transfers*	544,750	\$ 423,792	516,750	94.86%	\$ 754,854	\$ 664,240	2,036,740	1,394,290	68.46%	77.80%	
			Mid-Year projection:			\$600,000		2015	834,308	88.13%	
							2014	403,200	76.80%		
<b>Total General Fund Expenditures</b>	40,578,201	\$ 20,353,196	18,743,619	46.19%	39,462,845	37,548,422	35,116,950	17,096,288	48.68%	50.16%	
			Mid-Year projection Expenses:			\$38,600,000		2015	16,439,609	51.07%	
			Mid-Year projection Revenues:			\$36,850,000		2014	16,154,992	50.72%	
General Fund Salaries Only	19,785,260		9,370,012	47.36%	\$ 19,082,788		17,979,821	8,828,434	49.10%		
General Fund FTE's	302.16		296.96	98.28%	300		293.51				
Salary cost per FTE	\$ 65,479.41		\$ 63,106.22		\$ 63,609.29		\$ 61,257.95				

**Property Tax Revenue**

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% from prior yr
2009	22,917	288,912	501,287	2,366,441	1,639,263	81,273	42,898	53,807	198,153	1,769,046	1,726,823	53,868	8,744,688	2.16%
2010	31,658	27,173	748,019	2,681,562	1,469,020	103,322	59,247	67,070	198,843	2,525,931	1,080,681	148,216	9,140,743	4.53%
2011	31,005	370,829	516,063	3,175,352	1,039,916	72,456	47,859	166,687	205,508	2,644,293	1,029,202	66,846	9,366,013	2.46%
2012	28,892	164,728	769,949	3,208,888	1,098,291	61,329	67,497	63,178	201,964	2,846,387	925,590	43,407	9,480,099	1.22%
2013	24,055	56,627	874,546	3,323,131	1,172,919	72,406	55,567	55,152	303,077	3,038,959	635,067	65,584	9,677,090	2.08%
2014	29,244	220,202	777,468	3,872,875	649,652	94,281	56,015	65,209	196,074	3,224,705	589,821	86,178	9,861,724	1.91%
2015	36,793	248,343	884,174	3,801,593	713,999	87,255	52,249	87,020	180,371	3,126,349	671,995	46,349	9,936,489	0.76%
2016	32,227	124,067	1,049,161	3,626,491	920,209	72,248	55,432	100,481	221,742	3,097,394	729,185	57,341	10,085,979	1.50%
2017	32,500	463,507	839,939	3,520,093	1,042,997	81,731							5,980,767	Bgt= \$10,500,000
<b>Δ% from prior yr</b>	0.85%	217.35%	10.82%	0.50%	2.55%	2.68%				Year-End projection based upon 8 year avg of mid-year to actual:			10,553,410	

**Sales Tax Revenue**

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% from prior yr
2009	270,449	409,349	271,754	260,977	334,683	279,169	297,357	387,706	361,240	369,237	405,300	306,438	3,953,657	-9.85%
2010	282,212	402,909	259,376	292,666	374,595	309,408	317,521	414,967	390,021	372,563	441,130	333,936	4,191,304	6.01%
2011	316,847	432,016	272,445	270,824	355,360	350,419	340,951	390,301	364,162	388,761	375,429	327,545	4,185,059	-0.15%
2012	305,463	408,630	251,709	260,253	313,159	300,026	324,475	348,655	393,422	386,144	387,365	349,388	4,028,689	-3.74%
2013	307,249	397,806	287,810	303,006	335,031	325,944	355,440	433,966	416,014	411,045	425,841	383,670	4,382,822	8.79%
2014	347,330	443,411	311,292	299,204	365,345	345,273	370,063	445,487	452,726	427,085	465,467	383,972	4,656,655	6.25%
2015	352,589	452,657	311,628	319,879	390,190	398,102	420,853	503,487	375,925	364,011	398,927	341,911	4,630,158	-0.57%
2016	303,347	399,420	253,856	273,800	354,571	394,908	422,073	515,407	508,241	512,792	563,855	434,081	4,936,351	6.61%
2017	418,938	524,093	369,735	371,006	495,613	427,942							2,607,327	Bgt= \$5,300,000
<b>Δ% from prior yr</b>	38.11%	34.19%	37.23%	36.85%	37.50%	31.69%				Year-End projection based upon 8 year avg of mid-year to actual:			5,736,886	

**Real Estate Excise Tax Revenue (County Portion Only)**

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% from prior yr
2009	41,126	32,452	44,239	33,847	62,129	67,978	56,954	64,624	75,110	70,063	48,609	77,910	675,040	-25.37%
2010	28,058	34,330	50,482	54,793	71,135	87,042	46,361	71,445	67,969	373,082	61,558	75,473	1,021,727	51.36%
2011	40,795	41,343	59,016	49,522	50,209	47,272	64,464	56,242	47,584	43,856	53,044	61,949	615,295	-39.78%
2012	25,575	40,628	39,732	51,320	84,521	869,414	62,760	101,027	63,852	91,235	29,152	45,791	1,505,006	144.60%
2013	91,740	35,837	70,874	39,127	76,575	64,956	113,321	73,723	47,824	187,367	75,490	70,159	946,991	-37.08%
2014	246,799	43,971	53,385	91,984	91,428	71,927	124,235	96,936	99,915	217,636	41,378	97,351	1,276,944	34.84%
2015	75,599	92,182	87,601	109,262	93,101	129,447	129,947	148,103	125,288	187,692	114,863	89,524	1,382,610	8.27%
2016	59,371	94,369	111,344	115,601	194,136	178,191	133,725	204,481	119,992	183,993	121,812	147,098	1,664,114	20.36%
2017	106,236	95,807	124,087	126,290	185,533	185,378							823,331	Bgt= \$1,400,000
<b>Δ% from prior yr</b>	78.94%	31.42%	23.03%	18.84%	10.98%	9.34%				Year-End projection based upon 8 year avg of mid-year to actual:			1,785,009	

**Investment Interest Revenue**

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	% from prior yr
2009	193,091	175,458	120,926	73,006	105,324	129,912	91,291	121,485	91,636	49,487	113,350	115,678	1,380,643	-32.57%
2010	91,269	125,058	91,555	96,735	84,312	106,260	2,490	31,968	88,591	17,837	53,801	34,484	824,360	-40.29%
2011	52,282	19,874	96,166	11,283	23,074	23,859	8,243	31,463	9,903	29,413	12,480	28,347	346,387	-57.98%
2012	2,725	9,024	14,760	32,179	9,022	8,817	30,889	23,258	10,396	39,298	10,206	175,695	366,269	5.74%
2013	(38)	10,191	9,552	13,566	9,593	9,894	15,428	18,006	8,186	29,004	13,072	182,355	318,809	-12.96%
2014	1,198	9,687	14,598	12,090	8,383	12,218	6,185	15,729	17,157	15,478	6,399	165,083	284,205	-10.85%
2015	17,276	24,235	24,159	24,781	28,368	30,490	28,302	28,065	28,349	29,096	29,563	41,531	334,217	17.60%
2016	23,583	32,915	32,648	34,653	36,697	39,067	36,928	36,601	35,776	37,104	35,993	20,011	401,975	20.27%
2017	27,338	40,175	38,248	40,127	51,077	55,537							252,502	Bgt= \$390,000
<b>Δ% from prior yr</b>	15.92%	19.50%	18.64%	17.84%	22.72%	26.53%				Year-End projection based upon 2 year avg of mid-year to actual:			535,417	

2017 Mid Year Budget Review Projected Year End

FUND/ACCOUNT NAME	EXPENDITURES					REVENUE			
	2017 BUDGET *	6/30/17 ACTUAL	3 YEAR AVERAGE OF MID YEAR % OF ACTUAL USED	PROJECTED YEAR END	PROJECTED YEAR END Difference	2017 BUDGET *	6/30/17 ACTUAL	3 YEAR AVERAGE OF MID YEAR % OF ACTUAL RECEIVED	PROJECTED YEAR END
<b>GENERAL FUND</b>									
Assessor	1,582,475	757,336	47.01%	1,580,000	(2,475)	5,075	574	156.44%	4,000
Auditor	1,239,643	520,056	42.68%	1,218,431	(21,212)	801,002	464,852	58.13%	799,715
Treasurer	832,038	419,473	47.30%	832,000	(38)	22,318,500	12,091,528	57.94%	21,900,000
Commissioner	702,758	330,960	48.89%	676,894	(25,864)	1,010	1,166	27.33%	4,266
Boundary Review Board	150	150	3.21%	150	-	150	0	33.33%	-
Port Crescent Cemetery	3,000	272	3.10%	3,000	-	500	50	65.00%	77
Board of Equalization	67,376	26,495	40.15%	65,994	(1,382)	0	0		
Non-Departmental	1,513,356	1,128,204	52.64%	1,513,000	(356)	24,580	11,794	36.89%	24,500
General Fund Reserves	544,750	516,750		516,750	(28,000)	1,630,743	656,329	51.00%	1,600,000
Community Development - Administration	407,101	158,903	43.32%	366,794	(40,307)	6,000	0	9.44%	5,000
Community Development - Environmental Quality	180,856	87,062	37.27%	180,800	(56)	213,160	56,325	37.72%	200,000
Community Development - Permit Center	937,680	446,132	43.74%	937,600	(80)	663,194	464,980	53.04%	800,000
Community Development - Planning	3,399,174	637,037	22.59%	2,800,000	(599,174)	3,017,113	805,050	24.07%	2,800,000
Hearing Examiner	60,000	25,725	35.61%	60,000	-	0	0		
Information Technology	1,759,540	772,949	49.76%	1,700,000	(59,540)	122,289	0	19.16%	100,000
Human Resources	587,020	286,589	48.22%	587,000	(20)	27,501	7,555	67.93%	11,121
Environmental Health	1,090,663	437,461	42.38%	1,032,198	(58,465)	917,457	410,475	52.04%	800,000
HHS Administration (new in 2017)	627,652	304,864		627,000	(652)	155,664	61,698		155,000
Sheriff - Operations	6,278,790	2,929,269	48.17%	6,030,000	(248,790)	1,052,260	506,259	46.79%	1,082,040
Sheriff - Community Projects	117,670	49,325	42.50%	116,070	(1,600)	56,895	18,963	36.59%	51,821
Sheriff - Animal Control	201,439	69,319	53.07%	190,000	(11,439)	500	150	18.82%	797
Sheriff - Search and Rescue	18,150	9,074	41.62%	18,000	(150)	1,500	0		500
Sheriff - Jail	3,817,734	1,936,492	48.61%	3,750,000	(67,734)	1,680,276	812,617	49.55%	1,639,989
Sheriff - Jail Medical	642,108	302,310	45.44%	642,000	(108)	159,501	86,714	46.12%	188,001
Sheriff - Emergency Services	312,113	138,522	43.73%	312,000	(113)	116,124	23,254	35.41%	65,680
NonDepartmental - Indigent Defense	1,247,000	964,060	67.76%	1,247,000	-	245,400	96,382	33.53%	245,000
Prosecuting Attorney	2,597,082	1,128,527	46.36%	2,434,257	(162,825)	224,256	41,930	23.06%	200,000
Prosecuting Attorney - Child Support	273,138	136,520	45.58%	273,000	(138)	235,462	57,164	50.81%	235,000
Coroner	151,800	46,904	30.28%	151,800	-	53,360	30,800	39.70%	53,000
Juvenile Services	3,138,974	1,362,742	46.99%	2,899,914	(239,060)	1,248,678	607,785	44.86%	1,240,000
Superior Court	1,471,778	743,822	46.10%	1,471,500	(278)	281,558	127,095	41.13%	280,000
District Court I	763,539	363,087	48.16%	753,996	(9,543)	813,000	466,976	53.10%	800,000
District Court II	350,741	160,473	46.44%	345,528	(5,213)	155,660	82,800	56.15%	147,469
Clerk	871,851	415,670	44.85%	871,800	(51)	347,599	171,687	54.32%	316,052
Parks and Facilities	2,087,869	987,459	48.26%	2,046,172	(41,697)	628,960	398,842	53.23%	600,000
Fair	395,349	93,350	26.05%	358,294	(37,055)	391,050	114,580	30.61%	374,359
WSU Extension	305,844	50,276	31.95%	157,369	(148,475)	200,300	17,324	15.77%	175,000
<b>Total</b>	<b>40,578,201</b>	<b>18,743,619</b>		<b>38,766,311</b>	<b>(1,811,890)</b>	<b>37,796,277</b>	<b>18,693,698</b>		<b>36,898,387</b>
									<b>- 38,766,311</b>
									<b>-1,867,924</b>
<b>OTHER FUNDS</b>									
<b>Special Revenue</b>									
Roads	23,593,549	6,729,830	37.10%	22,000,000	(1,593,549)	14,730,584	5,991,591	61.13%	14,000,000
Flood Control	8,078	1,860	16.08%	8,000	(78)	10,044	10,057	73.49%	10,044
Sheriff's Honor Guard Donation	4,009	0	0.18%	3,000	(1,009)	500	0		500
Boating Safety	100,102	74,220	29.96%	100,000	(102)	63,620	16,679	34.21%	63,000
VRF Boating Program (new in 2017)	34,401	0				68,996	68,501		68,000
Sheriff's Office Drug Fund	25,362	18,949	40.92%	25,000	(362)	7,500	0	23.94%	7,000
Sheriff's OPNET Drug Fund	224,407	94,227	44.36%	212,398	(12,009)	215,218	119,400	75.19%	210,000
Nine-One-One Enhanced	733,485	294,143	40.87%	719,617	(13,868)	700,935	355,392	47.78%	700,000
OPSCAN Operations	433,384	58,012	40.53%	400,000	(33,384)	493,388	7,447	65.33%	350,000
Sheriff's Operation Stonegarden	395,609	143,586	30.15%	395,600	(9)	449,886	145,241	30.80%	450,000
24/7 Sobriety Program	2,140	699	20.94%	2,140	-	5,000	4,869	27.92%	5,000
Health and Human Services	1,027,401	453,572	45.89%	988,390	(39,011)	929,645	588,028	71.53%	900,000
Homeless Task Force	443,275	178,572	41.16%	433,828	(9,447)	320,000	187,347	58.02%	320,000
Chemical Dependency Mental Health	1,323,129	450,983	37.01%	1,218,451	(104,678)	1,034,948	570,869	53.64%	1,035,000
Affordable Housing	140,000	34,627	21.62%	140,000	-	60,000	35,112	48.41%	60,000
Developmental Disabilities	1,195,276	591,731	37.72%	1,195,200	(76)	1,045,785	507,927	46.00%	1,050,000
Law Library	27,378	13,297	43.04%	27,300	(78)	25,000	15,159	55.80%	25,000
Local Crime Victim Compensation	124,497	39,640	41.44%	95,665	(28,832)	98,543	52,612	40.20%	98,500
Racketeering Fund	5	1	20.00%	5	(0)	3	5	51.89%	10
Shoreline Block Grant	1	1		1		0	0		
Treasurer's Operation and Maintenance	85,806	22,978	25.04%	85,800	(6)	72,300	2,513	3.78%	66,464
Treasurer's REET Electronic Technology	39,394	14,763	18.46%	39,394	-	20,000	10,294	60.09%	17,132
Land Assessment	15,000	12,209	89.47%	13,645	(1,355)	10,681	5,773	59.00%	9,785
Document Preservation	125,026	31,954	22.15%	125,000	(26)	88,001	20,568	17.60%	88,000
Dispute Resolution Center	15,135	5,800	56.45%	10,275	(4,860)	15,135	5,360	53.11%	10,093
Courthouse Facilitator	8,520	4,600	35.26%	8,500	(20)	8,520	4,260	37.47%	8,520
Noxious Weed Control	202,052	82,097	34.36%	202,000	(52)	179,943	98,870	67.59%	179,000
LMD#2 Lake Sutherland	16,336	1,118	24.00%	15,000	(1,336)	18,809	11,109	59.69%	18,611
Probation District Court I	224,085	93,062	47.78%	194,776	(29,309)	220,000	90,880	50.73%	179,155
Probation District Court II	0	0				0	0	0.00%	
Trial Court Improvements	30,000	30,000	100.00%	30,000	-	30,000	9,380	61.38%	30,000
Veterans' Relief	150,604	62,061	43.99%	141,093	(9,511)	168,654	134,864	63.41%	168,000
Federal Forest Replacement	30,001	1	0.99%	20,000	(10,001)	30,000	0	6380.31%	20,000
Hotel/Motel Tax	866,420	395,964	46.66%	848,571	(17,849)	540,000	243,371	31.82%	600,000
Opportunity Fund	6,428,756	5,295,233	5.37%	6,400,000	(28,756)	6,103,032	5,670,298	7.23%	6,100,000
Emergency Communication Tax	1,284,000	518,214	45.41%	1,141,284	(142,716)	1,202,000	570,796	52.50%	1,087,158
<b>Capital Projects</b>									
Real Estate Excise Tax Projects	1,575,000	92,276	21.60%	1,500,000	(75,000)	700,000	411,728	64.28%	850,000
Real Estate Excise Tax Projects 2	2,640,000	207,045	34.38%	2,600,000	(40,000)	700,000	411,665	77.90%	850,000
Capital Projects	1,446,500	133,927	39.62%	1,400,000	(46,500)	0	38,200		
Information Technology Capital Projects	410,342	124,799	12.08%	410,000	(342)	325,594	262,550	82.24%	319,249
Carlsborg Sewer Project (new in 2011)	8,266,957	6,945,667	7.36%	8,266,900	(57)	5,359,908	5,216,078	5.52%	5,400,000
<b>Enterprise</b>									
Solid Waste	50,991	25,635	57.33%	44,718	(6,273)	69,864	7,042	46.60%	69,000
Clallam Bay - Sekiu Sewer	451,338	191,477	40.26%	451,000	(338)	479,890	365,019	42.49%	480,000
Clallam Bay - Sekiu Sewer Capital Replacement	0	0				103,881	97,629	-29.26%	103,000
Carlsborg Sewer	135,520	1,065		100,000	(35,520)	339,400	150,000		340,000
Carlsborg Sewer Capital Repair/Replacement	0	0				250,000	35,000		200,000
<b>Internal Service</b>									
Equipment Rental and Revolving	4,409,928	1,544,129	36.15%	4,271,757	(138,171)	3,989,699	1,091,811	35.64%	3,900,000
Risk Management	1,569,863	301,993	22.09%	1,367,267	(202,596)	1,498,576	1,164,110	75.79%	1,500,000
Workers' Compensation Claims	747,766	191,556	43.16%	443,779	(303,987)	348,172	178,051	50.14%	355,130
Employee Health Care Benefit	36,925	4,176	17.50%	23,858	(13,067)	36,925	0		36,000
Unemployment Compensation	30,000	29,760	31.88%	30,000	-	23,035	11,175	49.87%	22,410
<b>Total Other Funds</b>	<b>61,127,753</b>	<b>25,541,509</b>		<b>58,149,210</b>	<b>(2,978,543)</b>	<b>43,191,614</b>	<b>24,994,630</b>		<b>42,358,761</b>
<b>Total of General and Other Funds</b>	<b>101,705,954</b>	<b>44,285,128</b>		<b>96,915,521</b>	<b>(4,790,433)</b>	<b>80,987,891</b>	<b>43,688,328</b>		<b>79,257,148</b>

\* Includes Budget Changes and excludes fund balances  
Debt Service funds (RIDs) are not on this report

Yellow highlights indicate a Budget Change/Modification was made.  
The amount is blank due to lack of history in 3 year average or activity in the first half of the year.

IT IS NOT Just us!

## Mason County Sheriff fears layoffs would increase crime

Drew Mikkelsen, KING 6:08 PM. PDT July 10, 2017



(Photo: KING)

Sheriffs are elected to reduce crime, but Mason County Sheriff Casey Salisbury fears he might make a move that increases the county's crime rate.

Last week he informed eight deputies they might be laid off at the end of the month because of a \$2 million deficit in the county's budget.

"I can't be out there preventing crime when we don't have the deputies to do it," said Salisbury.

Every elected official in Mason County has been advised by the county's commissioners to cut 17.5 percent from their 2017 budget to make up for the shortfall.

The potential layoffs would reduce the number of Mason County deputies from 53 to 45, according to Salisbury.

"Nobody runs for office in order to lay people off," said County Commission Chair Kevin Shutty.

Shutty said the commissioners find themselves in a "perfect storm."

He blamed the deficit on a decrease in revenues, an increase in costs for new labor contracts, and a costlier-than-expected sewer project.

Shutty, who was elected in November, said past budget deficits were covered by using reserves, a strategy he said drained those reserves below recommended levels.

He said calling for across-the-board budget cuts in general fund agencies was not ideal.

"There's no easy, fair, or equitable way to cut \$2 million in the middle of July, in the middle of a budget," said Shutty.

### Extended interview with Mason Co. Sheriff Deputy



Commissioners will take public comment and vote on the proposed budget cuts at next week's meeting.

That's when Deputy Brian Spera expects to find out if he'll still have a job after July.

"It's difficult for myself and my family" said Spera, "But I know what kind of pressure it's going to