



AGENDA ITEM SUMMARY

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

HI
7/19

Department: BOCC

WORK SESSION **Meeting Date:**

REGULAR AGENDA **Meeting Date: 7/19/2016**

Required Originals Approved and Attached?

Will Be Provided On:

Item Summary:*

- Call for Hearing
- Resolution
- Draft Ordinance

- Contract/Agreement/MOU**
- Proclamation
- Final Ordinance

- Contract #
- Budget Item
- Other Mid Year Budget Status Review/Hearing

Documents exempt from public disclosure attached:

Executive Summary:

For the 2016 Mid-Year Budget Status Review, we are projecting year end General Fund Revenues of **\$34,494,626**, and expenditures of **\$36,242,592**, using reserves (creating a "structural deficit") of **\$1,747,966**. These projections are significantly better than the use of \$2,954,886 in General Fund Reserves that was budgeted, and would leave our Year End Reserve at a healthy **\$10,194,099** (28.13% of expenditures). Positive changes are on both sides of the spreadsheet, with significant revenue increases projected for Sales Taxes, State and Local Criminal Justice Taxes, Federal Payment in Lieu of Taxes, and Investment Interest. On the expenditure side, savings are projected pretty much across the board, but particularly in Sheriff's Operations and Jail, Juvenile Services, and Superior Court, which more than offset the increased spending of reserves to settle claims not covered by insurance. On balance, I believe the projection is reliable for the rest of this year, and since approximately \$1.2 million of the projected structural deficit is one-time spending, our on-going operational deficit (due to increased staffing in 2016) is only around \$550,000. Other revenues and expenditures appear to be pretty much as expected, and within budget, as the Carlsborg Sewer Project is still expected to be nearly completed by the end of the year.

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?)

Debi Cook, our Budget Director, and I are available for any questions you might have.

County Official Signature: Debi Cook

Date Submitted: 7/13/2016

* Submit original and 5 copies
 ** Submit 3 originals and 5 copies

2016 Mid Year Budget Review Projected Year End

FUND/ACCOUNT NAME	EXPENDITURES				REVENUE			
	2016 BUDGET *	6/30/16 ACTUAL	3 YEAR AVERAGE OF MID YEAR % OF ACTUAL USED	PROJECTED YEAR END	2016 BUDGET *	6/30/16 ACTUAL	3 YEAR AVERAGE OF MID YEAR % OF ACTUAL RECEIVED	PROJECTED YEAR END
GENERAL FUND								
Assessor	1,569,573	737,284	47.37%	1,584,307	3,375	1,055	151.93%	3,000
Auditor	1,243,725	526,027	43.44%	1,211,022	847,001	504,414	54.91%	850,000
Treasurer	809,967	383,915	47.81%	803,066	20,559,100	11,664,200	58.78%	21,100,000
Commissioner	669,489	337,481	48.23%	699,794	6,110	15	44.08%	6,000
Boundary Review Board	3,630	150	2.75%	3,500	180	0	11.11%	180
Port Crescent Cemetery	3,000	0	2.07%	3,000	500	0	43.33%	500
Board of Equalization	64,715	25,895	41.51%	62,378	0	0		
Non-Departmental	1,188,225	267,532	65.84%	1,100,000	17,080	4,798	43.77%	17,000
General Fund Reserves	1,530,490	1,394,290		2,040,500	1,592,074	807,634	44.61%	1,590,000
Community Development - Administration	363,468	157,868	43.11%	364,175	6,000	561	9.53%	5,887
Community Development - Environmental Quality	178,611	66,235	41.32%	160,301	203,453	69,124	36.34%	190,232
Community Development - Permit Center	989,946	448,571	44.88%	989,900	663,209	401,116	51.51%	778,767
Community Development - Planning	1,368,537	272,496	23.87%	1,000,000	1,113,032	214,645	24.51%	900,000
Hearing Examiner	30,000	11,250	39.47%	28,506	0	0		
Information Technology	1,692,262	813,967	48.48%	1,678,882	162,288	19,946	17.61%	113,274
Human Resources	574,619	243,091	49.61%	489,962	27,501	4,480	93.84%	27,000
Environmental Health	1,099,227	512,106	37.80%	1,090,000	973,780	633,478	43.06%	960,000
Sheriff - Operations	5,822,003	2,738,114	48.38%	5,659,845	1,019,412	410,350	54.32%	900,000
Sheriff - Community Projects	114,644	47,520	38.22%	110,000	61,645	23,068	37.26%	61,511
Sheriff - Animal Control	202,977	98,581	52.23%	188,691	1,000	260	16.88%	1,541
Sheriff - Search and Rescue	18,150	10,114	32.63%	18,000	1,500	0	0.00%	1,500
Sheriff - Jail	3,744,921	1,766,956	48.95%	3,636,304	1,669,015	702,108	47.56%	1,600,000
Sheriff - Jail Medical	628,608	270,426	44.98%	601,186	157,500	73,070	61.55%	150,000
Sheriff - Emergency Services	282,410	124,220	40.93%	290,000	140,569	52,297	28.18%	182,587
Non-Departmental - Indigent Defense	1,140,000	570,000	76.68%	1,140,000	253,500	85,000	0.00%	253,500
Prosecuting Attorney	2,322,213	1,073,706	46.30%	2,319,038	224,256	40,769	23.81%	225,000
Prosecuting Attorney - Child Support	215,910	101,077	46.27%	210,000	235,462	127,398	48.07%	250,000
Coroner	181,800	30,918	35.13%	88,019	53,360	15,930	39.48%	40,354
Juvenile Services	3,109,257	1,413,046	47.62%	2,967,555	1,285,307	630,644	42.47%	1,280,000
Superior Court	1,360,648	608,106	51.75%	1,175,198	280,580	105,473	36.08%	292,310
District Court I	732,414	355,033	48.22%	730,000	863,000	478,593	50.74%	943,235
District Court II	337,380	161,506	46.01%	330,000	152,451	88,959	51.64%	172,863
Clerk	816,957	381,392	45.01%	800,000	317,608	191,063	52.92%	341,017
Parks and Facilities	2,052,264	972,547	47.43%	2,050,298	611,160	387,187	44.35%	600,000
Fair	388,686	98,306	26.20%	375,166	390,650	126,535	28.61%	391,000
WSU Extension	320,081	72,626	34.88%	310,000	263,643	12,538	14.19%	263,000
Total	37,110,707	17,092,292		36,242,592	34,155,821	17,876,708		34,494,626
Greater use of Reserves :	\$ 2,954,884							
Projected use of Reserves :	\$ 1,747,946							
OTHER FUNDS								
Special Revenue								
Roads	20,037,978	6,595,252	32.45%	20,000,000	14,056,187	6,663,809	58.71%	14,000,000
Flood Control	8,644	1,201	28.38%	4,231	10,009	10,022	74.92%	13,377
Sheriff's Honor Guard Donation	3,910	7	0.00%	3,000	500	0	0.00%	500
Boating Safety	89,307	16,777	43.01%	88,000	83,120	28,267	39.86%	83,000
Sheriff's Office Drug Fund	28,081	17,232	45.80%	28,000	7,500	0	16.38%	7,500
Sheriff's OPNET Drug Fund	256,664	104,383	47.80%	218,361	148,595	106,177	61.35%	173,073
Nine-One-One Enhanced	726,100	273,318	46.26%	690,848	697,500	395,381	46.93%	757,292
OPSCAN Operations	405,916	80,019	41.63%	400,000	395,736	310,995	50.46%	400,000
Sheriff's Operation Stonegarden	440,935	30,432	48.04%	440,000	440,756	39,423	48.03%	440,000
24/7 Sobriety Program	5,459	309	36.23%	5,000	6,900	2,747	16.03%	7,000
Health and Human Services	1,985,261	824,116	46.75%	1,762,922	1,843,838	1,452,811	61.69%	2,385,014
Homeless Task Force	653,912	314,713	37.55%	650,000	285,000	165,910	58.25%	284,836
Chemical Dependency Mental Health	1,633,499	650,782	34.83%	1,581,406	1,203,903	704,083	50.07%	1,406,207
Affordable Housing	100,000	24,001	30.00%	79,991	55,000	31,076	50.05%	62,092
Developmental Disabilities	1,133,233	440,338	37.48%	1,130,000	981,815	480,061	43.14%	1,112,725
Law Library	27,750	13,014	36.89%	27,000	25,000	15,133	53.73%	28,167
Local Crime Victim Compensation	119,410	31,137	55.79%	115,000	98,570	37,977	41.60%	91,285
Racketeering Fund	5	1	19.37%	5	3	3	30.67%	10
Treasurer's Operation and Maintenance	82,787	25,621	28.22%	80,000	78,516	3,768	3.89%	78,000
Treasurer's REET Electronic Technology	36,939	18,281	2.94%	36,900	18,000	9,982		19,000
Land Assessment	10,400	7,720	96.33%	8,014	9,281	5,616	55.44%	10,131
Document Preservation	141,938	26,211	25.69%	102,009	94,951	18,113	19.82%	91,409
Dispute Resolution Center	13,000	5,570	57.59%	9,672	13,000	5,525	53.90%	10,251
Courthouse Facilitator	8,000	3,260	39.01%	8,000	8,000	3,580	37.60%	9,522
Noxious Weed Control	207,242	76,592	33.11%	207,000	177,305	125,585	72.66%	180,000
LMD#2 Lake Sutherland	15,394	9,260	5.66%	15,300	18,659	11,159	38.92%	18,700
Probation District Court I	213,673	90,061	51.88%	200,000	200,000	119,297	47.62%	250,536
Probation District Court II	0	0		0	0	0		0
Trial Court Improvements	30,000	30,000	100.00%	30,000	30,000	17,978	62.73%	30,000
Veterans Relief	149,196	57,803	44.78%	149,000	168,654	133,199	54.83%	168,000
Federal Forest Replacement	30,001	1	7.42%	30,000	30,000	9,594	63.78.76%	30,000
Hotel/Motel Tax	566,000	245,710	47.72%	560,000	540,000	177,316	28.68%	560,000
Opportunity Fund	10,440,255	591,596	4.12%	10,000,000	10,145,371	1,022,686	21.31%	10,000,000
Emergency Communication Tax	1,060,000	472,572	41.44%	1,060,000	1,000,700	546,102	50.73%	1,076,497
Capital Projects								
Real Estate Excise Tax Projects	1,345,000	139,457	24.35%	1,200,000	500,000	376,960	68.80%	547,924
Real Estate Excise Tax Projects 2	2,082,000	134,797	65.56%	1,800,000	575,000	650,780	45.47%	1,431,248
Capital Projects	225,000	44,635	37.92%	200,000	0	0	81.87%	0
Information Technology Capital Projects	391,242	82,284	10.78%	390,000	354,994	291,950	91.67%	318,492
Carlsborg Sewer Project (new in 2011)	11,009,110	376,727	16.94%	11,000,000	9,216,955	509,098	100.00%	9,000,000
Enterprise								
Solid Waste	91,936	44,885	55.84%	80,883	83,360	38,245	48.03%	79,620
Clallam Bay - Sekiu Sewer	601,324	201,020	46.82%	600,000	597,605	198,435	52.44%	378,393
Clallam Bay - Sekiu Sewer Capital Replacement	10,000	0	33.33%	10,000	3,881	363	-41.04%	3,000
Carlsborg Sewer	63,644	0		50,000	75,937	0		75,000
Carlsborg Sewer Capital Repair/Replacement	27,643	0		25,000	50,000	0		50,000
Internal Service								
Equipment Rental and Revolving	4,443,107	1,588,053	38.26%	4,150,644	3,941,778	1,272,661	37.31%	3,410,978
Risk Management	1,657,026	251,982	22.87%	2,167,000	1,223,752	0	76.36%	1,733,752
Workers' Compensation Claims	746,148	227,106	44.98%	604,691	347,435	176,743	48.95%	364,060
Employee Health Care Benefit	36,925	6,586	18.31%	35,968	36,925	0	100.00%	36,000
Unemployment Compensation	50,000	14,021	29.82%	47,018	22,034	10,731	50.21%	21,371
Total Other Funds	63,440,451	14,088,843		61,880,562	49,901,985	16,139,301		51,203,902
Total of General and Other Funds	100,551,158	31,181,135		98,123,154	84,057,806	34,016,009		85,698,528

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

Shaded areas 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.