



AGENDA ITEM SUMMARY

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

Department: BOCC

WORK SESSION **Meeting Date:** 07/17/2018

REGULAR AGENDA **Meeting Date:**

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 Monthly & Mid-Year Budget Review |
- Documents exempt from public disclosure attached:

Executive Summary:

The June 2018 YTD General Fund, Mid-Year Budget Review data (HOW DID WE DO & By Department) is attached and shows that June YTD **Revenues** totaled \$19,482,811 and YTD **Expenditures** were \$19,440,573 with a YTD increase in **Reserves** of \$42,238 to \$11,639,346. This is slightly less positive than is typically the case at mid-year (as over the last three years we averaged a little better than \$450,000 ahead at mid-year, only to average a negative \$265,000 at year-end). I am projecting our 2018 year-end to be a negative \$675,000, which is still quite a bit better than the budgeted negative of \$961,370. With year-end Reserves projected to be nearly \$11,000,000, Clallam County is in a very good position to deal with the structural imbalances created by the projected loss of fine and fee revenues in our court systems, together with the significant increases in medical insurance payments and retirement contributions which we are now obligated to pay.

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?**

At the end of the first half of the year, after adjusting for Benefits increases and Court Fee decreases that I expect during the 2nd half, I am projecting \$38,325,000 in Revenues and \$39,000,000 in Expenditures, resulting in a projected deficit of \$675,000 for the year.

Recommended Action:(Does the Board need to act? If so, what is the department's recommendation?)

Review the "HOW DID WE DO" and "By Department Reports and ask any questions you might have.

County Official Signature: 

Date Submitted: 07/12/2018

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

HOW DID WE DO? With 6/12-Year Projection										
Expenditures by Object (Use)	2018	Thru Jun			Previous Year	Three Year	2017	Thru Jun		
	Annual 2018 Budget	YTD Budget Projection	Actual 2018 YTD	% of Budget	Comparative projection	Comparative projection	2017 Actual	2017 YTD	% of Actual	3 year Avg %
Total General Fund Revenue	39,785,311	\$ 20,678,827	19,482,811	48.97%	\$ 38,657,824	\$ 37,484,219	37,092,065	18,693,698	50.40%	51.98%
Total General Fund Expense	40,746,681	\$ 20,473,664	19,440,573	47.71%	\$ 38,127,264	\$ 38,690,623	36,760,383	18,743,619	50.99%	50.25%
Net Change in Reserves	-961,370	205,163	42,238		530,560	-1,206,404	331,682	-49,921		
Beginning Fund Balance	\$ 11,597,108		\$11,639,346				\$ 11,314,557			
General Fund Salaries	20,272,658	\$ 9,946,359	\$ 9,551,734	47.12%	\$ 19,390,927	\$ 19,468,333	19,022,014	9,370,012	49.26%	49.06%
			6/12-Year projection:		\$19,400,000		2016	8,828,434	49.10%	
							2015	8,327,160	48.83%	
General Fund Benefits	8,131,307	\$ 3,993,386	3,668,481	45.12%	\$ 7,527,602	\$ 7,469,738	6,713,086	3,271,537	48.73%	49.11%
			6/12-Year projection:		\$7,900,000		2016	3,076,731	49.59%	
							2015	2,873,188	49.01%	
Supplies & Capital Improvements	1,775,765	\$ 814,189	742,398	41.81%	\$ 1,613,205	\$ 1,619,188	1,429,922	658,051	46.02%	45.85%
			6/12-Year projection:		\$1,610,000		2016	598,003	38.99%	
							2015	684,042	52.54%	
Contracted Services & Other	10,324,771	\$ 5,188,833	5,263,780	50.98%	\$ 9,681,679	\$ 10,473,901	9,062,734	4,927,269	54.37%	50.26%
			6/12-Year projection:		\$9,850,000		2016	3,198,830	43.45%	
							2015	3,720,911	52.95%	
Interfund Payments & Transfers*	242,180	\$ 204,730	214,180	88.44%	\$ 220,761	\$ 253,358	532,627	516,750	97.02%	84.54%
			6/12-Year projection:		\$240,000		2016	1,394,290	68.46%	
							2015	834,308	88.13%	
Total General Fund Expenditures	40,746,681	\$ 20,473,664	19,440,573	47.71%	\$ 38,127,264	\$ 38,690,623	36,760,383	18,743,619	50.99%	50.25%
			6/12-Year projection: Revenues		\$38,325,000		2016	17,096,288	48.68%	
			6/12-Year projection: Expenditures		\$39,000,000		2015	16,439,609	51.07%	
					-\$675,000					

Property Tax Revenue

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Δ% from prior yr	YTD \$\$	YTD ratio to Year End
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%	5,060,754	0.553648
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%	5,205,620	0.5557989
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%	5,332,076	0.5624494
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%	5,523,683	0.5708001
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%	5,643,723	0.5722856
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%	5,772,157	0.5809051
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%	5,824,404	0.5774753
2017	32,500	463,507	839,939	3,520,093	1,042,997	81,731	63,355	75,729	214,262	3,304,024	581,122	54,885	10,274,143	1.87%	5,980,767	0.5821183
2018	25,160	238,708	900,642	3,855,498	915,832	66,105							6,001,945	-41.58%	6,001,945	0.569435
Δ% from prior yr	-22.59%	-46.80%	-12.83%	3.38%	0.62%	0.35%	Year-End projection based upon 8 year avg of thru Jun to actual:						10,540,174	Bgt= \$10,800,000		

Sales Tax Revenue

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Δ% from prior yr	YTD \$\$	YTD ratio to Year End
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%	1,921,166	0.458369
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%	1,997,911	0.4773913
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%	1,839,241	0.456536
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%	1,956,846	0.4464809
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%	2,111,854	0.4535131
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%	2,225,045	0.4805548
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%	1,979,901	0.401086
2017	418,938	524,093	369,735	371,006	495,613	427,942	483,847	565,224	527,628	551,623	619,852	475,650	5,831,152	18.13%	2,607,327	0.4471376
2018	455,806	557,989	433,600	379,975	529,112	468,504							2,824,985	-51.55%	2,824,985	0.4526336
Δ% from prior yr	8.80%	7.50%	10.26%	8.53%	8.13%	8.35%	Year-End projection based upon 8 year avg of thru Jun to actual:						6,241,217	Bgt= \$5,600,000		
	= .2% reduction in Sales Tax															

Real Estate Excise Tax Revenue (County Portion Only)

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Δ% from prior yr	YTD \$\$	YTD ratio to Year End
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%	325,839	0.318910
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%	288,157	0.4683236
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%	1,111,190	0.7383289
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%	379,107	0.4003281
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%	599,493	0.4694749
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%	587,192	0.4246985
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%	753,012	0.4525005
2017	106,236	95,807	124,087	126,290	185,533	185,378	175,795	211,260	166,789	170,926	165,329	173,542	1,886,971	13.39%	823,331	0.436324
2018	89,703	121,317	101,690	198,482	203,965	265,883							981,039	-48.01%	981,039	0.4636111
Δ% from prior yr	-15.56%	4.44%	-4.12%	12.99%	12.10%	19.15%	Year-End projection based upon 8 year avg of thru Jun to actual:						2,116,081	Bgt= \$1,650,000		

Investment Interest Revenue

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	Δ% from prior yr	YTD \$\$	YTD ratio to Year End
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%	595,190	0.722002
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%	226,537	0.6540009
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%	76,526	0.2089347
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%	52,758	0.1654836
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%	58,173	0.2046886
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%	149,309	0.4467442
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%	199,561	0.4964522
2017	27,338	40,175	38,248	40,127	51,077	55,537	56,151	55,593	56,186	65,848	57,801	33,270	577,351	43.63%	252,502	0.4373452
2018	42,390	56,844	54,971	58,209	69,892	102,794							385,101	-33.30%	385,101	0.460181
Δ% from prior yr	55.06%	46.99%	45.81%	45.60%	43.33%	52.51%	Year-End projection based upon 3 year avg of thru Jun to actual:						836,847	Bgt= \$850,000		

2018 Mid Year Budget Review by Department

FUND/ACCOUNT NAME	REVENUE				EXPENDITURES			
	2018 BUDGET *	6/30/18 ACTUAL	HALF YEAR % OF BUDGET RECEIVED	BALANCE REMAINING	2018 BUDGET *	6/30/18 ACTUAL	HALF YEAR % OF BUDGET USED	BALANCE REMAINING
GENERAL FUND								
Assessor	4,575	2,183	47.72%	2,392	1,590,326	777,590	48.90%	812,736
Auditor	798,953	570,602	71.42%	228,351	1,300,446	543,992	41.83%	756,454
Treasurer	23,209,372	12,528,404	53.98%	10,680,968	858,969	352,712	41.06%	506,257
Commissioner	1,010	0	0.00%	1,010	709,385	334,492	47.15%	374,893
Boundary Review Board	150	50	33.33%	100	150	150	100.00%	0
Port Crescent Cemetery	500	0	0.00%	500	3,000	0	0.00%	3,000
Board of Equalization	0	0	0.00%	0	68,871	31,179	45.27%	37,692
Non-Departmental	9,010	3,543	39.32%	5,467	1,474,752	1,056,902	71.67%	417,850
General Fund Reserves	1,695,499	869,456	51.28%	826,043	242,180	214,180	88.44%	28,000
Community Development - Administration	6,000	0	0.00%	6,000	509,559	182,270	35.77%	327,289
Community Development - Environmental Quality	276,799	113,684	41.07%	163,115	244,819	85,301	34.84%	159,518
Community Development - Permit Center	1,047,000	509,629	48.68%	537,371	1,017,704	490,955	48.24%	526,749
Community Development - Long Range Planning	2,095,681	275,398	13.14%	1,820,283	2,352,400	758,587	32.25%	1,593,813
Hearing Examiner	0	0	0.00%	0	85,000	23,985	28.22%	61,015
Information Technology	122,289	25,330	20.71%	96,959	1,791,905	812,651	45.35%	979,254
Human Resources	19,501	9,103	46.68%	10,398	848,910	363,886	42.87%	485,024
Environmental Health	1,111,579	527,590	47.46%	583,989	1,153,847	520,435	45.10%	633,412
HHS Administration (new in 2017)	90,700	77,831	85.81%	12,869	627,809	281,663	44.86%	346,146
Sheriff - Operations	1,382,553	313,958	22.71%	1,068,595	6,580,299	3,265,328	49.62%	3,314,971
Sheriff - Community Projects	56,895	30,593	53.77%	26,302	121,957	59,470	48.76%	62,487
Sheriff - Animal Control	500	0	0.00%	500	200,802	97,047	48.33%	103,755
Sheriff - Search and Rescue	1,500	100	6.67%	1,400	48,150	7,533	15.64%	40,617
Sheriff - Jail	1,755,633	835,418	47.59%	920,215	3,820,092	1,909,590	49.99%	1,910,502
Sheriff - Jail Medical	163,522	83,717	51.20%	79,805	672,117	318,637	47.41%	353,480
Sheriff - Emergency Services	118,373	85,972	72.63%	32,401	322,170	97,489	30.26%	224,681
NonDepartmental - Indigent Defense	252,955	163,654	64.70%	89,301	1,158,000	948,244	81.89%	209,756
Prosecuting Attorney	223,656	132,174	59.10%	91,482	2,643,108	1,239,324	46.89%	1,403,784
Prosecuting Attorney - Child Support	235,462	133,331	56.63%	102,131	283,151	133,856	47.27%	149,295
Coroner	33,360	23,520	70.50%	9,840	151,800	62,967	41.48%	88,833
Juvenile Services	2,135,927	758,770	35.52%	1,377,157	3,445,829	1,554,338	45.11%	1,891,491
Superior Court	294,134	122,953	41.80%	171,181	1,442,622	623,666	43.23%	818,956
District Court I	850,500	459,812	54.06%	390,688	809,455	375,285	46.36%	434,170
District Court II	154,135	92,376	59.93%	61,759	354,827	169,119	47.66%	185,708
Clerk	338,678	176,291	52.05%	162,387	895,997	441,582	49.28%	454,415
Parks and Facilities	707,560	418,725	59.18%	288,835	2,206,735	1,113,419	50.46%	1,093,316
Fair	391,050	101,855	26.05%	289,195	408,483	116,762	28.58%	291,721
WSU Extension	200,300	36,789	18.37%	163,511	301,055	75,987	25.24%	225,068
Total General Fund	39,785,311	19,482,811	48.97%	20,302,500	40,746,681	19,440,573	47.71%	21,306,108
Special Revenue								
Roads	13,457,924	6,806,322	50.57%	6,651,602	19,207,848	8,244,584	42.92%	10,963,264
Flood Control	10,163	10,121	99.59%	42	11,580	6,461	55.79%	5,119
Honor Guard Donation	500	0	0.00%	500	4,014	0	0.00%	4,014
Boating Safety	63,620	1,250	1.96%	62,370	57,174	22,883	40.02%	34,291
VRF Boating Program (new in 2017)	42,996	24,628	57.28%	18,368	34,446	4,575	13.28%	29,871
Sheriff's Office Drug Fund	7,500	0	0.00%	7,500	48,589	39,000	80.27%	9,589
OPNET Drug Fund	311,252	59,364	19.07%	251,888	219,837	87,165	39.65%	132,672
Nine-One-One Enhanced	749,950	347,104	46.28%	402,846	769,554	405,317	52.67%	364,237
OPSCAN Operations	493,388	352,279	71.40%	141,109	387,142	117,644	30.39%	269,498
Sheriff's Operation Stonegarden	510,019	88,078	17.27%	421,941	522,082	68,852	13.19%	453,230
24/7 Sobriety Program	42,140	37,797	89.69%	4,343	40,111	4,482	11.17%	35,629
Health and Human Services	1,045,364	525,090	50.23%	520,274	1,144,899	436,437	38.12%	708,462
Homeless Task Force	355,000	200,777	56.56%	154,223	479,273	216,184	45.11%	263,089
Chemical Dependency Mental Health	1,108,203	625,991	56.49%	482,212	1,632,344	503,790	30.86%	1,128,554
Affordable Housing	65,000	36,351	55.92%	28,649	119,000	13,914	11.69%	105,086
Developmental Disabilities	1,284,875	699,516	54.44%	585,359	1,266,774	617,774	48.77%	649,000
Law Library	27,000	16,379	60.66%	10,621	26,540	16,221	61.12%	10,319
Local Crime Victim Compensation	119,417	54,730	45.83%	64,687	128,690	81,722	63.50%	46,968
Racketeering Fund	3	11	366.67%	-8	5	1	20.00%	4
Treasurer's Operation and Maintenance	79,200	7,547	9.53%	71,653	83,299	22,858	27.44%	60,441
Treasurer's REET Electronic Technology	23,000	10,601	46.09%	12,399	39,940	20,146	50.44%	19,794
Land Assessment	10,681	5,976	55.95%	4,705	15,000	12,534	83.56%	2,466
Document Preservation	93,001	21,440	23.05%	71,561	74,405	29,343	39.44%	45,062
Dispute Resolution Center	15,135	6,680	44.14%	8,455	15,135	6,270	41.43%	8,865
Courthouse Facilitator	8,520	3,040	35.68%	5,480	8,520	2,900	34.04%	5,620
Noxious Weed Control	148,941	83,209	55.87%	65,732	177,896	77,931	43.81%	99,965
LMD#2 Lake Sutherland	18,759	11,034	58.82%	7,725	17,722	842	4.75%	16,880
Probation District Court I	200,100	82,266	41.11%	117,834	221,674	95,164	42.93%	126,510
Probation District Court II	0	0	0.00%	0	0	0	0.00%	0
Trial Court Improvements	30,000	18,569	61.90%	11,431	30,000	30,000	100.00%	0
Veterans' Relief	87,654	56,691	64.68%	30,963	155,251	49,165	31.67%	106,086
Federal Forest Replacement	30,000	0	0.00%	30,000	30,000	0	0.00%	30,000
Hotel/Motel Tax	540,000	228,540	42.32%	311,460	602,000	305,313	50.72%	296,687
Opportunity Fund	970,000	586,394	60.45%	383,606	168,194	97,500	57.97%	70,694
Emergency Communication Tax	1,204,000	631,459	52.45%	572,541	1,300,320	571,026	43.91%	729,294
Capital Projects								
Real Estate Excise Tax Projects	825,000	490,543	59.46%	334,457	2,040,000	458,595	22.48%	1,581,405
Real Estate Excise Tax Projects 2	825,000	490,519	59.46%	334,481	1,895,000	1,368,077	72.19%	526,923
Capital Projects	0	0	0.00%	0	930,000	222,665	23.94%	707,335
Information Technology Capital Projects	63,044	0	0.00%	63,044	200,287	1,602	0.80%	198,685
Carlsborg Sewer Project	0	524	-524	277,087	75,566	27,27%	201,521	
Carlsborg Water Mitigation	500,000	125,000	25.00%	375,000	500,000	6,617	1.32%	493,383
Enterprise								
Solid Waste	52,315	44,269	84.62%	8,046	47,944	29,652	61.85%	18,292
Clallam Bay - Sekiu Sewer	501,278	343,322	68.49%	157,956	656,123	355,253	54.14%	300,870
Clallam Bay - Sekiu Sewer Capital Replacement	4,250	2,112	49.69%	2,138	95,000	95,000	100.00%	0
Carlsborg Sewer	345,118	93,139	26.99%	251,979	344,816	166,096	48.17%	178,720
Carlsborg Sewer Capital Repair/Replacement	42,250	10,325	24.44%	31,925	0	0	0.00%	0
Internal Service								
Equipment Rental and Revolving	4,404,174	1,570,376	35.66%	2,833,798	5,102,419	1,513,716	29.67%	3,588,703
Risk Management	1,245,148	966,823	77.65%	278,325	1,812,412	505,019	27.86%	1,307,393
Workers' Compensation Claims	355,944	183,502	51.55%	172,442	698,119	156,095	22.36%	542,024
Employee Health Care Benefit	36,925	0	0.00%	36,925	36,925	3,721	10.08%	33,204
Unemployment Compensation	24,008	11,500	47.90%	12,508	90,000	21,892	24.32%	68,108
Total Other Funds	32,377,759	15,971,188	49.33%	16,406,571	43,765,390	17,187,564	39.27%	26,577,826
Total of General and Other Funds	72,163,070	35,453,999	49.13%	36,709,071	84,512,071	36,628,137	43.34%	47,883,934
* Includes Budget Changes and excludes fund balances Debt Service funds (RIDs) are not on this report		Shaded areas indicate a Budget Change/Modification was made.						