FINANCIAL SERVICES

FINANCIAL REVIEW

Second Quarter 2020

2020 Budget Adjustments Summary

June 2020

Description			Debit	Credit	Source
General Fund					
Sheriff/Prosecuting Attorney-GreyKey					
	Sheriff	Miscellaneous	2,000		
	Prosecuting Attorney	Prof Services	(2,000)		
			-	-	
Coroner-Cadaver Dog					
	Coroner	Other Services & Charges	14,000	(14,000)	Fund Balance-Committed
			14,000	(14,000)	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
Total General Fund Amendment			14,000	(14,000)	
	Revised Revenues		-		
	Committed Fund Balance		14,000		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		-		**68,921,307**

General Fund
Income Statement
June 2020

	2018 Actual	2019 Actual	2020 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 27,300,557	$ 28,057,174	$ 28,700,000	$ -	$ 28,700,000	$ 16,203,951	$ (12,496,049)	56.46%
Sales Tax	14,298,459	14,836,224	15,465,000	-	15,465,000	5,896,190	(9,568,810)	38.13%
Interest Earnings	770,623	1,790,212	945,000	(145,000)	800,000	155,063	(644,937)	19.38%
Other Taxes	105,525	96,064	89,500	-	89,500	32,874	(56,626)	36.73%
Licenses & Permits	430,642	320,306	400,500	-	400,500	197,577	(202,923)	49.33%
Grants	6,147,960	5,502,313	5,630,141	-	5,630,141	2,514,641	(3,115,500)	44.66%
Intergovernmental/PILT	2,661,157	2,931,761	3,059,830	-	3,059,830	1,007,974	(2,051,856)	32.94%
Charges/Fees for Service	8,681,756	9,581,229	8,868,303	-	8,868,303	4,294,443	(4,573,860)	48.42%
Fines and Forfeits	2,571,957	2,400,910	2,159,316	(250,000)	1,909,316	1,118,295	(791,021)	58.57%
Other Miscellaneous	1,838,722	1,729,392	1,521,086	-	1,521,086	784,451	(736,635)	51.57%
Total Revenue	**$ 64,807,358**	**$ 67,245,585**	**$ 66,838,676**	**$ (395,000)**	**$ 66,443,676**	**$ 32,205,459**	**$ (34,238,217)**	**48.47%**
Expense								
Salaries/Benefits	$ 31,286,369	$ 32,334,665	$ 34,500,369	$ -	$ 34,500,369	$ 15,549,092	$ (18,951,277)	45.07%
Supplies	1,077,516	1,125,756	1,202,680	-	1,202,680	600,084	(602,596)	49.90%
Other Services & Charges	12,907,750	13,126,543	15,121,666	14,000	15,135,666	6,480,294	(8,655,372)	42.81%
Debt Service	14,964	14,577	14,835	-	14,835	645	(14,190)	04.35%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,532,637	15,848,438	15,846,154	-	15,846,154	7,950,589	(7,895,565)	50.17%
Intergovernmental Charges	318,614	-	-	-	-	-	-	00.00%
Other Financing Uses	2,176,602	3,499,462	1,978,490	-	1,978,490	534,120	(1,444,370)	27.00%
Capital:								
Contingency	45,947	4,326	118,008	-	118,008	-	(118,008)	00.00%
Equipment Replacement	84,050	81,090	125,105	-	125,105	13,874	(111,231)	11.09%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 63,444,449**	**$ 66,034,857**	**$ 68,907,307**	**$ 14,000**	**$ 68,921,307**	**$ 31,128,698**	**$ (37,792,609)**	**45.17%**
Net Income/(Loss)	**$ 1,362,909**	**$ 1,210,728**	**$ (2,068,631)**	**$ (409,000)**	**$ (2,477,631)**	**$ 1,076,761**		
Beginning Reserve Balance	**$ 11,622,665**	**$ 12,985,574**	**$ 14,196,302**		**$ 14,196,302**	**14,196,302**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 12,985,574**	**$ 14,196,302**	**$ 12,127,671**		**$ 11,718,671**	**15,273,063**		

General Fund
Revenue Detail

June 2020

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2020 Actuals	2020 Proj/ 2020 Actuals	'Actual/20 Proj %
General Revenues:							
Auditor							
Recording Filing Fees	295,092	317,943	280,000	280,000	171,440	(108,560)	61.23%
Vehicle Licensing Fees	1,352,820	1,483,762	1,315,000	1,315,000	887,309	(427,691)	67.48%
Passports	123,245	122,360	70,000	70,000	29,295	(40,705)	41.85%
Other Misc Revenue	130,014	153,953	216,825	216,825	106,965	(109,860)	49.33%
	1,901,171	2,078,018	1,881,825	1,881,825	1,195,009	(686,816)	63.50%
Elections							
Elections Services	250,021	763,409	538,044	538,044	320,380	(217,664)	59.55%
Elections Services Registrations	161,045	176,388	161,500	161,500	-	(161,500)	00.00%
Other Misc Revenue	75,632	1,005	33,800	33,800	280,027	246,227	828.48%
	486,698	940,802	733,344	733,344	600,407	(132,937)	81.87%
Commissioners							
Property Tax	25,109,088	25,862,981	26,500,000	26,500,000	14,968,566	(11,531,434)	56.49%
Sales Tax	14,298,459	14,836,224	15,465,000	15,465,000	5,185,065	(10,279,935)	33.53%
Gambling Excise Tax	20,659	15,140	20,000	20,000	2,746	(17,254)	13.73%
Franchise Fees	330,596	247,806	330,000	330,000	173,321	(156,679)	52.52%
PUD Privilege Tax	273,003	213,843	225,000	225,000	-	(225,000)	00.00%
County Assistance (6050)	-	-	-	-	-	-	00.00%
Motor Vehicle Criminal Justice	1,661,772	1,686,654	1,800,000	1,800,000	422,195	(1,377,805)	23.46%
Extraordinary Criminal Justice	-	-	-	-	-	-	00.00%
Indirect Costs	1,515,214	1,571,994	1,611,700	1,611,700	805,845	(805,855)	50.00%
Other Misc Revenue	2,212,137	1,693,170	1,659,798	1,659,798	2,011,346	351,548	121.18%
	45,420,928	46,127,812	47,611,498	47,611,498	23,569,084	(24,042,414)	49.50%
Treasurer							
Property Tax Penalties	631,237	604,818	590,000	740,000	351,619	(388,381)	47.52%
Property Tax Interest	1,235,214	1,108,135	1,075,000	1,075,000	634,752	(440,248)	59.05%
Investment Earnings	833,762	1,790,212	945,000	800,000	452,536	(347,464)	56.57%
Other Misc Revenue	397,820	458,838	401,700	401,700	(56,226)	(457,926)	-14.00%
	3,098,033	3,962,003	3,011,700	3,016,700	1,382,681	(1,634,019)	45.83%
Sheriff							
Law Enforcement Fees	88,620	94,236	90,000	90,000	25,263	(64,737)	28.07%
Animal Control	22,375	8,127	10,648	10,648	1,923	(8,725)	18.06%
Other Misc Revenue	134,849	103,146	64,400	64,400	31,432	(32,968)	48.81%
	245,844	205,509	165,048	165,048	58,618	(106,430)	35.52%

General Fund
Revenue Detail

June 2020

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2020 Actuals	2020 Proj/ 2020 Actuals	'Actual/20 Proj %
District Court							
Civil Fees	158,421	157,996	158,000	108,000	51,620	(56,380)	47.80%
Traffic Infraction Penalties	923,897	921,602	860,000	760,000	356,501	(403,499)	46.91%
Traffic Infraction Trauma Car	151,578	147,367	140,000	100,000	52,215	(47,785)	52.22%
DUI Penalties	101,089	93,212	95,000	75,000	37,838	(37,162)	50.45%
Other Criminal Traffic Mi	127,376	127,628	127,500	87,500	48,223	(39,277)	55.11%
Other Criminal Non-Traffic	33,439	28,708	20,000	20,000	17,007	(2,993)	85.04%
Other Misc Revenue	474,827	495,516	389,600	389,600	225,825	(163,775)	57.96%
	1,970,627	1,972,029	1,790,100	1,540,100	789,229	(750,871)	51.25%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	122,202	112,209	72,000	72,000	29,293	(42,707)	40.68%
Other Misc Revenue	16,008	21,322	16,070	16,070	6,523	(9,547)	40.59%
	138,210	133,531	88,070	88,070	35,816	(52,254)	40.67%
Planning							
Subdivision Fees	160,813	191,823	160,813	160,813	63,811	(97,002)	39.68%
Zoning Fees	189,187	144,416	148,800	148,800	82,935	(65,865)	55.74%
Other Misc Revenue	86,516	73,311	70,036	70,036	39,270	(30,766)	56.07%
	436,516	409,550	379,649	379,649	186,016	(193,633)	49.00%
Assessor	7,591	8,648	5,150	5,150	3,358	(1,792)	65.20%
Non-Departmental	299,156	84,962	85,000	85,000	5,740	(79,260)	06.75%
Human Resources	2,066	1,380	1,450	1,450	546	(904)	37.66%
Coroner	33,540	45,578	45,578	45,578	15,966	(29,612)	35.03%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	140,371	88,058	50,000	50,000	37,657	(12,343)	75.31%
Prosecuting Attorney	362	52	700	700	2	(698)	00.29%
Clerk	1,075,871	642,656	713,139	563,139	240,024	(323,115)	42.62%
Superior Court	45,578	34,814	39,800	39,800	26,306	(13,494)	66.10%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**55,302,562**	**56,735,402**	**56,602,051**	**56,207,051**	**28,146,459**	**(28,060,592)**	50.08%
	3,494,926	1,432,840	(133,351)	(395,000)	(28,060,592)		
	06.75%	02.59%	**-00.24%**	**-00.70%**	-50.74%		

General Fund
Revenue Detail

June 2020

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2020 Actuals	2020 Proj/ 2020 Actuals	'Actual/20 Proj %
Grants/Contracts							
Assessor		3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	-	150	-	-	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,191,469	2,194,778	2,200,000	2,200,000	1,235,385	(964,615)	56.15%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer		35,133	35,500	35,500	31,208	(4,292)	87.91%
Sheriff	1,309,148	1,418,719	1,371,332	1,371,332	413,097	(958,235)	30.12%
Coroner		14,000	-	-	-	-	00.00%
Assigned Counsel	477,046	760,461	630,292	630,292	488,894	(141,398)	77.57%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,838,101	3,250,317	3,231,412	3,231,412	1,121,191	(2,110,221)	34.70%
Clerk	238,116	526,614	448,867	448,867	146,475	(302,392)	32.63%
CJS	1,685,664	1,398,768	1,402,499	1,402,499	382,300	(1,020,199)	27.26%
District Court	279,901	291,889	272,000	272,000	86,590	(185,410)	31.83%
Superior Court	383,401	414,550	406,244	406,244	96,587	(309,657)	23.78%
Juvenile	46,921	51,559	51,000	51,000	18,874	(32,126)	37.01%
WSU Extension	44,140	41,723	43,723	43,723	14,250	(29,473)	32.59%
Horticulture	-	-	-	-	-	-	00.00%
Planning	10,887	108,222	140,456	140,456	20,847	(119,609)	14.84%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,504,794**	**10,510,183**	**10,236,625**	**10,236,625**	**4,058,998**	**(6,177,627)**	**39.65%**
	(437,380)	1,005,389	(273,558)	-	(6,177,627)	-60.35%	
Total Revenues - All Sources	**64,807,358**	**67,245,585**	**66,838,676**	**66,443,676**	**32,205,459**	**(34,238,219)**	**48.47%**
	3,057,548	2,438,227	(406,909)	(395,000)	(34,238,217)		
	04.95%	03.76%	-00.61%	-00.59%	-51.53%		

General Fund Expenses

June 2020

	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,437,490	-	2,437,490	1,051,722	43.15%		-
Salary & Benefits	75.6%	1,842,416	-	1,842,416	867,947	47.11%		-
Fixed Cost	18.0%	437,801	-	437,801	154,353	35.26%		-
Other	06.5%	157,273	-	157,273	29,422	18.71%		-
020 Auditor	100.0%	1,674,756	-	1,674,756	785,400	46.90%		-
Salary & Benefits	73.4%	1,229,883	-	1,229,883	580,816	47.23%		-
Fixed Cost	19.8%	330,894	-	330,894	165,448	50.00%		-
Other	06.8%	113,979	-	113,979	39,136	34.34%		-
020 Elections	100.0%	1,460,715	-	1,460,715	774,963	53.05%		-
Salary & Benefits	29.9%	436,059	-	436,059	187,693	43.04%		-
Fixed Cost	08.9%	129,880	-	129,880	64,942	50.00%		-
Other	61.3%	894,776	-	894,776	522,328	58.38%		-
030 Commissioners	100.0%	981,188	-	981,188	451,077	45.97%		-
Salary & Benefits	71.9%	705,014	-	705,014	325,170	46.12%		-
Fixed Cost	23.5%	230,414	-	230,414	115,207	50.00%		-
Other	04.7%	45,760	-	45,760	10,700	23.38%		-
070 Human Resources	100.0%	805,170	-	805,170	388,482	48.25%		-
Salary & Benefits	74.7%	601,105	-	601,105	296,885	49.39%		-
Fixed Cost	15.3%	123,345	-	123,345	61,674	50.00%		-
Other	10.0%	80,720	-	80,720	29,923	37.07%		-
080 Treasurer	100.0%	1,566,754	-	1,566,754	735,062	46.92%		-
Salary & Benefits	72.2%	1,131,285	-	1,131,285	541,246	47.84%		-
Fixed Cost	15.4%	241,863	-	241,863	120,930	50.00%		-
Other	12.4%	193,606	-	193,606	72,886	37.65%		-
200 Coroner	100.0%	484,763	14,000	498,763	252,039	50.53%		-
Salary & Benefits	54.9%	265,989	-	265,989	134,700	50.64%		-
Fixed Cost	17.7%	85,950	-	85,950	42,976	50.00%		-
Other	27.4%	132,824	14,000	146,824	74,363	50.65%		-
220 Sheriff	100.0%	11,424,336	2,000	11,426,336	5,007,219	43.82%		-
Salary & Benefits	71.2%	8,132,904	-	8,132,904	3,530,305	43.41%		-
Fixed Cost	15.5%	1,771,180	-	1,771,180	885,590	50.00%		-
Other	13.3%	1,520,252	2,000	1,522,252	591,324	38.85%		-
400 Assigned Counsel	100.0%	3,776,802	-	3,776,802	1,728,409	45.76%		-
Salary & Benefits	60.8%	2,297,759	-	2,297,759	1,048,476	45.63%		-
Fixed Cost	11.0%	415,639	-	415,639	207,784	49.99%		-
Other	28.2%	1,063,404	-	1,063,404	472,149	44.40%		-
400 AC - Expert Witness		255,459	-	255,459	56,177	21.99%		-

General Fund
Expenses
June 2020

	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,731,719**	**(2,000)**	**7,729,719**	**3,449,102**	**44.62%**		-
Salary & Benefits	82.7%	6,390,363	-	6,390,363	2,852,606	44.64%		-
Fixed Cost	09.9%	767,140	-	767,140	383,570	50.00%		-
Other	07.4%	574,216	(2,000)	572,216	212,926	37.21%		-
420 Clerk	**100.0%**	**2,367,041**	-	**2,367,041**	**1,090,301**	**46.06%**		-
Salary & Benefits	78.3%	1,852,264	-	1,852,264	849,451	45.86%		-
Fixed Cost	17.2%	406,619	-	406,619	203,310	50.00%		-
Other	04.6%	108,158	-	108,158	37,540	34.71%		-
430 Consol Juv Serv	**100.0%**	**1,407,499**	-	**1,407,499**	**558,598**	**39.69%**		-
Salary & Benefits	87.8%	1,235,887	-	1,235,887	518,615	41.96%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	12.2%	171,612	-	171,612	39,983	23.30%		-
440 District Court	**100.0%**	**3,249,199**	-	**3,249,199**	**1,502,855**	**46.25%**		-
Salary & Benefits	63.3%	2,057,039	-	2,057,039	990,356	48.14%		-
Fixed Cost	23.8%	773,677	-	773,677	387,106	50.03%		-
Other	12.9%	418,483	-	418,483	125,393	29.96%		-
450 Superior Court	**100.0%**	**3,469,992**	-	**3,469,992**	**1,432,022**	**41.27%**		-
Salary & Benefits	56.4%	1,957,019	-	1,957,019	858,386	43.86%		-
Fixed Cost	22.3%	773,355	-	773,355	380,862	49.25%		-
Other	21.3%	739,618	-	739,618	192,774	26.06%		-
460 Youth Service Ctr	**100.0%**	**4,131,351**	-	**4,131,351**	**1,916,235**	**46.38%**		-
Salary & Benefits	61.7%	2,549,641	-	2,549,641	1,176,896	46.16%		-
Fixed Cost	25.2%	1,039,522	-	1,039,522	520,182	50.04%		-
Other	13.1%	542,188	-	542,188	219,157	40.42%		-
620 WSU Ext	**100.0%**	**345,989**	-	**345,989**	**100,023**	**28.91%**		-
Salary & Benefits	39.4%	136,267	-	136,267	59,472	43.64%		-
Fixed Cost	22.3%	77,295	-	77,295	38,648	50.00%		-
Other	38.3%	132,427	-	132,427	1,903	1.44%		-
640 Planning	**100.0%**	**2,286,745**	-	**2,286,745**	**907,520**	**39.69%**		-
Salary & Benefits	73.4%	1,678,975	-	1,678,975	730,048	43.48%		-
Fixed Cost	10.2%	233,244	-	233,244	116,622	50.00%		-
Other	16.4%	374,526	-	374,526	60,850	16.25%		-
Total	**100.0%**	**68,907,307**	**14,000**	**68,921,307**	**31,128,698**	**45.17%**		-
Salary & Benefits	50.1%	34,499,869	-	34,499,869	15,549,068	45.07%		-
Fixed Cost	11.4%	7,837,818	-	7,837,818	3,849,204	49.11%		-
Other	10.9%	7,519,281	14,000	7,533,281	2,788,934	37.02%		-
DOC	45.9%	15,846,154	-	15,846,154	7,950,589	50.17%		-
Non-Departmental	39.3%	3,079,080	-	3,079,080	977,029	31.73%		-
Capital	00.2%	125,105	-	125,105	13,874	11.09%		-

General Fund Reserves

June 2020

	2020 Beginning	2020 Budget Allocation	Budgeted Revenue	Budgeted Expense	2020 Budgeted Ending	Adjustments	Projected 2020 Ending	
Non-Spendable:								
Reserve for Petty Cash	59,435	-	-	-	59,435	-	59,435	
Total Non-Spendable	59,435	-	-	-	59,435	-	59,435	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	33,873	-	90,000	(33,411)	90,462	-	90,462	
Dist Crt Judicial Stabilization (JST)	37,329	-	53,000	(26,768)	63,561	-	63,561	
Dist Crt DUI Court Fees	185,429	-	84,000	(135,184)	134,245	-	134,245	
Superior Court Judicial Stabilization (JST)	183,497	-	31,494	(178,753)	36,238	-	36,238	
Drug Court Fees	97,172	-	15,000	(88,663)	23,509	-	23,509	
Total Restricted	537,300	-	273,494	(462,779)	348,015	-	348,015	
Committed:								
Equipment Replacement	630,386	-	-	-	630,386	-	630,386	
Elections Reserve	115,820	-	-	(115,820)	-	-	-	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Contingency	1,256,652	-	-	(109,008)	1,147,644	-	1,147,644	
Prior Year Unspent Appropriations	319,000	-	-	(305,000)	14,000	(14,000)	-	
Total Committed	2,651,147	-	-	(529,828)	2,121,319	(14,000)	2,107,319	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	10,948,420	-	66,565,182	(67,914,700)	9,598,902	(395,000)	9,203,902	13.77%
Total Unassigned	10,948,420	-	66,565,182	(67,914,700)	9,598,902	(395,000)	9,203,902	
Total Fund Balance	**14,196,302**	**-**	**66,838,676**	**(68,907,307)**	**12,127,671**	**(409,000)**	**11,718,671**	

Total Change in Fund Balance		**(2,477,631)**		
GF Reserve (of 2020 Revenue Budget)		**11.00%**	**7,352,254**	
Over/(Under)***			**1,851,648**	

Commitments: ***

1) Road Fund ($2.2 million)	-
2) Workday	390,686
3)	
4)	
5)	
	1,460,962

Non Departmental Expenditure History

June 2020

	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2020 Actual	Diff.
Intergovern	Conference of Governments	40,797	41,815	42,542	42,755	21,378	21,377
	Clean Air	34,394	34,358	34,846	35,086	8,771	26,315
	Emergency Management	95,375	86,244	80,698	88,155	20,276	67,879
	District Health	150,000	150,000	150,000	150,000	75,000	75,000
	State Examiners	133,658	134,449	131,528	175,257	11,288	163,969
Interdepartmental	Grants Management	104,823	78,387	91,608	45,909	22,955	22,954
	Indirect Cost Plan	9,158	14,701	6,030	7,475	3,738	3,737
	Purchasing	2,451	23	25,023	23	11	12
	GIS	63,081	64,703	71,944	76,001	38,000	38,001
	DOS	3,174	3,262	3,438	3,614	1,807	1,807
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	187,500	562,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	36,757	18,378	18,379
	Property Management (Noxious Weed)	0	0	0	0	0	0
	Pre-Trial	440,000	150,000	150,000	150,000	112,500	37,500
	Board of Equalization	2,092	1,736	4,283	13,000	1,099	11,901
	Tax Litigation	15,579	15,579	15,579	15,579	7,790	7,789
	Parks & Recreation	100,000	100,000	100,000	100,000	25,000	75,000
DEBT	2002 G.O. Bond - Other	14,809	14,964	14,577	14,835	645	14,190
Membership	Memberships-NACO	4,865	4,865	4,865	5,161	4,865	296
	Memberships-WACO	32,489	32,689	31,683	34,680	15,943	18,737
	Memberships-WSAC	37,170	37,792	38,327	38,964	38,964	0
	WSAC/PILT	1,617	1,781	1,835	1,834	0	1,834
Operational	County Code Updates	8,074	5,762	2,555	8,000	0	8,000
	Minority Women (WAC 326-02-034(1))	5,000	1,741	3,537	5,000	0	5,000
	OASI Employment Security	332	325	200	500	25	475
	Code Enforcement	0	200,000	595,667	635,248	200,000	435,248
	Labor Attorney	186,224	83,537	89,218	205,000	87,558	117,442
	Legislative Advocate	7,743	9,296	7,973	9,000	2,611	6,389
	Yakima Airport	227,970	165,429	(59,130)	65,889	32,944	32,945
	ITA Bill	5,581	8,603	3,015	3,060	1,530	1,530
One Time Expenses	Miscellaneous (COVID)	0	0	3,854	175	10,915	(10,740)
	Tax Judgements	451	156	917	1,500	333	1,167
	Yakima Basin Integrated Plan	7,248	0	0	10,000	0	10,000
	Water Resources Management	0	0	0	25,000	0	25,000
	Technology Services	0	0	1,859,803	0	0	0
	Special Projects	0	2,500	0	0	0	0
	Community Cleanup Services	1,986	1,915	3,522	10,000	29	9,971
	Imaging	1,962	836	0	0	0	0
	Capital Projects	0	0	0	300,000	0	300,000
	Legal Charges	0	0	0	0	9,553	(9,553)
	WSAC/Litigation	0	13,631	13,525	13,415	13,415	0
	WSAC/Public Lands	0	0	0	2,208	2,208	0
	Total	**2,524,860**	**2,247,836**	**4,310,219**	**3,079,080**	**977,029**	**2,102,051**

Tracked Costs

June 2020

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	25,500	25,500	0	12,519	49.09%
	Misc - Banking Services	36,500	36,500	0	0	0.00%
	Total Treasurer	**62,000**	**62,000**	**0**	**12,519**	**20.19%**
Coroner	Prof Service - Autopsies	92,000	92,000	0	47,103	51.20%
	Prof Service - Indigent Burials	8,681	8,681	0	1,200	13.82%
	Total Coroner	**100,681**	**100,681**	**0**	**48,303**	**47.98%**
Assigned Counsel	Prof Service - Indigent Defense	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	25,111	18.33%
	Prof Service - Adult Misdemanor	11,000	11,000	0	1,334	12.13%
	Prof Service - Juvenile Offenders	39,499	39,499	0	1,400	3.54%
	Prof Service - Doctors & Experts	0	0	0	0	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	10,852	39.46%
	Prof Services - Aggravated Murder 1	40,000	40,000	-	17,480	43.70%
	Total Superior Court	**255,459**	**255,459**	**-**	**56,177**	**21.99%**
District Court	Supplies - Jury Costs	3,000	3,000	0	595	19.83%
	Prof Serv-Cost Bills	3,000	3,000	0	0	0.00%
	Misc - Jury Fees	35,200	35,200	0	16,902	48.02%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	59	2.95%
	Total District Court	**45,200**	**45,200**	**0**	**17,556**	**38.84%**
Superior Court	Supplies - Jury Costs	44,000	44,000	0	861	1.96%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	30,762	11.83%
	Misc - Jury Meals	8,000	8,000	0	994	12.43%
	Misc - Witness Fees	8,000	8,000	0	1,615	20.19%
	Total Superior Court	**340,000**	**340,000**	**0**	**34,232**	**10.07%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**803,340**	**803,340**	**-**	**168,787**	**21.01%**

Other Funds

June 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Fund	14,196,302	32,205,459	31,128,698	15,273,063	15,271,573
	District Court Probation	168,395	651,658	619,286	200,767	182,270
	Municpal Courts	139,710	201,219	260,286	80,643	80,643
	Pre Trial	(29,127)	212,346	175,754	7,465	7,465
	Narcotics Investigation	33,984	1,675	-	35,659	35,974
	Special Operations	386,275	117,079	122,183	381,171	381,182
	District Court Dispute Resolution Center	34,903	25,440	24,782	35,561	35,562
	Family Court	125,255	69,818	96,311	98,762	98,762
	Department of Corrections	2,427,660	12,250,639	13,894,570	783,729	783,728
	Noxious Weed	675,076	368,501	177,504	866,073	885,907
	Horticulture	90,809	156,966	52,820	194,955	194,956
S	*Criminal Justice Sales Tax*	1,606,047	2,854,774	3,115,337	1,345,484	1,345,570
P	*Parks & Recreation*	93,210	25,459	55,710	62,959	63,263
E	*County Road*	4,480,357	11,890,647	9,371,374	6,999,630	7,211,699
C	*Toppenish/Simcoe West Railroad*	103,081	6,337	452	108,966	109,352
I	*Naches Rail Branch*	57,321	6,728	658	63,391	64,106
A	*Flood Control*	2,128,949	1,280,879	1,145,317	2,264,511	2,052,656
L	*Storm Water Utility*	2,007,899	454,277	211,727	2,250,449	2,242,144
	Affordable Housing Sales Tax	64,044	148,831	-	212,875	212,876
	Code Enforcement	143,348	223,956	172,607	194,697	194,696
	Records Services	87,152	63,430	119,575	31,007	31,008
	Motel/Hotel	629,559	156,478	9,280	776,757	776,757
	WSU Extension	35,083	5,024	3,586	36,521	36,522
	Emergency Medical Service	476,109	299,324	181,469	593,964	593,963
R	*911*	1,259,679	994,553	1,382,821	871,411	871,412
E	*Veterans Relief*	162,223	131,019	87,394	205,848	205,848
V	*Community Services*	2,773,495	225,857	48,032	2,951,320	2,954,566
E	*Mental Health Sales Tax*	0	317,960	-	317,960	317,960
N	*Treasurer's Revolving*	182,657	105,940	122,427	166,170	166,170
U	*Treasurer's Investment Pool*	176,440	108,078	91,143	193,375	193,374
E	*REET Electronic Tech*	187,956	16,585	12,500	192,041	192,041
	Support Investment In Economic Diversification	24,637,008	2,869,432	2,828,903	24,677,537	16,634,577
	Community Development Programs	0	76,934	76,934	0	-
	Community Housing	804,533	257,715	220,059	842,189	850,346
	Title III PILT	150,005	85,311	2,178	233,138	751,459
	Homeless Services	1,106,684	1,833,276	1,688,057	1,251,903	1,251,903
	Total Special Revenue Funds	**47,405,779**	**38,494,145**	**36,371,036**	**49,528,888**	**42,010,717**
	2014 GO Bond Redemption	0	180,888	87,056	93,832	93,831
	2008 GO Bond Redemption	41,681	-	-	41,681	41,680
	2008 GO Bond Redemption(Noxious Weed)	0	-	-	0	-
D	*2009 GO Bond Redemption*	16	-	-	16	16
E	*2010B GO Bond Redemption*	1,344,624	64,086	60,750	1,347,960	1,347,960
B	*CRID Guaranty*	141,579	375	-	141,954	141,953
T	*LID Guaranty*	32,600	79	-	32,679	32,679
	CRID #3 Bond Redemption	237	-	-	237	236
	RID #99 Bond Redemption	0	-	-	0	0
	2019 GO Bond Redemption	0	175,765	92,386	83,379	83,379
	Total Debt Service Funds	**1,560,737**	**421,193**	**240,192**	**1,658,359**	**1,741,734**

Other Funds

June 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	2,452,325	4,477	1,308,673	1,148,129	1,148,129	
	Com Dev-Cowiche Sewer	0	-	-	0	-	
C	*Com Dev-Terrace Heights Water Ext*	33	-	33	0	-	
A	*Com Dev-Outlook Feasibility Study*	0	-	-	0	-	
P	*State Fair Park Capital Projects*	187,889	491	-	188,380	188,379	
I	*Public Works Capital Projects*	6,766	801,008	912,796	(105,022)	70,625	
T	*2014 LTGO Capital Projects*	0	-	-	0	1	
A	*2020 LTGO Capital Projects*	(25,710)	10,944,622	3,533,510	7,385,402	7,424,942	*
L	*Ascend Royalties*	134,173	365	-	134,538	134,538	
	RE Excise Cap Proj	926,821	440,580	73,665	1,293,736	1,293,736	
	Total Capital Project Funds	**3,682,297**	**12,191,543**	**5,828,677**	**10,045,163**	**10,260,350**	
	Solid Waste	36,496,071	5,873,363	5,107,273	37,262,161	27,455,203	
	Utility-Buena Water	660,845	35,936	20,333	676,448	265,614	
	Utility-Gibson Water System	36,593	1,342	1,008	36,927	29,660	
	Utility Review	110,492	12,861	22,726	100,627	100,628	
	Utility-Buena Sewer	323,969	80,524	62,836	341,657	274,411	
	Utilitiy-Star Crest Water System	29,220	1,407	5,380	25,247	19,208	
E	*Utility-Terrace Hts Water*	9,415,985	622,844	449,622	9,589,207	1,689,748	
N	*Utility-Gala Estates*	91,671	14,822	8,922	97,571	28,290	
T	*Utility-Wysacre Water System*	34,021	1,823	587	35,257	26,401	
E	*Utility-Meadowbrook Water System*	35,964	1,530	993	36,501	26,290	
R	*Utility-Wendt Road Water System*	16,527	1,092	506	17,113	3,968	
P	*Utility-Kodiak Water*	73,912	2,882	619	76,175	60,468	
R	*Utility-Fairway Estates Water*	141,281	7,148	2,399	146,030	87,599	
I	*Utility-Mountain Shadows*	110,669	4,036	2,019	112,686	30,740	
S	*Utility-Huntzinger Water*	67,189	2,288	1,166	68,311	35,916	
E	*Utility-Heysman Water*	43,498	1,736	582	44,652	33,001	
	Utility-Crewport Water	705,197	18,023	12,487	710,733	76,398	
	Utility-Ray Symmonds Water	30,872	2,009	703	32,178	20,087	
	Utility-Stein Water System	70,730	3,227	4,596	69,361	43,109	
	Utility-North Bon Air Water System	42,280	1,645	775	43,150	22,760	
	Utility-Nagler Water System	34,695	1,597	2,538	33,754	19,184	
	Utility-Buchanan Water System	140,405	2,812	736	142,481	48,549	
	Utility-Beckonridge Water	47,288	2,015	672	48,631	24,199	
	Utility-Speyers Water	39,834	1,926	713	41,047	17,191	
	Utility-Bittner Water	19,151	1,121	658	19,614	5,573	
	Utility-Norman Water	48,780	1,930	873	49,837	14,398	
	Utility-Raptor Water	35,498	529	856	35,171	2,850	
	Utility-Oliver Water	40,364	936	357	40,943	10,259	
	Utility-Horizon Water	99,829	6,457	912	105,374	23,033	
	Utility-Pleasant Hill Water	47,847	1,375	827	48,395	3,841	
	Utility-Oster Estates Water	2,500	10,016	974	11,542	11,542	
	Water Resources	564,934	42,157	18,623	588,468	66,883	
	Building & Fire Safety	2,577,272	950,872	1,021,870	2,506,274	2,492,274	
	Total Enterprise Funds	**52,235,383**	**7,714,281**	**6,756,141**	**53,193,523**	**33,069,275**	
	GIS	187,834	270,377	213,169	245,042	233,144	
	Technology Services	3,740,013	3,677,766	4,084,777	3,333,002	2,694,096	
I	*Purchasing*	115,382	175,633	173,351	117,664	92,979	

Other Funds

June 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
N	*Printing*	32,361	-	-	32,361	-
T	*Unemployment Comp*	1,825,244	133,767	87,113	1,871,898	1,888,617
E	*Employee Flexible Spending*	43,236	34,013	29,770	47,479	47,479
R	*Employee Benefit*	154,869	88,727	98,990	144,606	984,130
N	*Workmen's Comp*	923,902	870,694	654,683	1,139,913	957,333
A	*LEOFF Benefit*	2,283,608	123,148	194,598	2,212,158	2,355,057
L	*Liability Insurance*	1,394,849	3,618,098	601,505	4,411,442	4,411,442
	Department of Security	88,044	357,469	264,393	181,120	181,120
	Financial Services	156,506	276,055	186,842	245,719	245,719
	Facilities Services	2,299,983	2,696,196	2,786,011	2,210,168	2,161,723
	Equipment Replacement & Repair	30,424,016	4,782,915	5,886,697	29,320,234	5,289,925
	Total Internal Service Funds	**43,669,847**	**17,104,858**	**15,261,899**	**45,512,806**	**21,542,764**
	Total All Funds	**162,750,345**	**108,131,479**	**95,586,643**	**175,211,802**	**123,896,413**

**Timing differences from when revenue is reconized and expenditures are incurred.*

*** Differences related to GASB reporting requirements*