FINANCIAL SERVICES

FINANCIAL REVIEW

Second Quarter 2021

2021 Budget Adjustments Summary

June 2021

Description		Debit	Credit	Source
General Fund				
Assessor - Eagleview				
Assessor	Prof Services	217,804	(217,804)	Fund Balance - Unassigned
		217,804	(217,804)	
Teamsters Pension Trust Fund				
Non-Departmental	Miscellaneous	18,687	(18,687)	Fund Balance - Unassigned
		18,687	(18,687)	
Local Voters Guide				
Elections	Prof Services	45,000	(45,000)	Fund Balance - Unassigned
		45,000	(45,000)	
Docu-Sign				
Commissioners	Prof Services	5,515	(5,515)	Fund Balance - Unassigned
		5,515	(5,515)	
50% Front Office Support				
Commissioners	Salaries and Benefits	39,917	(39,917)	Fund Balance - Unassigned
		39,917	(39,917)	
Communications Services				
Commissioners	Digital Vendetta	7,868	(17,868)	Fund Balance - Unassigned
	SPD&G	10,000		
		17,868	(17,868)	
Voter Rights of WA Lawsuit				
Non-Departmental	Prof Services	500,000	(500,000)	Fund Balance - Unassigned
		500,000	(500,000)	
Elections Canvassing Board Lawsuit				
Non-Departmental	Prof Services	100,000	(100,000)	Fund Balance - Unassigned
		100,000	(100,000)	
		-	-	
Total General Fund Amendment		944,791	(944,791)	
Revised Revenues		-		
Committed Fund Balance		-		
Restricted Fund Balance		-		
Unassigned Fund Balance		944,791		**71,592,788**

General Fund
Income Statement
June 2021

		2019 Actual		2020 Actual		2021 Budget		Adjustments		Projected		Actual		Difference	% of Proj
Revenue															
Property Tax	$	28,057,174	$	28,852,374	$	31,050,000	$	1,200,000	$	32,250,000	$	18,623,095	$	(13,626,905)	57.75%
Sales Tax		14,836,224		15,564,308		16,020,000		700,000		16,720,000		6,893,119		(9,826,881)	41.23%
Interest Earnings		1,790,212		840,634		475,000		100,000		575,000		291,761		(283,239)	50.74%
Other Taxes		96,064		53,761		89,500		(16,800)		72,700		43,089		(29,611)	59.27%
Licenses & Permits		320,306		510,247		386,000		17,562		403,562		122,428		(281,134)	30.34%
Grants		5,502,313		18,178,344		5,220,467		(122,201)		5,098,266		2,295,079		(2,803,187)	45.02%
Intergovernmental/PILT		2,931,761		3,049,440		3,098,195		230,160		3,328,355		1,095,981		(2,232,374)	32.93%
Charges/Fees for Service		9,581,229		9,165,107		9,264,814		(171,230)		9,093,584		4,200,560		(4,893,024)	46.19%
Fines and Forfeits		2,400,910		2,140,708		2,038,792		494,278		2,533,070		1,311,653		(1,221,417)	51.78%
Other Miscellaneous		1,729,392		2,254,439		1,613,830		242,367		1,856,197		85,716		(1,770,481)	04.62%
Total Revenue	**$**	**67,245,585**	**$**	**80,609,362**	**$**	**69,256,598**	**$**	**2,674,136**	**$**	**71,930,734**	**$**	**34,962,481**	**$**	**(36,968,253)**	**48.61%**
Expense															
Salaries/Benefits	$	32,334,665	$	32,838,939	$	34,548,804	$	39,917	$	34,588,721	$	16,314,551	$	(18,274,170)	47.17%
Supplies		1,125,756		2,519,608		1,221,640		-		1,221,640		621,225		(600,415)	50.85%
Other Services & Charges		13,126,543		25,025,779		15,166,912		904,874		16,071,786		6,573,849		(9,497,937)	40.90%
Debt Service		14,577		14,835		14,834		-		14,834		577		(14,257)	03.89%
Flex Costs		-		-		-		-		-		-		-	00.00%
DOC		15,848,438		20,585,759		19,099,325		-		19,099,325		9,650,130		(9,449,195)	50.53%
Intergovernmental Charges		-		-		596,482		-		596,482		282,789		(313,693)	00.00%
Other Financing Uses		3,499,462		2,092,030				-		-		-		-	00.00%
Capital:												-			
Contingency		4,326		-		-		-		-		-		-	00.00%
Equipment Replacement		81,090		15,913		-		-		-		-		-	00.00%
Grant Projections		-		-		-		-		-		-		-	00.00%
Total Expense	**$**	**66,034,857**	**$**	**83,092,863**	**$**	**70,647,997**	**$**	**944,791**	**$**	**71,592,788**	**$**	**33,443,121**	**$**	**(38,149,667)**	**46.71%**
Net Income/(Loss)	**$**	**1,210,728**	**$**	**(2,483,501)**		**(1,391,399)**	**$**	**1,729,345**	**$**	**337,946**	**$**	**1,519,360**			
Beginning Reserve Balance	**$**	**12,985,574**	**$**	**14,196,302**		**11,718,200**			**$**	**11,718,200**		**11,718,200**			
Prior Period Adjustment/Other		**-**		**5,399**		-				-		**-**			
Ending Reserve Balance	**$**	**14,196,302**	**$**	**11,718,200**		**10,326,801**			**$**	**12,056,146**		**13,237,560**			

General Fund
Revenue Detail

June 2021

Second Quarter 2021

	2020 Actuals	2021 Budget	2021 Projections	2021 Actuals	2022 Projections	2022 Proj/ 2021 Budget	'22 Proj/'21 Bud %
Auditor							
Recording Filing Fees	386,842	280,000	280,000	231,491	320,000	40,000	14.29%
Vehicle Licensing Fees	1,845,605	1,810,000	1,810,000	1,024,068	1,820,000	10,000	00.55%
Passports	30,105	-	-	-	-	-	00.00%
Other Misc Revenue	260,785	74,200	65,500	41,258	70,950	(3,250)	-04.38%
	2,523,337	2,164,200	2,155,500	1,296,817	2,210,950	46,750	02.16%
Elections							
Elections Services	352,518	650,000	650,000	66,449	450,000	(200,000)	-30.77%
Elections Services Registrations	-	177,000	177,000	105,395	105,395	(71,605)	-40.45%
Other Misc Revenue	29,582	3,040	3,040	9,477	15,000	11,960	393.42%
	382,100	830,040	830,040	181,321	570,395	(259,645)	-31.28%
Commissioners							
Property Tax	26,653,005	27,100,000	28,300,000	16,376,819	27,960,000	860,000	03.17%
Sales Tax	15,564,308	16,020,000	16,720,000	6,893,119	17,216,000	1,196,000	07.47%
Gambling Excise Tax	5,130	19,000	13,000	2,738	19,000	-	00.00%
Franchise Fees	431,398	330,000	345,000	80,868	348,000	18,000	05.45%
PUD Privilege Tax	187,895	225,000	201,566	-	210,000	(15,000)	-06.67%
County Assistance (6050)	-	-	-	-	-	-	00.00%
Motor Vehicle Criminal Justice	1,792,730	1,850,000	1,925,000	456,646	1,950,000	100,000	05.41%
Extraordinary Criminal Justice	-	-	-	-	-	-	00.00%
Indirect Costs	1,609,080	1,600,518	1,600,518	800,183	1,600,518	-	00.00%
Other Misc Revenue	1,817,732	1,707,048	2,118,244	1,516,241	1,959,048	252,000	14.76%
	48,061,278	48,851,566	51,223,328	26,126,614	51,262,566	2,411,000	04.94%
Treasurer							
Property Tax Penalties	729,415	630,000	805,000	420,955	531,000	(99,000)	-15.71%
Property Tax Interest	1,294,674	1,175,000	1,300,000	733,760	1,300,000	125,000	10.64%
Investment Earnings	840,634	475,000	575,000	291,761	525,000	50,000	10.53%
Other Misc Revenue	917,144	403,115	442,931	(502,227)	445,315	42,200	10.47%
	3,781,867	2,683,115	3,122,931	944,249	2,801,315	118,200	04.41%
Sheriff							
Law Enforcement Fees	49,351	90,000	90,000	20,722	90,000	-	00.00%
Animal Control	4,155	700	721	276	721	21	03.00%
Other Misc Revenue	164,430	197,520	53,844	99,669	57,475	(140,045)	-70.90%
	217,936	288,220	144,565	120,667	148,196	(140,024)	-48.58%

General Fund
Revenue Detail

June 2021

	2020 Actuals	2021 Budget	2021 Projections	2021 Actuals	2022 Projections	2022 Proj/ 2021 Budget	'22 Proj/'21 Bud %
District Court							
Civil Fees	93,895	134,300	96,744	49,353	116,212	(18,088)	-13.47%
Traffic Infraction Penalties	668,070	731,000	831,949	404,904	807,228	76,228	10.43%
Traffic Infraction Trauma Car	102,568	119,000	122,254	60,590	124,063	5,063	04.25%
DUI Penalties	75,548	80,750	89,794	30,656	90,524	9,774	12.10%
Other Criminal Traffic Mi	87,705	108,375	80,887	39,890	98,740	(9,635)	-08.89%
Other Criminal Non-Traffic	23,634	17,000	21,985	9,596	24,776	7,776	45.74%
Other Misc Revenue	482,612	417,065	416,735	253,158	421,472	4,407	01.06%
	1,534,032	1,607,490	1,660,348	848,147	1,683,015	75,525	04.70%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	86,485	72,000	23,500	11,749	60,000	(12,000)	-16.67%
Other Misc Revenue	16,655	15,000	7,600	4,015	12,500	(2,500)	-16.67%
	103,140	87,000	31,100	15,764	72,500	(14,500)	-16.67%
Planning							
Subdivision Fees	165,485	129,207	145,420	79,257	145,420	16,213	12.55%
Zoning Fees	116,826	139,525	139,060	60,912	139,060	(465)	-00.33%
Other Misc Revenue	133,289	74,518	40,080	103,202	56,562	(17,956)	-24.10%
	415,600	343,250	324,560	243,371	341,042	(2,208)	-00.64%
Assessor	6,800	5,150	8,050	9,954	8,250	3,100	60.19%
Non-Departmental	99,785	85,000	93,721	13,624	93,000	8,000	09.41%
Human Resources	750	1,050	450	186	500	(550)	-52.38%
Coroner	33,891	45,578	45,578	13,480	45,578	-	00.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	63,036	53,000	45,000	36,690	45,000	(8,000)	-15.09%
Prosecuting Attorney	43	500	340	-	450	(50)	-10.00%
Clerk	565,091	751,108	481,827	269,336	550,931	(200,177)	-26.65%
Superior Court	35,218	41,300	68,621	21,844	38,000	(3,300)	-07.99%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**57,823,904**	**57,837,567**	**60,235,959**	**30,142,064**	**59,871,688**	**2,034,121**	03.52%
	1,088,502	13,663	2,398,392	**52.12%**	2,034,121		
	01.92%	**00.02%**	**04.15%**		**03.52%**		

General Fund
Revenue Detail

June 2021

	2020 Actuals	2021 Budget	2021 Projections	2021 Actuals	2022 Projections	2022 Proj/ 2021 Budget	'22 Proj/'21 Bud %
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	159,518	-	-	315,329	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,199,594	3,950,000	3,950,000	2,246,276	2,200,000	(1,750,000)	-44.30%
Non-Departmental - Cares Act	12,696,846	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer	35,066	35,500	35,500	31,149	35,500	-	00.00%
Sheriff	1,230,945	1,270,224	1,379,691	321,036	1,376,060	105,836	08.33%
Coroner	-	-	-	-	-	-	00.00%
Assigned Counsel	795,958	805,717	853,619	441,966	814,515	8,798	01.09%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	3,063,349	2,763,348	2,773,716	875,049	2,773,735	10,387	00.38%
Clerk	544,779	371,194	445,843	123,929	493,796	122,602	33.03%
CJS	1,225,528	1,357,718	1,366,718	363,591	1,364,120	6,402	00.47%
District Court	183,567	206,400	231,833	77,695	208,446	2,046	00.99%
Superior Court	562,912	375,130	464,435	(2,244)	491,130	116,000	30.92%
Juvenile	34,749	44,000	18,000	9,091	40,000	(4,000)	-09.09%
WSU Extension	28,500	32,500	32,500	14,250	32,500	-	00.00%
Horticulture	-	-	-	-	-	-	00.00%
Planning	20,847	204,000	139,620	-	138,370	(65,630)	-32.17%
GIS	-	-	-		-	-	00.00%
Total Grants/Contracts	**22,785,458**	**11,419,031**	**11,694,775**	**4,820,417**	**9,971,472**	**(1,447,559)**	**-12.68%**
	12,275,275	(11,366,427)	275,744	(6,598,614)	(1,447,559)	**-12.68%**	
Total Revenues - All Sources	**80,609,362**	**69,256,598**	**71,930,734**	**34,962,481**	**69,843,160**	**586,562**	**00.85%**
	13,363,777	(11,352,764)	2,674,136	**50.48%**	586,562		
	19.87%	-14.08%	03.86%		00.85%		

General Fund Expenses

June 2021

Second Quarter 2021	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	**100.0%**	**2,448,662**	**217,804**	**2,666,466**	**1,175,009**	**44.07%**		**-**
Salary & Benefits	74.0%	1,812,156	-	1,812,156	879,335	48.52%		-
Fixed Cost	19.0%	465,289	-	465,289	232,644	50.00%		-
Other	07.0%	171,217	217,804	389,021	63,030	16.20%		-
020 Auditor	**100.0%**	**1,738,605**	**-**	**1,738,605**	**802,947**	**46.18%**		**-**
Salary & Benefits	75.3%	1,309,597	-	1,309,597	610,873	46.65%		-
Fixed Cost	18.3%	318,244	-	318,244	159,123	50.00%		-
Other	06.4%	110,764	-	110,764	32,951	29.75%		-
020 Elections	**100.0%**	**1,356,408**	**45,000**	**1,401,408**	**908,967**	**64.86%**		**-**
Salary & Benefits	31.6%	428,614	-	428,614	215,307	50.23%		-
Fixed Cost	09.3%	126,803	-	126,803	63,402	50.00%		-
Other	59.1%	800,991	45,000	845,991	630,258	74.50%		-
030 Commissioners	**100.0%**	**955,604**	**63,300**	**1,018,904**	**492,944**	**48.38%**		**-**
Salary & Benefits	71.0%	678,608	39,917	718,525	365,730	50.90%		-
Fixed Cost	24.4%	233,492	-	233,492	116,746	50.00%		-
Other	04.6%	43,504	23,383	66,887	10,468	15.65%		-
070 Human Resources	**100.0%**	**772,448**	**-**	**772,448**	**354,667**	**45.91%**		**-**
Salary & Benefits	77.4%	597,778	-	597,778	293,988	49.18%		-
Fixed Cost	11.7%	90,450	-	90,450	45,225	50.00%		-
Other	10.9%	84,220	-	84,220	15,454	18.35%		-
080 Treasurer	**100.0%**	**1,636,972**	**-**	**1,636,972**	**705,710**	**43.11%**		**-**
Salary & Benefits	73.2%	1,198,405	-	1,198,405	497,001	41.47%		-
Fixed Cost	14.9%	243,401	-	243,401	121,700	50.00%		-
Other	11.9%	195,166	-	195,166	87,009	44.58%		-
200 Coroner	**100.0%**	**487,395**	**-**	**487,395**	**247,100**	**50.70%**		**-**
Salary & Benefits	54.6%	265,989	-	265,989	146,652	55.13%		-
Fixed Cost	20.3%	98,986	-	98,986	44,142	44.59%		-
Other	25.1%	122,420	-	122,420	56,306	45.99%		-
220 Sheriff	**100.0%**	**11,567,381**	**-**	**11,567,381**	**5,750,601**	**49.71%**		**-**
Salary & Benefits	71.5%	8,269,072	-	8,269,072	4,165,130	50.37%		-
Fixed Cost	16.7%	1,927,107	-	1,927,107	988,543	51.30%		-
Other	11.9%	1,371,202	-	1,371,202	596,928	43.53%		-
400 Assigned Counsel	**100.0%**	**3,922,967**	**-**	**3,922,967**	**1,757,203**	**44.79%**		**-**
Salary & Benefits	62.1%	2,436,903	-	2,436,903	1,104,313	45.32%		-
Fixed Cost	17.2%	674,243	-	674,243	196,322	29.12%		-
Other	20.7%	811,821	-	811,821	456,568	56.24%		-
400 AC - Expert Witness		**255,459**	**-**	**255,459**	**89,123**	**34.89%**		**-**

General Fund Expenses

June 2021

Second Quarter 2021	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,432,666**	**-**	**7,432,666**	**3,502,608**	**47.12%**		**-**
Salary & Benefits	81.9%	6,088,459	-	6,088,459	2,955,403	48.54%		-
Fixed Cost	10.3%	766,946	-	766,946	383,314	49.98%		-
Other	07.8%	577,261	-	577,261	163,891	28.39%		-
420 Clerk	**100.0%**	**2,406,420**	**-**	**2,406,420**	**1,096,755**	**45.58%**		**-**
Salary & Benefits	76.2%	1,834,096	-	1,834,096	856,371	46.69%		-
Fixed Cost	17.1%	412,107	-	412,107	206,053	50.00%		-
Other	06.7%	160,217	-	160,217	34,331	21.43%		-
430 Consol Juv Serv	**100.0%**	**1,357,718**	**-**	**1,357,718**	**607,182**	**44.72%**		**-**
Salary & Benefits	77.1%	1,047,369	-	1,047,369	473,872	45.24%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	22.9%	310,349	-	310,349	133,310	42.95%		-
440 District Court	**100.0%**	**3,015,836**	**-**	**3,015,836**	**1,446,833**	**47.97%**		**-**
Salary & Benefits	66.6%	2,009,088	-	2,009,088	953,922	47.48%		-
Fixed Cost	23.7%	714,729	-	714,729	357,365	50.00%		-
Other	09.7%	292,019	-	292,019	135,546	46.42%		-
450 Superior Court	**100.0%**	**3,850,415**	**-**	**3,850,415**	**1,648,658**	**42.82%**		**-**
Salary & Benefits	55.7%	2,144,262	-	2,144,262	682,110	31.81%		-
Fixed Cost	19.7%	760,418	-	760,418	379,161	49.86%		-
Other	24.6%	945,735	-	945,735	587,387	62.11%		-
460 Youth Service Ctr	**100.0%**	**4,176,892**	**-**	**4,176,892**	**2,055,937**	**49.22%**		**-**
Salary & Benefits	63.1%	2,635,299	-	2,635,299	1,326,482	50.34%		-
Fixed Cost	24.3%	1,014,217	-	1,014,217	513,869	50.67%		-
Other	12.6%	527,376	-	527,376	215,586	40.88%		-
620 WSU Ext	**100.0%**	**336,236**	**-**	**336,236**	**86,773**	**25.81%**		**-**
Salary & Benefits	35.6%	119,794	-	119,794	44,114	36.82%		-
Fixed Cost	23.0%	77,340	-	77,340	38,670	50.00%		-
Other	41.4%	139,102	-	139,102	3,989	2.87%		-
640 Planning	**100.0%**	**2,160,233**	**-**	**2,160,233**	**936,709**	**43.36%**		**-**
Salary & Benefits	77.4%	1,672,321	-	1,672,321	744,465	44.52%		-
Fixed Cost	10.7%	230,563	-	230,563	57,733	25.04%		-
Other	11.9%	257,349	-	257,349	134,511	52.27%		-
Total	**100.0%**	**70,647,997**	**944,791**	**71,592,788**	**33,443,121**	**46.71%**		**-**
Salary & Benefits	48.9%	34,547,810	39,917	34,587,727	16,314,551	47.17%		-
Fixed Cost	11.5%	8,154,335	-	8,154,335	3,904,012	47.88%		-
Other	10.2%	7,176,172	286,187	7,462,359	3,446,646	46.19%		-
DOC	55.3%	19,099,325	-	19,099,325	9,650,130	50.53%		-
Non-Departmental	20.5%	1,670,355	618,687	2,289,042	116,404	5.09%		-
Capital	00.0%	0	-	0	11,378	100.00%		-

General Fund Reserves

June 2021

Non-Spendable:	2021 Beginning	2021 Budget Allocation	Budgeted Revenue	Budgeted Expense	2021 Budgeted Ending	Adjustments	Projected 2021 Ending	
Petty Cash	62,435	-	-	-	62,435	-	62,435	
Total Non-Spendable	62,435	-	-	-	62,435	-	62,435	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	33,697	-	90,000	(125,080)	(1,383)	-	(1,383)	
Dist Crt Judicial Stabilization (JST)	(1,747)	-	45,050	(71,912)	(28,609)	-	(28,609)	
Dist Crt DUI Court Fees	102,900	-	71,400	(181,861)	(7,561)	-	(7,561)	
Superior Court Judicial Stabilization (JST)	183,497	-	27,885	(206,071)	5,311	-	5,311	
Drug Court Fees	101,726	-	17,000	(92,511)	26,215	-	26,215	
Total Restricted	420,073	-	251,335	(677,435)	(6,027)	-	(6,027)	
Committed:								
Equipment Replacement	710,740	-	-	-	710,740	-	710,740	
Elections Reserve	-	-	-	-	-	-	-	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Contingency	1,147,644	-	-	-	1,147,644	(33,269)	1,114,375	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
Total Committed	2,187,673	-	-	-	2,187,673	(33,269)	2,154,404	
Assigned:								
DOC Allocation 2022	-	-	-	-	-	1,000,000	1,000,000	
Total Assigned	-	-	-	-	-	1,000,000	1,000,000	
Unassigned:								
Cash Flow Reserves	9,048,019	-	69,005,263	(69,970,562)	8,082,720	762,614	8,845,334	12.66%
Total Unassigned	9,048,019	-	69,005,263	(69,970,562)	8,082,720	762,614	8,845,334	
Total Fund Balance	**11,718,200**	**-**	**69,256,598**	**(70,647,997)**	**10,326,801**	**1,729,345**	**12,056,146**	

Total Change in Fund Balance	**337,946**	
GF Reserve (of 2022 Revenue Projection)	**11.00%**	**7,682,748**
Over/(Under)* **		**1,162,586**

Commitments: ***

1) Employee Wage & Benefit at 6% & $50 Med	1,155,000
2)	
3)	
4)	
5)	
	7,586