# FINANCIAL SERVICES

# FINANCIAL REVIEW

## Third Quarter 2021

# 2021 Budget Adjustments Summary

## September 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) | |
| Radio Study | | | | | |
| | Non-Departmental | Prof Services | 150,000 | (150,000) | Fund Balance - Unassigned |
| | | | 150,000 | (150,000) | |
| **Total General Fund Amendment** | | | 1,094,791 | (1,094,791) | |
| | Revised Revenues | | 150,000 | | |
| | Committed Fund Balance | | - | | |
| | Restricted Fund Balance | | - | | |
| | Unassigned Fund Balance | | 1,094,791 | | **71,742,788** |

# General Fund
# Income Statement
## September 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 | $ 19,692,052 | $ (12,557,948) | 61.06% |
| Sales Tax | 14,836,224 | 15,564,308 | 16,020,000 | 1,166,000 | 17,186,000 | 11,480,246 | (5,705,754) | 66.80% |
| Interest Earnings | 1,790,212 | 840,634 | 475,000 | 100,000 | 575,000 | 414,718 | (160,282) | 72.12% |
| Other Taxes | 96,064 | 53,761 | 89,500 | (16,800) | 72,700 | 54,135 | (18,565) | 74.46% |
| Licenses & Permits | 320,306 | 510,247 | 386,000 | 17,562 | 403,562 | 225,592 | (177,970) | 55.90% |
| Grants | 5,502,313 | 18,178,344 | 5,220,467 | (122,201) | 5,098,266 | 3,518,468 | (1,579,798) | 69.01% |
| Intergovernmental/PILT | 2,931,761 | 3,049,440 | 3,098,195 | 230,160 | 3,328,355 | 3,059,766 | (268,589) | 91.93% |
| Charges/Fees for Service | 9,581,229 | 9,165,107 | 9,264,814 | (171,230) | 9,093,584 | 6,272,528 | (2,821,056) | 68.98% |
| Fines and Forfeits | 2,400,910 | 2,140,708 | 2,038,792 | 494,278 | 2,533,070 | 1,709,082 | (823,988) | 67.47% |
| Other Miscellaneous | 1,729,392 | 2,254,439 | 1,613,830 | 242,367 | 1,856,197 | 415,077 | (1,441,120) | 22.36% |
| **Total Revenue** | **$ 67,245,585** | **$ 80,609,362** | **$ 69,256,598** | **$ 3,140,136** | **$ 72,396,734** | **$ 46,841,664** | **$ (25,555,070)** | **64.70%** |
| **Expense** | | | | | | | | |
| Salaries/Benefits | $ 32,334,665 | $ 32,838,939 | $ 34,548,804 | $ 39,917 | $ 34,588,721 | $ 25,923,529 | $ (8,665,192) | 74.95% |
| Supplies | 1,125,756 | 2,519,608 | 1,221,640 | - | 1,221,640 | 942,813 | (278,827) | 77.18% |
| Other Services & Charges | 13,126,543 | 25,025,779 | 15,166,912 | 1,054,874 | 16,221,786 | 9,822,630 | (6,399,156) | 60.55% |
| 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 | 13,494,934 | (5,604,391) | 70.66% |
| Intergovernmental Charges | - | - | 596,482 | - | 596,482 | 424,184 | (172,298) | 71.11% |
| 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** | **$ 1,094,791** | **$ 71,742,788** | **$ 50,608,667** | **$ (21,134,121)** | **70.54%** |
| **Net Income/(Loss)** | **$ 1,210,728** | **$ (2,483,501)** | **(1,391,399)** | **$ 2,045,345** | **$ 653,946** | **$ (3,767,003)** | | |
| **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** | | **$ 12,372,146** | **7,951,197** | | |

# General Fund
# Revenue Detail

September 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 | 342,356 | 320,000 | 40,000 | 14.29% |
| Vehicle Licensing Fees | 1,845,605 | 1,810,000 | 1,810,000 | 1,559,831 | 1,820,000 | 10,000 | 00.55% |
| Passports | 30,105 | - | - | - | - | - | 00.00% |
| Other Misc Revenue | 260,785 | 74,200 | 65,500 | 60,694 | 70,950 | (3,250) | -04.38% |
| | 2,523,337 | 2,164,200 | 2,155,500 | 1,962,881 | 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 | 9,614 | 15,000 | 11,960 | 393.42% |
| | 382,100 | 830,040 | 830,040 | 181,458 | 570,395 | (259,645) | -31.28% |
| **Commissioners** | | | | | | | |
| Property Tax | 26,653,005 | 27,100,000 | 28,300,000 | 17,318,213 | 27,960,000 | 860,000 | 03.17% |
| Sales Tax | 15,564,308 | 16,020,000 | 17,186,000 | 11,480,246 | 17,625,000 | 1,605,000 | 10.02% |
| Gambling Excise Tax | 5,130 | 19,000 | 13,000 | 7,117 | 19,000 | - | 00.00% |
| Franchise Fees | 431,398 | 330,000 | 345,000 | 163,973 | 348,000 | 18,000 | 05.45% |
| PUD Privilege Tax | 187,895 | 225,000 | 201,566 | 201,565 | 210,000 | (15,000) | -06.67% |
| County Assistance (6050) | - | - | - | - | - | - | 00.00% |
| Motor Vehicle Criminal Justice | 1,792,730 | 1,850,000 | 1,925,000 | 942,102 | 1,950,000 | 100,000 | 05.41% |
| Extraordinary Criminal Justice | - | - | - | - | - | - | 00.00% |
| Indirect Costs | 1,609,080 | 1,600,518 | 1,600,518 | 1,200,313 | 1,600,518 | - | 00.00% |
| Other Misc Revenue | 1,817,732 | 1,707,048 | 2,118,244 | 1,684,719 | 1,959,048 | 252,000 | 14.76% |
| | 48,061,278 | 48,851,566 | 51,689,328 | 32,998,248 | 51,671,566 | 2,820,000 | 05.77% |
| **Treasurer** | | | | | | | |
| Property Tax Penalties | 729,415 | 630,000 | 805,000 | 528,087 | 531,000 | (99,000) | -15.71% |
| Property Tax Interest | 1,294,674 | 1,175,000 | 1,300,000 | 926,225 | 1,300,000 | 125,000 | 10.64% |
| Investment Earnings | 840,634 | 475,000 | 575,000 | 414,718 | 525,000 | 50,000 | 10.53% |
| Other Misc Revenue | 917,144 | 403,115 | 442,931 | (400,125) | 445,315 | 42,200 | 10.47% |
| | 3,781,867 | 2,683,115 | 3,122,931 | 1,468,905 | 2,801,315 | 118,200 | 04.41% |
| **Sheriff** | | | | | | | |
| Law Enforcement Fees | 49,351 | 90,000 | 90,000 | 32,577 | 90,000 | - | 00.00% |
| Animal Control | 4,155 | 700 | 721 | - | 721 | 21 | 03.00% |
| Other Misc Revenue | 164,430 | 197,520 | 53,844 | 206,111 | 57,475 | (140,045) | -70.90% |
| | 217,936 | 288,220 | 144,565 | 238,688 | 148,196 | (140,024) | -48.58% |

# General Fund
# Revenue Detail

September 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 | 81,908 | 116,212 | (18,088) | -13.47% |
| Traffic Infraction Penalties | 668,070 | 731,000 | 831,949 | 558,733 | 807,228 | 76,228 | 10.43% |
| Traffic Infraction Trauma Car | 102,568 | 119,000 | 122,254 | 81,484 | 124,063 | 5,063 | 04.25% |
| DUI Penalties | 75,548 | 80,750 | 89,794 | 59,720 | 90,524 | 9,774 | 12.10% |
| Other Criminal Traffic Mi | 87,705 | 108,375 | 80,887 | 59,021 | 98,740 | (9,635) | -08.89% |
| Other Criminal Non-Traffic | 23,634 | 17,000 | 21,985 | 16,073 | 24,776 | 7,776 | 45.74% |
| Other Misc Revenue | 482,612 | 417,065 | 416,735 | 437,206 | 421,472 | 4,407 | 01.06% |
| | 1,534,032 | 1,607,490 | 1,660,348 | 1,294,145 | 1,683,015 | 75,525 | 04.70% |
| **General Revenues:** | | | | | | | |
| **Juvenile** | | | | | | | |
| Juvenile Bed Rentals | 86,485 | 72,000 | 23,500 | 17,824 | 60,000 | (12,000) | -16.67% |
| Other Misc Revenue | 16,655 | 15,000 | 7,600 | 6,560 | 12,500 | (2,500) | -16.67% |
| | 103,140 | 87,000 | 31,100 | 24,384 | 72,500 | (14,500) | -16.67% |
| **Planning** | | | | | | | |
| Subdivision Fees | 165,485 | 129,207 | 145,420 | 111,748 | 145,420 | 16,213 | 12.55% |
| Zoning Fees | 116,826 | 139,525 | 139,060 | 100,598 | 139,060 | (465) | -00.33% |
| Other Misc Revenue | 133,289 | 74,518 | 40,080 | 119,178 | 56,562 | (17,956) | -24.10% |
| | 415,600 | 343,250 | 324,560 | 331,524 | 341,042 | (2,208) | -00.64% |
| **Assessor** | 6,800 | 5,150 | 8,050 | 10,864 | 8,250 | 3,100 | 60.19% |
| **Non-Departmental** | 99,785 | 85,000 | 93,721 | 14,434 | 93,000 | 8,000 | 09.41% |
| **Human Resources** | 750 | 1,050 | 450 | 352 | 500 | (550) | -52.38% |
| **Coroner** | 33,891 | 45,578 | 45,578 | 26,445 | 45,578 | - | 00.00% |
| **Department of Security** | - | - | - | - | - | - | 00.00% |
| **Assigned Counsel** | 63,036 | 53,000 | 45,000 | 52,608 | 45,000 | (8,000) | -15.09% |
| **Prosecuting Attorney** | 43 | 500 | 340 | - | 450 | (50) | -10.00% |
| **Clerk** | 565,091 | 751,108 | 481,827 | 426,736 | 550,931 | (200,177) | -26.65% |
| **Superior Court** | 35,218 | 41,300 | 68,621 | 30,350 | 38,000 | (3,300) | -07.99% |
| **WSU Extension** | - | - | - | - | - | - | 00.00% |
| **GIS** | - | - | - | - | - | - | 00.00% |
| **Total - General Revenues** | **57,823,904** | **57,837,567** | **60,701,959** | **39,062,022** | **60,280,688** | **2,443,121** | 04.22% |
| | 1,088,502 | 13,663 | 2,864,392 | **67.54%** | 2,443,121 | | |
| | **01.92%** | **00.02%** | **04.95%** | | **04.22%** | | |

# General Fund
# Revenue Detail

September 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 | 2,373,846 | 1,200,000 | (2,750,000) | -69.62% |
| Non-Departmental - Cares Act | 12,696,846 | - | - | 1,009,279 | - | - | 00.00% |
| Human Resources | - | - | - | - | - | - | 00.00% |
| Treasurer | 35,066 | 35,500 | 35,500 | 33,075 | 35,500 | - | 00.00% |
| Sheriff | 1,230,945 | 1,270,224 | 1,379,691 | 481,282 | 1,376,060 | 105,836 | 08.33% |
| Coroner | - | - | - | - | - | - | 00.00% |
| Assigned Counsel | 795,958 | 805,717 | 853,619 | 622,923 | 814,515 | 8,798 | 01.09% |
| Assigned Counsel-Expert Witness | - | - | - | - | - | - | 00.00% |
| Prosecuting Attorney | 3,063,349 | 2,763,348 | 2,773,716 | 1,746,860 | 2,773,735 | 10,387 | 00.38% |
| Clerk | 544,779 | 371,194 | 445,843 | 232,479 | 542,628 | 171,434 | 46.18% |
| CJS | 1,225,528 | 1,357,718 | 1,366,718 | 637,619 | 1,363,436 | 5,718 | 00.42% |
| District Court | 183,567 | 206,400 | 231,833 | 115,388 | 300,128 | 93,728 | 45.41% |
| Superior Court | 562,912 | 375,130 | 464,435 | 170,233 | 551,194 | 176,064 | 46.93% |
| Juvenile | 34,749 | 44,000 | 18,000 | 16,332 | 40,000 | (4,000) | -09.09% |
| WSU Extension | 28,500 | 32,500 | 32,500 | 21,697 | 33,400 | 900 | 02.77% |
| 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** | **7,779,642** | **9,172,266** | **(2,246,765)** | **-19.68%** |
| | 12,275,275 | (11,366,427) | 275,744 | (3,639,389) | (2,246,765) | **-19.68%** | |
| **Total Revenues - All Sources** | **80,609,362** | **69,256,598** | **72,396,734** | **46,841,664** | **69,452,954** | **196,356** | **00.28%** |
| | 13,363,777 | (11,352,764) | 3,140,136 | **67.63%** | 196,356 | | |
| | 19.87% | -14.08% | 04.53% | | 00.28% | | |

# General Fund Expenses

## September 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** | **1,873,137** | **70.25%** | | **-** |
| Salary & Benefits | 74.0% | 1,812,156 | - | 1,812,156 | 1,337,332 | 73.80% | | - |
| Fixed Cost | 19.0% | 465,289 | - | 465,289 | 301,109 | 64.71% | | - |
| Other | 07.0% | 171,217 | 217,804 | 389,021 | 234,696 | 60.33% | | - |
| **020 Auditor** | **100.0%** | **1,738,605** | **-** | **1,738,605** | **1,241,010** | **71.38%** | | **-** |
| Salary & Benefits | 75.3% | 1,309,597 | - | 1,309,597 | 911,184 | 69.58% | | - |
| Fixed Cost | 18.3% | 318,244 | - | 318,244 | 238,683 | 75.00% | | - |
| Other | 06.4% | 110,764 | - | 110,764 | 91,143 | 82.29% | | - |
| **020 Elections** | **100.0%** | **1,356,408** | **45,000** | **1,401,408** | **1,285,561** | **91.73%** | | **-** |
| Salary & Benefits | 31.6% | 428,614 | - | 428,614 | 325,481 | 75.94% | | - |
| Fixed Cost | 09.3% | 126,803 | - | 126,803 | 95,102 | 75.00% | | - |
| Other | 59.1% | 800,991 | 45,000 | 845,991 | 864,978 | 102.24% | | - |
| **030 Commissioners** | **100.0%** | **955,604** | **63,300** | **1,018,904** | **759,808** | **74.57%** | | **-** |
| Salary & Benefits | 71.0% | 678,608 | 39,917 | 718,525 | 546,275 | 76.03% | | - |
| Fixed Cost | 24.4% | 233,492 | - | 233,492 | 175,119 | 75.00% | | - |
| Other | 04.6% | 43,504 | 23,383 | 66,887 | 38,414 | 57.43% | | - |
| **070 Human Resources** | **100.0%** | **772,448** | **-** | **772,448** | **564,345** | **73.06%** | | **-** |
| Salary & Benefits | 77.4% | 597,778 | - | 597,778 | 445,693 | 74.56% | | - |
| Fixed Cost | 11.7% | 90,450 | - | 90,450 | 67,837 | 75.00% | | - |
| Other | 10.9% | 84,220 | - | 84,220 | 50,815 | 60.34% | | - |
| **080 Treasurer** | **100.0%** | **1,636,972** | **-** | **1,636,972** | **1,099,201** | **67.15%** | | **-** |
| Salary & Benefits | 73.2% | 1,198,405 | - | 1,198,405 | 753,484 | 62.87% | | - |
| Fixed Cost | 14.9% | 243,401 | - | 243,401 | 182,552 | 75.00% | | - |
| Other | 11.9% | 195,166 | - | 195,166 | 163,165 | 83.60% | | - |
| **200 Coroner** | **100.0%** | **487,395** | **-** | **487,395** | **386,778** | **79.36%** | | **-** |
| Salary & Benefits | 54.6% | 265,989 | - | 265,989 | 221,712 | 83.35% | | - |
| Fixed Cost | 20.3% | 98,986 | - | 98,986 | 66,213 | 66.89% | | - |
| Other | 25.1% | 122,420 | - | 122,420 | 98,853 | 80.75% | | - |
| **220 Sheriff** | **100.0%** | **11,567,381** | **-** | **11,567,381** | **8,487,290** | **73.37%** | | **-** |
| Salary & Benefits | 71.5% | 8,269,072 | - | 8,269,072 | 6,210,864 | 75.11% | | - |
| Fixed Cost | 16.7% | 1,927,107 | - | 1,927,107 | 1,470,320 | 76.30% | | - |
| Other | 11.9% | 1,371,202 | - | 1,371,202 | 806,106 | 58.79% | | - |
| **400 Assigned Counsel** | **100.0%** | **3,922,967** | **-** | **3,922,967** | **2,731,161** | **69.62%** | | **-** |
| Salary & Benefits | 62.1% | 2,436,903 | - | 2,436,903 | 1,670,318 | 68.54% | | - |
| Fixed Cost | 17.2% | 674,243 | - | 674,243 | 296,975 | 44.05% | | - |
| Other | 20.7% | 811,821 | - | 811,821 | 763,868 | 94.09% | | - |
| **400 AC - Expert Witness** | | **255,459** | **-** | **255,459** | **132,329** | **51.80%** | | **-** |

# General Fund
# Expenses
## September 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** | **5,532,597** | **74.44%** | | **-** |
| Salary & Benefits | 81.9% | 6,088,459 | - | 6,088,459 | 4,372,372 | 71.81% | | - |
| Fixed Cost | 10.3% | 766,946 | - | 766,946 | 574,970 | 74.97% | | - |
| Other | 07.8% | 577,261 | - | 577,261 | 585,255 | 101.38% | | - |
| **420 Clerk** | **100.0%** | **2,406,420** | **-** | **2,406,420** | **1,698,135** | **70.57%** | | **-** |
| Salary & Benefits | 76.2% | 1,834,096 | - | 1,834,096 | 1,291,169 | 70.40% | | - |
| Fixed Cost | 17.1% | 412,107 | - | 412,107 | 309,080 | 75.00% | | - |
| Other | 06.7% | 160,217 | - | 160,217 | 97,886 | 61.10% | | - |
| **430 Consol Juv Serv** | **100.0%** | **1,357,718** | **-** | **1,357,718** | **932,639** | **68.69%** | | **-** |
| Salary & Benefits | 77.1% | 1,047,369 | - | 1,047,369 | 722,242 | 68.96% | | - |
| Fixed Cost | 00.0% | - | - | - | - | 0.00% | | - |
| Other | 22.9% | 310,349 | - | 310,349 | 210,397 | 67.79% | | - |
| **440 District Court** | **100.0%** | **3,015,836** | **-** | **3,015,836** | **2,189,692** | **72.61%** | | **-** |
| Salary & Benefits | 66.6% | 2,009,088 | - | 2,009,088 | 1,547,219 | 77.01% | | - |
| Fixed Cost | 23.7% | 714,729 | - | 714,729 | 536,047 | 75.00% | | - |
| Other | 09.7% | 292,019 | - | 292,019 | 106,426 | 36.44% | | - |
| **450 Superior Court** | **100.0%** | **3,850,415** | **-** | **3,850,415** | **2,574,766** | **66.87%** | | **-** |
| Salary & Benefits | 55.7% | 2,144,262 | - | 2,144,262 | 1,066,933 | 49.76% | | - |
| Fixed Cost | 19.7% | 760,418 | - | 760,418 | 562,161 | 73.93% | | - |
| Other | 24.6% | 945,735 | - | 945,735 | 945,672 | 99.99% | | - |
| **460 Youth Service Ctr** | **100.0%** | **4,176,892** | **-** | **4,176,892** | **3,113,784** | **74.55%** | | **-** |
| Salary & Benefits | 63.1% | 2,635,299 | - | 2,635,299 | 1,938,916 | 73.57% | | - |
| Fixed Cost | 24.3% | 1,014,217 | - | 1,014,217 | 770,803 | 76.00% | | - |
| Other | 12.6% | 527,376 | - | 527,376 | 404,065 | 76.62% | | - |
| **620 WSU Ext** | **100.0%** | **336,236** | **-** | **336,236** | **181,136** | **53.87%** | | **-** |
| Salary & Benefits | 35.6% | 119,794 | - | 119,794 | 76,924 | 64.21% | | - |
| Fixed Cost | 23.0% | 77,340 | - | 77,340 | 58,006 | 75.00% | | - |
| Other | 41.4% | 139,102 | - | 139,102 | 46,206 | 33.22% | | - |
| **640 Planning** | **100.0%** | **2,160,233** | **-** | **2,160,233** | **1,498,922** | **69.39%** | | **-** |
| Salary & Benefits | 77.4% | 1,672,321 | - | 1,672,321 | 1,123,675 | 67.19% | | - |
| Fixed Cost | 10.7% | 230,563 | - | 230,563 | 64,925 | 28.16% | | - |
| Other | 11.9% | 257,349 | - | 257,349 | 310,322 | 120.58% | | - |
| **Total** | **100.0%** | **70,647,997** | **1,094,791** | **71,742,788** | **50,608,667** | **70.54%** | | **-** |
| Salary & Benefits | 48.9% | 34,547,810 | 39,917 | 34,587,727 | 24,561,793 | 71.01% | | - |
| Fixed Cost | 11.5% | 8,154,335 | - | 8,154,335 | 5,769,902 | 70.76% | | - |
| Other | 10.2% | 7,176,172 | 286,187 | 7,462,359 | 5,950,596 | 79.74% | | - |
| DOC | 55.3% | 19,099,325 | - | 19,099,325 | 13,494,934 | 70.66% | | - |
| Non-Departmental | 20.5% | 1,670,355 | 768,687 | 2,439,042 | 816,367 | 33.47% | | - |
| Capital | 00.0% | 0 | - | 0 | 15,075 | 100.00% | | - |

# General Fund Reserves

September 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 | 1,078,614 | 9,161,334 | 13.19% |
| **Total Unassigned** | 9,048,019 | - | 69,005,263 | (69,970,562) | 8,082,720 | 1,078,614 | 9,161,334 | |
| **Total Fund Balance** | **11,718,200** | **-** | **69,256,598** | **(70,647,997)** | **10,326,801** | **2,045,345** | **12,372,146** | |

| | | |
|---|---|---|
| **Total Change in Fund Balance** | **653,946** | |
| **GF Reserve (of 2022 Revenue Projection)** | **11.00%** | **7,639,825** |
| **Over/(Under)*** ** | | **1,521,509** |

**Commitments: *****

| | |
|---|---|
| 1) Employee Wage & Benefit at 6% & $50 Med | 1,155,000 |
| 2) | |
| 3) | |
| 4) | |
| 5) | |
| | **366,509** |

# Non Departmental Expenditure History

September 2021

| Category | Description | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Projection | 2021 Actual | Diff. |
|---|---|---|---|---|---|---|---|
| Intergovern | Conference of Governments | 41,815 | 42,542 | 42,615 | 43,005 | 43,005 | 0 |
| | Clean Air | 34,358 | 34,846 | 35,086 | 35,262 | 35,262 | 0 |
| | Emergency Management | 86,244 | 80,698 | 81,103 | 83,350 | 62,512 | 20,838 |
| | District Health | 150,000 | 150,000 | 150,000 | 150,000 | 87,500 | 62,500 |
| | State Examiners | 134,449 | 131,528 | 144,010 | 168,310 | 95,682 | 72,628 |
| Interdepartmental | Grants Management | 78,387 | 91,608 | 45,909 | 62,209 | 46,656 | 15,553 |
| | Indirect Cost Plan | 14,701 | 6,030 | 7,475 | 6,429 | 0 | 6,429 |
| | Purchasing | 23 | 25,023 | 23 | 26 | 20 | 6 |
| | GIS | 64,703 | 71,944 | 76,001 | 77,375 | 58,031 | 19,344 |
| | DOS | 3,262 | 3,438 | 3,614 | 3,614 | 2,711 | 903 |
| | Liability Insurance | | | | 53,260 | 39,945 | 13,315 |
| | LEOFF I Medical Expenditures | 750,000 | 750,000 | 748,500 | 0 | 0 | 0 |
| | Law Library/Safeway Rent/Other Leases | 36,757 | 36,757 | 36,757 | 59,532 | 44,649 | 14,883 |
| | Property Management (Noxious Weed) | 0 | 0 | 0 | 175 | | 175 |
| | Pre-Trial | 150,000 | 150,000 | 150,000 | 150,000 | 112,500 | 37,500 |
| | Board of Equalization | 1,736 | 4,283 | 442 | 13,000 | 9,957 | 3,043 |
| | Tax Litigation | 15,579 | 15,579 | 15,579 | 15,579 | 11,684 | 3,895 |
| | Parks & Recreation | 100,000 | 100,000 | 100,000 | 100,000 | 75,000 | 25,000 |
| DEBT | 2002 G.O. Bond - Other | 14,964 | 14,577 | 14,749 | 14,834 | 182 | 14,652 |
| Membership | Memberships-NACO | 4,865 | 4,865 | 4,865 | 4,865 | 4,865 | 0 |
| | Memberships-WACO | 32,689 | 31,683 | 31,886 | 31,728 | 23,796 | 7,932 |
| | Memberships-WSAC | 37,792 | 38,327 | 38,964 | 38,772 | 38,872 | (100) |
| | WSAC/PILT | 1,781 | 1,835 | 0 | 1,834 | | 1,834 |
| Operational | County Code Updates | 5,762 | 2,555 | 0 | 8,000 | 0 | 8,000 |
| | Minority Women (WAC 326-02-034(1)) | 1,741 | 3,537 | 3,370 | 5,000 | | 5,000 |
| | OASI Employment Security | 325 | 200 | 25 | 500 | | 500 |
| | Code Enforcement | 200,000 | 595,667 | 635,248 | 300,000 | 225,000 | 75,000 |
| | Labor Attorney | 83,537 | 89,218 | 136,704 | 200,000 | 97,030 | 102,970 |
| | Legislative Advocate | 9,296 | 7,973 | 6,111 | 9,000 | 1,006 | 7,994 |
| | Yakima Airport | 165,429 | (59,130) | 65,889 | 0 | | 0 |
| | ITA Bill | 8,603 | 3,015 | 3,060 | 3,000 | | 3,000 |
| One Time Expenses | Miscellaneous (COVID) | 0 | 3,854 | 11,904,949 | 0 | (685,210) | 685,210 |
| | Tax Judgements | 156 | 917 | 407 | 1,500 | 741 | 759 |
| | Yakima Basin Integrated Plan | 0 | 0 | 0 | 10,000 | | 10,000 |
| | Water Resources Management | 0 | 0 | 0 | 0 | | 0 |
| | Technology Services | 0 | 1,859,803 | 390,686 | 0 | | 0 |
| | Special Projects | 2,500 | 0 | 0 | 150,000 | | 150,000 |
| | Community Cleanup Services | 1,915 | 3,522 | 29 | 5,000 | 22,042 | (17,042) |
| | Imaging | 836 | 0 | 0 | 0 | | 0 |
| | Legal Charges | 0 | 0 | 0 | 0 | 91,308 | (91,308) |
| | Pension Auditor Issue | 0 | 0 | 46,712 | 18,687 | 18,687 | 0 |
| | Voter Rights Lawsuit | 0 | 0 | 49,945 | 500,000 | 235,813 | 264,187 |
| | Elections Canvassing Board Lawsuit | 0 | 0 | 0 | 100,000 | 1,925 | 98,075 |
| | WSAC/Litigation | 13,631 | 13,525 | 13,415 | 13,357 | 13,357 | 0 |
| | WSAC/Public Lands | 0 | 0 | 5,668 | 1,839 | 1,839 | 0 |
| | **Total** | **2,247,836** | **4,310,219** | **14,989,796** | **2,439,042** | **816,367** | **1,622,675** |

# Tracked Costs

## September 2021

| Department | Description | Budget | Projected | Difference | Actual | % |
|---|---|---|---|---|---|---|
| **Treasurer** | Prof Service - Armored Car | 25,500 | 25,500 | 0 | 18,293 | 71.74% |
| | Misc - Banking Services | 36,500 | 36,500 | 0 | 20,154 | 55.22% |
| **Third Quarter 2020** | **Total Treasurer** | **62,000** | **62,000** | **0** | **38,447** | **62.01%** |
| **Coroner** | Prof Service - Autopsies | 92,000 | 92,000 | 0 | 72,897 | 79.24% |
| | Prof Service - Indigent Burials | 8,681 | 8,681 | 0 | 3,797 | 43.74% |
| | **Total Coroner** | **100,681** | **100,681** | **0** | **76,694** | **76.18%** |
| **Assigned Counsel** | Prof Service - Indigent Defense | 460 | 460 | 0 | 0 | 0.00% |
| | Prof Service - Adult Felony | 137,000 | 137,000 | 0 | 43,703 | 31.90% |
| | Prof Service - Adult Misdemanor | 11,000 | 11,000 | 0 | 22,555 | 205.05% |
| | Prof Service - Juvenile Offenders | 39,499 | 39,499 | 0 | 605 | 1.53% |
| | Prof Service - Doctors & Experts | 0 | 0 | 0 | 0 | 0.00% |
| | Prof Service - ITA Commitments | 27,500 | 27,500 | 0 | 26,894 | 97.80% |
| | Prof Services - Aggravated Murder 1 | 40,000 | 40,000 | - | 28,572 | 71.43% |
| | **Total Superior Court** | **255,459** | **255,459** | **-** | **122,329** | **47.89%** |
| **District Court** | Supplies - Jury Costs | 3,000 | 3,000 | 0 | 0 | 0.00% |
| | Prof Serv-Cost Bills | 3,000 | 3,000 | 0 | 0 | 0.00% |
| | Misc - Jury Fees | 35,200 | 35,200 | 0 | 22,269 | 63.26% |
| | Misc - Jury Meals | 2,000 | 2,000 | 0 | 0 | 0.00% |
| | Misc - Witness Fees | 2,000 | 2,000 | 0 | 15 | 0.75% |
| | **Total District Court** | **45,200** | **45,200** | **0** | **22,284** | **49.30%** |
| **Superior Court** | Supplies - Jury Costs | 44,000 | 44,000 | 0 | 4,106 | 9.33% |
| | Prof Service - Court Ordered Cost Bills | 20,000 | 20,000 | 0 | 0 | 0.00% |
| | Misc - Jury Fees | 260,000 | 260,000 | 0 | 107,860 | 41.48% |
| | Misc - Jury Meals | 8,000 | 8,000 | 0 | 0 | 0.00% |
| | Misc - Witness Fees | 8,000 | 8,000 | 0 | 1,807 | 22.59% |
| | **Total Superior Court** | **340,000** | **340,000** | **0** | **113,773** | **33.46%** |
| | **Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary** | | | | | |
| **Total Tracked Costs** | | **803,340** | **803,340** | **-** | **373,527** | **46.50%** |

# Other Funds

## September 2021

| | Fund Name | Beginning Fund Balance | Revenue | Expense | Ending Fund Balance | Cash & Cash Equivalents |
|---|---|---|---|---|---|---|
| uar | *General Fund* | 11,718,200 | 46,841,664 | 50,608,667 | 7,951,197 | 9,860,158 |
| | *District Court Probation* | 168,395 | 1,037,426 | 1,023,426 | 182,395 | 249,524 |
| | *Municpal Courts* | 139,710 | 387,210 | 409,216 | 117,704 | 182,390 |
| | *Pre Trial* | 36,201 | 243,322 | 194,420 | 85,103 | 101,792 |
| | *Narcotics Investigation* | 33,984 | 2,912 | - | 36,896 | 41,278 |
| | *Special Operations* | 386,275 | 54,923 | 128,016 | 313,182 | 335,149 |
| | *District Court Dispute Resolution Center* | 34,903 | 40,645 | 32,572 | 42,976 | 22,308 |
| | *Family Court* | 125,255 | 141,901 | 137,659 | 129,497 | 105,429 |
| | *Department of Corrections* | 2,427,660 | 17,096,649 | 18,450,997 | 1,073,312 | 3,787,186 |
| | *Noxious Weed* | 675,076 | 375,557 | 292,851 | 757,782 | 873,381 |
| | *Horticulture* | 90,809 | 189,342 | 158,156 | 121,995 | 141,284 |
| S | *Criminal Justice Sales Tax* | 1,606,047 | 5,673,268 | 5,006,887 | 2,272,428 | 3,252,842 |
| P | *Parks & Recreation* | 93,210 | 74,268 | 69,644 | 97,834 | 114,190 |
| E | *County Road* | 4,480,357 | 14,657,699 | 17,911,365 | 1,226,691 | 4,522,737 |
| C | *Toppenish/Simcoe West Railroad* | 103,081 | 8,142 | 1,196 | 110,027 | 124,281 |
| I | *Naches Rail Branch* | 57,321 | 5,696 | 1,367 | 61,650 | 68,617 |
| A | *Flood Control* | 2,128,949 | 1,339,219 | 1,499,990 | 1,968,178 | 2,249,267 |
| L | *Storm Water Utility* | 2,007,899 | 442,729 | 302,918 | 2,147,710 | 2,323,659 |
| | *Affordable Housing Sales Tax* | 64,044 | 243,755 | - | 307,799 | 702,661 |
| | *Code Enforcement* | 143,348 | 263,601 | 340,579 | 66,370 | 407,431 |
| | *Records Services* | 87,152 | 272,223 | 122,910 | 236,465 | 349,415 |
| | *Motel/Hotel* | 629,559 | 370,773 | 210,500 | 789,832 | 453,771 |
| | *WSU Extension* | 35,083 | 888 | 1,314 | 34,657 | 36,267 |
| | *Emergency Medical Service* | 476,109 | 332,857 | 350,425 | 458,541 | 504,758 |
| | *911* | 1,259,679 | 1,725,701 | 1,962,983 | 1,022,397 | 999,707 |
| R | *ARPA Administration* | 0 | 24,409,220 | - | 24,409,220 | 24,409,220 |
| E | *Veterans Relief* | 162,223 | 149,383 | 130,012 | 181,594 | 229,207 |
| V | *Community Services* | 2,773,495 | 233,224 | 74,049 | 2,932,670 | 2,802,574 |
| E | *Mental Health Sales Tax* | 0 | 3,496,937 | 566,860 | 2,930,077 | 6,052,616 |
| N | *Treasurer's Revolving* | 182,657 | 175,167 | 208,389 | 149,435 | 162,535 |
| U | *Treasurer's Investment Pool* | 176,440 | 159,542 | 133,026 | 202,956 | 243,176 |
| E | *REET Electronic Tech* | 187,956 | 32,267 | 18,750 | 201,473 | 217,263 |
| | *Support Investment In Economic Diversification* | 24,637,008 | 4,298,127 | 4,975,443 | 23,959,692 | 15,362,863 |
| | *Community Development Programs* | 0 | 97,110 | 97,093 | 17 | 1,799 |
| | *Community Housing* | 804,533 | 270,585 | 479,469 | 595,649 | 821,545 |
| | *Title III PILT* | 150,005 | 72,041 | 3,191 | 218,855 | 833,301 |
| | *Human Services* | 0 | 17,380,810 | 6,728,289 | 10,652,521 | 12,394,124 |
| | *Homeless Services* | 1,106,684 | - | - | 1,106,684 | - |
| | ***Total Special Revenue Funds*** | **47,471,107** | **95,755,119** | **62,023,962** | **81,202,264** | **85,479,547** |
| | *2014 GO Bond Redemption* | 0 | 179,188 | 81,756 | 97,432 | 97,431 |
| | *2008 GO Bond Redemption* | 41,681 | 205 | - | 41,886 | 41,886 |
| | *2008 GO Bond Redemption(Noxious Weed)* | 0 | 12,188 | 12,188 | 0 | - |
| D | *2009 GO Bond Redemption* | 16 | - | - | 16 | 16 |
| E | *2010B GO Bond Redemption* | 1,344,624 | 49,419 | 60,750 | 1,333,293 | 1,491,316 |
| B | *CRID Guaranty* | 141,579 | - | - | 141,579 | 143,697 |
| T | *LID Guaranty* | 32,600 | - | - | 32,600 | 33,284 |
| | *CRID #3 Bond Redemption* | 237 | - | - | 237 | - |
| | *RID #99 Bond Redemption* | 0 | - | - | 0 | 0 |
| | *2019 GO Bond Redemption* | 0 | - | - | 0 | 0 |
| | ***Total Debt Service Funds*** | **1,560,737** | **241,000** | **154,694** | **1,647,043** | **1,807,630** |

# Other Funds

## September 2021

| | Fund Name | Beginning Fund Balance | Revenue | Expense | Ending Fund Balance | Cash & Cash Equivalents |
|---|---|---|---|---|---|---|
| CAPITAL | *General Capital Projects* | 2,452,325 | (4,881) | 678,599 | 1,768,845 | 292,197 |
| | *Com Dev-Cowiche Sewer* | 0 | - | - | 0 | - |
| | *Com Dev-Terrace Heights Water Ext* | 33 | - | - | 33 | - |
| | *Com Dev-Outlook Feasibility Study* | 0 | - | - | 0 | - |
| | *State Fair Park Capital Projects* | 187,889 | (1,394) | - | 186,495 | 190,751 |
| | *Public Works Capital Projects* | 1,073,096 | 789,775 | 935,857 | 927,014 | 1,008,942 |
| | *2014 LTGO Capital Projects* | 0 | - | - | 0 | - |
| | *2020 LTGO Capital Projects* | 5,201,599 | (40,403) | 1,051,818 | 4,109,378 | 4,220,314 |
| | *Ascend Royalties* | 134,173 | (1,096) | 17,000 | 116,077 | 119,194 |
| | *RE Excise Cap Proj* | 926,821 | 992,738 | 78,856 | 1,840,703 | 2,020,846 |
| | ***Total Capital Project Funds*** | **9,975,936** | **1,734,739** | **2,762,130** | **8,948,545** | **7,852,244** |
| ENTERPRISE | *Solid Waste* | 36,496,071 | 8,249,794 | 6,193,998 | 38,551,867 | 32,432,721 |
| | *Utility-Buena Water* | 660,845 | 51,361 | 29,010 | 683,196 | 316,777 |
| | *Utility-Gibson Water System* | 36,593 | 1,400 | 767 | 37,226 | 31,518 |
| | *Utility Review* | 110,492 | 36,555 | (22) | 147,069 | 175,942 |
| | *Utility-Buena Sewer* | 323,969 | 115,401 | 102,423 | 336,947 | 287,942 |
| | *Utilitiy-Star Crest Water System* | 29,220 | 1,552 | 646 | 30,126 | 18,907 |
| | *Utility-Terrace Hts Water* | 9,415,985 | 1,237,556 | 988,106 | 9,665,435 | 2,008,240 |
| | *Utility-Gala Estates* | 91,671 | 17,950 | 9,456 | 100,165 | 43,031 |
| | *Utility-Wysacre Water System* | 34,021 | 2,062 | 857 | 35,226 | 28,996 |
| | *Utility-Meadowbrook Water System* | 35,964 | 1,709 | 1,007 | 36,666 | 28,136 |
| | *Utility-Wendt Road Water System* | 16,527 | 1,395 | 839 | 17,083 | 4,788 |
| | *Utility-Kodiak Water* | 73,912 | 3,159 | 1,438 | 75,633 | 54,207 |
| | *Utility-Fairway Estates Water* | 141,281 | 8,577 | 10,255 | 139,603 | 90,279 |
| | *Utility-Mountain Shadows* | 110,669 | 6,651 | 5,241 | 112,079 | 35,881 |
| | *Utility-Huntzinger Water* | 67,189 | 2,618 | 1,457 | 68,350 | 37,878 |
| | *Utility-Heysman Water* | 43,498 | 1,971 | 1,250 | 44,219 | 25,372 |
| | *Utility-Crewport Water* | 705,197 | 27,857 | 18,653 | 714,401 | 89,894 |
| | *Utility-Ray Symmonds Water* | 30,872 | 2,341 | 748 | 32,465 | 23,630 |
| | *Utility-Stein Water System* | 70,730 | 3,792 | 2,409 | 72,113 | 45,621 |
| | *Utility-North Bon Air Water System* | 42,280 | 1,899 | 768 | 43,411 | 25,169 |
| | *Utility-Nagler Water System* | 34,695 | 1,874 | 925 | 35,644 | 20,886 |
| | *Utility-Buchanan Water System* | 140,405 | 3,047 | 878 | 142,574 | 54,238 |
| | *Utility-Beckonridge Water* | 47,288 | 2,356 | 801 | 48,843 | 27,541 |
| | *Utility-Speyers Water* | 39,834 | 2,295 | 2,189 | 39,940 | 18,831 |
| | *Utility-Bittner Water* | 19,151 | 1,403 | 680 | 19,874 | 6,562 |
| | *Utility-Norman Water* | 48,780 | 2,347 | 2,230 | 48,897 | 15,946 |
| | *Utility-Raptor Water* | 35,498 | 831 | 1,528 | 34,801 | 3,222 |
| | *Utility-Oliver Water* | 40,364 | 1,257 | 472 | 41,149 | 11,852 |
| | *Utility-Horizon Water* | 99,829 | 2,249 | 543 | 101,535 | 28,740 |
| | *Utility-Pleasant Hill Water* | 47,847 | 1,756 | 1,007 | 48,596 | 4,578 |
| | *Utility-Oster Estates Water* | 2,500 | 1,946 | 660 | 3,786 | 15,331 |
| | *Water Resources* | 564,934 | 538,160 | 479,311 | 623,783 | 166,589 |
| | *Building & Fire Safety* | 2,577,272 | 1,569,215 | 1,660,243 | 2,486,244 | 3,070,048 |
| | ***Total Enterprise Funds*** | **52,235,383** | **11,904,336** | **9,520,773** | **54,618,946** | **39,249,293** |
| IT | *GIS* | 187,834 | 391,489 | 398,517 | 180,806 | 258,638 |
| | *Technology Services* | 3,740,013 | 5,533,378 | 5,328,314 | 3,945,077 | 4,036,303 |
| | *Purchasing* | 115,382 | 189,568 | 170,803 | 134,147 | 309,076 |
| | *Unemployment Comp* | 1,825,244 | 198,053 | 152,736 | 1,870,561 | 1,950,384 |

# Other Funds

## September 2021

| | Fund Name | Beginning Fund Balance | Revenue | Expense | Ending Fund Balance | Cash & Cash Equivalents |
|---|---|---|---|---|---|---|
| E | *Employee Flexible Spending* | 43,236 | 20,340 | 23,614 | 39,962 | 37,562 |
| R | *Employee Benefit* | 154,869 | 138,105 | 171,628 | 121,346 | 63,493 |
| N | *Workmen's Comp* | 923,902 | 1,162,240 | 1,268,428 | 817,714 | 602,091 |
| A | *LEOFF Benefit* | 2,283,608 | (19,228) | 216,933 | 2,047,447 | 2,568,115 |
| L | *Liability Insurance* | 1,394,849 | 1,972,381 | 1,297,765 | 2,069,465 | 4,459,504 |
| | *Department of Security* | 88,044 | 531,552 | 442,587 | 177,009 | 359,531 |
| | *Financial Services* | 156,506 | 496,716 | 431,739 | 221,483 | 365,517 |
| | *Facilities Services* | 2,299,983 | 4,070,912 | 3,266,863 | 3,104,032 | 2,000,938 |
| | *Equipment Replacement & Repair* | 30,424,016 | 5,664,128 | 5,853,914 | 30,234,230 | 4,465,317 |
| | ***Total Internal Service Funds*** | **43,637,486** | **20,349,634** | **19,023,841** | **44,963,279** | **21,476,469** |

| | | | | | | |
|---|---|---|---|---|---|---|
| | ***Total All Funds*** | **166,598,849** | **176,826,492** | **144,094,067** | **199,331,274** | **165,725,341** |

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

*** Differences related to GASB reporting requirements*