FINANCIAL SERVICES

FINANCIAL REVIEW

Fourth Quarter 2020

2020 Budget Adjustments Summary

December 2020

Description		Debit	Credit	Source
General Fund				
COVID CARES Act Reimbursement				
Assessor	Misc Costs	17,919	(12,693,386)	COVID CARES Act
Auditor	Misc Costs	133,372		
Elections	Misc Costs	5,546		
Commissioners	Misc Costs	96,650		
Non-Departmental	Misc Costs	11,114,692		
Human Resources	Misc Costs	21,222		
Treasurer	Misc Costs	218,831		
Capital Outlay	Misc Costs	18,722		
Coroner	Misc Costs	9,024		
Sheriff	Misc Costs	12,677		
Assigned Counsel	Misc Costs	18,927		
Prosecuting Attorney	Misc Costs	194,780		
Clerk	Misc Costs	393,375		
CJS	Misc Costs	45,229		
District Court	Misc Costs	29,134		
Superior Court	Misc Costs	177,683		
Juvenile Court	Misc Costs	67,733		
Planning	Misc Costs	117,870		
		12,693,386	(12,693,386)	
COVID CARES Funding for Elections				
Elections	Various	255,893	(255,893)	Secretary of State Grant
		255,893	(255,893)	
HAVA 3 Elections Security Grant				
Elections	Various	207,850	(207,850)	HAVA Elections Security Grant
		207,850	(207,850)	
Secretary of State Civic Engagement Grant				
Elections	Various	11,103	(11,103)	Secretary of State Grant
		11,103	(11,103)	
Workday ERP System Replacement				
Non-Departmental	Transfers Out	390,686	(390,686)	Unassigned Fund Balance
		390,686	(390,686)	
Coroner-Cadaver Dog Purchase				
Coroner	Misc Costs	14,000	(14,000)	Unassigned Fund Balance
		14,000	(14,000)	
Coroner-Autopsy Costs				
Coroner	Professional Services	40,000	(40,000)	Unassigned Fund Balance
		40,000	(40,000)	
Grey Key Adjustment				
Prosecuting Attorney	Professional Services	(2,000)		
Sheriff	Misc Costs	2,000		
		-	-	
Voting Rights Lawsuit				
Non-Departmental	Professional Services	100,000	(100,000)	Unassigned Fund Balance
		100,000	(100,000)	
DOC Transfers				
Non-Departmental	Tranfers Out	4,300,000	(4,300,000)	Unassigned Fund Balance
		4,300,000	(4,300,000)	
Total General Fund Amendment		18,012,918	(18,012,918)	
Revised Revenues		13,168,232		
Committed Fund Balance		-		
Restricted Fund Balance		-		
Unassigned Fund Balance		4,844,686		**86,920,225**
Revised Revenues		-		
Committed Fund Balance		-		
Restricted Fund Balance		-		
Unassigned Fund Balance		-		**73,751,993**

General Fund
Income Statement
December 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	$ 28,852,374	$ 152,374	100.53%
Sales Tax	14,298,459	14,836,224	15,465,000	-	15,465,000	15,564,308	99,308	100.64%
Interest Earnings	770,623	1,790,212	945,000	(145,000)	800,000	840,634	40,634	105.08%
Other Taxes	105,525	96,064	89,500	-	89,500	53,761	(35,739)	60.07%
Licenses & Permits	430,642	320,306	400,500	-	400,500	510,247	109,747	127.40%
Grants	6,147,960	5,502,313	5,630,141	13,168,232	18,798,373	18,178,344	(620,029)	96.70%
Intergovernmental/PILT	2,661,157	2,931,761	3,059,830	-	3,059,830	3,049,440	(10,390)	99.66%
Charges/Fees for Service	8,681,756	9,581,229	8,868,303	-	8,868,303	9,165,107	296,804	103.35%
Fines and Forfeits	2,571,957	2,400,910	2,159,316	70,000	2,229,316	2,140,708	(88,608)	96.03%
Other Miscellaneous	1,838,722	1,729,392	1,521,086	124,000	1,645,086	2,254,439	609,353	137.04%
Total Revenue	**$ 64,807,358**	**$ 67,245,585**	**$ 66,838,676**	**$ 13,217,232**	**$ 80,055,908**	**$ 80,609,362**	**$ 553,454**	**100.69%**
Expense								
Salaries/Benefits	$ 31,286,369	$ 32,334,665	$ 34,500,369	$ 11,103	$ 34,511,472	$ 32,838,939	$ (1,672,533)	95.15%
Supplies	1,077,516	1,125,756	1,202,680	2,618,556	3,821,236	2,519,608	(1,301,628)	65.94%
Other Services & Charges	12,907,750	13,126,543	15,121,666	10,692,573	25,814,239	25,025,779	(788,460)	96.95%
Debt Service	14,964	14,577	14,835	-	14,835	14,835	-	100.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,532,637	15,848,438	15,846,154	4,300,000	20,146,154	20,585,759	439,605	102.18%
Intergovernmental Charges	318,614	-	-	-	-	-	-	00.00%
Other Financing Uses	2,176,602	3,499,462	1,978,490	390,686	2,369,176	2,092,030	(277,146)	88.30%
Capital:								
Contingency	45,947	4,326	118,008	-	118,008	-	(118,008)	00.00%
Equipment Replacement	84,050	81,090	125,105	-	125,105	15,913	(109,192)	12.72%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 63,444,449**	**$ 66,034,857**	**$ 68,907,307**	**$ 18,012,918**	**$ 86,920,225**	**$ 83,092,863**	**$ (3,827,362)**	**95.60%**
Net Income/(Loss)	**$ 1,362,909**	**$ 1,210,728**	**$ (2,068,631)**	**$ (4,795,686)**	**$ (6,864,317)**	**$ (2,483,501)**		
Beginning Reserve Balance	**$ 11,622,665**	**$ 12,985,574**	**$ 14,196,302**		**$ 14,196,302**	**14,196,302**		
Prior Period Adjustment/Other	-	-	-		-	**5,399**		
Ending Reserve Balance	**$ 12,985,574**	**$ 14,196,302**	**$ 12,127,671**		**$ 7,331,985**	**11,718,200**		

General Fund
Revenue Detail

December 2020

	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Budget/ 2020 Budget	'Actual/20 Proj %
Fourth Quarter 2020						
Auditor						
Recording Filing Fees	317,943	280,000	386,842	280,000	-	00.00%
Vehicle Licensing Fees	1,483,762	1,315,000	1,845,605	1,700,000	385,000	29.28%
Passports	122,360	70,000	30,105	-	(70,000)	-100.00%
Other Misc Revenue	153,953	216,825	260,785	184,200	(32,625)	-15.05%
	2,078,018	1,881,825	2,523,337	2,164,200	282,375	15.01%
Elections						
Elections Services	763,409	538,044	352,518	650,000	111,956	20.81%
Elections Services Registrations	176,388	161,500	-	177,000	15,500	09.60%
Other Misc Revenue	1,005	33,800	29,582	3,040	(30,760)	-91.01%
	940,802	733,344	382,100	830,040	96,696	13.19%
Commissioners						
Property Tax	25,862,981	26,500,000	26,653,005	27,100,000	600,000	02.26%
Sales Tax	14,836,224	15,465,000	15,564,308	15,920,000	455,000	02.94%
Gambling Excise Tax	15,140	20,000	5,130	19,000	(1,000)	-05.00%
Franchise Fees	247,806	330,000	431,398	330,000	-	00.00%
PUD Privilege Tax	213,843	225,000	187,895	225,000	-	00.00%
County Assistance (6050)	-	-	-	-	-	00.00%
Motor Vehicle Criminal Justice	1,686,654	1,800,000	1,792,730	1,850,000	50,000	02.78%
Extraordinary Criminal Justice	-	-	-	-	-	00.00%
Indirect Costs	1,571,994	1,611,700	1,609,080	1,626,049	14,349	00.89%
Other Misc Revenue	1,693,170	1,659,798	1,817,732	1,707,048	47,250	02.85%
	46,127,812	47,611,498	48,061,278	48,777,097	1,165,599	02.45%
Treasurer						
Property Tax Penalties	604,818	590,000	729,415	630,000	40,000	06.78%
Property Tax Interest	1,108,135	1,075,000	1,294,674	1,175,000	100,000	09.30%
Investment Earnings	1,790,212	945,000	840,634	475,000	(470,000)	-49.74%
Other Misc Revenue	458,838	401,700	917,144	403,115	1,415	00.35%
	3,962,003	3,011,700	3,781,867	2,683,115	(328,585)	-10.91%
Sheriff						
Law Enforcement Fees	94,236	90,000	49,351	90,000	-	00.00%
Animal Control	8,127	10,648	4,155	700	(9,948)	-93.43%
Other Misc Revenue	103,146	64,400	164,430	56,600	(7,800)	-12.11%
	205,509	165,048	217,936	147,300	(17,748)	-10.75%

General Fund
Revenue Detail

December 2020

	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Budget/ 2020 Budget	'Actual/20 Proj %
District Court						
Civil Fees	157,996	158,000	93,895	134,300	(23,700)	-15.00%
Traffic Infraction Penalties	921,602	860,000	668,070	731,000	(129,000)	-15.00%
Traffic Infraction Trauma Car	147,367	140,000	102,568	119,000	(21,000)	-15.00%
DUI Penalties	93,212	95,000	75,548	80,750	(14,250)	-15.00%
Other Criminal Traffic Mi	127,628	127,500	87,705	108,375	(19,125)	-15.00%
Other Criminal Non-Traffic	28,708	20,000	23,634	17,000	(3,000)	-15.00%
Other Misc Revenue	495,516	389,600	482,612	372,015	(17,585)	-04.51%
	1,972,029	1,790,100	1,534,032	1,562,440	(227,660)	-12.72%
General Revenues:						
Juvenile						
Juvenile Bed Rentals	112,209	72,000	86,485	72,000	-	00.00%
Other Misc Revenue	21,322	16,070	16,655	15,000	(1,070)	-06.66%
	133,531	88,070	103,140	87,000	(1,070)	-01.21%
Planning						
Subdivision Fees	191,823	160,813	165,485	129,207	(31,606)	-19.65%
Zoning Fees	144,416	148,800	116,826	139,525	(9,275)	-06.23%
Other Misc Revenue	73,311	70,036	133,289	60,628	(9,408)	-13.43%
	409,550	379,649	415,600	329,360	(50,289)	-13.25%
Assessor	8,648	5,150	6,800	5,150	-	00.00%
Non-Departmental	84,962	85,000	99,785	85,000	-	00.00%
Human Resources	1,380	1,450	750	1,050	(400)	-27.59%
Coroner	45,578	45,578	33,891	45,578	-	00.00%
Department of Security	-	-	-	-	-	00.00%
Assigned Counsel	88,058	50,000	63,036	45,000	(5,000)	-10.00%
Prosecuting Attorney	52	700	43	500	(200)	-28.57%
Clerk	642,656	713,139	565,091	645,954	(67,185)	-09.42%
Superior Court	34,814	39,800	35,218	41,300	1,500	03.77%
WSU Extension	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	00.00%
Total - General Revenues	56,735,402	56,602,051	57,823,904	57,450,084	848,033	01.50%
	1,432,840	(133,351)	1,221,853	848,033		
	02.59%	-00.24%	02.16%	01.50%		

General Fund
Revenue Detail

December 2020

	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Budget/ 2020 Budget	'Actual/20 Proj %
Grants/Contracts						
Assessor	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	00.00%
Elections	150	-	159,518	-	-	00.00%
Commissioners	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,194,778	2,200,000	2,199,594	3,950,000	1,750,000	79.55%
Non-Departmental - Cares Act	-	-	12,696,846	-	-	00.00%
Human Resources	-	-	-	-	-	00.00%
Treasurer	35,133	35,500	35,066	35,500	-	00.00%
Sheriff	1,418,719	1,371,332	1,230,945	1,411,144	39,812	02.90%
Coroner	14,000	-	-	-	-	00.00%
Assigned Counsel	760,461	630,292	795,958	668,717	38,425	06.10%
Assigned Counsel-Expert Witness	-	-	-	-	-	00.00%
Prosecuting Attorney	3,250,317	3,231,412	3,063,349	2,748,158	(483,254)	-14.95%
Clerk	526,614	448,867	544,779	448,463	(404)	-00.09%
CJS	1,398,768	1,402,499	1,225,528	1,357,412	(45,087)	-03.21%
District Court	291,889	272,000	183,567	251,450	(20,550)	-07.56%
Superior Court	414,550	406,244	562,912	403,015	(3,229)	-00.79%
Juvenile	51,559	51,000	34,749	44,000	(7,000)	-13.73%
WSU Extension	41,723	43,723	28,500	32,500	(11,223)	-25.67%
Horticulture	-	-	-	-	-	00.00%
Planning	108,222	140,456	20,847	133,890	(6,566)	-04.67%
GIS	-	-	-	-	-	00.00%
Total Grants/Contracts	**10,510,183**	**10,236,625**	**22,785,458**	**11,487,549**	**1,250,924**	**12.22%**
	1,005,389	(273,558)	12,548,833	1,250,924	12.22%	
Total Revenues - All Sources	**67,245,585**	**66,838,676**	**80,609,362**	**68,937,633**	**2,098,957**	**03.14%**
	2,438,227	(406,909)	13,770,686	2,098,957		
	03.76%	-00.61%	20.60%	03.14%		

General Fund Expenses

December 2020

Third Quarter 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**	**2,327,527**	**95.49%**		**-**
Salary & Benefits	75.6%	1,842,416	-	1,842,416	1,767,044	95.91%		-
Fixed Cost	18.0%	437,801	-	437,801	442,206	101.01%		-
Other	06.5%	157,273	-	157,273	118,277	75.20%		-
020 Auditor	**100.0%**	**1,674,756**	**-**	**1,674,756**	**1,668,190**	**99.61%**		**-**
Salary & Benefits	73.4%	1,229,883	-	1,229,883	1,225,825	99.67%		-
Fixed Cost	19.8%	330,894	-	330,894	330,894	100.00%		-
Other	06.8%	113,979	-	113,979	111,471	97.80%		-
020 Elections	**100.0%**	**1,460,715**	**266,996**	**1,727,711**	**1,544,222**	**89.38%**		**266,996**
Salary & Benefits	29.9%	436,059	-	436,059	449,883	103.17%		-
Fixed Cost	08.9%	129,880	-	129,880	130,847	100.74%		-
Other	61.3%	894,776	266,996	1,161,772	963,492	82.93%		266,996
030 Commissioners	**100.0%**	**981,188**	**-**	**981,188**	**1,041,288**	**106.13%**		**-**
Salary & Benefits	71.9%	705,014	-	705,014	688,200	97.62%		-
Fixed Cost	23.5%	230,414	-	230,414	230,414	100.00%		-
Other	04.7%	45,760	-	45,760	122,674	268.08%		-
070 Human Resources	**100.0%**	**805,170**	**-**	**805,170**	**832,315**	**103.37%**		**-**
Salary & Benefits	74.7%	601,105	-	601,105	641,260	106.68%		-
Fixed Cost	15.3%	123,345	-	123,345	123,345	100.00%		-
Other	10.0%	80,720	-	80,720	67,710	83.88%		-
080 Treasurer	**100.0%**	**1,566,754**	**-**	**1,566,754**	**1,711,941**	**109.27%**		**-**
Salary & Benefits	72.2%	1,131,285	-	1,131,285	1,121,805	99.16%		-
Fixed Cost	15.4%	241,863	-	241,863	241,863	100.00%		-
Other	12.4%	193,606	-	193,606	348,273	179.89%		-
200 Coroner	**100.0%**	**484,763**	**14,000**	**498,763**	**518,883**	**104.03%**		**-**
Salary & Benefits	54.9%	265,989	-	265,989	285,479	107.33%		-
Fixed Cost	17.7%	85,950	-	85,950	93,488	108.77%		-
Other	27.4%	132,824	14,000	146,824	139,916	95.30%		-
220 Sheriff	**100.0%**	**11,424,336**	**(3,000)**	**11,421,336**	**11,177,914**	**97.87%**		**(5,000)**
Salary & Benefits	71.2%	8,132,904	-	8,132,904	7,909,707	97.26%		-
Fixed Cost	15.5%	1,771,180	-	1,771,180	1,771,180	100.00%		-
Other	13.3%	1,520,252	(3,000)	1,517,252	1,497,027	98.67%		(5,000)
400 Assigned Counsel	**100.0%**	**3,776,802**	**44,558**	**3,821,360**	**3,626,919**	**94.91%**		**44,558**
Salary & Benefits	60.8%	2,297,759	-	2,297,759	2,254,089	98.10%		-
Fixed Cost	11.0%	415,639	-	415,639	419,526	100.94%		-
Other	28.2%	1,063,404	44,558	1,107,962	953,304	86.04%		44,558
400 AC - Expert Witness		**255,459**	**-**	**255,459**	**184,250**	**72.13%**		**-**

General Fund Expenses

December 2020

Third Quarter 2020	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,731,719**	**(255,054)**	**7,476,665**	**6,343,708**	**84.85%**		**(253,054)**
Salary & Benefits	82.7%	6,390,363	-	6,390,363	5,269,233	82.46%		-
Fixed Cost	09.9%	767,140	-	767,140	763,807	99.57%		-
Other	07.4%	574,216	(255,054)	319,162	310,668	97.34%		(253,054)
420 Clerk	**100.0%**	**2,367,041**	**45,917**	**2,412,958**	**2,481,296**	**102.83%**		**45,917**
Salary & Benefits	78.3%	1,852,264	-	1,852,264	1,760,280	95.03%		-
Fixed Cost	17.2%	406,619	-	406,619	412,698	101.50%		-
Other	04.6%	108,158	45,917	154,075	308,318	200.11%		45,917
430 Consol Juv Serv	**100.0%**	**1,407,499**	**-**	**1,407,499**	**1,111,270**	**78.95%**		**-**
Salary & Benefits	87.8%	1,235,887	-	1,235,887	1,048,525	84.84%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	12.2%	171,612	-	171,612	62,745	36.56%		-
440 District Court	**100.0%**	**3,249,199**	**(1,575)**	**3,247,624**	**3,101,113**	**95.49%**		**(1,575)**
Salary & Benefits	63.3%	2,057,039	-	2,057,039	2,004,598	97.45%		-
Fixed Cost	23.8%	773,677	-	773,677	812,116	104.97%		-
Other	12.9%	418,483	(1,575)	416,908	284,399	68.22%		(1,575)
450 Superior Court	**100.0%**	**3,469,992**	**(10,724)**	**3,459,268**	**2,921,616**	**84.46%**		**(10,724)**
Salary & Benefits	56.4%	1,957,019	-	1,957,019	1,411,418	72.12%		-
Fixed Cost	22.3%	773,355	-	773,355	803,053	103.84%		-
Other	21.3%	739,618	(10,724)	728,894	707,145	97.02%		(10,724)
460 Youth Service Ctr	**100.0%**	**4,131,351**	**(7,000)**	**4,124,351**	**3,873,466**	**93.92%**		**(7,000)**
Salary & Benefits	61.7%	2,549,641	-	2,549,641	2,502,931	98.17%		-
Fixed Cost	25.2%	1,039,522	-	1,039,522	1,039,733	100.02%		-
Other	13.1%	542,188	(7,000)	535,188	330,802	61.81%		(7,000)
620 WSU Ext	**100.0%**	**345,989**	**(11,223)**	**334,766**	**251,759**	**75.20%**		**(11,223)**
Salary & Benefits	39.4%	136,267	-	136,267	98,334	72.16%		-
Fixed Cost	22.3%	77,295	-	77,295	77,295	100.00%		-
Other	38.3%	132,427	(11,223)	121,204	76,130	62.81%		(11,223)
640 Planning	**100.0%**	**2,286,745**	**(3,068)**	**2,283,677**	**1,986,777**	**87.00%**		**(3,068)**
Salary & Benefits	73.4%	1,678,975	-	1,678,975	1,508,303	89.83%		-
Fixed Cost	10.2%	233,244	-	233,244	234,183	100.40%		-
Other	16.4%	374,526	(3,068)	371,458	244,291	65.77%		(3,068)
Total	**100.0%**	**68,907,307**	**(220,173)**	**68,687,134**	**81,944,885**	**119.30%**		**65,827**
Salary & Benefits	50.1%	34,499,869	-	34,499,869	31,946,397	92.60%		-
Fixed Cost	11.4%	7,837,818	-	7,837,818	7,926,648	101.13%		-
Other	10.9%	7,519,281	79,827	7,599,108	6,830,892	89.89%		65,827
DOC	45.9%	15,846,154	-	15,846,154	15,657,682	98.81%		-
Non-Departmental	39.3%	3,079,080	(300,000)	2,779,080	19,538,514	703.06%		-
Capital	00.2%	125,105	-	125,105	44,752	35.77%		-
	SB	86,920,225			83,092,863			

General Fund Reserves

December 2020

Non-Spendable:	2020 Beginning	2020 Budget Allocation	Budgeted Revenue	Budgeted Expense	2020 Budgeted Ending	Adjustments	2020 Ending	
Petty Cash	59,435	-	-	-	59,435	3,000	62,435	
Total Non-Spendable	59,435	-	-	-	59,435	3,000	62,435	T
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	33,873	-	90,000	(33,411)	90,462	(56,765)	33,697	
Dist Crt Judicial Stabilization (JST)	37,329	-	53,000	(26,768)	63,561	(65,308)	(1,747)	
Dist Crt DUI Court Fees	185,429	-	84,000	(135,184)	134,245	(31,345)	102,900	
Superior Court Judicial Stabilization (JST)	183,497	-	31,494	(178,753)	36,238	147,259	183,497	
Drug Court Fees	97,172	-	15,000	(88,663)	23,509	78,217	101,726	
Total Restricted	537,300	-	273,494	(462,779)	348,015	72,058	420,073	
Committed:								
Equipment Replacement	630,386	-	-	-	630,386	80,354	710,740	
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	66,354	2,187,673	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	10,948,420	-	66,565,182	(67,914,700)	9,598,902	(550,883)	9,048,019	13.54%
Total Unassigned	10,948,420	-	66,565,182	(67,914,700)	9,598,902	(550,883)	9,048,019	
Total Fund Balance	**14,196,302**	**-**	**66,838,676**	**(68,907,307)**	**12,127,671**	**(409,471)**	**11,718,200**	

Total Change in Fund Balance **(2,478,102)**

GF Reserve (of 2020 Revenue Budget) **11.00%** **7,583,140**

Over/(Under)*** **1,464,879**

Commitments: ***

1) Voter Rights Lawsuit	-
2) Workday	-
3)	
4)	
5)	
	1,464,879

General Fund Reserves

December 2020

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	T
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	-	1,147,644	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
Total Committed	2,187,673	-	-	-	2,187,673	-	2,187,673	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	9,048,019	-	69,005,263	(69,970,562)	8,082,720	-	8,082,720	12.09%
Total Unassigned	9,048,019	-	69,005,263	(69,970,562)	8,082,720	-	8,082,720	
Total Fund Balance	**11,718,200**	**-**	**69,256,598**	**(70,647,997)**	**10,326,801**	**-**	**10,326,801**	

Total Change in Fund Balance **(1,391,399)**

GF Reserve (of 2021 Revenue Budget) **11.00%** **7,618,226**

Over/(Under)*** **464,494**

Commitments: ***

1) Voter Rights Lawsuit	500,000	200,736.01	
2) Elections Canvassing Board Lawsuit	100,000	-	
3) Eagleview GIS	221,824	ARPA?	
4) Employee Wage & Benefit Consideration 2%	361,060		
5)			
	(718,390)		

Non Departmental Expenditure History

December 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	42,615	140
	Clean Air	34,394	34,358	34,846	35,086	35,086	0
	Emergency Management	95,375	86,244	80,698	88,155	81,103	7,052
	District Health	150,000	150,000	150,000	150,000	150,000	0
	State Examiners	133,658	134,449	131,528	175,257	144,010	31,247
Interdepartmental	Grants Management	104,823	78,387	91,608	45,909	45,909	0
	Indirect Cost Plan	9,158	14,701	6,030	7,475	7,475	0
	Purchasing	2,451	23	25,023	23	23	0
	GIS	63,081	64,703	71,944	76,001	76,001	0
	DOS	3,174	3,262	3,438	3,614	3,614	0
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	748,500	1,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	36,757	36,757	0
	Property Management (Noxious Weed)	0	0	0	0	0	0
	Pre-Trial	440,000	150,000	150,000	150,000	150,000	0
	Board of Equalization	2,092	1,736	4,283	13,000	442	12,558
	Tax Litigation	15,579	15,579	15,579	15,579	15,579	0
	Parks & Recreation	100,000	100,000	100,000	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,809	14,964	14,577	14,835	14,749	86
Membership	Memberships-NACO	4,865	4,865	4,865	5,161	4,865	296
	Memberships-WACO	32,489	32,689	31,683	34,680	31,886	2,794
	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	3,370	1,630
	OASI Employment Security	332	325	200	500	25	475
	Code Enforcement	0	200,000	595,667	635,248	635,248	0
	Labor Attorney	186,224	83,537	89,218	205,000	136,704	68,296
	Legislative Advocate	7,743	9,296	7,973	9,000	6,111	2,889
	Yakima Airport	227,970	165,429	(59,130)	65,889	65,889	0
	ITA Bill	5,581	8,603	3,015	3,060	3,060	0
One Time Expenses	Miscellaneous (COVID)	0	0	3,854	175	11,954,894	(11,954,719)
	Tax Judgements	451	156	917	1,500	407	1,093
	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	390,686	(390,686)
	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
	Legal Charges	0	0	0	0	46,712	(46,712)
	WSAC/Litigation	0	13,631	13,525	13,415	13,415	0
	WSAC/Public Lands	0	0	0	2,208	5,668	(3,460)
	Total	**2,524,860**	**2,247,836**	**4,310,219**	**2,779,080**	**14,989,796**	**(12,210,716)**

Tracked Costs

December 2020

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	25,500	25,500	0	25,351	99.42%
	Misc - Banking Services	36,500	36,500	0	32,506	89.06%
Third Quarter 2020	**Total Treasurer**	**62,000**	**62,000**	**0**	**57,857**	**93.32%**
Coroner	Prof Service - Autopsies	92,000	92,000	0	56,781	61.72%
	Prof Service - Indigent Burials	8,681	8,681	0	3,080	35.48%
	Total Coroner	**100,681**	**100,681**	**0**	**59,861**	**59.46%**
Assigned Counsel	Prof Service - Indigent Defense	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	71,576	52.25%
	Prof Service - Adult Misdemanor	11,000	11,000	0	10,694	97.22%
	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	35,699	129.81%
	Prof Services - Aggravated Murder 1	40,000	40,000	-	64,881	162.20%
	Total Superior Court	**255,459**	**255,459**	**-**	**184,250**	**72.13%**
District Court	Supplies - Jury Costs	3,000	3,000	0	927	30.90%
	Prof Serv-Cost Bills	3,000	3,000	0	0	0.00%
	Misc - Jury Fees	35,200	35,200	0	33,166	94.22%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	7,558	377.90%
	Total District Court	**45,200**	**45,200**	**0**	**41,651**	**92.15%**
Superior Court	Supplies - Jury Costs	44,000	44,000	0	1,492	3.39%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	51,118	19.66%
	Misc - Jury Meals	8,000	8,000	0	1,964	24.55%
	Misc - Witness Fees	8,000	8,000	0	1,146	14.33%
	Total Superior Court	**340,000**	**340,000**	**0**	**55,720**	**16.39%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**803,340**	**803,340**	**-**	**399,339**	**49.71%**

Other Funds

December 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
uar	*General Fund*	14,196,302	80,351,007	83,092,863	11,454,446	10,658,235	
	District Court Probation	168,395	1,316,017	1,280,740	203,672	215,196	
	Municpal Courts	139,710	586,840	544,034	182,516	180,099	
	Pre Trial	(29,127)	429,860	248,355	152,378	52,220	*
	Narcotics Investigation	33,984	4,067	-	38,051	37,312	
	Special Operations	386,275	260,633	228,224	418,684	419,318	
	District Court Dispute Resolution Center	34,903	47,350	68,019	14,234	19,783	
	Family Court	125,255	151,292	185,857	90,690	79,372	
	Department of Corrections	2,427,660	32,146,005	30,194,725	4,378,940	4,623,559	
	Noxious Weed	675,076	420,339	337,962	757,453	790,281	
	Horticulture	90,809	183,910	167,385	107,334	111,116	
S	*Criminal Justice Sales Tax*	1,606,047	7,514,599	6,811,725	2,308,921	2,042,585	
P	*Parks & Recreation*	93,210	102,576	89,225	106,561	117,713	
E	*County Road*	4,480,357	25,840,398	23,363,954	6,956,801	6,874,429	
C	*Toppenish/Simcoe West Railroad*	103,081	14,691	822	116,950	117,235	
I	*Naches Rail Branch*	57,321	10,333	3,718	63,936	64,139	
A	*Flood Control*	2,128,949	3,169,434	3,138,835	2,159,548	1,863,353	
L	*Storm Water Utility*	2,007,899	622,661	445,189	2,185,371	2,180,376	
	Affordable Housing Sales Tax	64,044	414,445	-	478,489	416,530	
	Code Enforcement	143,348	703,112	394,200	452,260	488,027	
	Records Services	87,152	347,095	236,198	198,049	201,027	
	Motel/Hotel	629,559	390,137	726,198	293,498	269,355	
	WSU Extension	35,083	5,512	3,920	36,675	36,716	
	Emergency Medical Service	476,109	561,108	494,316	542,901	568,736	
R	*911*	1,259,679	2,429,193	2,456,394	1,232,478	1,039,524	
E	*Veterans Relief*	162,223	235,683	193,728	204,178	212,639	
V	*Community Services*	2,773,495	457,648	603,410	2,627,733	2,643,827	
E	*Mental Health Sales Tax*	0	3,122,539	-	3,122,539	2,740,864	
N	*Treasurer's Revolving*	182,657	286,089	286,635	182,111	201,204	
U	*Treasurer's Investment Pool*	176,440	220,331	187,238	209,533	216,603	
E	*REET Electronic Tech*	187,956	40,790	25,000	203,746	203,649	
	Support Investment In Economic Diversification	24,637,008	5,806,298	7,106,412	23,336,894	17,634,475	
	Community Development Programs	0	159,766	157,985	1,781	1,782	
	Community Housing	804,533	632,007	517,825	918,715	869,437	
	Title III PILT	150,005	100,829	4,359	246,475	764,138	
	Homeless Services	1,106,684	6,624,968	6,006,418	1,725,234	1,672,859	
	Total Special Revenue Funds	**47,405,779**	**95,358,555**	**86,509,005**	**56,255,329**	**49,969,478**	
	2014 GO Bond Redemption	0	439,112	439,112	0	-	
	2008 GO Bond Redemption	41,681	-	-	41,681	41,680	
	2008 GO Bond Redemption(Noxious Weed)	0	14,575	14,575	0	-	
D	*2009 GO Bond Redemption*	16	-	-	16	16	
E	*2010B GO Bond Redemption*	1,344,624	279,523	121,500	1,502,647	1,501,350	
B	*CRID Guaranty*	141,579	3,115	-	144,694	144,606	
T	*LID Guaranty*	32,600	901	-	33,501	33,476	
	CRID #3 Bond Redemption	237	-	237	0	-	
	RID #99 Bond Redemption	0	-	-	0	0	
	2019 GO Bond Redemption	0	302,886	302,886	0	0	
	Total Debt Service Funds	**1,560,737**	**1,040,112**	**878,310**	**1,722,539**	**1,721,128**	
	General Capital Projects	2,452,325	409,637	1,886,714	975,248	996,524	

Other Funds

December 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	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	4,256	-	192,145	191,985
I	*Public Works Capital Projects*	6,766	3,438,324	2,371,995	1,073,095	1,291,242
T	*2014 LTGO Capital Projects*	0	-	-	0	-
A	*2020 LTGO Capital Projects*	(25,710)	11,061,184	5,923,875	5,111,599	5,236,435 *
L	*Ascend Royalties*	134,173	3,117	-	137,290	137,174
	RE Excise Cap Proj	926,821	1,063,794	883,651	1,106,964	1,105,324
	Total Capital Project Funds	**3,682,297**	**15,980,312**	**11,066,268**	**8,596,341**	**8,958,684**

	Solid Waste	36,496,071	13,172,736	10,665,462	39,003,345	30,383,561
	Utility-Buena Water	660,845	84,879	43,499	702,225	295,594
	Utility-Gibson Water System	36,593	3,226	1,770	38,049	30,989
	Utility Review	110,492	53,048	24,175	139,365	140,597
	Utility-Buena Sewer	323,969	638,230	626,842	335,357	227,672
	Utilitiy-Star Crest Water System	29,220	3,040	8,194	24,066	18,421
E	*Utility-Terrace Hts Water*	9,415,985	1,420,159	1,040,740	9,795,404	1,824,770
N	*Utility-Gala Estates*	91,671	29,462	17,979	103,154	36,076
T	*Utility-Wysacre Water System*	34,021	4,055	1,370	36,706	28,230
E	*Utility-Meadowbrook Water System*	35,964	3,500	2,050	37,414	27,485
R	*Utility-Wendt Road Water System*	16,527	2,229	1,022	17,734	3,699
P	*Utility-Kodiak Water*	73,912	6,624	12,181	68,355	52,671
R	*Utility-Fairway Estates Water*	141,281	15,919	7,591	149,609	91,296
I	*Utility-Mountain Shadows*	110,669	8,658	3,733	115,594	34,304
S	*Utility-Huntzinger Water*	67,189	5,198	3,454	68,933	36,708
E	*Utility-Heysman Water*	43,498	3,891	11,077	36,312	25,818
	Utility-Crewport Water	705,197	38,568	24,440	719,325	86,330
	Utility-Ray Symmonds Water	30,872	4,353	1,482	33,743	22,200
	Utility-Stein Water System	70,730	7,174	7,699	70,205	45,089
	Utility-North Bon Air Water System	42,280	3,697	2,307	43,670	23,366
	Utility-Nagler Water System	34,695	3,524	3,867	34,352	20,455
	Utility-Buchanan Water System	140,405	6,407	1,473	145,339	51,604
	Utility-Beckonridge Water	47,288	4,444	1,473	50,259	26,106
	Utility-Speyers Water	39,834	4,124	1,336	42,622	19,208
	Utility-Bittner Water	19,151	2,308	1,517	19,942	52,389
	Utility-Norman Water	48,780	4,085	1,884	50,981	15,760
	Utility-Raptor Water	35,498	1,684	1,080	36,102	3,553
	Utility-Oliver Water	40,364	2,133	747	41,750	11,195
	Utility-Horizon Water	99,829	10,800	1,400	109,229	27,257
	Utility-Pleasant Hill Water	47,847	2,800	1,855	48,792	4,789
	Utility-Oster Estates Water	2,500	14,251	1,543	15,208	14,419
	Water Resources	564,934	111,971	51,550	625,355	117,158
	Building & Fire Safety	2,577,272	2,823,549	244,501	5,156,320	3,034,376
	Total Enterprise Funds	**52,235,383**	**18,500,726**	**12,821,293**	**57,914,816**	**36,833,145**

	GIS	187,834	535,344	509,160	214,018	270,028
	Technology Services	3,740,013	7,452,994	6,939,985	4,253,022	3,697,848
I	*Purchasing*	115,382	429,860	248,355	296,887	329,622
N	*Printing*	32,361	-	-	32,361	-
T	*Unemployment Comp*	1,825,244	290,362	227,257	1,888,349	1,951,393
E	*Employee Flexible Spending*	43,236	48,676	51,076	40,836	40,836

Other Funds

December 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
R	*Employee Benefit*	154,869	182,499	217,916	119,452	98,649
N	*Workmen's Comp*	923,902	2,285,904	2,396,632	813,174	828,176
A	*LEOFF Benefit*	2,283,608	807,969	287,300	2,804,277	2,821,149
L	*Liability Insurance*	1,394,849	4,919,385	2,609,236	3,704,998	3,871,080
	Department of Security	88,044	713,900	577,225	224,719	280,353
	Financial Services	156,506	558,631	492,307	222,830	293,032
	Facilities Services	2,299,983	5,501,047	6,728,992	1,072,038	1,304,528
	Equipment Replacement & Repair	30,424,016	12,047,963	15,462,300	27,009,679	2,650,021
	Total Internal Service Funds	**43,669,847**	**35,774,534**	**36,747,741**	**42,696,640**	**18,436,715**
	Total All Funds	**162,750,345**	**247,005,246**	**231,115,480**	**178,640,111**	**126,577,385**

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

*** Differences related to GASB reporting requirements*