



Fiscal Year 2019 Adopted Budget Cumulative Reserve Fund #197

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

Cumulative Reserve Fund #197 was established by Resolution #95-008 in accordance with RCW 36.33.020 to provide a reserve of funds for special and/or emergency purposes. Resolution #95-008 specifies that these funds, following proper notice and a public hearing, may be used for the following purposes:

- Stabilize general purpose timber and timberland related revenues to improve the county's fiscal planning and budgeting.
- Pay for any county emergency which could not reasonably have been foreseen at the time of making the budget and which requires the expenditure of monies not provided for in the budget.
- Purchase of any supplies, material, or equipment.
- Construct, alter, or repair any public building or work, including property acquisition.
- Make any public improvement.
- Pay the principal and/or interest on any county bonded indebtedness.
- Provide both cash flow advances and local matching funds for projects/activities supported in part by state and/or federal grants.

Grand Total FY2019 Adopted Budget Appropriations:

\$560,000.00



Cumulative Reserve Fund #197

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline \$	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	\$1,018.00	-	\$83,708.39	\$28,242.00	-	-	-	-	-
20	Personnel Benefits	\$1,298.00	\$31,730.54	\$33,311.45	\$22,113.00	-	\$73,578.80	-	-	-
30	Supplies	\$6,228.77	\$2,532.47	\$6,104.65	\$4,955.00	\$10,000.00	\$7,705.96	\$10,000.00	\$10,000.00	\$10,000.00
40	Services	\$96,922.49	\$35,510.94	\$201,969.59	\$111,468.00	\$600,000.00	\$22,124.25	\$350,000.00	\$350,000.00	\$350,000.00
50	Intergovernmental Services and Payments <i>(see note below)</i>	-	-	\$26,112.00	\$8,704.00	-	-			
60	Capital Outlays	\$5,405.79	\$46,431.36	\$9,097.12	\$20,311.00	\$200,000.00	\$25,949.15	\$200,000.00	\$200,000.00	\$200,000.00
Grand Total Expenditures		\$110,873.05	\$116,205.31	\$360,303.20	\$195,793.00	\$810,000.00	\$129,358.16	\$560,000.00	\$560,000.00	\$560,000.00

Note Regarding Budgeting, Accounting and Reporting System (BARS) Object Code 50:

- Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Cumulative Reserve Fund #197
Expenditure Breakdown: BARS Object Code 10 (Salaries and Wages) and 20 (Personnel Benefits)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and wages	\$1,018.00	-	\$83,708.39	\$28,242.00	-	-	-	-	-
20	Personnel Benefits	\$1,298.00	\$31,730.54	\$33,311.45	\$22,113.00	-	-	-	-	-
Total Salaries & Benefits (BARS #197.***.5***.1* & BARS #197.***.5***.2*)		\$2,316.00	\$31,730.54	\$117,019.84	\$50,355.00	-	-	-	-	-



Cumulative Reserve Fund #197
Expenditure Breakdown: BARS Object Code 30 (Supplies)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline \$	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
31	Office & Operating Supplies	\$760.46	-	\$557.99	\$439.00	\$10,000.00	\$7,219.54	\$10,000.00	\$10,000.00	\$10,000.00
32	Fuel Consumed	\$86.86	-	-	\$29.00	-	-	-	-	-
35	Small Tools & Minor Equip.	-	\$256.99	-	\$86.00	-	\$486.42	-	-	-
36	Equipment Less Than \$5,000	\$5,381.45	\$2,275.48	\$5,546.66	\$4,401.00	-	-	-	-	-
Total Supplies (BARS #197.***.5*.**.3*)		\$6,228.77	\$2,532.47	\$6,104.65	\$4,955.00	\$10,000.00	\$7,705.96	\$10,000.00	\$10,000.00	\$10,000.00



Cumulative Reserve Fund #197
Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline \$	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$70,596.75	\$35,510.94	\$186,653.65	\$97,587.00	\$350,000.00	\$11,466.50	\$350,000.00	\$350,000.00	\$350,000.00
42	Communication	-	-	\$1,854.86	\$618.00	-	\$13.02	-	-	-
43	Travel	\$619.94	-	-	\$207.00	-	-	-	-	-
47	Public Utility Services	-	-	-	-	-	\$7,073.26	-	-	-
48	Repairs & Maintenance	-	-	-	-	-	\$1,551.24	-	-	-
49	Miscellaneous Services	\$25,705.80	-	\$13,461.08	\$13,056.00	\$250,000.00	\$2,020.23	-	-	-
Total Services (BARS #197.***.5**.4*)		\$96,922.49	\$35,510.94	\$201,969.59	\$111,468.00	\$600,000.00	\$22,124.25	\$350,000.00	\$350,000.00	\$350,000.00



Cumulative Reserve Fund #197
Expenditure Breakdown: BARS Object Code 50 (Intergovernmental Services and Payments)

BARS Subobject Codes										
#	Description	FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
51	Intergovt Professional Service	-	-	\$26,112.00	\$8,704.00	-	-			
Total Intergovernmental Services and Payments (BARS #197.***.5***.5*)		-	-	\$26,112.00	\$8,704.00	-	-			

NOTE

Per the State Auditor's Office, BARS Object Code 50 (Intergovernmental Services and Payments) will be eliminated effective January 1, 2019.
See BARS Object Code 40 (Services) for all relevant fiscal year 2019 budget appropriations.



Cumulative Reserve Fund #197
Expenditure Breakdown: BARS Object Code 60 (Capital Outlays)

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actual Expenditures Through 12-31-2018	FY2019 Status quo Baseline \$	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	\$5,405.79	\$46,431.36	\$9,097.12	\$20,311.00	\$200,000.00	\$25,949.15	\$200,000.00	\$200,000.00	\$200,000.00
Total Capital Outlays (BARS #197.***.594.**.6*)		\$5,405.79	\$46,431.36	\$9,097.12	\$20,311.00	\$200,000.00	\$25,949.15	\$200,000.00	\$200,000.00	\$200,000.00

List of Fiscal Year 2019 Capital Outlays:

Miscellaneous Capital Projects	\$200,000.00	\$200,000.00
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Cumulative Reserve Fund #197
Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate (including all amendments)	FY2018 Actual Revenue Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
197.*.361.40.00	Interest on Loans	\$2,623.89	\$1,987.68	\$866.63	\$1,826.00	-	\$2,947.37	-	-	-
197.*.369.81.00	Cash Adjustments: Overages and Shortages	\$1.00	-	-	-	-	-	-	-	-
197.*.391.80.00	Intergovernmental Loan Proceeds	\$66,498.00	\$32,638.49	\$10,653.90	\$36,597.00	-	\$44,591.17	\$204,000.00	\$204,000.00	\$204,000.00
197.000.397.97.00	Transfer IN from Current Expense Fund #001 <i>(see Fund #001.305 for related expenditure)</i>	\$250,000.00	-	-	\$83,333.00	\$250,000.00	\$250,000.00	-	-	-
Grand Total Revenue <i>(BARS #197.***.3**.*.***)</i>		\$319,122.89	\$34,626.17	\$11,520.53	\$121,756.00	\$250,000.00	\$297,538.54	\$204,000.00	\$204,000.00	\$204,000.00



Cumulative Reserve Fund #197

Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget (including all amendments)	FY2018 Actuals Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	\$1,041,868.68	\$1,250,118.52	\$1,168,539.38	\$1,153,509.00	\$819,756.71	\$819,756.71	\$987,937.09	\$987,937.09	\$987,937.09
Plus Revenue (BARS #197.***.3**)	\$319,122.89	\$34,626.17	\$11,520.53	\$121,756.00	\$250,000.00	\$297,538.54	\$204,000.00	\$204,000.00	\$204,000.00
Minus Expenditures (BARS #197.***.5**)	(\$110,873.05)	(\$116,205.31)	(\$360,303.20)	(\$195,793.00)	(\$810,000.00)	(\$129,358.16)	(\$560,000.00)	(\$560,000.00)	(\$560,000.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>	\$1,250,118.52	\$1,168,539.38	\$819,756.71	\$1,079,472.00	\$259,756.71	\$987,937.09	\$631,937.09	\$631,937.09	\$631,937.09
Difference between beginning & ending equities:	20.0% \$208,249.84	-6.5% (\$81,579.14)	-29.8% (\$348,782.67)	-6.4% (\$74,037.00)	-68.3% (\$560,000.00)	20.5% \$168,180.38	-36.0% (\$356,000.00)	-36.0% (\$356,000.00)	-36.0% (\$356,000.00)