



Fiscal Year 2020 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 FY2020 Adopted Budget Appropriations:

\$460,000.00



Cumulative Reserve Fund #197

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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	-	\$83,708.39	-	\$27,902.80	-	-	-	-	-
20	Personnel Benefits	\$31,730.54	\$33,311.45	\$73,578.80	\$46,206.93	-	-	-	-	-
30	Supplies for Consumption and Resale	\$2,532.47	\$6,104.65	\$7,705.96	\$5,447.69	\$10,000.00	\$2,223.43	\$10,000.00	\$10,000.00	\$10,000.00
40	Services and Pass-Through Payments	\$35,510.94	\$228,081.59	\$22,124.25	\$95,238.93	\$500,000.00	\$224,932.18	\$350,000.00	\$350,000.00	\$350,000.00
60	Capital Outlays	\$46,431.36	\$9,097.12	\$25,949.15	\$27,159.21	\$200,000.00	\$3,553.69	\$200,000.00	\$100,000.00	\$100,000.00
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures <i>(BARS #197.***5**.***)</i>		\$116,205.31	\$360,303.20	\$129,358.16	\$201,955.56	\$710,000.00	\$230,709.30	\$560,000.00	\$460,000.00	\$460,000.00



Cumulative Reserve Fund #197

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	-	\$83,708.39	-	\$27,903.00	-	-	-	-	-
20	Personnel Benefits	\$31,730.54	\$33,311.45	\$73,578.80	\$46,207.00	-	-	-	-	-
Total <i>(BARS #197.***.5***.1* & BARS #197.***.5***.2*)</i>		\$31,730.54	\$117,019.84	\$73,578.80	\$74,110.00	-	-	-	-	-



Cumulative Reserve Fund #197

Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	-	\$557.99	\$7,219.54	\$2,592.51	\$10,000.00	-	\$10,000.00	\$10,000.00	\$10,000.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	-	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	\$2,532.47	\$5,546.66	\$486.42	\$2,855.18	-	\$2,223.43	-	-	-
Total (BARS #197.***5**.*.3*)		\$2,532.47	\$6,104.65	\$7,705.96	\$5,447.69	\$10,000.00	\$2,223.43	\$10,000.00	\$10,000.00	\$10,000.00



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Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$35,510.94	\$212,765.65	\$11,466.50	\$86,581.03	\$500,000.00	-	\$350,000.00	\$350,000.00	\$350,000.00
42	Communication	-	\$1,854.86	\$13.02	\$622.63	-	\$1.91	-	-	-
43	Travel	-	-	-	-	-	-	-	-	-
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	-	-	-	-	-	-	-	-	-
46	Insurance	-	-	-	-	-	-	-	-	-
47	Utility Services	-	-	\$7,073.26	\$2,357.75	-	-	-	-	-
48	Contracted Repairs & Maintenance	-	-	\$1,551.24	\$517.08	-	\$2,356.58	-	-	-
49	Other	-	\$13,461.08	\$2,020.23	\$5,160.44	-	\$222,573.69	-	-	-
Total <i>(BARS #197.***.5**,**.4*)</i>		\$35,510.94	\$228,081.59	\$22,124.25	\$95,238.93	\$500,000.00	\$224,932.18	\$350,000.00	\$350,000.00	\$350,000.00



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

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
60	Capital Outlays	\$46,431.36	\$9,097.12	\$25,949.15	\$27,159.21	\$200,000.00	\$3,553.69	\$200,000.00	\$100,000.00	\$100,000.00
Total (BARS #197.***.594.**.6*)		\$46,431.36	\$9,097.12	\$25,949.15	\$27,159.21	\$200,000.00	\$3,553.69	\$200,000.00	\$100,000.00	\$100,000.00

List of FY2020 Requests for Capital Outlays:

Miscellaneous Capital Outlays	\$100,000.00	\$100,000.00
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Cumulative Reserve Fund #197
Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate (including all amendments)	FY2019 Actual Revenue Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
197.*.361.40.00	Interest on Loans	\$1,987.68	\$866.63	\$2,947.37	\$1,933.89	-	\$1,339.20	-	-	-
197.*.391.80.00	Intergovernmental Loan Proceeds	\$32,638.49	\$10,653.90	\$44,591.17	\$29,294.52	\$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	\$83,333.33	-	-	-	-	-
Grand Total Revenue <i>(BARS #197.***.3**.**,**)</i>		\$34,626.17	\$11,520.53	\$297,538.54	\$114,561.75	\$204,000.00	\$1,339.20	-	-	-



Cumulative Reserve Fund #197

Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	Three-Year Average (FY2016 - FY2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actuals Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$1,250,118.52	\$1,168,539.38	\$819,756.71	\$1,079,471.54	\$987,937.09	\$987,937.09	\$980,000.00	\$980,000.00	\$980,000.00
Plus Revenue (BARS #197.***.3**)	\$34,626.17	\$11,520.53	\$297,538.54	\$114,561.75	\$204,000.00	\$1,339.20	-	-	-
Minus Expenditures (BARS #197.***.5**)	(\$116,205.31)	(\$360,303.20)	(\$129,358.16)	(\$201,955.56)	(\$710,000.00)	(\$230,709.30)	(\$560,000.00)	(\$460,000.00)	(\$460,000.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$1,168,539.38	\$819,756.71	\$987,937.09	\$992,077.73	\$481,937.09	\$758,566.99	\$420,000.00	\$520,000.00	\$520,000.00
Difference between beginning & ending equities:	-6.5% (\$81,579.14)	-29.8% (\$348,782.67)	20.5% \$168,180.38	-8.1% (\$87,393.81)	-51.2% (\$506,000.00)	-23.2% (\$229,370.10)	-57.1% (\$560,000.00)	-46.9% (\$460,000.00)	-46.9% (\$460,000.00)