



Fiscal Year 2020 Adopted Budget

Special Revenue Fund #117

Elections Reserve

*(Office Managing This Budget: Auditor;
Responsible Elected Official: County Auditor)*

Elections Reserve Fund #117 is authorized and governed by RCW 36.33.200 and RCW 36.33.210 to pay the costs of elections and recover the costs by sharing election expenses among municipalities on the ballot. All expenditures are limited to county election services activities. The county receives state support during odd-year elections.

The county website includes links to the Office of the Secretary of State, maps of the districts, election results, and ballot tracking (which allows voters to check status of their ballot throughout the election process).

Grand Total FY2020 Adopted Budget Appropriations:	\$294,388.00
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Special Revenue Fund #117 Elections Reserve

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	\$88,864.07	\$68,952.04	\$70,457.98	\$76,091.36	\$55,211.00	\$48,178.00	\$56,633.00	\$65,633.00	\$67,751.00
20	Personnel Benefits	\$36,203.19	\$28,359.99	\$27,313.05	\$30,625.41	\$26,540.00	\$22,798.22	\$21,510.00	\$21,510.00	\$26,443.00
30	Supplies for Consumption and Resale	\$52,827.01	\$30,201.66	\$19,614.51	\$34,214.39	\$18,700.00	\$17,425.52	\$19,083.00	\$64,797.00	\$64,797.00
40	Services and Pass-Through Payments	\$50,852.12	\$46,155.41	\$55,209.55	\$50,739.03	\$77,509.00	\$39,734.84	\$79,093.00	\$86,638.00	\$88,478.00
60	Capital Outlays	-	-	-	-	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	\$100,000.00	\$47,177.54	-	\$45,511.00	\$45,511.00
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	\$2,822.87	-	\$1,408.00	\$1,408.00
Grand Total Expenditures <i>(BARS #117.200.5**.**.**) </i>		\$228,746.39	\$173,669.10	\$172,595.09	\$191,670.19	\$277,960.00	\$178,136.99	\$176,319.00	\$285,497.00	\$294,388.00



Special Revenue Fund #117 Elections Reserve

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

Position	Fiscal Year 2020 Wage Breakdown <small>at 1.0 Full-Time Equivalent (FTE)</small>											FY2020 Departmental Expenditure Request				FY2020 Adopted Budget Appropriations				
	Group	Grade	Step	Base Salary	Longevity	Total Salary	Number of Months at This Salary		TOTAL SALARY (ANNUAL)	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	FTE	Salary (Object 10)	Benefits (Object 20)		TOTAL Salary + Benefits	
				(Monthly)	(Monthly)	(Monthly)														
					percentage of base salary	base salary + longevity			rounded to nearest \$		\$	\$	% of salary			\$	% of salary			
Auditor	Elected	n/a	n/a	= \$5,682.00	-	-	\$5,682.00	x 12	= \$68,184	0.25	\$16,557	\$5,497	33.20%	\$22,054	0.25	\$17,046	\$5,747	33.71%	\$22,793	
Elections Supervisor	367-C	11	2	= \$3,485.00	-	-	\$3,485.00	x 3	= \$42,756	0.80	\$32,576	\$15,644	48.02%	\$48,220	0.80	\$34,205	\$16,877	49.34%	\$51,082	
		11	3	= \$3,589.00	-	-	\$3,589.00	x 9	=											
Overtime	-	-	-	-	-	-	-	-	-	-	\$1,500	\$369	24.60%	\$1,869	-	\$1,500	\$369	24.60%	\$1,869	
Election Staffing	-	-	-	-	-	-	-	-	-	-	\$15,000	-	0.00%	\$15,000	-	\$15,000	\$3,450	23.00%	\$18,450	
Total Personnel Expenditures <small>(BARS #117.200.514.**.1* and #117.200.514.**.2*)</small>										1.05	\$65,633	\$21,510	32.77%	\$87,143	1.05	\$67,751	\$26,443	39.03%	\$94,194	

Notes:

- The FY2020 adopted monthly salary for the County Auditor matches the FY2020 salary figure listed in Section 1 of Board of County Commissioners' Ordinance #189
- Full-time equivalent (FTE) appropriations for employees within the Auditor's Office may be apportioned between the follow
 - General (Current Expense) Fund #001.200 – County Auditor
 - Special Revenue Fund #111 – Auditor's Operations & Maintenance
 - Special Revenue Fund #117 – Elections Reserve
 - Special Revenue Fund #199 – Law Enforcement Officers and Firefighters (LEOFF) Reserve
 - Internal Service Fund #522 – Payroll Internal Service
 - Internal Service Fund #524 – Benefits Reserve



Special Revenue Fund #117 Elections Reserve

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	\$51,063.22	\$27,141.47	\$19,168.24	\$32,457.64	\$14,000.00	\$17,041.31	\$14,286.00	\$60,000.00	\$60,000.00
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	\$239.39	\$333.18	\$446.27	\$339.61	\$3,500.00	\$33.97	\$3,572.00	\$3,572.00	\$3,572.00
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	\$1,524.40	\$2,727.01	-	\$1,417.14	\$1,200.00	\$350.24	\$1,225.00	\$1,225.00	\$1,225.00
Total <i>(BARS #117.200.514.**.3*)</i>		\$52,827.01	\$30,201.66	\$19,614.51	\$34,214.39	\$18,700.00	\$17,425.52	\$19,083.00	\$64,797.00	\$64,797.00



Special Revenue Fund #117 Elections Reserve

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	\$22,070.74	\$18,893.91	\$20,019.18	\$20,327.94	\$45,000.00	\$21,699.05	\$45,918.00	\$45,918.00	\$45,918.00
42	Communication	\$8,656.67	\$7,110.47	\$15,472.52	\$10,413.22	\$22,950.00	\$6,590.21	\$23,419.00	\$23,419.00	\$23,419.00
43	Travel	\$1,741.20	\$2,142.31	\$2,280.03	\$2,054.51	\$3,000.00	\$4,623.58	\$3,062.00	\$6,000.00	\$6,000.00
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	\$29.70	-	\$31.20	\$20.30	-	\$70.00	-	-	-
46	Insurance	\$4,016.63	\$4,409.60	\$2,626.86	\$3,684.36	\$3,859.00	\$3,897.35	\$3,938.00	\$3,938.00	\$5,778.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	\$13,519.38	\$12,915.12	\$13,329.11	\$13,254.54	\$700.00	\$1,600.00	\$715.00	\$715.00	\$715.00
49	Other	\$817.80	\$684.00	\$1,450.65	\$984.15	\$2,000.00	\$1,254.65	\$2,041.00	\$6,648.00	\$6,648.00
Total <i>(BARS #117.200.514.**.4*)</i>		\$50,852.12	\$46,155.41	\$55,209.55	\$50,739.03	\$77,509.00	\$39,734.84	\$79,093.00	\$86,638.00	\$88,478.00



Special Revenue Fund #117 Elections Reserve

Expenditure Breakdown: BARS Object Codes 70 (Debt Service – Principal) and 80 (Debt Service – Interest and Issuance Costs)

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									
70	Debt Service – Principal	-	-	-	-	\$100,000.00	\$47,177.54	-	\$45,511.00	\$45,511.00
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	\$2,822.87	-	\$1,408.00	\$1,408.00
Total <i>(BARS #117.200.5**.*.7* & BARS #117.200.5**.*.8*)</i>		-	-	-	-	\$100,000.00	\$50,000.41	-	\$46,919.00	\$46,919.00



Special Revenue Fund #117

Elections Reserve

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									
117.200.334.00.30	State Grant: Help America Vote Act	\$1,168.26	-	\$7,728.24	\$2,965.50	-	-	-	-	-
117.200.334.00.31	State Grant: Civic Engagement	-	-	-	-	-	\$4,703.44	-	-	-
117.200.341.35.00	Certification and Copy Fees	-	-	-	-	-	-	-	-	-
117.200.341.45.01	Election Service (State)	\$37,711.13	-	\$5,209.95	\$14,307.03	-	-	-	-	-
117.200.341.45.03	Election Service (Local)	\$39,610.58	\$24,802.89	\$38,236.00	\$34,216.49	\$20,000.00	\$738.71	\$20,000.00	\$20,000.00	\$20,000.00
117.200.341.45.04	Voter Registration-Cities	\$39,275.40	\$43,672.21	\$32,193.63	\$38,380.41	\$44,000.00	\$36,868.07	\$44,000.00	\$44,000.00	\$44,000.00
117.200.341.45.05	Election Reserve - Equipment	-	\$2,889.31	\$12,734.02	\$5,207.78	-	\$130.36	-	-	-
117.200.341.91.00	Election Candidate Filings	\$6,375.20	\$927.48	\$14,098.71	\$7,133.80	-	\$2,514.26	-	-	-
117.200.369.9*	Immaterial Miscellaneous Revenues	\$392.46	-	-	\$130.82	-	\$515.00	-	-	-
117.200.397	Reconciliation of Personnel Benefits					\$6,268.00	-	-	-	-
117.200.397	Transfer IN from Current Expense Fund #001 (see Fund #001.305 for corresponding transfer OUT)	\$95,000.00	\$92,625.00	\$85,500.00	\$91,041.67	\$187,642.00	\$137,642.00	\$86,442.00	\$150,000.00	\$90,000.00
Grand Total Revenue (BARS #117.***.3**.**.**)		\$219,533.03	\$164,916.89	\$195,700.55	\$193,383.49	\$257,910.00	\$183,111.84	\$150,442.00	\$214,000.00	\$154,000.00



Special Revenue Fund #117
Elections Reserve
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	2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$147,353.89	\$138,140.53	\$129,388.32	\$138,294.25	\$152,493.78	\$152,493.78	\$160,000.00	\$160,000.00	\$160,000.00
Plus Transfer IN from Current Expense Fund #001 <i>(BARS #117.200.397.00.00)</i>	\$95,000.00	\$92,625.00	\$85,500.00	\$91,041.67	\$187,642.00	\$137,642.00	\$86,442.00	\$150,000.00	\$90,000.00
Plus All Other Revenue <i>(BARS #117.***.3**)</i>	\$124,533.03	\$72,291.89	\$110,200.55	\$102,341.82	\$70,268.00	\$45,469.84	\$64,000.00	\$64,000.00	\$64,000.00
Minus Expenditures <i>(BARS #117.***.5**)</i>	(\$228,746.39)	(\$173,669.10)	(\$172,595.09)	(\$191,670.19)	(\$277,960.00)	(\$178,136.99)	(\$176,319.00)	(\$285,497.00)	(\$294,388.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$138,140.53	\$129,388.32	\$152,493.78	\$140,007.54	\$132,443.78	\$157,468.63	\$134,123.00	\$88,503.00	\$19,612.00
Difference between beginning & ending equities:	-6.3% <i>(\$9,213.36)</i>	-6.3% <i>(\$8,752.21)</i>	17.9% \$23,105.46	1.2% \$1,713.30	-13.1% <i>(\$20,050.00)</i>	3.3% \$4,974.85	-16.2% <i>(\$25,877.00)</i>	-44.7% <i>(\$71,497.00)</i>	-87.7% <i>(\$140,388.00)</i>