



General Fund (001) Resources

As of June 30, 2020 (50%)

BASUB Ref #	Revenue Type	2020 Amended Budget Revenue	2020 Actual Revenue (Jan - Jun) <i>*Adjusted for GASB 33*</i>	YTD Percentage Collected 15% Variance of linear 50% = <35% or >65%**
	Use of Fund Balance	\$1,380,799		
31X	Tax Revenue			
311 1	Property Tax	\$15,531,122	\$5,329,861	34%
313	Retail Sales and Use Tax	\$23,592,629	\$10,861,384	46%
316	Business and Occupation Tax	\$17,510,348	\$8,539,952	49%
317 2	Excise Tax	\$177,735	\$53,860	30%
318 3	Other Tax	\$272,769	\$80,326	29%
310	Total Tax Revenue	\$57,084,603	\$24,865,383	44%
32X	Licenses and Permits			
320	Total Licenses and Permits	\$902,401	\$418,245	46%
33X	Intergovernmental Revenues			
330	Total Intergovernmental Revenues	\$3,378,534	\$1,216,723	36%
34X	Charges for Goods and Services			
340	Total Charges for Goods and Services	\$16,805,524	\$8,050,836	48%
35X	Fines and Penalties			
350	Total Fines and Penalties	\$376,683	\$134,311	36%
36X	Miscellaneous Revenues			
360	Total Miscellaneous Revenues	\$2,152,175	\$1,095,526	51%
	Total Actual Revenue	\$80,699,920	\$35,781,024	44%
38X	Other Increases in Fund Reserves			
380	Total Other Increases in Fund Reserves	\$0	\$0	0%
39X	Other Financing Sources			
390	Total Other Financing Sources	\$6,194,090	\$3,011,591	49%
	Total Other Revenue	\$6,194,090	\$3,011,591	49%
	Total General Operating Fund Resources	\$88,274,809	\$38,792,615	44%

Second Quarter Story

- #1 (Property Tax) - Property taxes come in twice a year (May and November). 1st half payments have come in slower this year due to COVID-19 payment deferral.
- #2 (Excise Tax) - Washington State gave deferral on filing with the state until the end of June. Won't see revenues until August as the soonest.
- #3 (Other Tax) - Reduced revenue collection due to COVID-19.

**YTD Percentage Collected: Column indicates % of projected revenue collected. If percentage collected is outside linear percentage by over or under 15%, then that row is shaded and additional information is noted at the bottom of the page.

References:

- RCW [35A.33.140](#)
- Ord # 7224
- Ord # 7245



General Fund (001) Expenditures

As of June 30, 2020 (50%)

BASUB Ref # Department/Program	2020 Budgeted Expenditures	2020 Actual Expenditures (Jan - Jun)	YTD Percent Spent 15% Variance of linear 50% = <35% or >65%
General Government			
Total General Government	\$7,216,387	\$2,540,237	35%
Municipal Court			
Total Municipal Court	\$1,993,016	\$785,554	39%
Administrative Services			
Total Administrative Services	\$8,561,872	\$3,385,077	40%
Community Planning and Development			
Total Community Planning and Development	\$8,828,061	\$3,328,662	38%
Fire Department			
Total Fire Department	\$17,258,598	\$7,792,704	45%
Police Department			
Total Police Department	\$20,961,296	\$7,845,948	37%
Parks, Arts and Recreation			
1 Total Parks, Arts and Recreation	\$9,788,626	\$3,375,406	34%
Public Works			
Total Public Works	\$13,666,953	\$5,242,387	38%
Total General Fund Operating Expenditures	\$88,274,809	\$34,295,975	39%

Second Quarter Story

- #1 (Parks) - Significant reduction in Recreation Services due to COVID-19 shutdown of activities.

**YTD Percentage Collected: Column indicates % of expenditures spent. If percentage spent is outside linear percentage by over or under 15%, then that row is shaded and additional information is noted at the bottom of the page.

References:

- RCW [35A.33.140](#)
- Ord # 7224
- Ord # 7245



General, Special Sub-Funds

As of June 30, 2020 (50%)

BASUB Ref # Department/Program		2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
001	General Fund			
	Estimated Beginning Balance	20,209,310	20,209,310	
	Revenue	88,274,809	38,792,615	44%
	Total Resources	108,484,119	59,001,925	
	Expenditures	88,274,809	34,295,975	39%
	Total Uses	88,274,809	34,295,975	
	Ending Balance/Unallocated/Reserves	20,209,310	24,705,950	
003	Special Accounts			
	Estimated Beginning Balance	2,460,721	2,460,721	
	Revenue	1,730,295	1,165,478	67%
	Total Resources	4,191,016	3,626,199	
	Expenditures	1,859,772	677,635	36%
	Total Uses	1,859,772	677,635	
	Ending Balance/Unallocated/Reserves	2,331,244	2,948,564	
006	Development Fee Fund			
	Estimated Beginning Balance	854,872	854,872	
	Revenue	3,677,069	1,460,893	40%
	Total Resources	4,531,941	2,315,765	
	Expenditures	4,043,768	2,166,715	54%
	Total Uses	4,043,768	2,166,715	
	Ending Balance/Unallocated/Reserves	488,173	149,050	
007	Parking			
	Estimated Beginning Balance	1,115,936	1,115,936	
1	Revenue	1,510,840	489,946	32%
	Total Resources	2,626,776	1,605,882	
	Expenditures	1,533,561	763,065	50%
	Total Uses	1,533,561	763,065	
	Ending Balance/Unallocated/Reserves	1,093,215	842,817	
014	OPEB (Other Post Employment Benefits)			
	Estimated Beginning Balance	2,930,102	2,930,102	
	Revenue	1,005,000	1,002,463	100%
	Total Resources	3,935,102	3,932,565	
2	Expenditures	1,375,000	388,417	28%
	Total Uses	1,375,000	388,417	
	Ending Balance/Unallocated/Reserves	2,560,102	3,544,148	



General, Special Sub-Funds

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
021	Washington Center Endowment			
	Estimated Beginning Balance	684,811	684,811	
3	Revenue	10,500	3,693	35%
	Total Resources	695,311	688,504	
	Expenditures	10,500	22,889	218%
	Total Uses	10,500	22,889	
	Ending Balance/Unallocated/Reserves	684,811	665,615	
025	Washington Center Operating			
	Estimated Beginning Balance	87,039	87,039	
	Revenue	530,500	266,714	50%
	Total Resources	617,539	353,753	
	Expenditures	530,500	208,306	39%
	Total Uses	530,500	208,306	
	Ending Balance/Unallocated/Reserves	87,039	145,447	
026	Municipal Arts			
	Estimated Beginning Balance	472,602	472,602	
	Revenue	59,544	30,719	52%
	Total Resources	532,146	503,321	
	Expenditures	59,544	36,677	62%
	Total Uses	59,544	36,677	
	Ending Balance/Unallocated/Reserves	472,602	466,644	
029	Equipment & Facility Replacement/Reserve			
	Estimated Beginning Balance	4,302,447	4,302,447	
	Revenue	1,854,047	657,182	35%
	Total Resources	6,156,494	4,959,629	
4	Expenditures	2,033,725	420,915	21%
	Total Uses	2,033,725	420,915	
	Ending Balance/Unallocated/Reserves	4,122,769	4,538,714	
	Total for General Fund and All Sub-Funds	32,049,265	38,006,949	

Second Quarter Story

- #1 (Parking Fund) - Reduction in revenue due to current economic environment.
- #2 (OPEB Fund) - Expenditures occur as needed, not linear.
- #3 (Washington Center Endowment) - Reduction in revenue due to current economic environment.
- #4 (Equipment & Facility Replacement/Reserve) -

References:

RCW [35A.33.140](#)
Ord # 7224



General, Special Sub-Funds

As of June 30, 2020 (50%)

BASUB Ref # Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
Ord # 7245			



Special Revenue Funds (100's)

As of June 30, 2020 (50%)

BASUB Ref # Department/Program		2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
107	Housing and Urban Development (HUD) Fund			
	Estimated Beginning Balance	4,415,651	4,415,651	
	Revenue	600,000	218,953	36%
	Total Resources	5,015,651	4,634,604	
	Expenditures	591,819	263,568	45%
	Total Uses	591,819	263,568	
	Estimated Ending Balance/Unallocated/Reserves	4,423,832	4,371,036	
127	Impact Fee			
	Estimated Beginning Balance	8,002,566	8,002,566	
1	Revenue	-	315,324	0%
	Total Resources	8,002,566	8,317,890	
2	Expenditures	2,100,213	485,353	23%
	Total Uses	2,100,213	485,353	
	Estimated Ending Balance/Unallocated/Reserves	5,902,353	7,832,537	
130	SEPA Mitigation Fund			
	Estimated Beginning Balance	1,171,859	1,171,859	
3	Revenue	-	10,635	0%
	Total Resources	1,171,859	1,182,494	
4	Expenditures	-	30,143	0%
	Total Uses	-	30,143	
	Estimated Ending Balance/Unallocated/Reserves	1,171,859	1,152,351	
132	Lodging Tax Fund			
	Estimated Beginning Balance	1,653,485	1,653,485	
5	Revenue	1,132,309	356,631	31%
	Total Resources	2,785,794	2,010,116	
	Expenditures	1,019,083	435,406	43%
	Total Uses	1,019,083	435,406	
	Estimated Ending Balance/Unallocated/Reserves	1,766,711	1,574,710	
134	Parks & Recreational Sidewalk Utility Tax			
	Estimated Beginning Balance	4,576,080	4,576,080	
6	Revenue	2,668,536	356,631	13%
	Total Resources	7,244,616	4,932,711	
	Expenditures	2,662,182	1,272,559	48%
	Total Uses	2,662,182	1,272,559	
	Estimated Ending Balance/Unallocated/Reserves	4,582,434	3,660,152	



Special Revenue Funds (100's)

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
135	Parking Business Improvement Area			
	Estimated Beginning Balance	86,559	86,559	
	Revenue	100,000	118,123	118%
	Total Resources	186,559	204,682	
7	Expenditures	98,500	24,580	25%
	Total Uses	98,500	24,580	
	Estimated Ending Balance/Unallocated/Reserves	88,059	180,102	
136	Farmers Market Repair and Replacement			
	Estimated Beginning Balance	782,800	782,800	
	Revenue	-	690	0%
	Total Resources	782,800	783,490	
	Expenditures	-	-	0%
	Total Uses	-	-	
	Estimated Ending Balance/Unallocated/Reserves	782,800	783,490	
137	Hands On Children's Museum			
	Estimated Beginning Balance	540,892	540,892	
	Revenue	543,634	271,440	50%
	Total Resources	1,084,526	812,332	
	Expenditures	676,488	513,820	76%
	Total Uses	676,488	513,820	
	Estimated Ending Balance/Unallocated/Reserves	408,038	298,512	
138	Transportation Benefit District			
	Estimated Beginning Balance	2,727,080	2,727,080	
	Revenue	1,686,266	842,128	50%
	Total Resources	4,413,346	3,569,208	
8	Expenditures	1,500,000	311,102	21%
	Total Uses	1,500,000	311,102	
	Estimated Ending Balance/Unallocated/Reserves	2,913,346	3,258,106	
140	Real Estate Excise Tax (REET)			
	Estimated Beginning Balance	6,239,187	6,239,187	
	Revenue	2,274,752	900,570	40%
	Total Resources	8,513,939	7,139,757	
9	Expenditures	1,500,000	360,676	24%
	Total Uses	1,500,000	360,676	
	Estimated Ending Balance/Unallocated/Reserves	7,013,939	6,779,081	



Special Revenue Funds (100's)

As of June 30, 2020 (50%)

BASUB Ref # Department/Program		2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
141	Olympia Metropolitan Park District			
	Estimated Beginning Balance	2,832,169	2,832,169	
	Revenue	4,263,470	1,988,821	47%
	Total Resources	7,095,639	4,820,990	
	Expenditures	4,263,470	1,720,312	40%
	Total Uses	4,263,470	1,720,312	
	Estimated Ending Balance/Unallocated/Reserves	2,832,169	3,100,678	
142	Home Fund Operating			
	Estimated Beginning Balance	799,365	799,365	
10	Revenue	2,445,711	534,311	22%
	Total Resources	3,245,076	1,333,676	
11	Expenditures	2,445,711	676,725	28%
	Total Uses	2,445,711	676,725	
	Estimated Ending Balance/Unallocated/Reserves	799,365	656,951	
Total for All Special Revenue Funds		32,684,905	33,647,706	

Second Quarter Story

- #1 (Impact Fees) - Revenues are not budgeted.
- #2 (Impact Fees) - Expenditures are based on project status.
- #3 (SEPA Fund) - Revenues are not budgeted.
- #4 (SEPA Fund) - Expenditures are based on project status.
- #5 (Lodging Tax) - Reduce revenue collection due to current economic environment.
- #6 (Parks & Rec Sidewalk Utility Tax) - Reduce revenue collection due to current economic environment.
- #7 (PBIA) - Reduce expenditures due to current economic environment.
- #8 (TBD) - Expenditures are based on project status.
- #9 (REET) - Expenditures are based on project status.
- #10 (Home Fund) - Reduce revenue collection due to current economic environment.
- #11 (Home Fund) - Expenditures are not linear.

References:

- RCW [35A.33.140](#)
- Ord # 7224
- Ord # 7245



Debt Service Funds (200's)

As of June 30, 2020 (50%)

BASUB Ref # Department/Program		2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
208	LID Obligation Control			
	Estimated Beginning Balance	913	913	
	Revenue	9,797	5,002	0%
	Total Resources	10,710	5,915	
	Expenditures	9,797	-	0%
	Total Uses	9,797	-	
	Estimated Ending Balance/Unallocated/Reserves	913	5,915	
213	LID Guaranty			
	Estimated Beginning Balance	82,081	82,081	
	Revenue	-	201	0%
	Total Resources	82,081	82,282	
	Expenditures	-	-	0%
	Total Uses	-	-	
	Estimated Ending Balance/Unallocated/Reserves	82,081	82,282	
216	4th & 5th Avenue Bridge Loans			
	Estimated Beginning Balance	2,630	2,630	
	Revenue	539,099	539,105	100%
	Total Resources	541,729	541,735	
	Expenditures	539,099	539,097	100%
	Total Uses	539,099	539,097	
	Estimated Ending Balance/Unallocated/Reserves	2,630	2,638	
224	2009 Voted Fire Bond			
	Estimated Beginning Balance	69,889	69,889	
	Revenue	1,190,757	553,988	47%
	Total Resources	1,260,646	623,877	
	Expenditures	1,190,757	132	0%
	Total Uses	1,190,757	132	
	Estimated Ending Balance/Unallocated/Reserves	69,889	623,745	
225	2009 City Hall Bonds			
	Estimated Beginning Balance	22,997	22,997	
	Revenue	2,419,518	1,684,707	70%
	Total Resources	2,442,515	1,707,704	
	Expenditures	2,419,518	246,508	10%
	Total Uses	2,419,518	246,508	
	Estimated Ending Balance/Unallocated/Reserves	22,997	1,461,196	



Debt Service Funds (200's)

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
226	2010 Street Projects Bond			
	Estimated Beginning Balance	-	-	
	Revenue	438,613	255,331	58%
	Total Resources	438,613	255,331	
	Expenditures	438,613	72,106	16%
	Total Uses	438,613	72,106	
	Estimated Ending Balance/Unallocated/Reserves	-	183,225	
227	Energy Improvements - Local Debt Fund			
	Estimated Beginning Balance	-	-	
	Revenue	89,142	89,142	100%
	Total Resources	89,142	89,142	
	Expenditures	89,142	-	0%
	Total Uses	89,142	-	
	Estimated Ending Balance/Unallocated/Reserves	-	89,142	
228	2010-B Hands on Children's Museum Bond			
	Estimated Beginning Balance	0	0	
	Revenue	457,088	423,340	93%
	Total Resources	457,088	423,340	
	Expenditures	457,088	389,494	85%
	Total Uses	457,088	389,494	
	Estimated Ending Balance/Unallocated/Reserves	0	33,846	
229	2013 Projects LGTO Bond			
	Estimated Beginning Balance	-	-	
	Revenue	675,775	400,800	59%
	Total Resources	675,775	400,800	
	Expenditures	675,775	-	0%
	Total Uses	675,775	-	
	Estimated Ending Balance/Unallocated/Reserves	-	400,800	
230	2016 Parks Bond Anticipation Note			
	Estimated Beginning Balance	-	-	
	Revenue	14,673,000	-	0%
	Total Resources	14,673,000	-	
	Expenditures	14,673,000	-	0%
	Total Uses	14,673,000	-	
	Estimated Ending Balance/Unallocated/Reserves	-	-	
	Total All Debt Service Funds	178,510	2,793,647	



Capital Projects Funds (300's)

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
317	Capital Improvement Fund			
	Estimated Beginning Balance	9,355,818	9,355,818	
1	Revenue	35,486,641	6,651,349	19%
	Total Resources	44,842,459	16,007,167	
2	Expenditures	35,791,399	5,823,175	16%
	Total Uses	35,791,399	5,823,175	
	Estimated Ending Balance/Unallocated/Reserves	9,051,060	10,183,992	
318	Olympia Home Fund Capital Fund			
	Estimated Beginning Balance	1,006,728	1,006,728	
	Revenue	1,561,310	741,610	47%
	Total Resources	2,568,038	1,748,338	
3	Expenditures	1,561,310	121,578	8%
	Total Uses	1,561,310	121,578	
	Estimated Ending Balance/Unallocated/Reserves	1,006,728	1,626,760	
325	City Hall Construction Fund 2009			
	Estimated Beginning Balance	4,126	4,126	
	Revenue	-	37	0%
	Total Resources	4,126	4,163	
	Expenditures	-	-	0%
	Total Uses	-	-	
	Estimated Ending Balance/Unallocated/Reserves	4,126	4,163	
331	Fire Equipment Reserve Fund			
	Estimated Beginning Balance	2,038,051	2,038,051	
	Revenue	200,000	118,372	59%
	Total Resources	2,238,051	2,156,423	
4	Expenditures	200,000	-	0%
	Total Uses	200,000	-	
	Estimated Ending Balance/Unallocated/Reserves	2,038,051	2,156,423	
	Total Capital Projects Funds	12,099,964	13,971,337	

Second Quarter Story

- #1 (Capital Fund) - Revenue is generated based on Capital project progress.
- #2 (Capital Fund) - Expenditures are generated based on Capital project progress.
- #3 (Olympia Home Fund) - Expenditures are generated based on Capital project progress.
- #4 (Fire Equipment Reserve Fund) - Fire apparatus has been ordered but hasn't been delivered yet.

References:

RCW [35A.33.140](#)

Ord # 7224

Ord # 7245



Capital Projects Funds (300's)

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
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Ord #



Enterprise Funds (400's)

As of June 30, 2020 (50%)

BASUB Ref # Department/Program		2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
401	Drinking Water			
	Estimated Beginning Balance	36,744,484	36,744,484	
1	Revenue	15,729,920	5,174,291	33%
	Total Resources	52,474,404	41,918,775	
	Expenditures	15,257,101	5,971,354	39%
	Total Uses	15,257,101	5,971,354	
	Estimated Ending Balance/Unallocated/Reserves	37,217,303	35,947,421	
402	Waste Water			
	Estimated Beginning Balance	42,399,987	42,399,987	
	Revenue	21,553,824	9,889,984	46%
	Total Resources	63,953,811	52,289,971	
	Expenditures	21,677,723	9,921,072	46%
	Total Uses	21,677,723	9,921,072	
	Estimated Ending Balance/Unallocated/Reserves	42,276,088	42,368,899	
403	Waste ReSources			
	Estimated Beginning Balance	2,255,928	2,255,928	
	Revenue	13,621,465	6,433,391	47%
	Total Resources	15,877,393	8,689,319	
	Expenditures	13,384,073	6,027,355	45%
	Total Uses	13,384,073	6,027,355	
	Estimated Ending Balance/Unallocated/Reserves	2,493,320	2,661,964	
404	Stormwater			
	Estimated Beginning Balance	23,088,695	23,088,695	
	Revenue	5,710,756	2,906,092	51%
	Total Resources	28,799,451	25,994,787	
	Expenditures	6,349,231	2,629,581	41%
	Total Uses	6,349,231	2,629,581	
	Estimated Ending Balance/Unallocated/Reserves	22,450,220	23,365,206	
407	Storm & Surface Water Utility Mitigation			
	Estimated Beginning Balance	1,046,574	1,046,574	
2	Revenue	-	9,247	0%
	Total Resources	1,046,574	1,055,821	
3	Expenditures	-	66,344	0%
	Total Uses	-	66,344	
	Estimated Ending Balance/Unallocated/Reserves	1,046,574	989,477	



Enterprise Funds (400's)

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
417	Drinking Water & Sewer Bond Debt Service Fund			
	Estimated Beginning Balance	(12,070,324)	(12,070,324)	
	Revenue	2,042,382	1,324,373	65%
	Total Resources	(10,027,942)	(10,745,951)	
4	Expenditures	2,042,382	329,321	16%
	Total Uses	2,042,382	329,321	
	Estimated Ending Balance/Unallocated/Reserves	(12,070,324)	(11,075,272)	
418	Stormwater Utility Debt Service Fund			
	Estimated Beginning Balance	(1,289,675)	(1,289,675)	
	Revenue	123,650	92,738	75%
	Total Resources	(1,166,025)	(1,196,937)	
	Expenditures	123,650	61,824	50%
	Total Uses	123,650	61,824	
	Estimated Ending Balance/Unallocated/Reserves	(1,289,675)	(1,258,761)	
427	Drinking Water & Sewer Bond Reserve Fund			
	Estimated Beginning Balance	1,260,900	1,260,900	
5	Revenue	-	1,922	0%
	Total Resources	1,260,900	1,262,822	
6	Expenditures	-	-	0%
	Total Uses	-	-	
	Estimated Ending Balance/Unallocated/Reserves	1,260,900	1,262,822	
434	Storm & Surface Water Capital Improvement Projects			
	Estimated Beginning Balance	2,827,583	2,827,583	
7	Revenue	3,486,758	760,015	22%
	Total Resources	6,314,341	3,587,598	
8	Expenditures	3,781,318	858,874	23%
	Total Uses	3,781,318	858,874	
	Estimated Ending Balance/Unallocated/Reserves	2,533,023	2,728,724	
461	Water Utility Capital Improvement Projects			
	Estimated Beginning Balance	21,384,932	21,384,932	
9	Revenue	9,188,758	1,121,965	12%
	Total Resources	30,573,690	22,506,897	
10	Expenditures	10,740,464	743,926	7%
	Total Uses	10,740,464	743,926	
	Estimated Ending Balance/Unallocated/Reserves	19,833,226	21,762,971	



Enterprise Funds (400's)

As of June 30, 2020 (50%)

BASUB Ref #	Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
462	Sewer Utility Capital Improvement			
	Estimated Beginning Balance	8,890,501	8,890,501	
	Revenue	1,692,301	613,860	36%
	Total Resources	10,582,802	9,504,361	
11	Expenditures	4,448,000	641,305	14%
	Total Uses	4,448,000	641,305	
	Estimated Ending Balance/Unallocated/Reserves	6,134,802	8,863,056	
463	Waste ReSources Capital Improvement Projects			
	Estimated Beginning Balance	603,403	603,403	
	Revenue	390,300	183,998	47%
	Total Resources	993,703	787,401	
12	Expenditures	22,300	422,142	1893%
	Total Uses	22,300	422,142	
	Estimated Ending Balance/Unallocated/Reserves	971,403	365,259	
	Total Enterprise Funds	124,117,762	127,981,768	

Second Quarter Story

- #1 (Drinking Water) - Water billing is every two months and water consumption isn't linear. Bulk of revenue collection is June through October.
- #2 (Storm & Surface Water Mitigation) - Revenue is generated based on need.
- #3 (Storm & Surface Water Mitigation) - Expenditures is generated based on need.
- #4 (Drinking Water & Sewer Bond) - Expenditures generated based on needs.
- #5 (Drinking Water & Sewer Reserve Bond) - Revenue is generated based on debt needs.
- #6 (Drinking Water & Sewer Reserve Bond) - Expenditures generated based on debt needs.
- #7 (Wastewater Utility CIP) - Revenue is generated based on Capital project progress.
- #8 (Wastewater Utility CIP) - Expenditures are generated based on Capital project progress.
- #9 (Water Utility CIP) - Revenue is generated based on Capital project progress.
- #10 (Water Utility CIP) - Expenditures are generated based on Capital project progress.
- #11 (Sewer Utility CIP) - Expenditures are generated based on Capital project progress.
- #12 (Waste ReSources CIP) - Capital project is in progress. Will submit a 3rd quarter budget amendment.

References:

- RCW [35A.33.140](#)
- Ord # 7224
- Ord # 7245



Internal Service Funds
As of June 30, 2020 (50%)

BASUB Ref # Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
501 Equipment Rental - Operating			
Estimated Beginning Balance	499,958	499,958	
Revenue	2,509,643	1,037,913	41%
Total Resources	3,009,601	1,537,871	
Expenditures	2,520,527	1,121,629	44%
Total Uses	2,520,527	1,121,629	
Estimated Ending Balance/Unallocated/Reserves	489,074	416,242	
502 Equipment Rental - Capital Replacement			
Estimated Beginning Balance	13,115,506	13,115,506	
Revenue	2,336,577	1,106,263	47%
Total Resources	15,452,083	14,221,769	
1 Expenditures	2,459,339	150,252	6%
Total Uses	2,459,339	150,252	
Estimated Ending Balance/Unallocated/Reserves	12,992,744	14,071,517	
503 Unemployment Compensation			
Estimated Beginning Balance	680,694	680,694	
Revenue	112,500	60,816	54%
Total Resources	793,194	741,510	
Expenditures	85,000	44,581	52%
Total Uses	85,000	44,581	
Estimated Ending Balance/Unallocated/Reserves	708,194	696,929	
504 Insurance Trust Fund			
Estimated Beginning Balance	84,413	84,413	
2 Revenue	2,476,186	2,489,328	101%
Total Resources	2,560,599	2,573,741	
3 Expenditures	2,476,186	2,331,259	94%
Total Uses	2,476,186	2,331,259	
Estimated Ending Balance/Unallocated/Reserves	84,413	242,482	
505 Workers Compensation			
Estimated Beginning Balance	1,696,510	1,696,510	
Revenue	1,450,500	631,761	44%
Total Resources	3,147,010	2,328,271	
Expenditures	1,654,500	580,685	35%
Total Uses	1,654,500	580,685	
Estimated Ending Balance/Unallocated/Reserves	1,492,510	1,747,586	
Total Internal Service Funds	15,682,522	16,932,274	



Internal Service Funds

As of June 30, 2020 (50%)

BASUB Ref # Department/Program	2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
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Second Quarter Story

- #1 (Equipment Rental) - Vehicle replacement isn't linear.
- #2 (Insurance Trust Fund revenue) - Collected the full liability and property insurance from departments.
- #3 (Insurance Trust Fund expenditure) - Liability and propoerty insurance is due in full at the beginning of the year.

References:

RCW [35A.33.140](#)

Ord # 7224

Ord # 7245

Ord #



Investment Trust Funds (600's)

As of June 30, 2020 (50%)

BASUB Ref # Department/Program		2020 Budget	2020 Actual (Jan - Jun)	YTD Percent 15% Variance (35% - 65%)
604	Firemens Pension			
	Estimated Beginning Balance	-	-	
	Revenue	288,000	437,759	152%
	Total Resources	288,000	437,759	
1	Expenditures	-	179,348	0%
	Total Uses	-	179,348	
	Estimated Ending Balance/Unallocated/Reserves	288,000	258,411	
Total Investment Trust Funds				

Second Quarter Story

- #1 (Firemens Pension) - Expenditures occur as needed by retirees.

References:

RCW [35A.33.140](#)

Ord # 7224

Ord # 7245

Ord #