



AGENDA ITEM SUMMARY

(Must be submitted NLT 3PM Wednesday for next week agenda)

41
7/16

Department: Finance

WORK SESSION **Meeting Date:** 07/16/2019

REGULAR AGENDA **Meeting Date:**

Required originals approved and attached?
Will be provided on:

Item summary:

- | | | |
|---|--|--|
| <input type="checkbox"/> Call for Hearing | <input type="checkbox"/> Contract/Agreement/MOU - Contract # | |
| <input type="checkbox"/> Resolution | <input type="checkbox"/> Proclamation | <input type="checkbox"/> Budget Item |
| <input type="checkbox"/> Draft Ordinance | <input type="checkbox"/> Final Ordinance | <input checked="" type="checkbox"/> Other Monthly Review |

Documents exempt from public disclosure attached:

Executive summary:

June 2019 YTD General Fund Mid Year Review of Results and Full Year Projection

The June YTD General Fund Mid Year Review compared to the same period in 2018 is attached along with comparison to the original budget for 2019 and an annual projection for 2019. For the mid-year review, I have also included a mid-year snapshot of revenue and expenditure as compared to the adjusted budget (with the original budget included for reference) for the General Fund by department and all other budgeted funds, as well as a historical by month comparison of certain key general fund tax revenues.

YTD June 2019 revenue totaled \$20,233k as compared to \$19,483k in 2018, representing an increase of \$751k. YTD expenditures in June were \$20,266k as compared to \$19,441k in 2018 for an increase of \$825k. YTD net revenue fell short of expenditures for June by (\$32k), as compared to a \$42k surplus in June 2018, a decrease of (\$74k).

Please refer to the attached schedule that provides further detail of the major factors that make up these changes. From a revenue perspective, most of the year-over-year increase in revenues is attributable to continued growth in taxes year-over-year, driven principally from the Juvenile Justice sales tax which began in May 2018 (\$549k), as well as in property and sales taxes. June sales tax showed continued growth from last year, with a YTD increase of 6.1% over prior year, which compares favorably to the 2% growth budgeted. For the month of June itself, we saw particularly strong growth year-over-year with a growth rate of 10.5%. Timber revenue thru June totaled approx. \$301k, representing a \$190k increase over last year, while timber excise tax came in \$80k higher than last year and is already at 80% of our annual budget. Year-over-year revenue growth also was due to timing differences of payments to last year under various interagency services

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agreements which again will self-correct and should have minimal net budgetary impact for the year, higher interest income, higher Transfer In revenue, and other miscellaneous revenue.

A notable miss thru June was in Intergovernmental Revenues which decreased \$563k compared to last year mainly due to PILT revenue received in June that was \$325k below last year and our budgeted goal, with the shortfall attributable to the unbudgeted impact that the congressional reinstatement of funding for the Secure Rural Schools program had on the PILT calculation for effected counties in 2019. The remainder of the Intergovernmental drop year-over-year was due to the Lower Dungeness Levy grant received in 2018. Charges for Goods & Services trailed last year by approximately \$95k and was 2.6% behind pacing to budget compared to last year mainly due to the change in timing of when the general fund allocates its indirect costs to various funds and should self-correct as the year progresses, as well some delayed payments from the State Dept of Corrections which are being addressed. Total YTD revenues for June 2019 represented 48.8% of our annual revenue budget as compared to 49.5% last year. This slight budget pacing underperformance is mainly related to the previously discussed delay in funding of the Lower Dungeness project this year, which when adjusted for has overall revenue as a % of budget at 51.1% through the half way point of 2019.

As for expenditures, the YTD increase over June of prior year was driven principally by payroll and benefits which were up 3.1% and 11.2%, respectively to last year. YTD payroll costs were at 47.5% of our 2019 annual budget and YTD benefits were at 46.3%, which were right in line with last year's pacing. All other expenditure categories were at or below last year as of a % of the annual budget with the exception of services which was pacing 2.7% ahead of last year. Overall Total Expenditures for YTD June 2019 represented 47.6% of our annual budget, which is slightly below last year's pacing of 48.7%.

Turning to our projection for the remainder of the year, I am currently projecting our revenues to come in at \$40,535k for 2019, which is \$931k lower than our original budget. This shortfall is mainly due to a \$1 million reduction in Transfers In relating to the Lower Dungeness Project's design and permitting process taking longer than expected resulting in the bulk of the costs of this project shifting to 2020/2021. Again, it's important to note that this drop in Transfers In revenue is completely offset by a corresponding decrease of \$1 million in Transfers Out expenditures, making this a budget neutral issue for the General Fund from a cash flow perspective. Other revenue decreases include a \$92k reduction in projected Intergovernmental Revenues resulting from the PILT miss as offset by some spillover of 2018 grant monies received in 2019, a reduction of forecasted timber revenues for the general fund of (\$40k decrease based on DNR's June forecast), \$56k in lower trending fines and penalties from indigent defense and reduced traffic infraction revenue, and \$24k in lower licenses and permits, as partially offset by \$316k in higher projected taxes (mainly in sales tax as well as timber excise tax) and increases in other areas. When you eliminate the Lower Dungeness revenue impact, overall revenue is expected to exceed our annual budget by \$69k. Expenditures are projected to total \$40,189k, or \$2,358k lower than budget, again mainly due to a \$1 million decrease in forecasted Transfers Out relating to the Lower Dungeness project, along with trended savings in payroll and benefits combined of \$900k, services (\$384k) and supplies (\$74k). I am currently projecting an operating surplus between revenues and expenditures of approximately \$346k, as compared to a originally budgeted deficit of (\$1,081k), an improvement of \$1,427k. Our projected ending fund balance for the general fund is estimated at \$13,832k.

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Budgetary impact: (Is there a monetary impact? If so, are funds for this already allocated or is a budget change necessary? If this is a contract and a budget change is necessary, the budget change form must be submitted with the item at work session and for the regular agenda) **If a budget action is required, has it been submitted and a copy attached?**

This is an informational presentation that by itself has no specific budgetary impact.

Recommended action: (Does the Board need to act? If so, what is the department's recommendation?)

County Official signature & print name:  Mark Lane _____

Name of Employee/Stakeholder attending meeting: _____ Mark Lane _____

Relevant Departments: _____

Date submitted:

July 10, 2019

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**Clallam County General Fund Results & Mid Year Review
June 2019**

YTD June 2019 revenue totaled \$20,233k as compared with \$19,483k in 2018, representing an increase of \$751k. Total YTD revenues for June 2019 represented 48.8% of our annual revenue budget, as compared to 49.5% in June 2018. This slight underpacing to % of budget from prior year is largely due to the impact of the delayed funding of the Lower Dungeness project due to permitting delays--when excluding transfers in for 2019, revenue as a % of budget for 2019 compares favorably to last year at 51.1%. Year-over-year revenue growth was due to a \$1,104k increase in tax revenues with \$549k coming from the Juvenile Justice sales tax which began in May 2018, and higher property and sales taxes of +\$472k, \$168k in higher Other Financing Sources mainly due to an increase in timber revenues rec'd in 2019 from the Striped Tie (FD4) and Little Foot (SD121) harvest areas, \$112k in higher Misc Revenue due to higher interest income and pre-paid reservation camping fee revenues, and \$87k in higher Transfers In revenue as a result of the closure of the Probation Fund. Partly offsetting these increases were a \$563k decrease in intergovernmental revenues relating mainly to PILT revenue coming in \$325k lower than 2018 due to the unbudgeted impact the reinstatement of congressional funding for the Secure Rural Schools program had on the PILT calculation in 2019, as well as the Lower Dungeness Setback Levee Grant rec'd in 2018 (\$239k), \$95k in lower Charges for Goods & Services driven mainly by timing differences of payments for indirect cost allocations rec'd and several interagency policing and court services revenue that should self-correct and have minimal budgetary impact for the year, and \$73k in lower fines and penalties due to the effect of indigent defense and lower traffic infraction revenue collected.

YTD Expenditures in June were \$20,266k as compared to \$19,441k in 2018 for an increase of \$825k. Expenditures for YTD June 2019 represented 47.6% of our annual budget, slightly favorable to 48.7% last year. Almost all categories are pacing at or slightly below as a % of budget as compared to prior year, with the exception of Capital Outlays and Transfers Out, both of which are significantly below last year due to timing differences or in the case of Transfers Out due to the delayed funding of the Lower Dungeness project. Services was pacing slightly ahead of last year, which was largely due to the combining of intergovernmental expenditures with services in 2019.

Based on current projections for 2019, revenues are pacing to total approximately \$40,535k, a shortfall to budget of \$931k. As discussed earlier this year, this shortfall is mainly due to a \$1 million reduction in Transfers In relating to the Lower Dungeness Project due to the design and permitting process taking longer than expected resulting in the bulk of the costs of this project shifting to 2020/2021. This drop in Transfers In revenue is completely offset by a corresponding decrease of \$1 million in Transfers Out expenditures, making this a budget neutral issue for the General Fund from a cash flow perspective. Other revenue decreases include \$40k in lower projected timber revenue based on revised estimates from DNR rec'd in June, \$56k in lower trending fines & penalties, \$92k in lower intergovernmental revenues due to the PILT shortfall as partly offset by higher grant revenues due to 2018 carryovers, as offset by higher pascings in taxes (+\$316k--mainly in sales tax which to date has grown 6% from prior year vs a 2% budgeted growth rate, and higher timber excise tax which is already at 80% of its annual budget). Expenditures are projected to total \$40,189k, lower to budget by \$2,358k driven mainly by the \$1 million reduction in Transfers Out relating to Lower Dungeness as discussed, followed by lower pacing payroll/benefits (down \$900k), supplies (down \$74k) and services (down \$384k). Currently projecting an operating surplus between revenue and expenditures for 2019 in the general fund of \$346k, a \$1.427 million improvement over budget.

June 2019 YTD--vs Annual Budget (rounded to thousands)

	2019 YTD Actual	2019 Budget	Budget Remaining	2019	2018
				% of Annual Budget Achieved YTD	% of Annual Budget Achieved YTD
REVENUES:					
Taxes	10,636	19,742	9,106	53.9%	51.8%
Licenses & Permits	490	1,127	637	43.5%	48.4%
Intergovernmental Revenues	3,030	5,373	2,343	56.4%	51.7%
Charges for Goods & Services	3,948	9,082	5,134	43.5%	46.1%
Fines & Penalties	481	954	473	50.4%	50.4%
Misc Revenue (Interest Inc, Camping Fees, etc)	1,176	2,403	1,227	49.0%	50.4%
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	38	65	27	58.4%	61.6%
Other Financing Sources (Timber Sales, other)	303	601	298	50.4%	14.9%
Transfers In	132	2,120	1,988	6.2%	100.0%
Total Revenue	20,233	41,466	21,233	48.8%	49.5%
EXPENDITURES:					
Payroll	9,847	20,745	10,898	47.5%	47.5%
Benefits	4,080	8,809	4,729	46.3%	46.9%

**Clallam County General Fund Results & Mid Year Review
June 2019**

Supplies	537	1,274	737	42.2%	42.6%
Services	4,184	8,073	3,889	51.8%	49.1%
Intergovernmental	0	0	0	--	43.6%
Capital	116	445	329	26.1%	48.3%
Transfers Out	406	2,106	1,700	19.3%	88.4%
Payment to Risk Pool	1,095	1,095	0	100.0%	100.0%
Total Expenditures	20,266	42,547	22,282	47.6%	48.7%
Net	-32	-1,061			
Fund Balance	13,454	12,405	1,049		

June 2019 YTD--vs Prior Year YTD (rounded to thousands)

	2019 YTD Actual	2018 YTD Actual	Variance--\$
REVENUES:			
Taxes	10,636	9,532	1,104
Licenses & Permits	490	482	8
Intergovernmental Revenues	3,030	3,593	-563
Charges for Goods & Services	3,948	4,043	-95
Fines & Penalties	481	554	-73
Misc Revenue (Interest Inc, Camping Fees, etc)	1,176	1,064	112
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	38	36	2
Other Financing Sources (Timber Sales, other)	303	135	168
Transfers In	132	45	87
Revenue	20,233	19,483	751
EXPENDITURES:			
Payroll	9,847	9,552	296
Benefits	4,080	3,668	411
Supplies	537	539	-2
Services	4,184	4,326	-142
Intergovernmental	0	253	-253
Capital	116	203	-87
Transfers Out	406	214	192
Payment to Risk Pool	1,095	685	410
Total Expenditures	20,266	19,441	825
Net	-32	42	-74
Fund Balance	13,454	11,688	1,765

**Clallam County General Fund Results & Mid Year Review
June 2019**

Major Revenue Differences between YTD 2019 and 2018 (rounded to thousands)

Juvenile Justice sales tax (began May 2018)	549
Property tax	277
Sales taxes (other than Juvenile Justice)	195
Timber Excise Tax	80
PILT	-325
Investment & Delinquent tax interest	98
Increase in Parks' Camping Fees (due to 2019 rate increases and higher prepay reservation volume)	22
Timber revenue	190
Interagency Services--Court Consolidation, Roads Payment, Policing Agreements, State Dpt Corrections	348
Everything else--Grants timing, Probation services rolled into GF in 2019, etc (rounded to thousands)	-684 **
Total Revenue Increase over Prior Year	751

** The 'everything else' number (\$684k) reflects decreases in grant revenue (\$238k) mainly due to the Lower Dungeness Setback Levee Grant rec'd in 2018, (\$138k) in lower Election Svcs revenue, (\$301k) in lower indirect cost allocation revenue due to timing of payments (Q2 payments paid in July), and overall declines in fines/fees (\$73k) partly due to the impact of the indigent defense and reduced traffic infractions revenue in DC1 and DC2, as offset by probation revenue being rolled into the general fund beginning in 2019 (+\$88k) and other misc decreases.

Major Expense Differences between YTD 2019 and YTD 2018 (rounded to thousands)

Payroll/Benefits--estimated impact of retirements and newly elected officials that led to conversion of payouts of accrued leave balances or partial conversion of leave balances to VEBA payments.	161
Benefits--remainder of increase due to mid 2018 union contract benefit renegotiations, changes in personnel	336
Services--lower in multiple categories including professional services (mainly due to Lower Dungeness prof svcs work done in 2018), operating rentals/leases, repairs and maintenance and lower misc services.	-142
Intergovernmental Services (rolled into Services in 2019)	-253
Insurance Pool	410
Transfers (mainly related to preliminary loan transfers for Lower Dungeness project)	192
Net Other Expenditure Changes (payroll, supplies, intergovernment, capital outlays per above)	122
Total Expenditure Increase over Prior Year	825

**Clallam County General Fund Results & Mid Year Review
June 2019**

June 2019 Full Year Projection vs Annual Budget (rounded to thousands)

	2019 Projected	2019 Budget	Over/(Under) Budget
REVENUES:			
Taxes	20,058	19,742	316
Licenses & Permits	1,103	1,127	-24
Intergovernmental Revenues	5,281	5,373	-92
Charges for Goods & Services	9,040	9,082	-42
Fines & Penalties	898	954	-56
Misc Revenue (Interest Inc, Camping Fees, etc)	2,406	2,403	3
Nonrevenues (Sale/Use Tax, Lodging Tax--Parks & Facil)	68	65	3
Other Financing Sources (Timber Sales, other)	561	601	-40
Transfers In	1,120	2,120	-1,000
Total Revenue	40,535	41,466	-931
EXPENDITURES:			
Payroll	20,312	20,745	-433
Benefits	8,342	8,809	-467
Supplies	1,200	1,274	-74
Services	7,689	8,073	-384
Intergovernmental	0	0	0
Capital	445	445	0
Transfers Out	1,106	2,106	-1,000
Payment to Risk Pool	1,095	1,095	0
Total Expenditures	40,189	42,547	-2,358
Net	346	-1,081	1,427
Fund Balance	13,832	12,405	1,427

2019 Mid Year Budget Review by Department

FUND/ACCOUNT NAME	REVENUE					EXPENDITURES				
	2019 ADOPTED BUDGET REVENUE	2019 ADJUSTED BUDGET *	6/30/19 ACTUAL	HALF YEAR % OF BUDGET RECEIVED	BALANCE REMAINING	2019 ADOPTED BUDGET EXPENDITURES	2019 ADJUSTED BUDGET *	6/30/19 ACTUAL	HALF YEAR % OF BUDGET USED	BALANCE REMAINING
GENERAL FUND										
Assessor	4,575	4,575	982	21.46%	3,593	1,646,211	1,646,211	785,640	47.72%	860,571
Auditor	821,025	821,025	409,419	49.87%	411,606	1,408,667	1,304,052	569,558	43.68%	734,494
Treasurer	24,244,940	24,244,940	12,987,369	53.57%	11,257,571	828,573	845,053	400,072	47.34%	444,981
Commissioner	210	210	0	0.00%	210	749,382	758,932	271,285	35.75%	487,647
Boundary Review Board	150	150	0	0.00%	150	150	1,227	150	12.22%	1,077
Port Crescent Cemetery	500	500	0	0.00%	500	3,000	3,000	0	0.00%	3,000
Board of Equalization	0	0	0	0.00%	0	73,887	73,887	28,579	38.68%	45,308
Non-Departmental	9,010	9,010	3,802	42.20%	5,208	1,896,536	2,350,921	1,704,999	72.51%	646,322
General Fund Reserves	3,524,707	3,524,707	553,079	15.69%	2,971,628	2,106,200	2,106,200	406,200	19.29%	1,700,000
Community Development - Administration	6,000	6,000	2,500	41.67%	3,500	534,206	534,206	240,456	45.01%	293,750
Community Development - Environmental Quality	323,994	323,994	120,042	37.05%	203,952	283,043	283,043	70,482	24.90%	212,561
Community Development - Permit Center	1,252,420	1,252,420	511,337	40.85%	740,783	1,085,591	1,085,591	471,291	43.41%	614,300
Community Development - Long Range Planning	94,826	94,826	33,028	34.83%	61,798	494,039	494,039	233,955	47.36%	260,084
Hearing Examiner	0	0	0	0.00%	0	85,000	85,000	28,155	33.12%	56,845
Information Technology	122,288	122,288	4,838	3.96%	117,450	1,978,239	1,978,239	869,467	43.95%	1,108,772
Human Resources	18,101	18,101	5,243	28.97%	12,858	601,297	601,297	216,891	36.07%	384,406
Environmental Health	831,990	839,273	459,519	54.75%	379,754	1,034,031	1,067,011	513,673	48.14%	553,338
HHS Administration (new in 2017)	57,510	57,510	0	0.00%	57,510	632,277	632,277	293,256	46.38%	339,021
Sheriff - Operations	1,347,833	1,347,833	720,016	53.42%	627,817	6,773,489	6,797,864	3,288,569	48.38%	3,509,295
Sheriff - Community Projects	56,895	61,795	25,805	41.76%	35,990	29,785	34,685	22,898	66.02%	11,787
Sheriff - Animal Control	500	500	0	0.00%	500	204,273	204,273	121,367	59.41%	82,906
Sheriff - Search and Rescue	1,500	1,500	0	0.00%	1,500	18,150	18,150	10,227	56.35%	7,923
Sheriff - Jail	1,815,672	1,815,672	801,929	44.17%	1,013,743	3,959,634	3,959,634	1,953,158	49.33%	2,006,476
Sheriff - Jail Medical	176,873	273,123	89,795	32.86%	183,368	674,243	780,740	335,297	42.95%	445,443
Sheriff - Emergency Services	116,741	170,695	80,129	46.94%	90,566	336,881	390,835	156,925	40.15%	233,910
Non-Departmental - Indigent Defense	259,385	259,385	170,277	65.65%	89,108	1,505,000	1,505,000	1,128,738	75.00%	376,262
Prosecuting Attorney	286,279	286,279	111,829	39.06%	174,450	2,753,510	2,753,510	1,293,131	46.96%	1,460,379
Prosecuting Attorney - Child Support	260,000	260,000	123,346	47.44%	136,654	304,463	311,066	147,238	47.33%	163,828
Carener	33,360	33,360	15,809	47.39%	17,551	151,800	151,800	61,462	40.49%	90,338
Juvenile Services	2,742,971	2,761,780	1,449,047	52.47%	1,312,733	3,558,467	3,563,655	1,638,712	45.98%	1,924,943
Superior Court	280,175	331,998	128,795	38.79%	203,203	1,484,991	1,540,914	671,390	43.58%	869,124
District Court I	875,000	875,000	586,576	67.04%	288,424	1,025,960	1,025,960	428,109	41.73%	597,851
District Court II	162,885	162,885	66,079	40.57%	96,806	367,527	373,965	163,170	43.63%	210,795
Clerk	342,844	342,844	165,363	48.23%	177,481	882,603	888,524	427,480	48.11%	461,074
Parks and Facilities	802,960	802,960	436,267	54.33%	366,693	2,336,714	2,336,714	1,127,935	48.27%	1,208,779
Fair	391,900	391,900	96,661	24.66%	295,239	433,116	433,116	120,968	27.93%	312,148
WSU Extension	200,300	200,300	74,319	37.10%	125,981	306,354	306,354	65,090	21.25%	241,264
Total General Fund	41,466,279	41,699,338	20,233,460	48.52%	21,465,878	42,547,249	43,226,545	20,265,543	46.88%	22,961,002
Special Revenue										
Roads	17,846,076	17,846,076	7,517,281	42.12%	10,328,795	23,452,621	23,452,621	6,531,863	27.85%	16,920,758
Flood Control	10,248	10,248	10,298	100.49%	-50	12,813	12,813	690	5.39%	12,123
Honor Guard Donation	500	500	0	0.00%	500	4,014	4,014	0	0.00%	4,014
Boating Safety	63,620	63,620	6,956	10.93%	56,664	61,274	61,274	26,247	42.84%	35,027
VRF Boating Program (new in 2017)	42,996	42,996	26,161	60.85%	16,835	37,346	37,346	604	1.62%	36,742
Sheriff's Office Drug Fund	7,500	7,500	0	0.00%	7,500	1,210	1,210	0	0.00%	1,210
OPNET Drug Fund	70,816	70,816	96,261	135.93%	-25,445	100,970	100,970	83,417	82.62%	17,553
Nine-One-One Enhanced	726,950	726,950	343,086	47.20%	383,864	774,227	784,563	216,829	27.64%	567,734
OPSCAN Operations	398,232	398,232	292,676	73.49%	105,556	374,747	477,922	78,895	16.51%	399,027
Sheriff's Operation Stonegarden	149,299	251,099	144,428	57.52%	106,671	143,321	254,140	163,204	64.22%	90,936
24/7 Sobriety Program	65,000	65,000	35,359	54.40%	29,641	57,809	58,303	3,407	5.84%	54,896
Health and Human Services	1,121,702	1,136,302	495,534	43.61%	640,768	1,291,412	1,294,922	509,493	39.35%	785,429
Homeless Task Force	593,748	593,748	236,640	40.19%	357,108	631,946	634,565	219,551	34.60%	415,014
Chemical Dependency Mental Health	1,403,203	1,403,203	656,565	46.79%	746,638	1,790,684	1,790,684	453,446	25.32%	1,337,238
Affordable Housing	94,800	94,800	37,483	39.54%	57,317	100,000	100,000	14,655	14.66%	85,345
Developmental Disabilities	1,515,990	1,637,431	833,938	50.93%	803,493	1,609,992	1,722,543	777,148	45.12%	945,395
Law Library	27,000	27,000	16,180	59.93%	10,820	29,012	29,012	18,209	62.76%	10,803
Racial Crime Victim Compensation	122,417	122,417	88,577	72.36%	33,840	142,875	142,875	56,436	39.50%	86,439
Racketeering Fund	3	3	17	566.67%	-14	0	0	0	0.00%	0
Treasurer's Operation and Maintenance	78,200	78,200	7,221	9.23%	70,979	118,406	120,494	25,795	21.41%	94,699
Treasurer's REET Electronic Technology	23,000	23,000	9,282	40.36%	13,718	2,000	2,000	0	0.00%	2,000
Land Assessment	10,738	10,738	6,791	63.24%	3,947	15,000	15,000	11,618	77.45%	3,382
Document Preservation	100,000	100,000	19,187	19.19%	80,813	77,398	90,528	35,600	39.32%	54,928
Dispute Resolution Center	15,135	15,135	6,985	45.11%	8,150	15,135	15,135	6,430	42.48%	8,705
Courthouse Facilitator	8,520	8,520	3,580	42.02%	4,940	8,520	8,520	3,760	44.13%	4,760
Naxious Weed Control	233,645	233,645	77,274	33.07%	156,371	248,300	248,300	86,410	34.80%	161,890
LWD#2 Lake Sutherland	18,809	18,809	11,285	60.00%	7,524	24,719	24,719	1,473	5.96%	23,246
Probation District Court I	0	0	0	0.00%	0	80,000	95,000	92,017	96.66%	2,983
Trial Court Improvements	36,000	36,000	18,240	50.67%	17,760	40,000	40,000	40,000	100.00%	0
Veterans' Relief	108,902	108,902	65,896	60.51%	43,006	150,939	206,589	59,992	29.04%	146,597
Federal Forest Replacement	10,000	10,000	8,913	89.13%	1,087	30,000	30,000	0	0.00%	30,000
Hotel/Motel Tax	825,000	825,000	259,229	31.42%	565,771	942,000	942,000	260,778	27.68%	681,222
Opportunity Fund	1,291,000	1,291,000	643,423	49.84%	647,577	129,256	136,756	73,561	53.79%	63,195
Emergency Communication Tax	1,209,000	1,209,000	669,075	55.34%	539,925	1,233,180	1,233,180	539,468	43.75%	693,712
Capital Projects										
Real Estate Excise Tax Projects	830,000	830,000	404,436	48.73%	425,564	1,533,935	1,899,276	719,582	37.89%	1,179,694
Real Estate Excise Tax Projects 2	830,000	830,000	404,430	48.73%	425,570	1,131,000	1,131,000	171,304	15.15%	959,696
Lwr Dungeness Floodplain	10,467,734	10,467,734	418,463	4.00%	10,049,271	10,467,734	10,467,734	111,411	1.06%	10,356,323
Capital Projects	1,108,902	1,108,902	0	0.00%	1,108,902	1,723,902	1,723,902	133,780	7.76%	1,590,122
Information Technology Capital Projects	63,044	63,044	16,825	26.69%	46,219	252,375	252,375	41,916	16.61%	210,459
Carlsborg Sewer Project	0	0	0	0.00%	0	0	23,090	23,089	100.00%	1
Carlsborg Water Mitigation	0	0	0	0.00%	0	300,000	300,000	10,848	3.62%	289,152
Enterprise										
Solid Waste	56,050	59,200	35,166	59.40%	24,034	62,323	65,473	41,362	63.17%	24,111
Clallam Bay - Sekiu Sewer	804,510	804,510	261,291	32.48%	543,219	844,613	844,613	251,613	29.79%	593,000
Clallam Bay - Sekiu Sewer Capital Replacement	3,900	3,900	2,720	69.74%	1,180	0	0	0	0.00%	0
Carlsborg Sewer	424,384	447,474	186,235	41.62%	261,239	465,826	465,826	209,007	44.87%	256,819
Carlsborg Sewer Capital Repair/Replacement	37,500	37,500	32,250	86.00%	5,250	0	0	0	0.00%	0
Internal Service										
Equipment Rental and Revolving	5,084,123	5,084,123	1,517,126	29.84%	3,566,997	5,042,554	5,042,554	1,457,655		