

2012 Budget Adjustments Summary

Final 2012

Description	Debit	Credit	Source
General Fund			
Miscellaneous Sheriff Grant Adjustments Sheriff	94,482	(15,000) (15,000) (10,000) (33,750) (9,821) (10,911)	US Marshall DEA LEAD Task Force LETPP Equipment Grant DOJ Bolock Grant Violence Against Woment Grant
	94,482	(94,482)	
Miscellaneous Juvenile Grant Adjustments CJS Programs	177,810	(4,000) (65,552) (7,303) (1,310) (12,379) (24,041) (25,043) (38,182)	CDDA Grant CJAA Grant SSODA Grant CJS Grant 3900 Impact Grant Expansion Grant Title V-Pass Through Grant Gang Resistance and Intervention Grant
	177,810	(177,810)	
Yakima Air Terminal Financial Services Contract Human Resources Salary & Benefits Non-Departmental Program Support	1,874 20,391	(22,265)	Yakima Air Terminal Interlocal Agreement
	22,265	(22,265)	
Child Support Enforcement Grant Clerk Small Tools	29,000 29,000	(29,000) (29,000)	Child Support Enforcement Grant
Involuntary Treatment Mental Health Reimbursement Assigned Counsel Salaries	14,306 14,306	(14,306) (14,306)	Greater Columbia Behavior Health Reimbursement
BECCA Bill Grant Reimbursement Assigned Counsel Prof Serv	(1,970) (1,970)	1,970 1,970	DSHS BECCA Bill Grant
WA Traffic Safety Grant for DUI District Court Program	30,000 30,000	(30,000) (30,000)	WA Traffic Safety Grant
Assigned Counsel-Sexual Violent Predator/Mental Evals AC- Expert Witness Prof Serv	(46,237) (46,237)	(19,797) 66,034 46,237	DSHS-Menta; Evaluation in Criminal Cases Grant SVP State Reimbursement Grant
Attorney Pay Plan Impementation Assigned Counsel Sal & Ben Non-Departmental Other Serv & Charges	3,993 (3,993) -	- - -	Transfer Between Departments
Flex Cost Adjustments AC- Expert Witness Prof Serv Attorney-Labor Atty Prof Serv	91,000 40,000 131,000	(91,000) (40,000) (131,000)	Designated Fund Balance Available Fund Balance
Expert Flex Fund Loan Reimbursement Assigned Counsel Sal & Ben Attorney Sal & Ben	39,559 26,932 66,491	(66,491) - (66,491)	Available Fund Balance
Computer Equipment Replacement Funds Capital Outlay Assessor Capital Outlay Auditor Capital Outlay Commissioners Capital Outlay Treasurer Capital Outlay Attorney Capital Outlay WSU Extension	9,200 4,000 500 3,100 500 2,800 20,100	(20,100)	Designated Fund Balance
Utility Review - Adjust 2011 Deposit Non-Departmental Oper Tran Out	50,000 50,000	(50,000) (50,000)	Designated Fund Balance
District Court Probation Transition to Cayenta District Court Extra Help	6,006 6,006	(6,006) (6,006)	Designated Fund Balance

Department of Correction Non-Departmental DOC	600,000	(600,000)	Available Fund Balance
	600,000	(600,000)	
Yakima River Basin Storage Enhancement Outreach Non-Departmental Miscellaneous	10,000	(10,000)	Available Fund Balance
	10,000	(10,000)	
CAFR Professional Outside Review Non-Departmental Prof Services	6,000	(6,000)	Available Fund Balance
	6,000	(6,000)	
Security Officers Underpayment 2009-2011 Non-Departmental Oper Tran Out	35,730	(35,730)	Available Fund Balance
	35,730	(35,730)	
Total General Fund Extension	1,244,983	(1,244,983)	
	Revised Revenues	319,656	
	Designated Fund Balance	167,106	
	Restricted Fund Balance	-	
	Available Fund Balance	758,221	
			\$ 52,525,743

General Fund Income Statement Final 2012

	2009 Actuals	2010 Actuals	2011 Actual	Original 2012 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue									
Property Tax	\$ 20,397,220	\$ 21,023,058	\$ 21,650,304	\$ 21,925,000	\$ 55,000	\$ 21,980,000	\$ 22,057,476	\$ (77,476)	100.35%
Sales Tax	9,095,273	8,917,021	9,187,732	8,978,000	639,000	9,617,000	9,807,420	(190,420)	101.98%
Interest Earnings	798,328	288,716	295,567	315,000	(50,000)	265,000	250,315	14,685	94.46%
Other Taxes	2,112,934	2,206,690	2,397,677	2,346,500	59,372	2,405,872	2,467,582	(61,710)	102.56%
Licenses & Permits	289,665	296,907	294,606	307,937	-	307,937	324,592	(16,655)	105.41%
Grants	6,193,180	6,634,849	6,503,394	5,659,905	201,050	5,860,955	5,834,123	26,832	99.54%
Intergovernmental	3,347,927	3,390,471	3,529,417	3,567,020	201,710	3,768,730	3,940,856	(172,126)	104.57%
Charges/Fees for Service	6,125,060	5,562,250	5,395,206	5,156,148	(164,249)	4,991,899	5,299,991	(308,092)	106.17%
Fines and Forfeits	1,941,820	1,934,842	1,934,227	2,055,400	(92,812)	1,962,588	1,968,919	(6,331)	100.32%
Other Miscellaneous	472,540	644,174	970,723	778,954	(34,608)	744,346	701,119	43,227	94.19%
Total Revenue	\$ 50,773,947	\$ 50,898,978	\$ 52,158,853	\$ 51,089,864	\$ 814,463	\$ 51,904,327	\$ 52,652,393	\$ (748,066)	101.44%
Expense									
Salaries/Benefits	\$ 28,383,547	\$ 27,059,006	\$ 26,429,296	\$ 26,905,513	\$ 264,883	\$ 27,170,396	\$ 26,454,624	\$ 715,772	97.37%
Supplies	776,222	917,056	1,099,863	1,209,966	64,430	1,274,396	1,042,304	232,092	81.79%
Other Services & Charges	8,888,900	8,905,417	9,459,463	9,529,992	125,077	9,655,069	9,228,997	426,072	95.59%
Debt Service	399,751	15,767	14,403	14,522	-	14,522	14,522	-	100.00%
Flex Costs	2,448,585	2,297,368	1,257,996	1,240,413	84,763	1,325,176	1,210,143	115,033	91.32%
DOC	11,001,500	11,143,945	11,146,074	11,251,723	600,000	11,851,723	11,851,723	-	100.00%
Intergovernmental Charges	373,432	233,173	234,528	226,564	-	226,564	225,086	1,478	99.35%
Other Financing Uses	550,002	529,438	620,143	785,838	85,730	871,568	874,352	(2,784)	100.32%
Capital:	89,454	64,292							
Contingency	65,960	61,600	9,347	-	-	-	11,453	(11,453)	100.00%
Equipment Replacement	141,105	85,442	66,543	116,229	20,100	136,329	75,326	61,003	55.25%
Grant Projections	-	-	-	-	128,262	128,262	-	128,262	00.00%
Total Expense	\$ 53,118,458	\$ 51,312,504	\$ 50,337,656	\$ 51,280,760	\$ 1,373,245	\$ 52,654,005	\$ 50,988,529	\$ 1,665,476	96.84%
Net Income/(Loss)	\$ (2,344,511)	\$ (413,526)	\$ 1,821,197	\$ (190,896)	\$ (558,782)	\$ (749,678)	\$ 1,663,864		
Beginning Reserve Balance	\$ 7,582,093	\$ 5,237,582	\$ 4,824,056	\$ 6,639,065		\$ 6,639,065	\$ 6,639,065		
Prior Period Adjustment	-	-	(6,188)	-		-	-		
Ending Reserve Balance	\$ 5,237,582	\$ 4,824,056	\$ 6,639,065	\$ 6,448,169		\$ 5,889,387	\$ 8,302,929		
Elections Reserve			(437,115)	-		-	-		
Adjusted Ending Reserve Balance			\$ 6,201,950	\$ 6,448,169		\$ 5,889,387	\$ 8,302,929		
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,598,888	\$ 5,737,474	\$ 5,619,885		\$ 5,709,476	\$ 5,791,763		
Over/(Under) Funded	(347,552)	(774,832)	\$ 464,476	\$ 828,284		\$ 179,911	\$ 2,511,166		

General Fund Revenue Final 2012

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,500	225	2,725	4,248	155.89%		-
E 020 Auditor	1,663,103	(47,966)	1,615,137	1,662,156	102.91%		11,000
N 020 Elections	286,883	2,684	289,567	514,699	177.75%		2,600
030 Commissioners	35,067,769	949,756	36,017,525	36,312,533	100.82%		-
G 070 Human Resources	67,400	200	67,600	67,626	100.04%		-
O 080 Treasurer	2,642,735	(8,751)	2,633,984	2,698,314	102.44%		-
V 050 Non-Departmental	103,112	(5,812)	97,300	107,918	110.91%		(5,812)
810 Capital Outlay	0	-	0	0	-----		-
Total	39,833,502	890,336	40,723,838	41,367,494	101.58%	-	7,788

P 200 Coroner	48,000	(13,000)	35,000	43,228	123.51%		-
U 220 Sheriff	1,407,339	40,000	1,447,339	1,582,431	109.33%		41,000
L 270 Dept. of Corrections	0	-	0	0	-----		-
Total	1,455,339	27,000	1,482,339	1,625,659	109.67%	-	41,000

J 400 Assigned Counsel	927,380	15,047	942,427	891,965	94.65%		15,047
U 410 Attorney	2,624,049	5,567	2,629,616	2,590,654	98.52%		26,604
S 420 Clerk	1,251,805	6,517	1,258,322	1,303,345	103.58%		62,230
T 430 Consol Juv Serv	1,580,500	25,091	1,605,591	1,677,697	104.49%		25,091
I 440 District Court	2,361,067	(69,220)	2,291,847	2,314,886	101.01%		(20,320)
C 450 Superior Court	527,892	3,757	531,649	413,683	77.81%		8,757
E 460 Youth Service Ctr	210,500	(82,380)	128,120	161,056	125.71%		(35,203)
Total	9,483,193	(95,621)	9,387,572	9,353,286	99.63%	-	82,206

C 620 WSU Ext	27,438	-	27,438	29,939	109.12%		-
O 640 Planning	290,392	(7,252)	283,140	276,015	97.48%		(2,732)
Total	317,830	(7,252)	310,578	305,954	98.51%	-	(2,732)

Total General Fund	51,089,864	814,463	51,904,327	52,652,393	101.44%	-	128,262
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	21,925,000	55,000	21,980,000	22,057,476	100.35%
Sales Tax	8,978,000	639,000	9,617,000	9,807,420	101.98%
Investment Interest	315,000	(50,000)	265,000	250,315	94.46%
Other Taxes	2,346,500	59,372	2,405,872	2,467,582	102.56%
Licenses & Permits	307,937	-	307,937	324,592	105.41%
Grants	5,659,905	201,050	5,860,955	5,834,123	99.54%
Intergov'l Revenue	3,567,020	201,710	3,768,730	3,940,856	104.57%
Charges for Services	5,156,148	(164,249)	4,991,899	5,299,991	106.17%
Fines & Forfeits	2,055,400	(92,812)	1,962,588	1,968,919	100.32%
Other Misc Revenue	778,954	(34,608)	744,346	701,119	94.19%
Total Revenue	51,089,864	814,463	51,904,327	52,652,393	101.44%

Percent of Year Complete 100.00%

General Fund Revenue Detail

Final 2012

General Revenues:

Auditor	2008 Actuals	2009 Actuals	2010 Actual	2011 Actual	2012 Budget	2012 Projection	2012 Proj/ 2012 Budget	2013 Projection	2013 Proj/ 2012 Budget	'13 Proj - '12 Bud Change %
Recording Filing Fees	348,069	339,628	308,301	282,368	291,594	291,594	-	295,335	3,741	1.28%
Vehicle Licensing Fees	1,232,184	1,234,548	1,230,049	1,230,662	1,285,103	1,230,000	(55,103)	1,214,340	(70,763)	-5.51%
Passports	48,060	45,881	26,800	20,475	22,995	20,000	(2,995)	20,500	(2,495)	-10.85%
Other Misc Revenue	68,681	65,661	69,773	63,097	63,411	62,543	(868)	68,780	5,369	8.47%
	1,696,994	1,685,718	1,634,923	1,596,602	1,663,103	1,604,137	(58,966)	1,598,955	(64,148)	-3.86%
Elections										
Elections Services	281,853	787,153	136,897	421,926	141,000	141,000	-	250,000	109,000	77.30%
Elections Services Registrations	125,452	91,511	110,505	125,703	116,505	116,505	-	140,000	23,495	20.17%
Other Misc Revenue	23,473	4,881	29,682	3,881	29,378	29,462	84	1,900	(27,478)	-93.53%
	430,778	883,546	277,085	551,510	286,883	286,967	84	391,900	105,017	36.61%
Commissioners										
Property Tax	19,894,471	20,397,220	21,023,058	21,650,304	21,925,000	21,980,000	55,000	22,360,000	435,000	1.98%
Sales Tax	9,711,296	9,095,273	8,917,021	9,187,732	8,978,000	9,617,000	639,000	9,515,000	537,000	5.98%
Gambling Excise Tax	130,047	116,525	117,899	128,978	124,500	129,550	5,050	129,500	5,000	4.02%
Franchise Fees	196,019	195,946	199,812	201,084	200,000	200,000	-	200,000	-	0.00%
PUD Privilege Tax	306,505	298,932	242,243	256,374	265,000	277,033	12,033	285,000	20,000	7.55%
County Assistance (6050)	773,551	158,377	-	-	-	-	-	-	-	0.00%
Motor Vehicle Criminal Justice	1,118,619	1,160,624	1,200,918	1,221,723	1,247,000	1,247,000	-	1,266,000	19,000	1.52%
Extraordinary Criminal Justice	141,000	15,000	-	-	-	161,000	161,000	-	-	0.00%
Indirect Costs	1,754,071	1,672,670	1,994,246	1,600,678	1,506,418	1,506,418	-	1,628,964	122,546	8.13%
Other Misc Revenue	867,922	866,620	1,105,371	819,851	818,107	895,780	77,673	700,383	(117,724)	-14.39%
	34,893,501	33,977,189	34,800,568	35,066,724	35,064,025	36,013,781	949,756	36,084,847	1,020,822	2.91%
Treasurer										
Property Tax Penalties	590,717	636,294	680,011	714,879	712,500	730,000	17,500	744,000	31,500	4.42%
Property Tax Interest	1,120,591	1,189,909	1,248,672	1,371,892	1,335,000	1,365,000	30,000	1,385,000	50,000	3.75%
Investment Earnings	1,718,942	836,117	188,861	295,567	315,000	265,000	(50,000)	270,000	(45,000)	-14.29%
Other Misc Revenue	545,358	88,645	228,906	441,800	247,695	241,444	(6,251)	241,530	(6,165)	-2.49%
	3,975,608	2,750,964	2,346,450	2,824,138	2,610,195	2,601,444	(8,751)	2,640,530	30,335	1.16%

	2008	2009	2010	2011	2012	2012 Proj/	2013	2013 Proj/	'13 Proj - '12 Bud
	Actuals	Actuals	Actual	Actual	Budget	2012 Budget	Projection	2012 Budget	Change %
Sheriff									
Low Enforcement Fees	98,062	154,442	129,739	119,109	107,000	-	92,000	(15,000)	-14.02%
Animal Control	52,633	54,183	54,308	50,468	58,600	-	53,810	(4,790)	-8.17%
Other Misc Revenue	245,459	83,321	96,411	139,844	100,500	(1,000)	79,000	(21,500)	-21.39%
	396,154	291,946	280,457	309,421	266,100	(1,000)	224,810	(41,290)	-15.52%
District Court									
Civil Fees	189,116	191,513	171,323	172,097	150,000	(15,000)	150,000	(15,000)	-9.09%
Traffic Infraction Penalties	843,104	899,383	895,577	928,236	915,000	5,000	920,000	5,000	0.55%
Traffic Infraction Trauma Car	234,134	254,054	252,050	166,747	180,000	(30,000)	150,000	(30,000)	-16.67%
DUI Penalties	159,790	161,890	186,802	177,113	150,000	(40,000)	150,000	(40,000)	-21.05%
Other Criminal Traffic Mi	201,849	212,699	184,345	193,967	210,000	-	210,000	-	0.00%
Other Criminal Non-Traffic	86,256	66,234	77,036	63,433	70,000	4,000	70,000	4,000	6.06%
Other Misc Revenue	226,487	244,217	224,245	366,792	367,647	(32,900)	369,047	(31,500)	-7.86%
	1,940,736	2,029,989	1,991,377	2,068,385	2,126,547	(108,900)	2,019,047	(107,500)	-5.06%
Juvenile									
Juvenile Bed Rentals	145,999	105,014	85,181	66,862	69,967	(40,033)	75,000	(35,000)	-31.82%
Other Misc Revenue	26,729	20,881	23,717	18,799	18,356	(7,144)	20,500	(5,000)	-19.61%
	172,728	125,895	108,898	85,661	88,323	(47,177)	95,500	(40,000)	-29.52%
Planning									
Subdivision Fees	69,005	56,443	53,709	58,832	46,000	(4,830)	46,000	(4,830)	-9.50%
Zoning Fees	45,095	38,239	50,706	45,486	42,260	-	42,260	-	0.00%
Other Misc Revenue	60,329	15,532	16,662	15,017	13,780	310	16,880	3,410	25.32%
	174,429	110,214	121,077	119,335	102,040	(4,520)	105,140	(1,420)	-1.33%
Assessor									
Non-Departmental	3,604	2,326	2,324	6,086	2,725	225	2,500	-	0.00%
Human Resources	89,385	94,829	95,564	104,186	90,000	-	95,000	5,000	5.56%
Coroner	4,752	3,199	2,896	1,616	1,100	200	1,100	200	22.22%
Department of Security	34,575	46,489	24,425	41,915	35,000	(13,000)	40,000	(8,000)	-16.67%
Assigned Counsel	31,915	35,804	35,618	-	-	-	-	-	0.00%
Prosecuting Attorney	135,591	135,250	139,378	132,147	146,000	-	146,000	-	0.00%
Clerk	131,197	127,172	150,314	131,032	127,050	(21,037)	134,050	(14,037)	-9.48%
Superior Court	793,107	759,776	755,721	748,570	719,437	(55,713)	717,585	(57,565)	-7.43%
WSU Extension	222,636	211,105	81,056	56,599	65,100	(5,000)	65,100	(5,000)	-7.13%
GIS	3,151	-	-	-	-	-	-	-	0.00%
	14,727	21,959	-	-	-	-	-	-	0
Total - General Revenues	45,145,568	43,293,367	42,848,131	43,843,927	44,165,851	626,201	44,362,064	822,414	1.89%
		1,852,201	(445,236)	995,796	626,201	01.44%	822,414	01.89%	

Grants/Contracts

[illegible]

General Fund Expenses

Final 2012

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	1,970,473	-	1,970,473	1,952,538	99.09%		-
E	020 Auditor	1,173,519	11,000	1,184,519	1,139,643	96.21%		11,000
N	020 Elections	1,183,200	2,600	1,185,800	1,041,134	87.80%		2,600
	030 Commissioners	776,655	-	776,655	757,270	97.50%		-
G	070 Human Resources	557,929	1,874	559,803	542,046	96.83%		-
O	080 Treasurer	1,178,033	-	1,178,033	1,124,268	95.44%		-
V	050 Non-Departmental	1,541,279	112,316	1,653,595	1,542,427	93.28%		(5,812)
	810 Capital Outlay	116,229	20,100	136,329	75,326	55.25%		-
	Total	8,497,317	147,890	8,645,207	8,174,652	94.56%	-	7,788
P	200 Coroner	346,419	-	346,419	323,015	93.24%		-
U	220 Sheriff	8,465,618	135,482	8,601,100	8,243,609	95.84%		41,000
B	270 Dept. of Corrections	11,251,723	600,000	11,851,723	11,851,723	100.00%		-
L	Total	20,063,760	735,482	20,799,242	20,418,347	98.17%	-	41,000
I								
	400 Assigned Counsel	2,748,839	70,935	2,819,774	2,795,961	99.16%		15,047
J	400 AC - Expert Witness	533,500	44,763	578,263	577,975	99.95%		-
U	410 Attorney	5,724,634	93,536	5,818,170	5,720,970	98.33%		26,604
S	420 Clerk	1,862,439	91,230	1,953,669	1,844,754	94.43%		62,230
T	430 Consol Juv Serv	1,580,500	202,901	1,783,401	1,724,635	96.70%		25,091
I	440 District Court	2,381,387	15,686	2,397,073	2,288,339	95.46%		(20,320)
C	450 Superior Court	2,586,976	8,757	2,595,733	2,400,390	92.47%		8,757
E	460 Youth Service Ctr	3,438,549	(35,203)	3,403,346	3,395,942	99.78%		(35,203)
	Total	20,856,824	492,605	21,349,429	20,748,966	97.19%	-	82,206
C	620 WSU Ext	246,474	-	246,474	229,590	93.15%		-
O	640 Planning	1,616,385	(2,732)	1,613,653	1,416,974	87.81%		(2,732)
M	Total	1,862,859	(2,732)	1,860,127	1,646,564	88.52%	-	(2,732)
Total General Fund		51,280,760	1,373,245	52,654,005	50,988,529	96.84%	-	128,262

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	26,905,513	264,883	27,170,396	26,454,624	97.37%
Supplies	1,213,466	84,530	1,297,996	1,060,975	81.74%
Other Services	10,766,905	209,840	10,976,745	10,436,526	95.08%
Intergov. Charges	226,564	-	226,564	225,086	99.35%
Capital Outlay	116,229	-	116,229	70,721	60.85%
Debt Service	14,522	-	14,522	2,101	14.47%
Other Financing Uses	12,037,561	685,730	12,723,291	12,738,496	100.12%
Grant Projections		128,262	128,262	-	0.00%
Total Expenditure	51,280,760	1,373,245	52,654,005	50,988,529	96.84%

Percent of Year Complete

100.00%

General Fund Reserves

Non-Spendable:

Reserve for Petty Cash

Total Non-Spendable

Restricted:

Dist Crt Trial Court 5454 (Judges Portion)

Dist Crt Judicial Stabilization (JST)

Superior Court Judicial Stabilization (JST)

Drug Court Fees

Total Restricted

Committed:

Equipment Replacement

Elections Reserve

Extraordinary Criminal Justice

Prior Year Unspent Appropriations

Total Committed

Assigned:

Contingency

Total Assigned

Unassigned:

Cash Flow Reserves

Total Unassigned

Total Fund Balance

2012 Beginning	Budget Uses	Actual Revenue	Actual Expense	2012 Ending	Other Adjustments	2012 Final Ending
46,705	-	-	-	46,705	1,180	47,885
46,705	-	-	-	46,705	1,180	47,885
17,195	-	95,292	(64,108)	48,379	-	48,379
20,976	-	47,919	(32,238)	36,657	-	36,657
-	-	43,203	-	43,203	-	43,203
86,373	-	18,468	(7,009)	97,832	-	97,832
124,544	-	204,882	(103,355)	226,071	-	226,071
468,754	116,229	-	(81,332)	503,651	-	503,651
437,115	(437,115)	-	-	-	-	-
-	-	161,000	(91,000)	70,000	-	70,000
-	50,000	-	(50,000)	-	-	-
905,869	(270,886)	161,000	(222,332)	573,651	-	573,651
113,278	-	-	-	113,278	-	113,278
113,278	-	-	-	113,278	-	113,278
5,448,671	270,886	52,286,511	(50,662,842)	7,343,226	(1,180)	7,342,046
5,448,671	270,886	52,286,511	(50,662,842)	7,343,226	(1,180)	7,342,046
6,639,066	-	52,652,393	(50,988,529)	8,302,930	-	8,302,930
12.99%						

Total Change in Fund Balance

1,663,864

Election Reserve

8,302,930
15.77%

Reserve Policy

11.00%

5,791,763

Over/(Under) 11%

2,511,167

04.77%

General Fund Reserves

Non-Spendable:

Reserve for Petty Cash	2013 Beginning	2013 Budget Uses	Budgeted Revenue	Budgeted Expense	2013 Ending	Other Projections	2013 Projected Ending
	47,885	-	-	-	47,885	-	47,885
Total Non-Spendable	47,885	-	-	-	47,885	-	47,885

Restricted:

Dist Crt Trial Court 5454 (Judges Portion)	48,379	(17,195)	-	-	31,184	-	31,184
Dist Crt Judicial Stabilization (JST)	36,657	(20,976)	-	-	15,681	-	15,681
Superior Court Judicial Stabilization (JST)	43,203	-	-	-	43,203	-	43,203
Drug Court Fees	97,832	-	-	-	97,832	-	97,832
Total Restricted	226,071	(38,171)	-	-	187,900	-	187,900

Committed:

Equipment Replacement	503,651	-	-	-	503,651	-	503,651
Elections Reserve	-	105,017	-	-	105,017	-	105,017
Extraordinary Criminal Justice	70,000	-	-	-	70,000	-	70,000
Prior Year Unspent Appropriations	-	-	-	-	-	-	-
Total Committed	573,651	105,017	-	-	678,668	-	678,668

Assigned:

Sheriff							
Contingency	113,278	(50,000)	-	-	63,278	398,278	461,556
Total Assigned	113,278	(50,000)	-	-	63,278	398,278	461,556

Unassigned:

Cash Flow Reserves	7,342,046	(805,001)	-	-	6,537,045	(398,278)	6,138,767
Total Unassigned	7,342,046	(805,001)	-	-	6,537,045	(398,278)	6,138,767
Total Fund Balance	8,302,930	(788,155)	-	-	7,514,775	-	7,514,775
	16.25%						

Total Change in Fund Balance	(788,155)
Election Reserve	(105,017)
Contingency	(461,556)
Prior Year Unspent Appropriations	-
Reserve Policy	6,277,045
Over/(Under) 11.5%	671,157
	01.23%

COPS Grant-8 months - 2014	(138,570)
Airport Settlement - 2013	(14,408)
Sun Targets - 2013	(100,000)

Recommendations:

- 1) Increase Reserve Policy to 12% per Treasurer and Financial Services Director recommendation
- 2) Remove Contingency reserve from the calculation of the 12% reserve (similar to the Elections reserve)
- 3) Allocate a 1% Contingency for departments in 2013
- 4) Fund Sun Targets capital improvements without using an internal loan

Recommendations:	418,179
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Non Departmental Expenditure History

Final 2012

Description		2010 Actual	2011 Actual	2012 Projection	2012 Actual	Diff.
Intergovern	Conference of Governments	34,761	34,827	33,720	33,720	0
	Clean Air	35,066	35,652	33,556	33,556	0
	Emergency Management	62,329	62,631	57,788	57,788	0
	District Health	100,000	100,000	100,000	100,000	0
	State Examiners	131,558	139,831	141,000	141,335	(335)
	RSVP	4,000	4,000	0	0	0
Interdepartmental	Grants Management	18,782	46,873	84,416	53,314	31,102
	Indirect Cost Plan	7,607	6,542	8,273	7,821	452
	Purchasing	29,000	561	742	742	0
	GIS	41,512	43,275	43,295	43,295	0
	DOS	0	4,440	4,440	4,440	0
	LEOFF I Medical Expenditures	500,000	625,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	35,141	33,816	33,816	33,816	0
	Property Management (Noxious Weed)	1,017	1,418	1,500	22	1,478
	Board of Equalization	0	0	15,000	6,544	8,456
	Tax Litigation	0	7,000	7,000	7,000	0
	Water Conservancy Board	9,313	4,385	0	0	0
DEBT	2002 G.O. Bond - Other	15,767	14,403	14,522	14,522	0
Membership	Memberships-NACO	4,543	0	4,543	4,543	0
	Memberships-WACO	29,942	30,007	30,007	30,512	(505)
	Memberships-WSAC	37,392	31,776	33,613	33,612	1
	WSAC/PILT	6,889	6,889	6,889	6,889	0
Operational	County Code Updates	4,611	3,500	7,000	16,042	(9,042)
	Minority Women (WAC 326-02-034(1))	3,662	3,569	5,000	3,825	1,175
	OASI Employment Security	0	429	500	380	120
	Legislative Advocate	3,000	6,949	6,000	8,043	(2,043)
	ITA Bill	0	9,183	8,790	8,790	0
One-Time Expend	Misc Expenditures	2,044	1,006	6,500	35	6,465
	Airport	0	1,205	20,391	43,388	(22,997)
	Water Resource Mgt	0	0	10,000	10,000	0
	Delta Pay Plan Implementation	0	0	105,376	0	105,376
	DOS Officers-Underpayment 2009-2011	0	0	35,730	38,452	(2,722)
	Utility Review			50,000	50,000	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
	Total	1,117,936	1,259,167	1,659,407	1,542,426	116,981

Flex Costs

Final 2012

Department	Description	Budget	Projected	Difference	Actual	%	2013
Treasurer	Prof Service - Armored Car	14,000	14,000	0	13,747	98.19%	14,000
	Misc - Banking Services	45,000	45,000	0	28,654	63.68%	45,000
	Total Treasurer	59,000	59,000	0	42,401	71.87%	59,000
Coroner	Prof Service - Autopsies	111,195	111,195	0	87,257	78.47%	111,195
	Prof Service - Indigent Burials	10,000	10,000	0	12,728	127.28%	10,000
	Total Coroner	121,195	121,195	0	99,985	82.50%	121,195
Assigned Counsel	Prof Service - Adult Felony	165,000	132,741	32,259	124,728	93.96%	165,000
	Prof Service - Adult Misdemeanor	3,000	959	2,041	3,505	365.48%	3,000
	Prof Service - Juvenile Offenders	35,000	28,904	6,096	31,426	108.73%	35,000
	Prof Service - ITA Commitments	20,000	16,518	3,482	15,249	92.32%	20,000
	Prof Services - Sex Predator	225,500	201,087	24,413	175,992	87.52%	0
	Prof Services - Aggravated Murder 1	85,000	198,054	(113,054)	227,075	114.65%	92,000
	Total Superior Court	533,500	578,263	(44,763)	577,975	99.95%	315,000
Attorney	Contract Attorney	120,000	160,000	(40,000)	139,302	87.06%	160,000
	Total Attorney	120,000	160,000	(40,000)	139,302	87.06%	160,000
District Court	Supplies - Jury Costs	1,500	1,500	0	675	45.00%	1,500
	Prof Serv-Cost Bills	2,000	2,000	0	0	0.00%	2,000
	Operating Rentals - Jury Costs	200	200	0	87	43.50%	200
	Misc - Jury Fees	35,500	35,500	0	31,554	88.88%	35,500
	Misc - Jury Meals	500	500	0	50	10.00%	500
	Misc - Witness Fees	5,500	5,500	0	255	4.64%	5,500
	Total District Court	45,200	45,200	0	32,621	72.17%	45,200
Superior Court	Supplies - Jury Costs	2,000	2,000	0	1,939	96.95%	2,000
	Prof Service - Court Ordered Cost Bills	30,518	30,518	0	33,351	109.28%	30,518
	Operating Rentals - Jury Costs	1,000	1,000	0	208	20.78%	1,000
	Misc - Jury Fees	308,000	308,000	0	261,317	84.84%	308,000
	Misc - Jury Meals	10,000	10,000	0	6,358	63.58%	10,000
	Misc - Witness Fees	10,000	10,000	0	14,686	146.86%	10,000
	Total Superior Court	361,518	361,518	0	317,859	87.92%	361,518
Total Flex Costs		1,240,413	1,325,176	(84,763)	1,210,143	91.32%	1,061,913

Other Funds

Final 2012

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	6,639,065	52,652,393	50,988,529	8,302,929	9,592,257

District Court Probation	117,868	1,517,577	1,507,109	128,336	252,413
Narcotics Investigation	113,332	10,810	13,480	110,662	116,307
Special Operations	245,471	332,660	386,692	191,439	200,193
District Court Dispute Resolution Center	29,014	78,345	79,822	27,537	34,509
Family Court	57,636	219,360	237,144	39,852	72,288
Department of Corrections	2,738,859	19,873,920	22,477,409	135,370	859,274
Noxious Weed	148,464	401,089	317,449	232,104	283,066
Horticulture	149,330	189,990	169,172	170,148	180,532
S Criminal Justice Sales Tax	757,405	5,275,454	4,655,273	1,377,586	1,183,347
P Parks & Recreation	6,593	10,265	15,092	1,766	8,272
E County Road	2,444,522	28,634,941	29,165,506	1,913,957	2,927,740
C Toppenish/Simcoe West Railroad	22,880	12,214	360	34,734	35,106
I Naches Rail Branch	15,621	4,884	(311)	20,816	20,859
A Flood Control	2,609,925	1,755,617	2,041,415	2,324,127	2,384,863
L Storm Water Utility	718,823	733,064	374,471	1,077,416	978,641
Records Services	438,399	294,000	364,801	367,598	395,844
Motel/Hotel	39,827	551,831	518,455	73,203	90,044
WSU Extension	31,149	17,834	13,084	35,899	36,991
Emergency Medical Service	412,268	446,470	463,856	394,882	436,292
R 911	623,541	2,025,999	1,828,554	820,986	641,017
E Veterans Relief	97,862	144,834	172,604	70,092	87,647
V Community Services	4,578,788	13,461,345	13,757,895	4,282,238	4,318,620
E Aging & Long Term Care	2,024,659	10,660,889	10,141,243	2,544,305	3,626,842
N Assessment & Referrals (TASC)	435,945	2,347,594	2,351,262	432,277	629,883
U Food Services	65,575	0	65,575	0	0
E Treasurer's Revolving	80,658	370,446	350,321	100,783	126,909
Treasurer's Investment Pool	56,306	154,150	130,677	79,779	94,900
REET Electroninc Tech	150,887	990	25,028	126,849	126,765
Support Investment In Economic Diversification	14,834,547	5,741,604	6,688,753	13,887,398	8,652,911
Community Development Programs	3	0	0	3	3
Community Housing	322,428	1,155,529	1,044,274	433,683	434,496
Title III PILT	152,749	4,563	8,257	149,055	521,796
Homeless Services	1,028,362	1,886,278	1,681,362	1,233,278	1,382,914
Hud Housing Program	41,478	246,321	245,987	41,812	41,937
Total Special Revenue Funds	35,591,174	98,560,867	101,292,071	32,859,970	31,183,221

1997 GO Bond Redemption	1,080	554	1,544	90	75
2001 GO Bond Redemption	0	0	0	0	1
2008 GO Bond Redemption	122,617	687,113	797,554	12,176	10,405
2008 GO Bond Redemption(Noxious Weed)	0	0	0	0	0
D 2010B GO Bond Redemption		346,218	121,500	224,718	295,321
E CRID Guaranty	126,612	966	0	127,578	127,494
B LID Guaranty	26,774	204	0	26,978	26,960
T CRID #3 Bond Redemption	4,286	18,358	16,288	6,356	6,353
CRID #4 Bond Redemption	1	0	0	1	0
CRID #5 Bond Redemption	0	0	0	0	0
RID #99 Bond Redemption	8,205	11,882	15,782	4,305	4,303
Total Debt Service Funds	289,575	1,065,295	952,668	402,202	470,912

Other Funds

Final 2012

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Capital Projects	27,820	873,202	872,320	28,702	469,788
Naches Rail Branch Line	0	0	0	0	0
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Terrace Heights Water Ext		1,772	0	1,772	1,771
Com Dev-Buena Improvements	56,345	428	0	56,773	56,737
C Com Dev-Parker Water	(26,501)	314,259	299,233	(11,475)	98,778
A Com Dev-Outlook Feasibility Study	120	0	0	120	120
P Fairground Capital Projects	402,048	37,110	34,956	404,202	353,994
A General Capital Improvement	508,443	13,864	8,577	513,730	513,399
I 2002 Bond Capital Projects	1,248	0	1,248	0	0
T Public Works Capital Projects	1,398,662	392,379	1,749,590	41,451	38,579
A 2009 Bond Capital Projects	572,739	3,563	134,823	441,479	460,090
L 2010A GO Bond Capital Projects	8,063,774	55,712	1,403,704	6,715,782	6,791,032
2010B GO Bond Capital Projects	1,393,695	(1,657)	1,392,038	0	0
Ascend Royalties	122,580	936	0	123,516	123,436
RE Excise Cap Proj	52,817	643,526	607,686	88,657	88,656
Total Capital Project Funds	12,574,318	2,335,094	6,504,175	8,405,237	8,996,908

Solid Waste	18,595,499	8,762,906	8,872,063	18,486,342	22,361,742
Utility-Buena Water	535,853	65,192	86,830	514,215	109,800
Utility-Gibson Water System	27,616	2,279	1,393	28,502	19,809
Utility Review	25,284	100,225	100,032	25,477	39,092
Utility-Buena Sewer	1,261,205	130,356	295,706	1,095,855	470,028
Utility-Star Crest Water System	22,408	4,327	2,037	24,698	17,275
E Utility-Terrace Hts Water	5,957,543	1,165,454	979,098	6,143,899	1,014,674
N Utility-Gala Estates	117,586	21,146	29,368	109,364	2,154
T Utility-Wysacre Water System	21,568	2,821	1,671	22,718	12,809
E Utility-Meadowbrook Water System	28,985	2,602	1,933	29,654	17,620
R Utility-Wendt Road Water System	21,371	1,723	2,137	20,957	3,790
P Utility-Kodiak Water	57,172	5,141	3,317	58,996	40,038
R Utility-Fairway Esrares Water	124,517	11,858	11,616	124,759	52,747
I Utility-Mountain Shadows	120,679	5,971	6,978	119,672	17,173
S Utility-Huntzinger Water	62,438	4,142	3,656	62,924	25,405
E Utility-Heysman Water	29,332	3,215	2,032	30,515	17,053
Utility-Crewport Water	796,364	35,109	41,750	789,723	42,276
Utility-Ray Symmonds Water	16,158	3,671	1,831	17,998	4,298
Utility-Stein Water System	56,797	5,131	2,815	59,113	29,133
Utility-North Bon Air Water System	33,187	2,876	1,714	34,349	11,322
Utility-Nagler Water System	34,489	2,780	1,415	35,854	18,156
Utility-Buchanan Water System	126,862	4,839	3,827	127,874	20,394
Utility-Beckonridge Water	42,866	3,439	9,656	36,649	12,124
Utility-Speyers Water	39,981	2,787	5,871	36,897	4,090
Utility-Bittner	35,113	1,292	7,278	29,127	2,466
Utility-Norman	52,371	1,654	2,678	51,347	3,003
Utility-Raptor	42,973	944	1,864	42,053	552
Building & Fire Safety	219,814	1,562,643	1,586,536	195,921	386,387
Total Enterprise Funds	28,506,031	11,916,523	12,067,102	28,355,452	24,755,410

GIS	170,498	425,199	410,247	185,450	234,762
Technology Services	1,673,268	4,220,291	4,217,372	1,676,187	2,129,252
I Purchasing	10,487	351,875	338,786	23,576	20,775
N Printing	85,745	436,916	436,302	86,359	75,274
T Unemployment Comp	1,277,617	173,005	492,267	958,355	1,061,576
E Employee Flexible Spending	65,178	204,554	208,895	60,837	68,817
R Employee Benefit	1,665,661	10,985,758	10,985,734	1,665,685	1,683,784
N Workmen's Comp	3,648,707	971,708	1,239,975	3,380,440	3,468,625
A LEOFF Benefit	96,139	755,248	639,155	212,232	235,238
L Liability Insurance	1,935,892	1,812,146	2,889,493	858,545	1,406,049
Department of Security	13,957	537,561	537,770	13,748	74,191
Financial Services	398	419,019	418,872	545	71,245
Grants Management	(1,841)	649,032	646,616	575	81,047
Facilities Maintenance	2,100,174	3,765,283	3,639,278	2,226,179	2,826,803
Equipment Replacement & Repair	34,603,478	7,681,230	14,040,480	28,244,228	10,047,519
Total Internal Service Funds	47,345,358	33,388,825	41,141,242	39,592,941	23,484,957

Total All Funds (Less General Fund)	130,945,521	199,918,997	212,945,787	117,918,731	98,483,665
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*Timing differences from when revenue is reconized and expenditures are incurred.