

2013 Budget Adjustments Summary

September 2013

Description		Debit	Credit	Source
General Fund				
Miscellaneous Grant/Contract Adjustments				
Auditor		(11,500)	11,500	Misc Grants/Contracts
Elections		(2,000)	2,000	
Assigned Counsel		(6,585)	6,585	
Assigned Counsel-Expert Witness		(10,000)	10,000	
Prosecuting Attorney		(17,370)	17,370	
Clerk		(51,704)	51,704	
CJS		(30)	30	
District Court		25,400	(25,400)	
Superior Court		(63,315)	63,315	
Juvenile		(5,000)	5,000	
		(142,104)	142,104	
Mental Health Court				
Superior Court	Program Costs	35,415	(35,415)	Mental Health Millage Funds
		35,415	(35,415)	
Computer Equipment Replacement Funds				
Capital Outlay	Treasurer	3,500	(73,000)	Committed Fund Balance
Capital Outlay	Sheriff	4,000		
Capital Outlay	Assigned Counsel	16,500		
Capital Outlay	Attorney	4,000		
Capital Outlay	Clerk	41,000		
Capital Outlay	CJS	4,000		
		73,000	(73,000)	
Contingency Reserve Funds				
Juvenile	Misc	87,500	(598,434)	Committed Fund Balance
Superior Court	Misc	198,934		
District Court	Misc	265,000		
Capital Outlay	Attorney	15,000		
Auditor	Salary & Benefits	12,000		
Sheriff	Misc	20,000		
		598,434	(598,434)	
2013 Wage Adjustment				
Assessor	Salaries and Benefits	250,000	(250,000)	Available Fund Balance
Auditor	Salaries and Benefits			
Elections	Salaries and Benefits			
Commissioners	Salaries and Benefits			
Human Resources	Salaries and Benefits			
Treasurer	Salaries and Benefits			
Coroner	Salaries and Benefits			
Sheriff	Salaries and Benefits			
Assigned Counsel	Salaries and Benefits			
Attorney	Salaries and Benefits			
Clerk	Salaries and Benefits			
CJS	Salaries and Benefits			
District Court	Salaries and Benefits			
Superior Court	Salaries and Benefits			
Juvenile Court	Salaries and Benefits			
WSU Extension	Salaries and Benefits			
Planning	Salaries and Benefits			
		250,000	(250,000)	
Planning - Water Issues				
Planning Contingency		62,049	(37,049)	Committed Fund Balance
			(25,000)	Available Fund Balance
		62,049	(62,049)	
Sheriff - Search & Rescue/Pass Deputy Funds PILT Funds Adjustment				
Sheriff			150,000	PILT Title III Funds
			(150,000)	Available Fund Balance
		-	-	
Clerk's Office Controlled Entrance				
Non-Departmental	Transfer Out	10,000	(10,000)	Available Fund Balance
		10,000	(10,000)	
Coroner Removal Cot				

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September 2013

Description	Debit	Credit	Source
General Fund			
Capital Outlay Small Tools	10,000	(10,000)	Available Fund Balance
	10,000	(10,000)	
Prosecuting Attorney Scanners/Equipment Upgrades			
Capital Outlay Small Tools	12,000	(12,000)	Available Fund Balance
	12,000	(12,000)	
Clerk/Courts Document Call Display System			
Capital Outlay Prof Serv/Small Tools	45,000	(45,000)	Available Fund Balance
	45,000	(45,000)	
Financial System Software Review			
Non-Departmental Transfer Out	95,000	(95,000)	Available Fund Balance
	95,000	(95,000)	
Sun Targets Shooting Range			
Non-Departmental Transfer Out	250,000	(250,000)	Available Fund Balance
	250,000	(250,000)	
Assigned Counsel Software Replacement			
Non-Departmental Transfer Out	200,000	(200,000)	Available Fund Balance
	200,000	(200,000)	
Department of Corrections Reserve Contribution			
DOC Reserve Transfer	200,000	(200,000)	Available Fund Balance
	200,000	(200,000)	
Facilities Upgrades			
Non-Departmental Transfer Out	744,625	(744,625)	Available Fund Balance
	744,625	(744,625)	
Labor Attorney Update to Non-Departmental			
Non-Departmental Prof Services	160,000		
Prosecuting Attorney Prof Services	(160,000)		
	-	-	
Road Levy Shift Update to Non-Departmental			
Non-Departmental Property Taxes		(2,878,200)	
Commissioners Property Taxes		2,878,200	
	-	-	
Total General Fund Extension	2,443,419	(2,443,419)	
Revised Revenues	(256,689)		
Committed Fund Balance	708,483		
Restricted Fund Balance	-		
Available Fund Balance	1,991,625		
Unemployment Compensation (Fund 505)			
Supplies	1,000	(1,000)	Ending Fund Balance
	1,000	(1,000)	\$ 840,499

General Fund Income Statement September 2013

	2009 Actuals	2010 Actuals	2011 Actual	2012 Actual	2013 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue										
Property Tax	\$ 20,397,220	\$ 21,023,058	\$ 21,650,304	\$ 22,057,476	\$ 25,238,200	\$ 67,000	\$ 25,305,200	\$ 15,195,628	\$ 10,109,572	60.05%
Sales Tax	9,095,273	8,917,021	9,187,732	9,807,420	9,515,000	849,000	10,364,000	7,114,913	3,249,087	68.65%
Interest Earnings	798,328	288,716	295,567	250,315	270,000	(20,000)	250,000	148,270	101,730	59.31%
Other Taxes	2,112,934	2,206,690	2,397,677	2,467,582	169,000	7,620	176,620	106,165	70,455	60.11%
Licenses & Permits	289,665	296,907	294,606	324,592	295,212	15,000	310,212	89,720	220,492	28.92%
Grants	6,193,180	6,634,849	6,503,394	5,834,123	5,880,793	(8,246)	5,872,547	3,817,202	2,055,345	65.00%
Intergovernmental	3,347,927	3,390,471	3,529,417	3,940,856	1,885,680	632,840	2,518,520	1,566,058	952,462	62.18%
Charges/Fees for Service	6,125,060	5,562,250	5,395,206	5,299,991	6,772,713	(209,847)	6,562,866	5,072,050	1,490,816	77.28%
Fines and Forfeits	1,941,820	1,934,842	1,934,227	1,968,919	2,744,050	7,135	2,751,185	1,935,516	815,669	70.35%
Other Miscellaneous	472,340	644,174	970,723	701,119	1,812,353	82,630	1,894,983	1,150,460	744,523	60.71%
Total Revenue	\$ 50,773,947	\$ 50,898,978	\$ 52,158,853	\$ 52,652,393	\$ 54,583,001	\$ 1,423,132	\$ 56,006,133	\$ 36,195,982	\$ 19,810,151	64.63%
Expense										
Salaries/Benefits	\$ 28,383,547	\$ 27,059,006	\$ 26,429,296	\$ 26,454,624	\$ 26,315,784	\$ 435,415	\$ 26,751,199	\$ 19,539,977	\$ 7,211,222	73.04%
Supplies	776,222	917,056	1,099,863	1,042,304	1,193,600	22,000	1,215,600	638,193	577,407	52.50%
Other Services & Charges	8,888,900	8,905,417	9,459,463	9,228,997	10,559,078	45,000	10,604,078	7,172,701	3,431,377	67.64%
Debt Service	399,751	15,767	14,403	14,522	14,667	-	14,667	1,851	12,816	12.62%
Flex Costs	2,448,585	2,297,368	1,257,996	1,210,143	-	-	-	-	-	00.00%
DOC	11,001,500	11,143,945	11,146,074	11,851,723	16,161,222	200,000	16,361,222	11,615,706	4,745,516	71.00%
Intergovernmental Charges	373,432	233,173	234,528	225,086	229,702	-	229,702	180,666	49,036	78.65%
Other Financial Uses	550,002	529,438	620,143	874,352	790,013	1,324,625	2,114,638	733,280	1,381,358	34.68%
Capital:	89,454	64,292	-	-	-	-	-	-	-	-
Contingency	61,600	61,600	9,347	11,453	-	635,483	635,483	26,476	609,007	04.17%
Equipment Replacement	141,105	85,442	66,543	75,326	107,090	73,000	180,090	129,970	50,120	72.17%
Grant Projections	-	-	-	-	-	(292,104)	(292,104)	-	(292,104)	00.00%
Total Expense	\$ 53,118,458	\$ 51,312,504	\$ 50,337,656	\$ 50,988,529	\$ 55,371,156	\$ 2,443,419	\$ 57,814,575	\$ 40,038,820	\$ 17,775,755	69.25%
Net Income/(Loss)	\$ (2,344,511)	\$ (413,526)	\$ 1,821,197	\$ 1,663,864	\$ (788,155)	\$ (1,020,287)	\$ (1,808,442)	\$ (3,842,838)		
Beginning Reserve Balance	\$ 7,582,093	\$ 5,237,582	\$ 4,824,056	\$ 6,639,065	\$ 8,304,575		\$ 8,304,575	\$ 8,304,575		
Prior Period Adjustment	-	-	(6,188)	1,646	-	-	-	-	-	
Ending Reserve Balance	\$ 5,237,582	\$ 4,824,056	\$ 6,639,065	\$ 8,304,575	\$ 7,516,420	\$ (508,690)	\$ 6,496,133	\$ 4,461,737		
Contingency Reserve				(113,278)	(63,278)	-	(571,968)			(408,690)
Elections Reserve			(437,115)	-	(150,000)	-	(105,017)			
Sheriff Obligation			-	(150,000)	(150,000)	-	(165,930)			
Future Year Projected Usage			-	(443,264)	-	(165,930)	(165,930)			
Adjusted Ending Reserve Balance			6,201,950	7,598,033	7,198,125		5,503,218			
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,598,888	\$ 5,737,474	\$ 6,004,130	\$ 6,160,675	\$	\$ 6,217,901			
Over/(Under) Funded	\$ (347,552)	\$ (774,832)	\$ 464,476	\$ 1,593,903	\$ 1,037,450	\$ (714,683)				

General Fund Revenue Detail

September 2013

	2011 Actual	2012 Actuals	2013 Budget	2013 Projection	2013 Actuals	2013 Budget/ 2013 Proj	2014 Budget	2014 Budget/ 2013 Budget	'14 Bud - '13 Bud Change %
<u>General Revenues:</u>									
<u>Auditor</u>									
Recording Filing Fees	282,368	326,452	295,335	295,335	277,851	-	325,000	29,665	10.0%
Vehicle Licensing Fees	1,230,662	1,222,364	1,214,340	1,214,340	952,312	-	1,210,000	(4,340)	-00.4%
Passports	20,475	27,500	20,500	20,500	26,175	-	27,000	6,500	31.7%
Other Misc Revenue	63,097	73,478	68,780	68,780	58,848	-	67,700	(1,080)	-01.6%
	1,596,602	1,649,794	1,598,955	1,598,955	1,315,186	-	1,629,700	30,745	01.9%
<u>Elections</u>									
Elections Services	421,926	357,784	250,000	250,000	-	-	150,000	(100,000)	-40.0%
Elections Services Registrations	125,703	135,897	140,000	140,000	-	-	115,000	(25,000)	-17.9%
Other Misc Revenue	3,881	17,137	1,900	1,900	402	-	20,600	18,700	984.2%
	551,510	510,818	391,900	391,900	402	-	285,600	(106,300)	-27.1%
<u>Commissioners</u>									
Property Tax	21,650,304	22,087,476	22,360,000	22,427,000	13,457,141	67,000	22,875,000	515,000	02.3%
Sales Tax	9,187,732	9,807,420	9,515,000	10,364,000	7,114,913	849,000	10,710,000	1,195,000	12.6%
Gambling Excise Tax	128,978	126,722	129,500	128,000	56,574	(1,500)	128,000	(1,500)	-01.2%
Franchise Fees	201,084	209,424	200,000	215,000	-	15,000	220,000	20,000	10.0%
PUD Privilege Tax	256,374	277,033	285,000	295,780	295,780	10,780	310,000	25,000	08.8%
County Assistance (6050)	-	-	-	-	-	-	-	-	00.0%
Motor Vehicle Criminal Justice	1,221,723	1,249,464	1,266,000	1,277,000	981,093	11,000	1,417,000	151,000	11.9%
Extraordinary Criminal Justice	-	161,000	-	183,000	183,000	183,000	-	-	00.0%
Indirect Costs	1,600,678	1,506,421	1,628,964	1,628,964	1,220,119	-	1,628,869	(95)	00.0%
Other Misc Revenue	819,851	916,324	700,383	935,652	785,676	235,269	1,147,259	446,876	63.8%
	35,066,724	36,311,285	36,084,847	37,454,396	24,094,296	1,369,549	38,436,128	2,351,281	06.5%
<u>Treasurer</u>									
Property Tax Penalties	714,879	732,172	744,000	744,000	454,086	-	760,000	16,000	02.2%
Property Tax Interest	1,371,892	1,413,444	1,385,000	1,435,000	835,220	50,000	1,470,000	85,000	06.1%
Investment Earnings	295,567	250,315	270,000	250,000	148,270	(20,000)	200,000	(70,000)	-25.9%
Other Misc Revenue	441,800	269,743	241,530	289,239	238,445	47,709	293,660	52,130	21.6%
	2,824,138	2,665,674	2,640,530	2,718,239	1,676,021	77,709	2,723,660	83,130	03.1%
<u>Sheriff</u>									
Law Enforcement Fees	119,109	83,797	92,000	92,000	61,375	-	86,500	(5,500)	-06.0%
Animal Control	50,468	56,610	53,810	53,810	39,037	-	55,400	1,590	03.0%
Other Misc Revenue	139,844	88,342	79,000	79,000	77,080	-	83,350	4,350	05.5%
	309,421	228,749	224,810	224,810	177,492	-	225,250	440	00.2%
<u>District Court</u>									
Civil Fees	172,097	156,327	150,000	170,000	127,083	20,000	170,000	20,000	13.3%
Traffic Infraction Penalties	928,236	958,272	920,000	950,000	717,009	30,000	950,000	30,000	03.3%
Traffic Infraction Trauma Car	166,747	146,801	150,000	145,000	108,621	(5,000)	145,000	(5,000)	-03.3%
DUI Penalties	177,113	141,912	150,000	130,000	97,894	(20,000)	135,000	(15,000)	-10.0%
Other Criminal Traffic Mi	193,967	201,838	210,000	210,000	144,220	-	210,000	-	00.0%
Other Criminal Non-Traffic	63,433	65,993	70,000	60,000	41,486	(10,000)	60,000	(10,000)	-14.3%
Other Misc Revenue	366,792	399,152	369,047	404,697	315,151	35,650	405,197	36,150	09.8%
	2,068,385	2,070,294	2,019,047	2,069,697	1,551,464	50,650	2,075,197	56,150	02.8%

General Fund Revenue Detail

September 2013

	2011 Actual	2012 Actuals	2013 Budget	2013 Projection	2013 Actuals	2013 Budget/ 2013 Proj	2014 Budget	2014 Budget/ 2013 Budget	'14 Bud - '13 Bud Change %
General Revenues:									
Juvenile									
Juvenile Bed Rentals	66,862	96,384	75,000	62,179	50,292	(12,821)	65,000	(10,000)	-13.3%
Other Misc Revenue	18,799	20,103	20,500	17,115	14,108	(3,385)	16,500	(4,000)	-19.5%
	85,661	116,487	95,500	79,294	64,400	(16,206)	81,500	(14,000)	-14.7%
Planning									
Subdivision Fees	58,832	50,261	46,000	100,000	89,186	54,000	46,000	-	00.0%
Zoning Fees	45,486	46,227	42,260	100,000	96,946	57,740	42,260	-	00.0%
Other Misc Revenue	15,017	19,556	16,880	60,980	44,095	44,100	344,004	327,124	1937.9%
	119,335	116,044	105,140	260,980	230,227	155,840	432,264	327,124	311.1%
Assessor	6,086	4,248	2,500	2,500	3,296	-	2,700	200	08.0%
Non-Departmental	104,186	99,021	95,000	95,000	5,257	-	100,000	5,000	05.3%
Human Resources	1,616	1,126	1,100	1,100	3,020	-	1,600	500	45.5%
Coroner	41,915	43,228	40,000	40,000	32,200	-	42,000	2,000	05.0%
Department of Security	-	-	-	-	-	(8,000)	-	-	00.0%
Assigned Counsel	132,147	138,124	146,000	138,000	97,266	(17,370)	146,000	-	00.0%
Prosecuting Attorney	131,032	147,769	134,050	151,420	128,592	17,370	137,086	3,036	02.3%
Clerk	748,570	744,915	742,585	800,594	506,088	58,009	785,970	43,385	05.8%
Superior Court	56,599	71,218	65,100	40,000	40,117	(25,100)	40,000	(25,100)	-38.6%
WSU Extension	-	-	-	-	-	-	-	-	00.0%
GIS	-	-	-	-	-	-	-	-	00.0%
Total - General Revenues	43,843,927	44,918,794	44,387,064	46,066,885	29,925,324	1,679,821	47,144,655	2,757,591	6.21%
	995,796	1,074,867	(531,730)	1,679,821		03.74%	1,077,770	06.21%	
						03.78%		02.34%	

General Fund Revenue Detail

September 2013

	2011 Actual	2012 Actuals	2013 Budget	2013 Projection	2013 Actuals	2013 Budget/ 2013 Proj	2014 Budget	2014 Budget/ 2013 Budget	'14 Bud - '13 Bud Change %
Grants/Contracts									
Assessor	4,270	4,270	4,270	4,270	4,270	-	4,270	-	00.00%
Auditor	13,952	12,362	11,500	-	3,715	(11,500)	-	(11,500)	-309.56%
Elections	5,247	3,880	2,000	-	1,288	(2,000)	-	(2,000)	-155.28%
Commissioners	6,084	1,248	-	-	-	-	-	-	#DIV/0!
DOC-Road Levy Shift	-	-	2,878,200	2,878,200	1,738,487	-	2,878,200	-	100.00%
Non-Departmental	15,296	8,898	-	-	30,656	-	-	-	00.00%
Human Resources	66,500	66,500	76,107	76,107	57,080	-	-	(76,107)	-133.33%
Treasurer	21,170	28,370	28,270	28,270	28,269	-	28,270	-	00.00%
Sheriff	1,537,553	1,353,682	1,115,669	965,669	754,323	(150,000)	755,148	(360,521)	-47.79%
Department of Security	-	-	-	-	-	-	-	-	00.00%
Assigned Counsel	507,156	537,946	557,018	550,433	446,053	(6,585)	556,346	(672)	-00.15%
Assigned Counsel-Expert Witness	206,344	215,895	35,000	25,000	10,108	(10,000)	25,000	(10,000)	-98.93%
Prosecuting Attorney	2,748,300	2,442,885	2,447,531	2,430,161	1,486,145	(17,370)	2,384,495	(63,036)	-04.24%
Clerk	587,857	558,429	543,981	492,277	275,724	(51,704)	504,337	(39,644)	-14.38%
CJS	1,897,136	1,677,697	1,643,644	1,643,614	1,002,086	(30)	1,485,164	(158,480)	-15.82%
District Court	94,746	244,592	218,700	244,100	142,046	25,400	264,000	45,300	31.89%
Superior Court	387,072	342,466	446,920	419,020	162,818	(27,900)	399,388	(47,532)	-29.19%
Juvenile	50,517	44,569	40,000	35,000	24,990	(5,000)	35,000	(5,000)	-20.01%
WSU Extension	27,438	29,939	61,399	61,399	23,920	-	42,100	(19,299)	-80.68%
Horticulture	-	-	-	-	-	-	-	-	00.00%
Planning	138,288	159,972	85,728	85,728	78,680	-	20,000	(65,728)	-83.54%
GIS	-	-	-	-	-	-	-	-	00.00%
Total Grants/Contracts	8,314,926	7,733,599	10,195,937	9,939,248	6,270,658	(256,689)	9,381,718	(814,219)	-7.99%
	264,079	(581,327)	2,462,338	(256,689)		-02.52%		(-07.99%)	
Total Revenues - All Sources	52,158,853	52,652,393	54,583,001	56,006,133	36,195,982	1,423,132	56,526,373	1,943,372	3.56%
	1,259,875			1,423,132		02.61%		03.56%	
		Budgeted Begin Fund Balance	6,659,516						
			61,242,517						

General Fund Expenses

September 2013

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	1,977,381	-	1,977,381	1,419,889	71.81%		-
E 020 Auditor	1,231,881	(11,500)	1,220,381	873,841	71.60%		(11,500)
N 020 Elections	1,232,448	(2,000)	1,230,448	543,931	44.21%		(2,000)
G 030 Commissioners	803,775	-	803,775	580,733	72.25%		-
G 070 Human Resources	587,161	-	587,161	428,276	72.94%		-
O 080 Treasurer	1,223,945	-	1,223,945	843,135	68.89%		-
V 050 Non-Departmental	1,489,192	1,521,674	3,010,866	1,285,150	42.68%		-
810 Capital Outlay	107,090	738,434	845,524	156,446	18.50%		-
Total	8,652,873	2,246,608	10,899,481	6,131,401	56.25%	-	(13,500)

S 200 Coroner	354,344	-	354,344	207,309	58.51%		-
A 220 Sheriff	8,154,601	-	8,154,601	6,113,066	74.96%		(150,000)
F 270 Dept. of Corr (Non-Dept)	16,161,222	200,000	16,361,222	11,615,706	71.00%		-
Total	24,670,167	200,000	24,870,167	17,936,081	72.12%	-	(150,000)

J 400 Assigned Counsel	2,692,970	(6,585)	2,686,385	1,953,063	72.70%		(6,585)
J 400 AC - Expert Witness	298,582	(10,000)	288,582	166,138	57.57%		(10,000)
U 410 Attorney	5,602,351	(177,370)	5,424,981	4,124,092	76.02%		(17,370)
S 420 Clerk	1,883,003	(51,704)	1,831,299	1,435,572	78.39%		(51,704)
T 430 Consol Juv Serv	1,643,644	(30)	1,643,614	1,178,019	71.67%		(30)
I 440 District Court	2,273,498	25,400	2,298,898	1,718,729	74.76%		25,400
C 450 Superior Court	2,475,728	(27,900)	2,447,828	1,721,403	70.32%		(63,315)
E 460 Youth Service Ctr	3,313,673	(5,000)	3,308,673	2,428,255	73.39%		(5,000)
Total	20,183,449	(253,189)	19,930,260	14,725,271	73.88%	-	(128,604)

C 620 WSU Ext	289,181	-	289,181	151,015	52.22%		-
O 640 Planning	1,575,486	-	1,575,486	1,095,052	69.51%		-
Total	1,864,667	-	1,864,667	1,246,067	66.83%	-	-

Total General Fund	55,371,156	2,193,419	57,564,575	40,038,820	69.55%	-	(292,104)
Employee One-time Wage Adjustment		250,000	250,000				
		2,443,419	57,814,575				

To be allocated to departments once finalized

69.25%

Percent of Year Complete

75.00%

General Fund Reserves

September 2013

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

Contingency**

Prior Year Unspent Appropriations

Total Committed

Assigned:

Sheriff Obligation*

Total Assigned

Unassigned:

Cash Flow Reserves

Total Unassigned

Total Fund Balance

Commitments:

1) DOC Reserve Contribution

2) Employee One-Time Pay Adjustment

3) Law & Justice Additional Contingency (\$1.6 Million)

4) Contingency Allocation 1%

5) Road Fund (\$3 Million)

Election Reserve

Contingency Reserve

Sheriff Obligation (COPS Grant)

2014 Budget Obligations

GF Reserve

Over/(Under)***

Unspent Budget 2013 (Projected)

	2013 Beginning	2013 Budget Uses	Budgeted Revenue	Budgeted Expense	2013 Ending	Other Projections	2013 Projected Ending
Reserve for Petty Cash	47,885	-	-	-	47,885	-	47,885
Total Non-Spendable	47,885	-	-	-	47,885	-	47,885
Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)	72,373	-	94,000	(111,195)	55,178	-	55,178
Dist Crt Judicial Stabilization (JST)	36,657	-	17,000	(37,975)	15,682	-	15,682
Superior Court Judicial Stabilization (JST)	43,203	-	-	-	43,203	-	43,203
Drug Court Fees	97,832	-	17,000	-	114,832	-	114,832
Total Restricted	250,065	-	128,000	(149,170)	228,895	-	228,895
Committed:							
Equipment Replacement	503,651	107,090	-	(107,090)	503,651	(73,000)	430,651
Elections Reserve	-	105,017	-	-	105,017	-	105,017
Extraordinary Criminal Justice	70,000	-	-	-	70,000	183,000	253,000
Contingency**	113,278	-	-	(50,000)	63,278	508,690	571,968
Prior Year Unspent Appropriations	-	-	-	-	-	-	-
Total Committed	686,929	212,107	-	(157,090)	741,946	618,690	1,360,636
Assigned:							
Sheriff Obligation*	150,000	-	-	-	150,000	-	150,000
Total Assigned	150,000	-	-	-	150,000	-	150,000
Unassigned:							
Cash Flow Reserves	7,169,697	(212,107)	54,455,001	(55,064,896)	6,347,695	(1,638,977)	4,708,718
Total Unassigned	7,169,697	(212,107)	54,455,001	(55,064,896)	6,347,695	(1,638,977)	4,708,718
Total Fund Balance	8,304,575	-	54,583,001	(55,371,156)	7,516,420	(1,020,287)	6,496,133
Commitments:							
1) DOC Reserve Contribution		200,000					(105,017)
2) Employee One-Time Pay Adjustment		250,000					(571,968)
3) Law & Justice Additional Contingency (\$1.6 Million)		603,133					(150,000)
4) Contingency Allocation 1%		441,040					(165,930)
5) Road Fund (\$3 Million)		-					5,503,218
Total	1,494,173					11.00%	6,217,901
Over/(Under)***							(714,683)
Unspent Budget 2013 (Projected)						1.25%	719,557
							4,874

Non Departmental Expenditure History

September 2013

Description	2011 Actual	2012 Actual	2013 Projection	2013 Actual	Diff.
Intergovern Conference of Governments	34,827	33,720	33,920	33,920	0
Clean Air	35,652	33,556	33,720	25,290	8,430
Emergency Management	62,631	57,788	61,912	46,434	15,478
District Health	100,000	100,000	100,000	75,000	25,000
State Examiners	139,831	141,335	154,050	100,568	53,482

Interdepartmental Grants Management	46,873	53,314	102,579	41,730	60,849
Indirect Cost Plan	6,542	7,821	11,137	8,353	2,784
Purchasing	561	742	740	555	185
GIS	43,275	43,295	43,233	32,425	10,808
DOS	4,440	4,440	2,997	2,248	749
LEOFF I Medical Expenditures	625,000	750,000	750,000	562,500	187,500
Law Library/Safeway Rent/Other Leases	33,816	33,816	34,551	25,913	8,638
Property Management (Noxious Weed)	1,418	22	150	22	128
Board of Equalization	0	6,544	15,000	7,564	7,436
Tax Litigation	7,000	7,000	7,000	5,250	1,750
Water Conservancy Board	4,385	0	0	0	0

DEBT 2002 G.O. Bond - Other	14,403	14,522	14,667	1,851	12,816
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Membership Memberships-NACO	0	4,543	4,543	0	4,543
Memberships-WACO	30,007	30,512	30,454	20,303	10,151
Memberships-WSAC	31,776	33,612	34,239	25,679	8,560
WSAC/PILT	6,889	6,889	6,889	5,167	1,722

Operational County Code Updates	3,500	16,042	8,000	670	7,330
Minority Women (WAC 326-02-034(1))	3,569	3,825	5,000	3,826	1,174
OASI Employment Security	429	380	500	365	135
Labor Attorney	0	0	160,000	59,449	100,551
Legislative Advocate	6,949	8,043	7,200	4,879	2,321
Yakima Airport	1,205	43,388	0	14,525	(14,525)
ITA Bill	9,183	8,790	5,303	3,977	1,326

One-Time Expend Misc Expenditures	1,006	35	6,500	46	6,454
Yakima Airport (2012 Shortfall-50%)	0	0	14,408	14,408	0
Water Resource Mgt	0	10,000		0	0
SunTarget Shooting Range	0	0	100,000	100,000	0
DOS Officers-Underpayment 2009-2011	0	38,452		0	0
Utility Review		50,000	62,049	62,049	0
Imaging Project (Misc Expenses)	0	0	500	188	312
	0	0	0	0	0
Total	1,255,167	1,542,426	1,811,241	1,285,154	526,087

322,049 Budget Amendments

Tracked Costs

September 2013

Department	Description	Budget	Projected	Difference	Actual	%	2014
Treasurer							
	Prof Service - Armored Car	14,000	14,000	0	10,310	73.64%	0
	Misc - Banking Services	45,000	45,000	0	13,521	30.05%	0
	Total Treasurer	59,000	59,000	0	23,831	40.39%	0
Coroner							
	Prof Service - Autopsies	111,195	111,195	0	48,465	43.59%	0
	Prof Service - Indigent Burials	10,000	10,000	0	5,865	58.65%	0
	Total Coroner	121,195	121,195	0	54,330	44.83%	0
Assigned Counsel							
	Prof Service - Adult Felony	188,000	188,000	0	43,819	23.31%	0
	Prof Service - Adult Misdemeanor	8,500	8,500	0	3,482	40.96%	0
	Prof Service - Juvenile Offenders	41,500	41,500	0	26,980	65.01%	0
	Prof Service - ITA Commitments	20,000	20,000	0	8,783	43.92%	0
	Prof Services - Aggravated Murder 1	40,000	40,000	0	83,074	207.69%	0
	Total Assigned Counsel	298,000	298,000	0	166,138	55.75%	0
District Court							
	Supplies - Jury Costs	1,500	1,500	0	595	39.67%	0
	Prof Serv-Cost Bills	2,000	2,000	0	0	0.00%	0
	Operating Rentals - Jury Costs	200	200	0	0	0.00%	0
	Misc - Jury Fees	35,500	35,500	0	10,185	28.69%	0
	Misc - Jury Meals	500	500	0	0	0.00%	0
	Misc - Witness Fees	5,500	5,500	0	15	0.27%	0
	Total District Court	45,200	45,200	0	10,795	23.88%	0
Superior Court							
	Supplies - Jury Costs	1,300	1,300	0	1,238	95.23%	0
	Prof Service - Court Ordered Cost Bills	23,700	23,700	0	33,480	141.27%	0
	Operating Rentals - Jury Costs	0	0	0	0	0.00%	0
	Misc - Jury Fees	300,000	300,000	0	85,588	28.53%	0
	Misc - Jury Meals	6,000	6,000	0	3,196	53.27%	0
	Misc - Witness Fees	10,000	10,000	0	3,252	32.52%	0
	Total Superior Court	341,000	341,000	0	126,754	37.17%	0
Total Tracked Costs		864,395	864,395	0	381,848	44.18%	0

All Funds Summary

September 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	8,304,575	36,195,982	40,038,820	4,461,737	5,644,974
District Court Probation	128,335	1,060,755	1,100,798	88,292	108,346
Narcotics Investigation	110,662	12,976	150	123,488	129,241
Special Operations	191,439	150,277	137,082	204,634	205,851
District Court Dispute Resolution Center	27,537	63,505	58,122	32,920	32,920
Family Court	39,851	151,173	167,707	23,317	10,110
Department of Corrections	135,370	15,942,140	14,970,937	1,106,573	1,598,132
Noxious Weed	232,104	379,415	256,737	354,782	390,676
Horticulture	170,149	154,193	124,520	199,822	203,245
Criminal Justice Sales Tax	1,377,586	3,744,306	3,876,656	1,245,236	1,392,305
Parks & Recreation	1,766	100,167	38,568	63,365	69,875
County Road	1,913,957	14,182,684	14,791,340	1,305,301	2,379,214
Toppenish/Simcoe West Railroad	34,734	12,178	258	46,654	47,425
Naches Rail Branch	20,816	4,511	162	25,165	25,339
Flood Control	2,324,126	1,181,502	2,018,454	1,487,174	1,511,095
Storm Water Utility	1,077,416	430,854	252,435	1,255,835	1,228,280
Records Services	367,598	218,803	136,387	450,014	451,802
Motel/Hotel	73,203	367,708	57,874	383,037	433,037
WSU Extension	35,899	9,570	10,194	35,275	35,289
Emergency Medical Service	395,364	277,483	366,131	306,716	311,653
911	820,985	1,464,506	1,394,863	890,628	890,628
Veterans Relief	70,092	89,201	113,789	45,504	51,918
Community Services	4,477,233	2,636,298	4,023,443	3,090,088	3,369,643
Aging & Long Term Care	2,544,306	7,016,798	7,443,205	2,117,899	3,626,765
Assessment & Referrals (TASC)	432,276	1,311,086	2,082,578	(339,216)	280,063
Treasurer's Revolving	100,782	191,248	255,640	36,390	45,340
Treasurer's Investment Pool	79,779	110,662	103,225	87,216	91,784
REET Electronic Tech	126,848	288	18,750	108,386	108,385
Support Investment In Economic Diversification	13,887,398	3,508,297	1,818,450	15,577,245	11,874,464
Community Development Programs	3	0	0	3	3
Community Housing	433,683	246,820	383,152	297,351	299,490
Title III PILT	149,054	115,252	4,701	259,605	547,863
Homeless Services	1,233,277	1,380,901	1,311,001	1,303,177	1,388,422
Hud Housing Program	41,814	172,729	195,710	18,833	28,289
Total Special Revenue Funds	33,055,442	56,688,286	57,513,019	32,230,709	33,166,892

All Funds Summary

September 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
1997 GO Bond Redemption	76	27	0	103	103
2001 GO Bond Redemption	0	0	0	0	1
2008 GO Bond Redemption	12,177	14,154	2	26,329	26,329
2008 GO Bond Redemption(Noxious Weed)	0	13,625	13,625	0	0
2010B GO Bond Redemption	295,367	61,589	60,750	296,206	296,206
CRID Guaranty	127,577	332	0	127,909	127,909
LID Guaranty	26,977	70	0	27,047	27,048
CRID #3 Bond Redemption	6,356	15,176	14,788	6,744	6,754
CRID #4 Bond Redemption	0	0	0	0	0
CRID #5 Bond Redemption	0	0	0	0	0
RID #99 Bond Redemption	4,305	7,464	9,672	2,097	2,098
Total Debt Service Funds	472,835	112,437	98,837	486,435	486,448

General Capital Projects	0	15,255	28,144	(12,889)	654,628
Naches Rail Branch Line	0	0	0	0	0
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Terrace Heights Water Ext	1,771	3	0	1,774	1,775
Com Dev-Buena Improvements	56,773	145	0	56,918	56,918
Com Dev-Parker Water	(11,475)	394	11,755	(22,836)	164
Com Dev-Outlook Feasibility Study	120	0	0	120	120
Fairground Capital Projects	404,222	911	398	404,735	354,736
General Capital Improvement	542,431	253	513,984	28,700	0
2002 Bond Capital Projects	0	0	0	0	0
Public Works Capital Projects	41,451	2,201,221	1,669,647	573,025	662,281
2009 Bond Capital Projects	441,481	663	219,576	222,568	222,568
2010A GO Bond Capital Projects	6,715,781	17,018	375,973	6,356,826	6,356,826
2010B GO Bond Capital Projects	0	0	0	0	0
Ascend Royalties	123,516	567	0	124,083	124,083
RE Excise Cap Proj	88,657	577,851	253,640	412,868	312,869
Total Capital Project Funds	8,405,256	2,814,281	3,073,117	8,146,420	8,747,496

*

All Funds Summary

September 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Solid Waste	26,252,979	6,735,579	6,511,323	26,477,235	22,060,651
Utility-Buena Water	505,355	58,755	36,805	527,305	125,179
Utility-Gibson Water System	28,500	1,711	746	29,465	20,682
Utility Review	25,477	114,770	87,158	53,089	53,109
Utility-Buena Sewer	1,095,906	103,778	94,687	1,104,997	465,441
Utility-Star Crest Water System	24,697	1,425	1,411	24,711	17,362
Utility-Terrace Hts Water	6,481,118	865,834	682,950	6,664,002	1,098,558
Utility-Gala Estates	109,363	16,400	14,662	111,101	4,430
Utility-Mysacre Water System	22,717	2,532	1,154	24,095	13,651
Utility-Meadowbrook Water System	29,654	2,000	896	30,758	18,549
Utility-Wendt Road Water System	20,958	1,347	854	21,451	4,405
Utility-Kodiak Water	58,996	3,761	1,724	61,033	41,843
Utility-Fairway Esares Water	124,761	9,155	8,078	125,838	53,584
Utility-Mountain Shadows	119,672	5,851	5,417	120,106	17,476
Utility-Huntzinger Water	62,923	3,855	2,222	64,556	25,997
Utility-Heysman Water	30,515	2,360	856	32,019	18,647
Utility-Creepport Water	789,725	25,016	20,572	794,169	42,196
Utility-Ray Symmonds Water	17,998	2,668	843	19,823	5,971
Utility-Stein Water System	59,110	3,828	1,439	61,499	31,267
Utility-North Bon Air Water System	34,348	2,163	868	35,643	12,554
Utility-Nagler Water System	35,854	2,056	740	37,170	19,493
Utility-Buchanan Water System	127,875	3,581	2,196	129,260	21,797
Utility-Beckomridge Water	36,650	2,419	1,529	37,540	8,438
Utility-Speyers Water	36,897	2,317	830	38,384	5,202
Utility-Butner	29,127	990	4,856	25,261	1,465
Utility-Norman	51,347	1,689	2,225	50,811	2,202
Utility-Raptor	42,052	718	439	42,331	780
Building & Fire Safety	195,921	1,286,224	1,148,500	333,645	441,667
Total Enterprise Funds	36,450,495	9,262,782	8,635,980	37,077,297	24,632,596

All Funds Summary

September 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
GIS	186,471	304,785	365,532	125,724	148,824
Technology Services	1,881,453	3,512,269	3,694,233	1,699,489	1,761,058
Purchasing	16,048	244,479	226,075	34,452	55,331
Printing	24,396	284,750	279,249	29,897	30,805
Unemployment Comp	958,354	202,756	201,756	959,354	966,051
Employee Flexible Spending	60,837	112,598	122,140	51,295	51,296
Employee Benefit	1,665,686	8,497,924	9,246,405	917,205	1,665,333
Workmen's Comp	3,380,443	594,415	1,063,662	2,911,196	2,947,535
LEOFF Benefit	212,232	566,663	451,799	327,096	352,497
Liability Insurance	858,544	1,528,419	1,392,065	994,898	1,035,509
Department of Security	13,747	413,279	393,806	33,220	58,097
Financial Services	545	410,079	391,229	19,395	60,956
Grants Management	(10,072)	429,708	429,439	(9,803)	32,278
Facilities Maintenance	2,110,869	2,698,678	3,837,136	972,411	1,085,925
Equipment Replacement & Repair	12,000,674	5,270,741	4,541,070	12,730,345	9,677,553
Total Internal Service Funds	23,360,227	25,071,543	26,635,596	21,796,174	19,929,048

Total All Funds (Less General Fund)	110,048,830	130,145,311	135,995,369	104,198,772	92,607,454
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*Timing differences from when revenue is recognized and expenditures are incurred.