

2012 Budget Adjustments Summary

2nd Quarter 2012

Description	Debit	Credit	Source
General Fund			
Grant/Contract Revenue Projections			
Auditor	11,000	(158,262)	Various Grant/Contract Revenue Projections
Elections	2,600		
Non-Departmental	(5,812)		
Sheriff	41,000		
Assigned Counsel	15,047		
Attorney	26,604		
Clerk	62,230		
CJS	25,091		
District Court	9,680		
Superior Court	8,757		
Juvenile	(35,203)		
Planning	(2,732)		
	158,262	(158,262)	
Attorney Pay Plan Impementation			Transfer Between Departments
Assigned Counsel Sal & Ben	3,399	-	
Non-Departmental Other Serv & Charges	(3,399)	-	
	-	-	
Utility Review - Adjust 2011 Deposit			Designated Fund Balance
Non-Departmental Oper Tran Out	50,000	(50,000)	
	50,000	(50,000)	
District Court Probation Transition to Cayenta			Designated Fund Balance
District Court Oper Tran Out	10,000	(10,000)	
	10,000	(10,000)	
Yakima River Basin Storage Enhancement Outreach			Available Fund Balance
Non-Departmental Miscellaneous	10,000	(10,000)	
	10,000	(10,000)	
CAFR Professional Outside Review			Available Fund Balance
Non-Departmental Prof Services	6,000	(6,000)	
	6,000	(6,000)	
Security Officers Underpayment 2009-2011			Available Fund Balance
Non-Departmental Oper Tran Out	35,730	(35,730)	
	35,730	(35,730)	
Expert Flex Fund Loan Reimbursement			Available Fund Balance
Assigned Counsel Sal & Ben	39,559	(65,932)	
Attorney Sal & Ben	26,373	-	
	65,932	(65,932)	
Total General Fund Extension	335,924	(335,924)	
Revised Revenues	158,262		
Designated Fund Balance	60,000		
Restricted Fund Balance	-		
Available Fund Balance	117,662		\$ 51,616,684

General Fund Income Statement

2nd Quarter 2012

	2009 Actuals	2010 Actuals	2011 Actual	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	\$ 12,170,610	\$ 9,809,390	55.37%
Sales Tax	9,095,273	8,917,021	9,187,732	8,978,000	357,000	9,335,000	3,873,519	5,461,481	41.49%
Interest Earnings	798,328	288,716	295,567	315,000	(50,000)	265,000	116,284	148,716	43.88%
Other Taxes	2,112,934	2,206,690	2,397,677	2,346,500	42,000	2,388,500	1,267,997	1,120,503	53.09%
Licenses & Permits	289,665	296,907	294,606	307,937	-	307,937	60,035	247,902	19.50%
Grants	6,193,180	6,634,849	6,503,394	5,659,905	171,050	5,830,955	2,346,742	3,484,213	40.25%
Intergovernmental	3,347,927	3,390,471	3,529,417	3,567,020	201,710	3,768,730	2,024,754	1,743,976	53.73%
Charges/Fees for Service	6,125,060	5,562,250	5,395,206	5,156,148	(163,982)	4,992,166	2,508,324	2,483,842	50.25%
Fines and Forfeits	1,941,820	1,934,842	1,934,227	2,055,400	(92,812)	1,962,588	998,491	964,097	50.88%
Other Miscellaneous	472,540	644,174	970,723	778,954	(34,608)	744,346	249,265	495,081	33.49%
Total Revenue	\$ 50,773,947	\$ 50,898,978	\$ 52,158,853	\$ 51,089,864	\$ 485,358	\$ 51,575,222	\$ 25,616,021	\$ 25,959,201	49.67%
Expense									
Salaries/Benefits	\$ 28,383,547	\$ 27,059,006	\$ 26,429,296	\$ 26,905,513	\$ 69,331	\$ 26,974,844	\$ 13,365,695	\$ 13,609,149	49.55%
Supplies	776,222	917,056	1,099,863	1,209,966	-	1,209,966	482,519		39.88%
Other Services & Charges	8,888,900	8,905,417	9,459,463	9,531,992	12,601	9,544,593	4,321,456	5,223,137	45.28%
Debt Service	399,751	15,767	14,403	14,522	-	14,522	2,101	12,421	14.47%
Flex Costs	2,448,585	2,297,368	1,257,996	1,238,413	-	1,238,413	574,674	663,739	46.40%
DOC	11,001,500	11,143,945	11,146,074	11,251,723	-	11,251,723	5,625,862	5,625,862	50.00%
Intergovernmental Charges	373,432	233,173	234,528	226,564	-	226,564	112,554	114,010	49.68%
Other Financing Uses	550,002	529,438	620,143	785,838	95,730	881,568	471,402	410,167	53.47%
Capital:	89,454	64,292							
Contingency	65,960	61,600	9,347	-	-	-	-	-	100.00%
Equipment Replacement	141,105	85,442	66,543	116,229	-	116,229	61,592	54,637	52.99%
Grant Projections	-	-	-	-	158,262	158,262	-	158,262	00.00%
Total Expense	\$ 53,118,458	\$ 51,312,504	\$ 50,337,656	\$ 51,280,760	\$ 335,924	\$ 51,616,684	\$ 25,017,854	\$ 25,871,383	48.47%
Net Income/(Loss)	\$ (2,344,511)	\$ (413,526)	\$ 1,821,197	\$ (190,896)	\$ 149,434	\$ (41,462)	\$ 598,167		
Beginning Reserve Balance	\$ 7,582,093	\$ 5,237,582	\$ 4,824,056	\$ 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		\$ 6,597,603			
Restricted Reserves			(324,648)	(324,648)		(324,648)			
Designated Reserves (Excludes EQ Replacement)			(600,393)	(600,393)		(274,278)			
Adjusted Ending Reserve Balance			5,714,024	5,523,128		5,998,677			
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,598,888	\$ 5,737,474	\$ 5,619,885		\$ 5,673,274			
Over/(Under) Funded	(347,552)	(774,832)	(23,450)	(96,757)		\$ 325,402			

General Fund Revenue

2nd Quarter 2012

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,500	225	2,725	2,604	95.56%		-
E 020 Auditor	1,663,103	(47,966)	1,615,137	819,062	50.71%		11,000
N 020 Elections	286,883	2,684	289,567	139,272	48.10%		2,600
030 Commissioners	35,067,769	660,384	35,728,153	18,513,997	51.82%		-
G 070 Human Resources	67,400	200	67,600	34,028	50.34%		-
O 080 Treasurer	2,642,735	(18,484)	2,624,251	1,454,841	55.44%		-
V 050 Non-Departmental	103,112	(5,812)	97,300	6,101	6.27%		(5,812)
810 Capital Outlay	0	-	0	0	-----		-
Total	39,833,502	591,231	40,424,733	20,969,905	51.87%	-	7,788

P 200 Coroner	48,000	(13,000)	35,000	22,921	65.49%		-
U 220 Sheriff	1,407,339	40,000	1,447,339	533,771	36.88%		41,000
E 270 Dept. of Corrections	0	-	0	0	-----		-
Total	1,455,339	27,000	1,482,339	556,692	37.55%	-	41,000

J 400 Assigned Counsel	927,380	15,047	942,427	562,019	59.64%		15,047
U 410 Attorney	2,624,049	5,567	2,629,616	1,029,566	39.15%		26,604
S 420 Clerk	1,251,805	6,517	1,258,322	784,263	62.33%		62,230
T 430 Consol Juv Serv	1,580,500	25,091	1,605,591	290,943	18.12%		25,091
I 440 District Court	2,361,067	(99,220)	2,261,847	1,110,864	49.11%		9,680
C 450 Superior Court	527,892	3,757	531,649	127,802	24.04%		8,757
E 460 Youth Service Ctr	210,500	(82,380)	128,120	69,764	54.45%		(35,203)
Total	9,483,193	(125,621)	9,357,572	3,975,221	42.48%	-	112,206

C 620 WSU Ext	27,438	-	27,438	13,401	48.84%		-
O 640 Planning	290,392	(7,252)	283,140	100,802	35.60%		(2,732)
Total	317,830	(7,252)	310,578	114,203	36.77%	-	(2,732)

Total General Fund	51,089,864	485,358	51,575,222	25,616,021	49.67%	-	158,262
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	21,925,000	55,000	21,980,000	12,170,610	55.37%
Sales Tax	8,978,000	357,000	9,335,000	3,873,519	41.49%
Investment Interest	315,000	(50,000)	265,000	116,284	43.88%
Other Taxes	2,346,500	42,000	2,388,500	1,267,997	53.09%
Licenses & Permits	307,937	-	307,937	60,035	19.50%
Grants	5,659,905	171,050	5,830,955	2,346,742	40.25%
Intergov'l Revenue	3,567,020	201,710	3,768,730	2,024,754	53.73%
Charges for Services	5,156,148	(163,982)	4,992,166	2,508,324	50.25%
Fines & Forfeits	2,055,400	(92,812)	1,962,588	998,491	50.88%
Other Misc Revenue	778,954	(34,608)	744,346	249,265	33.49%
Total Revenue	51,089,864	485,358	51,575,222	25,616,021	49.67%

Percent of Year Complete **50.00%**

General Fund Revenue Detail

Budgeted 2012/2013

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

	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 %
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

	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 %
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	9,335,000	357,000	9,490,000	512,000	5.70%
Gambling Excise Tax	130,047	116,525	117,899	128,978	124,500	129,500	5,000	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	888,458	70,351	695,383	(122,724)	-15.00%
	34,893,501	33,977,189	34,800,568	35,066,724	35,064,025	35,724,409	660,384	36,054,847	990,822	2.83%

Treasurer

	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 %
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	231,711	(15,984)	236,130	(11,565)	-4.67%
	3,975,608	2,750,964	2,346,450	2,824,138	2,610,195	2,591,711	(18,484)	2,635,130	24,935	0.96%

	2008	2009	2010	2011	2012	2012	2012 Proj/	2013	2013 Proj/	'13 Proj - '12 Bud
	Actuals	Actuals	Actual	Actual	Budget	Projection	2012 Budget	Projection	2012 Budget	Change %
Sheriff										
Law Enforcement Fees	98,062	154,442	129,739	119,109	107,000	107,000	-	92,000	(15,000)	-14.02%
Animal Control	52,633	54,183	54,308	50,468	58,600	58,600	-	53,810	(4,790)	-8.17%
Other Misc Revenue	245,459	83,321	96,411	139,844	100,500	99,500	(1,000)	79,000	(21,500)	-21.39%
	396,154	291,946	280,457	309,421	266,100	265,100	(1,000)	224,810	(41,290)	-15.52%
District Court										
Civil Fees	189,116	191,513	171,323	172,097	165,000	150,000	(15,000)	150,000	(15,000)	-9.09%
Traffic Infraction Penalties	843,104	899,383	895,577	928,236	915,000	920,000	5,000	920,000	5,000	0.55%
Traffic Infraction Trauma Car	234,134	254,054	252,050	166,747	180,000	150,000	(30,000)	150,000	(30,000)	-16.67%
DUI Penalties	159,790	161,890	186,802	177,113	190,000	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	-	210,000	-	0.00%
Other Criminal Non-Traffic	86,256	66,234	77,036	63,433	66,000	70,000	4,000	70,000	4,000	6.06%
Other Misc Revenue	226,487	244,217	224,245	366,792	400,547	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	2,017,647	(108,900)	2,019,047	(107,500)	-5.06%
Juvenile										
Juvenile Bed Rentals	145,999	105,014	85,181	66,862	110,000	69,967	(40,033)	75,000	(35,000)	-31.82%
Other Misc Revenue	26,729	20,881	23,717	18,799	25,500	18,356	(7,144)	20,500	(5,000)	-19.61%
	172,728	125,895	108,898	85,661	135,500	88,323	(47,177)	95,500	(40,000)	-29.52%
Planning										
Subdivision Fees	69,005	56,443	53,709	58,832	50,830	46,000	(4,830)	46,000	(4,830)	-9.50%
Zoning Fees	45,095	38,239	50,706	45,486	42,260	42,260	-	42,260	-	0.00%
Other Misc Revenue	60,329	15,532	16,662	15,017	13,470	13,780	310	16,880	3,410	25.32%
	174,429	110,214	121,077	119,335	106,560	102,040	(4,520)	105,140	(1,420)	-1.33%
Assessor	3,604	2,326	2,324	6,086	2,500	2,725	225	2,500	-	0.00%
Non-Departmental	89,385	94,829	95,564	104,186	90,000	90,000	-	95,000	5,000	5.56%
Human Resources	4,752	3,199	2,896	1,616	900	1,100	200	1,100	200	22.22%
Coroner	34,575	46,489	24,425	41,915	48,000	35,000	(13,000)	40,000	(8,000)	-16.67%
Department of Security	31,915	35,804	35,618	-	-	-	-	-	-	0.00%
Assigned Counsel	135,591	135,250	139,378	132,147	146,000	146,000	-	146,000	-	0.00%
Prosecuting Attorney	131,197	127,172	150,314	131,032	148,087	127,050	(21,037)	134,050	(14,037)	-9.48%
Clerk	793,107	759,776	755,721	748,570	775,150	719,437	(55,713)	717,585	(57,565)	-7.43%
Superior Court	222,636	211,105	81,056	56,599	70,100	65,100	(5,000)	65,100	(5,000)	-7.13%
WSU Extension	3,151	-	-	-	-	-	-	-	-	0.00%
GIS	14,727	21,959	-	-	-	-	-	-	-	0
Total - General Revenues	45,145,568	43,293,367	42,848,131	43,843,927	43,539,650	43,866,746	327,096	44,326,664	787,014	1.81%
		1,852,201	(445,236)	995,796	(304,277)	327,096	00.75%	787,014	01.81%	

Grants/Contracts

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 %
Assessor	-	27,483	-	4,270	-	-	-	-	-	00.00%
Auditor	9,115	13,287	12,508	13,952	-	11,000	11,000	11,500	11,500	100.00%
Elections	-	-	64,319	5,247	-	2,600	2,600	2,000	2,000	100.00%
Commissioners	-	-	5,940	6,084	3,744	3,744	-	-	(3,744)	-100.00%
Non-Departmental	-	-	-	15,296	13,112	7,300	(5,812)	-	(13,112)	-100.00%
Human Resources	-	81,216	62,704	66,500	66,500	66,500	-	76,107	9,607	14.45%
Treasurer	15,800	15,800	15,800	21,170	32,540	32,540	-	32,540	-	00.00%
Sheriff	1,056,222	1,347,363	1,547,078	1,537,553	1,141,239	1,182,239	41,000	1,115,669	(25,570)	-02.24%
Department of Security	-	23,424	16,159	-	-	-	-	-	-	00.00%
Assigned Counsel	594,771	583,519	533,400	507,156	527,880	542,927	15,047	557,018	29,138	05.52%
Assigned Counsel-Expert Witness	-	-	246,668	206,344	253,500	253,500	-	35,000	(218,500)	-86.19%
Prosecuting Attorney	2,156,092	2,400,690	2,721,899	2,748,300	2,475,962	2,502,566	26,604	2,447,531	(28,431)	-01.15%
Clerk	433,243	475,833	416,787	587,857	476,655	538,885	62,230	533,981	57,326	12.03%
CJS	1,874,206	1,605,835	1,764,727	1,897,136	1,580,500	1,605,591	25,091	1,552,556	(27,944)	-01.77%
District Court	102,516	99,103	125,164	94,746	234,520	244,200	9,680	206,200	(28,320)	-12.08%
Superior Court	413,210	482,952	328,238	387,072	457,792	466,549	8,757	466,920	9,128	01.99%
Juvenile	68,829	69,568	58,985	50,517	75,000	39,797	(35,203)	40,000	(35,000)	-46.67%
WSU Extension	-	2,779	37,590	27,438	27,438	27,438	-	27,438	-	00.00%
Horticulture	38,390	-	-	-	-	-	-	-	-	00.00%
Planning	34,509	77,299	92,881	138,288	183,832	181,100	(2,732)	85,728	(98,104)	-53.37%
GIS	218,757	174,429	-	-	-	-	-	-	-	00.00%
Total Grants/Contracts	7,015,660	7,480,580	8,050,847	8,314,926	7,550,214	7,708,476	158,262	7,190,188	(360,026)	-4.77%
		464,920	570,267	264,079	(764,712)	158,262	02.10%	(360,026)	(360,026)	-04.77%
Total Revenues - All Sources	52,161,228	50,773,947	50,898,978	52,158,853	51,089,864	51,575,222	485,358	51,516,852	426,988	0.84%
		(1,387,281)	125,031	1,259,875	(1,068,989)	485,358	00.95%	426,988	426,988	00.84%
Budgeted Begin Fund Balance					5,663,003					
					<u>56,752,867</u>			<u>51,516,852</u>		

General Fund Expenses

2nd Quarter 2012

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	1,970,473	-	1,970,473	937,008	47.55%		-
E 020 Auditor	1,173,519	11,000	1,184,519	558,296	47.13%		11,000
N 020 Elections	1,183,200	2,600	1,185,800	478,733	40.37%		2,600
030 Commissioners	776,655	-	776,655	373,877	48.14%		-
G 070 Human Resources	557,929	-	557,929	266,962	47.85%		-
O 080 Treasurer	1,178,033	-	1,178,033	550,976	46.77%		-
V 050 Non-Departmental	1,541,279	92,519	1,633,798	750,027	45.91%		(5,812)
810 Capital Outlay	116,229	-	116,229	61,592	52.99%		-
Total	8,497,317	106,119	8,603,436	3,977,471	46.23%	-	7,788

P 200 Coroner	346,419	-	346,419	153,508	44.31%		-
U 220 Sheriff	8,465,618	41,000	8,506,618	4,382,172	51.51%		41,000
I 270 Dept. of Corrections	11,251,723	-	11,251,723	5,625,862	50.00%		-
Total	20,063,760	41,000	20,104,760	10,161,542	50.54%	-	41,000

J 400 Assigned Counsel	3,282,339	58,005	3,340,344	1,646,506	49.29%		15,047
U 410 Attorney	5,724,634	52,977	5,777,611	2,814,076	48.71%		26,604
S 420 Clerk	1,862,439	62,230	1,924,669	951,888	49.46%		62,230
T 430 Consol Juv Serv	1,580,500	25,091	1,605,591	796,751	49.62%		25,091
I 440 District Court	2,381,387	19,680	2,401,067	1,089,527	45.38%		9,680
C 450 Superior Court	2,586,976	8,757	2,595,733	1,249,436	48.13%		8,757
E 460 Youth Service Ctr	3,438,549	(35,203)	3,403,346	1,538,233	45.20%		(35,203)
Total	20,856,824	191,537	21,048,361	10,086,417	47.92%	-	112,206

C 620 WSU Ext	246,474	-	246,474	101,855	41.32%		-
O 640 Planning	1,616,385	(2,732)	1,613,653	690,570	42.80%		(2,732)
Total	1,862,859	(2,732)	1,860,127	792,425	42.60%	-	(2,732)

Total General Fund	51,280,760	335,924	51,616,684	25,017,854	48.47%	-	158,262
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	26,905,513	69,331	26,974,844	13,365,695	49.55%
Supplies	1,213,466	-	1,213,466	422,078	34.78%
Other Services	10,766,905	12,601	10,779,506	4,956,571	45.98%
Intergov. Charges	226,564	-	226,564	112,554	49.68%
Capital Outlay	116,229	-	116,229	61,592	52.99%
Debt Service	14,522	-	14,522	2,101	14.47%
Other Financing Uses	12,037,561	95,730	12,133,291	6,097,263	50.25%
Grant Projections		158,262	158,262	-	0.00%
Total Expenditure	51,280,760	335,924	51,616,684	25,017,854	48.47%

Percent of Year Complete

50.00%

General Fund Reserves

	2012 Beginning	2012 Budget Uses	2012 Ending	Revenue	Expense	2012 Ending	Other Projections	2012 Projected Ending
Restricted:								
Reserve for Petty Cash	46,705	-	46,705	-	-	46,705		46,705
Dist Crt Trial Court 5454 (Judges Portion)	17,196	-	17,196	-	-	17,196		17,196
Dist Crt Judicial Stabilization (JST)	20,976	-	20,976	-	-	20,976		20,976
Superior Court Judicial Stabilization (JST)	153,399	-	153,399	-	-	153,399		153,399
Drug Court Fees	86,373	-	86,373	-	-	86,373		86,373
	324,648	-	324,648	-	-	324,648	-	324,648
Designated:								
Equipment Replacement	468,754	-	468,754	-	(10,000)	458,754		458,754
Contingency	113,278	-	113,278	-	-	113,278		113,278
Elections Reserve	437,115	(437,115)	-	-	-	-		-
Flex Reserve (Extraordinary Criminal Justice)	-	-	-	161,000	-	161,000		161,000
Prior Year Unspent Appropriations	50,000	-	50,000	-	(50,000)	-		-
	1,069,146	(437,115)	632,031	161,000	(60,000)	733,031	-	733,031
	5,245,270	246,219	5,491,489	324,358	(275,924)	5,539,923		5,539,923
Available:								
Total Fund Balance	6,639,065	(190,896)	6,448,169	485,358	(335,924)	6,597,603	-	6,597,603
	12.99%		12.62%					
Total Change in Fund Balance							(41,462)	
Restricted Reserves								(324,648)
Contingency Reserves								(113,278)
Flex Reserve								(161,000)
								5,998,677
								11.74%
Reserve Policy							11.00%	5,673,274
Over/(Under) 11%								325,402
								00.63%

Non Departmental Expenditure History

2nd Quarter 2012

Description		2010 Actual	2011 Actual	2012 Projection	2012 Actual	Diff.
Intergovern	Conference of Governments	34,761	34,827	33,720	16,860	16,860
	Clean Air	35,066	35,652	33,556	16,778	16,778
	Emergency Management	62,329	62,631	57,788	28,894	28,894
	District Health	100,000	100,000	100,000	50,000	50,000
	State Examiners	131,558	139,831	141,000	5,567	135,433
	RSVP	4,000	4,000	0	0	0
Interdepartmental	Grants Management	18,782	46,873	78,604	49,097	29,507
	Indirect Cost Plan	7,607	6,542	8,273	4,137	4,136
	Purchasing	29,000	561	742	371	371
	GIS	41,512	43,275	43,295	21,648	21,647
	DOS	0	4,440	4,440	2,220	2,220
	LEOFF I Medical Expenditures	500,000	625,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	35,141	33,816	33,816	16,908	16,908
	Property Management (Noxious Weed)	1,017	1,418	1,500	22	1,478
	Board of Equalization	0	0	15,000	0	15,000
	Tax Litigation	0	7,000	7,000	3,500	3,500
	Water Conservancy Board	9,313	4,385	0	0	0
DEBT	2002 G.O. Bond - Other	15,767	14,403	14,522	2,101	12,421
Membership	Memberships-NACO	4,543	0	4,543	4,543	0
	Memberships-WACO	29,942	30,007	30,007	12,713	17,294
	Memberships-WSAC	37,392	31,776	33,613	16,806	16,807
	WSAC/PILT	6,889	6,889	6,889	6,889	0
Operational	County Code Updates	4,611	3,500	7,000	5,853	1,147
	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	2,967	3,033
	ITA Bill	0	9,183	8,790	4,395	4,395
One-Time Expend	Misc Expenditures	2,044	1,006	6,500	101	6,399
	Airport	0	1,205	0	0	0
	Water Resource Mgt	0	0	10,000	10,000	0
	Delta Pay Plan Implementation	0	0	105,970	0	105,970
	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
Total		1,117,936	1,259,167	1,633,798	750,027	883,771

Flex Costs

2nd Quarter 2012

Department	Description	Budget	Actual	%
Treasurer	Prof Service - Armored Car	14,000	6,873	49.09%
	Misc - Banking Services	45,000	100	0.22%
	Total Treasurer	59,000	6,973	11.82%
Coroner	Prof Service - Autopsies	111,195	40,655	36.56%
	Prof Service - Indigent Burials	10,000	5,218	52.18%
	Total Coroner	121,195	45,873	37.85%
Assigned Counsel	Prof Service - Adult Felony	165,000	48,335	29.29%
	Prof Service - Adult Misdemeanor	3,000	996	100.00%
	Prof Service - Juvenile Offenders	35,000	18,647	53.28%
	Prof Service - ITA Commitments	20,000	7,112	35.56%
	Prof Services - Sex Predator	225,500	136,247	60.42%
	Prof Services - Aggravated Murder 1	85,000	57,727	67.91%
	Total Superior Court	533,500	269,064	50.43%
Attorney	Labor Attorney	120,000	88,040	73.37%
	Total Attorney	120,000	88,040	73.37%
District Court	Supplies - Jury Costs	1,500	276	18.40%
	Operating Rentals - Jury Costs	200	81	40.50%
	Misc - Jury Fees	35,500	4,654	13.11%
	Misc - Jury Meals	500	51	10.20%
	Misc - Witness Fees	5,500	148	2.69%
	Total District Court	43,200	5,210	12.06%
Superior Court	Supplies - Jury Costs	2,000	875	43.75%
	Prof Service - Court Ordered Cost Bills	30,518	18,399	60.29%
	Operating Rentals - Jury Costs	1,000	208	20.80%
	Misc - Jury Fees	308,000	133,296	43.28%
	Misc - Jury Meals	10,000	2,823	28.23%
	Misc - Witness Fees	10,000	3,913	39.13%
Total Superior Court	361,518	159,514	44.12%	
Total Flex Costs		1,238,413	574,674	46.40%

Other Funds

2nd Quarter 2012

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Fund</i>	6,639,065	25,616,021	25,017,854	7,237,232	7,929,202

<i>District Court Probation</i>	117,868	699,040	739,903	77,005	225,136
<i>Narcotics Investigation</i>	113,332	4,181	0	117,513	123,109
<i>Special Operations</i>	245,471	210,662	218,180	237,953	198,694
<i>District Court Dispute Resolution Center</i>	29,014	37,420	34,359	32,075	32,075
<i>Family Court</i>	57,636	115,089	135,089	37,636	47,897
<i>Department of Corrections</i>	2,738,859	8,839,640	11,113,639	464,860	877,010
<i>Noxious Weed</i>	148,464	363,154	175,598	336,020	369,278
<i>Horticulture</i>	149,330	154,648	59,016	244,962	247,272
<i>Criminal Justice Sales Tax</i>	757,405	2,078,716	2,562,822	273,299	384,769
<i>Parks & Recreation</i>	6,593	10,196	3,289	13,500	20,146
<i>County Road</i>	2,444,522	11,908,395	10,644,997	3,707,920	4,750,870
<i>Toppenish/Simcoe West Railroad</i>	22,880	6,064	213	28,731	29,887
<i>Naches Rail Branch</i>	15,621	3,085	(149)	18,855	19,247
<i>Flood Control</i>	2,609,925	957,178	1,086,032	2,481,071	2,499,549
<i>Storm Water Utility</i>	718,823	436,015	178,810	976,028	973,692
<i>Records Services</i>	438,399	58,416	191,967	304,848	306,541
<i>Motel/Hotel</i>	39,827	170,988	61,825	148,990	198,990
<i>WSU Extension</i>	31,149	8,765	5,846	34,068	34,085
<i>Emergency Medical Service</i>	412,268	240,967	255,261	397,974	410,928
<i>911</i>	623,541	781,641	1,034,308	370,874	370,874
<i>Veterans Relief</i>	97,862	78,344	82,340	93,866	100,582
<i>Community Services</i>	4,578,788	9,465,537	10,713,217	3,331,108	3,890,209
<i>Aging & Long Term Care</i>	2,024,659	4,358,806	4,840,074	1,543,391	3,928,723
<i>Assessment & Referrals (TASC)</i>	435,945	937,381	1,171,584	201,742	662,860
<i>Food Services</i>	65,575	0	65,575	0	0
<i>Treasurer's Revolving</i>	80,658	119,197	153,685	46,170	52,918
<i>Treasurer's Investment Pool</i>	56,306	72,852	59,878	69,280	72,828
<i>REET Electroninc Tech</i>	150,887	71	12,500	138,458	138,456
<i>Support Investment In Economic Diversification</i>	14,834,547	1,329,040	661,442	15,502,145	10,920,984
<i>Community Development Programs</i>	3	0	0	3	3
<i>Community Housing</i>	322,428	115,862	43,745	394,545	399,562
<i>Title III PILT</i>	152,749	128,045	4,643	276,151	611,939
<i>Homeless Services</i>	1,028,362	800,252	754,294	1,074,320	1,267,024
<i>Hud Housing Program</i>	41,478	102,907	110,210	34,175	46,876
Total Special Revenue Funds	35,591,174	44,592,554	47,174,192	33,009,536	34,213,013

<i>1997 GO Bond Redemption</i>	1,080	248	1,067	261	248
<i>2001 GO Bond Redemption</i>	0	0	0	0	1
<i>2008 GO Bond Redemption</i>	122,617	378,248	11,243	489,622	489,623
<i>2008 GO Bond Redemption(Noxious Weed)</i>	0	0	0	0	0
<i>2010B GO Bond Redemption</i>		60,822	60,750	72	70,720
<i>CRID Guaranty</i>	126,612	70	0	126,682	126,681
<i>LLID Guaranty</i>	26,774	15	0	26,789	26,788
<i>CRID #3 Bond Redemption</i>	4,286	14,928	16,288	2,926	2,926
<i>CRID #4 Bond Redemption</i>	1	0	0	1	0
<i>CRID #5 Bond Redemption</i>	0	0	0	0	0
<i>RID #99 Bond Redemption</i>	8,205	10,917	15,782	3,340	3,341
Total Debt Service Funds	289,575	465,248	105,130	649,693	720,328

Other Funds

2nd Quarter 2012

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Capital Projects	27,820	115,203	117,963	25,060	1,858
Naches Rail Branch Line	0	0	0	0	0
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Terrace Heights Water Ext		1,763	0	1,763	1,763
Com Dev-Buena Improvements	56,345	35	0	56,380	56,380
C Com Dev-Parker Water	(26,501)	227,057	243,517	(42,961)	90,156
A Com Dev-Outlook Feasibility Study	120	0	0	120	120
P Fairground Capital Projects	402,048	194	258	401,984	352,004
A General Capital Improvement	508,443	280	0	508,723	508,723
I 2002 Bond Capital Projects	1,248	0	0	1,248	1,248
T Public Works Capital Projects	1,398,662	9,922	295,394	1,113,190	1,115,967
A 2009 Bond Capital Projects	572,739	233	42,112	530,860	530,863
L 2010A GO Bond Capital Projects	8,063,774	6,756	639,601	7,430,929	7,430,928
2010B GO Bond Capital Projects	1,393,695	(1,657)	1,392,037	1	0
Ascend Royalties	122,580	68	0	122,648	122,648
RE Excise Cap Proj	52,817	269,220	238,616	83,421	83,421
Total Capital Project Funds	12,574,318	629,074	2,969,498	10,233,894	10,296,607

Solid Waste	18,595,499	4,630,570	2,997,417	20,228,652	23,211,543
Utility-Buena Water	535,853	29,030	33,550	531,333	100,903
Utility-Gibson Water System	27,616	1,097	581	28,132	18,847
Utility Review	25,284	75,035	59,728	40,591	40,876
Utility-Buena Sewer	1,261,205	62,816	53,837	1,270,184	456,871
Utility-Star Crest Water System	22,408	886	655	22,639	15,133
E Utility-Terrace Hts Water	5,957,543	375,700	387,066	5,946,177	831,752
N Utility-Gala Estates	117,586	10,097	9,993	117,690	4,029
T Utility-Wysacre Water System	21,568	1,362	423	22,507	11,813
E Utility-Meadowbrook Water System	28,985	1,259	847	29,397	16,832
R Utility-Wendt Road Water System	21,371	850	446	21,775	4,083
P Utility-Kodiak Water	57,172	2,459	1,503	58,128	38,506
R Utility-Fairway Esrares Water	124,517	5,719	3,908	126,328	41,407
I Utility-Mountain Shadows	120,679	2,923	1,003	122,599	16,100
S Utility-Huntzinger Water	62,438	1,998	679	63,757	24,679
E Utility-Heysman Water	29,332	1,570	531	30,371	16,331
Utility-Crewport Water	796,364	15,486	12,812	799,038	28,666
Utility-Ray Symmonds Water	16,158	1,898	388	17,668	3,442
Utility-Stein Water System	56,797	2,484	726	58,555	27,645
Utility-North Bon Air Water System	33,187	1,420	646	33,961	10,284
Utility-Nagler Water System	34,489	1,353	491	35,351	17,116
Utility-Buchanan Water System	126,862	2,364	375	128,851	18,608
Utility-Beckonridge Water	42,866	1,736	513	44,089	13,848
Utility-Speyers Water	39,981	1,266	430	40,817	5,977
Utility-Bitmer	35,113	621	2,803	32,931	3,941
Utility-Norman	52,371	802	386	52,787	2,339
Utility-Raptor	42,973	476	326	43,123	352
Building & Fire Safety	219,814	802,300	781,781	240,333	324,896
Total Enterprise Funds	28,506,031	6,035,577	4,353,844	30,187,764	25,306,819

GIS	170,498	195,901	201,173	165,226	171,460
Technology Services	1,673,268	2,078,876	2,215,233	1,536,911	2,555,569
I Purchasing	10,487	178,181	174,554	14,114	11,398
N Printing	85,745	238,963	197,977	126,731	52,656
T Unemployment Comp	1,277,617	64,659	222,394	1,119,882	1,127,157
E Employee Flexible Spending	65,178	105,437	121,579	49,036	49,035
R Employee Benefit	1,665,661	5,473,641	6,217,244	922,058	1,668,067
N Workmen's Comp	3,648,707	392,182	478,935	3,561,954	3,572,496
A LEOFF Benefit	96,139	377,648	349,189	124,598	164,646
L Liability Insurance	1,935,892	902,430	725,064	2,113,258	2,167,054
Department of Security	13,957	286,164	280,413	19,708	39,036
Financial Services	398	197,112	190,321	7,189	35,524
Grants Management	(1,841)	313,211	317,418	(6,048)	27,143
Facilities Maintenance	2,100,174	1,889,012	1,529,446	2,459,740	2,450,886
Equipment Replacement & Repair	34,603,478	2,987,080	4,133,213	33,457,345	8,865,518
Total Internal Service Funds	47,345,358	15,680,497	17,354,153	45,671,702	22,957,645

Total All Funds (Less General Fund)	130,945,521	93,018,971	96,974,671	126,989,821	101,423,614
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*Timing differences from when revenue is reconized and expenditures are incurred.