

2012 Budget Adjustments Summary

3rd 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)	
WA Traffic Safety Grant for DUI District Court Program	30,000	(30,000)	WA Traffic Safety Grant
	30,000	(30,000)	
Attorney Pay Plan Impementation Assigned Counsel Sal & Ben Non-Departmental Other Serv & Charges	3,399	-	Transfer Between Departments
	(3,399)	-	
	-	-	
Utility Review - Adjust 2011 Deposit Non-Departmental Oper Tran Out	50,000	(50,000)	Designated Fund Balance
	50,000	(50,000)	
District Court Probation Transition to Cayenta District Court Oper Tran Out	10,000	(10,000)	Designated Fund Balance
	10,000	(10,000)	
Flex Cost Adjustments AC- Expert Witness Prof Serv Attorney-Labor Atty Prof Serv	110,000	(110,000)	Designated Fund Balance
	40,000	(40,000)	Available Fund Balance
	150,000	(150,000)	
Department of Correction DOC Operating Transfer	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)	
Expert Flex Fund Loan Reimbursement Assigned Counsel Sal & Ben Attorney Sal & Ben	39,559	(65,932)	Available Fund Balance
	26,373	-	
	65,932	(65,932)	
Total General Fund Extension	1,115,924	(1,115,924)	
Revised Revenues	188,262		
Designated Fund Balance	170,000		
Restricted Fund Balance	-		
Available Fund Balance	757,662		\$ 52,396,684

General Fund Income Statement

3rd 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	\$ 12,799,843	\$ 9,180,157	58.23%
Sales Tax	9,095,273	8,917,021	9,187,732	8,978,000	639,000	9,617,000	6,409,096	3,207,904	66.64%
Interest Earnings	798,328	288,716	295,567	315,000	(50,000)	265,000	169,684	95,316	64.03%
Other Taxes	2,112,934	2,206,690	2,397,677	2,346,500	59,372	2,405,872	1,621,369	784,503	67.39%
Licenses & Permits	289,665	296,907	294,606	307,937	-	307,937	85,975	221,962	27.92%
Grants	6,193,180	6,634,849	6,503,394	5,659,905	201,050	5,860,955	3,367,474	2,493,481	57.46%
Intergovernmental	3,347,927	3,390,471	3,529,417	3,567,020	201,710	3,768,730	2,895,455	873,275	76.83%
Charges/Fees for Service	6,125,060	5,562,250	5,395,206	5,156,148	(164,249)	4,991,899	3,664,804	1,327,095	73.42%
Fines and Forfeits	1,941,820	1,934,842	1,934,227	2,055,400	(92,812)	1,962,588	1,506,143	456,445	76.74%
Other Miscellaneous	472,540	644,174	970,723	778,954	(34,608)	744,346	549,274	195,072	73.79%
Total Revenue	\$ 50,773,947	\$ 50,898,978	\$ 52,158,853	\$ 51,089,864	\$ 814,463	\$ 51,904,327	\$ 33,069,117	\$ 18,835,210	63.71%
Expense									
Salaries/Benefits	\$ 28,383,547	\$ 27,059,006	\$ 26,429,296	\$ 26,905,513	\$ 81,809	\$ 26,987,322	\$ 19,510,474	\$ 7,476,848	72.29%
Supplies	776,222	917,056	1,099,863	1,209,966	-	1,209,966	711,222		58.78%
Other Services & Charges	8,888,900	8,905,417	9,459,463	9,531,992	180,123	9,712,115	6,752,541	2,959,574	69.53%
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	878,185	360,228	70.91%
DOC	11,001,500	11,143,945	11,146,074	11,251,723	600,000	11,851,723	8,888,792	2,962,931	75.00%
Intergovernmental Charges	373,432	233,173	234,528	226,564	-	226,564	177,250	49,314	78.23%
Other Financing Uses	550,002	529,438	620,143	785,838	95,730	881,568	210,652	670,916	23.90%
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	70,721	45,508	60.85%
Grant Projections	-	-	-	-	158,262	158,262	-	158,262	00.00%
Total Expense	\$ 53,118,458	\$ 51,312,504	\$ 50,337,656	\$ 51,280,760	\$ 1,115,924	\$ 52,396,684	\$ 37,201,938	\$ 14,696,002	71.00%
Net Income/(Loss)	\$ (2,344,511)	\$ (413,526)	\$ 1,821,197	\$ (190,896)	\$ (301,461)	\$ (492,357)	\$ (4,132,821)		
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		\$ 6,146,708			
Elections Reserve			(437,115)	-		-			
Adjusted Ending Reserve Balance			6,201,950	6,448,169		6,146,708			
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,598,888	\$ 5,737,474	\$ 5,619,885		\$ 5,709,476			
Over/(Under) Funded	(347,552)	(774,832)	464,476	828,284		437,232			

General Fund Revenue

3rd Quarter 2012

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,500	225	2,725	3,043	111.67%		-
E 020 Auditor	1,663,103	(47,966)	1,615,137	1,260,461	78.04%		11,000
N 020 Elections	286,883	2,684	289,567	144,766	49.99%		2,600
030 Commissioners	35,067,769	949,756	36,017,525	22,561,520	62.64%		-
G 070 Human Resources	67,400	200	67,600	50,803	75.15%		-
O 080 Treasurer	2,642,735	(8,751)	2,633,984	1,832,268	69.56%		-
V 050 Non-Departmental	103,112	(5,812)	97,300	8,863	9.11%		(5,812)
810 Capital Outlay	0	-	0	0	-----		-
Total	39,833,502	890,336	40,723,838	25,861,724	63.51%	-	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	964,602	66.65%		41,000
L 270 Dept. of Corrections	0	-	0	0	-----		-
Total	1,455,339	27,000	1,482,339	1,007,830	67.99%	-	41,000

J 400 Assigned Counsel	927,380	15,047	942,427	706,645	74.98%		15,047
U 410 Attorney	2,624,049	5,567	2,629,616	1,685,626	64.10%		26,604
S 420 Clerk	1,251,805	6,517	1,258,322	708,321	56.29%		62,230
T 430 Consol Juv Serv	1,580,500	25,091	1,605,591	836,365	52.09%		25,091
I 440 District Court	2,361,067	(69,220)	2,291,847	1,736,078	75.75%		9,680
C 450 Superior Court	527,892	3,757	531,649	214,344	40.32%		8,757
E 460 Youth Service Ctr	210,500	(82,380)	128,120	117,493	91.71%		(35,203)
Total	9,483,193	(95,621)	9,387,572	6,004,872	63.97%	-	112,206

C 620 WSU Ext	27,438	-	27,438	20,261	73.84%		-
O 640 Planning	290,392	(7,252)	283,140	174,430	61.61%		(2,732)
Total	317,830	(7,252)	310,578	194,691	62.69%	-	(2,732)

Total General Fund	51,089,864	814,463	51,904,327	33,069,117	63.71%	-	158,262
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	21,925,000	55,000	21,980,000	12,799,843	58.23%
Sales Tax	8,978,000	639,000	9,617,000	6,409,096	66.64%
Investment Interest	315,000	(50,000)	265,000	169,684	64.03%
Other Taxes	2,346,500	59,372	2,405,872	1,621,369	67.39%
Licenses & Permits	307,937	-	307,937	85,975	27.92%
Grants	5,659,905	201,050	5,860,955	3,367,474	57.46%
Intergov'l Revenue	3,567,020	201,710	3,768,730	2,895,455	76.83%
Charges for Services	5,156,148	(164,249)	4,991,899	3,664,804	73.42%
Fines & Forfeits	2,055,400	(92,812)	1,962,588	1,506,143	76.74%
Other Misc Revenue	778,954	(34,608)	744,346	549,274	73.79%
Total Revenue	51,089,864	814,463	51,904,327	33,069,117	63.71%

Percent of Year Complete **75.00%**

General Fund Revenue Detail

3rd Quarter 2012

General Revenues:

	2008	2009	2010	2011	2012	2012	2012 Proj/ 2012 Budget	2013	2013 Proj/ 2012 Budget	'13 Proj - '12 Bud Change %
<u>Auditor</u>	Actuals	Actuals	Actual	Actual	Budget	Projection		Projection		
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%
<u>Elections</u>	Actuals	Actuals	Actual	Actual	Budget	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%
<u>Commissioners</u>	Actuals	Actuals	Actual	Actual	Budget	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	9,617,000	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%
<u>Treasurer</u>	Actuals	Actuals	Actual	Actual	Budget	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	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	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	44,165,851	626,201	44,362,064	822,414	1.89%
		1,852,201	(445,236)	995,796	(304,277)	626,201	01.44%	822,414	01.89%	

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%
DOC-Road Levy Shift	-	-	-	-	-	-	-	2,878,200	2,878,200	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	1,643,644	63,144	04.00%
District Court	102,516	99,103	125,164	94,746	234,520	274,200	39,680	218,700	(15,820)	-06.75%
Superior Court	413,210	482,952	328,238	387,072	457,792	466,549	8,757	446,920	(10,872)	-02.37%
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	-	61,399	33,961	123.77%
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	7,738,476	188,262	10,185,937	2,635,723	34.91%
		464,920	570,267	264,079	(764,712)	188,262	02.49%	2,635,723	34.91%	
Total Revenues - All Sources	52,161,228	50,773,947	50,898,978	52,158,853	51,089,864	51,904,327	814,463	54,548,001	3,458,137	6.77%
		(1,387,281)	125,031	1,259,875	(1,068,989)	814,463	01.59%	3,458,137	06.77%	
Budgeted Begin Fund Balance					5,663,003					
					56,752,867			54,548,001		

General Fund Expenses

3rd Quarter 2012

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	1,970,473	-	1,970,473	1,436,268	72.89%		-
E 020 Auditor	1,173,519	11,000	1,184,519	837,840	70.73%		11,000
N 020 Elections	1,183,200	2,600	1,185,800	752,817	63.49%		2,600
030 Commissioners	776,655	-	776,655	553,429	71.26%		-
G 070 Human Resources	557,929	-	557,929	400,380	71.76%		-
O 080 Treasurer	1,178,033	-	1,178,033	830,175	70.47%		-
V 050 Non-Departmental	1,541,279	92,519	1,633,798	1,166,927	71.42%		(5,812)
810 Capital Outlay	116,229	-	116,229	70,721	60.85%		-
Total	8,497,317	106,119	8,603,436	6,048,557	70.30%	-	7,788

P 200 Coroner	346,419	-	346,419	227,713	65.73%		-
220 Sheriff	8,465,618	41,000	8,506,618	6,132,745	72.09%		41,000
270 Dept. of Corrections	11,251,723	600,000	11,851,723	8,438,792	71.20%		-
Total	20,063,760	641,000	20,704,760	14,799,250	71.48%	-	41,000

400 Assigned Counsel	2,748,839	58,005	2,806,844	2,053,325	73.15%		15,047
J 400 AC - Expert Witness	533,500	110,000	643,500	437,385	67.97%		-
U 410 Attorney	5,724,634	92,977	5,817,611	4,251,933	73.09%		26,604
S 420 Clerk	1,862,439	62,230	1,924,669	1,391,426	72.29%		62,230
T 430 Consol Juv Serv	1,580,500	25,091	1,605,591	1,203,401	74.95%		25,091
I 440 District Court	2,381,387	49,680	2,431,067	1,645,338	67.68%		9,680
C 450 Superior Court	2,586,976	8,757	2,595,733	1,841,624	70.95%		8,757
E 460 Youth Service Ctr	3,438,549	(35,203)	3,403,346	2,328,689	68.42%		(35,203)
Total	20,856,824	371,537	21,228,361	15,153,121	71.38%	-	112,206

C 620 WSU Ext	246,474	-	246,474	156,492	63.49%		-
O 640 Planning	1,616,385	(2,732)	1,613,653	1,044,518	64.73%		(2,732)
Total	1,862,859	(2,732)	1,860,127	1,201,010	64.57%	-	(2,732)

Total General Fund	51,280,760	1,115,924	52,396,684	37,201,938	71.00%	-	158,262
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	26,905,513	81,809	26,987,322	19,510,474	72.29%
Supplies	1,213,466	-	1,213,466	713,078	58.76%
Other Services	10,766,905	180,123	10,947,028	7,628,870	69.69%
Intergov. Charges	226,564	-	226,564	177,250	78.23%
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	695,730	12,733,291	9,099,444	71.46%
Grant Projections		158,262	158,262	-	0.00%
Total Expenditure	51,280,760	1,115,924	52,396,684	37,201,938	71.00%

Percent of Year Complete

75.00%

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)	17,195	-	17,195	-	-	17,195	-	17,195
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	(110,000)	51,000	-	51,000
Prior Year Unspent Appropriations	50,000	-	50,000	-	(50,000)	-	-	-
	1,069,146	(437,115)	632,031	161,000	(170,000)	623,031	-	623,031
Available:								
	5,245,271	246,219	5,491,490	623,463	(915,924)	5,199,029	-	5,199,029
Total Fund Balance	6,639,065	(190,896)	6,448,169	784,463	(1,085,924)	6,146,708	-	6,146,708
	12.99%		12.62%					
Total Change in Fund Balance							(492,357)	
Election Reserve								-
1% of 2012 Expense Budget Unspent								512,808
								6,659,516
								13.03%
Reserve Policy							11.00%	5,709,476
Over/(Under) 11%								950,040
								01.83%

General Fund Reserves

	2013 Beginning	2013 Budget Uses	2013 Ending	Revenue	Expense	2013 Ending	Other Projections	2013 Projected Ending
Restricted:								
Reserve for Petty Cash	46,705	-	46,705	-	-	46,705		46,705
Dist Crt Trial Court 5454 (Judges Portion)	17,195	(17,195)	-	-	-	-		-
Dist Crt Judicial Stabilization (JST)	20,976	(20,976)	(0)	-	-	(0)		(0)
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	(38,171)	286,477	-	-	286,477	-	286,477
Designated:								
Equipment Replacement	458,754	-	458,754	-	-	458,754		458,754
Contingency	113,278	(50,000)	63,278	-	-	63,278		63,278
Elections Reserve	-	105,017	105,017	-	-	105,017		105,017
Flex Reserve (Extraordinary Criminal Justice)	51,000	-	51,000	-	-	51,000	-	51,000
Prior Year Unspent Appropriations	-	-	-	-	-	-		-
	623,031	55,017	678,048	-	-	678,048	-	678,048
Available:								
	5,711,837	(830,002)	4,881,835	-	-	4,881,835	-	4,881,835
Total Fund Balance	6,659,516	(813,156)	5,846,360	-	-	5,846,360	-	5,846,360
	12.89%		11.31%					
Total Change in Fund Balance							(813,156)	
Election Reserve								(105,017)
Prior Year Unspent Appropriations								-
								5,741,343
Reserve Policy							11.00%	5,683,678
Over/(Under) 11%								57,665
								00.11%

Non Departmental Expenditure History

3rd Quarter 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	25,167	8,389
	Emergency Management	62,329	62,631	57,788	43,341	14,447
	District Health	100,000	100,000	100,000	75,000	25,000
	State Examiners	131,558	139,831	141,000	96,069	44,931
	RSVP	4,000	4,000	0	0	0
Interdepartmental	Grants Management	18,782	46,873	78,604	40,232	38,372
	Indirect Cost Plan	7,607	6,542	8,273	6,205	2,068
	Purchasing	29,000	561	742	556	186
	GIS	41,512	43,275	43,295	32,471	10,824
	DOS	0	4,440	4,440	3,330	1,110
	LEOFF I Medical Expenditures	500,000	625,000	750,000	562,500	187,500
	Law Library/Safeway Rent/Other Leases	35,141	33,816	33,816	25,362	8,454
	Property Management (Noxious Weed)	1,017	1,418	1,500	22	1,478
	Board of Equalization	0	0	15,000	6,212	8,788
	Tax Litigation	0	7,000	7,000	5,250	1,750
	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	20,341	9,666
	Memberships-WSAC	37,392	31,776	33,613	25,209	8,404
	WSAC/PILT	6,889	6,889	6,889	6,889	0
Operational	County Code Updates	4,611	3,500	7,000	15,692	(8,692)
	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	5,326	674
	ITA Bill	0	9,183	8,790	6,593	2,197
One-Time Expend	Misc Expenditures	2,044	1,006	6,500	131	6,369
	Airport	0	1,205	0	22,008	(22,008)
	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	1,166,927	466,871

Flex Costs

September 24, 2012

Department	Description	Budget	Projected	Difference	Actual	%	2013
Treasurer	Prof Service - Armored Car	14,000	14,000	0	10,310	73.64%	14,000
	Misc - Banking Services	45,000	45,000	0	15,858	35.24%	45,000
	Total Treasurer	59,000	59,000	0	26,168	44.35%	59,000
Coroner	Prof Service - Autopsies	111,195	111,195	0	54,479	48.99%	111,195
	Prof Service - Indigent Burials	10,000	10,000	0	7,518	75.18%	10,000
	Total Coroner	121,195	121,195	0	61,997	51.15%	121,195
Assigned Counsel	Prof Service - Adult Felony	165,000	165,000	0	98,787	59.87%	165,000
	Prof Service - Adult Misdemeanor	3,000	3,000	0	1,787	59.57%	3,000
	Prof Service - Juvenile Offenders	35,000	35,000	0	26,507	75.73%	35,000
	Prof Service - ITA Commitments	20,000	20,000	0	12,424	62.12%	20,000
	Prof Services - Sex Predator	225,000	225,000	0	175,992	78.05%	0
	Prof Services - Aggravated Murder 1	85,000	195,000	(110,000)	121,889	62.51%	92,000
	Total Superior Court	533,500	643,500	(110,000)	437,386	67.97%	315,000
Attorney	Contract Attorney	120,000	160,000	(40,000)	114,104	71.32%	160,000
	Total Attorney	120,000	160,000	(40,000)	114,104	71.32%	160,000
District Court	Supplies - Jury Costs	1,500	1,500	0	461	30.75%	1,500
	Operating Rentals - Jury Costs	200	200	0	87	43.30%	200
	Misc - Jury Fees	35,500	35,500	0	8,452	23.81%	35,500
	Misc - Jury Meals	500	500	0	51	10.13%	500
	Misc - Witness Fees	5,500	5,500	0	148	2.69%	5,500
	Total District Court	43,200	43,200	0	9,199	21.29%	43,200
Superior Court	Supplies - Jury Costs	2,000	2,000	0	1,395	69.73%	2,000
	Prof Service - Court Ordered Cost Bills	30,518	30,518	0	25,226	82.66%	30,518
	Operating Rentals - Jury Costs	1,000	1,000	0	208	20.78%	1,000
	Misc - Jury Fees	308,000	308,000	0	189,358	61.48%	308,000
	Misc - Jury Meals	10,000	10,000	0	4,441	44.41%	10,000
	Misc - Witness Fees	10,000	10,000	0	8,704	87.04%	10,000
	Total Superior Court	361,518	361,518	0	229,331	63.44%	361,518
Total Flex Costs		1,238,413	1,388,413	(150,000)	878,185	63.25%	1,059,913

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	33,069,117	37,201,938	2,506,244	3,730,821
<i>District Court Probation</i>	117,868	1,072,847	1,112,856	77,859	217,568
<i>Narcotics Investigation</i>	113,332	5,580	0	118,912	124,532
<i>Special Operations</i>	245,471	253,197	311,999	186,669	194,855
<i>District Court Dispute Resolution Center</i>	29,014	58,225	53,513	33,726	33,726
<i>Family Court</i>	57,636	174,121	210,323	21,434	31,695
<i>Department of Corrections</i>	2,738,859	13,983,348	16,416,266	305,941	716,363
<i>Noxious Weed</i>	148,464	375,914	257,762	266,616	299,875
<i>Horticulture</i>	149,330	157,151	137,174	169,307	171,949
<i>Criminal Justice Sales Tax</i>	757,405	3,446,857	3,775,756	428,506	541,717
<i>Parks & Recreation</i>	6,593	10,236	14,876	1,953	8,573
<i>County Road</i>	2,444,522	19,217,072	19,817,936	1,843,658	1,815,752
<i>Toppenish/Simcoe West Railroad</i>	22,880	9,124	247	31,757	32,527
<i>Naches Rail Branch</i>	15,621	4,824	(378)	20,823	21,040
<i>Flood Control</i>	2,609,925	1,042,010	1,481,742	2,170,193	2,173,118
<i>Storm Water Utility</i>	718,823	526,470	265,369	979,924	970,517
<i>Records Services</i>	438,399	258,384	251,216	445,567	447,260
<i>Motel/Hotel</i>	39,827	344,553	61,825	322,555	372,555
<i>WSU Extension</i>	31,149	16,990	9,441	38,698	38,612
<i>Emergency Medical Service</i>	412,268	269,465	337,238	344,495	354,064
<i>911</i>	623,541	1,324,976	1,430,986	517,531	517,531
<i>Veterans Relief</i>	97,862	83,377	125,212	56,027	64,472
<i>Community Services</i>	4,578,788	10,128,117	12,132,933	2,573,972	3,929,485
<i>Aging & Long Term Care</i>	2,024,659	7,541,950	7,443,815	2,122,794	3,075,596
<i>Assessment & Referrals (TASC)</i>	435,945	1,473,109	1,664,593	244,461	502,945
<i>Food Services</i>	65,575	0	65,575	0	0
<i>Treasurer's Revolving</i>	80,658	220,158	274,331	26,485	33,233
<i>Treasurer's Investment Pool</i>	56,306	112,958	95,224	74,040	77,589
<i>REET Electroninc Tech</i>	150,887	351	18,750	132,488	132,487
<i>Support Investment In Economic Diversification</i>	14,834,547	4,685,958	4,164,203	15,356,302	10,250,140
<i>Community Development Programs</i>	3	0	0	3	3
<i>Community Housing</i>	322,428	190,409	111,990	400,847	430,557
<i>Title III PILT</i>	152,749	129,303	6,511	275,541	564,520
<i>Homeless Services</i>	1,028,362	1,177,598	1,066,865	1,139,095	1,285,952
<i>Hud Housing Program</i>	41,478	153,867	169,769	25,576	41,223
<i>Total Special Revenue Funds</i>	35,591,174	68,448,499	73,285,918	30,753,755	29,472,031
<i>1997 GO Bond Redemption</i>	1,080	315	1,314	81	68
<i>2001 GO Bond Redemption</i>	0	0	0	0	1
<i>2008 GO Bond Redemption</i>	122,617	398,940	11,244	510,313	510,314
<i>2008 GO Bond Redemption(Noxious Weed)</i>	0	0	0	0	0
<i>2010B GO Bond Redemption</i>		60,967	60,750	217	70,865
<i>CRID Guaranty</i>	126,612	328	0	126,940	126,940
<i>LLID Guaranty</i>	26,774	69	0	26,843	26,843
<i>CRID #3 Bond Redemption</i>	4,286	17,724	16,288	5,722	5,721
<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	10,924	15,782	3,347	3,347
<i>Total Debt Service Funds</i>	289,575	489,267	105,378	673,464	744,099

Other Funds

2nd Quarter 2012

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Capital Projects</i>	27,820	405,236	538,724	(105,668)	5,942
<i>Naches Rail Branch Line</i>	0	0	0	0	0
<i>Com Dev-Cowiche Sewer</i>	528	0	0	528	528
<i>Com Dev-Terrace Heights Water Ext</i>		1,766	0	1,766	1,766
<i>Com Dev-Buena Improvements</i>	56,345	149	0	56,494	56,494
C <i>Com Dev-Parker Water</i>	(26,501)	259,101	301,665	(69,065)	66,214
A <i>Com Dev-Outlook Feasibility Study</i>	120	0	0	120	120
P <i>Fairground Capital Projects</i>	402,048	35,350	34,824	402,574	352,595
A <i>General Capital Improvement</i>	508,443	11,313	8,577	511,179	511,179
I <i>2002 Bond Capital Projects</i>	1,248	0	0	1,248	1,248
T <i>Public Works Capital Projects</i>	1,398,662	14,868	899,364	514,166	541,719
A <i>2009 Bond Capital Projects</i>	572,739	1,283	70,895	503,127	503,129
L <i>2010A GO Bond Capital Projects</i>	8,063,774	21,720	1,301,512	6,783,982	6,784,138
<i>2010B GO Bond Capital Projects</i>	1,393,695	(1,657)	1,392,038	0	0
<i>Ascend Royalties</i>	122,580	319	0	122,899	122,898
<i>RE Excise Cap Proj</i>	52,817	465,226	253,616	264,427	264,427
Total Capital Project Funds	12,574,318	1,214,674	4,801,215	8,987,777	9,212,397
<i>Solid Waste</i>	18,595,499	6,358,113	5,261,908	19,691,704	22,634,204
<i>Utility-Buena Water</i>	535,853	50,540	51,343	535,050	103,493
<i>Utility-Gibson Water System</i>	27,616	1,662	822	28,456	19,324
<i>Utility Review</i>	25,284	87,633	84,281	28,636	33,789
<i>Utility-Buena Sewer</i>	1,261,205	95,100	81,592	1,274,713	460,083
<i>Utility-Star Crest Water System</i>	22,408	3,843	883	25,368	17,719
E <i>Utility-Terrace Hts Water</i>	5,957,543	699,625	593,112	6,064,056	937,959
N <i>Utility-Gala Estates</i>	117,586	16,062	17,213	116,435	2,794
T <i>Utility-Wysacre Water System</i>	21,568	2,084	849	22,803	12,149
E <i>Utility-Meadowbrook Water System</i>	28,985	1,905	1,257	29,633	17,030
R <i>Utility-Wendt Road Water System</i>	21,371	1,278	772	21,877	4,185
P <i>Utility-Kodiak Water</i>	57,172	3,745	2,137	58,780	39,064
R <i>Utility-Fairway Esrares Water</i>	124,517	8,631	6,010	127,138	41,453
I <i>Utility-Mountain Shadows</i>	120,679	4,411	2,254	122,836	16,232
S <i>Utility-Huntzinger Water</i>	62,438	3,070	1,842	63,666	24,553
E <i>Utility-Heysman Water</i>	29,332	2,414	1,404	30,342	16,320
<i>Utility-Crewport Water</i>	796,364	25,678	17,115	804,927	34,468
<i>Utility-Ray Symmonds Water</i>	16,158	2,778	1,159	17,777	3,553
<i>Utility-Stein Water System</i>	56,797	3,795	1,643	58,949	28,010
<i>Utility-North Bon Air Water System</i>	33,187	2,144	885	34,446	10,687
<i>Utility-Nagler Water System</i>	34,489	2,052	676	35,865	17,707
<i>Utility-Buchanan Water System</i>	126,862	3,560	898	129,524	19,307
<i>Utility-Beckonridge Water</i>	42,866	2,605	2,522	42,949	12,984
<i>Utility-Speyers Water</i>	39,981	2,118	3,044	39,055	4,278
<i>Utility-Bitmer</i>	35,113	972	4,087	31,998	2,985
<i>Utility-Norman</i>	52,371	1,206	585	52,992	2,529
<i>Utility-Raptor</i>	42,973	710	480	43,203	429
<i>Building & Fire Safety</i>	219,814	1,191,528	1,179,591	231,751	330,651
Total Enterprise Funds	28,506,031	8,579,262	7,320,364	29,764,929	24,847,939
<i>GIS</i>	170,498	311,529	287,097	194,930	201,196
<i>Technology Services</i>	1,673,268	3,176,657	3,397,977	1,451,948	2,291,640
I <i>Purchasing</i>	10,487	265,725	262,167	14,045	11,321
N <i>Printing</i>	85,745	349,684	297,262	138,167	58,753
T <i>Unemployment Comp</i>	1,277,617	105,035	317,230	1,065,422	1,062,698
E <i>Employee Flexible Spending</i>	65,178	157,918	164,636	58,460	58,459
R <i>Employee Benefit</i>	1,665,661	8,202,355	8,213,097	1,654,919	1,680,739
N <i>Workmen's Comp</i>	3,648,707	630,568	808,357	3,470,918	3,481,460
A <i>LEOFF Benefit</i>	96,139	566,450	476,911	185,678	196,355
L <i>Liability Insurance</i>	1,935,892	1,355,803	1,916,043	1,375,652	1,428,759
<i>Department of Security</i>	13,957	411,886	407,848	17,995	37,654
<i>Financial Services</i>	398	295,771	285,373	10,796	39,132
<i>Grants Management</i>	(1,841)	479,707	486,144	(8,278)	26,751
<i>Facilities Maintenance</i>	2,100,174	2,822,278	2,271,068	2,651,384	2,620,165
<i>Equipment Replacement & Repair</i>	34,603,478	5,159,359	6,681,358	33,081,479	8,672,793
Total Internal Service Funds	47,345,358	24,290,725	26,272,568	45,363,515	21,867,875
Total All Funds (Less General Fund)	130,945,521	136,091,544	148,987,381	118,049,684	89,875,162

*Timing differences from when revenue is reconized and expenditures are incurred.