

**2011 Kitsap County Budget Status**  
**(preliminary as of December 31, 2011 - 100% of fiscal year)**

**Revenues:**

- ◆ **District Court** - Overall revenues are below budget and not keeping past with last years results. There is a positive effect from the Traffic Infraction Penalties program, but not to the level budgeted. The budget adjustment was posted this month to move the Traffic Program revenue budget from the Prosecutor's Office into District Court. The number of citations and Adult Probation programs are down. We are currently under budget by \$693,841 at the end of December.
- ◆ **Prosecutor** - Traffic Infraction Penalties program revenues budgeted in the Prosecutors Office were moved to District Court. They are waiting on some sizable payments from Child Support Services and other outside legal billings. State Funding came in under expectations. Revenue for the department is \$123,282 under budget overall.
- ◆ **Clerk** - LFO collections are down. Other services are trending under budget according to Clerk's projections given 11/15. Passport revenues down 38% for the year.
- ◆ **Treasurer** - Property Tax Penalties and Interest receipts continue to trend higher than budget but not at 2010 levels. 2011 is reporting at \$969,496 over budget at this point. The 2012 budget for this was increased by \$250,000 per Treasurer.
- ◆ **GA&O** - Property Tax receipts and Sales tax receipts exceeded budget by \$500K each at year end. We should end the year with a favorable margin of \$1,067,236. Interest earnings trended under budget for the month.
- ◆ **Juvenile** - Revenues are trending lower then budget due to sizable reductions in funding from the State.\*Auditors Office is still in the process of reconciling this. They will not meet their revenue projections at year end. The shortfall appears to be \$414,904.
- ◆ **Sheriff/Jail** - Revenues are down due to lower bed usage and considerable reductions in grant funding. Projecting a large accounts recieveable to potentially offset this loss, but the funds may not post in 2011 as they have not yet been received.
- ◆ **Parks** - Revenues are down due to lower number of admissions, advertising revenue and reduced space and facilities rentals. The shortfall is related to gate admissions and advertising revenues from the Fair.
- ◆ **WSU** - Billings were not processed in a timely fashion for SSWM funding and they only received 50% of amount due because of this.

**Expenditures:**

- ◆ **Clerk** - An unanticipated case load increase in public defense required an outside contract for legal services, additional expenses were incurred. "Public Defense Reserve" is being used to offset this expense. Also overspent in overtime \$25,547 which was not addressed earlier.
- ◆ **GA&O** - trending below budget in salaries due to lower unemployment costs and unspent trails planning funds. Coming in under budget in one time only monies & misc. dollars not being spent. Not accessing these funds netted \$1,163,462.
- ◆ **Sheriff** - LEOFF retirement expenditures are trending higher then budget. Fourth quarter budget amendment to address fuel account shortfall. Reimbursements from the state taking far longer then expected and in many cases were less then expected.
- ◆ **Juvenile** - Continued expenditure reductions. They hope to offset revenue losses. This department is still being audited for final numbers and year end results.
- ◆ **Parks** - Significant staff vacancies were left unfilled to offset revenue shortfalls.

	2011 Budget	2011 Year-To-Date	Remaining Balance	Percent of Budget
<b>Revenues</b>	\$ 80,871,958	\$ 81,235,503	\$ (363,545)	100.45%
<b>Expenditures</b>	\$ 80,417,448	\$ 78,284,510	\$ 2,132,938	97.35%

**2011 General Fund Revenues and Expenses**  
(as of December 31, 2011)

<b>Revenues</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance</b>	<b>Comments</b>
<b>Commissioners Office</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ 55,000	\$ 55,000	\$ 56,951	\$ 1,951	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ -	\$ -	\$ 200	\$ 200	
<b>Subtotal</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 57,151</b>	<b>\$ 2,151</b>	
<b>Superior Court</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 37,513	\$ 145,048	\$ 147,464	\$ 2,416	
Services	\$ 82,500	\$ 82,500	\$ 78,174	\$ (4,326)	
Fines & Forfeits	\$ 6,791	\$ 8,674	\$ 8,674	\$ -	
Misc/Other	\$ 16,000	\$ 34,250	\$ 23,306	\$ (10,944)	
<b>Subtotal</b>	<b>\$ 142,804</b>	<b>\$ 270,472</b>	<b>\$ 257,618</b>	<b>\$ (12,854)</b>	
<b>District Court</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ 1,411,315	\$ 1,411,315	\$ 1,402,525	\$ (8,790)	
Fines & Forfeits	\$ 1,703,221	\$ 2,207,286	\$ 1,897,260	\$ (310,026)	Adult probation down, District Court filings down
Misc/Other	\$ 637,800	\$ 637,800	\$ 262,775	\$ (375,025)	Traffic infractions loss of \$527,426, "other infractions" fines helped the shortfall.
<b>Subtotal</b>	<b>\$ 3,752,336</b>	<b>\$ 4,256,401</b>	<b>\$ 3,562,560</b>	<b>\$ (693,841)</b>	
<b>Prosecutor</b>					
Taxes	\$ 452,273	\$ 452,273	\$ 449,805	\$ (2,468)	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 1,822,346	\$ 1,822,346	\$ 1,741,220	\$ (81,126)	Short in Child Support Services from the State
Services	\$ 729,759	\$ 729,759	\$ 694,153	\$ (35,606)	Legal billings
Fines & Forfeits	\$ 617,265	\$ 113,200	\$ 108,699	\$ (4,501)	
Misc/Other	\$ 121,544	\$ 121,544	\$ 121,963	\$ 419	
<b>Subtotal</b>	<b>\$ 3,743,187</b>	<b>\$ 3,239,122</b>	<b>\$ 3,115,840</b>	<b>\$ (123,282)</b>	
<b>Clerk</b>					
Taxes	\$ 57,120	\$ 57,120	\$ 56,913	\$ (207)	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 425,048	\$ 425,048	\$ 415,525	\$ (9,523)	Child Support
Services	\$ 880,270	\$ 880,270	\$ 866,735	\$ (13,535)	
Fines & Forfeits	\$ 387,240	\$ 387,240	\$ 339,692	\$ (47,548)	Passports down 38.5% to budget
Misc/Other	\$ 42,500	\$ 42,500	\$ 59,086	\$ 16,586	
<b>Subtotal</b>	<b>\$ 1,792,178</b>	<b>\$ 1,792,178</b>	<b>\$ 1,737,951</b>	<b>\$ (54,227)</b>	
<b>Assessor</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ 1,000	\$ 1,000	\$ 413	\$ (587)	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 413</b>	<b>\$ (587)</b>	
<b>Auditor</b>					
Taxes	\$ 472,800	\$ 472,800	\$ 454,668	\$ (18,132)	Gambling Tax
Licenses & Permits	\$ 152,900	\$ 152,900	\$ 108,605	\$ (44,295)	Animal Licensing
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ 1,533,500	\$ 1,533,500	\$ 1,580,359	\$ 46,859	Vehicle Licensing Fees
Fines & Forfeits	\$ 400	\$ 400	\$ -	\$ (400)	
Misc/Other	\$ 25,200	\$ 25,200	\$ 32,104	\$ 6,904	
<b>Subtotal</b>	<b>\$ 2,184,800</b>	<b>\$ 2,184,800</b>	<b>\$ 2,175,736</b>	<b>\$ (9,064)</b>	
<b>Coroner</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 66,093	\$ 66,093	\$ 66,164	\$ 71	
Services	\$ -	\$ -	\$ -	\$ -	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 100	\$ 100	\$ 4,355	\$ 4,255	Autopsies from Mason County, Donations for Indigent Burials
<b>Subtotal</b>	<b>\$ 66,193</b>	<b>\$ 66,193</b>	<b>\$ 70,519</b>	<b>\$ 4,326</b>	
<b>Treasurer</b>					
Taxes	\$ 2,239,344	\$ 2,239,344	\$ 3,208,840	\$ 969,496	Interest/Penalties on property taxes
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ 92,426	\$ 92,426	\$ 95,906	\$ 3,480	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 622,500	\$ 622,500	\$ 803,048	\$ 180,548	Unclaimed Property and Investment Interest
<b>Subtotal</b>	<b>\$ 2,954,270</b>	<b>\$ 2,954,270</b>	<b>\$ 4,107,794</b>	<b>\$ 1,153,524</b>	

**General Fund Revenues and Expenses**  
(as of December 31, 2011)

<b>Revenues</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance</b>	<b>Comments</b>
<b>Administrative Services</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ -	\$ -	\$ -	\$ -	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 81,791	\$ 81,791	\$ 64,866	\$ (16,925)	Salary transfer revenue, offset in expenses
<b>Subtotal</b>	<b>\$ 81,791</b>	<b>\$ 81,791</b>	<b>\$ 64,866</b>	<b>\$ (16,925)</b>	
<b>GA&amp;O</b>					
Taxes	\$ 49,147,221	\$ 49,147,221	\$ 50,102,204	\$ 954,983	Sales Tax and Property Tax
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 2,043,898	\$ 2,043,898	\$ 2,226,373	\$ 182,475	Grant reimbursement
Services	\$ 2,063,202	\$ 2,063,202	\$ 2,063,204	\$ 2	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 239,212	\$ 239,212	\$ 168,988	\$ (70,224)	Interest Earnings
<b>Subtotal</b>	<b>\$ 53,493,533</b>	<b>\$ 53,493,533</b>	<b>\$ 54,560,769</b>	<b>\$ 1,067,236</b>	
<b>Facilities Maintenance</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ -	\$ -	\$ 49,406	\$ 49,406	PW heating repair reimbursement
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 266,886	\$ 266,886	\$ 280,166	\$ 13,280	
<b>Subtotal</b>	<b>\$ 266,886</b>	<b>\$ 266,886</b>	<b>\$ 329,572</b>	<b>\$ 62,686</b>	
<b>Sheriff</b>					
Taxes	\$ 1,477,629	\$ 1,477,629	\$ 1,464,090	\$ (13,539)	
Licenses & Permits	\$ 48,000	\$ 48,000	\$ 67,121	\$ 19,121	Gun Permits are up
Intergovernmental	\$ 815,729	\$ 864,283	\$ 763,956	\$ (100,327)	IBIS Grant & Byne Memorial Grant money budgeted but none used. Should have off-setting expenses
Services	\$ 113,000	\$ 113,000	\$ 129,970	\$ 16,970	
Fines & Forfeits	\$ 20,500	\$ 20,500	\$ 17,450	\$ (3,050)	
Misc/Other	\$ 342,956	\$ 342,956	\$ 303,850	\$ (39,106)	Lower transfer amounts then budgeted, transfers depend on actuals spent on OT
<b>Subtotal</b>	<b>\$ 2,817,814</b>	<b>\$ 2,866,368</b>	<b>\$ 2,746,437</b>	<b>\$ (119,931)</b>	
<b>Jail</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 3,676,350	\$ 3,676,350	\$ 3,532,334	\$ (144,016)	Low bed usage for DOR, No Fed Marshal funds
Services	\$ 280,000	\$ 280,000	\$ 189,914	\$ (90,086)	Electronic home monitoring program down, screening fees & Community Service fees down
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 1,151,000	\$ 1,151,000	\$ 1,150,200	\$ (800)	
<b>Subtotal</b>	<b>\$ 5,107,350</b>	<b>\$ 5,107,350</b>	<b>\$ 4,872,448</b>	<b>\$ (234,902)</b>	
<b>Juvenile</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 1,345,232	\$ 1,356,268	\$ 1,024,903	\$ (331,365)	state funding reduction from BECCA, CASA, & DSHS - still waiting on grant funding reconcile
Services	\$ 83,000	\$ 83,000	\$ 65,973	\$ (17,027)	Slightly less usage in contracts for room and board
Fines & Forfeits	\$ 7,000	\$ 7,000	\$ 6,842	\$ (158)	
Misc/Other	\$ 892,700	\$ 892,700	\$ 826,346	\$ (66,354)	
<b>Subtotal</b>	<b>\$ 2,327,932</b>	<b>\$ 2,338,968</b>	<b>\$ 1,924,064</b>	<b>\$ (414,904)</b>	
<b>Parks &amp; Recreation</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 45,500	\$ 45,500	\$ 49,875	\$ 4,375	
Services	\$ 914,100	\$ 914,100	\$ 784,612	\$ (129,488)	Gate Admissions and Advertising
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 732,500	\$ 732,500	\$ 668,872	\$ (63,628)	Space and Facility Rentals, Equipment Rentals
<b>Subtotal</b>	<b>\$ 1,692,100</b>	<b>\$ 1,692,100</b>	<b>\$ 1,503,359</b>	<b>\$ (188,741)</b>	
<b>WSU Extension</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ 30,000	\$ 48,400	\$ -	\$ (48,400)	
Services	\$ 100,000	\$ 100,000	\$ 59,267	\$ (40,733)	SSWM reimbursements not processed in 2011
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ -	\$ -	\$ 30,000	\$ 30,000	
<b>Subtotal</b>	<b>\$ 130,000</b>	<b>\$ 148,400</b>	<b>\$ 89,267</b>	<b>\$ (59,133)</b>	
<b>Personnel &amp; Human Services</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	
Services	\$ 47,126	\$ 47,126	\$ 59,038	\$ 11,912	
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	
Misc/Other	\$ 10,000	\$ 10,000	\$ 101	\$ (9,899)	
<b>Subtotal</b>	<b>\$ 57,126</b>	<b>\$ 57,126</b>	<b>\$ 59,139</b>	<b>\$ 2,013</b>	

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance</b>
<b>Total Revenues</b>	<b>\$ 80,666,300</b>	<b>\$ 80,871,958</b>	<b>\$ 81,235,503</b>	<b>\$ 363,545</b>

**General Fund Revenues and Expenses**  
(as of December 31, 2011)

<b>Expenditures</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance to Budget</b>	<b>Comments</b>
<b>Commissioners Office</b>					
Salaries/Benefits	\$ 1,102,524	\$ 1,102,524	\$ 1,076,496	\$ (26,028)	Unemployment
Supplies	\$ 4,920	\$ 4,920	\$ 6,931	\$ 2,011	
Services	\$ 14,226	\$ 14,226	\$ 17,619	\$ 3,393	
Interfund Charges	\$ 134,422	\$ 134,422	\$ 132,594	\$ (1,828)	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 1,256,092</b>	<b>\$ 1,256,092</b>	<b>\$ 1,233,640</b>	<b>\$ (22,452)</b>	
<b>Superior Court</b>					
Salaries/Benefits	\$ 2,039,586	\$ 2,058,683	\$ 2,055,660	\$ (3,023)	
Supplies	\$ 22,719	\$ 22,719	\$ 21,760	\$ (959)	
Services	\$ 233,729	\$ 342,300	\$ 322,994	\$ (19,306)	
Interfund Charges	\$ 131,563	\$ 131,563	\$ 131,380	\$ (183)	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 2,427,597</b>	<b>\$ 2,555,265</b>	<b>\$ 2,531,794</b>	<b>\$ (23,471)</b>	
<b>District Court</b>					
Salaries/Benefits	\$ 2,259,142	\$ 2,259,142	\$ 2,210,661	\$ (48,481)	
Supplies	\$ 31,976	\$ 31,976	\$ 49,826	\$ 17,850	
Services	\$ 153,198	\$ 153,198	\$ 101,886	\$ (51,312)	
Interfund Charges	\$ 138,456	\$ 138,456	\$ 135,436	\$ (3,020)	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 2,582,772</b>	<b>\$ 2,582,772</b>	<b>\$ 2,497,810</b>	<b>\$ (84,962)</b>	
<b>Prosecutor</b>					
Salaries/Benefits	\$ 7,196,676	\$ 7,196,676	\$ 7,081,415	\$ (115,261)	Vacant Legal Assistant
Supplies	\$ 58,400	\$ 58,400	\$ 46,793	\$ (11,607)	
Services	\$ 373,689	\$ 373,689	\$ 277,134	\$ (96,555)	Low spending in travel/training
Interfund Charges	\$ 393,628	\$ 393,628	\$ 382,649	\$ (10,979)	
Other	\$ 119,544	\$ 119,544	\$ 119,544	\$ -	
<b>Subtotal</b>	<b>\$ 8,141,937</b>	<b>\$ 8,141,937</b>	<b>\$ 7,907,535</b>	<b>\$ (234,402)</b>	
<b>Clerk</b>					
Salaries/Benefits	\$ 2,919,801	\$ 3,008,171	\$ 3,033,718	\$ 25,547	Overtime
Supplies	\$ 41,804	\$ 41,804	\$ 29,204	\$ (12,600)	
Services	\$ 2,284,898	\$ 2,416,528	\$ 2,597,585	\$ 181,057	Public Defense caseload rise caused increase in contract cases
Interfund Charges	\$ 176,654	\$ 176,654	\$ 183,057	\$ 6,403	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 5,423,157</b>	<b>\$ 5,643,157</b>	<b>\$ 5,843,564</b>	<b>\$ 200,407</b>	
<b>Assessor</b>					
Salaries/Benefits	\$ 1,823,760	\$ 1,823,760	\$ 1,797,771	\$ (25,989)	Employee LWOP
Supplies	\$ 17,698	\$ 17,698	\$ 8,413	\$ (9,285)	
Services	\$ 60,170	\$ 60,170	\$ 53,944	\$ (6,226)	
Interfund Charges	\$ 250,057	\$ 250,057	\$ 279,729	\$ 29,672	Incorrect accounting-auditor's office will make adjustment
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 2,151,685</b>	<b>\$ 2,151,685</b>	<b>\$ 2,139,857</b>	<b>\$ (11,828)</b>	
<b>Auditor</b>					
Salaries/Benefits	\$ 1,503,047	\$ 1,503,047	\$ 1,484,101	\$ (18,946)	
Supplies	\$ 33,745	\$ 33,745	\$ 28,337	\$ (5,408)	
Services	\$ 81,391	\$ 81,391	\$ 67,965	\$ (13,426)	
Interfund Charges	\$ 91,425	\$ 91,425	\$ 94,854	\$ 3,429	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 1,709,608</b>	<b>\$ 1,709,608</b>	<b>\$ 1,675,257</b>	<b>\$ (34,351)</b>	
<b>Coroner</b>					
Salaries/Benefits	\$ 538,583	\$ 538,583	\$ 537,709	\$ (874)	
Supplies	\$ 12,500	\$ 12,500	\$ 8,789	\$ (3,711)	
Services	\$ 235,060	\$ 235,060	\$ 239,896	\$ 4,836	
Interfund Charges	\$ 77,211	\$ 77,211	\$ 78,374	\$ 1,163	
Other	\$ 14,630	\$ 14,630	\$ -	\$ (14,630)	
<b>Subtotal</b>	<b>\$ 877,984</b>	<b>\$ 877,984</b>	<b>\$ 864,768</b>	<b>\$ (13,216)</b>	
<b>Treasurer</b>					
Salaries/Benefits	\$ 652,274	\$ 652,274	\$ 633,627	\$ (18,647)	Vacancies
Supplies	\$ 18,274	\$ 17,524	\$ 8,784	\$ (8,740)	
Services	\$ 56,708	\$ 57,458	\$ 51,196	\$ (6,262)	
Interfund Charges	\$ 82,043	\$ 82,043	\$ 82,190	\$ 147	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 809,299</b>	<b>\$ 809,299</b>	<b>\$ 775,797</b>	<b>\$ (33,502)</b>	
<b>Administrative Services</b>					
Salaries/Benefits	\$ 704,929	\$ 704,929	\$ 701,824	\$ (3,105)	
Supplies	\$ 5,245	\$ 5,245	\$ 1,821	\$ (3,424)	
Services	\$ 23,633	\$ 23,633	\$ 20,774	\$ (2,859)	
Interfund Charges	\$ 59,190	\$ 59,190	\$ 59,320	\$ 130	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 792,997</b>	<b>\$ 792,997</b>	<b>\$ 783,739</b>	<b>\$ (9,258)</b>	
<b>GA&amp;O</b>					
Salaries/Benefits	\$ 603,343	\$ 603,343	\$ 473,587	\$ (129,756)	Salary Vacancy and Unemployment
Supplies	\$ 393,100	\$ 393,100	\$ 69,838	\$ (323,262)	Trails Supplies
Services	\$ 4,396,078	\$ 4,212,078	\$ 3,365,993	\$ (846,085)	Public Defense Reserve, Misc and One Time Monies
Interfund Charges	\$ 1,296,025	\$ 1,273,215	\$ 1,431,325	\$ 158,110	Election expenses - Dist 1 seat, Human Svcs Levy
Other	\$ 3,122,173	\$ 3,122,173	\$ 3,099,704	\$ (22,469)	
<b>Subtotal</b>	<b>\$ 9,810,719</b>	<b>\$ 9,603,909</b>	<b>\$ 8,440,447</b>	<b>\$ (1,163,462)</b>	

**General Fund Revenues and Expenses**  
(as of December 31, 2011)

<b>Expenditures</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance to Budget</b>	<b>Comments</b>
<b>Facilities Maintenance</b>					
Salaries/Benefits	\$ 1,391,960	\$ 1,391,960	\$ 1,378,859	\$ (13,101)	Staff vacancies
Supplies	\$ 134,167	\$ 134,167	\$ 99,941	\$ (34,226)	
Services	\$ 180,977	\$ 180,977	\$ 187,307	\$ 6,330	
Interfund Charges	\$ 60,372	\$ 60,372	\$ 58,558	\$ (1,814)	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 1,767,476</b>	<b>\$ 1,767,476</b>	<b>\$ 1,724,666</b>	<b>\$ (42,810)</b>	
<b>Sheriff</b>					
Salaries/Benefits	\$ 14,584,158	\$ 14,669,953	\$ 14,751,547	\$ 81,594	LEOFF higher than anticipated,
Supplies	\$ 208,135	\$ 219,477	\$ 140,873	\$ (78,604)	
Services	\$ 594,199	\$ 595,616	\$ 441,997	\$ (153,619)	Off-set in revenues due to not spending grant monies
Interfund Charges	\$ 1,956,783	\$ 2,126,783	\$ 2,069,579	\$ (57,204)	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 17,343,275</b>	<b>\$ 17,611,829</b>	<b>\$ 17,403,996</b>	<b>\$ (207,833)</b>	
<b>Jail</b>					
Salaries/Benefits	\$ 7,987,861	\$ 7,987,861	\$ 8,008,446	\$ 20,585	
Supplies	\$ 1,072,110	\$ 1,172,110	\$ 1,069,352	\$ (102,758)	
Services	\$ 2,238,805	\$ 2,601,805	\$ 2,537,229	\$ (64,576)	
Interfund Charges	\$ 999,981	\$ 999,981	\$ 1,005,222	\$ 5,241	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 12,298,757</b>	<b>\$ 12,761,757</b>	<b>\$ 12,620,250</b>	<b>\$ (141,507)</b>	
<b>Juvenile</b>					
Salaries/Benefits	\$ 5,662,304	\$ 5,680,479	\$ 5,783,083	\$ 102,604	110% OT spent, 75% Extra Help spent. \$18,000 annual leave payout not budgeted
Supplies	\$ 124,069	\$ 127,069	\$ 119,977	\$ (7,092)	
Services	\$ 952,869	\$ 960,905	\$ 744,549	\$ (216,356)	Low usage in encumbered contracts
Interfund Charges	\$ 287,431	\$ 287,431	\$ 290,872	\$ 3,441	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 7,026,673</b>	<b>\$ 7,055,884</b>	<b>\$ 6,938,482</b>	<b>\$ (117,402)</b>	
<b>Parks &amp; Recreation</b>					
Salaries/Benefits	\$ 2,103,664	\$ 2,073,664	\$ 1,893,954	\$ (179,710)	Staff vacancies
Supplies	\$ 213,650	\$ 213,650	\$ 228,026	\$ 14,376	
Services	\$ 798,968	\$ 828,968	\$ 826,225	\$ (2,743)	
Interfund Charges	\$ 224,422	\$ 224,422	\$ 241,476	\$ 17,054	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 3,340,704</b>	<b>\$ 3,340,704</b>	<b>\$ 3,189,682</b>	<b>\$ (151,022)</b>	
<b>WSU Extension</b>					
Salaries/Benefits	\$ 114,620	\$ 118,620	\$ 118,889	\$ 269	
Supplies	\$ 9,793	\$ 14,793	\$ 8,651	\$ (6,142)	
Services	\$ 213,309	\$ 222,709	\$ 209,537	\$ (13,172)	
Interfund Charges	\$ 25,316	\$ 25,316	\$ 25,537	\$ 221	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 363,038</b>	<b>\$ 381,438</b>	<b>\$ 362,614</b>	<b>\$ (18,824)</b>	
<b>Personnel &amp; Human Services</b>					
Salaries/Benefits	\$ 1,085,637	\$ 1,085,637	\$ 1,071,889	\$ (13,748)	
Supplies	\$ 11,100	\$ 11,100	\$ 10,676	\$ (424)	
Services	\$ 187,003	\$ 187,003	\$ 175,976	\$ (11,027)	
Interfund Charges	\$ 89,915	\$ 89,915	\$ 92,073	\$ 2,158	
Other	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>	<b>\$ 1,373,655</b>	<b>\$ 1,373,655</b>	<b>\$ 1,350,614</b>	<b>\$ (23,041)</b>	

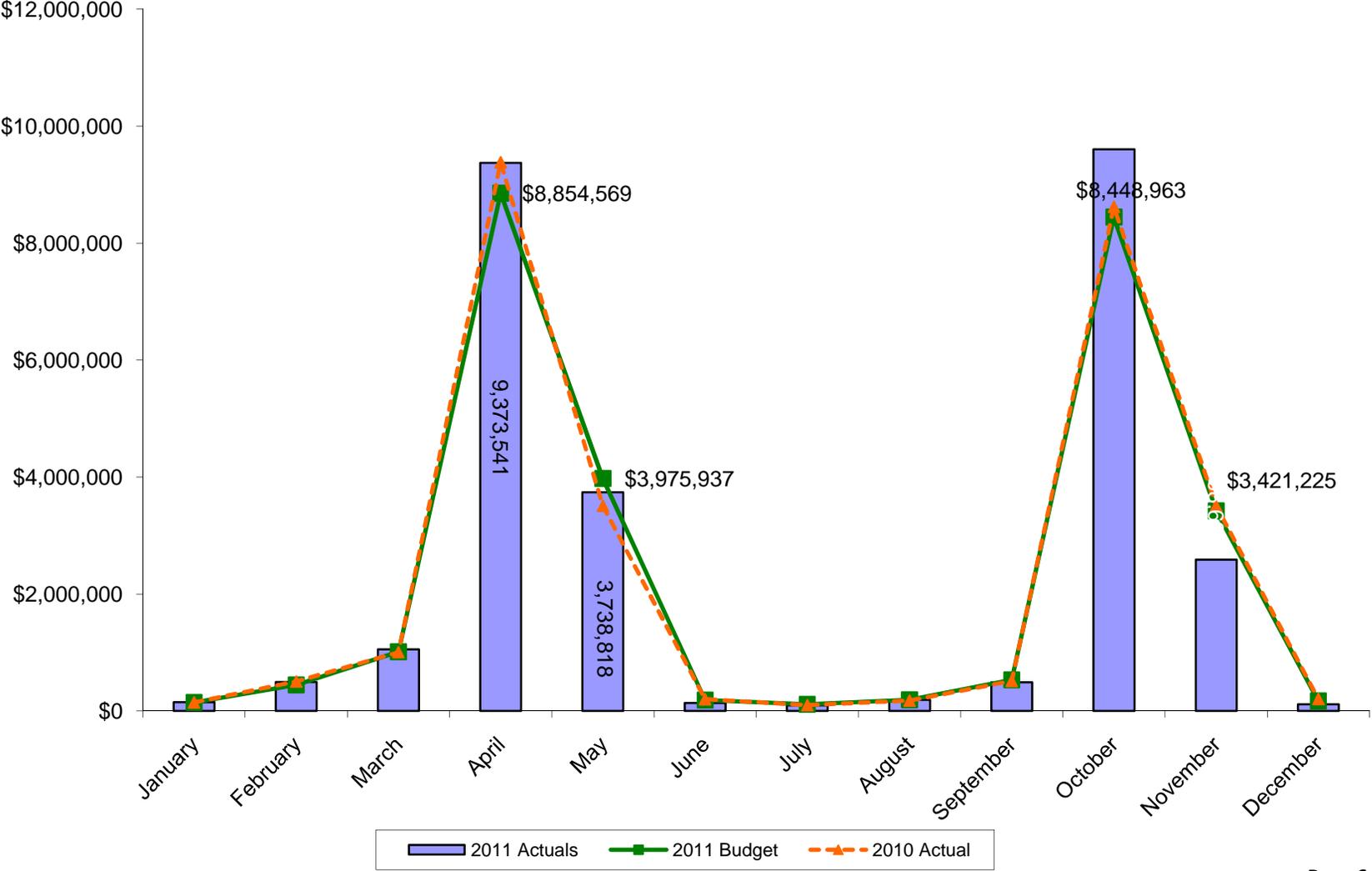
	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance</b>
<b>Total Expenditures</b>	<b>\$ 79,497,425</b>	<b>\$ 80,417,448</b>	<b>\$ 78,284,510</b>	<b>\$ (2,132,938)</b>
<b>Total Revenues</b>	<b>\$ 80,666,300</b>	<b>\$ 80,871,958</b>	<b>\$ 81,235,503</b>	<b>\$ 363,545</b>
<b>Total Expenditures</b>	<b>\$ 79,497,425</b>	<b>\$ 80,417,448</b>	<b>\$ 78,284,510</b>	<b>\$ (2,132,938)</b>
<b>VARIANCE</b>	<b>\$ 1,168,875</b>	<b>\$ 454,510</b>	<b>\$ 2,950,993</b>	<b>\$ 2,496,483</b>

<b>Revenues</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance</b>
Taxes	\$ 53,846,387	\$ 53,846,387	\$ 55,736,520	\$ 1,890,133
Licenses & Permits	\$ 200,900	\$ 200,900	\$ 175,726	\$ (25,174)
Intergovernmental	\$ 10,307,709	\$ 10,493,234	\$ 9,967,814	\$ (525,420)
Charges for Service	\$ 8,386,198	\$ 8,386,198	\$ 8,176,600	\$ (209,598)
Fines & Forfeits	\$ 2,742,417	\$ 2,744,300	\$ 2,378,617	\$ (365,683)
Misc/Other	\$ 5,182,689	\$ 5,200,939	\$ 4,800,226	\$ (400,713)
<b>TOTAL</b>	<b>\$ 80,666,300</b>	<b>\$ 80,871,958</b>	<b>\$ 81,235,503</b>	<b>\$ 363,545</b>

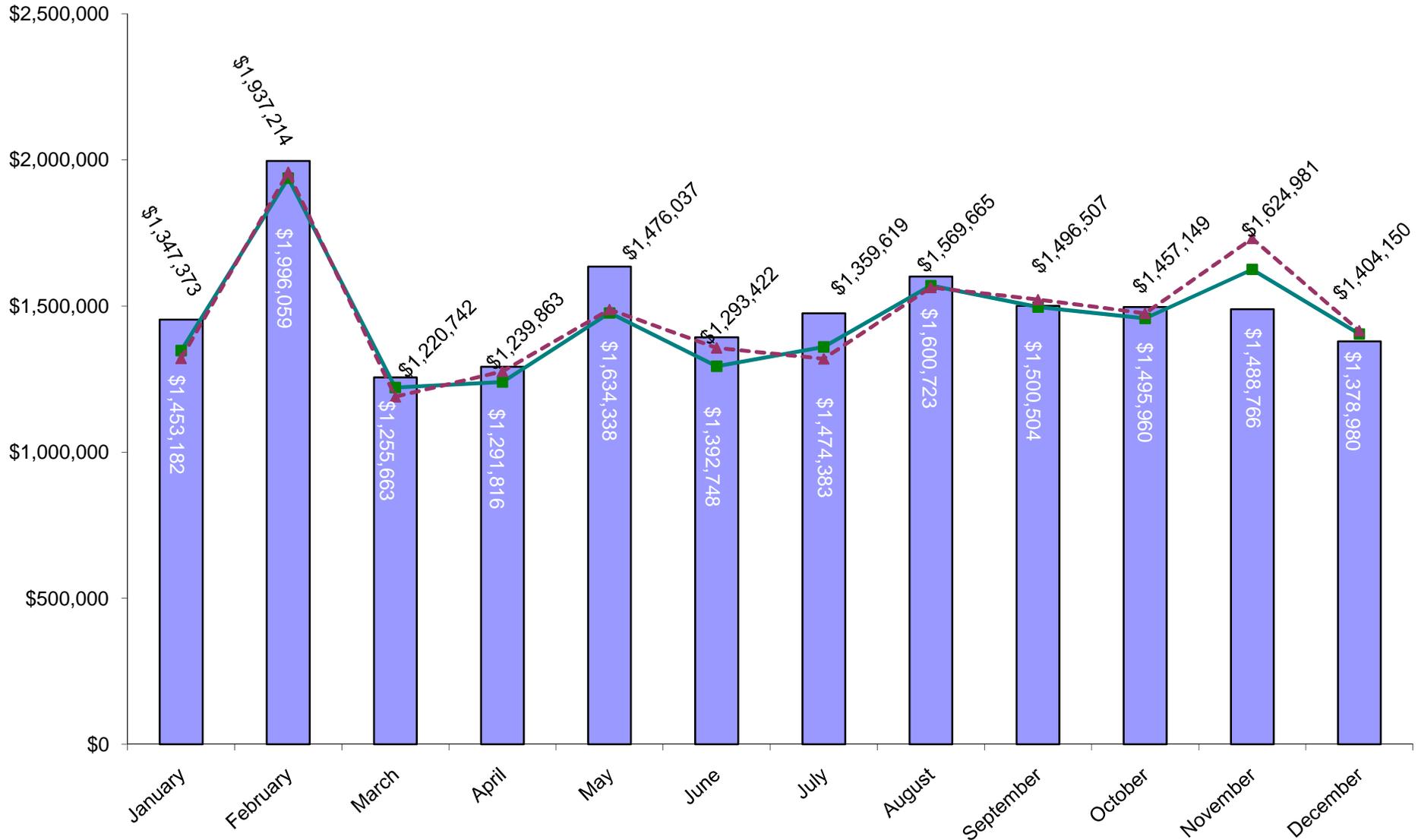
<b>Expenditures</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Year-To-Date</b>	<b>Variance</b>
Salaries & Benefits	\$ 54,273,869	\$ 54,459,306	\$ 54,093,236	\$ (366,070)
Supplies	\$ 2,413,405	\$ 2,531,997	\$ 1,957,993	\$ (574,004)
Other Services	\$ 13,078,910	\$ 13,547,714	\$ 12,239,807	\$ (1,307,907)
Interfund Payments	\$ 6,474,894	\$ 6,622,084	\$ 6,774,225	\$ 152,141
Other Uses	\$ 3,256,347	\$ 3,256,347	\$ 3,219,248	\$ (37,099)
<b>TOTAL</b>	<b>\$ 79,497,425</b>	<b>\$ 80,417,448</b>	<b>\$ 78,284,510</b>	<b>\$ (2,132,938)</b>

Preliminary Ending Variance	\$ 2,496,483
Repayment of 4th Quarter Budget Amendment Draw on Reserves	\$ (737,175)
2011 Adopted Budget Commitment to Add to Reserves	\$ (1,168,875)
<b>Net Unanticipated Impact to General Fund Reserves for 2011</b>	<b>\$ 590,433</b>
<b>Total Preliminary Impact to General Fund Reserves for 2011</b>	<b>\$ 1,759,308</b>

2011 Property Tax



2011  
Retail Sales Tax



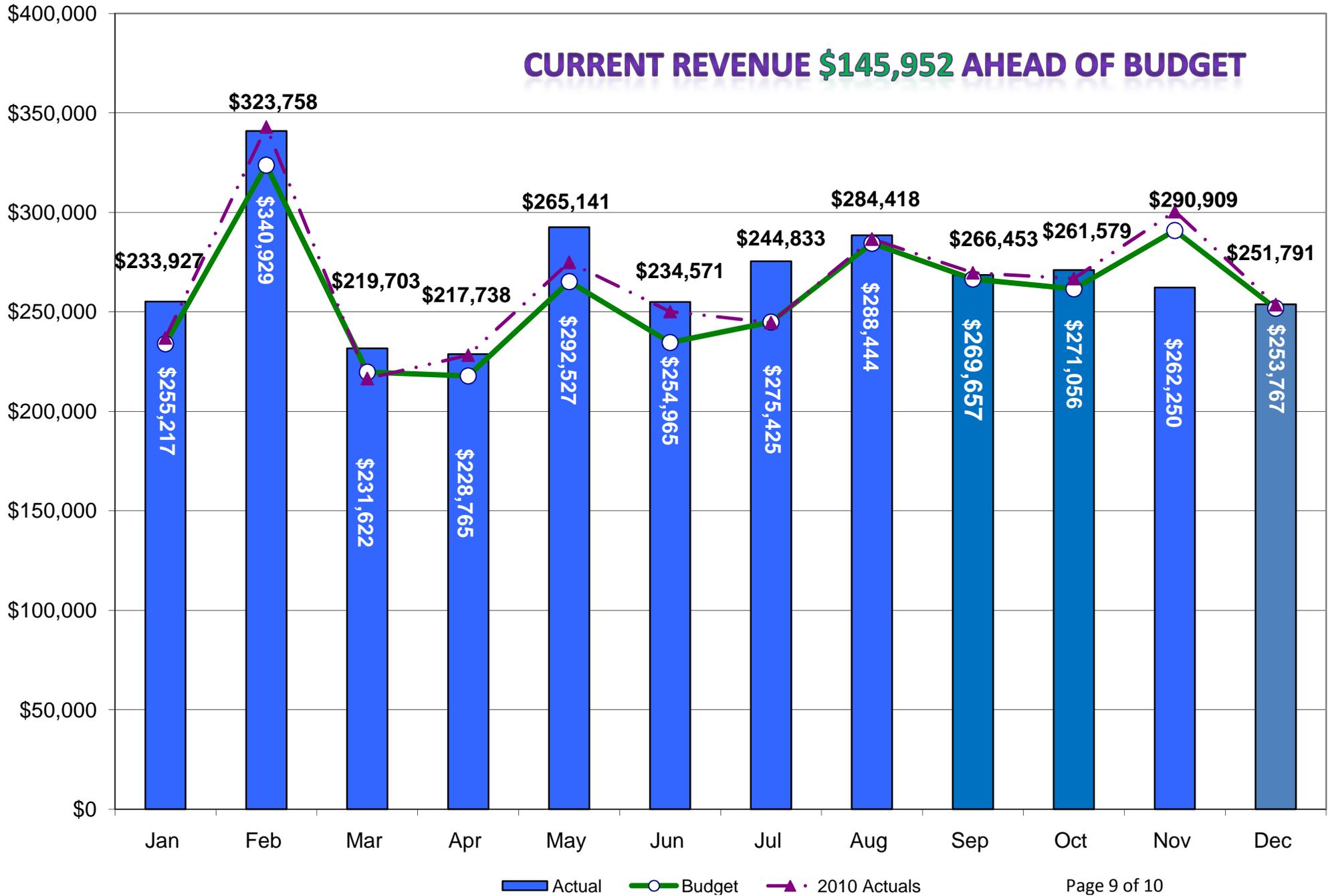
**2011  
OVERTIME AND EXTRA HELP**

(as of October 31, 2011)

<b>OVERTIME</b>	<b>Actual</b>	<b>Budget</b>	<b>% to Budget</b>
Commissioners Office	\$ 367	\$ -	....
Superior Court	\$ 1,292	\$ 250	516.80%
District Court	\$ 3,296	\$ -	....
Prosecutor	\$ 753	\$ -	....
Clerk	\$ 57	\$ -	....
Assessor	\$ 226	\$ -	....
Auditor	\$ 1,615	\$ -	....
Coroner	\$ 17,238	\$ 15,000	114.92%
Treasurer	\$ 493	\$ -	....
Administrative Services	\$ 132	\$ -	....
GA&O	\$ 8,632	\$ 6,883	125.41%
Facilities Maintenance	\$ 3,243	\$ -	....
Sheriff	\$ 736,063	\$ 791,488	93.00%
Jail	\$ 399,739	\$ 350,000	114.21%
Juvenile	\$ 97,073	\$ 62,500	155.32%
Parks & Recreation	\$ 18,402	\$ -	....
WSU Extension	\$ 4	\$ 4	....
Personnel & Human Services	\$ 381	\$ -	....
	\$ 1,289,006	\$ 1,226,125	105.13%

<b>EXTRA HELP</b>	<b>Actual</b>	<b>Budget</b>	<b>% to Budget</b>
Commissioners Office	\$ 2,788	\$ -	....
Superior Court	\$ 26,352	\$ 9,745	270.42%
District Court	\$ 1,757	\$ -	....
Prosecutor	\$ 17,174	\$ -	....
Clerk	\$ 462	\$ -	....
Assessor	\$ -	\$ 4,055	0.00%
Auditor	\$ -	\$ -	....
Coroner	\$ 7,016	\$ 18,720	37.48%
Treasurer	\$ -	\$ -	....
Administrative Services	\$ -	\$ -	....
GA&O	\$ 25,311	\$ 16,491	153.48%
Facilities Maintenance	\$ 325	\$ -	....
Sheriff	\$ 7,006	\$ 16,164	43.34%
Jail	\$ -	\$ -	....
Juvenile	\$ 107,569	\$ 122,275	87.97%
Parks & Recreation	\$ 105,681	\$ 89,800	117.68%
WSU Extension	\$ -	\$ -	....
Personnel & Human Services	\$ -	\$ -	....
	\$ 301,441	\$ 277,250	108.73%

# 2011 Jail/Juvenile Sales Taxes (Monthly)



### 2011 Real Estate Excise Tax Revenue

