2012 Kitsap County Budget Status
(as of October 31, 2012 - 83% of fiscal year)

Revenues:

- **State and Grant Indirect Cost Allocation (A-87)** - Reduction in revenue due to the new A-87 Cost Plan. The new overhead rates saw a reduction in allowable charges.
- **Prosecutor's Office -** A large portion of the revenue shortfall is attributed to the A-87 loss and also the reduction in revenue from the state for child support services. The office is keeping a close balance with a reduction in expenditures to help off-set the loss of revenue.
- **Treasurer -** Trending higher than budget in Penalties and Interest.
- **General Administration & Operations -** Sales Tax performance is outpacing current budget. We will continue to monitor the fluctuations in anticipation of potential losses due to annexation and incorporations. In addition, liquor board profits are trending higher than anticipated.
- **Jail -** The Department of Corrections policy change, that occurred part way through the year, has caused a significant difference between the budget set for 2012 and the actual amount anticipated for the year. The Jail is estimating a loss due to this policy implementation.
- **Juvenile -** Delays in state funds are causing an unknown variance in Juvenile's revenue. Billings have been sent out both to grants and state agencies. Juvenile is heavily funded with state and federal money so the A-87 reduction will have a significant impact on their actual revenues received verses the adopted budget.
- **Parks and Recreation -** Fair gate admissions, ball field fees, and space & facility rentals are all trending under budget.

Expenditures:

- **Clerk -** Public Defense is planning to request roughly $300,000 from reserves to cover expenses related to the cost of contract cases for 2012
- **General Administration & Operations -** Currently projecting to under spend in computer software and equipment.
- **Facilities -** Due to several unexpected and expensive equipment failures we have exhausted the annual budget. We are looking for economies to offset these expenses.
- **Jail -** At this point the Jail is seeing major activity in their Medical, Dental, & Hospital account. The Jail is hoping to limit the loss but the exposure is substantial. Current projections could amount to as much as $300,000.
- **Juvenile -** Public health services are trending lower than anticipated. In addition to trending low in services, the office has multiple vacancies.

	2012 Budget	2012 Year-To-Date	Remaining Balance	Percent of Budget
Revenues	$ 78,734,547	$ 69,342,921	$ 9,391,626	88.07%
Expenditures	$ 78,706,719	$ 62,729,609	$ 15,977,110	79.70%

2012 General Fund Revenues and Expenditures

(as of October 31, 2012)

	Revenues				Expenditures			
Department	**Revenue Budget**	**Revenues Received**	**Year End Revenue Projection**	**Revenues Over/(Under) Budget**	**Expenditure Budget**	**Actual Expenditures**	**Year End Expenditure Projection**	**Expenditures Over/(Under) Budget**
Commissioner's Office	$ 55,000	$ 62,601	$ 75,121	$ 20,121	$ 1,245,056	$ 922,901	$ 1,154,324	$ (90,732)
Superior Court	$ 137,613	$ 108,730	$ 144,476	$ 6,863	$ 2,310,344	$ 1,907,204	$ 2,343,702	$ 33,358
District Court	$ 3,653,027	$ 3,147,285	$ 3,756,741	$ 103,714	$ 2,510,956	$ 1,986,844	$ 2,451,565	$ (59,392)
Prosecutor	$ 3,187,615	$ 2,300,375	$ 2,790,348	$ (397,267)	$ 7,975,662	$ 6,266,321	$ 7,741,625	$ (234,037)
Clerk	$ 1,789,453	$ 1,364,616	$ 1,751,839	$ (37,614)	$ 5,540,407	$ 4,466,248	$ 5,875,411	$ 335,004
Assessor	$ 1,000	$ 390	$ 468	$ (532)	$ 2,165,080	$ 1,717,326	$ 2,121,765	$ (43,316)
Auditor	$ 2,183,943	$ 1,952,431	$ 2,268,917	$ 84,974	$ 1,620,923	$ 1,260,064	$ 1,578,646	$ (42,277)
Coroner	$ 66,343	$ 60,141	$ 60,265	$ (6,078)	$ 929,394	$ 754,393	$ 916,554	$ (12,840)
Treasurer	$ 3,262,944	$ 3,424,508	$ 3,670,475	$ 407,531	$ 808,817	$ 590,029	$ 728,659	$ (80,158)
Administrative Services	$ 5,735	$ 2,281	$ 2,737	$ (2,998)	$ 703,511	$ 564,595	$ 707,538	$ 4,027
General Administration & Operation	$ 53,480,191	$ 48,850,041	$ 54,600,050	$ 1,119,859	$ 9,859,805	$ 8,249,163	$ 9,683,602	$ (176,203)
Facilities Maintenance	$ 270,854	$ 206,024	$ 247,228	$ (23,626)	$ 1,807,462	$ 1,404,135	$ 1,677,580	$ (129,882)
Sheriff	$ 2,491,305	$ 1,898,514	$ 2,301,793	$ (189,512)	$ 17,357,496	$ 13,941,557	$ 17,435,675	$ 78,179
Jail	$ 4,141,415	$ 3,010,229	$ 3,712,274	$ (429,141)	$ 11,826,793	$ 9,473,844	$ 11,867,211	$ 40,418
Juvenile	$ 2,184,631	$ 1,579,862	$ 2,011,121	$ (173,510)	$ 6,941,351	$ 5,281,605	$ 6,492,413	$ (448,938)
Parks & Recreation	$ 1,567,452	$ 1,296,520	$ 1,476,909	$ (90,543)	$ 3,305,810	$ 2,639,403	$ 3,218,078	$ (87,732)
Washington State University Extension	$ 148,250	$ 48,176	$ 90,058	$ (58,192)	$ 391,262	$ 242,030	$ 384,655	$ (6,607)
Personnel & Human Services	$ 107,776	$ 30,198	$ 36,238	$ (71,538)	$ 1,406,590	$ 1,061,946	$ 1,435,553	$ 28,963
Total	**$ 78,734,547**	**$ 69,342,921**	**$ 78,997,059**	**$ 262,512**	**$ 78,706,719**	**$ 62,729,609**	**$ 77,814,555**	**$ (892,164)**

2012 General Fund Revenues and Expenses
(as of October 31, 2012)

Revenues	Original Budget	Amended Budget	Year-To-Date	Projection	Variance	Comments
Commissioners Office						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ 55,000	$ 55,000	$ 54,846	$ 65,815	$ 10,815	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ -	$ -	$ 7,755	$ 9,306	$ 9,306	Salary Contribution
Subtotal	**$ 55,000**	**$ 55,000**	**$ 62,601**	**$ 75,121**	**$ 20,121**	
Superior Court						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 37,613	$ 37,613	$ 30,428	$ 36,514	$ (1,099)	
Services	$ 77,500	$ 77,500	$ 69,142	$ 96,970	$ 19,470	
Fines & Forfeits	$ 5,500	$ 5,500	$ -	$ -	$ (5,500)	
Misc/Other	$ 17,000	$ 17,000	$ 9,160	$ 10,992	$ (6,008)	
Subtotal	**$ 137,613**	**$ 137,613**	**$ 108,730**	**$ 144,476**	**$ 6,863**	
District Court						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ 1,485,499	$ 1,485,499	$ 1,324,039	$ 1,568,847	$ 83,348	Adult probation and garnishment fees are trending higher than budget.
Fines & Forfeits	$ 1,952,328	$ 1,952,328	$ 1,634,479	$ 1,961,374	$ 9,046	
Misc/Other	$ 215,200	$ 215,200	$ 188,766	$ 226,520	$ 11,320	
Subtotal	**$ 3,653,027**	**$ 3,653,027**	**$ 3,147,285**	**$ 3,756,741**	**$ 103,714**	
Prosecutor						
Taxes	$ 451,639	$ 451,639	$ 416,212	$ 454,489	$ 2,850	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 1,844,745	$ 1,844,745	$ 1,263,335	$ 1,616,002	$ (228,743)	Legal Services contracted trending lower than budget. Reduction in A-87 cost allocation.
Services	$ 653,858	$ 653,858	$ 399,316	$ 479,179	$ (174,679)	Legal Services within County divisions trending lower than budget
Fines & Forfeits	$ 113,580	$ 113,580	$ 95,827	$ 114,992	$ 1,412	
Misc/Other	$ 123,793	$ 123,793	$ 125,686	$ 125,686	$ 1,893	
Subtotal	**$ 3,187,615**	**$ 3,187,615**	**$ 2,300,375**	**$ 2,790,348**	**$ (397,267)**	
Clerk						
Taxes	$ 57,120	$ 57,120	$ 52,664	$ 57,496	$ 376	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 435,578	$ 435,578	$ 208,145	$ 369,774	$ (65,804)	Reduction in A-87 cost allocation
Services	$ 884,020	$ 884,020	$ 757,288	$ 908,746	$ 24,726	
Fines & Forfeits	$ 355,235	$ 355,235	$ 291,531	$ 349,837	$ (5,398)	
Misc/Other	$ 57,500	$ 57,500	$ 54,988	$ 65,985	$ 8,485	
Subtotal	**$ 1,789,453**	**$ 1,789,453**	**$ 1,364,616**	**$ 1,751,839**	**$ (37,614)**	
Assessor						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ 1,000	$ 1,000	$ 390	$ 468	$ (532)	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 1,000**	**$ 1,000**	**$ 390**	**$ 468**	**$ (532)**	
Auditor						
Taxes	$ 455,000	$ 455,000	$ 376,785	$ 438,142	$ (16,858)	Gaming Revenue
Licenses & Permits	$ 39,650	$ 90,650	$ 67,379	$ 80,855	$ (9,795)	Animal Licensing Fees
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ 1,609,203	$ 1,609,203	$ 1,484,599	$ 1,721,519	$ 112,316	Recording and Licensing Fees
Fines & Forfeits	$ 400	$ 400	$ 516	$ 619	$ 219	
Misc/Other	$ 28,690	$ 28,690	$ 23,152	$ 27,782	$ (908)	
Subtotal	**$ 2,132,943**	**$ 2,183,943**	**$ 1,952,431**	**$ 2,268,917**	**$ 84,974**	
Coroner						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 66,093	$ 66,093	$ 59,520	$ 59,520	$ (6,573)	
Services	$ -	$ -	$ -	$ -	$ -	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 250	$ 250	$ 621	$ 745	$ 495	
Subtotal	**$ 66,343**	**$ 66,343**	**$ 60,141**	**$ 60,265**	**$ (6,078)**	
Treasurer						
Taxes	$ 2,566,344	$ 2,566,344	$ 2,857,163	$ 2,989,661	$ 423,317	Interest/Penalties on property taxes
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ 90,100	$ 90,100	$ 84,189	$ 101,026	$ 10,926	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 606,500	$ 606,500	$ 483,156	$ 579,788	$ (26,712)	Investment Interest
Subtotal	**$ 3,262,944**	**$ 3,262,944**	**$ 3,424,508**	**$ 3,670,475**	**$ 407,531**	

General Fund Revenues and Expenses
(as of October 31, 2012)

Revenues	Original Budget	Amended Budget	Year-To-Date	Projection	Variance	Comments
Administrative Services						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ -	$ -	$ -	$ -	$ -	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 5,735	$ 5,735	$ 2,281	$ 2,737	$ (2,998)	
Subtotal	**$ 5,735**	**$ 5,735**	**$ 2,281**	**$ 2,737**	**$ (2,998)**	
General Administration & Operations						
Taxes	$ 49,170,691	$ 49,170,691	$ 44,573,488	$ 49,788,186	$ 617,495	Sales Tax
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 2,038,392	$ 2,038,392	$ 2,610,937	$ 2,583,124	$ 544,732	Revenue Sharing Agreement with Port Orchard, Liquor Board profits
Services	$ 2,063,202	$ 2,063,202	$ 1,547,402	$ 2,056,882	$ (6,320)	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 207,906	$ 207,906	$ 118,214	$ 171,857	$ (36,049)	
Subtotal	**$ 53,480,191**	**$ 53,480,191**	**$ 48,850,041**	**$ 54,600,050**	**$ 1,119,859**	
Facilities Maintenance						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services		$ -	$ -		$ -	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 270,854	$ 270,854	$ 206,024	$ 247,228	$ (23,626)	
Subtotal	**$ 270,854**	**$ 270,854**	**$ 206,024**	**$ 247,228**	**$ (23,626)**	
Sheriff						
Taxes	$ 1,473,525	$ 1,473,525	$ 1,355,972	$ 1,480,743	$ 7,218	
Licenses & Permits	$ 62,500	$ 62,500	$ 69,327	$ 83,192	$ 20,692	
Intergovernmental	$ 378,980	$ 397,280	$ 283,549	$ 340,259	$ (57,021)	
Services	$ 115,500	$ 115,500	$ 106,009	$ 127,210	$ 11,710	
Fines & Forfeits	$ 17,500	$ 17,500	$ 15,092	$ 18,110	$ 610	
Misc/Other	$ 425,000	$ 425,000	$ 68,566	$ 252,279	$ (172,721)	No significant transfers from Special Revenues for recovery of salaries and benefits.
Subtotal	**$ 2,473,005**	**$ 2,491,305**	**$ 1,898,514**	**$ 2,301,793**	**$ (189,512)**	
Jail						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 2,826,500	$ 2,826,500	$ 1,882,286	$ 2,358,743	$ (467,757)	Estimated loss due to the Department of Corrections policy changes.
Services	$ 215,000	$ 215,000	$ 206,026	$ 247,232	$ 32,232	
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 1,099,915	$ 1,099,915	$ 921,916	$ 1,106,299	$ 6,384	
Subtotal	**$ 4,141,415**	**$ 4,141,415**	**$ 3,010,229**	**$ 3,712,274**	**$ (429,141)**	
Juvenile						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 1,335,081	$ 1,335,081	$ 870,171	$ 1,159,492	$ (175,589)	New bed contracts are seeing less usage than initially anticipated
Services	$ 77,900	$ 77,900	$ 58,869	$ 70,643	$ (7,257)	
Fines & Forfeits	$ 8,000	$ 8,000	$ 4,359	$ 5,231	$ (2,769)	
Misc/Other	$ 763,650	$ 763,650	$ 646,462	$ 775,755	$ 12,105	
Subtotal	**$ 2,184,631**	**$ 2,184,631**	**$ 1,579,862**	**$ 2,011,121**	**$ (173,510)**	
Parks & Recreation						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ 44,572	$ 44,572	$ 44,572	
Services	$ 841,738	$ 841,738	$ 692,074	$ 800,488	$ (41,250)	Gate Admissions and Ball field Fees
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 725,714	$ 725,714	$ 559,874	$ 631,849	$ (93,865)	Space & Facilities Rentals
Subtotal	**$ 1,567,452**	**$ 1,567,452**	**$ 1,296,520**	**$ 1,476,909**	**$ (90,543)**	
Washington State University Extension						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ 29,850	$ 48,250	$ (0)	$ 32,247	$ (16,003)	Tillage Grant
Services	$ 100,000	$ 100,000	$ 48,176	$ 57,811	$ (42,189)	SSWM Revenue Reimbursement
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 129,850**	**$ 148,250**	**$ 48,176**	**$ 90,058**	**$ (58,192)**	
Personnel & Human Services						
Taxes	$ -	$ -	$ -	$ -	$ -	
Licenses & Permits	$ -	$ -	$ -	$ -	$ -	
Intergovernmental	$ -	$ -	$ -	$ -	$ -	
Services	$ 97,776	$ 97,776	$ 30,140	$ 36,168	$ (61,608)	Training Fees
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	
Misc/Other	$ 10,000	$ 10,000	$ 58	$ 70	$ (9,930)	
Subtotal	**$ 107,776**	**$ 107,776**	**$ 30,198**	**$ 36,238**	**$ (71,538)**	

	Original Budget	Amended Budget	Year-To-Date	Projection	Variance
Total Revenues	**$ 78,646,847**	**$ 78,734,547**	**$ 69,342,921**	**$ 78,997,059**	**$ 262,512**

General Fund Revenues and Expenses
(as of October 31, 2012)

Expenditures	Original Budget	Amended Budget	Year-To-Date	Projection	Variance to Budget	Comments
Commissioners Office						
Salaries/Benefits	$ 1,093,446	$ 1,093,446	$ 822,745	$ 998,952	$ (94,494)	Vacancies and no unemployment
Supplies	$ 4,920	$ 4,920	$ 1,758	$ 2,110	$ (2,810)	
Services	$ 14,220	$ 14,220	$ 17,327	$ 20,792	$ 6,572	
Interfund Charges	$ 132,470	$ 132,470	$ 81,071	$ 132,470	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 1,245,056**	**$ 1,245,056**	**$ 922,901**	**$ 1,154,324**	**$ (90,732)**	
Superior Court						
Salaries/Benefits	$ 1,945,623	$ 1,945,623	$ 1,611,302	$ 1,995,212	$ 49,589	***4th Qtr Attrition & Other Amendments***
Supplies	$ 19,000	$ 19,000	$ 14,722	$ 17,666	$ (1,334)	
Services	$ 210,398	$ 210,398	$ 162,917	$ 195,500	$ (14,898)	
Interfund Charges	$ 135,323	$ 135,323	$ 109,003	$ 135,323	$ -	
Other	$ -	$ -	$ 9,260	$ -	$ -	
Subtotal	**$ 2,310,344**	**$ 2,310,344**	**$ 1,907,204**	**$ 2,343,702**	**$ 33,358**	
District Court						
Salaries/Benefits	$ 2,223,492	$ 2,223,492	$ 1,785,324	$ 2,201,552	$ (21,941)	
Supplies	$ 11,800	$ 11,800	$ 10,064	$ 12,077	$ 277	
Services	$ 128,455	$ 128,455	$ 75,606	$ 90,727	$ (37,728)	
Interfund Charges	$ 147,209	$ 147,209	$ 115,850	$ 147,209	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 2,510,956**	**$ 2,510,956**	**$ 1,986,844**	**$ 2,451,565**	**$ (59,392)**	
Prosecutor						
Salaries/Benefits	$ 7,011,354	$ 7,011,354	$ 5,521,877	$ 6,858,670	$ (152,685)	Unemployment has come in lower than anticipated
Supplies	$ 49,500	$ 49,500	$ 44,951	$ 53,941	$ 4,441	
Services	$ 376,873	$ 376,873	$ 242,566	$ 291,079	$ (85,794)	
Interfund Charges	$ 415,542	$ 415,542	$ 332,992	$ 415,542	$ -	
Other	$ 122,393	$ 122,393	$ 123,935	$ 122,393	$ -	
Subtotal	**$ 7,975,662**	**$ 7,975,662**	**$ 6,266,321**	**$ 7,741,625**	**$ (234,037)**	
Clerk						
Salaries/Benefits	$ 3,103,680	$ 3,103,680	$ 2,547,555	$ 3,148,545	$ 44,865	
Supplies	$ 48,100	$ 48,100	$ 32,074	$ 38,489	$ (9,611)	
Services	$ 2,159,438	$ 2,159,438	$ 1,699,324	$ 2,459,189	$ 299,751	***Public Defense needs additional funds. Will request on fourth quarter amendment.***
Interfund Charges	$ 229,189	$ 229,189	$ 187,295	$ 229,189	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 5,540,407**	**$ 5,540,407**	**$ 4,466,248**	**$ 5,875,411**	**$ 335,004**	
Assessor						
Salaries/Benefits	$ 1,847,843	$ 1,847,843	$ 1,466,768	$ 1,814,912	$ (32,932)	Reduced working hours of various FTEs
Supplies	$ 12,000	$ 12,000	$ 5,195	$ 6,234	$ (5,766)	
Services	$ 56,200	$ 56,200	$ 42,985	$ 51,582	$ (4,618)	
Interfund Charges	$ 249,037	$ 249,037	$ 202,378	$ 249,037	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 2,165,080**	**$ 2,165,080**	**$ 1,717,326**	**$ 2,121,765**	**$ (43,316)**	
Auditor						
Salaries/Benefits	$ 1,399,884	$ 1,414,183	$ 1,099,243	$ 1,388,067	$ (26,116)	Vacancy
Supplies	$ 29,540	$ 31,880	$ 17,684	$ 21,221	$ (10,659)	
Services	$ 66,804	$ 82,356	$ 64,045	$ 76,854	$ (5,502)	
Interfund Charges	$ 92,504	$ 92,504	$ 79,092	$ 92,504	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 1,588,732**	**$ 1,620,923**	**$ 1,260,064**	**$ 1,578,646**	**$ (42,277)**	
Coroner						
Salaries/Benefits	$ 566,996	$ 566,996	$ 466,489	$ 566,284	$ (712)	
Supplies	$ 12,651	$ 12,651	$ 5,689	$ 6,827	$ (5,824)	
Services	$ 263,860	$ 263,860	$ 214,630	$ 257,556	$ (6,304)	
Interfund Charges	$ 85,887	$ 85,887	$ 67,585	$ 85,887	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 929,394**	**$ 929,394**	**$ 754,393**	**$ 916,554**	**$ (12,840)**	
Treasurer						
Salaries/Benefits	$ 646,428	$ 646,428	$ 479,386	$ 593,668	$ (52,760)	Vacancy
Supplies	$ 18,500	$ 18,500	$ 5,078	$ 6,094	$ (12,406)	
Services	$ 64,900	$ 64,900	$ 41,590	$ 49,908	$ (14,992)	
Interfund Charges	$ 78,989	$ 78,989	$ 63,975	$ 78,989	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 808,817**	**$ 808,817**	**$ 590,029**	**$ 728,659**	**$ (80,158)**	
Administrative Services						
Salaries/Benefits	$ 612,371	$ 612,371	$ 504,535	$ 619,363	$ 6,992	***4th Qtr Attrition Amendments***
Supplies	$ 10,038	$ 10,038	$ 1,265	$ 8,518	$ (1,520)	
Services	$ 22,083	$ 22,083	$ 13,032	$ 20,638	$ (1,445)	
Interfund Charges	$ 59,019	$ 59,019	$ 45,763	$ 59,019	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 703,511**	**$ 703,511**	**$ 564,595**	**$ 707,538**	**$ 4,027**	
General Administration & Operation						
Salaries/Benefits	$ 512,421	$ 539,421	$ 421,668	$ 577,014	$ 37,593	
Supplies	$ 140,300	$ 140,300	$ 18,569	$ 72,282	$ (68,018)	Computer Software
Services	$ 3,969,399	$ 3,942,399	$ 2,938,850	$ 3,896,620	$ (45,779)	Computer Equipment
Interfund Charges	$ 1,972,126	$ 1,972,126	$ 2,395,331	$ 1,972,126	$ -	
Other	$ 3,265,559	$ 3,265,559	$ 2,474,745	$ 3,165,559	$ (100,000)	One time monies
Subtotal	**$ 9,859,805**	**$ 9,859,805**	**$ 8,249,163**	**$ 9,683,602**	**$ (176,203)**	

General Fund Revenues and Expenses
(as of October 31, 2012)

Expenditures	Original Budget	Amended Budget	Year-To-Date	Projection	Variance to Budget	Comments
Facilities Maintenance						
Salaries/Benefits	$ 1,371,250	$ 1,011,250	$ 868,384	$ 971,422	$ (39,828)	Custodial Salary Savings (13 FTEs) + (3) Mechanical Service FTEs
Supplies	$ 130,430	$ 130,430	$ 31,229	$ 107,475	$ (22,955)	Supplies
Services	$ 199,310	$ 559,310	$ 410,176	$ 492,211	$ (67,099)	Custodial Contract, Repairs and Maintenance
Interfund Charges	$ 69,855	$ 69,855	$ 57,729	$ 69,855	$ -	
Other	$ 36,617	$ 36,617	$ 36,617	$ 36,617	$ -	
Subtotal	**$ 1,807,462**	**$ 1,807,462**	**$ 1,404,135**	**$ 1,677,580**	**$ (129,882)**	
Sheriff						
Salaries/Benefits	$ 14,210,747	$ 14,210,747	$ 11,654,999	$ 14,380,563	$ 169,816	***4th Qtr Attrition Amendments***
Supplies	$ 186,600	$ 204,900	$ 160,976	$ 193,171	$ (11,729)	
Services	$ 407,400	$ 407,400	$ 272,911	$ 327,493	$ (79,907)	
Interfund Charges	$ 2,494,822	$ 2,534,449	$ 1,852,672	$ 2,534,449	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 17,299,569**	**$ 17,357,496**	**$ 13,941,557**	**$ 17,435,675**	**$ 78,179**	
Jail						
Salaries/Benefits	$ 7,577,822	$ 7,577,822	$ 6,221,276	$ 7,736,321	$ 158,499	***4th Qtr Attrition Amendments***
Supplies	$ 1,061,760	$ 1,061,760	$ 843,797	$ 1,012,556	$ (49,204)	
Services	$ 2,224,085	$ 2,224,085	$ 1,671,007	$ 2,155,208	$ (68,877)	
Interfund Charges	$ 963,126	$ 963,126	$ 737,764	$ 963,126	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 11,826,793**	**$ 11,826,793**	**$ 9,473,844**	**$ 11,867,211**	**$ 40,418**	
Juvenile						
Salaries/Benefits	$ 5,570,911	$ 5,570,911	$ 4,415,172	$ 5,436,354	$ (134,557)	
Supplies	$ 126,417	$ 126,417	$ 86,728	$ 104,074	$ (22,343)	
Services	$ 938,674	$ 938,674	$ 538,864	$ 646,637	$ (292,037)	Public health services are lower than anticipated.
Interfund Charges	$ 305,349	$ 305,349	$ 240,841	$ 305,349	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 6,941,351**	**$ 6,941,351**	**$ 5,281,605**	**$ 6,492,413**	**$ (448,938)**	
Parks & Recreation						
Salaries/Benefits	$ 2,076,146	$ 2,076,146	$ 1,595,613	$ 1,964,350	$ (111,796)	Vacancies (3)
Supplies	$ 164,350	$ 168,850	$ 131,292	$ 157,550	$ (11,300)	
Services	$ 800,321	$ 800,321	$ 696,404	$ 835,685	$ 35,364	
Interfund Charges	$ 260,493	$ 260,493	$ 216,094	$ 260,493	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 3,301,310**	**$ 3,305,810**	**$ 2,639,403**	**$ 3,218,078**	**$ (87,732)**	
Washington State University Extension						
Salaries/Benefits	$ 130,351	$ 134,351	$ 112,233	$ 137,611	$ 3,260	***4th Qtr Attrition Amendments***
Supplies	$ 24,389	$ 29,389	$ 16,648	$ 19,978	$ (9,411)	
Services	$ 192,309	$ 201,709	$ 92,711	$ 201,253	$ (456)	
Interfund Charges	$ 25,813	$ 25,813	$ 20,438	$ 25,813	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 372,862**	**$ 391,262**	**$ 242,030**	**$ 384,655**	**$ (6,607)**	
Personnel & Human Services						
Salaries/Benefits	$ 1,088,321	$ 1,088,321	$ 878,545	$ 1,119,597	$ 31,276	***4th Qtr Attrition Amendments***
Supplies	$ 9,822	$ 9,822	$ 7,435	$ 8,922	$ (900)	
Services	$ 224,520	$ 224,520	$ 106,756	$ 223,107	$ (1,413)	
Interfund Charges	$ 83,927	$ 83,927	$ 69,210	$ 83,927	$ -	
Other	$ -	$ -	$ -	$ -	$ -	
Subtotal	**$ 1,406,590**	**$ 1,406,590**	**$ 1,061,946**	**$ 1,435,553**	**$ 28,963**	

	Original Budget	Amended Budget	Year-To-Date	Projection	Variance
Total Expenditures	**$ 78,593,701**	**$ 78,706,719**	**$ 62,729,609**	**$ 77,814,555**	**$ (892,164)**

Total Revenues	**$ 78,646,847**	**$ 78,734,547**	**$ 69,342,921**	**$ 78,997,059**	**$ 262,512**
Total Expenditures	**$ 78,593,701**	**$ 78,706,719**	**$ 62,729,609**	**$ 77,814,555**	**$ (892,164)**
VARIANCE	**$ 53,146**	**$ 27,828**	**$ 6,613,312**	**$ 1,182,504**	**$ 1,154,676**

Revenues	Original Budget	Amended Budget	Year-To-Date	Projection	Variance
Taxes	$ 54,174,319	$ 54,174,319	$ 49,632,284	$ 55,208,716	$ 1,034,397
Licenses & Permits	$ 102,150	$ 153,150	$ 136,706	$ 164,047	$ 10,897
Intergovernmental	$ 8,992,832	$ 9,029,532	$ 7,252,943	$ 8,600,247	$ (429,285)
Charges for Service	$ 8,367,296	$ 8,367,296	$ 6,862,505	$ 8,339,006	$ (28,290)
Fines & Forfeits	$ 2,452,543	$ 2,452,543	$ 2,041,803	$ 2,450,163	$ (2,380)
Misc/Other	$ 4,557,707	$ 4,557,707	$ 3,416,680	$ 4,234,879	$ (322,828)
TOTAL	$ 78,646,847	$ 78,734,547	$ 69,342,921	$ 78,997,059	$ 262,512

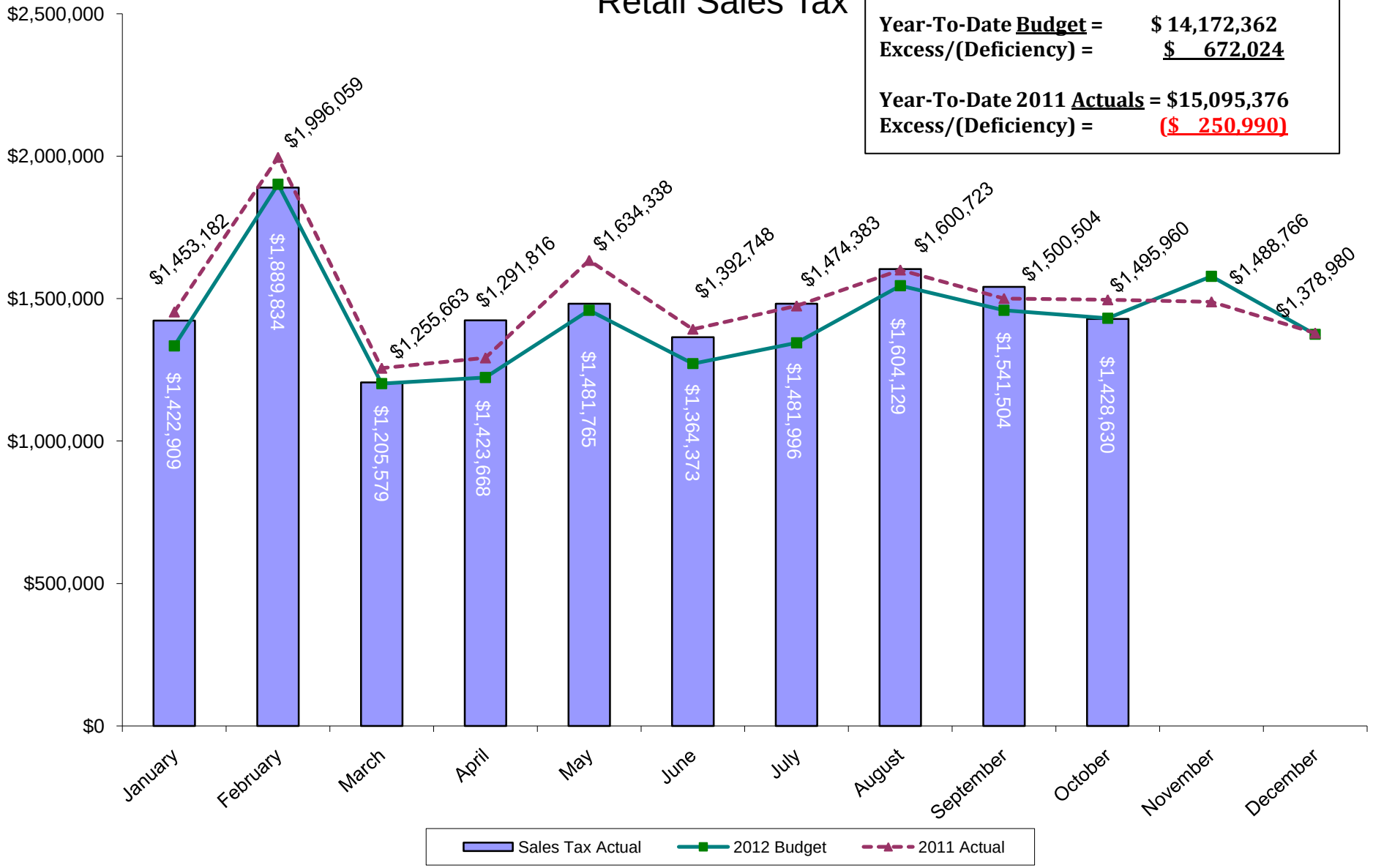
Expenditures	Original Budget	Amended Budget	Year-To-Date	Projection	Variance
Salaries & Benefits	$ 52,989,086	$ 52,674,385	$ 42,473,116	$ 52,508,454	$ (165,931)
Supplies	$ 2,060,117	$ 2,090,257	$ 1,435,153	$ 1,849,184	$ (241,073)
Other Services	$ 12,319,249	$ 12,677,201	$ 9,301,701	$ 12,292,041	$ (385,160)
Interfund Payments	$ 7,800,680	$ 7,840,307	$ 6,875,083	$ 7,840,307	$ -
Other Uses	$ 3,424,569	$ 3,424,569	$ 2,644,557	$ 3,324,569	$ (100,000)
TOTAL	$ 78,593,701	$ 78,706,719	$ 62,729,609	$ 77,814,555	$ (892,164)

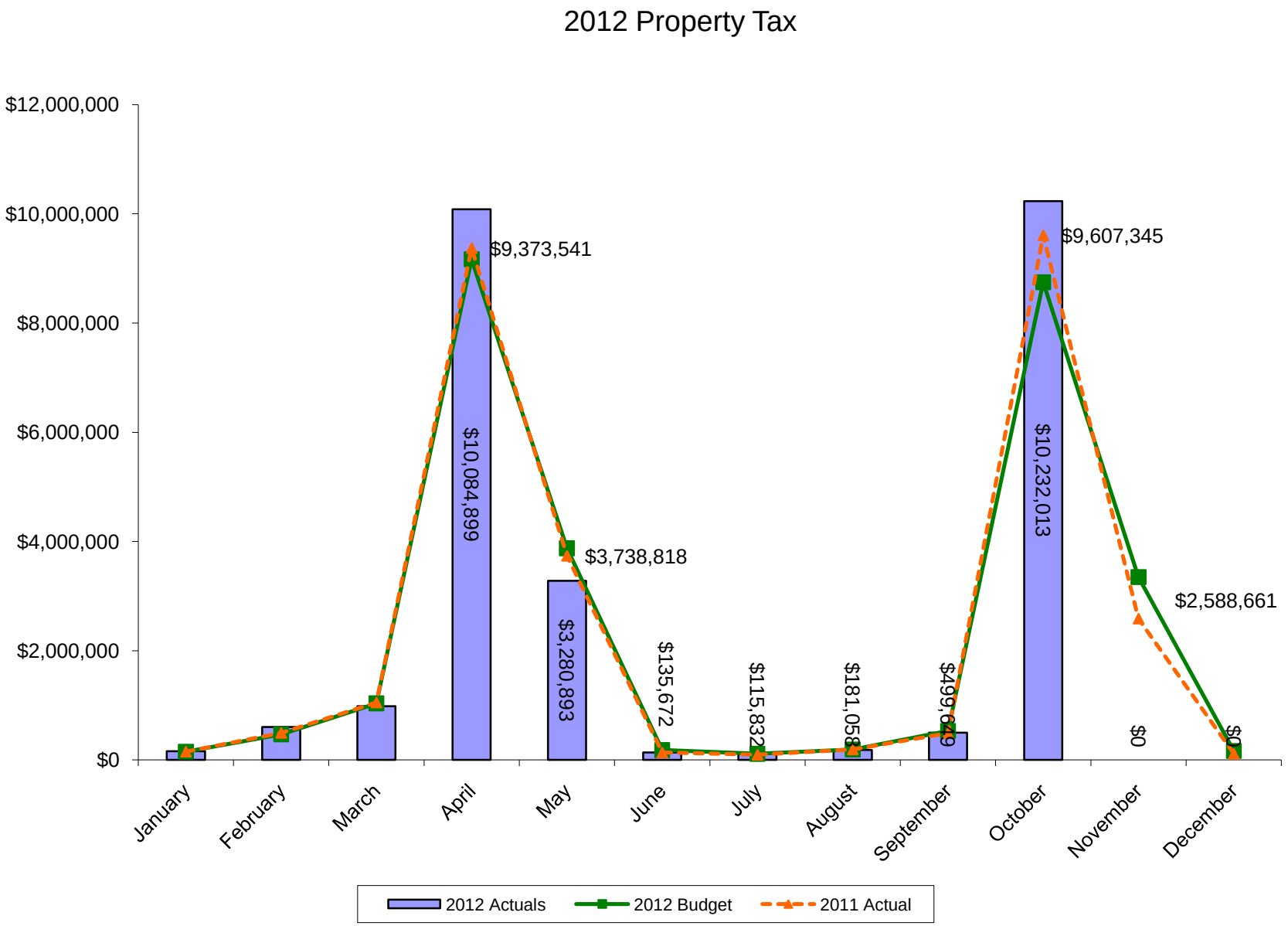
2012
Retail Sales Tax

Year-To-Date 2012 Receipts = $14,844,386

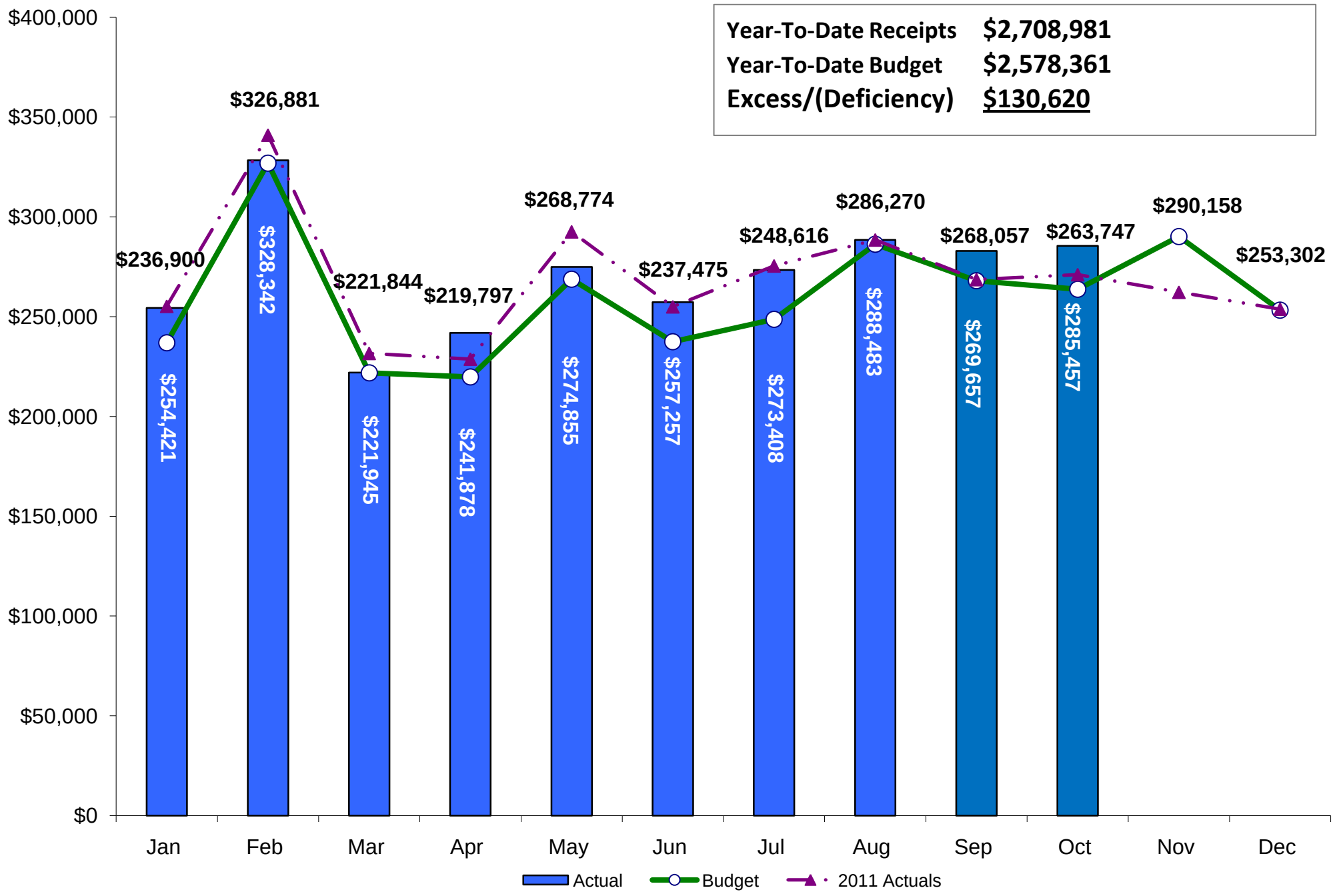
Year-To-Date Budget = $ 14,172,362
Excess/(Deficiency) = $ 672,024

Year-To-Date 2011 Actuals = $15,095,376
Excess/(Deficiency) = ($ 250,990)

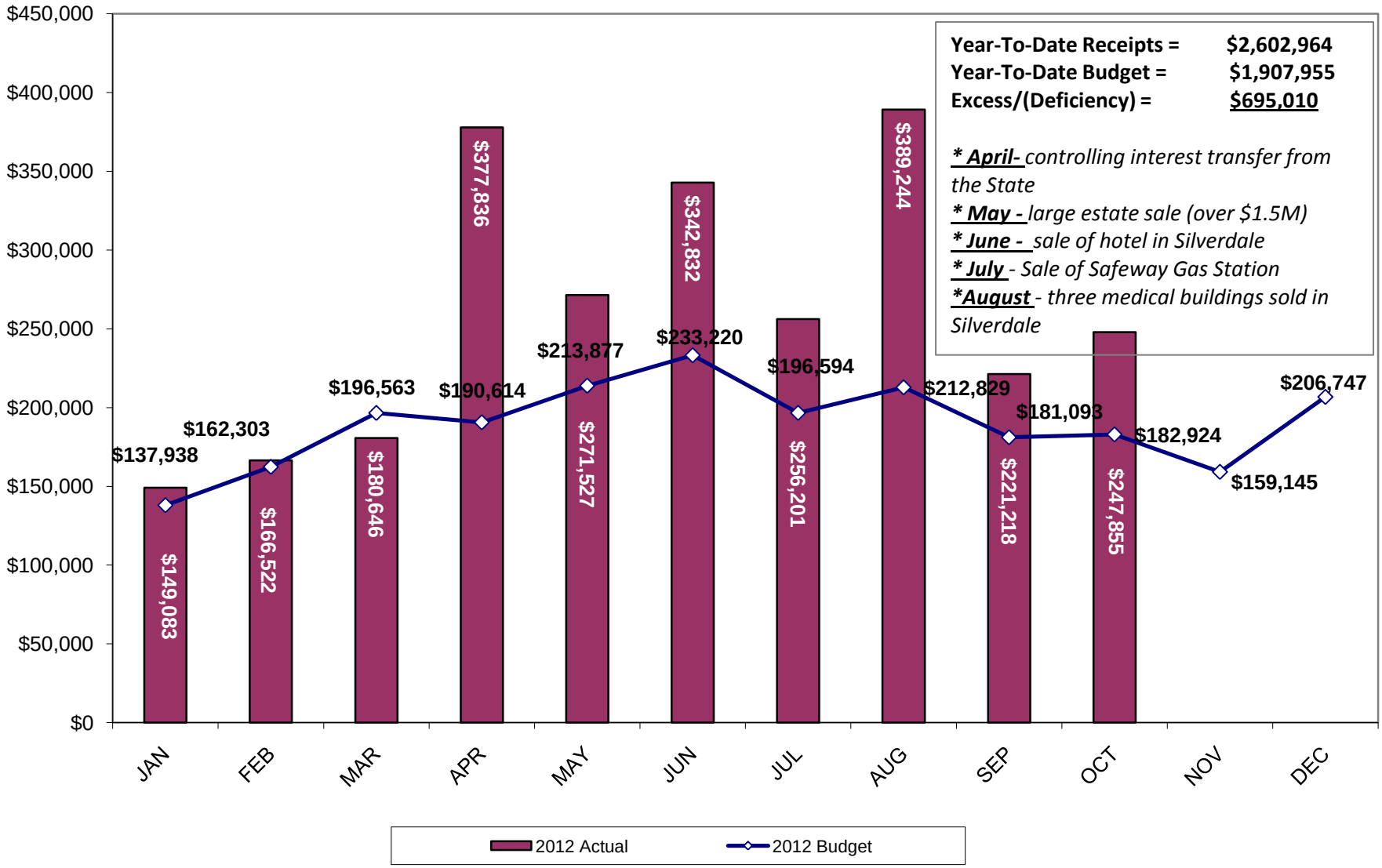



2012 Property Tax
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
$9,373,541
$10,084,899
$3,738,818
$3,280,893
$135,672
$115,832
$181,058
$499,629
$9,607,345
$10,232,013
$2,588,661
$0
$0
January
February
March
April
May
June
July
August
September
October
November
December
2012 Actuals
2012 Budget
2011 Actual

2012 Jail/Juvenile Sales Taxes (Monthly)



2012 Real Estate Excise Tax Revenue



Summary Analysis of Cumulative Year-To-Date Revenue VS Expenditures - ACTUALS (no projections applied)

As of October Month End 2012

	REVENUE			
	Budget Historic 10yr Ave.	Actual	Variance from 10yr Ave.	% to Budget
Board of County Commissioners	$ 43,744	$ 62,601	$ 18,857	143.1%
Superior Court	$ 99,290	$ 108,730	$ 9,440	109.5%
District Court	$ 3,071,046	$ 3,147,285	$ 76,239	102.5%
Prosecutor's Office	$ 2,396,673	$ 2,300,375	$ (96,297)	96.0%
Clerk's Office	$ 1,350,898	$ 1,364,616	$ 13,718	101.0%
Assessor	$ 845	$ 390	$ (455)	46.1%
Auditor	$ 1,535,519	$ 1,952,431	$ 416,912	127.2%
Coroner's Office	$ 65,940	$ 60,141	$ (5,799)	91.2%
Treasurer	$ 2,687,501	$ 3,424,508	$ 737,008	127.4%
Department of Admin. Services	$ 4,659	$ 2,281	$ (2,378)	49.0%
General Admin. & Operations	$ 45,235,707	$ 48,850,041	$ 3,614,335	108.0%
Facilities	$ 122,093	$ 206,024	$ 83,931	168.7%
Sheriff's Office	$ 1,968,408	$ 1,898,514	$ (69,895)	96.4%
Jail	$ 2,912,819	$ 3,010,229	$ 97,410	103.3%
Juvenile	$ 1,430,236	$ 1,579,862	$ 149,626	110.5%
Parks & Recreation	$ 1,356,873	$ 1,296,520	$ (60,353)	95.6%
Cooperative Extension	$ 10,499.21	$ 48,176	$ 37,676	458.8%
Personnel & Human Services	$ 71,908	$ 30,198	$ (41,710)	42.0%
TOTAL	**$ 64,364,658**	**$ 69,342,921**	**$ 4,978,264**	**107.7%**
Property Tax	$ 15,711,381	$ 26,280,369	$ 10,568,988	167.3%
Sales Tax	$ 12,741,195	$ 14,844,386	$ 2,103,192	116.5%
Other Taxes	$ 6,474,625	$ 8,478,403	$ 2,003,778	130.9%
Licenses & Permits	$ 118,550	$ 136,706	$ 18,156	115.3%
Intergovernmental	$ 5,521,711	$ 7,252,943	$ 1,731,232	131.4%
Charges for Service	$ 5,646,433	$ 6,862,505	$ 1,216,072	121.5%
Fines & Forfeits	$ 1,871,031	$ 2,041,803	$ 170,772	109.1%
Miscellaneous	$ 1,321,117	$ 1,519,064	$ 197,947	115.0%
Other Sources	$ 2,024,163	$ 1,897,617	$ (126,546)	93.7%

	EXPENSES			
	Budget Historic 10yr Ave.	Actual	Variance from 10yr Ave.	% of Budget
Board of County Commissioners	$ 1,008,639	$ 922,901	$ (85,738)	91.5%
Superior Court	$ 1,893,043	$ 1,907,204	$ 14,161	100.7%
District Court	$ 2,041,302	$ 1,986,844	$ (54,458)	97.3%
Prosecutor's Office	$ 6,492,572	$ 6,266,321	$ (226,251)	96.5%
Clerk's Office	$ 4,386,851	$ 4,466,248	$ 79,397	101.8%
Assessor	$ 1,764,567	$ 1,717,326	$ (47,241)	97.3%
Auditor	$ 1,292,168	$ 1,260,064	$ (32,104)	97.5%
Coroner's Office	$ 756,515	$ 754,393	$ (2,122)	99.7%
Treasurer	$ 665,457	$ 590,029	$ (75,428)	88.7%
Department of Admin. Services	$ 567,536	$ 564,595	$ (2,941)	99.5%
General Admin. & Operations	$ 7,790,449	$ 8,249,163	$ 458,714	105.9%
Facilities	$ 1,493,183	$ 1,404,135	$ (89,048)	94.0%
Sheriff's Office	$ 13,932,175	$ 13,941,557	$ 9,381	100.1%
Jail	$ 9,307,361	$ 9,473,844	$ 166,483	101.8%
Juvenile	$ 5,106,588	$ 5,281,605	$ 175,018	103.4%
Parks & Recreation	$ 2,721,820	$ 2,639,403	$ (82,416)	97.0%
Cooperative Extension	$ 280,210	$ 242,030	$ (38,180)	86.4%
Personnel & Human Services	$ 1,103,448	$ 1,061,946	$ (41,502)	96.2%
TOTAL	**$ 62,603,886**	**$ 62,729,609**	**$ 125,724**	**100.2%**
Salaries & Benefits	$ 38,709,148	$ 42,473,116	$ 3,763,968	109.7%
Supplies	$ 1,407,733	$ 1,435,153	$ 27,420	101.9%
Other Services	$ 7,134,669	$ 7,731,312	$ 596,643	108.4%
Intergovernmental	$ 1,432,948	$ 1,570,079	$ 137,131	109.6%
Capital Outlay	$ 229,128	$ 19,257	$ (209,871)	8.4%
Interfund Payments	$ 4,817,825	$ 6,875,083	$ 2,057,258	142.7%
Other Uses	$ 2,550,825	$ 2,633,755	$ 82,930	103.3%