

**RESOLUTION \_\_\_\_\_ 2009**

**A RESOLUTION ADOPTING THE 2010 KITSAP COUNTY ANNUAL BUDGET**

**WHEREAS**, R.C.W. 3640.080 requires that the Board of County Commissioners fix and determine each item of the budget separately and by resolution adopt the budget as so finally determined; and

**WHEREAS**, Resolution 375-1983 authorizes the adoption of the budget at the department and/or fund levels;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners in regular session assembled that the Kitsap County Budget for 2010, as finally presented on December 14, 2009, is fixed at the department and/or fund levels listed on the attached pages.

**ADOPTED** this 14th day of December, 2009

**BOARD OF COUNTY COMMISSIONERS  
Kitsap County, Washington**

\_\_\_\_\_  
Charlotte Garrido, Chair

**ATTEST:**

\_\_\_\_\_  
Steve Bauer, Commissioner

\_\_\_\_\_  
Opal Robertson  
Clerk of the Board

\_\_\_\_\_  
Josh Brown, Commissioner

KITSAP COUNTY BUDGET - ALL FUNDS

|                     | 2010          |
|---------------------|---------------|
| <b>GENERAL FUND</b> | Expenses      |
| 00001 General Fund  | \$ 82,748,308 |

|                                      | 2010                  |
|--------------------------------------|-----------------------|
| <b>SPECIAL REVENUE FUNDS</b>         | Expenses              |
| 00101 County Roads                   | \$ 25,591,215         |
| 00102 County Road Construction       | \$ 7,203,000          |
| 00103 Cencom Operations              | \$ 6,877,943          |
| 00104 Emergency Services             | \$ 481,331            |
| 00105 Law Library                    | \$ 91,475             |
| 00106 KPREP                          | \$ 1,018,488          |
| 00108 Human Resources Board          | \$ 8,000              |
| 00111 Election Reserve               | \$ 173,815            |
| 00112 Auditor's Doc.Preservation     | \$ 374,159            |
| 00113 Housing Affordability          | \$ 1,400,000          |
| 00114 WESTNET                        | \$ 1,180,292          |
| 00117 Boating Safety Program         | \$ 102,000            |
| 00119 Special Purpose Path           | \$ 50,000             |
| 00120 Noxious Weed Control           | \$ 436,467            |
| 00121 Treasurer's M & O              | \$ 23,794             |
| 00123 Electronic Technology Excise   | \$ 133,000            |
| 00124 Veterans Relief                | \$ 453,000            |
| 00125 Expert Witness Fund            | \$ 100,000            |
| 00129 Conservation Futures Tax       | \$ 1,175,095          |
| 00130 Community Service              | \$ 67,970             |
| 00131 Real Estate Excise Tax         | \$ 4,736,872          |
| 00132 Kitsap County Stadium          | \$ 299,600            |
| 00133 Kitsap County Fair             | \$ 96,000             |
| 00134 1% For Art Program             | \$ 8,183              |
| 00135 Prisoner Commissary            | \$ 170,923            |
| 00136 SIU Revenue                    | \$ 162,960            |
| 00139 Kitsap S.A.I.V.S.              | \$ 33,654             |
| 00140 Drug Forfeiture Enforcement    | \$ 45,000             |
| 00141 Antiprofitereing Revolving     | \$ 35,000             |
| 00142 Family Court Services          | \$ 18,486             |
| 00143 Trial Court Improvement        | \$ 50,000             |
| 00144 Public Defense Funding         | \$ 495,947            |
| 00145 Pooling Fees                   | \$ 280,345            |
| 00146 GMA Park Impact Fees           | \$ 494,096            |
| 00150 County Parks Acq & Dev         | \$ 547,766            |
| 00155 Pt.No Pt-Light Hse Society     | \$ 18,661             |
| 00156 911 Enhancement                | \$ 3,403,676          |
| 00159 Crime Prevention               | \$ 47,400             |
| 00160 Kingston Commuter Parking      | \$ 43,000             |
| 00161 Regional Septic Loan Program   | \$ 1,300,000          |
| 00162 Recovery Center                | \$ 2,457,971          |
| 00163 Dispute Resolution Center      | \$ 50,000             |
| 00164 CDBG Entitlement Fund          | \$ 1,847,109          |
| 00166 HOME Entitlement               | \$ 3,172,489          |
| 00167 KNAT Kitsap Abatement Team     | \$ 169,507            |
| 00168 DCD Community Development      | \$ 6,463,704          |
| 00171 Jail & Juvenile Sales Tax      | \$ 3,661,240          |
| 00179 PEG Fund                       | \$ 250,000            |
| 00181 Mental Health                  | \$ 650,000            |
| 00182 Developmental Disabilities     | \$ 3,540,000          |
| 00183 Substance Abuse Treatment      | \$ 2,660,400          |
| 00184 Youth Commission               | \$ 45,000             |
| 00185 Youth Services/Juvenile Svs    | \$ 6,000              |
| 00187 Mental Health Medicaid         | \$ 21,680,000         |
| 00188 Mental Health Non-Medicaid     | \$ 7,600,000          |
| 00189 Commute Trip Reduction         | \$ 51,666             |
| 00190 Area Agency on Aging           | \$ 4,988,100          |
| 00191 JTPA/WIA Administration        | \$ 2,965,000          |
| 00192 Employment & Training(Non-WIA) | \$ 2,540,000          |
| 00193 Kitsap Reg Coordinating Coun.  | \$ 509,220            |
| 00195 ARRA EECBG                     | \$ 1,114,550          |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>   | <b>\$ 125,650,569</b> |

|                                   | 2010                 |
|-----------------------------------|----------------------|
| <b>DEBT SERVICE FUNDS</b>         | Expenses             |
| 00230 KC GO Refunding Bond 96     | \$ 1,766,632         |
| 00231 KC 2009 LTGO BAN(6/1/09)    | \$ 5,000,000         |
| 00232 KC 2009B KeyBk Line/Credit  | \$ 110,000           |
| 00266 Crid #39 Debt Service       | \$ 5,268             |
| 00281 LTGO Bond Fund '99          | \$ 391,894           |
| 00282 LTGO Bond Fund '99B         | \$ 117,344           |
| 00283 LTGO Bond Fund 2000         | \$ 660,870           |
| 00284 LTGO Bond Fund 2001 & Refdg | \$ 661,305           |
| 00286 LTGO Bond Fund 2002A-PFD    | \$ 958,471           |
| 00287 LTGO Bond Fund 2003         | \$ 705,734           |
| 00288 LTGO Bond Fund 2003B        | \$ 1,083,958         |
| 00289 LTGO Bond Fund 2004         | \$ 1,446,526         |
| 00291 LTGO Bond Fund 2005 Refdg   | \$ 1,289,752         |
| 00292 LTGO Bond Fund-2006         | \$ 1,627,579         |
| <b>TOTAL DEBT SERVICE FUNDS</b>   | <b>\$ 15,825,333</b> |

|                                      | 2010                |
|--------------------------------------|---------------------|
| <b>CAPITAL PROJECT FUNDS</b>         | Expenses            |
| 00331 2009 KC LTGO BAN Projects Fund | \$ 1,053,000        |
| 00332 2009B KC LTGO BAN Projects Fd  | \$ 1,000,000        |
| 00363 Silverdale Projects Fd(12/08)  | \$ 646,734          |
| 00366 McCormick Woods Park(12/08)    | \$ 643,742          |
| 00382 Parks Capital Improvement      | \$ 4,374,397        |
| 00384 KC Capital Project 2001 Fund   | \$ 50,000           |
| 00386 PFD 2002A Facility Project     | \$ 320,000          |
| 00387 KC Admin Bldg Project          | \$ 575,111          |
| <b>CAPITAL PROJECT FUNDS</b>         | <b>\$ 8,662,984</b> |

|                                      | 2010                 |
|--------------------------------------|----------------------|
| <b>ENTERPRISE FUNDS</b>              | Expenses             |
| 00401 Solid Waste                    | \$ 4,671,455         |
| 00402 Sewer Utility                  | \$ 13,018,120        |
| 00405 Sewer Improvement              | \$ 2,520,000         |
| 00406 Sewer Revenue Bond 96          | \$ 1,710,350         |
| 00410 Sewer Construction             | \$ 24,012,887        |
| 00411 Sewer Repair & Replacement     | \$ 2,000,000         |
| 00414 Sewer Revenue Bonds 99         | \$ 851,973           |
| 00415 Bainbridge Is Landfill Capital | \$ 235,000           |
| 00418 Hansville Landfill O & M       | \$ 445,000           |
| 00430 Clean Kitsap Fund              | \$ 316,000           |
| 00437 Transfer Station Operations    | \$ 12,172,589        |
| 00438 Solid Waste Capital Imp        | \$ 600,000           |
| 00439 Landfill Post Closure Res      | \$ 522,500           |
| 00440 Surface/Stormwater Mgmt Prog   | \$ 6,651,927         |
| 00441 SSWM Program Capital Fund      | \$ 3,295,967         |
| 00442 SSWM Asset Replacemt Fund      | \$ -                 |
| 00450 Village Greens                 | \$ 46,900            |
| <b>ENTERPRISE FUNDS</b>              | <b>\$ 73,070,668</b> |

|                                    | 2010                 |
|------------------------------------|----------------------|
| <b>INTERNAL SERVICE FUNDS</b>      | Expenses             |
| 00501 Equipment Rental & Revolving | \$ 9,664,639         |
| 00514 Self Insurance               | \$ 3,784,844         |
| 00516 Information Services         | \$ 5,954,303         |
| <b>INTERNAL SERVICE FUNDS</b>      | <b>\$ 19,403,786</b> |

|                        |                       |
|------------------------|-----------------------|
| <b>TOTAL ALL FUNDS</b> | <b>\$ 325,361,648</b> |
|------------------------|-----------------------|

|                             | 2010                  |
|-----------------------------|-----------------------|
| <b>SUMMARY OF ALL FUNDS</b> | Expenses              |
| GENERAL FUND                | \$ 82,748,308         |
| SPECIAL REVENUE FUNDS       | \$ 125,650,569        |
| DEBT SERVICE FUNDS          | \$ 15,825,333         |
| CAPITAL PROJECT FUNDS       | \$ 8,662,984          |
| ENTERPRISE FUNDS            | \$ 73,070,668         |
| INTERNAL SERVICE FUNDS      | \$ 19,403,786         |
| <b>TOTAL ALL FUNDS</b>      | <b>\$ 325,361,648</b> |

## Revenue by Department

| Department                     | 2008<br>Actual       | 2009<br>Budget       | 2009<br>Six Month    | 2010<br>Final Budget |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| 01 County Commissioners        | \$ 68,449            | \$ 75,035            | \$ 36,741            | \$ 234,069           |
| 05 Superior Courts             | \$ 162,762           | \$ 129,535           | \$ 88,419            | \$ 153,463           |
| 06 District Courts             | \$ 3,449,538         | \$ 3,780,650         | \$ 1,800,139         | \$ 3,489,901         |
| 08 Prosecutor                  | \$ 2,836,715         | \$ 3,457,320         | \$ 1,249,798         | \$ 3,155,954         |
| 09 Clerk                       | \$ 2,047,447         | \$ 1,768,632         | \$ 773,146           | \$ 1,810,383         |
| 11 Public Defense              | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 15 Assessor                    | \$ 504               | \$ -                 | \$ 528               | \$ -                 |
| 16 Auditor                     | \$ 4,128,400         | \$ 4,246,604         | \$ 1,422,992         | \$ 4,155,969         |
| 17 Coroner                     | \$ 70,502            | \$ 84,250            | \$ 33,077            | \$ 109,250           |
| 18 Treasurer                   | \$ 4,766,886         | \$ 4,054,500         | \$ 2,407,179         | \$ 3,746,470         |
| 21 Community Development       | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 22 Community Development       | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 23 Administrative Services     | \$ 128,995           | \$ 186,385           | \$ 140,864           | \$ 119,892           |
| 24 Freeholders Services        | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 25 General Admin. & Operations | \$ 54,618,873        | \$ 57,324,857        | \$ 41,584,798        | \$ 54,575,439        |
| 27 Facilities Maintenance      | \$ 169,175           | \$ 276,433           | \$ 77,055            | \$ 328,743           |
| 29 Disability Board            | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 40 Sheriff                     | \$ 2,188,056         | \$ 2,543,141         | \$ 850,477           | \$ 2,593,756         |
| 41 Jail                        | \$ 3,848,136         | \$ 4,097,846         | \$ 1,737,332         | \$ 4,245,500         |
| 42 Juvenile                    | \$ 3,358,518         | \$ 3,375,665         | \$ 1,179,614         | \$ 2,353,997         |
| 50 Parks                       | \$ 1,460,455         | \$ 1,780,892         | \$ 489,385           | \$ 1,613,396         |
| 55 Cooperative Extension       | \$ -                 | \$ -                 | \$ 45                | \$ -                 |
| 60 Personnel & Human Resources | \$ 109,775           | \$ 15,000            | \$ 2,237             | \$ 62,126            |
| <b>TOTAL REVENUES</b>          | <b>\$ 83,413,186</b> | <b>\$ 87,196,745</b> | <b>\$ 53,853,824</b> | <b>\$ 82,748,308</b> |

## Expenses by Department

| Department                     | 2008<br>Actual       | 2009<br>Budget       | 2009<br>Six Month    | 2010<br>Final Budget |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| 01 County Commissioners        | \$ 1,275,738         | \$ 1,332,764         | \$ 635,202           | \$ 1,339,214         |
| 03 County Administrator        | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 05 Superior Courts             | \$ 2,982,843         | \$ 2,917,705         | \$ 1,277,579         | \$ 2,545,509         |
| 06 District Courts             | \$ 2,854,031         | \$ 2,973,507         | \$ 1,331,848         | \$ 2,780,825         |
| 08 Prosecutor                  | \$ 8,350,315         | \$ 8,551,247         | \$ 3,987,149         | \$ 7,921,437         |
| 09 Clerk                       | \$ 5,849,578         | \$ 6,716,533         | \$ 2,857,376         | \$ 5,982,201         |
| 11 Public Defense              | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 15 Assessor                    | \$ 2,350,611         | \$ 2,429,189         | \$ 1,100,927         | \$ 2,236,858         |
| 16 Auditor                     | \$ 3,631,454         | \$ 3,656,770         | \$ 1,579,626         | \$ 3,261,870         |
| 17 Coroner                     | \$ 908,028           | \$ 911,843           | \$ 429,939           | \$ 904,445           |
| 18 Treasurer                   | \$ 883,247           | \$ 916,711           | \$ 434,692           | \$ 843,212           |
| 21 Community Development       | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 22 Community Development       | \$ (50)              | \$ -                 | \$ -                 | \$ -                 |
| 23 Administrative Services     | \$ 1,027,974         | \$ 1,082,058         | \$ 466,364           | \$ 888,377           |
| 24 Freeholders Services        | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 25 General Admin. & Operations | \$ 9,491,345         | \$ 9,735,658         | \$ 17,528,397        | \$ 9,780,821         |
| 27 Facilities Maintenance      | \$ 1,982,882         | \$ 2,179,123         | \$ 980,813           | \$ 1,847,563         |
| 29 Disability Board            | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| 40 Sheriff                     | \$ 18,503,250        | \$ 18,538,822        | \$ 8,775,073         | \$ 18,123,203        |
| 41 Jail                        | \$ 11,853,329        | \$ 12,546,925        | \$ 5,599,122         | \$ 12,391,684        |
| 42 Juvenile                    | \$ 7,997,156         | \$ 8,218,894         | \$ 3,542,635         | \$ 6,881,938         |
| 50 Parks                       | \$ 3,946,442         | \$ 3,934,820         | \$ 1,491,048         | \$ 3,387,724         |
| 55 Cooperative Extension       | \$ 268,711           | \$ 260,288           | \$ 45,868            | \$ 242,126           |
| 60 Personnel & Human Resources | \$ 1,452,654         | \$ 1,501,672         | \$ 634,203           | \$ 1,391,301         |
| <b>TOTAL EXPENSES</b>          | <b>\$ 85,609,538</b> | <b>\$ 88,404,529</b> | <b>\$ 52,697,861</b> | <b>\$ 82,748,308</b> |

## KITSAP COUNTY GENERAL FUND REVENUES BY ACCOUNT

| REVENUE ACCOUNTS                    | 2008<br>Actual       | 2009<br>Budget       | 2009<br>Six Month    | 2010<br>Final Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 3110 GENERAL PROPERTY TAX           | \$ 27,469,820        | \$ 28,689,530        | \$ 14,929,204        | \$ 30,010,865        |
| 3130 RETAIL SALES AND USE TAX       | \$ 22,162,679        | \$ 22,815,004        | \$ 10,276,777        | \$ 20,045,784        |
| 3160 BUSINESS TAXES                 | \$ 1,641,989         | \$ 1,815,892         | \$ 820,727           | \$ 1,735,000         |
| 3170 EXCISE TAXES                   | \$ 630,039           | \$ 639,858           | \$ 274,609           | \$ 562,278           |
| 3190 PENALTIES & INTEREST ON TAXES  | \$ 1,849,666         | \$ 2,025,000         | \$ 1,376,268         | \$ 2,079,344         |
| 3210 BUSINESS LICENSES AND PERMITS  | \$ 3,255             | \$ 4,475             | \$ 310               | \$ 2,190             |
| 3220 NON-BUSINESS LICENSE & PERMITS | \$ 188,722           | \$ 239,000           | \$ 102,723           | \$ 228,710           |
| 3310 DIRECT FEDERAL GRANTS          | \$ 118,012           | \$ 453,282           | \$ 7,250             | \$ 419,995           |
| 3330 INDIRECT FEDERAL GRANTS        | \$ 1,761,468         | \$ 2,016,455         | \$ 472,994           | \$ 1,793,733         |
| 3340 STATE GRANTS                   | \$ 2,972,316         | \$ 2,701,300         | \$ 856,317           | \$ 1,412,438         |
| 3350 STATE SHARED REVENUES          | \$ 135,201           | \$ 94,850            | \$ 8,680             | \$ 42,435            |
| 3360 STATE ENTITLEMENTS             | \$ 1,893,776         | \$ 2,013,278         | \$ 955,204           | \$ 2,088,575         |
| 3380 INTERGOVERNMENTAL SERVICE      | \$ 3,313,425         | \$ 3,573,577         | \$ 1,506,350         | \$ 3,496,991         |
| 3391 AARA-BJA-ED BYRNE MEMORIAL     | \$ -                 | \$ -                 | \$ -                 | \$ 223,861           |
| 3392 ARRA-FED INDIRECT STIMULUS     | \$ -                 | \$ -                 | \$ -                 | \$ 40,174            |
| 3410 GENERAL GOVERNMENT             | \$ 3,883,157         | \$ 4,265,592         | \$ 1,855,644         | \$ 3,650,102         |
| 3420 TRANSFER OFFENDER FEE          | \$ 1,107,068         | \$ 1,182,390         | \$ 582,389           | \$ 1,288,630         |
| 3460 MENTAL & PHYSICAL HEALTH       | \$ 52,388            | \$ 52,000            | \$ 30,431            | \$ 72,500            |
| 3470 CULTURE AND RECREATION         | \$ 682,095           | \$ 827,100           | \$ 97,291            | \$ 712,100           |
| 3490 OTHER INTERFUND/DEPT CHARGES   | \$ 3,059,343         | \$ 4,061,169         | \$ 1,456,684         | \$ 4,205,739         |
| 3510 SUPERIOR COURT-FELONY          | \$ 174,158           | \$ 148,358           | \$ 68,132            | \$ 150,906           |
| 3520 CIVIL PENALTIES                | \$ 43,851            | \$ 35,000            | \$ 22,685            | \$ 43,100            |
| 3530 NON-PARKING INFRACTION PENALTY | \$ 1,490,849         | \$ 1,725,500         | \$ 771,515           | \$ 1,513,500         |
| 3540 PARKING INFRACTION PENALTIES   | \$ 9,538             | \$ 9,000             | \$ 4,870             | \$ 9,500             |
| 3550 CRIMINAL TRAFFIC MIS. PENALTY  | \$ 128,707           | \$ 138,000           | \$ 62,381            | \$ 121,000           |
| 3560 CRIMINAL NON-TRAFFIC PENALTIES | \$ 16,448            | \$ 8,400             | \$ 8,038             | \$ 11,200            |
| 3570 CRIMINAL COSTS                 | \$ 658,162           | \$ 623,279           | \$ 287,501           | \$ 578,684           |
| 3590 MISC FINES AND PENALTIES       | \$ 85,991            | \$ 93,327            | \$ 34,515            | \$ 68,600            |
| 3610 INTEREST EARNINGS              | \$ 2,808,696         | \$ 1,968,000         | \$ 1,006,748         | \$ 1,609,850         |
| 3620 RENTS, LEASES & CONCESSIONS    | \$ 566,251           | \$ 934,753           | \$ 290,150           | \$ 690,691           |
| 3660 TRUST & OTHER VF MISC REV      | \$ 180,693           | \$ 194,080           | \$ 13,698            | \$ 186,416           |
| 3670 OTHER                          | \$ 13,485            | \$ -                 | \$ 1,953             | \$ 6,000             |
| 3690 OTHER MISC REVENUE             | \$ 811,459           | \$ 689,923           | \$ 101,099           | \$ 334,696           |
| 3860 AGENCY DEPOSITS                | \$ 425,589           | \$ 395,000           | \$ 231,063           | \$ 478,900           |
| 4916 PROCEEDS OF BANS               | \$ -                 | \$ -                 | \$ 14,003,814        | \$ -                 |
| 4970 OPERATING TRANSFERS IN         | \$ 3,073,888         | \$ 2,964,373         | \$ 1,356,031         | \$ 2,835,821         |
| <b>TOTAL REVENUES</b>               | <b>\$ 83,413,184</b> | <b>\$ 87,196,745</b> | <b>\$ 53,853,825</b> | <b>\$ 82,748,308</b> |

## KITSAP COUNTY GENERAL FUND EXPENSES BY ACCOUNT

| EXPENDITURE ACCOUNT              | 2008<br>Actual       | 2009<br>Budget       | 2009<br>Six Month    | 2010<br>Final        |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>SALARIES</b>                  |                      |                      |                      |                      |
| 5101 REGULAR SALARIES            | \$ 39,497,412        | \$ 40,511,553        | \$ 19,388,104        | \$ 38,644,968        |
| 5102 OVERTIME PAY                | \$ 1,405,360         | \$ 995,022           | \$ 568,777           | \$ 1,175,481         |
| 5103 LONGEVITY PAY               | \$ 485,454           | \$ 519,084           | \$ 278,006           | \$ 539,354           |
| 5104 SICK LEAVE PAYOUT           | \$ 35,650            | \$ -                 | \$ 20,913            | \$ -                 |
| 5108 ANNUAL LEAVE PAYOUT         | \$ 176,723           | \$ -                 | \$ 58,829            | \$ 5,400             |
| 5108 SHIFT DIFFERENTIAL PAY      | \$ 24,110            | \$ 22,262            | \$ 10,106            | \$ 20,122            |
| 5109 EXTRA HELP                  | \$ 449,926           | \$ 340,446           | \$ 148,289           | \$ 260,063           |
| 5110 OUT OF CLASS PAY            | \$ 46,010            | \$ 40,000            | \$ 28,669            | \$ 39,800            |
| 5112 BAILIFF                     | \$ 33,317            | \$ 50,000            | \$ 15,370            | \$ 44,500            |
| 5113 BALLOT PROCESSORS           | \$ 106,350           | \$ 64,170            | \$ 13,572            | \$ 68,170            |
| 5121 INTERN PAY                  | \$ 8,439             | \$ 7,434             | \$ 8,827             | \$ 7,353             |
| 5190 MISCELLANEOUS PAY           | \$ 105,412           | \$ 831,574           | \$ 66,880            | \$ 135,339           |
| 5197 PREMIUM-RECRUITMT/RETENTION | \$ 7,320             | \$ 8,659             | \$ 2,728             | \$ 2,910             |
| <b>TOTAL SALARIES</b>            | <b>\$ 42,391,483</b> | <b>\$ 43,388,204</b> | <b>\$ 20,609,070</b> | <b>\$ 40,943,460</b> |

| EXPENDITURE ACCOUNT                 | 2008<br>Actual       | 2009<br>Budget       | 2009<br>Six Month    | 2010<br>Final        |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>BENEFITS</b>                     |                      |                      |                      |                      |
| 5201 INDUSTRIAL INSURANCE           | \$ 878,994           | \$ 912,076           | \$ 418,475           | \$ 887,923           |
| 5202 SOCIAL SECURITY                | \$ 3,119,747         | \$ 3,153,827         | \$ 1,525,416         | \$ 2,976,748         |
| 5203 PERS RETIREMENT                | \$ 2,388,421         | \$ 2,863,838         | \$ 1,286,941         | \$ 1,704,970         |
| 5205 CLOTHING ALLOWANCE             | \$ 194,575           | \$ 225,315           | \$ 22,143            | \$ 204,823           |
| 5206 LEOFF RETIREMENT               | \$ 464,654           | \$ 441,477           | \$ 256,006           | \$ 441,862           |
| 5207 MEDICAL COSTS                  | \$ 103,830           | \$ 214,160           | \$ 34,969            | \$ 114,160           |
| 5208 LEOFF MEDICAL INSURANCE        | \$ 338,375           | \$ 434,109           | \$ 191,129           | \$ 334,109           |
| 5210 MEDICAL INSURANCE              | \$ 6,503,024         | \$ 7,059,197         | \$ 3,076,180         | \$ -                 |
| 5211 DENTAL INSURANCE               | \$ 481,453           | \$ 635,645           | \$ 231,362           | \$ -                 |
| 5213 LIFE INSURANCE                 | \$ 25,249            | \$ 33,124            | \$ 11,616            | \$ -                 |
| 5214 VISION INSURANCE               | \$ 3,083             | \$ 2,547             | \$ 1,595             | \$ -                 |
| 5215 DISABILITY INSURANCE           | \$ 38,076            | \$ 38,684            | \$ 17,657            | \$ 36,076            |
| 5216 DEPENDENT BENEFITS             | \$ 132,728           | \$ 131,938           | \$ 54,437            | \$ -                 |
| 5217 AUTOMOBILE ALLOWANCE           | \$ 18,400            | \$ 18,000            | \$ 8,600             | \$ 18,000            |
| 5220 UNEMPLOYMENT COMPENSATION      | \$ 130,442           | \$ 145,000           | \$ 49,277            | \$ 145,000           |
| 5222 TIME LOSS/DEPARTMENT           | \$ -                 | \$ (200,000)         | \$ -                 | \$ -                 |
| 5225 WAIVE MEDICAL BENEFITS         | \$ 35,101            | \$ 29,973            | \$ 19,341            | \$ -                 |
| 5228 LEOFF REIMBURSEMENT            | \$ 46,945            | \$ 60,000            | \$ 21,069            | \$ 60,000            |
| 5229 BENEFITS BUCKET                | \$ -                 | \$ -                 | \$ -                 | \$ 7,554,203         |
| <b>TOTAL BENEFITS</b>               | <b>\$ 14,903,097</b> | <b>\$ 16,196,890</b> | <b>\$ 7,226,213</b>  | <b>\$ 14,477,874</b> |
| <b>SUPPLIES</b>                     |                      |                      |                      |                      |
| 5311 OFFICE/OPERATING SUPPLIES      | \$ 1,427,270         | \$ 1,467,836         | \$ 556,711           | \$ 1,432,185         |
| 5312 KITCHEN SUPPLIES               | \$ 682,899           | \$ 866,105           | \$ 283,808           | \$ 802,255           |
| 5313 FIRST AID & SAFETY SUPPLIES    | \$ 691               | \$ 1,738             | \$ 253               | \$ 1,317             |
| 5314 PRISONER PRESCRIPTIONS         | \$ 103,802           | \$ 156,078           | \$ 46,170            | \$ 134,851           |
| 5315 OPERATING SUPPLIES             | \$ -                 | \$ 900               | \$ -                 | \$ 900               |
| 5321 FUEL CONSUMED                  | \$ 32,093            | \$ 23,515            | \$ 13,069            | \$ 25,700            |
| 5351 SMALL TOOLS & EQUIPMENT        | \$ 195,178           | \$ 201,424           | \$ 59,808            | \$ 214,857           |
| 5352 COMPUTER SOFTWARE              | \$ 104,681           | \$ 153,326           | \$ 4,645             | \$ 82,746            |
| 5353 SMALL COMPUTER EQUIPMENT       | \$ 161,327           | \$ 294,376           | \$ 16,875            | \$ 205,607           |
| 5354 TELEPHONE EQUIPMENT            | \$ 11,130            | \$ 24,976            | \$ 2,787             | \$ 20,620            |
| <b>TOTAL SUPPLIES</b>               | <b>\$ 2,719,071</b>  | <b>\$ 3,190,274</b>  | <b>\$ 984,126</b>    | <b>\$ 2,921,038</b>  |
| <b>SERVICES</b>                     |                      |                      |                      |                      |
| 5411 ACCOUNTING & AUDITING          | \$ 146,418           | \$ 125,000           | \$ 70,722            | \$ 150,000           |
| 5413 MEDICAL, DENTAL & HOSPITAL     | \$ 293,006           | \$ 282,198           | \$ 182,459           | \$ 270,163           |
| 5414 COMPUTER PROGRAMMING SERVICES  | \$ -                 | \$ 2,889             | \$ -                 | \$ 382               |
| 5415 MANAGEMENT CONSULTING          | \$ 348,305           | \$ 417,894           | \$ 107,176           | \$ 365,116           |
| 5416 SPECIAL LEGAL SERVICES         | \$ 3,418,256         | \$ 3,748,995         | \$ 1,613,553         | \$ 3,062,134         |
| 5417 INDIGENT BURIALS               | \$ 183               | \$ 2,500             | \$ 2,000             | \$ 3,500             |
| 5418 PRISONER MEDICAL               | \$ 1,174,905         | \$ 1,398,452         | \$ 509,213           | \$ 1,466,017         |
| 5419 OTHER PROFESSIONAL SERVICES    | \$ 2,056,428         | \$ 2,190,596         | \$ 536,729           | \$ 1,427,891         |
| 5421 TELEPHONE                      | \$ 9,389             | \$ 9,621             | \$ 5,863             | \$ 9,414             |
| 5422 CELLULAR TELEPHONES            | \$ 108,032           | \$ 95,967            | \$ 44,200            | \$ 100,254           |
| 5425 POSTAGE                        | \$ 398,435           | \$ 460,551           | \$ 202,421           | \$ 456,288           |
| 5431 MILEAGE                        | \$ 105,143           | \$ 98,274            | \$ 24,948            | \$ 81,414            |
| 5432 TRAVEL                         | \$ 150,834           | \$ 200,509           | \$ 42,140            | \$ 143,370           |
| 5433 PER DIEM                       | \$ 34,845            | \$ 40,033            | \$ 7,611             | \$ 35,572            |
| 5435 VEHICLE ALLOWANCE              | \$ 2,720             | \$ 2,889             | \$ 1,598             | \$ 2,889             |
| 5438 NON-EMPLOYEE MILEAGE           | \$ 150,131           | \$ 173,385           | \$ 68,184            | \$ 151,730           |
| 5439 NON-EMPLOYEE TRAVEL            | \$ 37,915            | \$ 31,702            | \$ 11,526            | \$ 38,092            |
| 5441 ADVERTISING                    | \$ 77,833            | \$ 91,019            | \$ 19,048            | \$ 81,263            |
| 5451 OPERATING RENTAL/LEASES        | \$ 573,729           | \$ 684,403           | \$ 205,744           | \$ 571,075           |
| 5462 PROPERTY/BOILER/MACHINERY      | \$ 2,725             | \$ 2,600             | \$ -                 | \$ 2,600             |
| 5471 GAS                            | \$ 347,349           | \$ 398,976           | \$ 213,188           | \$ 432,048           |
| 5472 WATER                          | \$ 157,256           | \$ 109,671           | \$ 33,268            | \$ 105,780           |
| 5473 SEWER                          | \$ 79,259            | \$ 90,436            | \$ 42,035            | \$ 105,036           |
| 5474 ELECTRICITY                    | \$ 792,962           | \$ 632,600           | \$ 335,297           | \$ 738,558           |
| 5475 WASTE DISPOSAL                 | \$ 136,065           | \$ 113,339           | \$ 43,883            | \$ 114,202           |
| 5477 HAZARDOUS WASTE DISPOSAL       | \$ 5,962             | \$ 10,900            | \$ 1,848             | \$ 6,900             |
| 5478 SURFACE WATER MANAGEMENT       | \$ 25,772            | \$ 26,000            | \$ 27,602            | \$ 28,000            |
| 5481 REPAIRS & MAINT-BUILDINGS      | \$ 91,896            | \$ 202,037           | \$ 39,054            | \$ 145,788           |
| 5482 REPAIRS & MAINT-IMPROVEMENTS   | \$ 9,923             | \$ 18,376            | \$ 1,514             | \$ 23,376            |
| 5483 REPAIRS & MAINT-EQUIPMENT      | \$ 138,512           | \$ 162,259           | \$ 63,179            | \$ 158,580           |
| 5484 REPAIRS & MAINT-COMPUTER EQUIP | \$ 51,003            | \$ 29,590            | \$ 23,126            | \$ 21,840            |
| 5491 COURT COSTS & INVESTIGATIONS   | \$ 77,400            | \$ 118,802           | \$ 30,570            | \$ 112,408           |
| 5492 DUES/SUBSCRIPTIONS/MEMBERSHIPS | \$ 307,157           | \$ 284,599           | \$ 189,469           | \$ 305,394           |
| 5493 BANK & CREDIT CARD SERV FEERV  | \$ 4,665             | \$ 2,505             | \$ 1,779             | \$ 4,097             |
| 5494 FILING & RECORDING             | \$ 83                | \$ 292               | \$ 708               | \$ 193               |
| 5495 WITNESS FEES                   | \$ 1,020             | \$ 5,215             | \$ (262)             | \$ 5,215             |
| 5496 PRINTING & BINDING             | \$ 171,951           | \$ 191,598           | \$ 53,329            | \$ 190,242           |
| 5497 REGISTRATION & TUITION         | \$ 105,772           | \$ 150,327           | \$ 37,077            | \$ 106,983           |
| 5498 JUDGMENTS & DAMAGES            | \$ 53                | \$ -                 | \$ -                 | \$ -                 |
| 5499 OTHER                          | \$ 554,498           | \$ 173,282           | \$ 13,788,979        | \$ 486,502           |
| <b>TOTAL SERVICES</b>               | <b>\$ 12,147,790</b> | <b>\$ 12,776,281</b> | <b>\$ 16,580,776</b> | <b>\$ 11,508,286</b> |

| EXPENDITURE ACCOUNT                 | 2008<br>Actual       | 2009<br>Budget       | 2009<br>Six Month    | 2010<br>Final        |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>INTERGOVERNMENTAL</b>            |                      |                      |                      |                      |
| 5512 PUBLIC HEALTH SERVICES         | \$ 1,696,523         | \$ 1,746,013         | \$ 825,038           | \$ 1,950,136         |
| 5513 COOPERATIVE EXTENSION SERVICES | \$ 124,472           | \$ 122,429           | \$ -                 | \$ 120,495           |
| 5519 MISC INTERGOVERNMENTAL SERVICE | \$ 152,934           | \$ 147,575           | \$ 66,827            | \$ 223,330           |
| 5520 I/G PYMTS, FED, STATE, LOCAL   | \$ -                 | \$ -                 | \$ 572               | \$ 580               |
| 5540 I/G TAXES & OPER ASSESSMENTS   | \$ 2,058             | \$ 2,100             | \$ 798               | \$ 2,100             |
| <b>TOTAL INTERGOVERNMENTAL</b>      | <b>\$ 1,975,987</b>  | <b>\$ 2,018,117</b>  | <b>\$ 893,235</b>    | <b>\$ 2,296,641</b>  |
| <b>CAPITAL OUTLAY</b>               |                      |                      |                      |                      |
| 5630 OTHER IMPROVEMENTS             | \$ 34,079            | \$ -                 | \$ -                 | \$ -                 |
| 5641 COMPUTER EQUIPMENT             | \$ 7,270             | \$ 165,000           | \$ -                 | \$ 153,783           |
| 5642 OTHER MACHINERY & EQUIPMENT    | \$ 471,790           | \$ 1,210,602         | \$ 39,799            | \$ 664,084           |
| <b>CAPITAL OUTLAY</b>               | <b>\$ 513,139</b>    | <b>\$ 1,375,602</b>  | <b>\$ 39,799</b>     | <b>\$ 817,867</b>    |
| <b>DEBT SERVICE</b>                 |                      |                      |                      |                      |
| 5820 INT ON INTERFUND DEBT          | \$ 11,326            | \$ -                 | \$ 6,994             | \$ -                 |
| 5860 OTHER DEBT SERVICE COSTS       | \$ 2,500             | \$ 25,000            | \$ 262,233           | \$ 25,000            |
| <b>TOTAL DEBT SERVICE</b>           | <b>\$ 13,826</b>     | <b>\$ 25,000</b>     | <b>\$ 269,227</b>    | <b>\$ 25,000</b>     |
| <b>INTERFUND</b>                    |                      |                      |                      |                      |
| 5912 I/F I.S. SERVICE CHARGES       | \$ 1,600,380         | \$ 2,024,143         | \$ 1,017,458         | \$ 1,976,297         |
| 5913 I/F I.S. PROG MAINT & DEV CHGS | \$ 939,204           | \$ 894,696           | \$ 207,251           | \$ 824,220           |
| 5914 I/F IS COMPUTER MAINTENANCE    | \$ 20,590            | \$ 29,219            | \$ 14,606            | \$ 29,176            |
| 5917 I/F GIS SERVICE CHARGES        | \$ 49,920            | \$ 104,159           | \$ 52,080            | \$ 121,150           |
| 5918 I/F GIS MAPPING SVS.           | \$ 98,014            | \$ 81,805            | \$ 17,499            | \$ 72,093            |
| 5919 OTHER I/F PROFESSIONAL SERVICE | \$ 187               | \$ -                 | \$ -                 | \$ 146,534           |
| 5921 I/F COMMUNICATION              | \$ 388,413           | \$ 372,810           | \$ 133,559           | \$ 381,503           |
| 5931 I/F SUPPLIES                   | \$ 26,313            | \$ -                 | \$ 8,418             | \$ -                 |
| 5933 I/F SUPPLIES FUEL              | \$ -                 | \$ 424,982           | \$ 139,413           | \$ 444,100           |
| 5951 I/F OPER RENTAL & LEASES       | \$ 2,415,460         | \$ 926,274           | \$ 476,860           | \$ 665,400           |
| 5961 I/F INSURANCE SERVICES         | \$ 1,452,248         | \$ 1,357,563         | \$ 656,044           | \$ 1,187,336         |
| 5981 I/F REPAIRS & MAINTENANCE      | \$ 57,871            | \$ 17,000            | \$ 8,294             | \$ 17,000            |
| 5993 I/F TRAINING                   | \$ 1,650             | \$ -                 | \$ -                 | \$ -                 |
| 5996 INDIRECT COST ALLOCATIONS      | \$ 206,769           | \$ 266,752           | \$ 133,376           | \$ 251,729           |
| 5999 OTHER I/F SERVICES & CHARGES   | \$ 1,008,360         | \$ 244,660           | \$ (1,443)           | \$ 996,846           |
| <b>TOTAL INTERFUND</b>              | <b>\$ 8,263,379</b>  | <b>\$ 6,744,063</b>  | <b>\$ 2,863,415</b>  | <b>\$ 7,113,384</b>  |
| <b>TRANSFERS</b>                    |                      |                      |                      |                      |
| 6971 OPERATING TRANSFERS OUT        | \$ 2,681,762         | \$ 2,690,098         | \$ 1,231,999         | \$ 2,644,758         |
| <b>TOTAL TRANSFERS</b>              | <b>\$ 2,681,762</b>  | <b>\$ 2,690,098</b>  | <b>\$ 1,231,999</b>  | <b>\$ 2,644,758</b>  |
| <b>GENERAL FUND EXPENSE TOTALS</b>  | <b>\$ 85,609,534</b> | <b>\$ 88,404,529</b> | <b>\$ 52,697,860</b> | <b>\$ 82,748,308</b> |