

RESOLUTION 2018-71
(Adoption of 2019 Skamania County Budget)

WHEREAS, the Board of County Commissioners did consider the 2019 budgets proposed by Department Heads and Elected Officials in public session and had subsequent discussions in public session regarding the status and policy direction of the budget; and

WHEREAS, a public hearing was held on December 18, 2018 to consider the amount of taxes to be collected for the Current Expense Fund (Resolution 2018-73), and the County Road Fund (Resolution (2018-74) which considered an increase in the taxes to be collected for 2019 to be one percent (1%) over the amount levied for collection in 2018, plus any increased amount resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property for both the Current Expense and County Road Funds; and

WHEREAS, a public hearing was held on November 20, 2018 to consider the 2019 preliminary budget; and

WHEREAS, any and all taxpayers appearing at the hearing to be heard for or against any part of the budget or the proposed increases in tax levies have been given the opportunity to be heard; and

WHEREAS, the Board of Commissioners duly considered all testimony and other matters pertaining to said budgets and tax levies; and

WHEREAS, the Board of Commissioners has adopted the Annual Road Construction Program for 2019 per Resolution 2018-76; and

WHEREAS, the final budgets for the various departments of Current Expense Fund, various Special Revenue Funds, Capital Improvement Funds, Enterprise Fund, and Internal Service Funds are set forth in Attachment "A"; and

WHEREAS, all Collective Bargaining Agreements have been extended through 2019 or are currently in negotiations; and

WHEREAS, changes in state and federal funding to counties, as well as local funding may change during 2019 due to state revenue shortfalls, poor economic conditions, and/or unforeseen circumstances and these events may have an impact on various programs or services provided by the County that require a monthly review of the status of revenues, expenditures and the establishment of funding of priorities for future years; and

NOW, THEREFORE, BE IT RESOLVED that the 2019 budget for Skamania County in the amount of **\$14,056,517** for the Current Expense Fund and **\$24,313,049** for all other County funds, for a total budget of **\$38,369,566** is hereby adopted as set forth, with the following Proviso's:

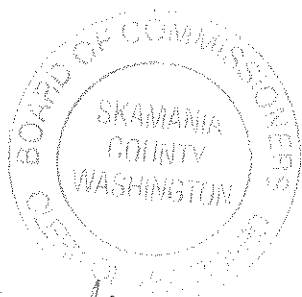
- 1) The Board of County Commissioners requires that in every instance, any expenditure be considered **mission critical** by the respective Elected Official or Department Head; and indicates that all expenditures are subject to review, and request by the Board of Commissioners of the propriety of said expenditure, prior to its payment.

- 2) The Board of County Commissioners requires that all purchases made via county debit or credit card be submitted, via a form provided by the Commissioner's Office, to the Chair, or designee, for approval prior to purchase. Elected Officials may approve the form for their department prior to purchase but must still attach the authorization form to the voucher for reimbursement to the debit card account.
- 3) No department or fund may add or replace personnel positions, increase hours of service budgeted, or change the pay rate of employees, without the written permission of the Board of Commissioners and no department or fund may exceed the total cost for wages and personnel benefits without the written permission of the Board of Commissioners and no department or fund may use any of its budget authority in salaries, wages and personnel benefits for non-wages, non-salary or non-benefit, or operating costs; and
- 4) Any changes in the 2019 wage schedule for any employee requires approval of the Board of Commissioners; no market position adjustments will be implemented without the written approval of the Board of Commissioners; no reclassifications, range adjustments or assignment of ranges of new positions will be implemented without written approval by the Board of Commissioners; and
- 5) No department or fund may spend more than its travel budget, nor exceed its miscellaneous budget as it pertains to registrations, without written notification to the Board of Commissioners; and
- 6) The minimum cost for determining if an item will be considered capital equipment has been changed to \$5,000 as acknowledged by the Board of Commissioners in the Capital Inventory Assets document, AAuditor File Number 2014000300 on April 1, 2014; no department or fund may purchase capital equipment that is not specifically listed in their capital budget within the final budget documentation without the written permission of the Board of Commissioners; and
- 7) No department or fund may spend more than its total expenditures and other financial uses without a supplemental budget approved by the Board of Commissioners. Non-expenditures (ending fund balances and interfund loan payments) shall not be considered as part of this expenditure authorization except for the express purpose of authorizing ending fund balances and interfund loan payments; and
- 8) The aggregate expenditures for road construction projects in the County Road Fund (1400.000) may not exceed the amount shown in the 2019 Skamania County Road Fund Construction Budget without the written approval of the Board of Commissioners and no individual road construction project may exceed the estimated project cost shown (less any expenditure authorized for Right-of-Way purchase) by more than 10% without the written approval of the Board of Commissioners; and
- 9) The expenditure authorization of purchase of Right-of-Way must be approved by the Board of Commissioners prior to committing or expending any funds; and

BE IT FINALLY RESOLVED THAT the Board of Commissioners may supplement the budget throughout the year; either through increase or decrease as factors may require, and to that

end will convene a budget workshop when necessary during the regular business meeting to discuss revenue, expenditures and any supplemental adjustments to be made, said changes to be noticed to the public via a supplemental budget.

PASSED IN REGULAR SESSION this 18th day of December 2018.



ATTEST:

Debbie Slav

Clerk of the Board

**BOARD OF COUNTY COMMISSIONERS
SKAMANIA COUNTY, WASHINGTON**

J. H. Fannon

Chairman

Scott He

Commissioner

DePaul

Commissioner

APPROVED AS TO FORM

[Signature]

Prosecuting Attorney

For 3
Against 0
Abstain 0
Absent 0

Attachment A

Skamania County Final Budget 2019	2019	
	Revenue	Expense
CURRENT EXPENSE		
Boundary Review Board	-	5,207.00
Commissioners	2,040.00	586,064.00
Public Defender	-	85,200.00
Superior Court	63,485.00	227,529.00
Clerk	83,827.00	364,829.00
District Court	140,258.00	587,901.00
Treasurer	385,000.00	339,620.00
Auditor	205,350.00	562,070.00
Assessor	12,220.00	481,548.00
Board of Equalization	-	16,121.00
Prosecutor	118,408.00	617,182.00
Support Enforcement	53,639.00	59,486.00
Civil Service	-	1,250.00
Buildings & Grounds	90,472.00	696,363.00
Information Technology	2,000.00	474,006.00
Sheriff	560,520.00	2,626,637.00
Probation	29,950.00	107,574.00
Jail	282,000.00	1,058,459.00
Jail Work Crew	119,260.00	172,161.00
Emergency Management	91,000.00	119,884.00
Juvenile Services	76,550.00	289,845.00
Noxious Weed	256,700.00	292,266.00
Planning 0010.310	263,145.00	399,437.00
Environmental Health 0010.311	80,200.00	80,200.00
Building 0010.312	183,000.00	183,000.00
Coroner	8,000.00	42,535.00
WSU Extension (moved to Ext Services)	-	-
Community Events & Recreation	179,700.00	364,046.00
Human Resources	-	319,375.00
External Services ³	12,290.00	180,610.00
Sub Total	3,299,014.00	11,340,405.00
Operating Transfers Out		
To C/R Salaries & Wages		134,285.00
To C/R Contingent Liability		100,000.00
To County Road (Plowing)		10,000.00
To Seniors		105,827.00
To C/R Insurance		400,000.00
To C/R IT Fund		240,000.00
To Nuisance Control		26,000.00
Subtotal Op Transfers Out		1,016,112.00
Non-Departmental Revenue ⁴	10,757,503.00	1,700,000.00
Current Expense Total	14,056,517.00	14,056,517.00

Difference -

Updated 12/11/2018

Skamania County Budget 2019 SPECIAL REVENUE FUNDS	2019			
	Beginning Cash	Revenue	Expense	Ending Cash
C/R Insurance	616,202.00	400,000.00	1,016,202.00	-
C/R Contingent Liability	164,582.00	100,000.00	264,582.00	-
C/R Salaries and Wages ⁵	747,684.00	134,285.00	881,969.00	-
C/R Buildings and Grounds	300,000.00	-	-	300,000.00
C/R Reserve Loan	-	1,700,000.00	1,700,000.00	-
C/R Information Technology	150,000.00	240,000.00	-	390,000.00
Hotel Motel Tax ⁶	117,380.00	70,000.00	118,000.00	69,380.00
Crime Victims Compensation	97,225.00	71,226.00	61,958.00	106,493.00
Law Library	2,179.00	1,406.00	3,585.00	-
Sheriff Drug Investigation Fund	23,980.00	132,000.00	141,728.00	14,252.00
SARS/EMS	5,000.00	13,500.00	6,000.00	12,500.00
Emergency 911	72,864.00	610,807.00	635,118.00	48,553.00
Inmate Welfare	38,197.00	16,000.00	21,250.00	32,947.00
Sheriff Criminal Investigation	45,420.00	12,200.00	27,000.00	30,620.00
Treasurers O&M	15,000.00	5,500.00	5,500.00	15,000.00
Cable TV Fund	30,790.00	7,200.00	3,500.00	34,490.00
Community Health	785,000.00	1,965,869.00	1,959,900.00	790,969.00
Senior Services	50,000.00	956,793.00	1,006,793.00	-
Veterans Relief	192,000.00	70,850.00	48,850.00	214,000.00
Election Reserve	120,000.00	10,000.00	20,000.00	110,000.00
Auditors O&M	50,000.00	52,000.00	21,500.00	80,500.00
Affordable Housing	46,319.00	19,000.00	65,319.00	-
County Clerk Collections	-	5,000.00	5,000.00	-
Real Estate Excise Tax	32,000.00	11,100.00	11,100.00	32,000.00
Trial Court Improvement	31,766.00	12,988.00	15,200.00	29,554.00
Nuisance Control	18,581.00	26,000.00	44,581.00	-
Wind River Business Park	5,000.00	384,610.00	389,610.00	-
Title III - General	160,000.00	209,843.00	369,843.00	-
Homeless Housing & Assistance	208,190.00	124,800.00	102,276.00	230,714.00
Family Support Fund	14,924.00	2,500.00	17,424.00	-
County Road	1,606,198.00	4,246,402.00	4,419,951.00	1,432,649.00
C/R County Road	798,273.00	-	-	798,273.00
CAPP	1,080,037.00	135,948.00	225,000.00	990,985.00
Subtotal Special Revenues	7,624,791.00	11,747,827.00	13,608,739.00	5,763,879.00

CAPITAL IMPROVEMENT FUNDS

Capital Imp 0.09 (3010.000)	160,000.00	140,000.00	165,723.00	134,277.00
Capital Imp REET (3010.100)	180,489.00	140,000.00	278,000.00	42,489.00
Capital Imp Fair (3010.200)	3,467.00	-	-	3,467.00
Total Capital Improvement Fund	343,956.00	280,000.00	443,723.00	180,233.00

ENTERPRISE FUNDS

Solid Waste	129,000.00	1,134,000.00	1,244,210.00	18,790.00
Building Inspec & Enviro Health Srv	80,000.00	-	-	80,000.00
Total Enterprise Funds	209,000.00	1,134,000.00	1,244,210.00	98,790.00

Skamania County Budget 2019 SPECIAL REVENUE FUNDS	2019			
	Beginning Cash	Revenue	Expense	Ending Cash

INTERNAL SERVICE FUND

ER&R General 5010.000	65,054.00	610,746.00	546,044.00	129,756.00	-
ER&R County Road 5010.101	292,451.00	303,078.00	165,737.00	429,792.00	-
ER&R Sheriff's Vehicles 5010.102	39,791.00	115,070.00	131,547.00	23,314.00	-
ER&R CE Vehicles 5010.103	75,246.00	14,747.00	-	89,993.00	-
ER&R Solid Waste Vehicles 5010.104	58,778.00	23,705.00	-	82,483.00	-
ER&R Seniors Replacement 5010.105	10,392.00	9,832.00	12,000.00	8,224.00	-
ER&R Weed Replacement 5010.106	10,921.00	-	-	10,921.00	-
ER&R CR Computer Repl 5010.107	4,274.00	3,334.00	-	7,608.00	-
ER&R Comm Health Comp Repl 5010.108	5,698.00	4,446.00	-	10,144.00	-
ER&R Comp Replacement 5010.109	950.00	741.00	-	1,691.00	-
ER&R SW Computer Repl 5010.110	474.00	370.00	-	844.00	-
ER&R Sheriff Computer Repl 5010.111	6,648.00	4,816.00	-	11,464.00	-
ER&R Weed Computer Repl 5010.112	950.00	741.00	-	1,691.00	-
ER&R Seniors Computer Repl 5010.113	3,798.00	2,964.00	-	6,762.00	-
ER&R CE Computer Repl 5010.114	28,968.00	22,600.00	14,000.00	37,568.00	-
ER&R General Maintenance 5010.200	248,630.00	143,492.00	143,841.00	248,281.00	-
ER&R Radio Infrastructure 5010.201	106,772.00	18,176.00	-	124,948.00	-
ER&R Stores 5010.300	289,218.00	445,604.00	510,696.00	224,126.00	-
Equipment Rental & Revolving Total	1,249,013.00	1,724,462.00	1,523,865.00	1,449,610.00	-
TOTAL SPECIAL REVENUE BUDGET	9,426,760.00	14,886,289.00	16,820,537.00	7,492,512.00	-
TOTAL CURRENT EXPENSE BUDGET		14,056,517.00	14,056,517.00		-
TOTAL BUDGET	9,426,760.00	28,942,806.00	30,877,054.00	7,492,512.00	-

External Services - 2019	180,610.00
NACO	450.00
WACO	3,600.00
Prof Serv - Bob Weidner	10,000.00
Public Lands Commission	8,200.00
WSAC	4,500.00
AFRC	600.00
SAF	140.00
Prof Serv (SAO)	40,000.00
UCD	8,000.00
SW Air Pollution	4,434.00
Stevenson Food Bank	10,000.00
Domestic Violence	8,000.00
Seniors, Inc NB	30,000.00
WSU Supplies - Direct Charges	360.00
WSU Computer/Server Fees	741.00
WSU Utility Charges	1,800.00
WSU Communication	355.00
WSU Rentals - Direct Charges	430.00
Intgov Prof Services - WSU	49,000.00

Non-Departmental Revenue ⁴ 2019	10,757,503.00
Carryover	1,600,000.00
Tax Collections	2,313,527.00
Sales and Use Tax	850,000.00
Criminal Justice Sales Tax	110,000.00
Leasehold Excise Tax	12,000.00
Private Harvest Tax	240,000.00
PILT - CRGNSA	6,700.00
Federal Forest Funds	1,338,356.00
Fed In Lieu of Taxes - PILT	306,000.00
Fed In Lieu of Taxes - Fish and Wildlife	1,800.00
PUD Privilege Tax	100,000.00
Other State Forest Boards	100.00
Tbr Sales St Forest Bd Purchase	150.00
Co Assistance	185,000.00
PILT - NAP/NARCA	8,000.00
Criminal Justice	225,000.00
Marjuana Excise Tax	10,000.00
Liquor Excise Tax	15,000.00
Liquor Board Profits	35,000.00
Int on Sales Tax	600.00
Interest on State Forest Boards	70.00
Restitution	200.00
Interfund Loans Received	1,700,000.00
Tbr Sales St Forest Bd Transfers	1,700,000.00

C/R Salaries and Wages - 2019	-

NON DEPARTMENTAL REVENUE 2018	10,281,688.12
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NON DEPARTMENTAL REVENUE 2019	10,757,503.00
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Difference in revenue 2018 to 2019	475,814.88
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Non-Departmental Revenue ⁴ 2018	10,281,688.12
Carryover	1,570,727.12
Tax Collections	2,232,527.00
Private Harvest Tax	243,408.00
Sales Tax	737,581.00
Criminal Justice Sales Tax	100,595.00
Leasehold Excise Tax	10,976.00
Pilt-Crgnsa	6,905.00
Federal Forest Funds	100,000.00
Fed In Lieu Of Taxes - Pilt	700,000.00
Pilt - Rock Cove	1,707.00
Unclaimed Money	600.00
Interest on Sales Tax	400.00
Interest State Forest Boards	70.00
Fed In Lieu Of Tax - F&w Svc	1,701.00
PUD Privilege Tax	100,383.00
Other St Forest Bd Purchase	400.00
Tbr Sale - Sr Forest Bd Purchase	150.00
State Pilt - Nirca & Nap Lands	6,722.00
Co Assistance (Esssb 6050)	151,645.00
Criminal Justice 102	270,155.00
Liquor Excise Tax	9,917.00
Liquor Board Profits	35,005.00
Tbr Sale - St Forest Bd Transfer	2,000,000.00
Interfund Loans Received	2,000,000.00
Restitution - Garvison	114.00

Skamania County Final Budget	2019				2018			
	Revenue	Expense	Revenue	Revenue Difference	Expense	Revenue Difference	Expenditure Difference	
CURRENT EXPENSE	-	5,207.00	-	-	4,225.00	-	982.00	
Boundary Review Board	2,040.00	586,064.00	2,500.00	(460.00)	563,502.00	(460.00)	22,562.00	
Public Defender	-	85,200.00	-	-	85,200.00	-	-	
Superior Court	63,485.00	227,529.00	64,841.00	(1,356.00)	219,832.00	(1,356.00)	7,697.00	
Clerk	83,827.00	364,829.00	86,640.00	(2,813.00)	357,696.00	(2,813.00)	7,133.00	
District Court	140,258.00	587,901.00	139,128.00	1,130.00	576,553.00	1,130.00	11,348.00	
Treasurer	385,000.00	339,620.00	291,170.00	93,830.00	330,794.00	93,830.00	8,826.00	
Auditor	205,350.00	562,070.00	171,390.00	33,960.00	478,990.00	33,960.00	83,080.00	
Assessor	12,220.00	481,548.00	308,805.00	(296,585.00)	724,547.00	(296,585.00)	(242,999.00)	
Board of Equalization	-	16,121.00	-	-	13,360.00	-	2,761.00	
Prosecutor	118,408.00	617,182.00	108,261.00	10,147.00	556,119.00	10,147.00	61,063.00	
Support Enforcement	53,639.00	59,486.00	56,541.00	(2,902.00)	56,768.00	(2,902.00)	2,718.00	
Civil Service	-	1,250.00	-	-	1,250.00	-	-	
Buildings & Grounds	90,472.00	696,363.00	402,222.00	(311,750.00)	993,416.00	(311,750.00)	(297,053.00)	
Information Technology	2,000.00	474,006.00	15,604.00	(13,604.00)	442,153.00	(13,604.00)	31,853.00	
Sheriff	560,520.00	2,626,637.00	548,568.00	11,952.00	2,562,277.00	11,952.00	64,360.00	
Probation	29,950.00	107,574.00	29,950.00	-	95,389.00	-	12,185.00	
Jail	282,000.00	1,058,459.00	296,500.00	(14,500.00)	956,099.00	(14,500.00)	102,360.00	
Jail Work Crew	119,260.00	172,161.00	214,272.00	(95,012.00)	243,137.00	(95,012.00)	(70,976.00)	
Emergency Management	91,000.00	119,884.00	88,000.00	3,000.00	120,207.00	3,000.00	(323.00)	
Juvenile Services	76,550.00	289,845.00	76,475.00	75.00	274,951.00	75.00	14,894.00	
Noxious Weed	256,700.00	292,266.00	248,967.00	7,733.00	279,396.00	7,733.00	12,870.00	
Planning	263,145.00	399,437.00	258,170.00	4,975.00	453,805.00	4,975.00	(54,368.00)	
Environmental Health	80,200.00	80,200.00	56,650.00	23,550.00	67,020.00	23,550.00	13,180.00	
Building	183,000.00	183,000.00	153,000.00	30,000.00	151,133.00	30,000.00	31,867.00	
Coroner	8,000.00	42,535.00	8,000.00	-	41,885.00	-	650.00	
Cooperative Extension	-	-	-	-	48,136.00	-	(48,136.00)	
Community Events & Rec	179,700.00	364,046.00	158,200.00	21,500.00	330,547.00	21,500.00	33,499.00	
Human Resources	-	319,375.00	-	-	331,889.00	-	(12,514.00)	
External Services ³	12,290.00	180,610.00	12,600.00	(310.00)	161,256.12	(310.00)	19,353.88	
Subtotal	3,299,014.00	11,340,405.00	3,796,454.00	(497,440.00)	11,521,532.12	(497,440.00)	(181,127.12)	

Skamania County Final Budget 2019	2019			2018		
	Revenue	Expense	Revenue	Revenue Difference	Expense	Expenditure Difference
CURRENT EXPENSE						
Operating Transfers Out						
To C/R Salaries and Wages	-	134,285.00	-	-	50,000.00	84,285.00
To C/R Cont Liability	-	100,000.00	-	-	-	100,000.00
To County Road (plowing)	-	10,000.00	-	-	10,000.00	-
To Seniors	-	105,827.00	-	-	116,610.00	(10,783.00)
To C/R Insurance	-	400,000.00	-	-	360,000.00	40,000.00
To Nuisance Control	-	26,000.00	-	-	-	26,000.00
To C/R IT Fund	-	240,000.00	-	-	-	240,000.00
To Election Reserve	-	-	-	-	20,000.00	(20,000.00)
Subtotal Op Transfers Out	-	1,016,112.00	-	-	556,610.00	459,502.00
Non-Departmental Revenue ⁴	10,757,503.00	1,700,000.00	10,281,688.12	475,814.88	2,000,000.00	(300,000.00)

Current Expense Total 14,056,517.00 14,056,517.00 14,078,142.12 (21,625.12) 14,078,142.12 (21,625.12)

Difference -

CURRENT EXPENSE	2019			
	Total Expense	Expense by Percentage	Salaries and Benefits	Salaries and Benefits by Percentage

Boundary Review Board	5,207.00	0.04%	1,564.00	30.04%
Commissioners	586,064.00	4.17%	503,887.00	85.98%
Public Defender	85,200.00	0.61%	-	0.00%
Superior Court	227,529.00	1.62%	160,330.00	70.47%
Clerk	364,829.00	2.60%	327,602.00	89.80%
District Court	587,901.00	4.18%	437,947.00	74.49%
Treasurer	339,620.00	2.42%	285,260.00	83.99%
Auditor	562,070.00	4.00%	463,987.00	82.55%
Assessor	481,548.00	3.43%	459,031.00	95.32%
Board of Equalization	16,121.00	0.11%	9,838.00	61.03%
Prosecutor	617,182.00	4.39%	583,575.00	94.55%
Support Enforcement	59,486.00	0.42%	58,275.00	97.96%
Civil Service	1,250.00	0.01%	-	0.00%
Buildings & Grounds	696,363.00	4.95%	403,987.00	58.01%
Information Technology	474,006.00	3.37%	224,515.00	47.37%
Sheriff	2,626,637.00	18.69%	2,038,059.00	77.59%
Probation	107,574.00	0.77%	84,687.00	78.72%
Jail	1,058,459.00	7.53%	880,207.00	83.16%
Jail Work Crew	172,161.00	1.22%	141,544.00	82.22%
Emergency Management	119,884.00	0.85%	77,284.00	64.47%
Juvenile Services	289,845.00	2.06%	192,750.71	66.50%
Noxious Weed	292,266.00	2.08%	247,397.00	84.65%
Planning 0010.310	399,437.00	2.84%	309,775.00	77.55%
Enviro Health 0010.311	80,200.00	0.57%	28,849.00	35.97%
Building 0010.312	183,000.00	1.30%	135,857.00	74.24%
Coroner	42,535.00	0.30%	5,609.00	13.19%
Cooperative Extension	-	0.00%	-	
Community Events & Rec	364,046.00	2.59%	219,716.00	60.35%
Human Resources	319,375.00	2.27%	145,311.00	45.50%
External Services ³	180,610.00	1.28%	-	0.00%
Operating Transfers Out	1,016,112.00	7.23%	-	0.00%
Non-Departmental ⁴	1,700,000.00	12.09%	-	0.00%

Current Expense Total **14,056,517.00** 100.00% **8,426,843.71** 59.95%

Skamania County Final Budget 2019	2019		
	Revenue	Expense	Expenses less Revenues

Boundary Review Board	-	5,207.00	5,207.00
Commissioners	2,040.00	586,064.00	584,024.00
Public Defender	-	85,200.00	85,200.00
Superior Court	63,485.00	227,529.00	164,044.00
Clerk	83,827.00	364,829.00	281,002.00
District Court	140,258.00	587,901.00	447,643.00
Treasurer	385,000.00	339,620.00	(45,380.00)
Auditor	205,350.00	562,070.00	356,720.00
Assessor	12,220.00	481,548.00	469,328.00
Board of Equalization	-	16,121.00	16,121.00
Prosecutor	118,408.00	617,182.00	498,774.00
Support Enforcement	53,639.00	59,486.00	5,847.00
Civil Service	-	1,250.00	1,250.00
Buildings & Grounds	90,472.00	696,363.00	605,891.00
Information Technology	2,000.00	474,006.00	472,006.00
Sheriff	560,520.00	2,626,637.00	2,066,117.00
Probation	29,950.00	107,574.00	77,624.00
Jail	282,000.00	1,058,459.00	776,459.00
Jail Work Crew	119,260.00	172,161.00	52,901.00
Emergency Management	91,000.00	119,884.00	28,884.00
Juvenile Services	76,550.00	289,845.00	213,295.00
Noxious Weed	256,700.00	292,266.00	35,566.00
Planning 0010.310	263,145.00	399,437.00	136,292.00
Environmental Health 0010.311	80,200.00	80,200.00	-
Building 0010.312	183,000.00	183,000.00	-
Coroner	8,000.00	42,535.00	34,535.00
Cooperative Extension	-	-	-
Community Events & Rec	179,700.00	364,046.00	184,346.00
Human Resources	-	319,375.00	319,375.00
External Services ³	12,290.00	180,610.00	168,320.00
Operating Transfers Out	-	1,016,112.00	1,016,112.00
Non-Departmental Revenue ⁴	10,757,503.00	1,700,000.00	(9,057,503.00)

Current Expense Total **14,056,517.00** **14,056,517.00**

Difference -