

J. Pless

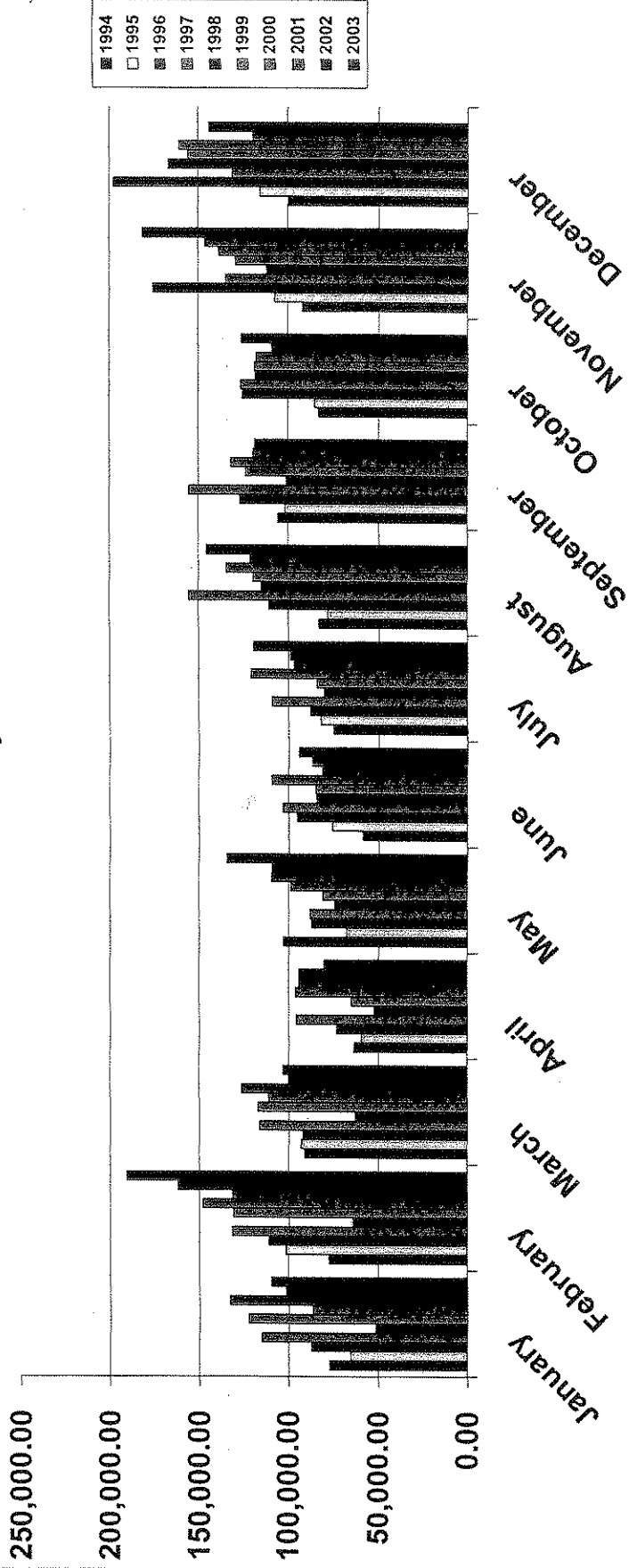
**Commissioners Meeting
With Judy Pless, Budget & Finance Manager
August 21, 2003
Agenda**

- 1) Sales Tax
- 2) Criminal Justice / Juvenile Justice Sales Tax Report
- 3) Budget Graphs through June 2003
- 4) Budget Reports as of July 31, 2003
 - Revenues
 - Expenses
- 5) Property Purchase – funding?
- 6) Real Estate Excise Tax

**Kitittas County
Retail Sales & Use Tax -- Unincorporated Area Only
Cash Basis Only**

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
January	77,261.69	65,491.47	87,181.75	114,868.76	51,373.61	122,536.05	86,496.54	132,985.56	101,319.55	109,115.27
February	77,589.86	101,248.87	110,947.66	131,691.96	64,424.52	130,968.45	147,944.51	131,539.41	161,332.16	190,268.24
March	91,091.76	93,044.56	92,325.55	116,283.94	63,110.80	117,165.16	111,123.69	126,225.84	99,859.25	102,635.94
April	63,739.01	59,623.26	73,465.18	95,748.85	52,518.00	65,358.20	96,016.29	93,918.49	94,103.21	80,178.98
May	102,559.32	67,808.34	87,520.92	88,363.30	74,399.55	81,063.24	98,603.36	109,104.10	108,819.70	134,420.00
June	59,639.80	75,873.69	95,213.45	102,657.55	84,315.31	85,079.29	108,977.05	81,093.35	87,096.13	94,248.19
July	75,217.41	82,044.13	87,864.41	108,892.48	80,257.23	84,213.35	120,787.93	96,872.63	98,692.82	119,352.44
August	83,008.48	78,199.95	110,672.58	155,129.32	114,699.53	119,484.22	134,670.82	121,205.61	145,368.54	
September	105,289.60	101,227.14	126,637.49	154,977.85	100,809.37	123,699.36	131,915.32	119,392.49	118,458.57	
October	83,223.18	85,605.90	125,297.71	126,396.16	118,187.98	118,801.78	117,725.79	108,789.59	125,769.29	
November	92,166.96	107,304.72	174,984.34	134,823.09	111,779.61	129,473.87	138,463.84	145,856.38	180,644.83	
December	98,452.69	115,488.16	197,423.21	130,950.66	166,098.82	155,254.98	160,096.43	119,171.29	143,525.31	
total	1,009,239.76	1,032,960.19	1,369,534.25	1,460,763.92	1,081,974.33	1,333,097.95	1,452,621.57	1,396,154.74	1,464,989.36	830,220.06

Kitittas County Sales Tax



Kittitas County Criminal Justice Tax

Cash Basis

	1996	1997	1998	1999	2000	2001	2002	2003
Collection								
BALANCE FORWARD COUNTY ONLY	0.00	84,915.57	257,383.48	394,553.39	568,847.91	764,235.59	965,404.38	1,142,931.99
January	0.00	8,652.47	12,073.12	15,138.82	13,491.71	17,652.52	15,521.67	15,960.34
February	0.00	20,812.13	13,865.79	17,201.67	20,694.47	19,562.10	20,948.52	24,288.41
March	0.74	14,971.00	11,790.75	15,815.71	15,123.73	17,148.72	13,703.08	14,623.36
April	8,598.29	12,034.68	11,124.72	11,175.17	12,548.65	13,038.97	13,088.45	13,283.31
May	10,246.37	12,800.81	13,658.06	13,043.85	14,968.63	16,780.19	15,850.84	18,145.47
June	11,224.47	14,979.46	15,023.56	15,174.73	14,965.84	13,798.95	14,166.66	15,359.14
July	11,922.89	15,040.11	14,010.28	13,913.25	15,670.71	14,853.01	15,948.75	18,371.12
August	14,178.59	17,598.39	17,202.21	18,096.57	17,925.59	17,514.62	19,703.37	
September	16,751.03	20,021.61	15,117.23	18,329.71	17,289.52	17,630.74	16,328.20	
October	15,465.37	17,380.13	17,493.42	16,948.63	16,928.65	16,193.46	19,632.50	
November	19,746.88	18,554.85	16,007.02	19,245.64	19,380.56	20,133.88	23,229.83	
December	21,569.17	18,785.37	22,214.25	19,361.79	19,833.07	16,523.80	19,017.10	
TOTAL COLLECTION	129,703.80	191,631.01	179,580.41	193,445.54	198,821.13	200,830.96	207,138.97	120,031.15

Expenses

January	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
February	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
March	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
April	0.00	0.00	0.00	0.00	5,234.48	0.00	0.00	0.00
May	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
June	0.00	0.00	0.00	1,080.00	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	3,092.00	0.00	0.00	0.00	0.00
August	0.00	0.00	0.00	1,024.00	0.00	0.00	0.00	0.00
September	0.00	0.00	0.00	1,893.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	7,959.60	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	1,576.52	0.00	0.00	0.00	0.00
December	40,656.62	0.00	28,197.95	0.00	0.00	-	33,395.60	
TOTAL EXPENSES	40,656.62	0.00	28,197.95	16,625.12	5,234.48	0.00	33,395.60	

Yearly Totals

	89,047.18	191,631.01	151,382.46	176,820.42	193,586.65	200,830.96	173,743.37	120,031.15
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LAW JUSTICE COUNCIL

Less 10% Reserve to L&J Council	4,131.61	19,163.10	17,958.04	19,344.55	19,882.11	20,083.10	20,713.90	12,003.12
Less Grants Spent	0.00	0.00	(3,745.49)	(16,818.66)	(21,683.14)	(20,420.92)	(24,498.14)	(7,500.00)
Total 10% Reserve to L&J Council	4,131.61	19,163.10	14,212.55	2,525.89	(1,801.03)	(337.82)	(3,784.24)	4,503.12
Total running balance L&J Council	4,131.61	23,294.71	37,507.26	40,033.16	38,232.13	37,894.31	34,110.06	38,613.18

BALANCE COUNTY CRIMINAL JUSTIC

(beginning balance plus revenues less expenses)

	84,915.57	257,383.48	394,553.39	568,847.91	764,235.59	965,404.38	1,142,931.99	1,258,460.02
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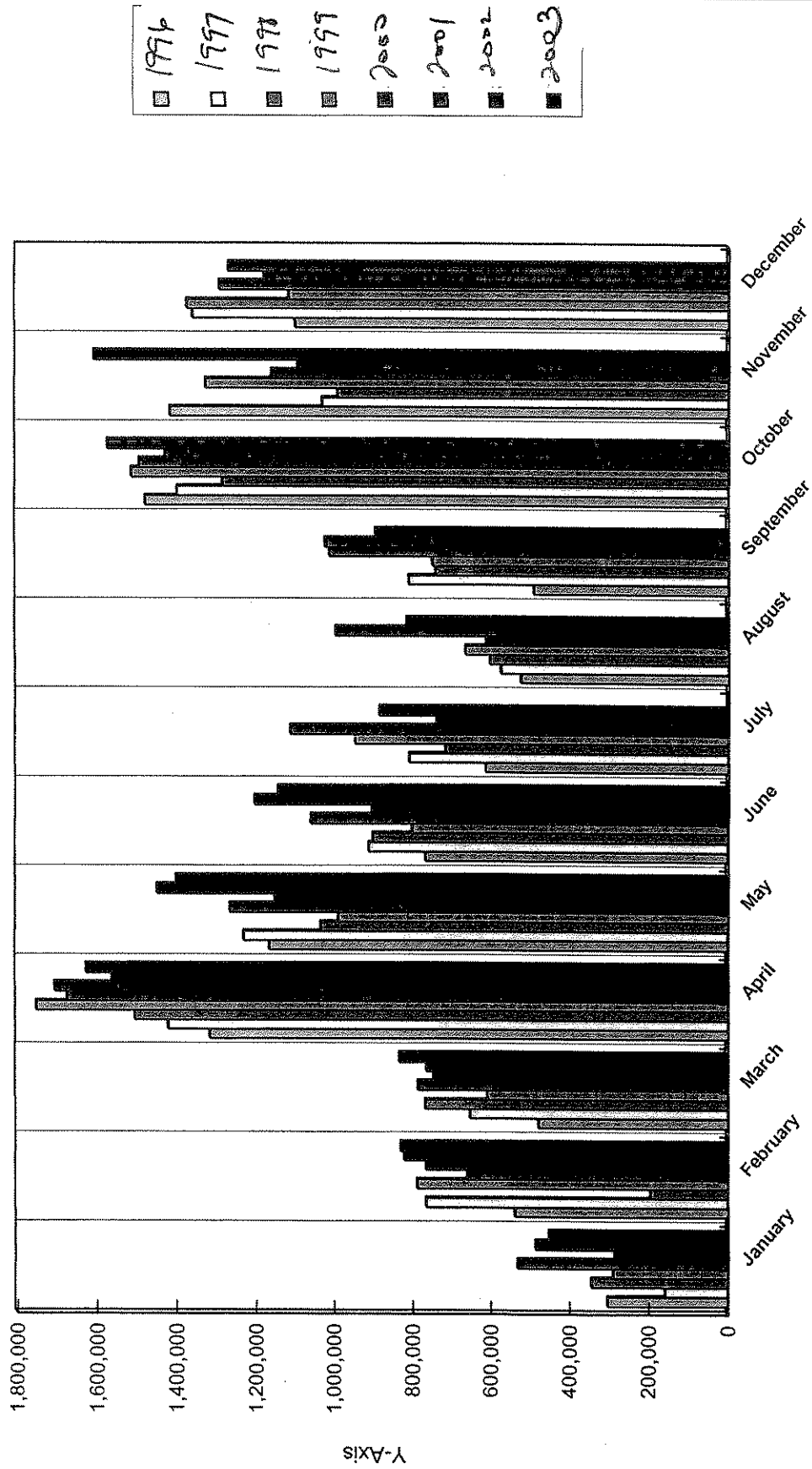
Kititas County Juvenile Justice Tax

Cash Basis

	1996	1997	1998	1999	2000	2001	2002	2003
Collection								
BALANCE FORWARD	0.00	163,451.42	366,707.11	611,804.60	816,284.81	1,106,971.32	1,245,955.27	1,452,760.24
January	0.00	27,688.11	24,808.08	30,918.22	27,926.73	36,606.97	32,779.14	33,564.17
February	0.00	32,838.14	28,491.69	35,131.21	42,835.86	40,566.96	44,239.71	51,077.87
March	1.53	30,753.48	24,227.85	32,300.66	31,304.89	35,562.21	28,938.56	30,752.54
April	17,773.92	24,724.22	22,949.13	22,823.20	25,974.68	27,728.64	27,643.78	27,837.82
May	21,180.75	26,298.17	28,962.54	26,639.65	30,983.83	35,684.70	33,478.15	38,159.45
June	23,202.62	30,774.02	30,204.62	30,991.56	30,978.05	29,344.80	29,921.05	32,299.85
July	24,299.72	30,603.08	28,901.73	28,231.77	32,425.81	31,790.31	33,255.26	38,314.52
August	28,897.01	35,808.55	35,413.97	36,720.26	35,775.47	37,487.05	41,084.14	
September	34,139.83	40,739.24	31,062.69	37,193.32	37,091.61	37,103.51	34,046.47	
October	31,533.55	35,366.27	36,015.27	34,390.94	35,028.75	34,095.47	40,936.36	
November	40,263.43	37,756.67	32,955.45	39,051.87	40,102.24	42,392.06	48,437.27	
December	43,979.06	38,225.74	45,734.47	39,287.55	41,038.59	34,790.99	39,653.18	
TOTAL COLLECTION	265,271.42	391,575.69	369,727.49	393,680.21	411,466.51	423,153.67	434,413.07	252,006.22
Expenses Yakima County								
January	7,810.00	15,180.00	5,390.00	12,760.00	8,470.00	10,450.00	15,070.00	14,852.25
February	11,250.00	22,550.00	8,030.00	7,260.00	8,690.00	11,220.00	15,755.00	10,263.75
March	8,800.00	18,370.00	5,280.00	17,380.00	10,780.00	19,470.00	12,420.00	12,558.00
April	5,940.00	8,910.00	8,360.00	18,150.00	15,290.00	17,380.00	15,985.00	13,644.75
May	15,990.00	5,830.00	8,250.00	19,910.00	5,720.00	12,320.00	13,340.00	10,384.50
June	8,250.00	15,840.00	14,850.00	19,470.00	13,530.00	11,330.00	15,985.00	6,399.75
July	7,810.00	25,300.00	9,570.00	12,650.00	4,730.00	12,760.00	23,805.00	
August	7,920.00	24,640.00	17,270.00	20,240.00	13,750.00	19,800.00	19,550.00	
September	10,780.00	21,890.00	12,430.00	9,790.00	5,500.00	11,990.00	17,825.00	
October	10,580.00	8,800.00	7,480.00	15,620.00	11,550.00	17,490.00	17,480.00	
November	5,170.00	9,350.00	15,510.00	23,100.00	15,510.00	18,810.00	10,695.00	
December	1,540.00	11,660.00	12,210.00	12,870.00	7,260.00	11,660.00	6,325.00	
TOTAL EXPENSES	101,820.00	188,320.00	124,630.00	189,200.00	120,780.00	174,680.00	184,235.00	68,103.00
Other Expenses								
January						0.00	0.00	0.00
February						0.00	1,414.74	479,738.18
March						0.00	9,738.41	298.80
April						0.00	4,158.41	21.54
May						0.00	681.83	54.60
June						0.00	26.88	500.00
July						55.20	5,000.00	133,398.78
August						10,913.66	2,193.57	323,668.87
September						20,124.60	8.92	
October						4,606.00	3,070.00	
November						16,296.00	8.74	
December						57,494.26	17,071.60	
TOTAL Other EXPENSES						109,489.72	43,373.10	937,680.77
BALANCE	163,451.42	366,707.11	611,804.60	816,284.81	1,106,971.32	1,245,955.27	1,452,760.24	698,982.69

Kittitas County General Fund

General Fund Revenues

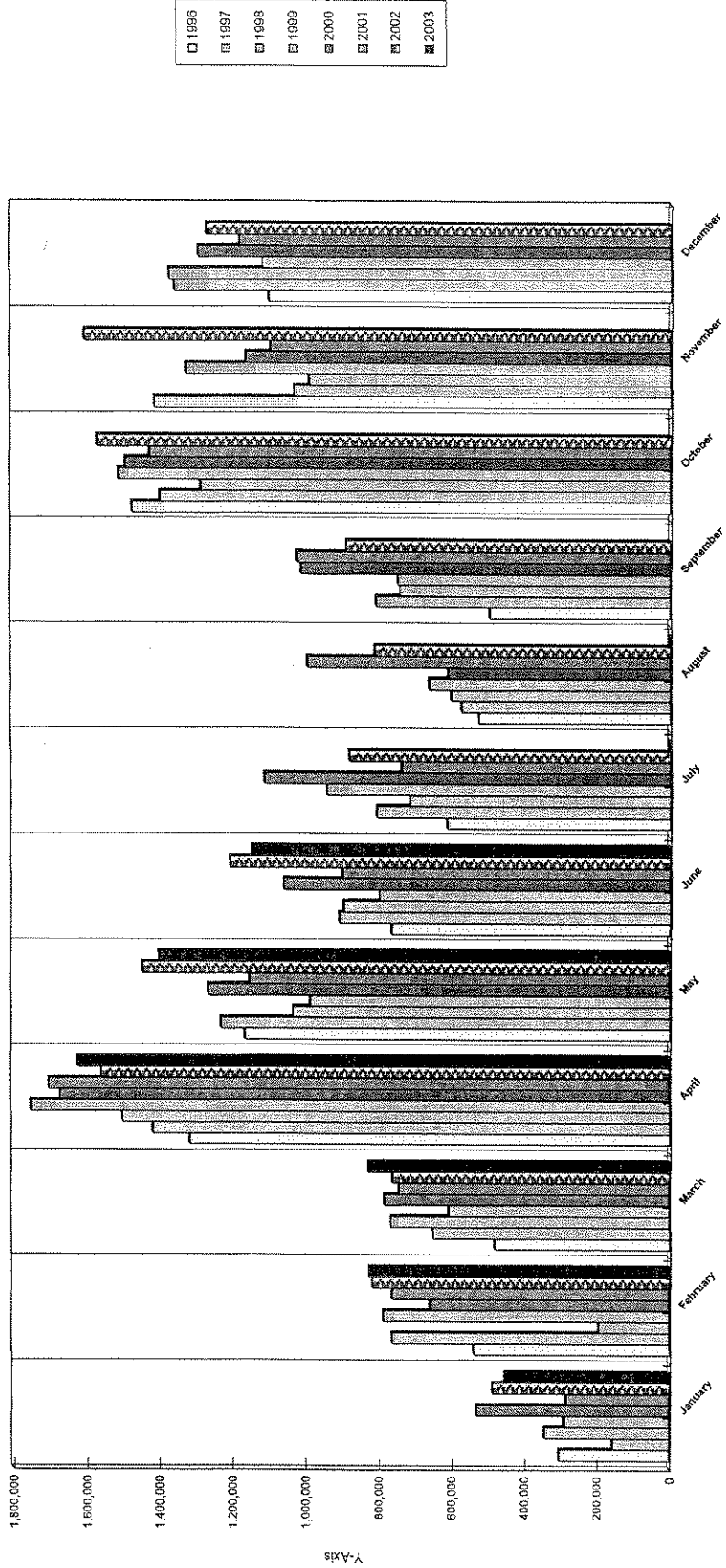


1996-1997-1998-1999-2000-2001-2002
Comparison by month

Kittitas County General Fund

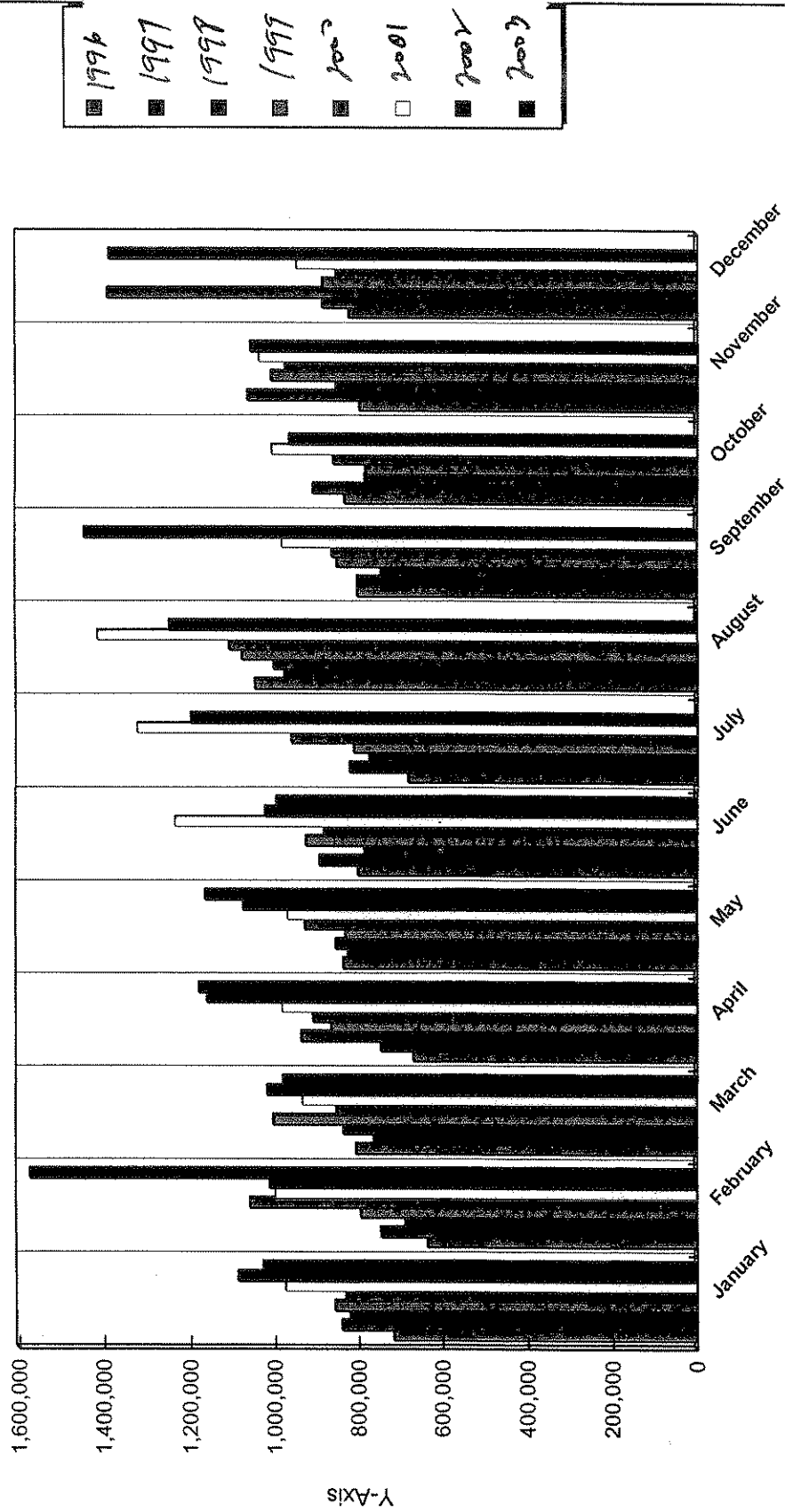
	1996	1997	1998	1999	2000	2001	2002	2003
January	301,643	165,768	342,249	287,727	529,839	284,793	486,878	451,629
February	536,672	762,179	152,353	766,298	657,416	762,174	816,747	827,363
March	478,182	650,535	766,595	606,137	781,983	743,424	760,397	829,844
April	1,313,427	1,417,442	1,600,134	1,756,130	1,672,208	1,702,240	1,557,718	1,633,195
May	1,182,541	1,227,324	1,030,348	966,349	1,262,190	1,149,296	1,444,386	1,396,640
June	783,343	906,911	897,028	766,942	1,056,353	990,719	1,201,181	1,140,387
July	608,954	804,172	712,718	841,410	1,108,395	785,788	690,189	
August	522,402	570,657	596,287	691,335	607,871	991,003	809,842	
September	480,326	604,699	738,247	745,431	1,007,472	1,017,854	898,517	
October	1,470,721	1,392,312	1,260,088	1,507,327	1,487,922	1,422,780	1,593,267	
November	1,409,506	1,024,412	964,498	1,321,067	1,195,908	1,089,968	1,602,671	
December	1,085,336	1,364,361	1,387,773	1,111,138	1,286,784	1,174,035	1,264,929	
TOTAL	10,155,053	11,070,992	10,409,265	11,498,281	12,614,761	11,974,213	13,280,931	6,269,968

General Fund Revenues



1996-1997-1998-1999-2000-2001-2002
Comparison by month

General Fund Expenditures

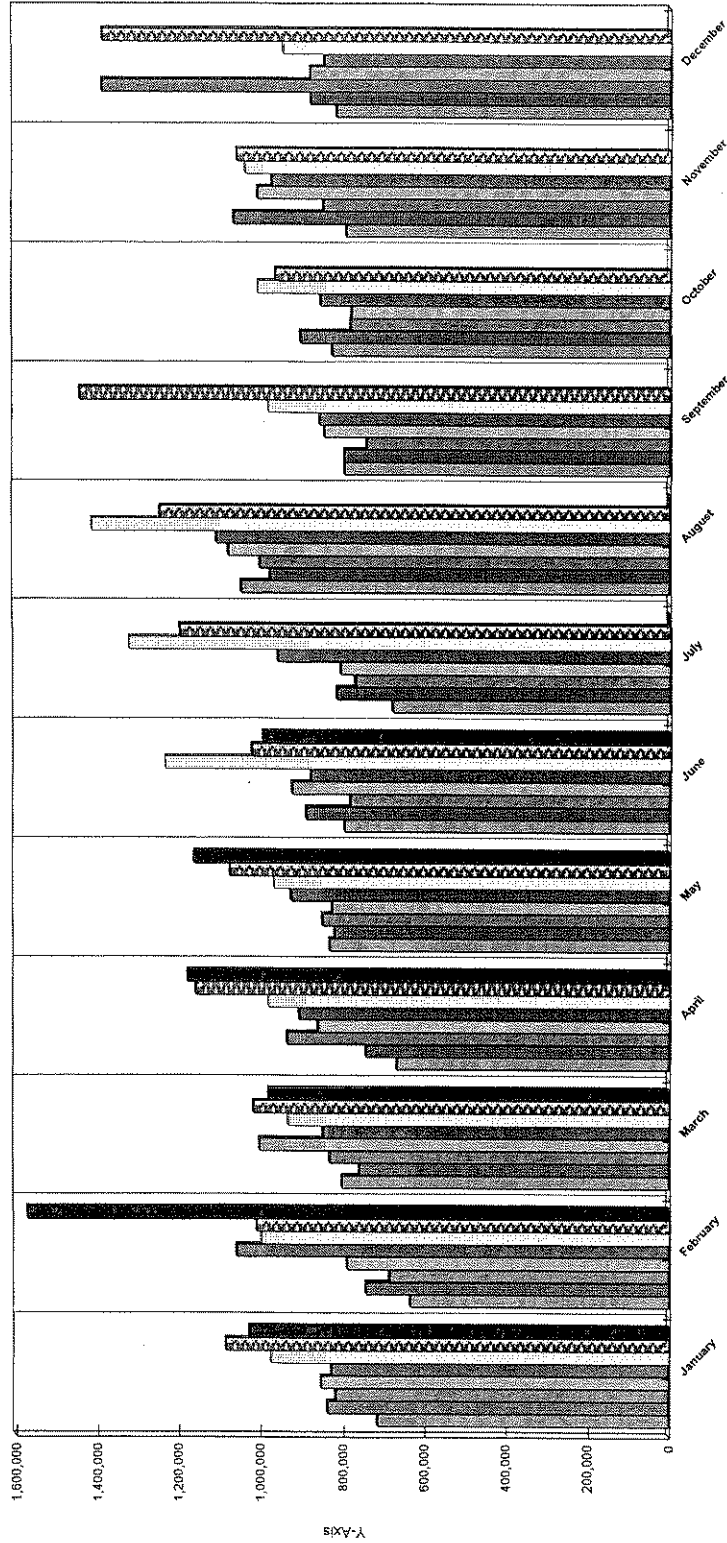


1996-1997-1998-1999-2000-2001-2002
Comparison by month

Kittitas County General Fund

	1996	1997	1998	1999	2000	2001	2002	2003
January	713,665	835,670	917,517	851,852	826,688	971,814	1,094,379	1,025,998
February	633,821	742,808	685,519	790,487	1,056,785	1,007,979	995,865	1,599,939
March	802,111	759,393	831,296	899,373	847,589	890,803	1,013,940	976,375
April	685,997	742,678	832,889	860,772	904,701	978,246	1,154,911	1,174,716
May	832,114	820,481	949,555	829,085	923,866	965,030	1,071,396	1,168,656
June	796,078	889,246	781,448	820,918	877,485	1,230,884	1,018,165	990,746
July	677,605	815,691	769,507	806,569	855,456	1,316,014	1,192,734	
August	1,042,466	971,594	996,909	1,073,677	1,102,493	1,408,992	1,241,159	
September	795,695	796,282	740,463	844,535	856,163	976,347	1,440,175	
October	825,988	932,088	775,033	776,775	853,818	1,001,267	956,683	
November	791,341	1,059,064	846,628	1,002,137	866,310	1,032,749	1,052,594	
December	815,784	878,588	1,383,675	878,775	846,567	941,685	1,381,284	
TOTAL	9,382,865	10,212,773	10,414,789	10,632,945	11,018,983	12,751,636	13,617,348	6,886,540

General Fund Expenditures



1996-1997-1998-1999-2000-2001-2002
Comparison by month

GL Period 7 ending July 31, 2003

Transaction status 1
Rounding to Whole Dollar(s)

Fnd	Dpt	GENERAL FUND	ADOPTED BUDGET	AMENDED BUDGET	CURRENT ACTUAL	YTD ACTUAL	BUDGET BAL REMAINING	% LEFT
Fnd 001	Dpt 0010	ASSESSOR	8,800-	10,800-	849-	8,208-	2,592-	24.0
	Dpt 0011	AUDITOR	377,495-	377,495-	49,106-	286,027-	91,468-	24.2
	Dpt 0013	BUILDING INSPECTOR	19,575-	44,575-		1,044	45,619-	102.3
	Dpt 0014	COMMUNITY DEVELOPMENT SERVICES	756,000-	798,500-	82,539-	475,335-	323,165-	40.5
	Dpt 0015	CLERK	144,200-	144,200-	10,632-	95,575-	48,625-	33.7
	Dpt 0016	COMMISSIONERS	300-	300-	60-	289-	11-	3.5
	Dpt 0017	COMPUTER SERVICES	84,800-	84,800-	300-	1,600-	83,200-	98.1
	Dpt 0018	CO-OP EXTENSION				29-		29
	Dpt 0020	COMMUNICATIONS	93,500-	93,500-	4,706-	46,203-	47,297-	50.6
	Dpt 0022	JUVENILE	151,281-	152,894-	21,819-	47,989-	104,905-	68.6
	Dpt 0023	LAW LIBRARY	11,575-	11,575-	1,045-	7,860-	3,715-	32.1
	Dpt 0024	LOWER DISTRICT COURT	678,200-	683,200-	90,603-	516,966-	166,234-	24.3
	Dpt 0025	MAINTENANCE	178,817-	480,461-	19,015-	140,326-	340,135-	70.8
	Dpt 0026	NON-DEPARTMENTAL	120,109-	319,209-	56,330-	202,124-	117,085-	36.7
	Dpt 0028	PLANNING	20,000-	20,000-		20,000-	20,000-	100.0
	Dpt 0029	PROSECUTOR	160,335-	160,335-	22,922-	85,476-	74,859-	46.7
	Dpt 0030	SHERIFF	726,206-	738,908-	174,876-	261,618-	477,290-	64.6
	Dpt 0031	TREASURER	6,274,852-	6,274,852-	203,031-	3,800,959-	2,473,893-	39.4
	Dpt 0032	UPPER DISTRICT COURT	478,200-	484,450-	62,703-	401,859-	82,591-	17.1
	Dpt 0033	PEST AND DISEASE CONTROL BOARD	35,000-	35,000-		35,000-	35,000-	100.0
	Dpt 0034	CONFERENCE OF GOVERNMENTS	1,632-	1,632-		678	1,632-	100.0
	Dpt 0035	FLOOD CONTROL				13-		13
	Dpt 0037	EMERGENCY MANAGEMENT SERVICES				662,989-	302,176-	31.3
	Dpt 0040	CRIMINAL JUSTICE/LAW JUSTICE	965,165-	965,165-	155,379-	662,989-	102,232-	100.0
	Dpt 0042	FEDERAL FOREST TITLE III				56-		
	Dpt 0109	COUNTY FAIR		571,700-	24,521-	209,625-	362,075-	63.3
Fnd 001		GENERAL FUND	11,286,042-	12,555,839-	980,436-	7,249,404-	5,306,435-	42.3
Fnd 101		AIRPORT	1,043,267-	1,332,149-	23,268-	84,286-	1,247,863-	93.7
Fnd 102		CURRENT EXP VEHICLE REPLACE	183,122-	183,122-			183,122-	100.0
Fnd 104		SHERIFF K-9 UNIT						25
Fnd 105		COMMUNITY SERVICES	1,459,430-	1,481,464-	115-	471,183-	1,010,281-	68.2
Fnd 106		COUNTY ROAD	8,583,236-	8,583,236-	194,360-	2,895,775-	5,687,461-	66.3
Fnd 108		PUBLIC FACILITIES	330,000-	330,000-	31,006-	205,404-	124,596-	37.8
Fnd 109		COUNTY FAIR						
Dpt 0109		COUNTY FAIR	571,700-					
Fnd 109		COUNTY FAIR	571,700-					
Fnd 110		EIS TRUST						
Dpt 6210		EIS TRUST	1,000,000-	1,000,000-			1,000,000-	100.0

GL Period 7 ending July 31, 2003

Transaction status 1
Rounding to Whole Dollar(s)

	ADOPTED BUDGET	AMENDED BUDGET	CURRENT ACTUAL	YTD ACTUAL	BUDGET BAL REMAINING	% LEFT
Fnd 110	1,000,000-	1,000,000-		20,000-	980,000-	98.0
Fnd 112			6,618-	43,662-	43,662	
Fnd 113	15,500-	15,500-	1,144-		5,658-	63.5
Fnd 116						
Dpt 0611	424,184-	424,184-	81,538-	262,549-	161,635-	38.1
Dpt 0612	489,612-	489,612-	79,556-	177,255-	312,357-	63.8
Dpt 0615	224,150-	224,150-	31,021-	159,985-	64,165-	28.6
Dpt 0620	122,811-	122,811-	9,910-	26,669-	96,142-	78.3
Dpt 0625	45,687-	45,687-	432-	12,223-	33,464-	73.3
Fnd 116	1,306,444-	1,306,444-	202,457-	638,680-	667,764-	51.1
Fnd 118	26,400-	26,400-	286-	16,823-	9,577-	36.3
Fnd 119	1,000,000-	1,000,000-	18,607-	171,220-	828,780-	82.9
Fnd 121				35-	35	
Fnd 122			1,053-	2,267-	2,267	
Fnd 123	147,800-	147,800-	7,053-	111,880-	35,920-	24.3
Fnd 125	37,000-	37,000-	45,692-	57,115-	20,115	54.4-
Fnd 127	296,000-	296,000-	48,004-	255,416-	40,584-	13.7
Fnd 130						
Dpt 0015			1,559-	13,411-	13,411	
Dpt 0024			1,465-	8,741-	8,741	
Dpt 0029			932-	5,525-	5,525	
Dpt 0032			1,159-	7,275-	7,275	
Fnd 130	33,000-	33,000-	5,172-	35,339-	2,339	7.1-
Fnd 131						
Dpt 0015			63-	63-	63	
Fnd 131			806-	9,170-	9,170	
Fnd 140	36,500-	36,500-	3,036-	19,306-	17,194-	47.1
Fnd 201	175,000-	175,000-		593-	174,407-	99.7
Fnd 206	283,000-	283,000-		200,409-	82,591-	29.2
Fnd 207	4,000-	4,000-		2,273-	1,727-	43.2

GL787

COMM - REVENUE REPORT

Report Format 555

GL Period 7 ending July 31, 2003

Transaction status 1
Rounding to Whole Dollar(s)

	ADOPTED BUDGET	AMENDED BUDGET	CURRENT ACTUAL	YTD ACTUAL	BUDGET BAL REMAINING	% LEFT
Fnd 209	42,500-	42,500-			42,500-	100.0
Fnd 301	50,000-	50,000-	29,645-	189,518-	139,518	279.0-
Fnd 309	45,000-	45,000-	214-	1,358-	43,642-	97.0
Fnd 401	77,650-	77,650-	2,147-	28,192-	49,458-	63.7
Dpt 0400	8,000-	8,000-	352-	5,102-	2,898-	36.2
Dpt 0401	147,818-	147,818-		27,997-	119,821-	81.1
Dpt 0402	84,000-	84,000-		33,703-	50,297-	59.9
Dpt 0405	3,102,820-	3,102,820-	220,597-	936,881-	2,165,939-	69.8
Dpt 0406	4,745-	4,745-		171,604-	166,859	*****
Dpt 0407	146,750-	146,750-		90,852-	55,898-	38.1
Dpt 0408	32,000-	32,000-			32,000-	100.0
Dpt 0413						
Fnd 401	3,603,783-	3,603,783-	223,158-	1,294,746-	2,309,037-	64.1
Fnd 501	1,525,500-	1,525,500-	158,405-	790,695-	734,805-	48.2
Fnd 511	50,000-	50,000-	3,029-	26,787-	23,213-	46.4
Fnd 601	100-	100-	2-	11-	89-	89.4
Report Final Totals						
	33,134,324-	34,143,337-	1,983,564-	14,799,039-	19,344,298-	56.7

GL Period 7 ending July 31, 2003

Transaction status 2
Rounding to Whole Dollar(s)

Fnd	Dpt	GENERAL FUND	ADOPTED BUDGET	AMENDED BUDGET	CURRENT ACTUAL	YTD ACTUAL	BUDGET BAL REMAINING	% LEFT
Fnd 001	Dpt 0010	ASSESSOR	703,796	703,796	51,939	398,391	305,405	43.4
	Dpt 0011	AUDITOR	793,656	793,656	46,817	442,338	351,318	44.3
	Dpt 0012	BOARD OF EQUALIZATION	9,193	9,193	637	1,675	7,518	81.8
	Dpt 0013	BUILDING INSPECTOR	159,630	161,950	9,134	65,924	96,026	59.3
	Dpt 0014	COMMUNITY DEVELOPMENT SERVICES	825,277	833,421	59,616	471,276	362,145	43.5
	Dpt 0015	CLERK	210,138	210,138	15,227	111,282	98,857	47.0
	Dpt 0016	COMMISSIONERS	292,137	292,137	22,835	164,392	127,745	43.7
	Dpt 0017	COMPUTER SERVICES	382,789	382,789	20,110	318,429	64,360	16.8
	Dpt 0018	CO-OP EXTENSION	172,053	173,753	12,743	95,585	78,168	45.0
	Dpt 0019	DISABILITY BOARD	4,009	4,009	330	2,310	1,699	42.4
	Dpt 0020	COMMUNICATIONS	114,625	114,625	1,699	58,667	55,958	48.8
	Dpt 0021	JUDGE - SUPERIOR COURT	452,968	452,968	31,144	275,422	177,546	39.2
	Dpt 0022	JUVENILE	547,819	547,819	25,606	252,959	294,860	53.8
	Dpt 0023	LAW LIBRARY	32,694	32,694	13,467	13,467	19,227	58.8
	Dpt 0024	LOWER DISTRICT COURT	587,924	587,924	48,983	338,231	249,693	42.5
	Dpt 0025	MAINTENANCE	1,064,776	1,064,776	103,358	500,448	564,328	53.0
	Dpt 0026	NON-DEPARTMENTAL	731,188	731,188	47,496	465,364	265,824	36.4
	Dpt 0029	PROSECUTOR	935,414	935,414	70,927	509,196	426,218	45.6
	Dpt 0030	SHERIFF	3,389,321	3,590,333	311,653	2,040,564	1,549,769	43.2
	Dpt 0031	TREASURER	352,765	353,965	19,748	224,387	129,578	36.6
	Dpt 0032	UPPER DISTRICT COURT	447,127	459,467	36,431	269,898	189,569	41.3
	Dpt 0033	PEST AND DISEASE CONTROL BOARD	40,460	40,460	421	421	40,039	99.0
	Dpt 0034	CONFERENCE OF GOVERNMENTS	1,000	1,000	71	411	589	58.9
	Dpt 0035	FLOOD CONTROL	12,500	117,500	1,950	1,327	116,173	98.9
	Dpt 0036	LIBRARY ADVISORY BOARD	75,000	75,000	1,950	41,500	33,500	44.7
	Dpt 0037	EMERGENCY MANAGEMENT SERVICES	3,175	3,175	283	283	2,892	91.1
	Dpt 0038	HUMAN RESOURCES	160,736	175,736	22,912	113,257	62,479	35.6
	Dpt 0040	CRIMINAL JUSTICE/LAW JUSTICE			323,534	811,782	811,782	
	Dpt 0042	FEDERAL FOREST TITLE III	31,020	31,020	245	3,288	3,288	
	Dpt 0060	COMPUTER EQUIPMENT REPLACEMENT	285,221	297,848	92,249	69,143	38,123	122.9
	Dpt 0109	COUNTY FAIR				212,864	84,984	28.5
Fnd 001		GENERAL FUND	12,818,411	13,177,754	1,377,941	8,274,482	4,903,272	37.2
Fnd 101	Dpt 0080	AIRPORT						
		AIRPORT	160,500	176,250	2,066	75,112	101,138	57.4
Fnd 101		AIRPORT	160,500	176,250	2,066	75,112	101,138	57.4
Fnd 104		SHERIFF K-9 UNIT				450		.1
Fnd 105		COMMUNITY SERVICES	989,871	989,871	128,406	491,481	498,390	50.4
Fnd 106	Dpt 0081	COUNTY ROAD						
		COUNTY ROAD			851,311	2,908,342	2,908,342	
Fnd 106		COUNTY ROAD	12,469,725	12,469,725	851,311	2,908,342	9,561,383	76.7
Fnd 108		PUBLIC FACILITIES	728,228	728,228	212	8,341	719,887	98.9

Expenses 1003

GL787

COMM - EXPENDITURE REPORT

Report Format 555

GL Period 7 ending July 31, 2003

Transaction status 2
Rounding to Whole Dollar(s)

	ADOPTED BUDGET	AMENDED BUDGET	CURRENT ACTUAL	YTD ACTUAL	BUDGET BAL REMAINING	% LEFT
Fnd 110	100,000	100,000			100,000	100.0
Dpt 6210						
EIS TRUST						
EIS TRUST	100,000	100,000	902	1,357	98,643	98.6
Fnd 112	58,000	58,000		10,000	48,000	82.8
LOW INCOME HOUSING						
Fnd 113	17,225	390,225	1,718	5,389	384,836	98.6
RECREATION						
PARKS						
Dpt 0082	17,225	390,225	1,718	5,389	384,836	98.6
RECREATION						
Fnd 116	349,417	349,417	24,592	152,111	197,306	56.5
PUBLIC HEALTH						
Dpt 0611	657,765	657,765	59,125	406,173	251,592	38.3
ADMINISTRATION						
Dpt 0612	240,879	240,879	24,531	161,005	79,874	33.2
PERSONAL HEALTH ADMINISTRATION						
Dpt 0615	70,745	70,745	1,090	7,531	63,214	89.4
ENVIRONMENTAL HEALTH PROGRAMS						
Dpt 0620	50,473	50,473	4,072	27,721	22,752	45.1
OTHER SERVICES						
Dpt 0625	1,369,279	1,369,279	113,411	754,541	614,738	44.9
PUBLIC HEALTH						
Fnd 118	45,150	45,150	350	14,062	31,088	68.9
VETERANS ASSISTANCE						
Dpt 0118	45,150	45,150	350	14,062	31,088	68.9
VETERANS ASSISTANCE						
Fnd 119	717,500	717,500		236,604	480,896	67.0
"911" PHONE SYSTEM						
Fnd 121	2,280	2,280		191	2,089	91.6
TREASURER ULID/RID RESERVE						
Fnd 122				140	140	
TREASURER'S M & O						
Fnd 123	190,900	190,900	22,638	102,071	88,829	46.5
NOXIOUS WEED CONTROL						
Fnd 125	37,000	37,000		13,078	23,922	64.7
AUDITOR CENT DOC PRESERVATION						
Fnd 127	12,411	12,411	1,112	12,856	445	3.6
MISDEMEANANT PROBATION						
Dpt 0022	30,635	30,635	2,535	12,665	17,970	58.7
JUVENILE						
Dpt 0024	462,587	462,587	31,644	215,022	247,565	53.5
LOWER DISTRICT COURT						
MISDEMEANANT PROBATION						
Fnd 130			933	6,457	6,457	
PROSECUTOR VICTIM/WITNESS						
Dpt 0029						
PROSECUTOR						
Fnd 130	34,192	34,192	3,533	29,811	4,381	12.8
PROSECUTOR VICTIM/WITNESS						
Fnd 131	27,625	30,353	16	5,995	24,358	80.3
DRUG ENFORCEMENT						
Fnd 140	118,640	118,640		27,454	91,187	76.9
STADIUM						

Expenses Job 2

GL Period 7 ending July 31, 2003

Transaction status 2
Rounding to Whole Dollar(s)

	ADOPTED BUDGET	AMENDED BUDGET	CURRENT ACTUAL	YTD ACTUAL	BUDGET BAL REMAINING	% LEFT
Fnd 201	176,070	176,070		37,935	138,135	78.5
Fnd 206	245,000	245,000			245,000	100.0
Fnd 209	43,000	43,000			43,000	100.0
Fnd 301	90,838	463,838	7,570	60,558	403,280	86.9
Fnd 309	77,600	77,600			77,600	100.0
Fnd 401	155,857	155,857	11,889	68,504	87,353	56.1
Dpt 0400	27,487	27,487	587	5,528	21,959	79.9
Dpt 0401	113,800	113,800	6,257	52,181	61,619	54.2
Dpt 0402	65,777	65,777	1,405	30,011	35,766	54.4
Dpt 0405	1,760,317	1,760,317	114,226	1,065,978	694,339	39.4
Dpt 0406	21,879	21,879	22	5,414	16,465	75.3
Dpt 0407	170,675	245,675	21,044	188,204	57,471	23.4
Dpt 0408	89,755	89,755	5,668	12,372	77,383	86.2
Dpt 0409				40	40	
Dpt 0410	20,000	20,000	2,074	10,392	9,608	48.0
Dpt 0411	42,000	42,000	911	20,475	21,525	51.3
Dpt 0413						
Fnd 401	2,467,547	2,542,547	164,082	1,459,099	1,083,448	42.6
Fnd 501	2,129,850	2,129,850	222,502	718,165	1,411,685	66.3
Fnd 511	50,000	50,000	10,692	32,355	17,645	35.3
Fnd 601	100	100			100	100.0
Report Final Totals	35,627,118	36,826,389	2,938,992	15,482,036	21,344,353	58.0

Expenses 2 of 3

Real Estate Excise Tax

•Description

A real estate excise tax (REET) is levied on all real estate sales measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The state imposes a 1.28 percent tax, and cities and counties are authorized to levy additional amounts. This revenue is collected by the county treasurer's office at the time the excise affidavit is filed.

According to the data in the state auditor's Local Government Finance Project database, counties collected \$60.6 million from the real estate excise tax in 1999.

•Statutory Authorization

First Quarter Percent Real Estate Excise Tax (REET 1). The legislative authority of a county may impose an excise tax on the sale of real estate at a rate not to exceed 0.25 percent of the selling price. For counties with a population of less than 5,000 and those not planning under the Growth Management Act (GMA), the receipts are restricted as to their use for "any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040." *RCW 82.46.010(2).*

Those counties with populations greater than 5,000 and those planning under the GMA have different restrictions on the use of the resulting revenues. The funds can only be used for capital projects identified in the capital facilities plan element of a comprehensive plan and housing relocation assistance. *RCW 82.46.010(2).* Capital projects are defined as:

public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and/or judicial facilities.

RCW 82.46.010(6).

These funds are meant to supplement funds that may already be reasonably available for such capital projects. The county legislative authority must identify in the adopted budget the capital projects that receive REET funds and indicate that such funds are intended to be in addition to other funds that may be available. If both a county and a city within that county impose the tax, then the city's tax will be credited against the county's tax, meaning that the revenue will go to the city and not to the county. *RCW 82.46.010(1), (2), and (4).* The property seller pays this tax.

Second Quarter Percent Additional Real Estate Excise Tax (REET 2). The legislative authority of any county that plans under the GMA may impose an additional excise tax on each sale of real property at a rate not exceeding 0.25 percent of the selling price. If a county is *required* to plan

Under the GMA, then the legislative authority can levy this additional tax. Otherwise, if the county chooses to plan under the GMA, the voters must approve the tax before it can be levied.

Revenues collected from the additional REET are restricted to capital projects specified in the capital facilities plan element of the county's comprehensive plan and must be kept in a separate account. Eligible capital projects are more narrowly defined as follows:

Those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

RCW 82.46.035. The property seller pays this tax.

One Half Percent Real Estate Excise Tax in lieu of Optional Sales Tax. The legislative authority of a county may impose an additional tax on the sale of real estate, to be paid by the seller, at a rate not to exceed 0.5 percent of the selling price. The revenue from this tax may be used for any general government purpose. This tax is in lieu of the optional second half 0.5 percent sales and use tax that a county or city may impose. A county may levy this tax only in the unincorporated area. **RCW 82.46.010(3).** This tax is subject to a referendum procedure set out in **RCW 82.46.021.** No counties have levied this tax option to date.

One Percent Real Estate Excise Tax for Conservation Areas. A county legislative authority may submit a ballot proposition to the voters for an additional real estate excise tax on each sale of real property in the county at a rate not to exceed 1 percent of the selling price. The revenue from this tax is restricted to the acquisition and maintenance of conservation areas. Conservation areas are defined in **RCW 36.32.570** as:

land and water that has environmental, agricultural, aesthetic, cultural, scientific, historic, scenic, or low-intensity recreational value for existing and future generations, and includes, but is not limited to, open spaces, wetlands, marshes, aquifer recharge areas, shoreline areas, natural areas, and other lands and waters that are important to preserve flora and fauna.

The property buyer, rather than the seller, pays this tax. **RCW 82.46.070.** Only San Juan County has levied this tax to date.

● Administration

The county treasurer collects this tax and distributes proceeds of their shares to the state and cities after deducting a 1 percent fee which is put in the current expense fund for reimbursement of administrative costs. The proceeds of the county levies are deposited into separate funds, keeping the receipts from REET 1 and REET 2 segregated because of their different authorized uses.