

**2010  
MASON COUNTY  
PRELIMINARY BUDGET**



**Presented by the  
Mason County Auditor  
Financial Services Department**

**September 1, 2009**



*Karen Herr*  
*Mason County*  
*Auditor*

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To: Tim Sheldon, Mason County Commissioner - Chair  
Ross Gallagher, Mason County Commissioner  
Lynda Ring Erickson, Mason County Commissioner

From: Karen Herr, Mason County Auditor

Date: September 1, 2009

Subject: Submission of Year 2010 Preliminary Budget  
In Accordance with RCW 36.40.050

In accordance with RCW 36.40.040, the Mason County Auditor's Financial Services Department has compiled and itemized the 2010 Annual Budget Departmental Requests for submission to the Mason County Board of Commissioners.

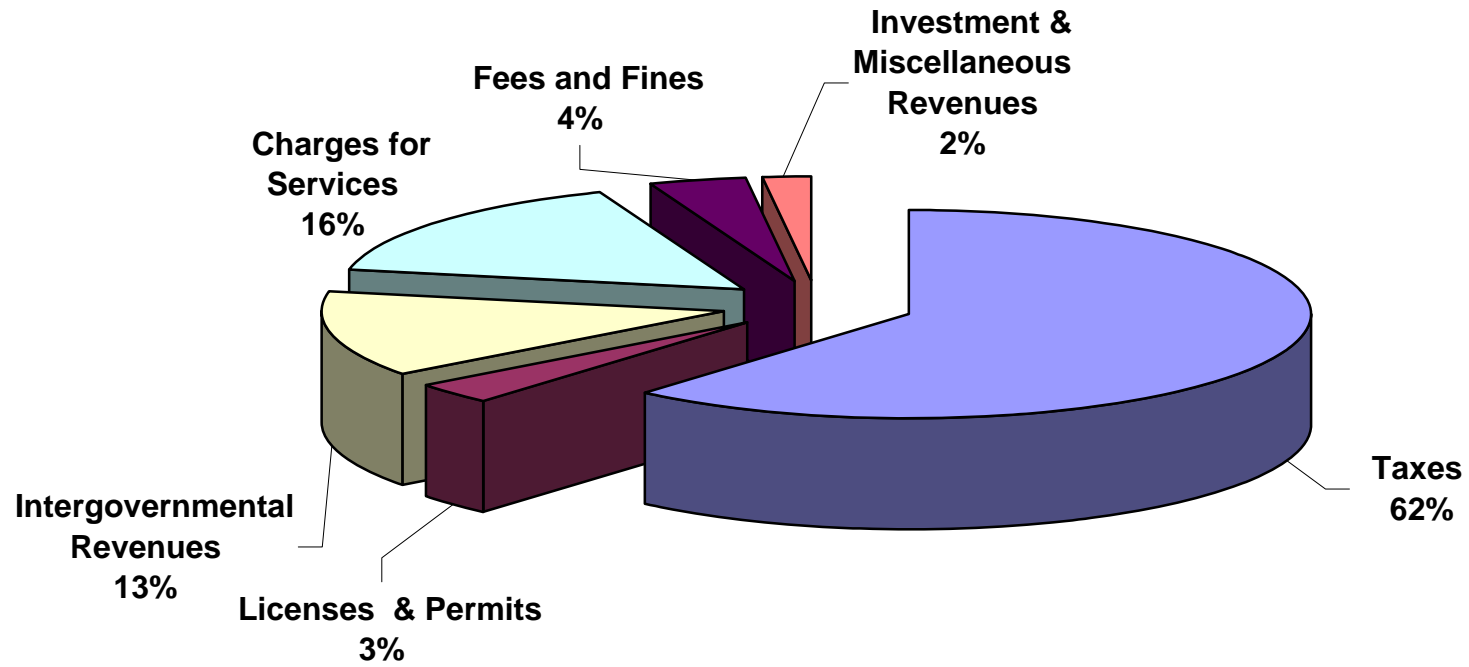
As required by state law, this preliminary budget is presented in detail for all proposed expenditures and all proposed revenues from each department within Mason County. This document is a financial expression by each department of the programs and services each believe are important based upon previous strategic plans and the community needs they see and believe should be addressed. This preliminary budget is presented to you for your consideration when making final decisions in adopting the 2010 Mason County budget.

This bound compilation is presented with 2010 Budget Departmental Requests and include actual income and expenditures for the years 2007, 2008, and 2009. Also itemized and listed are the 2009 budgets, including the 2009 budget amendments approved through June 30, 2009.

In accordance with RCW 36.40.040, there were no emergency warrants issued during the preceding fiscal year.

The Sheriff Deputy union contract ended December 31, 2006, and has not yet been settled. There are 8 other union contracts that ended December 31, 2008. The AFSCME and Engineer's Guild union contracts will end December 31, 2009.

## 2009 GENERAL FUND REVENUE BUDGETS BY CATEGORY



## 2004 through 2008 Actual Revenues - Current Expense, County Roads, Public Health

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
	<u>Revenues</u>	<u>Revenues</u>	<u>Revenues</u>	<u>Revenues</u>	<u>Revenues</u>
WSU Extension	\$104,152	\$130,497	\$153,218	\$141,616	\$102,987
Assessor	18,021	15,214	13,425	5,097	2,642
Auditor's Departments	779,126	692,598	807,600	685,600	645,449
Budget & Finance\Risk Management	13,910	16,900	17,670	30,600	30,504
Facilities & Grounds	33,880	45,161	47,270	28,130	34,807
Civil Services	900	360	1,810	1,060	40
Clerk	223,515	296,126	307,669	345,277	330,632
Commissioners	20,673	1,699	4,763	3,400	1,638
Central Operations	10,558	8,592	9,684	20,422	10,983
District Court	525,380	517,904	619,011	762,206	808,388
Community Development	2,724,390	3,303,904	3,305,307	3,090,366	2,596,823
Parks & Trails	84,530	60,121	51,429	132,714	97,509
Probation & Juvenile Services	787,386	860,232	801,982	931,183	1,011,264
Prosecutor	257,901	299,990	314,704	407,065	374,006
Coroner	13,434	24,424	14,517	19,440	27,823
Sheriff's Departments	713,526	789,260	788,918	882,412	1,022,439
Superior Court	65,450	77,234	97,525	136,828	150,570
Treasurer	14,292,945	14,832,886	15,647,536	16,851,144	16,325,340
Transfers In from Other Funds	1,191,175	1,198,201	1,959,817	2,160,808	2,157,404
<b>Current Expense Totals</b>	<b>\$21,860,852</b>	<b>\$23,171,303</b>	<b>\$24,963,855</b>	<b>\$26,635,368</b>	<b>\$25,731,248</b>
County Road	12,335,516	12,070,283	12,601,271	14,591,801	17,139,299
Public Health	1,804,130	1,779,839	2,106,840	2,261,368	2,194,549
(without the Current Expense Fund Transfer)					

## 2006 through 2010 Current Expense Revenue Comparisons

(2009 and 2010 Budgets include Ending Fund Balances)

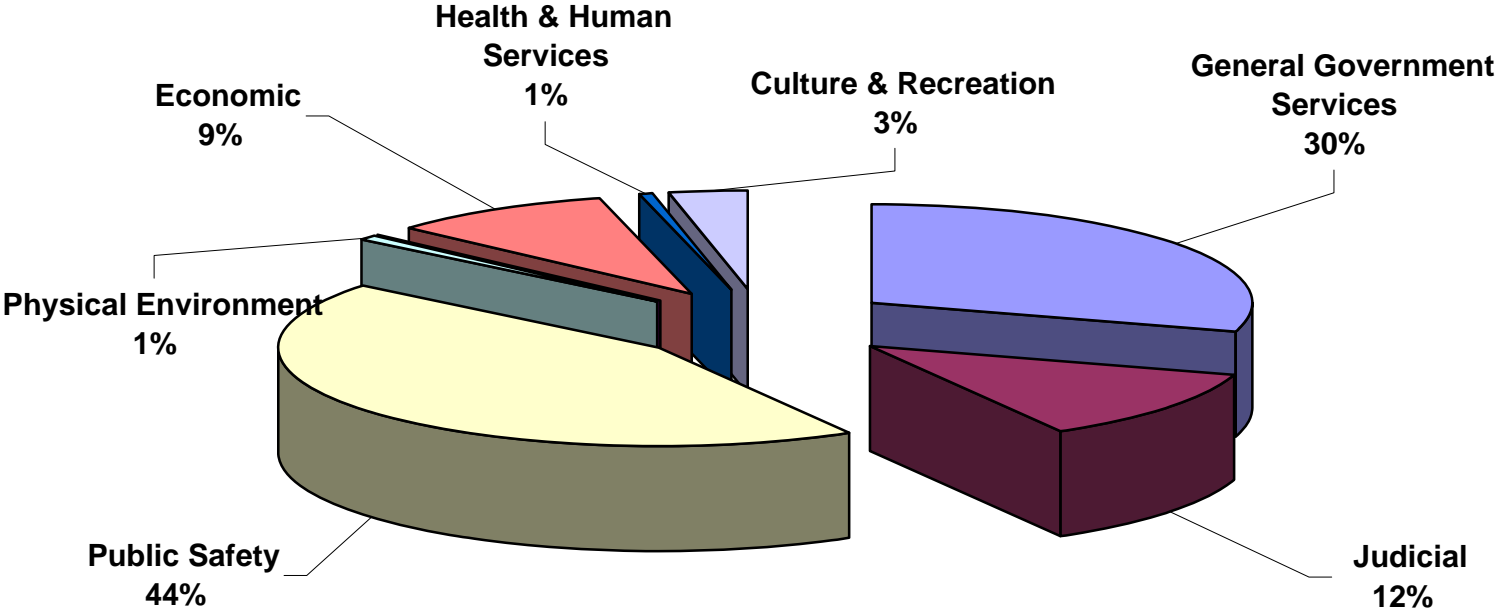
						2010		
<u>Current Expense</u>		2006 Actual	2007 Actual	2008 Actual	6/30/2009	Requested	Increase/Decrease	
Fund Number	Fund Description	<u>Revenues</u>	<u>Revenues</u>	<u>Revenues</u>	Current Budget	<u>Revenues</u>	from 2009 Budget	
Budgeted Beginning Fund Balance including Supplemental Appropriations approved thru 8/31/09					\$1,969,903	\$2,500,000	\$530,097	27%
001-010-000	WSU Extension	57,770	45,444	85,834	98,521	73,223	(25,298)	-26%
001-010-001	WSU Extension/Food & Family Program	10,065	14,055	14,953	16,500	16,500	0	0%
001-010-002	Natural Resource Education	70,567	82,117	1,500	58,688	-	(58,688)	-100%
001-010-003	WSU Extension / Noxious Weed	14,816	-	700	53,063	41,000	(12,063)	-23%
001-020-000	Assessor	13,425	5,097	2,642	18,518	2,700	(15,818)	-85%
001-030-031	Auditor - Financial Services	3,922	8,581	6,472	7,900	15,100	7,200	91%
001-030-032	Auditor - Recording	273,896	251,755	194,922	181,858	189,599	7,741	4%
001-030-033	Auditor - Licensing	336,757	331,722	328,541	331,610	330,000	(1,610)	0%
001-030-034	Auditor - Elections	193,025	93,542	115,515	162,583	100,656	(61,927)	-38%
001-050-000	Risk Management/Budget	17,670	30,600	30,504	88,942	-	(88,942)	-100%
001-055-000	Facilities & Grounds	35,955	17,665	24,754	19,100	1,200	(17,900)	-94%
001-055-063	Memorial Hall	11,315	10,465	9,695	10,755	8,946	(1,809)	-17%
001-057-000	Human Resources-Transfer from Reserve	-	-	357	32,000	(In Nondepart)	(32,000)	-100%
001-060-000	Civil Services	1,810	1,060	40	-	-		
001-070-000	Clerk	307,669	345,277	330,632	356,443	330,193	(26,250)	-7%
001-080-000	Commissioners	4,763	3,400	1,639	12,458	-	(12,458)	-100%
001-090-000	Central Operations	9,684	20,422	10,983	9,268	3,756	(5,512)	-59%
001-100-000	District Court	619,011	731,647	776,093	855,809	854,935	(874)	0%
01-240-100/110	Indigent Defense/District Court	-	30,559	32,296	60,504	69,325	8,821	100%
001-125-000	Com Dev/Administration	82,715	61,334	97,167	116,252	81,500	(34,752)	-30%
001-125-140	Com Dev/Building	2,272,395	2,030,630	1,551,117	1,219,684	1,022,515	(197,169)	-16%
001-125-141	Com Dev/Fire Warden Program	12,300	12,825	16,862	-	-	-	
001-125-145	Community Dev/Planning	902,316	936,811	839,337	599,558	473,165	(126,393)	-21%
001-125-146	Com Dev/Long Range Planning	-	-	-	25,000	-	(25,000)	-100%
001-125-150	Com Dev/Hearing Examiner	35,581	48,766	92,341	82,000	63,000	(19,000)	-23%
001-146-000	Parks & Trails	36,502	42,965	76,204	148,092	107,673	(40,419)	-27%
001-146-110	MCRA Park / Batting Cage	14,927	17,461	16,492	16,000	15,000	(1,000)	-6%
001-146-120	Truman Glick/Henderson Donation		72,288	4,813	-	-	0	
001-146-130	Skatepark #1	-	-	New Fund	7,000	-	(7,000)	-100%
001-170-000	Probation Services / Adult	60,868	18,543	16,145	634	634	0	0%

## 2006 through 2010 Current Expense Revenue Comparisons

(2009 and 2010 Budgets include Ending Fund Balances)

						2010		
<u>Current Expense</u>		2006 Actual	2007 Actual	2008 Actual	6/30/2009	Requested	Increase/Decrease	
Fund Number	Fund Description	Revenues	Revenues	Revenues	Current Budget	Revenues	from 2009 Budget	
001-170-220	Probation Services / Juvenile	7,727	13,657	14,365	16,486	16,286	(200)	-1%
001-170-222	Guardian Ad Litem	6,383	6,681	82,165	75,053	63,396	(11,657)	-16%
001-170-223	Drug Court	-	-	-	15,000	15,000	-	0%
001-171-000	Juvenile Services / Grants	143,719	143,073	194,718	238,355	208,094	(30,261)	0%
001-171-100	Juvenile Services / JDAI	-	-	-	49,935	50,000	65	-13%
001-172-000	Juvenile Detention Facility-Transfer In	532,075	636,730	599,413	590,057	519,500	(70,557)	-12%
001-173-000	District Court Probation	51,210	112,499	104,457	117,788	117,577	(211)	0%
001-180-000	Prosecutor	73,326	143,638	138,606	140,199	134,002	(6,197)	-4%
001-180-100	Prosecutor / Legal Services	37,000	37,000	37,000		-	-	
001-185-000	Child Support Enforcement	204,378	226,427	198,400	245,391	228,767	(16,624)	-7%
001-190-000	Coroner	14,517	19,440	27,823	26,880	22,000	(4,880)	-18%
001-205-265	Sheriff Administration	788,918	764,229	930,830	727,470	646,310	(81,160)	-11%
001-205-267	Sheriff - Patrol	-	52,112	53,711	45,000	-	(45,000)	-100%
001-205-270	Care & Custody of Prisoners		66,071	37,898	95,000	49,000	(46,000)	-48%
001-205-274	Sex Offender Registration	-	-	New Fund	88,000	88,000	0	0%
001-240-200	Indigent Defense/Superior Court	13,858	30,559	40,920	32,032	68,222	36,190	113%
001-250-000	Superior Court	80,891	103,525	107,002	76,025	114,924	38,899	51%
001-255-000	Family Court/Juvenile	2,776	2,744	2,648	2,500	2,000	(500)	-20%
001-260-000	Treasurer	15,647,536	16,851,144	16,325,340	15,678,422	16,213,905	535,483	3%
001-300-310	Indirect & Interfund Charges from Special Funds	1,959,817	2,160,808	2,157,404	2,303,336	1,061,424	(1,241,912)	-54%
	<b>Current Expense Totals</b>	<b>\$24,963,855</b>	<b>\$26,635,368</b>	<b>\$25,731,248</b>	<b>\$27,121,572</b>	<b>\$25,919,027</b>	<b>\$(1,202,545)</b>	<b>-4.43%</b>

**2009 GENERAL FUND EXPENDITURE BUDGETS BY CATEGORY**



## 2004 - 2008 Actual Expenditures - Current Expense, County Roads, Public Health

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
WSU Extension	\$268,607	\$328,229	\$325,949	\$362,897	\$365,976
Assessor	1,104,555	1,141,996	1,245,160	1,379,745	1,321,309
Auditor's Departments	1,003,426	972,891	1,126,921	1,144,648	1,207,193
Board of Equalization	18,686	11,129	5,368	19,633	19,081
Budget & Finance	112,925	99,390	171,179	195,480	176,044
Risk Management					
Facilities & Grounds	687,978	797,149	922,549	1,102,578	990,795
Human Resources	223,667	231,557	194,583	215,920	212,942
Civil Services	13,277	14,776	17,048	36,749	19,521
Clerk	566,807	604,372	645,535	688,342	706,180
Commissioners	273,836	293,004	277,207	303,411	283,960
Central Operations	243,572	294,619	345,507	376,718	351,078
District Court	678,462	705,707	727,378	803,380	829,153
Community Development	2,267,162	2,804,197	3,333,433	3,711,626	3,440,831
Parks & Trails	394,355	414,826	532,991	620,719	739,713
Probation & Juvenile Services	1,567,617	1,632,174	1,734,806	1,874,391	1,821,110
Prosecutor	1,001,052	1,068,677	1,146,299	1,306,141	1,332,457
Coroner	178,900	189,489	172,967	199,687	203,075
Sheriff's Departments	6,798,715	7,675,621	8,411,837	9,057,643	8,534,550
Traffic Policing					668,768
Superior Court	871,368	1,020,591	1,141,906	1,207,691	1,261,324
Treasurer	603,701	648,461	689,850	715,498	716,303
Non Departmental	86,102	87,601	162,811	124,796	85,405
Risk Management Insurance	456,634	415,882	428,710	445,012	485,266
Transfers Out	1,293,695	790,080	1,289,013	714,427	955,546
<b>Current Expense Totals</b>	<b>\$20,715,099</b>	<b>\$22,242,418</b>	<b>\$25,049,007</b>	<b>\$26,607,132</b>	<b>\$26,727,580</b>
County Road	13,283,400	10,659,214	16,550,647	13,334,186	15,475,093
Public Health	2,143,437	2,359,710	2,697,068	3,006,052	2,901,930

## 2006 through 2010 Current Expense Expenditure Comparisons

( 2009 and 2010 Budgets include Ending Fund Balances)

Current Expense		2006 Actual	2007 Actual	2008 Actual	6/30/2009	2010 Requested	Increase/Decrease	
Fund Number	Fund Description	Expenditures	Expenditures	Expenditures	Current Budget	Expenditures	from 2009 Budget	
001-010-000	WSU Extension	\$248,477	\$250,948	\$258,854	\$208,299	\$208,010	\$(289)	0%
001-010-001	WSU Ext/Food & Family Program	10,130	13,635	8,314	11,150	12,750	1,600	14%
001-010-002	Natural Resource Education	59,958	69,225	72,521	-	-	-	
001-010-003	WSU Ext / Noxious Weed	7,384	29,089	26,286	42,311	40,960	(1,351)	-3%
001-020-000	Assessor	1,245,160	1,379,745	1,321,309	1,320,718	1,303,971	(16,747)	-1%
001-030-030	Auditor	150,081	157,435	144,577	172,403	169,149	(3,254)	-2%
001-030-031	Auditor - Financial Services	333,480	366,104	359,673	372,804	347,197	(25,607)	-7%
001-030-032	Auditor - Recording	173,050	172,316	158,145	119,109	122,053	2,944	2%
001-030-033	Auditor - Licensing	159,072	174,038	178,587	204,902	189,173	(15,729)	-8%
001-030-034	Auditor - Elections	311,238	274,755	366,211	313,012	370,633	57,621	18%
001-040-000	Board of Equalization	5,368	19,633	19,081	29,933	29,150	(783)	-3%
001-050-000	Risk Management/Budget	171,179	195,480	176,044	141,356	119,361	(21,995)	-16%
001-055-000	Facilities & Grounds	763,892	945,577	816,388	867,223	840,859	(26,364)	-3%
001-055-060	Fac & Grounds - Building Rental	15,657	11,662	10,203	14,400	14,400	-	0%
001-055-061	Facilities & Grounds / Jail	120,437	118,049	127,501	135,700	135,700	-	0%
001-055-062	Facilities & Grounds Juv Detention	7,464	9,821	13,762	10,215	10,215	-	0%
001-055-063	Memorial Hall	15,099	17,469	11,984	12,300	12,300	-	0%
001-055-065	Facilities-3rd & Pine Property	-	-	10,958	39,800	39,800	-	0%
001-055-066	Facilities-Belfair Sheriff Office	-	-	-	21,560	21,560	-	0%
001-057-000	Human Resources	194,583	215,920	212,942	217,989	218,219	230	0%
001-060-000	Civil Services	17,048	36,749	19,521	3,718	14,634	10,916	294%
001-070-000	Clerk	645,535	688,342	706,180	639,499	661,041	21,542	3%
001-080-000	Commissioners	277,207	303,411	283,960	303,962	300,090	(3,872)	-1%
001-090-000	Central Operations	345,507	376,718	351,078	308,012	234,551	(73,461)	-24%
001-100-000	District Court	727,378	789,522	807,802	787,312	785,569	(1,743)	0%
001-240-100/110	Indigent Defense/District Court	-	13,858	21,351	173,103	146,325	(26,778)	-15%
001-125-000	Com Dev/Administration	712,353	829,151	798,985	622,798	418,197	(204,601)	-33%
001-125-140	Com Dev/Building	1,073,355	1,192,246	1,124,325	663,896	483,865	(180,031)	-27%
001-125-141	Com Dev/Fire Warden Program	55,847	98,083	37,428	78,474	74,569	(3,905)	-5%
001-125-145	Com Dev/Planning	1,443,233	1,487,785	1,420,061	710,981	472,020	(238,961)	-34%
001-125-146	Com Dev/Long Range Planning	-	-	-	246,679	203,052	(43,627)	-18%
001-125-150	Com Dev/Hearing Examiner	48,645	104,361	60,031	60,000	63,000	3,000	5%
001-146-000	Parks & Trails	531,030	620,110	684,517	556,124	585,254	29,130	5%
001-146-110	MCRA Park/Batting Cage	1,961	609	869	3,000	3,000	-	0%

## 2006 through 2010 Current Expense Expenditure Comparisons

( 2009 and 2010 Budgets include Ending Fund Balances)

Current Expense		2006 Actual	2007 Actual	2008 Actual	6/30/2009	2010		
Fund Number	Fund Description	Expenditures	Expenditures	Expenditures	Current Budget	Requested Expenditures	Increase/Decrease from 2009 Budget	
001-146-120	Truman Glick/Henderson Donation		New Fund	54,327	22,130	-	(22,130)	-100%
001-146-130	Skatepark #1	-	-	New Fund	7,000	-	(7,000)	-100%
001-170-000	Probation Services / Adult	247,780	179,460	154,520	39,470	39,560	90	0%
001-170-220	Probation Services / Juvenile	429,946	389,488	376,339	452,831	444,342	(8,489)	-2%
001-170-221	Community SVC/Day Detention	47,366	50,412	17,314	8,410	8,495	85	1%
001-170-222	Guardian Ad Litem	8,055	9,045	88,787	75,053	63,396	(11,657)	-16%
001-170-223	Drug Court	3,234	1,426	2,271	6,952	6,952	-	0%
001-171-000	Juvenile Services / Grants	157,722	157,788	184,495	237,755	208,094	(29,661)	-12%
001-171-100	Juvenile Services / JDAI	-	-	New Fund	49,935	50,000	65	0%
001-172-000	Juvenile Detention Facility	840,703	909,557	887,568	942,995	942,211	(784)	0%
001-173-000	District Court Probation	New Fund	177,215	109,816	130,385	120,579	(9,806)	-8%
001-180-000	Prosecutor	796,594	966,943	1,069,004	1,237,032	1,253,808	16,776	1%
001-180-100	Prosecutor / Legal Services	146,607	104,394	24,366	23,698	16,420	(7,278)	-31%
001-180-200	Prosecutor / Drug Court	38,275	37,711	38,478	17,270	-	(17,270)	-100%
001-185-000	Child Support Enforcement	164,823	197,093	200,608	245,451	225,123	(20,328)	-8%
001-190-000	Coroner	172,967	199,687	203,075	200,510	200,501	(9)	0%
001-205-265	Sheriff Administration	1,333,448	1,255,590	1,277,449	996,384	969,044	(27,340)	-3%
001-205-267	Patrol	4,111,117	4,579,565	4,113,709	3,882,111	3,999,074	116,963	3%
001-205-269	Animal Control	76,321	118,781	133,632	118,190	103,674	(14,516)	-12%
001-205-270	Care & Custody of Prisoners	2,833,009	3,026,646	2,942,957	2,980,358	2,909,800	(70,558)	-2%
001-205-271	LEOFF	57,942	77,061	66,804	80,000	80,000	-	0%
001-205-274	Sex Offender Registration	-	-	-	106,481	117,345	10,864	10%
001-206-000	Traffic Policing	-	-	668,768	965,765	965,765	-	0%
001-240-200/210	Indigent Defense/Superior Court		492,201	481,736	495,826	489,647	(6,179)	-1%
001-250-000	Superior Court	1,139,411	712,993	777,123	778,546	782,072	3,526	0%
001-255-000	Family Court/Juvenile	2,495	2,497	2,465	2,500	2,000	(500)	-20%
001-260-000	Treasurer	689,850	715,498	716,303	672,487	717,279	44,792	7%
001-260-000	ER&R Loan Repayment				-	2,036,500	2,036,500	
001-300-000	Non-Departmental	59,787	88,087	45,970	52,061	50,061	(2,000)	-4%
001-300-310	Non-Departmental Financial	103,024	36,709	39,436	53,227	62,077	8,850	17%
001-300-312/313	Risk Management Insurance	428,710	445,012	485,266	440,879	461,600	20,721	5%
001-310-000	Transfers Out to Other Funds	1,289,013	714,427	955,546	781,111	532,387	(248,724)	-32%
001-320-000	Budgeted Ending Fund Balance	-	-	-	1,606,027	2,500,000	893,973	56%
<b>Current Expense Totals</b>		<b>\$25,049,007</b>	<b>\$26,607,132</b>	<b>\$26,727,580</b>	<b>\$27,121,572</b>	<b>\$29,008,433</b>	<b>\$1,886,861</b>	<b>7.06%</b>

# 2010 Preliminary Budget Presentation:

## Current Expense Revenues/Expenditures Comparison through July:

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
July 31st Cash & Investments	\$4,602,228	\$4,173,242	\$3,634,522	\$3,040,513	\$2,068,467
Adopt Budget with Supplementals	\$25,879,094	\$29,551,347	\$31,348,328	\$31,055,084	\$27,121,572
Budgeted Beginning Fund Balance	\$4,053,262	\$5,024,000	\$3,801,619	\$2,540,041	\$1,969,903
Budgeted Ending Fund Balance	\$2,408,701	\$2,555,373	\$2,496,181	\$2,007,785	\$1,606,027
Revenues through July of each year	<u>13,143,793</u>	<u>14,732,421</u>	<u>14,842,103</u>	<u>14,762,318</u>	<u>14,056,413</u>
Percentage of Budget	60%	60%	54%	52%	56%
Expenses through July of each year	<u>\$12,453,410</u>	<u>\$14,967,250</u>	<u>\$14,876,329</u>	<u>\$14,909,959</u>	<u>\$13,883,048</u>
Percentage of Budget	53%	55%	52%	51%	54%

## Current Expense Ending Fund Balance Comparisons:

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<i>Budgeted</i> Ending Fund Balance	\$2,122,125	\$2,125,182	\$2,240,296	\$1,811,951	\$1,606,027
<i>Actual</i> Ending Fund Balance	<u>4,950,966</u>	<u>4,049,893</u>	<u>3,468,076</u>	<u>2,173,318</u>	Year not Ended
Difference	\$2,828,841	\$1,924,711	\$1,227,780	\$361,367	

## Revenues and Expenditures *without* Beginning & Ending Fund Balances:

	<u>2005-Actual</u>	<u>2006-Actual</u>	<u>2007-Actual</u>	<u>2008-Actual</u>	<u>2009 Amend Budget</u>	<u>2010 Prel Budget</u>
Curr Exp Revenues <i>without</i> Beg Balance	\$23,171,303	\$24,963,855	\$26,635,368	\$25,731,248	\$25,151,669 ##	\$23,419,027
Curr Exp Expend <i>without</i> End Balance	<u>\$22,242,418</u>	<u>\$25,049,007</u>	<u>\$26,607,132</u>	<u>\$26,727,580</u>	<u>\$25,515,545</u> *	<u>\$24,471,933</u>
Difference	\$928,885	(85,152)	28,236	(996,332)	(363,876)	(1,052,906)

\*2010 Loan Repayment not included \$2,036,500

**Current Expense Fund  
Budgeted vs Actual Beginning & Ending Fund Balance Comparison**

**Current Expense Beginning Fund Balances**

<b>Year</b>	<b>Budgeted Beginning Fund Balance</b>	<b>Actual Beginning Fund Balance</b>	<b>Over(Short)</b>
2000	936,366	1,478,839	542,473
2001	2,540,000	3,369,519	829,519
2002	2,291,765	3,546,700	1,254,935
2003	2,790,492	3,757,879	967,387
2004	2,990,869	3,503,033	512,164
2005	4,053,262	4,333,261	279,999
2006	5,024,000	4,950,966	(73,034)
2007	3,801,619	4,049,893	248,274
2008	2,540,041	3,468,076	928,035
2009	1,969,903	2,173,318	203,415
2010	2,500,000	Not there yet...	

**Current Expense Ending Fund Balances**

<b>Year</b>	<b>Budgeted Ending Fund Balance</b>	<b>Actual Ending Fund Balance</b>	<b>Over(Short)</b>
2000	647,517	3,369,519	2,722,002
2001	1,121,090	3,546,700	2,425,610
2002	1,294,433	3,757,879	2,463,446
2003	1,885,175	3,503,033	1,617,858
2004	2,416,723	4,333,261	1,916,538
2005	2,122,125	4,950,966	2,828,841
2006	2,125,182	4,049,893	1,924,711
2007	2,240,296	3,468,076	1,227,780
2008	1,811,951	2,173,318	361,367
2009	1,728,219	Not there yet...	
2010	2,500,000		

## 2010 Preliminary Budget Presentation:

### Current Expense (#001-310-000) Transfers into Special Funds/Programs Recap:

	2004-Actual	2005-Actual	2006-Actual	2007-Actual	2008-Actual	2010 Prel Budget
Employee Recognition Fund	1,250	1,500	3,000	3,000	3,500	# 1,500
Civil Litigation Reserve Fund			48,000			
Reserve for Courts Fund			25,000			
Historical Preservation Fund			13,312			
911 Emergency Communications					60,000	
Cumulative Reserve Insurance Fund	85,000	85,000	85,000	85,000	85,000	85,000
Legal Reserve Fund	25,000	25,000	25,000	25,000		
Accrued Leave Reserve Fund	985,000	360,000	360,000			
National Forest Safety Fund			10,453			
Trial Court Improvement Fund				30,933	29,346	
Sheriff Boating Fund				139,154		
Search & Rescue Fund						3,000
Public Health Fund	197,445	318,580	719,248	431,340	777,700	442,887
<b>Total Transfers from Current Expense</b>	<b>\$1,293,695</b>	<b>\$790,080</b>	<b>\$1,289,013</b>	<b>\$714,427</b>	<b>\$955,546</b>	<b># \$532,387</b>

\*Transfers from Current Expense are Non Departmental Expenditures and affect the carry over balance