

## *Auditor's Report*

TO: COUNTY COUNCIL

FROM: F. MILENE HENLEY, AUDITOR

SUBJECT: SUPPLEMENTAL AND EMERGENCY BUDGET  
APPROPRIATIONS

FOR MEETING OF: Tuesday, March 10, 2009

### ISSUE:

Shall the Council approve supplemental and emergency budget appropriations to the 2009 County budget as currently adopted?

### ATTACHMENTS:

Spreadsheet summarizing budget supplementals  
Spreadsheet summarizing budget emergencies  
Spreadsheet showing estimated and actual beginning cash amounts

### BACKGROUND:

There are three types of budget amendments to county budgets as described in RCW 36.40.

Transfers and supplementals. Transfers of funds between departments, and supplemental appropriations because of unanticipated federal or state funds, are described in RCW 36.40.100. Such changes are permitted, by RCW, by resolution of the legislative authority. In San Juan County, however, the Charter requires that all budget amendments be made by ordinance (sections 6.70-6.73). Note that transfers *between funds* are treated as emergency appropriations, not as supplementals.

Emergencies subject to hearing. "Emergency" appropriations (RCW 36.40.140), despite the name, are non-catastrophic changes to the budget which require the additional expenditure of money. Such changes are presumed to have been not reasonably foreseeable at the time the budget was adopted. They require public notice, public hearing, and adoption, in San Juan County, by ordinance.

"Nondebtable Emergencies." Nondebtable emergencies (RCW 36.40.180) are those "caused by fire, flood, explosion, storm, earthquake, epidemic, riot, or insurrection, or for the immediate preservation of order or of public health or for the restoration to a condition of usefulness of any public property the usefulness of which has been destroyed by accident, or for the relief of a stricken community overtaken by a calamity,

or in settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of any public utility owned by the county, or to meet mandatory expenditures required by any law.” Appropriations to deal with such emergencies require a vote of the legislative body, but no further notice or hearing. We are not dealing today with this type of budget amendment.

#### ANALYSIS:

The San Juan County 2009 budget was approved on December 9, 2008. Total approved expenditures for 2008 are \$13,996,248 in the general fund and \$51,845,797 for all county funds.

Of the three ordinances under consideration today, one deals with supplementals, and the other two deal with “subject to hearing” emergency appropriations. One of the two emergency appropriations deals solely with adjustments to fund beginning cash amounts, based on actual 2008 ending cash balances.

Supplementals. The supplementals all involve additional funds coming into the County, balanced by their associated expenditures.

In September of 2008 the Council approved adding a \$30,000 grant to the Sheriff’s department for sex offender residency verification. The money was to be used to fund overtime for verifying sex offender residences, and to purchase tasers for the department. The money was not spent in 2008, so we are rolling both the revenue and the expenditures forward into 2009. These funds will be managed in the Grants Fund.

In the General Fund, WSU Extension has received two supplemental sources of revenue which will be used for related expenditures. Through the Marine Resources Committee, Extension received a \$7000 grant to conduct a sustainable landscaping class for professional landscapers. That class was recently completed, with 8 graduates. Also from the MRC, Extension received a grant in 2008 to subsidize its Beachwatcher program. Of that grant, \$2,632 is still available to be spent in 2009.

Total supplemental appropriations equal \$39,632.

Emergency Appropriations. We have a large number of emergency appropriations included in the current budget amendment. The bulk of the changes arise from either new revenues, or 2008 appropriations which were not spent in 2008 and are being rolled forward into 2009. In addition, changes in beginning cash balances for the funds are included. By department, the proposed changes are:

*General Revenues.* Beginning cash for 2009 is \$117,313 more than projected. Current Expense expenditures added to or rolled forward into 2009 total \$116,662. Savings of \$13,461 result from decreasing the operating subsidy to Parks, because of higher ending cash in that fund. The net is a \$13,912 gain in working reserves.

*County Administration.* A classification study of positions within the county was authorized by Council in 2008 with a budget of \$50,000. The management negotiation team, together with union representatives (who had requested the study), agreed that it would be better to postpone the study until 2009 after a new contract is in place. We are requesting now to roll forward the \$50,000 expenditure from 2008 to 2009.

*WSU Extension.* WSU Extension has a small amount of unused special revenues from 2008 which the agent would like to roll forward into 2009. The Extension office occasionally receives small gifts, such as from United Way, or program income, such as from 4-H or classes, which they then use to enhance their program offerings. They have \$501 which we are recommending be rolled forward into 2009.

*Prosecuting Attorney.* The Prosecutor's Victim Services program is run out of the grant fund. Because program expenditures exceed program grants, however, at the end of each year, the Prosecutor closes out the Victim Services grants by transferring funds from the Crime Victims Fund and/or Current Expense to cover whatever expenses were not reimbursed by grants. In 2007, that closeout was not done. In 2008, the Prosecutor did transfer \$10,000 of \$21,000 budgeted in Crime Victims Fund to the Grants Fund to cover unreimbursed expenses. However, another \$64,040 is needed to fully close out 2007 and 2008. We are requesting that the remaining \$11,000 transfer out of Crime Vic which was budgeted for 2008 be made in 2009, and that an additional \$53,040 be transferred out of Current Expense to complete the grant closure. This \$53,040 does represent a bottom-line addition to the Current Expense budget, but adequate additional beginning cash, over the amount projected for 2009, are available to cover the expense.

*Superior Court.* The Superior Court courtroom has been in need of an upgrade to its audio equipment. Judge Linde planned to use some of his 2008 budget to accomplish this upgrade. The equipment and installation were contracted, but installation delays pushed the completion of the work into 2009. For that reason, we are requesting \$10,450 for capital improvements to the Superior Court courtroom. Superior Court used only 72% of its budget in 2008, so we are essentially rolling forward some of those unused funds.

In addition, we are requesting an increase in the authorized budget for a Court Administrator for Superior Court. The Judge decided, in order to make the position full-time, to combine the Administrator position with Court Reporter responsibilities. The result is a higher-paid position, because of the required court reporting skills, but allows the Judge to use \$15,000 budgeted for outside court reporters for the new position. In addition, Juvenile Court has made \$10,000 worth of cuts to their budget to help fund the position, and the new Mental Health Tax Fund (see below) will kick in \$10,000 as part of its requirement to fund a therapeutic court.

*Noxious Weed Control.* In January Council authorized an increase in the Noxious Weed Control parcel fee. The result was a \$67,716 increase in projected revenues for the noxious weed program. The Noxious Weed Control Board has submitted a new budget which:

- Increases both employees to .75 FTE (from .5 FTE)
- Includes \$8,080 for capital outlay. The board plans to purchase a truck to use in place of the Field Coordinator's personal vehicle, which has been used for the past 9 years.
- Increases supplies, travel, and printing line items.
- Budgets \$12,000 for contract labor to assist with program activities.

The Council has already seen and approved this budget prior to adopting the increased parcel fee.

*Veterans Assistance.* The levy commitment to the Veterans Assistance fund was based on an estimated total county assessed value. The actual final value came in slightly higher, increasing the county's commitment to the Veterans Assistance Fund by \$1,788. In addition, lower than projected beginning cash (lower by \$1,083) means an increase in the required operating transfer to the fund of \$2,871. This fund comes out of current expense and reduces working reserves.

*Parks.* The Parks Director has submitted budget amendments which re-allocate some expenses between wages and M&O (maintenance and operation expenditures). Note that current budget policies permit up to \$5,000 to be shifted between payroll and M&O without Council approval. Because program changes in the last few years have helped reduce some of the maintenance costs at San Juan County Park, the Director has received Administrator approval to shift some funds from M&O to increased hours for the SJCP Park Aide. This budget amendment will incorporate that change into the budget. The Director's proposed budget amendment also eliminates the San Juan Island Trails Committee revenue and expenditures. This program was budgeted as a net zero program—funding coming from San Juan Island Parks and Recreation, a separate taxing district, and hard costs being spent by the San Juan Island Trails Committee—but since it represented an administrative drain for the Parks department, eliminating it will save time and money.

Parks is also proposing two capital outlays. A log splitter is needed for San Juan Island parks. Currently one 13-year old splitter is shared between three camping parks on three islands—clearly an inefficient and impractical situation. Ending cash is higher than projected and will cover the requested \$1,500 expenditure.

The second capital expenditure is for improvements to Lopez Village Park. The Director is requesting that an accumulated \$5182 in funds contributed, by agreement, by the Lopez Village Association for Lopez Village Park capital improvement funds be made potentially available for expenditure in 2009, if needed, for fixture replacements.

An LTAC award has allowed Parks to re-open restroom facilities in Eastsound, Shark Reef, and San Juan Island day parks. Total expenditures across several account lines equal \$25,000.

Finally, ending cash in Parks was \$34,937 more than projected. About \$20,000 of that was allocated to various project and capital reserve accounts, including the Orcas Island Recreation Program, the Brann Cabin, Odlin Park, and Lopez Village Park. \$1500 of it has already been committed to purchase the aforementioned log splitter. The balance of \$13,461 is being used to reduce the current expense subsidy to Parks.

*Lodging Taxes.* Both lodging tax funds—1211 Multipurpose Facilities Fund and 1221 Lodging Tax Fund—have minor proposed amendments.

In the Facilities fund, a \$3,000 award, to be used to create a marine parks brochure, went unclaimed in 2008. The project had been suggested by an ineligible, for-profit entity; the Lodging Tax Advisory Committee (LTAC) liked the idea, so awarded the money to the Parks department. But Parks has no time for such a project and no involvement in marine parks. At the time of the budget, the \$3,000 was in limbo as “unreserved cash.” It has since been re-awarded to the San Juan Islands Visitors Bureau, who will hire out the production of the brochure.

Also, an additional \$25,000 was recommended by LTAC and awarded by Council in January of 2009 to the Parks Department, for the purpose of maintaining restroom facilities in Eastsound, Shark Reef, and San Juan Island day parks.

In both funds, the projected 1% administrative fee is being increased. Because 2008 lodging tax revenues exceeded budget, the 1% administrative fee should also have exceeded budget. But by law, actual expenditures cannot exceed budgeted expenditures. So the amount of the 1% fee which could not be paid in 2008 has been added to the 2009 budget for payment. In addition, we are increasing the projected 2009 expenditure, in order to avoid having the same problem in 2009.

In the promotion fund, the expenditure line for the San Juan Island Visitors Bureau contract has been adjusted, as required by contract, based on 2008 revenues and year-end cash. The final contract amount for 2009 is \$382,772.

Beginning cash in the facilities fund was \$15,222 less than projected; beginning cash in the promotion fund was \$57,946 more than projected. These changes, plus the amendments noted above, result in decreases in budgeted ending cash for facilities and an increase in budgeted ending cash for promotion.

*Auditor’s Document Preservation Fund.* The Auditor budgeted \$15,000 out of the Document Preservation Fund for the Clerk to contract out the digitizing of all historical documents back to dirt. Early in 2009, the contractor found an error in his calculations and said the project would cost \$10,000 more. The Clerk put the project out to bid again, and still found the originally selected contractor to have the best price. The Auditor approves of the \$10,000 increase and requests Council to adopt the change.

In addition, none of the \$19,214 awarded in 2008 out of the Council's historical preservation funds for historical preservation projects was paid out in 2008. We are therefore rolling the cash and expenditure forward into 2009.

Unreserved beginning cash and Council Historic Preservation beginning cash were both higher than projected, because of unspent commitments from 2008. Both the commitments and the cash have been rolled forward into 2009.

*Public Facilities Improvement Fund.* Three previously approved projects have unexpended funds which are being rolled forward. The three are:

- 2006 Stormwater award for Eastsound projects – original award, \$234,380; originally budgeted for 2009, \$208,000; actual remaining amount, \$234,380
- 2006 Eastsound Stage award – original award \$85,000; budgeted for 2009, \$1,000; actual remaining amount, \$6,437
- Town of Friday Harbor 25% of 2008 revenues - \$96,256

Other projects for which rollovers into 2009 were already budgeted include:

- 2007 Solid Waste Transfer Station - \$123,000
- 2008 Stormwater Capital project - \$197,218
- 2008 Eastsound Sewer & Water - \$85,000

Beginning cash was higher than projected, because of these incomplete projects. Cash balances and project commitments have been rolled forward into 2009.

*Cumulative Insurance Reserve.* The proposal in the insurance reserve fund is to increase budgeted expenditures to the full amount available for expenditure, rather than the "expected" amount of expenditures. The Auditor is recommending this change in order to avoid having to amend the budget if unexpected insurance payments come up during the year, as they did at the end of 2008, and cannot be paid because they would cause expenditures to exceed budget.

A late payment in 2008 also caused 2009 beginning cash to be \$7,994 less than projected. This change results in less reserve available for insurance settlements in 2009.

*Mental Health Fund.* Council has already heard that the Auditor is proposing to create a Mental Health Fund to manage the special revenues generated by the new .1% mental health sales tax. The current budget amendment will add projected revenues and expenditures for that fund. Projected revenues for 2009 are \$175,000, and the projected expenditures are those proposed by the Director of Health and Community Services and the Juvenile Court Administrator, and approved by Council, when the tax was adopted.

Total appropriations included in the first emergency appropriation ordinance equal \$641,150, or \$578,650 excluding transfers. Of those amounts, \$113,991 represents a bottom-line increase to the Current Expense budget.

Other Beginning Cash Adjustments. Budgets, because they are passed prior to year-end, necessarily estimate beginning cash for the budget year. Every active fund has a beginning cash adjustment. Beginning cash adjustments generally reduce budgeted ending cash or working reserves. I have named here only those adjustments which, in combination with other amendments to a fund's budget, caused other changes. All beginning cash amounts, and their differences from the budgeted amounts, are listed in the third spreadsheet attached to this report.

Of note are the beginning cash shortfalls in Roads and the Solid Waste funds. Beginning cash in Roads is almost \$3 million short because an expected loan did not come through until 2009. Those funds have now been received. The substantial shortfalls in the Solid Waste funds results from higher costs and lower revenue in 2008 than budgeted. Current 2009 budgets will not recover those shortfalls within this budget year.

#### RECOMMENDED MOTIONS:

The Auditor recommends that the Council direct the Auditor to prepare budget amendment ordinances to adopt the changes recommended in this report.

**SAN JUAN COUNTY**

**March 2009 Budget Supplementals**

	<b>DEBIT</b>	<b>CREDIT</b>	<b>FUND TOTAL</b>
<b>SUPPLEMENTALS</b>			
<b>COUNTY CURRENT</b>			<b>14,159</b>
<b>Extension Agent</b>			
0001.43.571.21.10.0005 - Wages (Sustainable Landscape Grant)	5,000		
0001.43.571.21.41.0002 - Professional Services (Sustainable Landscape Grant)	2,000		
0001.43.333.11.41.0310 - Sustainable Landscape pass-thru		7,000	
0001.43.531.90.31.0000 - Supplies (Beachwatcher Outreach)	750		
0001.43.531.90.41.0000 - Professional Services (Beachwatcher Outreach)	1,690		
0001.43.531.90.43.1000 - Travel Outside County (Beachwatcher Outreach)	192		
0001.43.338.00.00.0140 - Beachwatcher Outreach		2,632	
0001.43.571.23.10.0007 - Challenge Coordinator	-5,981		
0001.43.571.23.20.0001 - FICA	-449		
0001.43.571.23.20.0002 - L&I	-48		
0001.43.571.23.41.0007 - Contract with WSU, Challenge Coordinator	7,245		
0001.43.571.23.31.0000 - Supplies	1,000		
0001.43.571.23.43.0000 - Travel In County	500		
0001.43.571.23.41.0000 - Professional Services	2,260		
0001.43.367.32.12.0000 - Donations		4,527	
<b>GRANTS CLEARING FUND</b>			
<b>Sheriff</b>			<b>30,000</b>
0002.76.521.70.64.0000 - Traffic Policing, Equipment	15,000		
0002.76.521.22.00.0001 - Sheriff Patrol Group Budget Account	15,000		
0002.76.334.01.10.0000 - Registered Sex Offender Grant		30,000	
Total Supplementals:	44,159	44,159	44,159
Less Duplicates/Transfers			
<b>Net Total Supplementals:</b>	<b>44,159</b>	<b>44,159</b>	<b>44,159</b>

**SAN JUAN COUNTY**  
**March 2009 Budget Amendments**  
(excluding departments and funds with only beginning cash adjusts)

	DEBIT	CREDIT	Exps	Revs
<b>EMERGENCIES</b>				
<b>COUNTY CURRENT</b>				
<b>General</b>				
0001.00.308.00.00.0000 Beginning Cash		117,313		117,313
0001.00.308.01.00.0000 Less Working Reserve	117,313			-117,313
<b>County Administration</b>				
0001.13.516.10.41.0001- Classification Study	50,000		50,000	
0001.00.308.01.00.0000 Working Reserves		50,000		50,000
<b>Extension Agent</b>				
0001.43.571.23.31.0000 - Supplies (Trailblazer Equine Emergency Care)	311		311	
0001.43.571.23.31.0000 - Supplies (Lopez Island Farm Education)	190		190	
0001.00.308.01.00.0000 Working Reserves		501		501
<b>Health &amp; Community Services</b>				
0001.55.564.10.10.0001 - Mental Health Program Administration	12,500		12,500	
0001.55.397.64.00.1281 - Transfer-in from Mental Health Fund		12,500		12,500
<b>Operating Transfers</b>				
0001.67.597.00.00.1050 Out To Veterans Relief	2,871		2,871	
0001.00.308.01.00.0000 Working Reserves		2,871		2,871
0001.67.597.00.00.1091 Parks - Operating Transfer		13,461	-13,461	
0001.00.308.01.00.0000 Working Reserves	13,461			-13,461
<b>Prosecuting Attorney</b>				
0001.73.597.15.00.0021 - Transfer out, Victim Services grants	53,040		53,040	
0001.00.308.01.00.0000 Working Reserves		53,040		53,040
<b>Superior Court</b>				
0001.82.512.21.64.0000 - Courtroom Audio System	10,450		10,450	
0001.00.308.01.00.0000 Working Reserves		10,450		10,450
0001.82.512.21.10.0004 - Court Administrator	27,023		27,023	
0001.82.512.21.20.0001 - FICA	2,026		2,026	
0001.82.512.21.20.0002 - L&I	142		142	
0001.82.512.21.20.0003 - Retirement	2,194		2,194	
0001.82.512.21.41.0005 - Court Reporter		15,000	-15,000	
0001.00.397.12.00.1281 Transfer-in, Mental Health Tax Fund (Payroll)		6,385		6,385
0001.00.397.12.00.1281 Transfer-in, Mental Health Tax Fund (Ops)		18,615		18,615
0001.82.512.21.41.0001 - Therapeutic Court Services	18,615		18,615	
<b>Juvenile Court</b>				
0001.61.527.10.31.0001 - Office Supplies	-125		-125	
0001.61.527.10.41.0923 - Prof Svcs. Offender Treatment	-225		-225	
0001.61.527.10.42.0010 - Postage	-1,000		-1,000	
0001.61.527.10.43.0000 - In-Custody Transport	-2,000		-2,000	

0001.61.527.10.43.2000 - Travel Outside County	-400		-400	
0001.61.527.10.45.0001 - Rent, Orcas Office	-600		-600	
0001.61.527.10.49.0010 - Prof. Assoc. Dues	-200		-200	
0001.61.527.10.49.0020 - Subscriptions/Publications	-50		-50	
0001.61.527.10.51.0000 - Detention	-5,000		-5,000	
0001.61.527.10.51.0001 - Electronic Monitoring	-400		-400	
<b>Total Current Expense</b>	<b>300,136</b>	<b>300,136</b>	<b>140,901</b>	<b>140,901</b>
<b>Noxious Weed</b>				
1041.00.531.60.10.0001 - Field Coordinator	12,326		12,326	
1041.00.531.60.10.0002 - Field Assistant	10,997		10,997	
1041.00.531.60.20.0001 - FICA	1,750		1,750	
1041.00.531.60.20.0002 - L&I	143		143	
1041.00.531.60.20.0003 - Retirement	1,894		1,894	
1041.00.531.60.31.0000 - Supplies	4,500		4,500	
1041.00.531.60.42.0010 - Postage	800		800	
1041.00.531.60.42.0020 - Phone	420		420	
1041.00.531.60.43.1000 - Travel In-County	4,200		4,200	
1041.00.531.60.44.0000 - Advertising	200		200	
1041.00.531.60.45.0000 - Rent	460		460	
1041.00.531.60.46.0000 - Liability Insurance	-279		-279	
1041.00.531.60.48.0000 - Repairs & Maintenance	800		800	
1041.00.531.60.49.0010 - Printing & Copying	3,000		3,000	
1041.00.531.60.49.0030 - Conference Registrations	2,000		2,000	
1041.00.531.60.64.0000 - Vehicle	8,080		8,080	
1041.00.531.60.41.0000 - Contracted Services	12,000		12,000	
1041.00.508.00.00.0000 - Ending Cash	5,276		5,276	
1041.00.308.00.00.0000 - Beginning Cash		851		851
1041.00.317.70.00.0010 - Noxious Weed Assessment		67,716		67,716
<b>Veterans Assistance</b>				
1051.00.553.60.50.0000 - Payments To Veterans - incr in min req'd amt	1,788		1,788	
1051.00.308.00.00.0000 - Beginning Cash	1,083		1,083	
1051.00.397.00.00.0010 - Transfer to Veterans Affairs From Current Expense		2,871		2,871
<b>Parks</b>				
<u>SJCP Payroll/M&amp;O</u>				
1091.31.576.31.10.0003 - Park Aide, SJCP	1,846		1,846	
1091.31.576.31.20.0000 - Benefits	260		260	
1091.31.576.31.47.0001 - Electricity, SJCP		206	-206	
1091.31.576.31.47.0002 - Garbage, SJCP		900	-900	
1091.31.576.31.48.0001 - Repairs/Maint, SJCP		1,000	-1,000	
<u>Trails Committee</u>				
1091.91.576.91.31.0002 - Operating Supplies - SJ Trails	-		220	-220
1091.91.576.91.41.0002 - Website Maint - SJ Trails		1,680	-1,680	
1091.91.576.91.41.0003 - Inventory & Mapping - SJ Trails		500	-500	
1091.91.576.91.44.0000 - Advertising - SJ Trails		500	-500	
1091.91.576.91.45.0000 - Operating Rentals - SJ Trails		500	-500	
1091.91.576.91.46.0000 - Volunteer L&I - SJ Trails		750	-750	

1091.91.576.91.49.0050 - Printing & Copying - SJ Trails		350	-350	
1091.91.338.76.91.0000 - SJI Trails Committee	4,500			-4,500
<u>Log Splitter</u>				
1091.31.576.31.64.0000 - Log Splitter	1,500		1,500	
1091.10.508.00.00.0000 - Ending Cash		1,500	-1,500	
<u>Lopez Village Park Capital Improvements</u>				
1091.33.576.89.64.0000 - Lopez Village Park Capital Improvements	5,182		5,182	
1091.31.508.89.00.0000 - Ending Cash, Lopez Village Park		5,182	-5,182	
<u>LTAC Award for Restrooms</u>				
1091.33.576.88.10.0002 - Asst Manager, Lopez	1,022		1,022	
1091.33.576.88.10.0003 - Park Aide, Lopez	1,067		1,067	
1091.33.576.88.20.0000 - Benefits	292		292	
1091.33.576.88.31.0002 - Operating Supplies, Lopez Day Parks	658		658	
1091.33.576.88.32.0001 - Fuel, Lopez Day Parks	250		250	
1091.33.576.88.47.0002 - Garbage, Lopez Day Parks	200		200	
1091.33.576.88.48.0001 - Repairs/Maint, Lopez Day Parks	800		800	
1091.33.397.76.00.1221 - Transfers-in, Lodging Tax		4,289		4,289
1091.32.576.84.31.0001 - Operating Supplies, Toilet	2,000		2,000	
1091.32.576.84.41.0002 - Prof Services, Toilet	10,600		10,600	
1091.32.576.84.47.0001 - Electricity ESGV	-889		-889	
1091.32.576.84.47.0002 - Garbage ESGV	700		700	
1091.32.576.84.47.0003 - Water/Septic ESGV	2,500		2,500	
1091.32.576.84.48.0002 - Repairs/Maint ESGV	2,000		2,000	
1091.32.576.84.41.0001 - Prof. Services	1,800		1,800	
1091.32.397.76.00.1221 - Transfers-in, Lodging Tax		18,711		18,711
1091.31.576.81.31.0002 - Operating Supplies, SJ Day Parks	200		200	
1091.31.576.81.48.0001 - Repairs/Maint, SJ Day Parks	1,800		1,800	
1091.31.397.76.00.1211 - Transfers-in, Lodging Tax		2,000		2,000
<u>Beginning Cash Adjustments</u>				
1091.10.308.80.00.0000 Beginning Unreserved Cash		14,961		14,961
1091.22.308.10.00.0000 OIRP Beginning Cash		6,899		6,899
1091.33.308.10.00.0000 IAC/For Capital Carryforward - Odlin		4,188		4,188
1091.31.308.10.00.1261 Capital Reserve, Brann		9,089		9,089
1091.33.308.89.00.0000 Lopez Vlg Park Reserve Cash C/F	150			-150
1091.10.508.00.00.0000 Ending Cash (for log splitter)	1,500		1,500	
1091.10.397.76.00.0167 From General Fund - Operating Subsidy	13,461		13,461	
1091.22.508.10.00.0000 OIRP Ending Cash	6,899		6,899	
1091.33.508.89.10.0000 Lopez Vlg Park Ending Cash		150	-150	
1091.31.576.31.62.0001 Brann Cabin	9,089		9,089	
1091.33.576.33.63.0002 Odlin Park Renovation	4,188		4,188	
<b>Multipurpose Facilities Fund</b>				
1211.00.597.00.00.1211 - 1% Lodging Tax Admin to General Fund	695		695	
1211.00.557.30.00.0015 - Marine Parks Facilities	3,000		3,000	
1211.00.508.10.00.0000 - Legislated Cash Reserves		1,526	-1,526	
1211.00.597.76.00.1091 - Transfers-out to Parks	25,000		25,000	
1211.00.508.80.00.0000 Unreserved Ending Cash		42,391	-42,391	

1211.00.308.10.00.0000	Legislated Cash Reserves		374		374
1211.00.308.80.00.0000	Unreserved Beginning Cash	15,596			-15,596
<b>Lodging Tax Fund</b>					
1221.00.597.00.00.1221	- 1% Lodging Tax Admin to General Fund	895		895	
1221.00.557.20.41.3000	- SJI Visitor's Bureau	13,372		13,372	
1221.00.508.10.00.0000	- Legislated Cash Reserves		126		-126
1221.00.508.80.00.0000	Unreserved Ending Cash	43,805		43,805	
1221.00.308.00.00.0000	Beginning Cash		57,572		57,572
1221.00.308.01.00.0000	Legislated Cash Reserves		374		374
<b>Auditor's Document Preservation Fund</b>					
1251.00.514.30.41.0131	Prof Services - Clerk	10,000		10,000	
1251.00.514.30.49.0099	Council Historical Grants	19,223		19,223	
1251.00.508.80.00.0000	- Unreserved Ending Cash	93,936		93,936	
1251.00.308.10.00.0000	Unreserved Beginning Cash		103,936		103,936
1251.00.308.80.00.0034	Beginning Cash Hist Preservation		19,223		19,223
<b>Crime Victim Fund</b>					
1271.00.508.10.00.0000	Unreserved Ending Cash	12,583		12,583	
1271.00.597.15.00.0273	- Transfer out, Victim Services grants	11,000		11,000	
1271.00.308.10.00.0000	Beginning Cash		23,583		23,583
<b>Public Facilities Improvement Fund</b>					
1951.00.597.38.00.2006	- To Stormwater Utility 2006	26,380		26,380	
1951.00.597.76.00.1091	- To Parks Eastsound Stage	5,437		5,437	
1951.00.597.00.52.0001	- Town of Friday Harbor	96,256		96,256	
1951.00.508.80.00.0000	Ending Cash	39,163		39,163	
1951.00.508.10.00.0000	Unallocated current year awards		74,370		-74,370
1951.00.308.80.00.0000	Unreserved Beginning Cash	35,207			-35,207
1951.00.308.10.00.0000	Carryforwards Prior Awards		128,073		128,073
<b>Cumulative Insurance Reserve</b>					
5051.00.514.78.46.0000	Insurance Claims & Settlements	55,506		55,506	
5051.00.508.00.00.0000	Ending Cash		63,500		-63,500
5051.00.308.00.00.0000	Beginning Cash	7,994			-7,994
<b>Mental Health Fund</b>					
1281.00.313.14.00.0000	- Chemical Dependency/Mental Health Services Tax		150,000		150,000
1281.00.308.01.00.0000	- Less Working Reserves		-12,500		-12,500
1281.00.597.12.00.0182	- Transfer to Superior Court, Therapeutic Court	25,000		25,000	
1281.00.597.64.00.0155	- Transfer to H&CS, Administration	12,500		12,500	
1281.00.564.50.41.0001	- Community Based Mental Health Services	25,000		25,000	
1281.00.564.50.41.0002	- School Based Contracts	75,000		75,000	
Total Emergencies:		1,097,697	1,097,697	679,664	679,664
Less Duplicates/Transfers		78,832	78,832	78,832	78,832
<b>Net Total Emergencies:</b>		<b>1,018,865</b>	<b>1,018,865</b>	<b>600,832</b>	<b>600,832</b>

**SAN JUAN COUNTY**  
**March 2009 Beginning Cash Adjustments**

Fund	2009 Budget Beginning Cash	2009 Actual Beginning Cash	Difference
County Current - General	1,650,000	1,767,313	117,313
Current Expense Grants Clearing	53,000	162,706	109,706
SJC Conservation Area Fund	3,188,543	5,955,332	2,766,789
Land Bank Stewardship & Management	4,202,987	3,576,289	-626,698
SJC Noxious Weed Control	0	851	851
Veterans' Assistance	20,000	18,917	-1,083
SJC Dept of Emergency Management	22,000	-42,507	-64,507
San Juan County Fair	0	31,408	31,408
San Juan County Parks	58,638	93,575	34,937
Tax Sale Expense	0	-26	-26
Dog License	5,000	5,656	656
County Roads	3,500,000	566,320	-2,933,680
Enhanced 911	212,000	184,763	-27,237
Multipurpose Facilities Fund	99,000	83,778	-15,222
Lodging Tax Fund	50,000	107,946	57,946
Auditor Document Preservation	330,515	453,674	123,159
Capital Improvement Fund	15,274	29,240	13,966
Crime Victims 20%	48,000	71,583	23,583
Other Grants / Septic Loans	271,000	332,047	61,047
Public Facilities Improvement Receiving	950,000	1,042,866	92,866
Affordable Housing Fund 60%	140,623	194,286	53,663
Criminal Justice Receiving Fund	125,500	125,560	60
Bond Redemption Fund	320,244	312,195	-8,049
Solid Waste Fund	0	-118,401	-118,401
Solid Waste Projects Fund	0	-227,575	-227,575
Biosolids -- Septage Treatment	0	0	0
Stormwater Utility Fund	150,000	137,291	-12,709
Stormwater Utility Capital Projects	49,885	78,613	28,728
Equipment Rental & Revolving	675,000	1,225,673	550,673
Information Services	0	4,459	4,459
Insurance Cumulative Reserve	70,000	62,006	-7,994
<b>TOTAL</b>	<b>16,207,209</b>	<b>16,235,836</b>	<b>28,627</b>