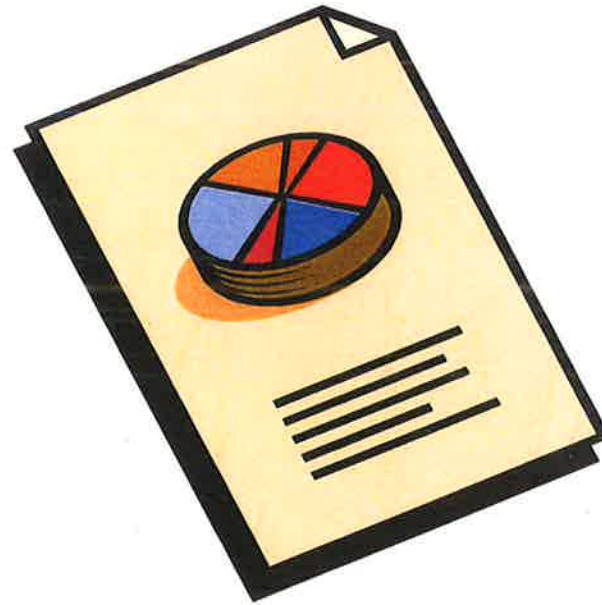




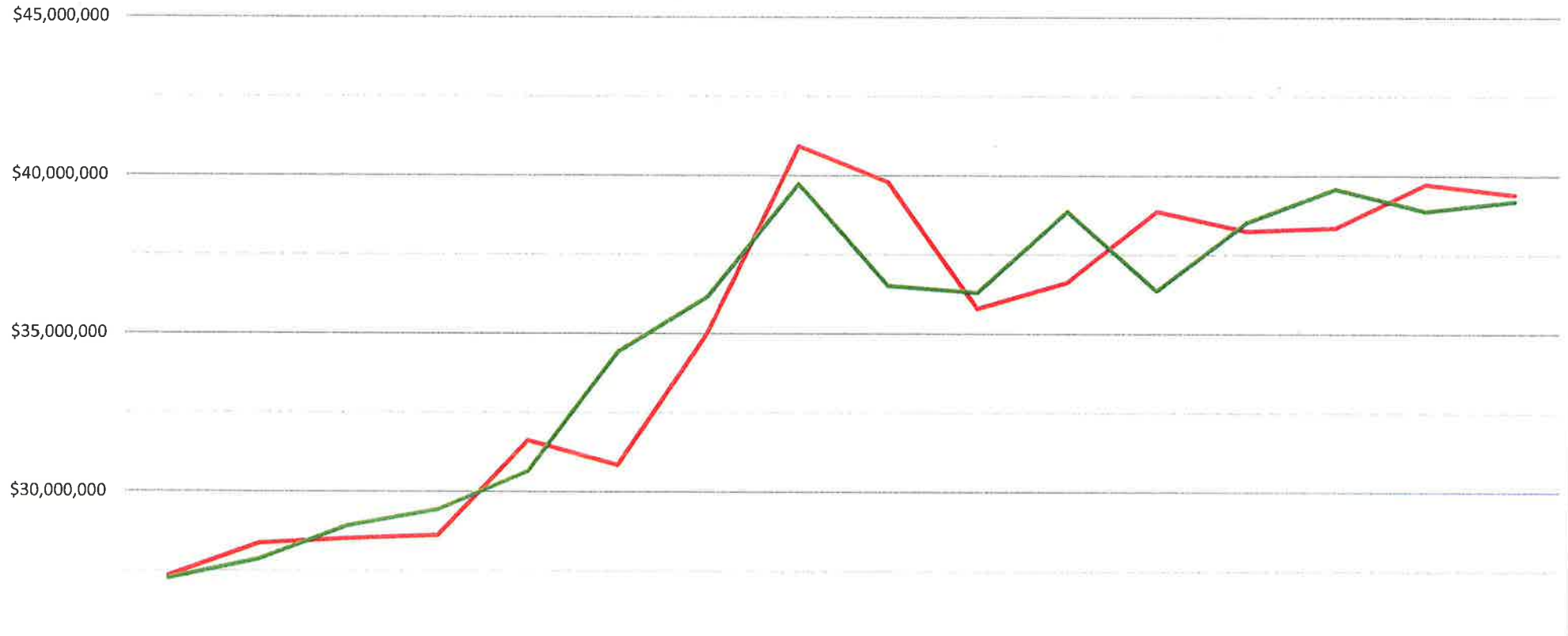
# SUMMARY FINANCIAL REPORT

## COWLITZ COUNTY GENERAL FUND: 2013



February 26, 2014

### Cowlitz County General Fund: 2000 - 2015

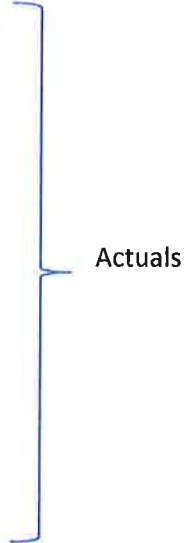


	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenditures	\$27,347,948	\$28,373,401	\$28,522,118	\$28,628,714	\$31,625,985	\$30,850,468	\$35,035,429	\$40,923,365	\$39,790,174	\$35,797,715	\$36,625,031	\$38,875,738	\$38,250,495	\$38,359,10	\$39,731,736	\$39,409,623
Revenues	\$27,273,825	\$27,880,356	\$28,945,642	\$29,458,268	\$30,666,761	\$34,447,783	\$36,193,276	\$39,751,481	\$36,542,877	\$36,321,844	\$38,892,676	\$36,381,618	\$38,533,369	\$39,601,899	\$38,896,593	\$39,215,042

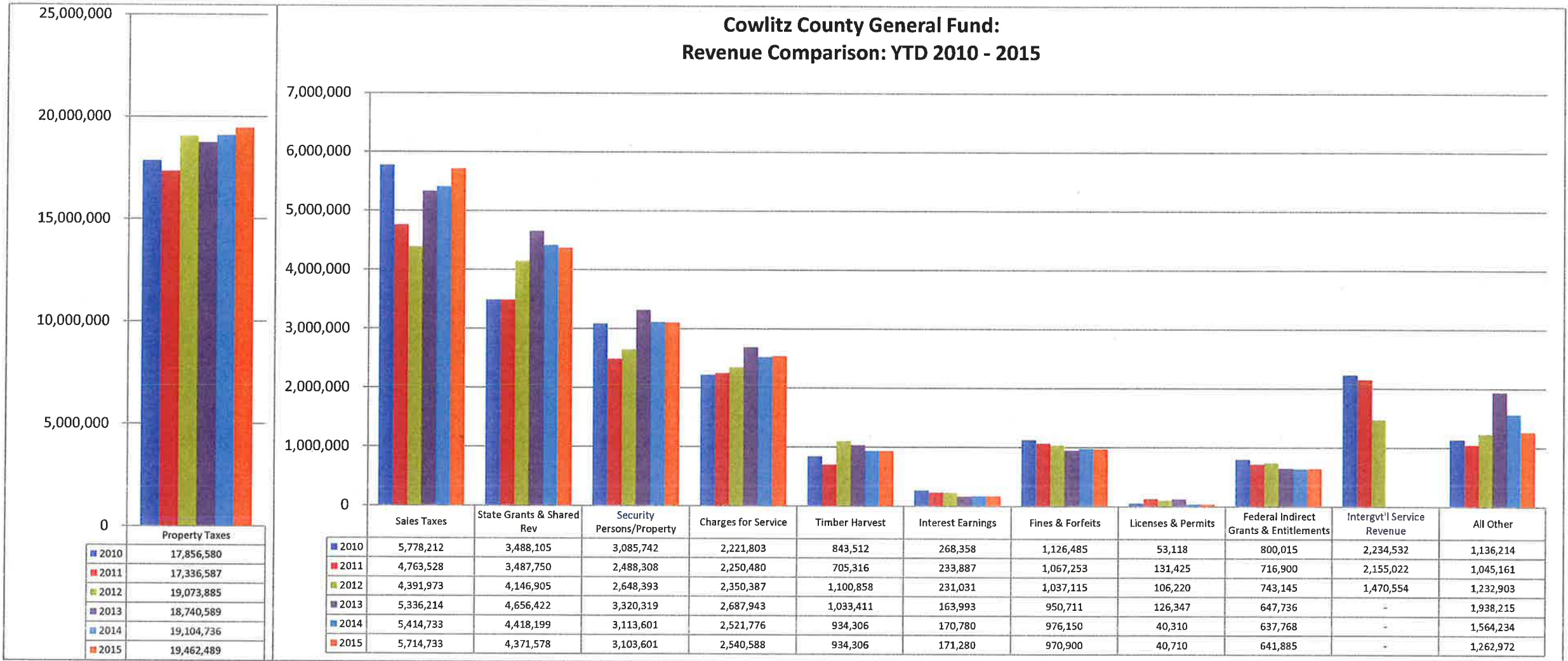
Year

**Cowlitz County General Fund  
Compare: Annual Revenues & Expenditures**

Year	Annual Expenditures	% Inc/Dec Prior Year	Annual Revenues	% Inc/Dec Prior Year	(Shortfall) Surplus	
1	2000		\$27,347,948		\$27,273,825	(\$74,123)
2	2001	3.7%	\$28,373,401	2.2%	\$27,880,356	(\$493,045)
3	2002	0.5%	\$28,522,118	3.8%	\$28,945,642	\$423,524
4	2003	0.4%	\$28,628,714	1.8%	\$29,458,268	\$829,554
5	2004	10.5%	\$31,625,985	4.1%	\$30,666,761	(\$959,224)
6	2005	-2.5%	\$30,850,468	12.3%	\$34,447,783	\$3,597,315
7	2006	13.6%	\$35,035,429	5.1%	\$36,193,276	\$1,157,847
8	2007	16.8%	\$40,923,365	9.8%	\$39,751,481	(\$1,171,884)
9	2008	-2.8%	\$39,790,174	-8.1%	\$36,542,877	(\$3,247,297)
10	2009	-10.0%	\$35,797,715	-0.6%	\$36,321,844	\$524,129
11	2010	2.3%	\$36,625,031	7.1%	\$38,892,676	\$2,267,645
12	2011	6.1%	\$38,875,738	-6.5%	\$36,381,618	(\$2,494,120)
13	2012	-1.6%	\$38,250,495	5.9%	\$38,533,369	\$282,874
14	2013	0.3%	\$38,359,104	2.8%	\$39,601,899	\$1,242,795
15	2014	3.6%	\$39,731,736	-1.8%	\$38,896,593	(\$835,143)
16	2015	-0.8%	\$39,409,623	0.8%	\$39,215,042	(\$194,581)
17						Approved Budg
18	14 year Avg 2000-2013		\$34,214,692		\$34,349,405	\$134,714
19						Approved Budg
20						



### Cowlitz County General Fund: Revenue Comparison: YTD 2010 - 2015



Examples:

Charges for Service

Filing & Recording Fees

Offender Service & Probation Fees (clients)

Examples:

Intergovernmental Service Revenues

Jail - housing State inmates



District Court - City contract revenue

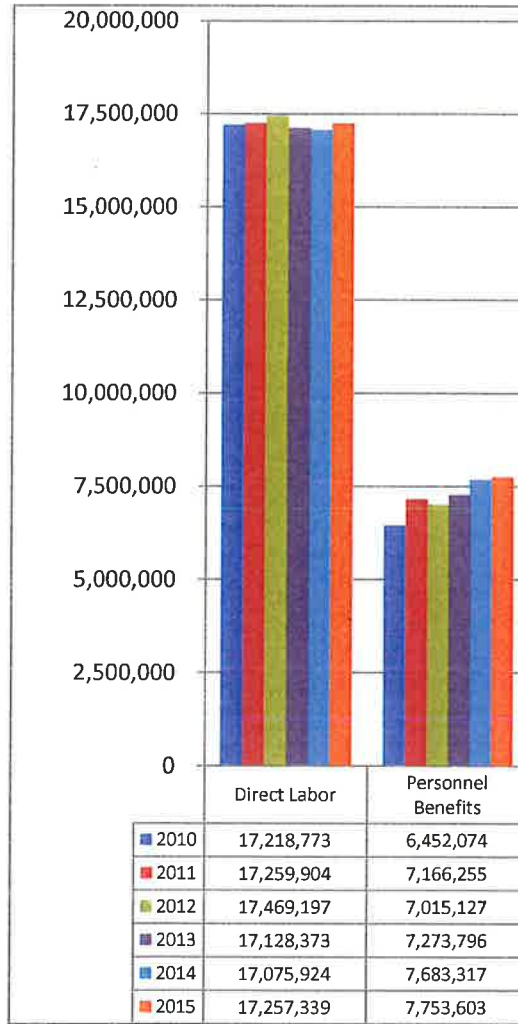
	2013	2014	2015
Revenue	39,601,899	38,896,593	39,215,042
Expenditure	38,359,104	39,731,736	39,409,623
Var: + / (-)	1,242,794	(835,143)	(194,581)

Cowlitz County General Fund

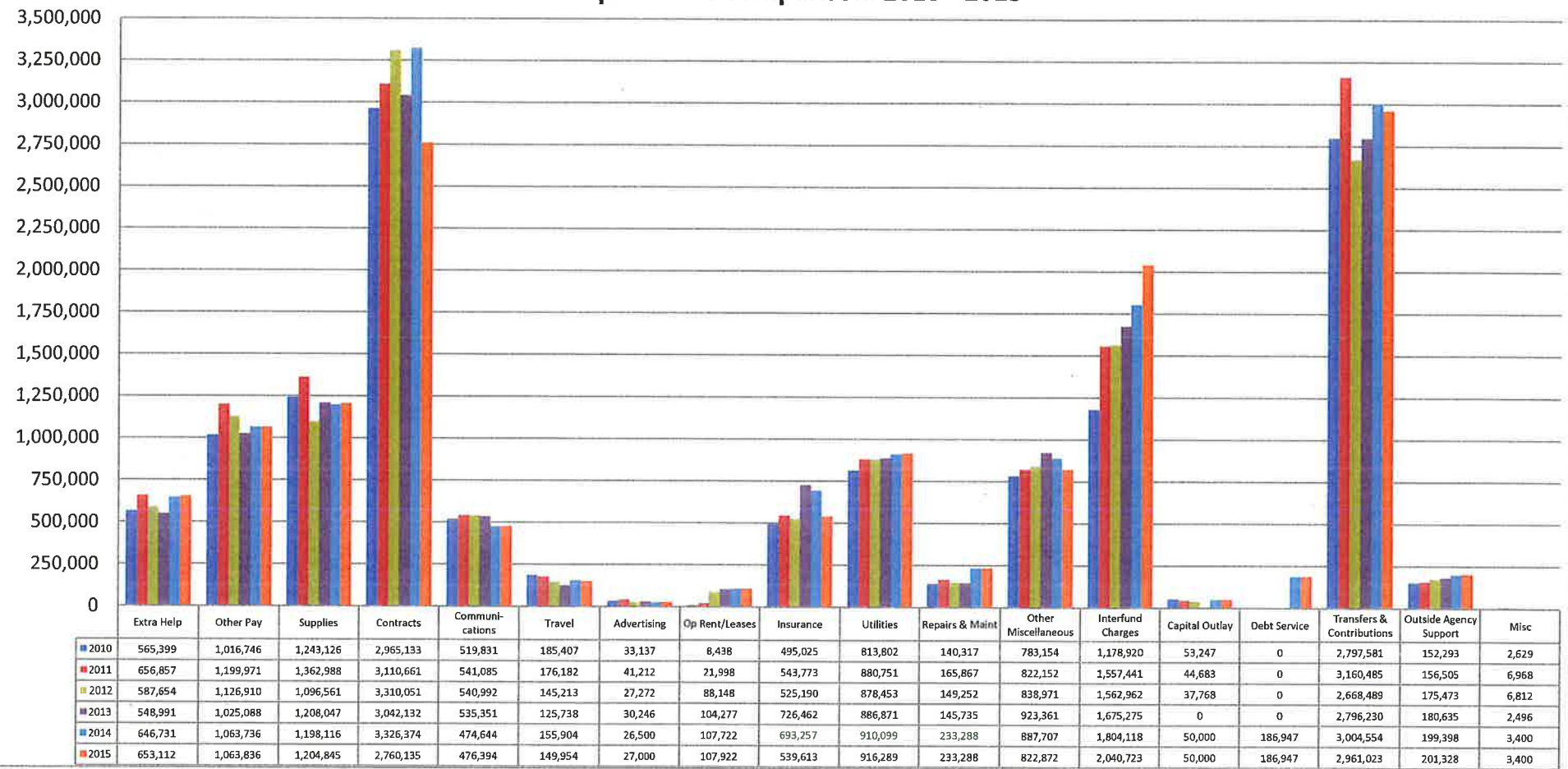
1	<u>Revenues</u>	Actuals	Actuals	Actuals	Actuals	Estimated	Estimated
2		2010	2011	2012	2013	2014	2015
3	Property Taxes	17,856,580	17,336,587	19,073,885	18,740,589	19,104,736	19,462,489
4							
5		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
6	Sales Taxes	5,778,212	4,763,528	4,391,973	5,336,214	5,414,733	5,714,733
7	State Grants & Shared Rev	3,488,105	3,487,750	4,146,905	4,656,422	4,418,199	4,371,578
8	Security Persons/Property	3,085,742	2,488,308	2,648,393	3,320,319	3,113,601	3,103,601
9	Charges for Service	2,221,803	2,250,480	2,350,387	2,687,943	2,521,776	2,540,588
10	Timber Harvest	843,512	705,316	1,100,858	1,033,411	934,306	934,306
11	Interest Earnings	268,358	233,887	231,031	163,993	170,780	171,280
12	Fines & Forfeits	1,126,485	1,067,253	1,037,115	950,711	976,150	970,900
13	Licenses & Permits	53,118	131,425	106,220	126,347	40,310	40,710
14	Federal Indirect Grants & Entitlements	800,015	716,900	743,145	647,736	637,768	641,885
15	Intergvt'l Service Revenue	2,234,532	2,155,022	1,470,554	-	-	-
16	All Other*	1,136,214	1,045,161	1,232,903	1,938,215	1,564,234	1,262,972
17	<b>Subtotal Revenues (excl Prop Tax)</b>	<b>21,036,096</b>	<b>19,045,030</b>	<b>19,459,484</b>	<b>20,861,310</b>	<b>19,791,857</b>	<b>19,752,553</b>
18	<b>Total Revenues</b>	<b>\$ 38,892,676</b>	<b>\$ 36,381,617</b>	<b>\$ 38,533,369</b>	<b>\$ 39,601,899</b>	<b>\$ 38,896,593</b>	<b>\$ 39,215,042</b>
19	<b>Inc/(Dec) vs Prior Year</b>		<b>\$ (2,511,059)</b>	<b>\$ 2,151,752</b>	<b>\$ 1,068,529</b>	<b>\$ (705,306)</b>	<b>\$ 318,449</b>
20							
21	All Other*						
22	Other Taxes	372,231	390,314	399,157	453,564	390,275	390,275
23	Federal Direct Grants	98,881	152,378	249,470	200,765	45,615	24,000
24	Rents, Leases & Conc	243,490	285,753	397,623	296,891	326,050	326,050
25	Misc Other	241,070	151,780	140,653	414,649	339,527	219,760
26	Non Revenues	180,542	63,776	-	325,000	-	-
27	Transfers In From Other Funds	0	1,160	46,000	247,345	462,767	302,887
28		<b>1,136,214</b>	<b>1,045,161</b>	<b>1,232,903</b>	<b>1,938,215</b>	<b>1,564,234</b>	<b>1,262,972</b>
29							
30							
31							
32							
33							
34		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
35	Revenue	38,892,676	36,381,617	38,533,369	39,601,899	38,896,593	39,215,042
36	Expenditures	36,625,031	38,875,738	38,250,495	38,359,104	39,731,736	39,409,623
37	Var: + / (-)	2,267,645	(2,494,121)	282,874	1,242,794	(835,143)	(194,581)
38	Cum Var: + / (-)		(226,477)	56,398	1,299,192	464,049	269,468

**Cowlitz County General Fund: 2013  
Revenue Report**

	<b>Revenue Source</b>	<b>Anticipated Revenues: 2013</b>	<b>% of Total: 2013</b>	<b>Actual Revenues: 2013</b>	<b>% Collected</b>	<b>Over / (Under)</b>	<b>% Over / (Under)</b>	<b>Comments</b>
1	Property Taxes	18,320,293	47.1%	18,740,589	102%	420,296	2%	(includes taxes, interest & penalties)
2	Sales Taxes	5,265,179	13.5%	5,336,214	101%	71,035	1%	
3	State Grants & Shared Revenues	4,047,800	10.4%	4,656,422	115%	608,622	15%	PUD Privilege Tax exceeded revenue estimate: \$737,000;
4	Security Persons/Property	3,307,095	8.5%	3,320,319	100%	13,224	0%	Longview has questioned distribution
5	Charges for Service	2,676,195	6.9%	2,687,943	100%	11,748	0%	
6	Timber Harvest	909,306	2.3%	1,033,411	114%	124,105	14%	
7	Interest Earnings	173,880	0.4%	163,993	94%	(9,887)	-6%	
8	Fines & Forfeits	1,195,260	3.1%	950,711	80%	(244,549)	-20%	
9	Licenses & Permits	82,010	0.2%	126,347	154%	44,337	54%	Building activities
10	Federal Indirect Grants & Entitlements	662,434	1.7%	647,736	98%	(14,698)	-2%	
11	Intergvt'l Service Revenue	-	0.0%	-	-	-	-	
12	All Other*	2,230,704	5.7%	1,938,215	87%	(292,489)	-13%	
13	<b>Subtotal Revenues</b>	<b>38,870,156</b>	<b>100%</b>	<b>39,601,899</b>	<b>102%</b>	<b>731,743</b>	<b>2%</b>	
14	<b>Estimated Beginning Fund Balance</b>	<b>5,240,278</b>	<b>12%</b>	<b>4,370,555</b>	<b>83%</b>	<b>(869,723)</b>		
15	<b>Grand Total</b>	<b>44,110,434</b>		<b>43,972,454</b>		<b>(137,980)</b>	<b>-0.3%</b>	
16								
17	All Other*							
18	Other Taxes	380,225		453,564	119%	73,339	19%	
19	Federal Direct Grants	194,334		200,765	103%	6,431	3%	
20	Rents, Leases & Conc	438,934		296,891	68%	(142,043)	-32%	
21	Miscellaneous Other	360,724		414,649	115%	53,925	15%	
22	Non Revenues	560,000		325,000	58%	(235,000)	-42%	
23	Transfers In From Other Funds	296,487		247,345	83%	(49,142)	-17%	
24		2,230,704		1,938,215	87%	(292,489)	-13%	
25								



**Cowlitz County General Fund:  
Expenditure Comparison: 2010 - 2015**



**Cowlitz County General Fund**

<b>Expenditures</b>							
	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	
1							
2							
3	Direct Labor	17,218,773	17,259,904	17,469,197	17,128,373	17,075,924	17,257,339
4	Personnel Benefits	6,452,074	7,166,255	7,015,127	7,273,796	7,683,317	7,753,603
5							
6		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
7	Extra Help	565,399	656,857	587,654	548,991	646,731	653,112
8	Other Pay	1,016,746	1,199,971	1,126,910	1,025,088	1,063,736	1,063,836
9	Supplies	1,243,126	1,362,988	1,096,561	1,208,047	1,198,116	1,204,845
10	Contracts	2,965,133	3,110,661	3,310,051	3,042,132	3,326,374	2,760,135
11	Communi-cations	519,831	541,085	540,992	535,351	474,644	476,394
12	Travel	185,407	176,182	145,213	125,738	155,904	149,954
13	Advertising	33,137	41,212	27,272	30,246	26,500	27,000
14	Op Rent/Leases	8,438	21,998	88,148	104,277	107,722	107,922
15	Insurance	495,025	543,773	525,190	726,462	693,257	539,613
16	Utilities	813,802	880,751	878,453	886,871	910,099	916,289
17	Repairs & Maint	140,317	165,867	149,252	145,735	233,288	233,288
18	Other Miscellaneous	783,154	822,152	838,971	923,361	887,707	822,872
19	Interfund Charges	1,178,920	1,557,441	1,562,962	1,675,275	1,804,118	2,040,723
20	Capital Outlay	53,247	44,683	37,768	0	50,000	50,000
21	Debt Service	0	0	0	0	186,947	186,947
22	Transfers & Contributions	2,797,581	3,160,485	2,668,489	2,796,230	3,004,554	2,961,023
23	Outside Agency Support	152,293	156,505	175,473	180,635	199,398	201,328
24	Misc	2,629	6,968	6,812	2,496	3,400	3,400
25	<b>Subtotal Expenditures</b>	<b>36,625,031</b>	<b>38,875,738</b>	<b>38,250,495</b>	<b>38,359,104</b>	<b>39,731,736</b>	<b>39,409,623</b>
26	<b>Inc/(Dec) vs Prior Year</b>		<b>2,250,707</b>	<b>(625,243)</b>	<b>108,610</b>	<b>1,372,632</b>	<b>(322,113)</b>
27						Pending Mid-	
28						biennium Review	
29							
30		<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
31	Revenue	38,892,676	36,381,617	38,533,369	39,601,899	38,896,593	39,215,042
32	Expenditures	36,625,031	38,875,738	38,250,495	38,359,104	39,731,736	39,409,623
33	Var: + / (-)	2,267,645	(2,494,121)	282,874	1,242,794	(835,143)	(194,581)
34	Cum Var: + / (-)		(226,477)	56,398	1,299,192	464,049	269,468



**Cowlitz County General Fund: 2013  
Expenditure Report (Subclass)**

Acct #	Expenditure Account	Budget (Before Contra Adjustment)	% of Total	Expended YTD	% Expended YTD	Unexpended	% Unxpended	Savings
1	51001 Direct Labor	18,004,889	42.5%	17,128,373	95%	876,516	5%	
2	51080 Extra Help	780,680	1.8%	548,991	70%	231,689	30%	
3	51000 Other Pay	1,075,168	2.5%	1,025,088	95%	50,080	5%	
4	52000 Personnel Benefits	7,812,155	18.4%	7,273,796	93%	538,359	7%	approved positions left vacant
5	53000 Supplies	1,238,011	2.9%	1,208,047	98%	29,964	2%	
6	54000 Contracts	3,755,360	8.9%	3,042,132	81%	713,228	19%	OPD, Jail, BP, St. Helens Recovery, miscellaneous
7	54200 Communications	569,865	1.3%	535,351	94%	34,514	6%	
8	54300 Travel	255,585	0.6%	125,738	49%	129,847	51%	
9	54400 Advertising	41,121	0.1%	30,246	74%	10,875	26%	
10	54500 Operating Rentals/Leases	115,838	0.3%	104,277	90%	11,561	10%	
11	54601 Insurance	744,303	1.8%	726,462	98%	17,841	2%	
12	54700 Utilities	960,519	2.3%	886,871	92%	73,648	8%	
13	54801 Repairs & Maintenance	220,169	0.5%	145,735	66%	74,434	34%	
14	54900 Other Miscellaneous	1,035,918	2.4%	923,361	89%	112,557	11%	
15	55500 Interfund Charges	1,939,304	4.6%	1,675,275	86%	264,029	14%	Motor Pool rate reduction after budget adoption
16	56000 Capital Outlay	58,632	0.1%	0	0%	58,632	100%	Contingency not needed
17	59700 Transfers & Contributions	3,576,149	8.4%	2,796,230	78%	779,919	22%	Cap Fund, Health Dept, GIS, Elections, ImageSoft Loan
18	55000 Other Agency Support	195,383	0.5%	180,635	92%	14,749	8%	
19	55000 Miscellaneous	6,064	0.0%	2,496	41%	3,568	59%	
20	<b>Subtotal Expenditures</b>	<b>\$42,385,113</b>	<b>100%</b>	<b>\$38,359,104</b>	<b>91%</b>	<b>\$4,026,009</b>	<b>9%</b>	
21	<b>Contra Account</b>	<b>(\$1,577,209)</b>				<b>(\$1,577,209)</b>		
22	<b>Fund Balance Unreserved</b>	<b>3,302,530</b>						
23	<b>Fund Balance Reserved</b>	<b>-</b>						
24	<b>Grand Total</b>	<b>\$44,110,434</b>				<b>\$2,448,800</b>		
25								



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**Cowlitz County General Fund: 2013  
Expenditure Report by Department**

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Department	Budget (Net of Contra)	% of Total	Expended YTD	% Expended YTD	Unexpended	% Unexpended
Boundary Review Board	19,254	0.05%	11,502	60%	7,752	40.3%
Commissioners	524,617	1.29%	504,369	96%	20,248	3.9%
Board of Equalization	3,664	0.01%	740	20%	2,924	79.8%
Treasurer	648,355	1.59%	648,323	100%	32	0.0%
Auditor	992,300	2.43%	928,713	94%	63,587	6.4%
Assessor	1,440,100	3.53%	1,399,666	97%	40,434	2.8%
Administrative Services	743,517	1.82%	710,096	96%	33,421	4.5%
Civil Service	12,109	0.03%	7,666	63%	4,443	36.7%
Facilities Maintenance	1,718,591	4.21%	1,678,155	98%	40,436	2.4%
Family Court	179,073	0.44%	125,258	70%	53,815	30.1%
Sheriff	5,426,583	13.30%	5,084,948	94%	341,635	6.3%
Sheriff's Extradition	23,869	0.06%	7,355	31%	16,514	69.2%
CCCD-Probation	479,364	1.17%	464,378	97%	14,986	3.1%
CCCD-Jail	7,126,194	17.46%	7,099,331	100%	26,863	0.4%
CCCD-Offender Services	1,022,000	2.50%	978,487	96%	43,513	4.3%
CCCD-Jail Concessions	62,468	0.15%	41,140	66%	21,328	34.1%
Juvenile Detention	1,969,001	4.83%	1,839,502	93%	129,499	6.6%
Juvenile Probation	1,920,362	4.71%	1,814,631	94%	105,731	5.5%
Prosecuting Attorney	1,976,537	4.84%	1,835,175	93%	141,362	7.2%
Child Support Services	640,625	1.57%	583,678	91%	56,947	8.9%
Superior Court	1,024,376	2.51%	933,874	91%	90,502	8.8%
District Court	1,653,907	4.05%	1,574,563	95%	79,344	4.8%
Clerk	974,554	2.39%	972,707	100%	1,847	0.2%
PA Diversion	960	0.00%	0	0%	960	100.0%
Courthouse Facilitator Program	52,920	0.13%	46,882	89%	6,038	11.4%
Office of Public Defense	2,163,407	5.30%	2,040,615	94%	122,792	5.7%
Coroner	366,804	0.90%	352,324	96%	14,480	3.9%
WSU Extension	97,492	0.24%	95,179	98%	2,313	2.4%
Museum	118,861	0.29%	118,421	100%	440	0.4%
Non-Departmental	5,264,732	12.90%	4,494,183	85%	770,549	14.6%
St. Helens Recovery	49,725	0.12%	4,123	8%	45,602	91.7%
Community Long Range Planning	1,476,494	3.62%	1,436,460	97%	40,034	2.7%
Park & Recreation	386,372	0.95%	336,759	87%	49,613	12.8%
Drug Court Grant	248,717	0.61%	189,899	76%	58,818	23.6%
<b>Grand Total Expenditures</b>	<b>\$40,807,904</b>	<b>100%</b>	<b>\$38,359,104</b>	<b>94%</b>	<b>\$2,448,800</b>	<b>6%</b>
<b>Fund Balance Unreserved</b>	<b>3,302,530</b>	<b>8%</b>				
<b>Fund Balance Reserved</b>	<b>\$0</b>					
<b>Grand Total</b>	<b>\$44,110,434</b>					

General Fund  
Department - Expenditure Summary