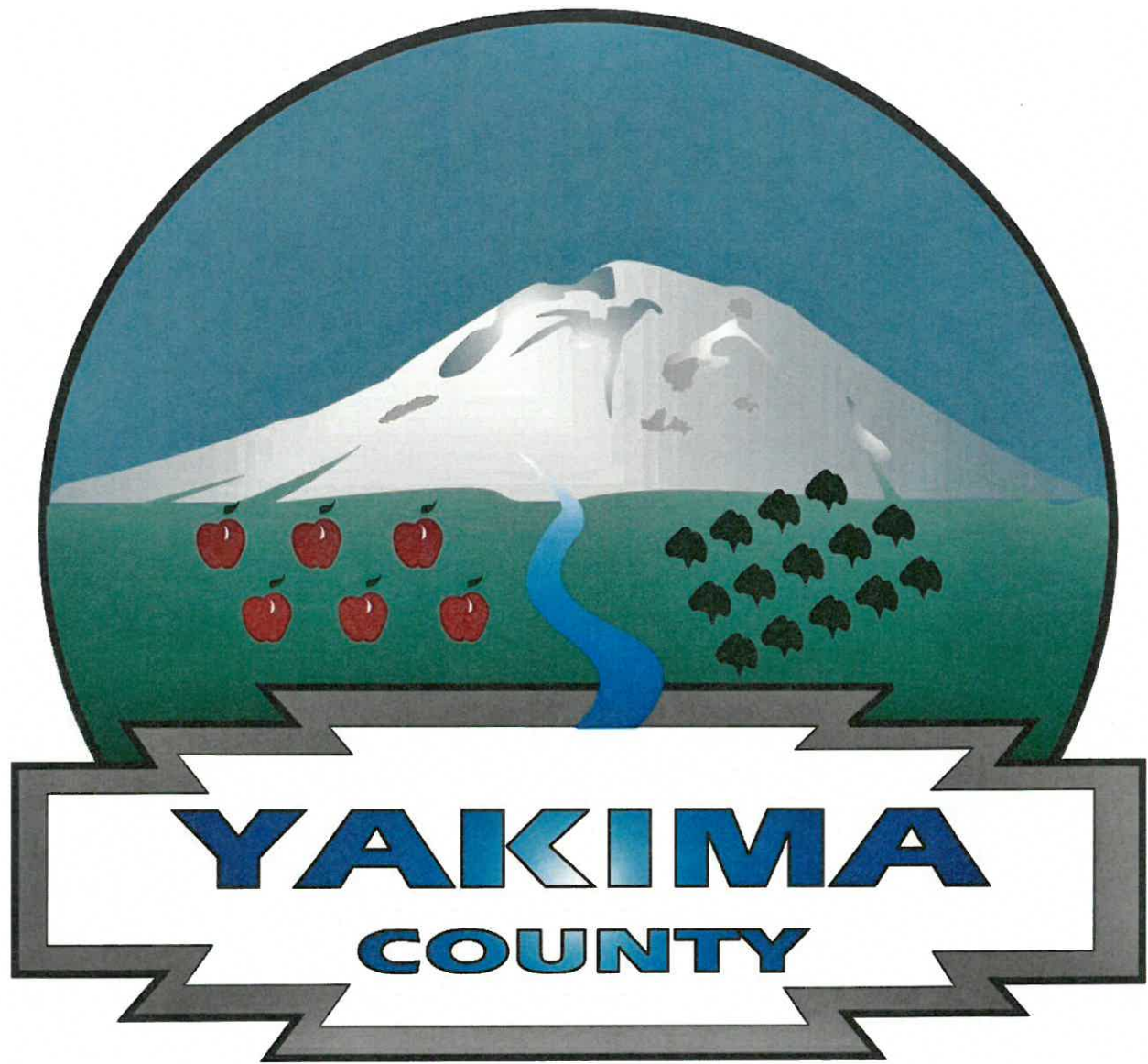




FINANCIAL SERVICES

FINANCIAL REVIEW

FINAL 2015

2015 Budget Adjustments Summary

December 2015

Description		Debit	Credit	Source
General Fund				
STOP Violence Against Women Grant				
Sheriff	Travel/Misc.	26,960	(26,960)	Dept. of Commerce-STOP Grant
		26,960	(26,960)	
County Road Traffic Policing Agreement				
Sheriff	Operations	300,000	(300,000)	County Road Traffic Policing Agreement
		300,000	(300,000)	
Assigned Counsel Grant Amendments				
Assigned Counsel	Prof Serv-Contracts	1,361	(1,361)	State OPD Formula Grant
Assigned Counsel	Prof Serv-Contracts	(1,692)	1,692	State OCLA Legally Free Child Grant
Assigned Counsel	Salaries & Benefits	(68,250)	68,250	State OPD Parent Representation Grant
Assigned Counsel	Program	58,406	(58,406)	Involuntary Treatment Act Reimbursements (ITA)
		(10,175)	10,175	
Consolidated Juvenile Services Grant Amendments				
CJS	Chem Dep Disp Alt	216	(216)	DSHS-JRA-CDDA-Chem Dep
CJS	Com Juv Acct Act	(16,135)	16,135	DSHS-JRA-CJAA-Com Juv Act
CJS	SSODA	(13,134)	13,134	DSHS-SSODA
CJS	CJS at Risk or High Risk	38,438	(38,438)	DSHS-CJS
CJS	Diversion	1,063	(1,063)	DSHS-CJS
CJS	3900 Impact	1,409	(1,409)	DSHS-JRA-3900 Impact
CJS	Juv Acct Incent Blk Grant	(3,711)	3,711	DSHS-JRA-JAIBG
CJS	DSHS-Becca Bill	33,320	(33,320)	DSHS-Becca Bill
CJS	CASA/GAL	(974)	974	OAC-CASA/GAL
CJS	CJAA Expansion	(1,248)	1,248	DSHS-CJAA Expansion
		39,244	(39,244)	
Property Tax Levy Shift				
Non-Departmental	Transfer Out-DOC	250,000	(350,000)	Property Tax Levy Shift
Non-Departmental	Transfer Out-Facilities	90,000		
Non-Departmental	Community Cleanup	10,000		
		350,000	(350,000)	
Drug Court Fee Reserves				
Superior Court	Program Expenses	(13,500)	13,500	Restricted Fund Balance
		(13,500)	13,500	
\$50 Monthly Medical Premium Contribution				
Assessor	Salary & Benefits	14,100		Unassigned Fund Balance
Auditor	Salary & Benefits	10,002		
Elections	Salary & Benefits	3,198		
Commissioners	Salary & Benefits	3,180		
Human Resources	Salary & Benefits	4,672		
Treasurer	Salary & Benefits	8,760		
Coroner	Salary & Benefits	1,500		
Sheriff	Salary & Benefits	16,650		
Assigned Counsel	Salary & Benefits	12,300		
Attorney	Salary & Benefits	37,680		
Clerk	Salary & Benefits	18,900		
District Court	Salary & Benefits	15,924		
Superior Court	Salary & Benefits	6,246		
Juvenile	Salary & Benefits	18,960		
WSU Extension	Salary & Benefits	1,200		
Planning	Salary & Benefits	11,940	(185,212)	
		185,212	(185,212)	
Prosecuting Attorney Position Reclassifications				
Pros Atty	Sal & Ben	91,124	(91,124)	Unassigned Fund Balance
		91,124	(91,124)	
Capital Investments-Facilities				
Non-Departmental	Transfer Out-Facilities	877,276	(877,276)	Unassigned Fund Balance
		877,276	(877,276)	

2015 Budget Adjustments Summary

December 2015

Description		Debit	Credit	Source
Auditor Payroll Staffing Adjustment Auditor	Sal & Ben	66,000	(66,000)	Unassigned Fund Balance
		66,000	(66,000)	
IRS Required Draw Pay Deduction Program Non-Departmental	Transfer Out-Tech Serv	87,500	(87,500)	Unassigned Fund Balance
		87,500	(87,500)	
Commissioner Copier Capital Outlay	Commissioners	13,000	(13,000)	Committed Fund Balance
		13,000	(13,000)	
Clerk Cameras and Installation Non-Departmental	Transfer Out-Tech Serv	4,040	(4,040)	Committed Fund Balance
		4,040	(4,040)	
Labor Negotiations Human Resources Non-Departmental	Salary & Benefits	(100,000)		
		100,000		
	Prof Services	-	-	
HIDTA Funds Transfer to Assessment & Referral Superior Court Non-Departmental	Prof Services	(16,508)		
		16,508		
	Transfer Out-Drug Crt	-	-	
Total General Fund Amendment		2,016,681	(2,016,681)	
Revised Revenues		706,029		
Committed Fund Balance		17,040		
Restricted Fund Balance		(13,500)		
Unassigned Fund Balance		1,307,112		
				60,491,606

2015 Budget Adjustments Summary

December 2015

Description		Debit	Credit	Source
Pretrial Services (103)				
Pretrial Startup	Program	168,509	(115,000)	Pretrial Federal Grant
	Ending Fund Balance	136,491	(190,000)	Transfer In-General Fund
		305,000	(305,000)	168,509
Special Operations (105)				
2 K-9 Officers	Program	49,500	(27,600)	Donations
Boating Safety	Machinery & Equipment	21,200	(43,100)	Beginning Fund Balance-Assigned
Communications System	Equipment/Prof Services	175,000	(175,000)	Legends 2% Community Contribution Grant
		245,700	(245,700)	506,758
Department of Corrections (108)				
Miscellaneous Adjustments	Salaries & Benefits	358,048	(55,352)	Federal SCAAP Reimbursement
	Supplies	17,502	(50,000)	Juvenile Meals Reimbursement
	Other Costs	127,315	(40,000)	Sales of Merchandise-Commissary
	Ending Fund Balance	(290,513)	(30,000)	Booking Fees
			(20,000)	Investment Interest
			(17,000)	Mental Health Reimbursement-Millage
		212,352	(212,352)	25,226,398
Noxious Weed (110)				
Miscellaneous Adjustments	Salary & Benefits	20,336		
	Prof Services	1,800		
	External Tax & Assmt	1,500		
	Capital Outlay	1,500		
	Ending Fund Balance	(25,136)		
		-	-	377,796
3/10th's Criminal Justice Sales Tax (115)				
Allocation of Revenues	Sheriff	55,628	(199,625)	3/10th's Sales Tax
	Prosecuting Attorney	41,211		
	Assigned Counsel	41,211		
	Superior Court	11,415		
	District Court	18,115		
	Juvenile Court	25,498		
	Clerk	6,547		
		199,625	(199,625)	6,662,694
3/10th's Criminal Justice Sales Tax (115)				
DUI Court	District Court	34,000	(179,000)	Beginning Fund Balance-Restricted
On-Base Contract	District Court	145,000		
		179,000	(179,000)	6,841,694
Toppenish Simcoe West Railroad (122)				
Highway Crossing Analysis	Prof Services	15,000		
	Ending Fund Balance	(15,000)		
		-	-	17,488
Stormwater Utility (126)				
Dissolved DID Maintenance	Prof Services	30,000		
Outfall Retrofit Project	Prof Services	50,000		
	Ending Fund Balance	(80,000)		
		-	-	1,041,991
Motel Hotel Tax (131)				
Prof Service Fees	Prof Services	113		
	Ending Fund Balance	(113)		
		-	-	549,569
Aging & Long-Term Care (153 & 154)				
Fund Balance Transition to COG	Prof Services	3,497,109	5,683	Investment Earnings
Program Support/Audit Costs	Prof Services	21,839	3,513,265	Beginning Fund Balance
		3,518,948	3,518,948	3,518,948

2015 Budget Adjustments Summary

December 2015

Description		Debit	Credit	Source
Assessment & Referral (158 & 164))				
Contractor Reimbursements	Miscellaneous	20,000	(20,000)	Detox Incentive Fees
		20,000	(20,000)	1,859,234
Community Development Programs (181)				
CDBG-Community Action Center	Miscellaneous	223,625	(223,625)	CDBG Grant
		223,625	(223,625)	223,625
1997 GO Bond Redemption (207)				
Transfers Out	Transfer 2008 GO Bond	142	(165)	Beginning Fund Balance-Committed
			23	Real Property Taxes
		142	(142)	167
Consolidated LID #3-2008 GO Bond (223)				
Bond Activity	Debt Service-Principal	5,000	(3,633)	Other Revenues
	Misc. Expenses	13		
	Ending Fund Balance	(1,372)	(8)	Beginning Fund Balance-Committed
		3,641	(3,641)	17,840
Road Improvement District #99 (250)				
Miscellaneous Costs	Miscellaneous	100		
	Ending Fund Balance	(100)		
		-	-	6,013
Naches Rail Branch Line (307)				
Naches Trail	Capital	75,400	(75,100)	Greenway Contribution
		75,400	(75,100)	275,400
Buena Improvements (388)				
Close Out	Transfer Out	57,720	(57,720)	Beginning Fund Balance
		57,720	(57,720)	57,720
Central WA State Fair Park (392)				
HVAC Upgrade-Sundome	Capital	10,500		
	Ending Fund Balance	(10,500)		
		-	-	10,500
2009 Capital Project Funds (316)				
Closeout	Program Support	1,062	(1,062)	Beginning Fund Balance
		1,062	(1,062)	1,062
2014 GO Bond-County Road (319-001)				
Capital Improvements -Bridges	Capital	742,152	2,179,152	Beginning Fund Balance
	Ending Fund Balance	1,437,000		
		2,179,152	2,179,152	7,442,152
Real Estate Excise Tax (332)				
2015 LTGO Transfer	Transfer Out	65,765		
	Prof Services	176		
	Ending Fund Balance	(65,941)		
		-	-	475,755
Road Improvement District #101 (390-101)				
Road Improvements	Capital	30,000	(30,000)	Interfund Loan Proceeds
		30,000	(30,000)	30,000
Solid Waste (401)				
Equipment Replacement	Capital	988,100		
	Ending Fund Balance	(988,100)		
		-	-	11,938,247
Utility Review (423)				
Basin Ground Water Issues	Professional Services	47,500		
	Ending Fund Balance	(47,500)		
		-	-	170,700
Buena Sewer (424)				
VSR Sampler Purchase	Small Equipment	4,800		
	Ending Fund Balance	(4,800)		
		-	-	170,800

2015 Budget Adjustments Summary

December 2015

Description		Debit	Credit	Source
Wendt Water (430)				
System Repairs	Salaries & Benefits	400		
	Ending Fund Balance	(400)		
		-	-	2,400
Nagler Water (440)				
System Repairs	Misc. Costs	5,100		
	Ending Fund Balance	(5,100)		
		-	-	10,000
Oliver Water (447)				
New Water System	Miscellaneous	500	(500)	Residential Water Service Fees
		500	(500)	500
Geographical Information Services (501)				
Unanticipated Cost Increases	Salaries and Benefits	17,000	(10,000)	Beginning Fund Balance
	Professional Services	12,000	(9,000)	GIS Fees
	Ending Fund Balance	(10,000)		
		19,000	(19,000)	465,258
Technology Services (502)				
Capital Equipment	Capital	400,000		
	Ending Fund Balance	(400,000)		
		-	-	5,981,194
Purchasing (503)				
Amended Purchasing Costs	City of Yakima	19,908		
	Supplies	500		
	Mail Machine Maintenance	2,515		
	Ending Fund Balance	(22,923)		
		-	-	347,741
Department of Security (530)				
Courthouse Security Contract	Professional Services	85,000	(85,000)	Beginning Fund Balance-Unreserved
		85,000	(85,000)	662,137

General Fund

Income Statement

December 2015

	2014 Actual	2015 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue							
Property Tax	\$ 26,013,768	\$ 25,600,000	\$ 450,000	\$ 26,050,000	\$ 25,926,825	\$ 123,176	99.53%
Sales Tax	12,204,057	12,303,000	585,000	12,888,000	12,606,166	281,834	97.81%
Interest Earnings	233,401	295,000	(35,000)	260,000	268,289	(8,289)	103.19%
Other Taxes	161,535	203,000	(50,327)	152,673	182,209	(29,536)	119.35%
Licenses & Permits	372,073	392,100	23,660	415,760	407,509	8,251	98.02%
Grants	5,389,071	5,249,023	201,749	5,450,772	5,097,788	352,984	93.52%
Intergovernmental	2,293,754	2,339,950	(11,985)	2,327,965	2,360,164	(32,199)	101.38%
Charges/Fees for Service	7,301,934	7,060,621	217,408	7,278,029	7,859,514	(581,485)	107.99%
Fines and Forfeits	2,518,144	2,679,290	(74,090)	2,605,200	2,579,048	26,152	99.00%
Other Miscellaneous	1,850,708	1,714,309	115,475	1,829,784	1,900,562	(70,778)	103.87%
Total Revenue	\$ 58,338,445	\$ 57,836,293	\$ 1,421,890	\$ 59,258,183	\$ 59,188,075	\$ 70,109	99.88%
Expense							
Salaries/Benefits	\$ 26,800,600	\$ 28,695,298	\$ 427,115	\$ 29,122,413	\$ 28,080,642	\$ 1,041,771	96.42%
Supplies	1,305,448	1,438,709	21,921	1,460,630	1,458,308	2,322	99.84%
Other Services & Charges	10,371,155	11,169,509	245,829	11,415,338	11,017,258	398,080	96.51%
Debt Service	15,093	14,861	-	14,861	14,861	0	100.00%
Flex Costs	-	-	-	-	-	-	00.00%
DOC	15,965,435	15,483,022	250,000	15,733,022	15,262,709	470,313	97.01%
Intergovernmental Charges	231,431	289,298	-	289,298	268,314	20,984	92.75%
Other Financing Uses	1,399,255	1,005,363	1,054,776	2,060,139	2,290,918	(230,779)	111.20%
Capital:							
Contingency	54,453	125,105	17,040	142,145	60,082	82,063	42.27%
Equipment Replacement	171,643	253,760	-	253,760	230,934	22,826	91.00%
Grant Projections	-	-	121,954	121,954	-	121,954	00.00%
Total Expense	\$ 56,314,513	\$ 58,474,925	\$ 2,138,635	\$ 60,613,560	\$ 58,684,026	\$ 1,929,534	96.82%
Net Income/(Loss)	\$ 2,023,932	\$ (638,632)	\$ (716,745)	\$ (1,355,377)	\$ 504,048		
Beginning Reserve Balance	\$ 8,318,498	\$ 10,342,430	\$	\$ 10,342,430	\$ 10,342,430		
Prior Period Adjustment	-	-	-	-	-		
Ending Reserve Balance	\$ 10,342,430	\$ 9,703,798	\$	\$ 8,987,053	\$ 10,846,478		

General Fund Revenue Detail

December 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2015 Actuals	2016 Budget	2016 Budget/ 2015 Actual	'16 Bud - '15 Act Change %
General Revenues:								
<u>Auditor</u>								
Recording Filing Fees	347,401	256,881	250,000	250,000	298,983	265,000	(33,983)	-11.4%
Vehicle Licensing Fees	1,229,992	1,249,872	1,225,000	1,225,000	1,289,330	1,243,000	(46,330)	-03.6%
Passports	34,700	44,875	40,000	44,000	52,025	48,000	(4,025)	-07.7%
Other Misc Revenue	75,661	85,900	73,625	78,790	76,860	80,350	3,490	04.5%
	1,687,754	1,637,528	1,588,625	1,597,790	1,717,198	1,636,350	(80,848)	-04.7%
<u>Elections</u>								
Elections Services	599,410	206,935	500,000	500,000	530,824	120,000	(410,824)	-77.4%
Elections Services Registrations	122,181	118,746	122,181	122,181	162,350	119,000	(43,350)	-26.7%
Other Misc Revenue	618	31,328	618	734	1,261	730	(531)	-42.1%
	722,209	357,009	622,799	622,915	694,435	239,730	(454,705)	-65.5%
<u>Commissioners</u>								
Property Tax	22,407,536	23,044,848	23,400,000	23,500,000	23,531,834	24,125,000	593,166	02.5%
Sales Tax	10,758,448	12,204,057	12,303,000	12,888,000	12,606,166	13,769,000	1,162,834	09.2%
Gambling Excise Tax	104,377	80,038	113,000	100,000	118,423	110,000	(8,423)	-07.1%
Franchise Fees	226,819	274,140	292,000	316,000	309,830	330,000	20,170	06.5%
PUD Privilege Tax	295,780	297,602	300,000	298,076	298,076	300,000	1,924	00.6%
County Assistance (6050)	-	-	-	-	-	-	-	00.0%
Motor Vehicle Criminal Justice	1,328,253	1,394,433	1,459,000	1,420,000	1,412,565	1,448,000	35,435	02.5%
Extraordinary Criminal Justice	183,000	-	-	-	-	-	-	00.0%
Indirect Costs	1,628,964	1,629,628	1,282,039	1,282,039	1,276,667	1,225,049	(51,618)	-04.0%
Other Misc Revenue	1,034,146	1,182,268	1,127,398	1,112,587	1,166,619	1,251,298	84,679	07.3%
	37,967,323	40,107,014	40,276,437	40,916,702	40,720,180	42,558,347	1,838,167	04.5%
<u>Treasurer</u>								
Property Tax Penalties	650,837	681,171	691,000	650,000	647,180	652,800	5,620	00.9%
Property Tax Interest	1,223,784	1,327,008	1,282,000	1,250,000	1,219,150	1,260,000	40,850	03.4%
Investment Earnings	244,743	233,401	295,000	260,000	265,251	300,000	34,749	13.1%
Other Misc Revenue	(2,540)	382,976	321,295	355,989	410,886	358,645	(52,241)	-12.7%
	2,116,824	2,624,556	2,589,295	2,515,989	2,542,467	2,571,445	28,978	01.1%

General Fund Revenue Detail

December 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2015 Actuals	2016 Budget	2016 Budget/ 2015 Actual	'16 Bud - '15 Act Change %
<u>Sheriff</u>								
Law Enforcement Fees	80,706	91,127	82,000	82,000	100,321	81,250	(19,071)	-19.0%
Animal Control	48,641	43,991	48,800	48,800	41,502	43,400	1,898	04.6%
Other Misc Revenue	193,084	68,126	84,250	84,250	101,888	77,050	(24,838)	-24.4%
	322,431	203,244	215,050	215,050	243,711	201,700	(42,011)	-17.2%
<u>District Court</u>								
Civil Fees	171,466	156,044	170,000	170,000	173,258	170,000	(3,258)	-01.9%
Traffic Infraction Penalties	995,294	880,130	950,000	950,000	948,573	950,000	1,427	00.2%
Traffic Infraction Trauma Car	145,187	129,522	145,000	145,000	141,946	145,000	3,054	02.2%
DUI Penalties	164,988	130,968	135,000	135,000	130,513	135,000	4,487	03.4%
Other Criminal Traffic Mi	215,044	193,561	210,000	210,000	218,500	210,000	(8,500)	-03.9%
Other Criminal Non-Traffic	57,413	50,050	60,000	60,000	45,966	60,000	14,034	30.5%
Other Misc Revenue	456,784	430,282	413,197	433,923	473,301	406,800	(66,501)	-14.1%
	2,206,176	1,970,557	2,083,197	2,103,923	2,132,057	2,076,800	(55,257)	-02.6%

General Fund Revenue Detail

December 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2015 Actuals	2016 Budget	2016 Budget/ 2015 Actual	'16 Bud - '15 Act Change %
General Revenues:								
Juvenile								
Juvenile Bed Rentals	77,096	117,783	65,000	65,000	82,555	65,000	(17,555)	-21.3%
Other Misc Revenue	19,229	17,477	16,500	16,500	15,154	16,500	1,346	08.9%
	96,325	135,260	81,500	81,500	97,709	81,500	(16,209)	-16.6%
Planning								
Subdivision Fees	138,431	148,537	186,318	162,326	170,631	162,326	(8,305)	-04.9%
Zoning Fees	114,230	113,746	138,264	193,718	189,657	193,718	4,061	02.1%
Other Misc Revenue	51,100	59,575	53,741	59,648	71,772	59,548	(12,224)	-17.0%
	303,761	321,858	378,323	415,692	432,060	415,592	(16,468)	-03.8%
Assessor	4,136	6,045	3,500	3,500	5,053	2,095	(2,958)	-58.5%
Non-Departmental	108,177	84,734	95,000	98,399	110,949	61,000	(49,949)	-45.0%
Human Resources	3,206	2,075	1,600	3,400	3,707	2,700	(1,007)	-27.2%
Coroner	33,498	25,728	30,000	30,000	30,188	30,000	(188)	-00.6%
Assigned Counsel	143,894	125,191	126,000	125,000	139,129	125,000	(14,129)	-10.2%
Prosecuting Attorney	165,633	141,153	138,750	138,700	133,682	132,700	(982)	-00.7%
Clerk	701,600	672,212	760,690	716,213	691,628	696,147	4,519	00.7%
Superior Court	60,486	40,844	40,100	40,000	42,825	40,000	(2,825)	-06.6%
WSU Extension	-	-	-	-	-	-	-	00.0%
Total - General Revenues	46,643,433	48,455,008	49,030,866	49,624,773	49,736,978	50,871,106	1,134,128	02.3%
	1,724,639	1,811,575	575,858	1,169,765	1,281,970	1,134,128	1,134,128	
03.84%		03.88%	01.19%	02.41%	02.65%	02.28%	02.3%	
					112,205			

General Fund Revenue Detail

December 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2015 Actuals	2016 Budget	2016 Budget/ 2015 Actual	'16 Bud - '15 Act Change %
Grants/Contracts								
Assessor	4,270	4,270	3,300	3,300	3,300	3,300	-	00.0%
Auditor	13,820	-	-	-	-	-	-	00.0%
Elections	5,371	-	-	875	875	-	(875)	-100.0%
Commissioners	-	-	-	-	-	-	-	00.0%
DOC-Road Levy Shift	2,910,223	2,968,920	2,200,000	2,450,000	2,294,991	2,200,000	(94,991)	-04.1%
Non-Departmental	30,673	-	-	100,000	100,000	-	(100,000)	00.0%
Human Resources	76,107	-	-	-	-	-	-	00.0%
Treasurer	28,269	28,270	27,300	27,300	30,716	32,300	1,584	05.2%
Sheriff	1,036,917	924,604	808,600	1,135,560	1,253,390	1,178,159	(75,231)	-06.0%
Assigned Counsel	553,516	659,944	601,359	582,788	593,506	559,378	(34,128)	-05.8%
Assigned Counsel-Expert Witness	14,008	15,467	6,000	7,500	10,625	7,500	(3,125)	-29.4%
Prosecuting Attorney	2,437,554	2,354,543	2,383,571	2,383,648	2,389,705	2,483,151	93,446	03.9%
Clerk	549,367	550,570	554,403	553,138	465,406	553,138	87,732	18.9%
CJS	1,658,478	1,532,161	1,424,510	1,463,754	1,465,859	1,454,313	(11,546)	-00.8%
District Court	248,755	291,226	234,000	328,135	309,518	214,100	(95,418)	-30.8%
Superior Court	377,005	431,735	465,032	504,204	416,230	434,315	18,085	04.3%
Juvenile	39,496	58,612	35,000	35,000	51,451	35,000	(16,451)	-32.0%
WSU Extension	39,065	40,314	42,125	38,125	38,125	38,125	-	00.0%
Planning	116,220	22,800	20,227	20,083	27,400	170,083	142,683	520.7%
Total Grants/Contracts	10,139,114	9,883,436	8,805,427	9,633,410	9,451,097	9,362,862	(88,235)	-00.9%
	2,405,515	(255,678)	(1,078,009)	(250,026)	(432,339)	(88,235)	-00.9%	
Total Revenues - All Sources	56,782,547	58,338,444	57,836,293	59,258,183	59,188,075	60,233,968	1,045,893	01.8%
	4,130,154	1,555,897	(502,151)	919,739	849,631	1,045,893	01.8%	
					(70,108)			

General Fund Expenses

December 2015

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,102,712	14,100	2,116,812	2,028,630	95.83%		-
E	020 Auditor	1,310,293	76,002	1,386,295	1,344,906	97.01%		-
N	020 Elections	1,279,261	4,073	1,283,334	962,758	75.02%		875
	030 Commissioners	841,058	3,180	844,238	825,916	97.83%		-
G	070 Human Resources	751,510	(95,328)	656,182	583,581	88.94%		-
O	080 Treasurer	1,373,016	8,760	1,381,776	1,323,840	95.81%		-
V	050 Non-Departmental	2,038,505	1,185,324	3,223,829	3,156,017	97.90%		-
	810 Capital Outlay	378,865	13,000	391,865	324,976	82.93%		-
	Total	10,075,220	1,209,111	11,284,331	10,550,624	93.50%	-	875

U	200 Coroner	380,288	1,500	381,788	372,335	97.52%		-
B	220 Sheriff	8,646,315	343,610	8,989,925	8,987,635	99.97%		-
L	270 Dept. of Corrections	15,483,022	250,000	15,733,022	15,352,709	97.58%		-
C	Total	24,509,625	595,110	25,104,735	24,712,679	98.44%	-	-

	400 Assigned Counsel	3,131,719	(6,271)	3,125,448	2,944,876	94.22%		(8,396)
J	400 AC - Expert Witness	261,459	1,500	262,959	138,433	52.64%		1,500
U	410 Attorney	5,787,628	128,881	5,916,509	5,891,296	99.57%		77
S	420 Clerk	2,184,581	17,635	2,202,216	2,099,154	95.32%		(1,265)
T	430 Consol Juv Serv	1,424,510	39,244	1,463,754	1,463,748	100.00%		-
I	440 District Court	2,621,254	110,059	2,731,313	2,537,608	92.91%		94,135
C	450 Superior Court	2,832,506	15,410	2,847,916	2,696,438	94.68%		39,172
E	460 Youth Service Ctr	3,482,638	18,960	3,501,598	3,495,879	99.84%		-
	Total	21,726,295	325,418	22,051,713	21,267,432	96.44%	-	125,223

C	620 WSU Ext	304,415	(2,800)	301,615	282,456	93.65%		(4,000)
O	640 Planning	1,859,370	11,796	1,871,166	1,870,835	99.98%		(144)
M	Total	2,163,785	8,996	2,172,781	2,153,291	99.10%	-	(4,144)

Total General Fund	58,474,925	2,138,635	60,613,560	58,684,026	96.82%	-	121,954
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	28,695,298	427,115	29,122,413	28,080,642	96.42%
Supplies	1,438,709	21,921	1,460,630	1,458,308	99.84%
Other Services	11,348,374	245,829	11,594,203	11,017,258	95.02%
Intergov. Charges	289,298	-	289,298	268,314	92.75%
Capital Outlay	200,000	17,040	217,040	291,016	134.08%
Debt Service	14,861	-	14,861	14,861	100.00%
Other Financing Uses	16,488,385	1,304,776	17,793,161	17,553,627	98.65%
Grant Projections	-	121,954	121,954	-	0.00%
Total Expenditure	58,474,925	2,138,635	60,613,560	58,684,026	96.82%

Percent of Year Complete

100.00%

General Fund Reserves

December 2015

	2015				2015 Budgeted Ending	Final 2015 Ending	
	2015 Beginning	Budget Allocation	Budgeted Revenue	Budgeted Expense		Adjustments	
Non-Spendable:							
Reserve for Petty Cash	47,540	-	-	-	47,540	9,000	56,540
Total Non-Spendable							
Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)	14,002	-	94,000	(95,714)	12,288	15,439	27,727
Dist Crt Judicial Stabilization (JST)	99,247	-	30,000	(131,489)	(2,242)	131,806	129,564
Dist Crt DUI Court Fees	19,001	-	10,000	(10,000)	19,001	811	19,812
Superior Court Judicial Stabilization (JST)	40,291	-	28,600	(69,140)	(249)	63,973	63,724
Drug Court Fees	77,821	-	12,000	(21,500)	68,321	18,384	86,705
Total Restricted							
Committed:							
Equipment Replacement	357,931	-	-	125,105	483,036	(60,081)	422,955
Elections Reserve	-	337,199	-	-	337,199	-	337,199
Extraordinary Criminal Justice Contingency**	568,000	-	-	-	568,000	-	568,000
	671,670	475,000	-	(307,958)	838,712	(39,524)	799,188
Prior Year Unspent Appropriations	-	-	-	-	-	-	-
Total Committed							
Assigned:							
No Activity	-	-	-	-	-	-	-
Total Assigned							
Unassigned:							
Cash Flow Reserves	8,446,927	(812,199)	57,661,693	(57,964,229)	7,332,192	1,002,871	8,335,063
Total Unassigned							
Total Fund Balance							
	10,342,430	-	57,836,293	(58,474,925)	9,703,798	1,142,680	10,846,478

Total Change in Fund Balance

504,048

Commitments: ***

- 1) 2016 Budget
- 2) 2016 Contingency Contributions
- 3) Road Fund (\$2.3 Million)
- 4)
- 5)

600,000
336,115
-

GF Unassigned Reserve at

11.00%

6,625,736

Over/(Under)***

1,709,327

773,212

936,115

Non Departmental Expenditure History

December 2015

Description		2013 Actual	2014 Actual	2015 Projection	2015 Actual	Diff.
Intergovern	Conference of Governments	33,920	33,964	38,435	38,435	0
	Clean Air	33,720	33,920	33,964	33,964	0
	Emergency Management	61,912	63,547	116,724	95,915	20,809
	District Health	100,000	100,000	100,000	100,000	0
	State Examiners	140,342	117,346	170,228	140,884	29,344
Interdepartmental	Grants Management	84,508	102,459	108,627	72,486	36,141
	Indirect Cost Plan	5,491	8,752	14,819	9,637	5,182
	Purchasing	740	631	3,166	3,166	0
	GIS	43,233	45,524	53,557	53,557	0
	DOS	2,997	87,997	3,209	3,209	0
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	34,551	35,286	36,021	36,021	0
	Property Management (Noxious Weed)	22	0	175	0	175
	Board of Equalization	8,138	1,948	13,000	2,069	10,931
	Tax Litigation	7,000	7,000	7,000	7,000	0
	Parks & Recreation	0	5,000	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,667	15,093	14,861	14,861	0
Membership	Memberships-NACO	0	4,865	5,109	4,865	244
	Memberships-WACO	32,992	29,439	33,576	31,858	1,718
	Memberships-WSAC	34,239	35,283	35,937	36,287	(350)
	WSAC/PILT	6,889	6,889	7,054	7,054	0
Operational	County Code Updates	1,020	7,326	8,000	15,549	(7,549)
	Minority Women (WAC 326-02-034(1))	3,826	4,179	5,000	5,000	0
	OASI Employment Security	365	347	500	367	133
	Labor Attorney	120,284	70,508	200,000	115,482	84,518
	Legislative Advocate	7,287	8,500	8,200	7,916	284
	Yakima Airport	25,955	0	130,195	131,428	(1,233)
	ITA Bill	5,724	2,787	5,063	3,113	1,950
One-Time Expend	Fox Lawson	0	61,200	0	1,794	(1,794)
	Tax Judgements	4,069	59	6,500	420	6,080
	Yakima Basin Integrated Plan	0	0	10,000	9,896	104
	SunTarget Shooting Range	250,000	0	0	165	(165)
	Pay Adjustment	26,205	0	0	220,232	(220,232)
	Utility Review	62,049	170,000	75,000	75,000	0
	Facilities Projects	626,891	0	877,276	877,276	0
	Technology Capital Projects	660,000	343,700	128,540	128,540	0
	Hearing & Speech Center	25,000	0	0	0	0
	Imaging	211	5,605	7,585	6,063	1,522
	Drug Court	0	0	16,508	16,508	0
	Total	3,214,247	2,159,154	3,123,829	3,156,017	(32,188)

Tracked Costs

December 2015

Department	Description	Budget	Actual	Difference	%
Treasurer	Prof Service - Armored Car	14,000	15,720	(1,720)	112.29%
	Misc - Banking Services	45,000	25,360	19,640	56.36%
	Total Treasurer	59,000	41,080	17,920	69.63%
Coroner	Prof Service - Autopsies	80,614	87,169	(6,555)	108.13%
	Prof Service - Indigent Burials	10,000	9,798	202	97.98%
	Total Coroner	90,614	96,967	(6,353)	107.01%
Assigned Counsel	Prof Service -	459	0	459	0.00%
	Prof Service - Adult Felony	150,000	71,068	78,932	47.38%
	Prof Service - Adult Misdemeanor	11,000	5,699	5,301	51.81%
	Prof Service - Juvenile Offenders	45,000	24,762	20,238	55.03%
	Prof Service - ITA Commitments	15,000	29,193	(14,193)	194.62%
	Prof Services - Aggravated Murder 1	40,000	7,711	32,289	19.28%
	Total Superior Court	261,459	138,433	123,026	52.95%
District Court	Supplies - Jury Costs	3,000	1,603	1,397	53.43%
	Prof Serv-Cost Bills	3,000	0	3,000	0.00%
	Operating Rentals - Jury Costs	0	0	0	0.00%
	Misc - Jury Fees	35,200	24,507	10,693	69.62%
	Misc - Jury Meals	2,000	0	2,000	0.00%
	Misc - Witness Fees	2,000	1,086	914	54.30%
	Total District Court	45,200	27,196	18,004	60.17%
Superior Court	Supplies - Jury Costs	2,000	2,474	(474)	123.70%
	Prof Service - Court Ordered Cost Bills	40,000	11,228	28,772	28.07%
	Operating Rentals - Jury Costs	0	0	0	0.00%
	Misc - Jury Fees	267,000	120,932	146,068	45.29%
	Misc - Jury Meals	13,500	2,843	10,657	21.06%
	Misc - Witness Fees	13,500	2,585	10,915	19.15%
	Total Superior Court	336,000	140,062	195,938	41.69%
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary					
Total Tracked Costs		792,273	443,738	348,535	56.01%

Other Funds

December 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	10,342,430	59,188,075	58,684,026	10,846,478	12,486,914

District Court Probation	92,483	1,478,971	1,524,220	47,234	155,701
Municipal Courts	281,002	528,454	423,766	385,690	346,409
Pre-Trial	0	313,617	176,498	137,119	95,514
Narcotics Investigation	2,115	4,257	81	6,291	6,338
Special Operations	278,027	461,179	358,352	380,854	379,051
District Court Dispute Resolution Center	24,549	84,466	88,261	20,754	26,697
Family Court	50,005	216,482	214,960	51,527	100,295
Department of Corrections	2,715,989	24,219,540	25,179,771	1,755,758	1,992,499
Noxious Weed	421,543	421,354	361,457	481,440	535,064
Horticulture	192,876	181,336	186,479	187,733	197,036
S Criminal Justice Sales Tax	1,768,677	6,198,832	6,645,543	1,321,966	1,515,612
P Parks & Recreation	6,421	107,213	67,230	46,404	52,924
E County Road	6,044,701	22,672,521	22,359,724	6,357,498	7,144,313
C Toppenish/Simcoe West Railroad	58,969	12,421	12,313	59,077	60,205
I Naches Rail Branch	30,586	6,178	14,887	21,877	23,182
A Flood Control	1,039,370	2,381,301	2,059,787	1,360,884	1,262,864
L Storm Water Utility	1,544,670	1,116,891	998,623	1,662,938	1,542,718
Records Services	285,208	208,728	242,018	251,918	258,630
Motel/Hotel	198,600	642,361	549,569	291,392	250,340
WSU Extension	37,318	7,120	4,061	40,377	40,396
Emergency Medical Service	383,544	539,674	494,936	428,282	450,372
R 911	1,859,521	2,166,275	2,635,487	1,390,309	1,218,748
E Veterans Relief	75,549	153,410	148,552	80,407	91,849
V Community Services	3,492,487	1,585,032	1,945,430	3,132,089	3,484,526
E Aging & Long Term Care	3,524,773	5,683	3,518,948	11,508	0
N Assessment & Referrals (TASC)	323,547	1,444,820	1,643,844	124,523	371,096
U Treasurer's Revolving	147,464	375,375	377,783	145,056	171,885
E Treasurer's Investment Pool	65,416	162,100	159,238	68,278	84,502
REET Electronic Tech	111,170	38,481	25,015	124,636	124,565
Support Investment In Economic Diversification	17,633,413	4,632,826	2,465,457	19,800,782	11,966,603
Community Development Programs	10	155,891	155,876	25	25
Community Housing	427,423	490,243	440,317	477,349	367,819
Title III PILT	125,338	5,049	4,921	125,466	675,313
Homeless Services	1,502,824	2,240,173	2,030,840	1,712,157	1,797,397
Hud Housing Program	42,305	289	0	42,594	42,568
Total Special Revenue Funds	44,787,893	75,258,543	77,514,244	42,532,192	36,833,056

2014 GO Bond Redemption	2,201	440,530	440,513	2,218	2,217
1997 GO Bond Redemption	166	27	16	177	122
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	38,128	3,208	0	41,336	41,323
2008 GO Bond Redemption(Noxious Weed)	0	16,440	16,440	0	0
D 2009 GO Bond Redemption	0	874,430	874,430	0	0
E 2010 A GO Bond Redemption	0	2,771,244	2,771,244	0	0
B 2010B GO Bond Redemption	593,955	272,473	121,500	744,928	744,552
T CRID Guaranty	128,971	978	0	129,949	129,869
LID Guaranty	27,273	207	0	27,480	27,462
CRID #3 Bond Redemption	4,551	19,536	17,840	6,247	6,246
CRID #4 Bond Redemption	0	0	0	0	0
CRID #5 Bond Redemption	0	0	0	0	0
RID #99 Bond Redemption	1,911	6,894	6,012	2,793	2,792
Total Debt Service Funds	797,157	4,405,967	4,247,995	955,129	954,584

Other Funds

December 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Capital Projects</i>	977,454	187,906	586,703	578,657	699,650
<i>Naches Rail Branch Line</i>	50,694	306,753	263,206	94,241	125,290
<i>Com Dev-Cowiche Sewer</i>	528	0	0	528	528
<i>Com Dev-Terrace Heights Water Ext</i>	1,786	10	0	1,796	1,795
<i>Com Dev-Buena Improvements</i>	57,452	266	57,718	0	0
C <i>Com Dev-Parker Water</i>	0	0	0	0	0
A <i>Com Dev-Outlook Feasibility Study</i>	120	0	0	120	120
P <i>Fairground Capital Projects</i>	266,481	1,981	10,454	258,008	257,847
I <i>Public Works Capital Projects</i>	818,767	85,695	401,640	502,822	567,474
T <i>2009 Bond Capital Projects</i>	1,062	0	0	1,062	1,062
A <i>2010A GO Bond Capital Projects</i>	2,192,201	17,540	958,986	1,250,755	1,438,411
L <i>2014 LTGO Capital Projects</i>	4,211,222	824,841	2,561,653	2,474,410	2,802,813
<i>Ascend Royalties</i>	125,112	948	0	126,060	125,981
<i>RE Excise Cap Proj</i>	517,283	923,720	475,565	965,438	964,905
<i>YC RID's Construction</i>	0	70	21,881	(21,811)	15,170
Total Capital Project Funds	9,220,162	2,349,730	5,337,806	6,232,086	7,001,046

<i>Solid Waste</i>	27,889,112	7,263,411	10,325,559	24,826,964	20,277,627
<i>Utility-Buena Water</i>	534,516	135,020	96,427	573,109	148,323
<i>Utility-Gibson Water System</i>	30,655	2,616	1,485	31,786	23,507
<i>Utility Review</i>	101,131	125,920	170,417	56,634	66,544
<i>Utility-Buena Sewer</i>	918,665	144,208	359,777	703,096	434,049
<i>Utility-Star Crest Water System</i>	24,377	2,789	1,878	25,288	18,397
E <i>Utility-Terrace Hts Water</i>	7,056,822	1,369,372	1,280,617	7,145,577	985,747
N <i>Utility-Gala Estates</i>	104,888	23,598	25,359	103,127	4,303
T <i>Utility-Wysacre Water System</i>	24,418	4,498	2,541	26,375	16,418
E <i>Utility-Meadowbrook Water System</i>	32,491	3,000	2,946	32,545	20,980
R <i>Utility-Wendt Road Water System</i>	21,083	2,007	2,701	20,389	4,286
P <i>Utility-Kodiak Water</i>	58,612	5,867	2,767	61,712	43,552
R <i>Utility-Fairway Estates Water</i>	131,366	13,944	11,213	134,097	66,316
I <i>Utility-Mountain Shadows</i>	121,864	7,490	9,630	119,724	22,859
S <i>Utility-Huntzinger Water</i>	66,742	5,670	3,688	68,724	32,482
E <i>Utility-Heysman Water</i>	34,532	3,390	2,052	35,870	22,927
<i>Utility-Crewport Water</i>	769,990	34,998	44,028	760,960	65,664
<i>Utility-Ray Symmonds Water</i>	23,320	4,069	1,701	25,688	12,136
<i>Utility-Stein Water System</i>	63,502	6,216	3,219	66,499	37,701
<i>Utility-North Bon Air Water System</i>	37,401	3,281	3,666	37,016	15,213
<i>Utility-Nagler Water System</i>	38,640	3,173	7,942	33,871	17,257
<i>Utility-Buchanan Water System</i>	129,805	5,393	4,248	130,950	29,167
<i>Utility-Beckonridge Water</i>	38,534	3,653	2,689	39,498	12,935
<i>Utility-Speyers Water</i>	38,485	3,718	2,961	39,242	10,710
<i>Utility-Bittner</i>	21,012	1,580	2,478	20,114	3,608
<i>Utility-Norman</i>	45,984	2,948	2,947	45,985	4,069
<i>Utility-Raptor</i>	39,723	1,060	1,800	38,983	1,769
<i>Utility-Oliver</i>	0	36,439	0	36,439	0
<i>Building & Fire Safety</i>	626,689	2,253,697	1,837,159	1,043,227	1,293,759
Total Enterprise Funds	39,024,359	11,473,025	14,213,895	36,283,489	23,692,305

*

Other Funds

December 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
GIS	193,643	450,803	450,568	193,878	252,847
Technology Services	1,930,478	5,443,649	5,687,030	1,687,097	2,050,396
I Purchasing	61,054	323,784	342,119	42,719	60,124
N Printing	51,306	376,303	386,191	41,418	39,274
T Unemployment Comp	1,086,024	306,059	177,576	1,214,507	1,243,422
E Employee Flexible Spending	46,696	82,100	68,374	60,422	60,422
R Employee Benefit	1,722,105	11,607,346	11,654,236	1,675,215	1,696,724
N Workmen's Comp	2,228,512	863,103	1,401,024	1,690,591	1,783,853
A LEOFF Benefit	598,540	758,552	275,738	1,081,354	935,153
L Liability Insurance	551,645	2,157,113	1,667,133	1,041,625	1,184,669
Department of Security	128,654	575,530	632,668	71,516	146,070
Financial Services	2,318	770,011	744,409	27,920	219,565
Grants Management	3,532	0	0	3,532	0
Facilities Maintenance	1,202,904	5,120,255	3,837,130	2,486,029	2,879,155
Equipment Replacement & Repair	22,231,316	11,162,373	12,484,220	20,909,469	9,720,731
Total Internal Service Funds	32,038,727	39,996,981	39,808,416	32,227,292	22,272,405
Total All Funds (Less General Fund)	136,210,728	192,672,321	199,806,382	129,076,666	103,240,310

*YCRID Assessments not received by year end.