YAKIMA COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW
FIRST QUARTER 2016

2016 Budget Adjustments Summary

March 2016

Description			Debit	Credit	Source
General Fund					
Tipping Fees for Community Cleanup					
	Non-Departmental	Transfer Out-Solid Waste	10,000	(10,000)	Unassigned Fund Balance
			10,000	(10,000)	
Yakima Integrated Plan-American Rivers					
	Non-Departmental	Prof Services	15,000	(15,000)	Unassigned Fund Balance
			15,000	(15,000)	
Coroner Transport System					
	Capital Outlay	Coroner	30,400	(25,000)	Unassigned Fund Balance
				(5,400)	Committed Fund Balance-Coroner Contingency
			30,400	(30,400)	
Electronic REET Server Replacement					
	Non-Departmental	Transfer Out-TS	11,800	(5,900)	Committed Fund Balance-Assessor Contingnency
				(5,900)	Committed Fund Balance-Treasurer Contingnency
			11,800	(11,800)	
Human Resources Office Remodel					
	Human Resources	Various	8,246	(8,246)	Committed Fund Balance-HR Contingnency
			8,246	(8,246)	
Liberty Software License for 2016					
	Non-Departmental	Transfer Out-TS	40,000	(40,000)	Committed Fund Balance-Clerk Contingnency
			40,000	(40,000)	

General Fund
Income Statement
March 2016

	2014 Actual	2015 Actual	2016 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 26,013,768	25,926,825	$ 26,325,000	$ -	$ 26,325,000	$ 2,245,777	$ 24,079,223	08.53%
Sales Tax	12,204,057	12,606,166	13,769,000	-	13,769,000	2,039,582	11,729,418	14.81%
Interest Earnings	233,401	268,289	301,689	-	301,689	45,630	256,059	15.12%
Other Taxes	161,535	182,209	162,000	-	162,000	13,046	148,954	08.05%
Licenses & Permits	372,073	407,509	426,250	-	426,250	35,663	390,587	08.37%
Grants	5,389,071	5,097,788	5,119,586	-	5,119,586	330,754	4,788,832	06.46%
Intergovernmental	2,293,754	2,360,164	2,377,753	-	2,377,753	525,727	1,852,026	22.11%
Charges/Fees for Service	7,301,934	7,859,514	7,081,973	-	7,081,973	1,481,350	5,600,623	20.92%
Fines and Forfeits	2,518,144	2,579,048	2,602,194	-	2,602,194	592,244	2,009,950	22.76%
Other Miscellaneous	1,850,708	1,900,562	2,068,523	-	2,068,523	350,476	1,718,047	16.94%
Total Revenue	**$ 58,338,445**	**$ 59,188,074**	**$ 60,233,968**	**$ -**	**$ 60,233,968**	**$ 7,660,249**	**$ 52,573,719**	**12.72%**
Expense								
Salaries/Benefits	$ 26,800,600	28,080,642	$ 30,475,245	$ -	$ 30,475,245	$ 7,278,326	$ 23,196,919	23.88%
Supplies	1,305,448	1,458,308	1,301,294	8,246	1,309,540	261,308	1,048,232	19.95%
Other Services & Charges	10,371,155	11,017,258	11,909,658	15,000	11,924,658	2,789,989	9,134,669	23.40%
Debt Service	15,093	14,861	14,629	-	14,629	-	14,629	00.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,965,435	15,262,709	15,836,154	-	15,836,154	3,409,039	12,427,115	21.53%
Intergovernmental Charges	231,431	268,314	319,807	-	319,807	89,857	229,950	28.10%
Other Financing Uses	1,399,255	2,290,918	1,213,942	61,800	1,275,742	299,272	976,470	23.46%
Capital:								
Contingency	54,453	60,082	-	30,400	30,400	32,885	(2,485)	100.00%
Equipment Replacement	171,643	230,934	125,105	-	125,105	26,769	98,336	00.00%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 56,314,513**	**$ 58,684,026**	**$ 61,195,834**	**$ 115,446**	**$ 61,311,280**	**$ 14,187,445**	**$ 47,123,835**	**23.14%**
						-		
Net Income/(Loss)	**$ 2,023,932**	**$ 504,048**	**$ (961,866)**	**$ (115,446)**	**$ (1,077,312)**	**$ (6,527,196)**		
Beginning Reserve Balance	**$ 8,318,498**	**$ 10,342,430**	**$ 10,846,478**		**$ 10,846,478**	**10,846,478**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 10,342,430**	**$ 10,846,478**	**$ 9,884,612**		**$ 9,769,166**	**4,319,282**		
Contingency Reserve								
Elections Reserve								
Sheriff Obligation								
Budgeted Usage								
Adjusted Ending Reserve Balance								
Required Minimum Reserve @ 11%								
Over/(Under) Funded								

General Fund
Budget Projections
March 2016

		2016 Adopted Budget		Approved/Pending Amendments		2016 Revised Budget		Estimated Projections		2016 Projected Budget
Revenue										
Property Tax	$	26,325,000	$	-	$	26,325,000	$	-	$	26,325,000
Sales Tax		13,769,000		-		13,769,000		-		13,769,000
Interest Earnings		301,689		-		301,689		-		301,689
Other Taxes		162,000		-		162,000		-		162,000
Licenses & Permits		426,250		-		426,250		-		426,250
Grants		5,119,586		-		5,119,586		-		5,119,586
Intergovernmental		2,377,753		-		2,377,753		-		2,377,753
Charges/Fees for Service		7,081,973		-		7,081,973		-		7,081,973
Fines and Forfeits		2,602,194		-		2,602,194		-		2,602,194
Other Miscellaneous		2,068,523		-		2,068,523		-		2,068,523
Total Revenue	**$**	**60,233,968**	**$**	**-**	**$**	**60,233,968**	**$**	**-**	**$**	**60,233,968**
Expense										
Salaries/Benefits	$	30,475,245	$	-	$	30,475,245	$	-	$	30,475,245
Supplies		1,301,294		8,246		1,309,540		-		1,309,540
Other Services & Charges		11,909,658		15,000		11,924,658		-		11,924,658
Debt Service		14,629		-		14,629		-		14,629
Flex Costs		-		-		-		-		-
DOC		15,836,154		-		15,836,154		-		15,836,154
Intergovernmental Charges		319,807		-		319,807		-		319,807
Other Financing Uses		1,213,942		61,800		1,275,742		-		1,275,742
Capital:										
Contingency		-		30,400		30,400		-		30,400
Equipment Replacement		125,105		-		125,105		-		125,105
Grant Projections		-		-		-		-		-
Total Expense	**$**	**61,195,834**	**$**	**115,446**	**$**	**61,311,280**	**$**	**-**	**$**	**61,311,280**
Net Income/(Loss)	**$**	**(961,866)**	**$**	**(115,446)**	**$**	**(1,077,312)**	**$**	**-**	**$**	**(1,077,312)**

General Fund
Revenue Detail
March 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Budget	2017 Budget/ 2016 Budget	'17 Bud -'16 Bud Change %
General Revenues:							
Auditor							
Recording Filing Fees	256,881	298,983	265,000	265,000		(265,000)	-100.00%
Vehicle Licensing Fees	1,249,872	1,289,330	1,243,000	1,243,000		(1,243,000)	-100.00%
Passports	44,875	52,025	48,000	48,000		(48,000)	-100.00%
Other Misc Revenue	85,900	76,860	80,350	80,350		(80,350)	-100.00%
	1,637,528	1,717,198	1,636,350	1,636,350	-	(1,636,350)	-100.00%
Elections							
Elections Services	206,935	530,824	120,000	120,000		(120,000)	-100.00%
Elections Services Registrations	118,746	162,350	119,000	119,000		(119,000)	-100.00%
Other Misc Revenue	31,329	1,261	730	730		(730)	-100.00%
	357,010	694,435	239,730	239,730	-	(239,730)	-100.00%
Commissioners							
Property Tax	23,044,848	23,531,834	24,125,000	24,125,000		(24,125,000)	-100.00%
Sales Tax	12,204,057	12,606,166	13,769,000	13,769,000		(13,769,000)	-100.00%
Gambling Excise Tax	94,888	118,423	124,500	124,500		(124,500)	-100.00%
Franchise Fees	274,140	309,830	330,000	330,000		(330,000)	-100.00%
PUD Privilege Tax	297,602	298,076	300,000	300,000		(300,000)	-100.00%
County Assistance (6050)	-	-	-	-		-	
Motor Vehicle Criminal Justice	1,394,433	1,412,565	1,448,000	1,448,000		(1,448,000)	-100.00%
Extraordinary Criminal Justice	-	-	-	-		-	
Indirect Costs	1,629,628	1,276,667	1,225,049	1,225,049		(1,225,049)	-100.00%
Other Misc Revenue	1,167,420	1,166,619	1,236,798	1,236,798		(1,236,798)	-100.00%
	40,107,016	40,720,180	42,558,347	42,558,347	-	(42,558,347)	-100.00%
Treasurer							
Property Tax Penalties	681,171	647,180	652,800	652,800		(652,800)	-100.00%
Property Tax Interest	1,327,008	1,219,150	1,260,000	1,260,000		(1,260,000)	-100.00%
Investment Earnings	233,401	265,251	300,000	300,000		(300,000)	-100.00%
Other Misc Revenue	382,975	410,886	358,645	358,645		(358,645)	-100.00%
	2,624,555	2,542,467	2,571,445	2,571,445	-	(2,571,445)	-100.00%
Sheriff							
Law Enforcement Fees	91,127	100,321	82,000	82,000		(82,000)	-100.00%
Animal Control	43,991	41,502	43,400	43,400		(43,400)	-100.00%
Other Misc Revenue	100,051	101,888	75,050	75,050		(75,050)	-100.00%
	235,169	243,711	200,450	200,450	-	(200,450)	-100.00%

General Fund
Revenue Detail

March 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Budget	2017 Budget/ 2016 Budget	'17 Bud - '16 Bud Change %
District Court							
Civil Fees	156,044	173,258	170,000	170,000		(170,000)	-100.00%
Traffic Infraction Penalties	880,130	948,573	950,000	950,000		(950,000)	-100.00%
Traffic Infraction Trauma Car	129,522	141,946	145,000	145,000		(145,000)	-100.00%
DUI Penalties	130,968	130,513	135,000	135,000		(135,000)	-100.00%
Other Criminal Traffic Mi	193,561	218,500	210,000	210,000		(210,000)	-100.00%
Other Criminal Non-Traffic	50,050	45,966	60,000	60,000		(60,000)	-100.00%
Other Misc Revenue	462,065	473,301	406,900	406,900		(406,900)	-100.00%
	2,002,340	2,132,057	2,076,900	2,076,900	-	(2,076,900)	-100.00%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	117,783	82,555	65,000	65,000		(65,000)	-100.00%
Other Misc Revenue	17,476	15,154	16,500	16,500		(16,500)	-100.00%
	135,259	97,709	81,500	81,500	-	(81,500)	-100.00%
Planning							
Subdivision Fees	148,537	170,631	162,326	162,326		(162,326)	-100.00%
Zoning Fees	113,746	189,657	193,718	193,718		(193,718)	-100.00%
Other Misc Revenue	59,576	71,772	209,548	209,548		(209,548)	-100.00%
	321,859	432,060	565,592	565,592	-	(565,592)	-100.00%
Assessor	6,045	5,053	2,095	2,095		(2,095)	-100.00%
Non-Departmental	84,734	110,949	61,000	61,000		(61,000)	-100.00%
Human Resources	2,075	3,707	2,700	2,700		(2,700)	-100.00%
Coroner	25,728	30,188	30,000	30,000		(30,000)	-100.00%
Department of Security	-		-	-		-	00.00%
Assigned Counsel	125,179	139,129	210,803	210,803		(210,803)	-100.00%
Prosecuting Attorney	141,038	133,682	218,503	218,503		(218,503)	-100.00%
Clerk	749,296	691,628	700,511	700,511		(700,511)	-100.00%
Superior Court	53,781	42,825	41,000	41,000		(41,000)	-100.00%
WSU Extension	-	-	-	-		-	00.00%
GIS	-	-	-	-		-	00.00%
Total - General Revenues	**48,608,612**	**49,736,978**	**51,196,926**	**51,196,926**	**-**	**(51,196,926)**	-100.00%
	1,965,179	1,128,366	2,588,314	-	(51,196,926)		
	04.21%	02.32%	05.32%	00.00%	-100.00%		

General Fund
Revenue Detail

March 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Budget	2017 Budget/ 2016 Budget	'17 Bud -'16 Bud Change %
Grants/Contracts							
Assessor	4,270	3,300	3,300	3,300		(3,300)	-100.00%
Auditor	-	-	-	-		-	00.00%
Elections	-	875	-	-		-	00.00%
Commissioners	-	-	-	-		-	00.00%
DOC-Road Levy Shift	2,968,920	2,394,991	2,200,000	2,200,000		(2,200,000)	-100.00%
Non-Departmental	-	-	-	-		-	00.00%
Human Resources	-	-	-	-		-	00.00%
Treasurer	28,270	30,716	32,300	32,300		(32,300)	-100.00%
Sheriff	892,679	1,253,390	1,179,409	1,179,409		(1,179,409)	-100.00%
Department of Security	-	-	-	-		-	00.00%
Assigned Counsel	659,956	593,506	473,575	473,575		(473,575)	-100.00%
Assigned Counsel-Expert Witness	15,467	10,625	7,500	7,500		(7,500)	-100.00%
Prosecuting Attorney	2,354,658	2,389,705	2,397,348	2,397,348		(2,397,348)	-100.00%
Clerk	473,486	465,406	548,774	548,774		(548,774)	-100.00%
CJS	1,532,161	1,465,859	1,454,313	1,454,313		(1,454,313)	-100.00%
District Court	259,443	309,518	214,000	214,000		(214,000)	-100.00%
Superior Court	418,797	416,230	433,315	433,315		(433,315)	-100.00%
Juvenile	58,612	51,451	35,000	35,000		(35,000)	-100.00%
WSU Extension	40,314	38,125	38,125	38,125		(38,125)	-100.00%
Horticulture	-	-	-	-		-	00.00%
Planning	22,800	27,400	20,083	20,083		(20,083)	-100.00%
GIS	-	-	-	-		-	00.00%
Total Grants/Contracts	**9,729,833**	**9,451,097**	**9,037,042**	**9,037,042**	**-**	**(9,037,042)**	**-100.00%**
	(409,281)	(278,736)	(692,791)	-	(9,037,042)	-100.00%	
Total Revenues - All Sources	**58,338,445**	**59,188,075**	**60,233,968**	**60,233,968**	**-**	**(60,233,968)**	**-100.00%**
	1,555,898	849,630	1,895,523	-	(60,233,968)	-100.00%	
			8,076,868				
			68,310,836				

General Fund Expenses

March 2016

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,175,921	-	2,175,921	488,015	22.43%		-
E	020 Auditor	1,454,637	-	1,454,637	332,167	22.84%		-
N	020 Elections	1,319,268	-	1,319,268	286,022	21.68%		-
	030 Commissioners	865,804	-	865,804	208,771	24.11%		-
G	070 Human Resources	715,286	8,246	723,532	173,945	24.04%		-
O	080 Treasurer	1,439,659	-	1,439,659	340,207	23.63%		-
V	050 Non-Departmental	2,296,174	76,800	2,372,974	565,022	23.81%		-
	810 Capital Outlay	125,105	30,400	155,505	44,575	28.66%		-
	Total	**10,391,854**	**115,446**	**10,507,300**	**2,438,724**	**23.21%**	-	-
U	200 Coroner	400,654	-	400,654	80,486	20.09%		-
B	220 Sheriff	9,182,580	-	9,182,580	2,199,792	23.96%		-
L	270 Dept. of Corrections	15,836,154	-	15,836,154	3,409,040	21.53%		-
I	**Total**	**25,419,388**	-	**25,419,388**	**5,689,318**	**22.38%**	-	-
	400 Assigned Counsel	3,288,330	-	3,288,330	842,297	25.61%		-
J	400 AC - Expert Witness	262,959	-	262,959	26,317	10.01%		-
U	410 Attorney	6,391,675	-	6,391,675	1,517,953	23.75%		-
S	420 Clerk	2,225,538	-	2,225,538	528,534	23.75%		-
T	430 Consol Juv Serv	1,454,313	-	1,454,313	334,588	23.01%		-
I	440 District Court	2,762,447	-	2,762,447	693,572	25.11%		-
C	450 Superior Court	2,956,775	-	2,956,775	681,061	23.03%		-
E	460 Youth Service Ctr	3,659,712	-	3,659,712	955,128	26.10%		-
	Total	**23,001,749**	-	**23,001,749**	**5,579,450**	**24.26%**	-	-
C	620 WSU Ext	322,184	-	322,184	68,322	21.21%		-
O	640 Planning	2,060,659	-	2,060,659	411,631	19.98%		-
M	**Total**	**2,382,843**	-	**2,382,843**	**479,953**	**20.14%**	-	-
	Total General Fund	**61,195,834**	**115,446**	**61,311,280**	**14,187,445**	**23.14%**	-	-

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	30,475,246	-	30,475,246	7,278,327	23.88%
Supplies	1,301,294	8,246	1,309,540	261,308	19.95%
Other Services	11,909,658	15,000	11,924,658	2,789,989	23.40%
Intergov. Charges	319,807	-	319,807	89,857	28.10%
Capital Outlay	125,105	30,400	155,505	59,654	38.36%
Debt Service	14,629	-	14,629	-	0.00%
Other Financing Uses	17,050,095	61,800	17,111,895	3,708,310	21.67%
Grant Projections	-	-	-	-	0.00%
Total Expenditure	**61,195,834**	**115,446**	**61,311,280**	**14,187,445**	**23.14%**

Percent of Year Complete	25.00%

General Fund Reserves

March 2016

Non-Spendable:	2016 Beginning	2016 Budget Allocation	Budgeted Revenue	Budgeted Expense	2016 Budgeted Ending	Adjustments	Projected 2016 Ending	
Reserve for Petty Cash	56,540	-	-	-	56,540	-	56,540	
Total Non-Spendable	56,540	-	-	-	56,540	-	56,540	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	27,727	-	94,000	(19,490)	102,237	-	102,237	
Dist Crt Judicial Stabilization (JST)	129,564	-	50,000	(72,923)	106,641	-	106,641	
Dist Crt DUI Court Fees	19,812	-	10,000	-	29,812	-	29,812	
Superior Court Judicial Stabilization (JST)	63,724	-	29,294	(90,321)	2,697	-	2,697	
Drug Court Fees	86,705	-	12,000	(1,900)	96,805	-	96,805	
Total Restricted	327,532	-	195,294	(184,634)	338,192	-	338,192	
Committed:								
Equipment Replacement	422,955	-	-	125,105	548,060	-	548,060	
Elections Reserve	337,199	(337,199)	-	-	-	-	-	
Extraordinary Criminal Justice	568,000	-	-	-	568,000	-	568,000	
Contingency	799,188	475,000	-	(315,033)	959,155	(204,331)	754,824	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
Total Committed	2,127,342	137,801	-	(189,928)	2,075,215	(204,331)	1,870,884	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	8,335,063	(137,801)	60,038,674	(60,821,272)	7,414,664	88,885	7,503,549	12.46%
Total Unassigned	8,335,063	(137,801)	60,038,674	(60,821,272)	7,414,664	88,885	7,503,549	
Total Fund Balance	**10,846,478**	-	**60,233,968**	**(61,195,834)**	**9,884,612**	**(115,446)**	**9,769,166**	

Total Change in Fund Balance	**(1,077,312)**	
GF Reserve (of 2016 Revenue Proj)	**11.00%**	**6,625,736**
Over/(Under)***		**877,813**

Commitments: ***

1) Road Fund ($2.3 million) -

2)

3)

4)

5)

-

Non Departmental Expenditure History

March 2016

	Description	2014 Actual	2015 Actual	2016 Projection	2016 Actual	Diff.
Intergovern	Conference of Governments	33,964	38,435	39,553	19,776	19,777
	Clean Air	33,920	33,964	34,164	8,541	25,623
	Emergency Management	63,547	95,915	95,915	23,979	71,936
	District Health	100,000	100,000	150,000	37,500	112,500
	State Examiners	117,346	140,884	170,228	4,857	165,371
Interdepartmental	Grants Management	102,459	72,486	96,937	24,234	72,703
	Indirect Cost Plan	8,752	9,637	15,559	3,890	11,669
	Purchasing	631	3,166	3,026	757	2,269
	GIS	45,524	53,557	60,732	15,183	45,549
	DOS	87,997	3,209	3,085	771	2,314
	LEOFF I Medical Expenditures	750,000	750,000	750,000	187,500	562,500
	Law Library/Safeway Rent/Other Leases	35,286	36,021	36,757	9,189	27,568
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre Trial	0	0	315,000	78,750	236,250
	Board of Equalization	1,948	2,069	13,000	92	12,908
	Tax Litigation	7,000	7,000	15,579	3,895	11,684
	Parks & Recreation	5,000	100,000	100,000	25,000	75,000
DEBT	2002 G.O. Bond - Other	15,093	14,861	14,629	0	14,629
Membership	Memberships-NACO	4,865	4,865	5,364	4,865	499
	Memberships-WACO	29,439	31,858	35,255	0	35,255
	Memberships-WSAC	35,283	36,287	36,504	44,468	(7,964)
	WSAC/PILT	6,889	7,054	7,223	7,223	0
Operational	County Code Updates	7,326	15,549	8,000	350	7,650
	Minority Women (WAC 326-02-034(1))	4,179	5,000	5,000	5,000	0
	OASI Employment Security	347	367	500	325	175
	Labor Attorney	70,508	115,482	205,000	40,384	164,616
	Legislative Advocate	8,500	7,916	8,200	1,156	7,044
	Yakima Airport	0	130,193	46,026	11,506	34,520
	ITA Bill	2,787	3,113	6,224	1,556	4,668
One-Time Expend	Fox Lawson	61,200	1,794	0	0	0
	Tax Judgements	59	420	6,500	39	6,461
	Yakima Basin Integrated Plan	0	9,896	15,000	0	15,000
	Water Resource Mgt	0	165	0	0	0
	Pay Adjustment	0	220,232	0	0	0
	Utility Review	170,000	75,000	0	0	0
	Facilities Pojects	0	877,276	0	0	0
	Technology Capital Projects	343,700	128,540	58,800	0	58,800
	Community Cleanup Services	0	1,235	10,000	0	10,000
	Imaging	5,605	6,063	5,039	109	4,930
	Drug Court	0	16,508	0	4,127	(4,127)
	Total	**2,159,154**	**3,156,017**	**2,372,974**	**565,022**	**1,807,952**

Tracked Costs

March 2016

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	15,552	15,552	0	4,121	26.50%
	Misc - Banking Services	45,000	45,000	0	0	0.00%
	Total Treasurer	**60,552**	**60,552**	**0**	**4,121**	**6.81%**
Coroner	Prof Service - Autopsies	89,411	89,411	0	4,946	5.53%
	Prof Service - Indigent Burials	9,000	9,000	0	500	5.56%
	Total Coroner	**98,411**	**98,411**	**0**	**5,446**	**5.53%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	150,000	150,000	0	17,428	11.62%
	Prof Service - Adult Misdemanor	11,000	11,000	0	100	0.91%
	Prof Service - Juvenile Offenders	46,499	46,499	0	2,760	5.94%
	Prof Service - ITA Commitments	15,000	15,000	0	6,029	40.19%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	0	0.00%
	Total Superior Court	**262,959**	**262,959**	**0**	**26,317**	**10.01%**
District Court	Supplies - Jury Costs	3,000	3,000	0	278	9.27%
	Prof Serv-Cost Bills	3,000	3,000	0	0	0.00%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	35,200	35,200	0	1,341	3.81%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	0	0.00%
	Total District Court	**45,200**	**45,200**	**315**	**1,619**	**3.58%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	281	0.62%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	350	1.75%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	206,111	206,111	0	20,853	10.12%
	Misc - Jury Meals	8,000	8,000	0	638	7.98%
	Misc - Witness Fees	8,000	8,000	0	299	3.74%
	Total Superior Court	**287,111**	**287,111**	**0**	**22,421**	**7.81%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**754,233**	**754,233**	**315**	**59,924**	**7.95%**

Other Funds

March 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Fund	10,846,478	7,660,249	14,187,445	4,319,282	5,405,997

	District Court Probation	47,234	361,616	356,177	52,673	65,075
	Municpal Courts	385,690	48,697	125,755	308,632	321,386
	Pre Trial	137,119	78,750	57,081	158,788	162,062
	Narcotics Investigation	6,291	1,060	0	7,351	7,352
	Special Operations	380,854	24,226	145,662	259,418	259,836
	District Court Dispute Resolution Center	20,754	18,325	14,246	24,833	24,833
	Family Court	51,527	55,076	54,295	52,308	87,588
	Department of Corrections	1,755,758	4,202,585	5,468,311	490,032	990,695
	Noxious Weed	481,440	55,973	63,651	473,762	510,424
	Horticulture	187,733	23,145	28,745	182,133	185,048
S	*Criminal Justice Sales Tax*	1,321,966	1,034,123	1,498,527	857,562	1,006,383
P	*Parks & Recreation*	46,404	25,070	23,375	48,099	48,113
E	*County Road*	6,357,498	3,467,356	3,813,109	6,011,745	6,810,945
C	*Toppenish/Simcoe West Railroad*	59,077	6,077	1,304	63,850	64,621
I	*Naches Rail Branch*	21,877	4,413	451	25,839	26,400
A	*Flood Control*	1,360,884	124,497	467,651	1,017,730	911,426
L	*Storm Water Utility*	1,662,938	76,285	97,658	1,641,565	1,640,222
	Records Services	251,918	24,320	38,844	237,394	239,915
	Motel/Hotel	291,392	65,944	35	357,301	357,336
	WSU Extension	40,377	2,282	2,486	40,173	40,231
	Emergency Medical Service	428,282	45,422	131,540	342,164	349,495
R	*911*	1,390,309	364,893	682,769	1,072,433	1,072,433
E	*Veterans Relief*	80,407	15,716	38,825	57,298	64,143
V	*Community Services*	3,132,089	12,133	77,754	3,066,468	3,454,582
E	*Assessment & Referrals (TASC)*	124,523	292,875	338,737	78,661	128,493
N	*Treasurer's Revolving*	145,056	82,648	85,980	141,724	148,817
U	*Treasurer's Investment Pool*	68,278	42,283	33,709	76,852	81,528
E	*REET Electroninc Tech*	124,636	8,636	6,250	127,022	127,021
	Support Investment In Economic Diversification	19,800,782	596,896	950,772	19,446,906	11,257,693
	Community Development Programs	25	112,803	112,754	74	707
	Community Housing	477,349	35,632	107,590	405,391	298,786
	Title III PILT	125,466	96,866	3,106	219,226	753,373
	Homeless Services	1,712,157	393,783	626,256	1,479,684	1,676,413
	Hud Housing Program	42,594	87	0	42,681	42,680
	Total Special Revenue Funds	**42,520,684**	**11,800,493**	**15,453,405**	**38,867,772**	**33,216,055**

	2014 GO Bond Redemption	2,218	0	0	2,218	2,223
	1997 GO Bond Redemption	177	0	0	177	122
	2001 GO Bond Redemption	1	0	0	1	1
	2008 GO Bond Redemption	41,336	42	0	41,378	41,378
D	*2009 GO Bond Redemption*	0	1,062	0	1,062	1,062
E	*2010B GO Bond Redemption*	744,928	1,293	0	746,221	746,221
B	*CRID Guaranty*	129,949	277	0	130,226	130,226
T	*LID Guaranty*	27,480	59	0	27,539	27,537
	CRID #3 Bond Redemption	6,247	8,388	0	14,635	14,635
	RID #99 Bond Redemption	2,793	15	32	2,776	2,807
	Total Debt Service Funds	**955,129**	**11,136**	**32**	**966,233**	**966,212**

Other Funds

March 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	578,657	1,331	4,364	575,624	575,623	
	Naches Rail Branch Line	94,241	227	886	93,582	93,581	
	Com Dev-Cowiche Sewer	528	0	0	528	528	
	Com Dev-Terrace Heights Water Ext	1,796	3	0	1,799	1,798	
C	*Com Dev-Buena Improvements*	0	69	0	69	0	
A	*Com Dev-Outlook Feasibility Study*	120	0	0	120	120	
P	*Fairground Capital Projects*	258,008	553	0	258,561	258,561	
I	*Public Works Capital Projects*	502,822	815	78,507	425,130	456,108	
T	*2009 Bond Capital Projects*	1,062	0	1,062	0	0	
A	*2010A GO Bond Capital Projects*	1,250,755	2,615	144,282	1,109,088	1,295,184	
L	*2014 LTGO Capital Projects*	2,474,410	5,687	3,990	2,476,107	2,476,681	
	Ascend Royalties	126,060	268	0	126,328	126,327	
	RE Excise Cap Proj	965,438	144,492	12,500	1,097,430	1,097,428	
	RID 101	(21,811)	23	0	(21,788)	15,202	*
	Total Capital Project Funds	**6,232,086**	**156,083**	**245,591**	**6,142,578**	**6,397,141**	

	Solid Waste	24,826,964	2,136,967	2,152,389	24,811,542	20,115,173
	Utility-Buena Water	573,109	15,045	12,457	575,697	145,710
	Utility-Gibson Water System	31,786	653	309	32,130	23,636
	Utility Review	56,634	12,596	23,352	45,878	45,968
	Utility-Buena Sewer	703,096	36,171	31,814	707,453	431,881
	Utilitiy-Star Crest Water System	25,288	679	419	25,548	19,085
E	*Utility-Terrace Hts Water*	7,145,577	343,927	228,461	7,261,043	925,693
N	*Utility-Gala Estates*	103,127	5,989	4,538	104,578	4,745
T	*Utility-Wysacre Water System*	26,375	938	193	27,120	17,192
E	*Utility-Meadowbrook Water System*	32,545	754	224	33,075	21,384
R	*Utility-Wendt Road Water System*	20,389	513	265	20,637	4,415
P	*Utility-Kodiak Water*	61,712	1,447	141	63,018	44,684
R	*Utility-Fairway Estates Water*	134,097	3,480	898	136,679	68,431
I	*Utility-Mountain Shadows*	119,724	1,882	903	120,703	23,605
S	*Utility-Huntzinger Water*	68,724	1,142	279	69,587	33,065
E	*Utility-Heysman Water*	35,870	854	531	36,193	23,222
	Utility-Crewport Water	760,960	7,363	3,250	765,073	69,442
	Utility-Ray Symmonds Water	25,688	1,015	610	26,093	12,559
	Utility-Stein Water System	66,499	1,623	412	67,710	39,100
	Utility-North Bon Air Water System	37,016	803	396	37,423	15,498
	Utility-Nagler Water System	33,871	775	144	34,502	17,733
	Utility-Buchanan Water System	130,950	1,364	180	132,134	30,201
	Utility-Beckonridge Water	39,498	984	294	40,188	13,486
	Utility-Speyers Water	39,242	909	436	39,715	10,899
	Utility-Bittner	20,114	570	171	20,513	3,889
	Utility-Norman	45,985	736	81	46,640	4,688
	Utility-Raptor	38,983	269	138	39,114	1,819
	Utility-Oliver	36,439	247	4	36,682	316
	Utility-Horizon	0	208	0	208	0
	Building & Fire Safety	1,043,227	536,848	552,197	1,027,878	1,166,097
	Total Enterprise Funds	**36,283,489**	**3,116,751**	**3,015,486**	**36,384,754**	**23,333,616**

Other Funds

March 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	193,878	116,598	135,846	174,630	204,057
	Technology Services	1,687,097	1,333,454	1,504,640	1,515,911	1,572,744
I	*Purchasing*	42,719	85,300	84,705	43,314	46,056
N	*Printing*	41,418	107,048	87,575	60,891	17,558
T	*Unemployment Comp*	1,214,507	51,713	22,885	1,243,335	1,251,508
E	*Employee Flexible Spending*	60,422	19,568	30,849	49,141	49,141
R	*Employee Benefit*	1,675,215	2,990,811	3,022,924	1,643,102	1,694,320
N	*Workmen's Comp*	1,690,591	138,163	339,269	1,489,485	1,522,691
A	*LEOFF Benefit*	1,081,354	191,422	108,954	1,163,822	995,152
L	*Liability Insurance*	1,041,625	430,384	157,956	1,314,053	1,406,122
	Department of Security	71,516	155,330	130,368	96,478	128,139
	Financial Services	27,920	176,405	170,886	33,439	124,833
	Grants Management	3,532	0	0	3,532	0
	Facilities Maintenance	2,486,029	1,021,183	818,957	2,688,255	2,747,456
	Equipment Replacement & Repair	20,909,469	1,900,417	1,466,829	21,343,057	9,388,568
	Total Internal Service Funds	**32,227,292**	**8,717,796**	**8,082,643**	**32,862,445**	**21,148,345**
	Total All Funds (Less General Fund)	**129,065,158**	**31,462,508**	**40,984,602**	**119,543,064**	**90,467,366**

**Timing differences from when revenue is reconized and expenditures are incurred.*