2013 Budget Adjustments Summary

December 2013

Description			Debit	Credit	Source
General Fund					
Mental Health Court					
	Superior Court	Program Costs	35,415	(35,415)	Mental Health Millage Funds
			35,415	(35,415)	
Sheriff Grant/Contract Program Adjustments					
	Sheriff	Program Costs	29,160	(29,160)	STOP Violence Against Women Grant
	Sheriff	Program Costs	41,209	(41,209)	Police Services Contract - Selah
	Sheriff	Program Costs	10,000	(10,000)	Pistol Permits
	Sheriff	Program Costs	15,000	(15,000)	LEAD Program Income
	Sheriff	Program Costs	30,000	(30,000)	US Marshal Grant
			125,369	(125,369)	
Assigned Counsel Grant/Program Adjustments					
	Assigned Counsel	Program Costs	(6,585)	6,585	BECCA Grant
	Assigned Counsel	Program Costs	(4,362)	4,362	ITA Revenue Reduction
			(10,947)	10,947	
Clerk Grant/Contract Program Adjustments					
	Clerk	Program Costs	15,126	(15,126)	AOC Clerk Collections Grant
	Clerk	Program Costs	18,884	(18,884)	Department of Ecology Grant
	Clerk	Program Costs	35,000	(35,000)	City of Yakima Jury Fee Contract
			69,010	(69,010)	
Property Tax Levy Shift					
	Non-Departmental	Transfer Out-DOC	60,000	(60,000)	Property Tax Collections
			60,000	(60,000)	
Computer Equipment Replacement Funds					
	Capital Outlay	Commissioners	9,744	(120,726)	Equipment Replacement Reserve
	Capital Outlay	Treasurer	3,500		
	Capital Outlay	Sheriff	4,000		
	Capital Outlay	Assigned Counsel	17,200		
	Capital Outlay	Attorney	4,000		
	Capital Outlay	Clerk	41,000		
	Capital Outlay	CJS	5,400		
	Capital Outlay	District Court	32,610		
	Capital Outlay	Planning	3,272		
			120,726	(120,726)	
Contingency Reserve Funds					
	Capital Outlay	Attorney	15,000	(15,000)	Attorney Contingency Reserve
	Auditor	Small Tools/Equipment	12,000	(12,000)	Auditor Contingency Reserve
	Elections	Small Tools/Equipment	12,000	(12,000)	Elections Contingency Reserve
	Sheriff	Misc	20,000	(20,000)	Sheriff Contingency Reserve
	Attorney	Operational Costs	191,857	(191,857)	Attorney Contingency Reserve
	Clerk	Operational Costs	21,256	(21,256)	Clerk Contingency Reserve
			272,113	(272,113)	
Sheriff - Search & Rescue/Pass Deputy Funds PILT Funds Adjustment					
	Sheriff			150,000	PILT Title III Funds
				(150,000)	Available Fund Balance
			-	-	
Court Imaging System-MOU					
	Non-Departmental	Transfer Out	200,000	(54,888)	Court-Superior Court Contingency Reserve
			-	(50,953)	Court-District Court Contingency Reserve
			-	(78,921)	Court-Juvenile Contingency Reserve
			-	(15,238)	Court-CJS Contingency Reserve
			200,000	(200,000)	
Court FTR System Upgrade-MOU					
	Non-Departmental	Transfer Out	120,000	(40,000)	Superior Court JST Restricted Reserve
			-	(20,000)	District Court JST Restricted Reserve
			-	(60,000)	Court Contingency Reserves
			120,000	(120,000)	
Planning - Water Issues					
	Non-Departmental	Trans Out-Utility Review	62,049	(37,049)	Planning Contingency Reserve
				(25,000)	Available Fund Balance
			62,049	(62,049)	
Coroner Removal Cot					
	Capital Outlay	Coroner	20,732	(10,000)	Available Fund Balance
			-	(10,732)	Coroner Contingency Reserve
			20,732	(20,732)	
Hearing & Speech Services					
	Non-Departmental	Prof Services	25,000	(25,000)	Available Fund Balance
			25,000	(25,000)	

2013 Budget Adjustments Summary

December 2013

Description			Debit	Credit	Source
Assigned Counsel Software Replacement					
	Non-Departmental	Transfer Out	200,000	(200,000)	Available Fund Balance
			200,000	(200,000)	
2013 Wage Adjustment					
	Assessor	Salaries and Benefits	5,402	(226,353)	Available Fund Balance
	Auditor	Salaries and Benefits	12,669		
	Elections	Salaries and Benefits	4,728		
	Commissioners	Salaries and Benefits	3,383		
	Human Resources	Salaries and Benefits	10,819		
	Treasurer	Salaries and Benefits	6,418		
	Coroner	Salaries and Benefits	2,524		
	Sheriff	Salaries and Benefits	29,475		
	Assigned Counsel	Salaries and Benefits	27,124		
	Attorney	Salaries and Benefits	44,813		
	Clerk	Salaries and Benefits	21,255		
	District Court	Salaries and Benefits	1,067		
	Superior Court	Salaries and Benefits	6,896		
	Juvenile Court	Salaries and Benefits	6,321		
	WSU Extension	Salaries and Benefits	1,442		
	Planning	Salaries and Benefits	15,812		
	Non-Departmental	Trans Out-3/10th's-AC	5,113		
	Non-Departmental	Trans Out-3/10th's-PA	15,835		
	Non-Departmental	Trans Out-3/10th's-Clerk	2,019		
	Non-Departmental	Trans Out-3/10th's-SC	3,238		
			226,353	(226,353)	
Clerk's Office Controlled Entrance					
	Non-Departmental	Transfer Out	10,000	(10,000)	Available Fund Balance
			10,000	(10,000)	
Prosecuting Attorney Scanners/Equipment Upgrades					
	Attorney	Small Tools	12,000	(12,000)	Available Fund Balance
			12,000	(12,000)	
Clerk/Courts Document Call Display System					
	Non-Departmental	Transfer Out	45,000	(45,000)	Available Fund Balance
			45,000	(45,000)	
Financial System Software Review					
	Non-Departmental	Transfer Out	95,000	(95,000)	Available Fund Balance
			95,000	(95,000)	
Sun Targets Shooting Range					
	Non-Departmental	Transfer Out	250,000	(250,000)	Available Fund Balance
			250,000	(250,000)	
Department of Corrections Reserve Contribution					
	Non-Departmental	DOC Reserve Transfer	200,000	(200,000)	Available Fund Balance
			200,000	(200,000)	
Facilities Upgrades					
	Non-Departmental	Transfer Out	616,891	(616,891)	Available Fund Balance
			616,891	(616,891)	
Court Budget Reallocation					
	District Court	Prof Services	120,000		
	Superior Court	Prof Services	(90,000)		
	Juvenile Court	Prof Services	(30,000)		
			-	-	
Labor Attorney Update to Non-Departmental					
	Non-Departmental	Prof Services	160,000		
	Prosecuting Attorney	Prof Services	(160,000)		
			-	-	
Road Levy Shift Update to Non-Departmental					
	Non-Departmental	Property Taxes		(2,878,200)	
	Commissioners	Property Taxes		2,878,200	
			-	-	
Total General Fund Extension			2,754,711	(2,754,711)	
	Revised Revenues		128,847		
	Committed Fund Balance		700,620		
	Restricted Fund Balance		60,000		
	Available Fund Balance		1,865,244		**$ 58,125,867**

General Fund
Income Statement
December 2013

	2009 Actuals	2010 Actuals	2011 Actual	2012 Actual	Original 2013 Budget	Adjustments	Projected	Actual	Difference	% of Proj	
Revenue											
Property Tax	$ 20,397,220	$ 21,023,058	$ 21,650,304	$ 22,057,476	$ 25,238,200	$ 67,000	$ 25,305,200	$ 25,317,759	$ (12,559)	100.05%	
Sales Tax	9,095,273	8,917,021	9,187,732	9,807,420	9,515,000	849,000	10,364,000	10,758,448	(394,448)	103.81%	
Interest Earnings	798,328	288,716	295,567	250,315	270,000	(20,000)	250,000	244,743	5,257	97.90%	
Other Taxes	2,112,934	2,206,690	2,397,677	2,467,582	169,000	7,620	176,620	166,319	10,301	94.17%	
Licenses & Permits	289,665	296,907	294,606	324,592	295,212	15,000	310,212	340,357	(30,145)	109.72%	
Grants	6,193,180	6,634,849	6,503,394	5,834,123	5,880,793	(8,246)	5,872,547	6,021,810	(149,263)	102.54%	
Intergovernmental	3,347,927	3,390,471	3,529,417	3,940,856	1,885,680	632,840	2,518,520	2,088,741	429,779	82.94%	
Charges/Fees for Service	6,125,060	5,562,250	5,395,206	5,299,991	6,772,713	(209,847)	6,562,866	7,584,387	(1,021,521)	115.57%	
Fines and Forfeits	1,941,820	1,934,842	1,934,227	1,968,919	2,744,050	7,135	2,751,185	2,735,754	15,431	99.44%	
Other Miscellaneous	472,540	644,174	970,723	701,119	1,812,353	82,630	1,894,983	1,524,229	370,754	80.43%	
Total Revenue	**$ 50,773,947**	**$ 50,898,978**	**$ 52,158,853**	**$ 52,652,393**	**$ 54,583,001**	**$ 1,423,132**	**$ 56,006,133**	**$ 56,782,547**	**$ (776,414)**	**101.39%**	
							(1,294,285)				
Expense											
Salaries/Benefits	$ 28,383,547	$ 27,059,006	$ 26,429,296	$ 26,454,624	$ 26,315,784	$ 435,415	$ 26,751,199	$ 26,333,155	$ 418,044	98.44%	435,415
Supplies	776,222	917,056	1,099,863	1,042,304	1,193,600	22,000	1,215,600	1,279,060	(63,460)	105.22%	-
Other Services & Charges	8,888,900	8,905,417	9,459,463	9,228,997	10,559,078	45,000	10,604,078	9,841,159	762,919	92.81%	-
Debt Service	399,751	15,767	14,403	14,522	14,667	-	14,667	14,667	-	100.00%	-
Flex Costs	2,448,585	2,297,368	1,257,996	1,210,143	-	-	-	-	-	00.00%	-
DOC	11,001,500	11,143,945	11,146,074	11,851,723	16,161,222	200,000	16,361,222	16,361,222	-	100.00%	200,000
Intergovernmental Charges	373,432	233,173	234,528	225,086	229,702	-	229,702	229,574	128	99.94%	-
Other Financing Uses	550,002	529,438	620,143	874,352	790,013	1,324,625	2,114,638	2,454,541	(339,903)	116.07%	162,049
Capital:	89,454	64,292				-					-
Contingency	65,960	61,600	9,347	11,453	-	635,483	635,483	47,207	588,276	07.43%	598,434
Equipment Replacement	141,105	85,442	66,543	75,326	107,090	73,000	180,090	206,273	(26,183)	114.54%	73,000
Grant Projections	-	-	-	-	-	(292,104)	(292,104)	-	(292,104)	00.00%	(292,104)
Total Expense	**$ 53,118,458**	**$ 51,312,504**	**$ 50,337,656**	**$ 50,988,529**	**$ 55,371,156**	**$ 2,443,419**	**$ 57,814,575**	**$ 56,766,858**	**$ 1,047,717**	**98.19%**	
Net Income/(Loss)	**$ (2,344,511)**	**$ (413,526)**	**$ 1,821,197**	**$ 1,663,864**	**$ (788,155)**	**$ (1,020,287)**	**$ (1,808,442)**	**$ 15,689**			
Beginning Reserve Balance	**$ 7,582,093**	**$ 5,237,582**	**$ 4,824,056**	**6,639,065**	**$ 8,302,808**		**$ 8,302,808**	**8,302,808**			
Prior Period Adjustment	-	-	(6,188)	(121)	-		-	-			
Ending Reserve Balance	**$ 5,237,582**	**$ 4,824,056**	**$ 6,639,065**	**8,302,808**	**$ 7,514,653**		**$ 6,494,366**	**8,318,497**			
Contingency Reserve			-	(113,278)	(63,278)	(508,690)	(571,968)				(408,690)
Elections Reserve			(437,115)	-	(105,017)	-	(105,017)				
Sheriff Obligation			-	(150,000)	(150,000)	-	(150,000)				
Future Year Projected Usage			-	(443,264)	-	(165,930)	(165,930)				
Adjusted Ending Reserve Balance			**6,201,950**	**7,596,266**	7,196,358		**5,501,451**				
Required Minimum Reserve @ 11%	$ 5,585,134	$ 5,598,888	$ 5,737,474	6,004,130	$ 6,160,675		$ 6,229,469				
Over/(Under) Funded	**(347,552)**	**(774,832)**	**$ 464,476**	**1,592,136**	**$ 1,035,683**		**$ (728,018)**				

General Fund
Revenue Detail

December 2013

	2011 Actual	2012 Actuals	Original 2013 Budget	2013 Projection	2013 Actuals	2013 Projection/ 2013 Actual	2014 Budget	2014 Budget/ 2013 Actual	'14 Bud -'13 Act Change %
General Revenues:									
Auditor									
Recording Filing Fees	282,368	326,452	295,335	295,335	347,401	52,066	325,000	(22,401)	-06.4%
Vehicle Licensing Fees	1,230,662	1,222,364	1,214,340	1,214,340	1,229,992	15,652	1,210,000	(19,992)	-01.6%
Passports	20,475	27,500	20,500	20,500	34,700	14,200	27,000	(7,700)	-22.2%
Other Misc Revenue	63,097	73,478	68,780	68,780	75,661	6,881	67,700	(7,961)	-10.5%
	1,596,602	1,649,794	1,598,955	1,598,955	1,687,754	88,799	1,629,700	(58,054)	-03.4%
Elections									
Elections Services	421,926	357,784	250,000	250,000	599,410	349,410	150,000	(449,410)	-75.0%
Elections Services Registrations	125,703	135,897	140,000	140,000	122,181	(17,819)	115,000	(7,181)	-05.9%
Other Misc Revenue	3,881	17,137	1,900	1,900	618	(1,282)	20,600	19,982	3233.3%
	551,510	510,818	391,900	391,900	722,209	330,309	285,600	(436,609)	-60.5%
Commissioners									
Property Tax	21,650,304	22,057,476	22,360,000	22,427,000	22,407,536	(19,464)	22,875,000	467,464	02.1%
Sales Tax	9,187,732	9,807,420	9,515,000	10,364,000	10,758,448	394,448	10,710,000	(48,448)	-00.5%
Gambling Excise Tax	128,978	126,722	129,500	128,000	104,377	(23,623)	128,000	23,623	22.6%
Franchise Fees	201,084	209,424	200,000	215,000	226,819	11,819	220,000	(6,819)	-03.0%
PUD Privilege Tax	256,374	277,033	285,000	295,780	295,780	-	310,000	14,220	04.8%
County Assistance (6050)	-	-	-	-	-	-	-	-	00.0%
Motor Vehicle Criminal Justice	1,221,723	1,249,464	1,266,000	1,277,000	1,328,253	51,253	1,417,000	88,747	06.7%
Extraordinary Criminal Justice	-	161,000	-	183,000	183,000	-	-	(183,000)	00.0%
Indirect Costs	1,600,678	1,506,421	1,628,964	1,628,964	1,628,964	-	1,628,869	(95)	00.0%
Other Misc Revenue	819,851	916,324	700,383	935,652	1,034,146	98,494	1,147,259	113,113	10.9%
	35,066,724	36,311,285	36,084,847	37,454,396	37,967,323	512,927	38,436,128	468,805	01.2%
Treasurer									
Property Tax Penalties	714,879	732,172	744,000	744,000	650,837	(93,163)	760,000	109,163	16.8%
Property Tax Interest	1,371,892	1,413,444	1,385,000	1,435,000	1,223,784	(211,216)	1,470,000	246,216	20.1%
Investment Earnings	295,567	250,315	270,000	250,000	(46,633)	(296,633)	200,000	246,633	-528.9%
Other Misc Revenue	441,800	269,743	241,530	289,239	288,836	(403)	293,660	4,824	01.7%
	2,824,138	2,665,674	2,640,530	2,718,239	2,116,824	(601,415)	2,723,660	606,836	28.7%
Sheriff									
Law Enforcement Fees	119,109	83,797	92,000	92,000	80,706	(11,294)	86,500	5,794	07.2%
Animal Control	50,468	56,610	53,810	53,810	48,641	(5,169)	55,400	6,759	13.9%
Other Misc Revenue	139,844	88,342	79,000	79,000	193,084	114,084	83,350	(109,734)	-56.8%
	309,421	228,749	224,810	224,810	322,431	97,621	225,250	(97,181)	-30.1%
District Court									
Civil Fees	172,097	156,327	150,000	170,000	171,466	1,466	170,000	(1,466)	-00.9%
Traffic Infraction Penalties	928,236	958,272	920,000	950,000	995,294	45,294	950,000	(45,294)	-04.6%
Traffic Infraction Trauma Car	166,747	146,801	150,000	145,000	145,187	187	145,000	(187)	-00.1%
DUI Penalties	177,113	141,912	150,000	130,000	164,988	34,988	135,000	(29,988)	-18.2%
Other Criminal Traffic Mi	193,967	201,838	210,000	210,000	215,044	5,044	210,000	(5,044)	-02.3%
Other Criminal Non-Traffic	63,433	65,993	70,000	60,000	57,413	(2,587)	60,000	2,587	04.5%
Other Misc Revenue	366,792	399,152	369,047	404,697	456,784	52,087	405,197	(51,587)	-11.3%
	2,068,385	2,070,294	2,019,047	2,069,697	2,206,176	136,479	2,075,197	(130,979)	-05.9%

General Fund
Revenue Detail

December 2013

	2011 Actual	2012 Actuals	Original 2013 Budget	2013 Projection	2013 Actuals	2013 Projection/ 2013 Actual	2014 Budget	2014 Budget/ 2013 Actual	'14 Bud -'13 Act Change %
General Revenues:									
Juvenile									
Juvenile Bed Rentals	66,862	96,384	75,000	62,179	77,096	14,917	65,000	(12,096)	-15.7%
Other Misc Revenue	18,799	20,103	20,500	17,115	19,229	2,114	16,500	(2,729)	-14.2%
	85,661	116,487	95,500	79,294	96,325	17,031	81,500	(14,825)	-15.4%
Planning									
Subdivision Fees	58,832	50,261	46,000	100,000	138,431	38,431	46,000	(92,431)	-66.8%
Zoning Fees	45,486	46,227	42,260	100,000	114,230	14,230	42,260	(71,970)	-63.0%
Other Misc Revenue	15,017	19,556	16,880	60,980	51,100	(9,880)	344,004	292,904	573.2%
	119,335	116,044	105,140	260,980	303,761	42,781	432,264	128,503	42.3%
Assessor	6,086	4,248	2,500	2,500	4,136	1,636	2,700	(1,436)	-34.7%
Non-Departmental	104,186	99,021	95,000	95,000	108,177	13,177	100,000	(8,177)	-07.6%
Human Resources	1,616	1,126	1,100	1,100	3,206	2,106	1,600	(1,606)	-50.1%
Coroner	41,915	43,228	40,000	40,000	33,498	(6,502)	42,000	8,502	25.4%
Department of Security	-	-	-	-	-	-	-	-	00.0%
Assigned Counsel	132,147	138,124	146,000	138,000	143,894	5,894	146,000	2,106	01.5%
Prosecuting Attorney	131,032	147,769	134,050	151,420	165,633	14,213	137,086	(28,547)	-17.2%
Clerk	748,570	744,915	742,585	800,594	701,600	(98,994)	752,030	50,430	07.2%
Superior Court	56,599	71,218	65,100	40,000	60,486	20,486	49,600	(10,886)	-18.0%
WSU Extension	-	-	-	-	-	-	-	-	00.0%
GIS	-	-	-	-	-	-	-	-	00.0%
Total - General Revenues	**43,843,927**	**44,918,794**	**44,387,064**	**46,066,885**	**46,643,433**	**576,548**	**47,120,315**	**476,882**	**1.02%**
	995,796	1,074,867	(531,730)	1,148,091	1,724,639	01.25%	476,882	01.07%	
	02.32%	02.45%	-01.18%	02.56%	03.84%		01.02%		

General Fund
Revenue Detail

December 2013

	2011 Actual	2012 Actuals	Original 2013 Budget	2013 Projection	2013 Actuals	2013 Projection/ 2013 Actual	2014 Budget	2014 Budget/ 2013 Actual	'14 Bud - '13 Act Change %
Grants/Contracts									
Assessor	4,270	4,270	4,270	4,270	4,270	-	4,270	-	00.00%
Auditor	13,952	12,362	11,500	-	13,820	13,820	-	(13,820)	-100.00%
Elections	5,247	3,880	2,000	-	5,371	5,371	-	(5,371)	-100.00%
Commissioners	6,084	1,248	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	-	-	2,878,200	2,878,200	2,910,223	32,023	2,878,200	(32,023)	100.00%
Non-Departmental	15,296	8,898	-	-	30,673	30,673	-	(30,673)	00.00%
Human Resources	66,500	66,500	76,107	76,107	76,107	-	-	(76,107)	-100.00%
Treasurer	21,170	28,370	28,270	28,270	28,269	(1)	28,270	1	00.00%
Sheriff	1,537,553	1,353,682	1,115,669	965,669	1,036,917	71,248	755,148	(281,769)	-27.17%
Department of Security	-	-	-	-	-	-	-	-	00.00%
Assigned Counsel	507,156	537,946	557,018	550,433	553,516	3,083	556,346	2,830	00.51%
Assigned Counsel-Expert Witness	206,344	215,895	35,000	25,000	14,008	(10,992)	25,000	10,992	78.47%
Prosecuting Attorney	2,748,300	2,442,885	2,447,531	2,430,161	2,437,554	7,393	2,384,495	(53,059)	-02.18%
Clerk	587,857	558,429	543,981	492,277	549,367	57,090	577,277	27,910	05.08%
CJS	1,897,136	1,677,697	1,643,644	1,643,614	1,658,478	14,864	1,485,164	(173,314)	-10.45%
District Court	94,746	244,592	218,700	244,100	248,755	4,655	264,000	15,245	06.13%
Superior Court	387,072	342,466	446,920	419,020	377,005	(42,015)	455,952	78,947	20.94%
Juvenile	50,517	44,569	40,000	35,000	39,496	4,496	35,000	(4,496)	-11.38%
WSU Extension	27,438	29,939	61,399	61,399	39,065	(22,334)	42,100	3,035	07.77%
Horticulture	-	-	-	-	-	-	-	-	00.00%
Planning	138,288	159,972	85,728	85,728	116,220	30,492	20,000	(96,220)	-82.79%
GIS	-	-	-	-	-	-	-	-	00.0%
Total Grants/Contracts	**8,314,926**	**7,733,599**	**10,195,937**	**9,939,248**	**10,139,114**	**199,866**	**9,511,222**	**(627,892)**	**-6.19%**
	264,079	(581,327)	2,462,338	(256,689)		02.01%		-06.16%	
Total Revenues - All Sources	**52,158,853**	**52,652,393**	**54,583,001**	**56,006,133**	**56,782,547**	**776,414**	**56,631,537**	**(151,010)**	**-0.27%**
	1,259,875			1,423,132		01.39%		-00.28%	
	Budgeted Begin Fund Balance		6,659,516						
			61,242,517						

General Fund
Expenses
December 2013

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	1,977,381	-	1,977,381	1,873,452	94.74%		-
E	020 Auditor	1,231,881	(11,500)	1,220,381	1,204,435	98.69%		(11,500)
N	020 Elections	1,232,448	(2,000)	1,230,448	829,157	67.39%		(2,000)
	030 Commissioners	803,775	-	803,775	786,073	97.80%		-
G	070 Human Resources	587,161	-	587,161	580,185	98.81%		-
O	080 Treasurer	1,223,945	-	1,223,945	1,153,040	94.21%		-
V	050 Non-Departmental	1,489,192	1,521,674	3,010,866	3,214,247	106.75%		-
	810 Capital Outlay	107,090	738,434	845,524	253,480	29.98%		-
	Total	**8,652,873**	**2,246,608**	**10,899,481**	**9,894,069**	**90.78%**	**-**	**(13,500)**
S A	200 Coroner	354,344	-	354,344	297,763	84.03%		-
F	220 Sheriff	8,154,601	-	8,154,601	8,262,390	101.32%		(150,000)
E	270 Dept. of Corr (Non-Dept)	16,161,222	200,000	16,361,222	16,378,616	100.11%		-
T Y	**Total**	**24,670,167**	**200,000**	**24,870,167**	**24,938,769**	**100.28%**	**-**	**(150,000)**
	400 Assigned Counsel	2,692,970	(6,585)	2,686,385	2,664,972	99.20%		(6,585)
J	400 AC - Expert Witness	298,582	(10,000)	288,582	247,012	85.60%		(10,000)
U	410 Attorney	5,602,351	(177,370)	5,424,981	5,647,413	104.10%		(17,370)
S	420 Clerk	1,883,003	(51,704)	1,831,299	1,946,993	106.32%		(51,704)
T	430 Consol Juv Serv	1,643,644	(30)	1,643,614	1,628,246	99.06%		(30)
I	440 District Court	2,273,498	25,400	2,298,898	2,387,984	103.88%		25,400
C	450 Superior Court	2,475,728	(27,900)	2,447,828	2,422,409	98.96%		(63,315)
E	460 Youth Service Ctr	3,313,673	(5,000)	3,308,673	3,266,271	98.72%		(5,000)
	Total	**20,183,449**	**(253,189)**	**19,930,260**	**20,211,300**	**101.41%**	**-**	**(128,604)**
C	620 WSU Ext	289,181	-	289,181	232,802	80.50%		-
O	640 Planning	1,575,486	-	1,575,486	1,489,918	94.57%		-
M	**Total**	**1,864,667**	**-**	**1,864,667**	**1,722,720**	**92.39%**	**-**	**-**
	Total General Fund	**55,371,156**	**2,193,419**	**57,564,575**	**56,766,858**	**98.61%**	**-**	**(292,104)**
	Employee One-time Wage Adjustment		250,000	250,000	To be allocated to departments once finalized			
			2,443,419	57,814,575		98.19%		

Percent of Year Complete	75.00%

General Fund Reserves

December 2013

Non-Spendable:	2013 Beginning	2013 Budget Uses	Budgeted Revenue	Budgeted Expense	2013 Budgeted Ending	Actual Adjustments	2013 Ending
Reserve for Petty Cash	47,885	-	-	-	47,885	-	47,885
Total Non-Spendable	47,885	-	-	-	47,885	-	47,885
Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)	72,373	-	94,000	(111,195)	55,178	(53,464)	1,714
Dist Crt Judicial Stabilization (JST)	36,657	-	17,000	(37,975)	15,682	83,548	99,230
Dist Crt DUI Court Fees	-	-	-	-	-	17,337	17,337
Superior Court Judicial Stabilization (JST)	43,203	-	-	-	43,203	(31,263)	11,940
Drug Court Fees	97,832	-	17,000	-	114,832	(18,821)	96,011
Total Restricted	250,065	-	128,000	(149,170)	228,895	(2,663)	226,232
Committed:							
Equipment Replacement	503,651	107,090	-	(107,090)	503,651	(99,183)	404,468
Elections Reserve	-	105,017	-	-	105,017	-	105,017
Extraordinary Criminal Justice	70,000	-	-	-	70,000	183,000	253,000
Contingency**	113,278	-	-	(50,000)	63,278	701,785	765,063
Prior Year Unspent Appropriations	-	-	-	-	-	12,000	12,000
Total Committed	686,929	212,107	-	(157,090)	741,946	797,602	1,539,548
Assigned:							
Sheriff Obligation*	150,000	-	-	-	150,000	-	150,000
Total Assigned	150,000	-	-	-	150,000	-	150,000
Unassigned:							
Cash Flow Reserves	7,169,697	(212,107)	54,455,001	(55,064,896)	6,347,695	31,107	6,378,802
Total Unassigned	7,169,697	(212,107)	54,455,001	(55,064,896)	6,347,695	31,107	6,378,802
Total Fund Balance	8,304,575	-	54,583,001	(55,371,156)	7,516,420	826,046	8,342,466

Commitments: ***

1) Law & Justice Additional Contingency ($1.1 Million)
2) Road Fund ($3 Million)
3)
4)
5)

-

Election Reserve		(105,017)
Contingency Reserve		(765,063)
Sheriff Obligation (COPS Grant)		(150,000)
2014 Budget Obligations		(219,327)
		7,103,059
GF Reserve	11.00%	6,229,469
Over/(Under)***		873,590

Non Departmental Expenditure History

December 2013

	Description	2011 Actual	2012 Actual	2013 Projection	2013 Actual	Diff.
Intergovern	Conference of Governments	34,827	33,720	33,920	33,920	0
	Clean Air	35,652	33,556	33,720	33,720	0
	Emergency Management	62,631	57,788	61,912	61,912	0
	District Health	100,000	100,000	100,000	100,000	0
	State Examiners	139,831	141,335	154,050	140,342	13,708
Interdepartmental	Grants Management	46,873	53,314	102,579	84,508	18,071
	Indirect Cost Plan	6,542	7,821	11,137	5,491	5,646
	Purchasing	561	742	740	740	0
	GIS	43,275	43,295	43,233	43,233	0
	DOS	4,440	4,440	2,997	2,997	0
	LEOFF I Medical Expenditures	625,000	750,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	33,816	33,816	34,551	34,551	0
	Property Management (Noxious Weed)	1,418	22	150	22	128
	Board of Equalization	0	6,544	15,000	8,138	6,862
	Tax Litigation	7,000	7,000	7,000	7,000	0
	Water Conservancy Board	4,385	0	0	0	0
DEBT	2002 G.O. Bond - Other	14,403	14,522	14,667	14,667	0
Membership	Memberships-NACO	0	4,543	4,543	0	4,543
	Memberships-WACO	30,007	30,512	30,454	32,992	(2,538)
	Memberships-WSAC	31,776	33,612	34,239	34,239	0
	WSAC/PILT	6,889	6,889	6,889	6,889	0
Operational	County Code Updates	3,500	16,042	8,000	1,020	6,980
	Minority Women (WAC 326-02-034(1))	3,569	3,825	5,000	3,826	1,174
	OASI Employment Security	429	380	500	365	135
	Labor Attorney	0	0	160,000	120,284	39,716
	Legislative Advocate	6,949	8,043	7,200	7,287	(87)
	Yakima Airport	1,205	43,388	0	11,547	(11,547)
	ITA Bill	9,183	8,790	5,303	5,724	(421)
One-Time Expenditures	Misc Expenditures	1,006	35	6,500	4,069	2,431
	Yakima Airport (2012 Shortfall-50%)	0	0	14,408	14,408	0
	Water Resource Mgt	0	10,000		0	0
	SunTarget Shooting Range	0	0	100,000	250,000	(150,000)
	Pay Adjustment	0	0	0	26,205	(26,205)
	TS Capital Projects	0	0	0	660,000	(660,000)
	Facilities Capital Projects	0	0	0	626,891	(626,891)
	DOS Officers-Underpayment 2009-2011	0	38,452		0	0
	Utility Review		50,000	62,049	62,049	0
	Imaging Project (Misc Expenses)	0	0	500	211	289
	Hearing & Speech	0	0	0	25,000	(25,000)
	Total	**1,255,167**	**1,542,426**	**1,811,241**	**3,214,247**	**(1,403,006)**
				322,049	Budget Amendments	

Tracked Costs

December 2013

Department	Description	Budget	Projected	Difference	Actual	%	2014
Treasurer	Prof Service - Armored Car	14,000	14,000	0	13,747	98.19%	0
	Misc - Banking Services	45,000	45,000	0	26,138	58.08%	0
	Total Treasurer	**59,000**	**59,000**	**0**	**39,885**	**67.60%**	**0**
Coroner	Prof Service - Autopsies	111,195	111,195	0	64,023	57.58%	0
	Prof Service - Indigent Burials	10,000	10,000	0	9,665	96.65%	0
	Total Coroner	**121,195**	**121,195**	**0**	**73,688**	**60.80%**	**0**
Assigned Counsel	Prof Service - Adult Felony	188,000	188,000	0	60,472	32.17%	0
	Prof Service - Adult Misdemanor	8,500	8,500	0	4,541	53.42%	0
	Prof Service - Juvenile Offenders	41,500	41,500	0	45,865	110.52%	0
	Prof Service - ITA Commitments	20,000	20,000	0	11,177	55.89%	0
	Prof Services - Aggravated Murder 1	40,000	40,000	0	124,958	312.40%	0
	Total Assigned Counsel	**298,000**	**298,000**	**0**	**247,013**	**82.89%**	**0**
District Court	Supplies - Jury Costs	1,500	1,500	0	935	62.33%	0
	Prof Serv-Cost Bills	2,000	2,000	0	0	0.00%	0
	Operating Rentals - Jury Costs	200	200	0	0	0.00%	0
	Misc - Jury Fees	35,500	35,500	0	34,148	96.19%	0
	Misc - Jury Meals	500	500	0	0	0.00%	0
	Misc - Witness Fees	5,500	5,500	0	162	2.95%	0
	Total District Court	**45,200**	**45,200**	**0**	**35,245**	**77.98%**	**0**
Superior Court	Supplies - Jury Costs	1,300	1,300	0	1,750	134.62%	0
	Prof Service - Court Ordered Cost Bills	23,700	23,700	0	45,895	193.65%	0
	Operating Rentals - Jury Costs	0	0	0	0	0.00%	0
	Misc - Jury Fees	300,000	300,000	0	129,483	43.16%	0
	Misc - Jury Meals	6,000	6,000	0	3,905	65.08%	0
	Misc - Witness Fees	10,000	10,000	0	4,010	40.10%	0
	Total Superior Court	**341,000**	**341,000**	**0**	**185,043**	**54.26%**	**0**
Total Tracked Costs		**864,395**	**864,395**	**0**	**580,874**	**67.20%**	**0**

All Funds Summary

December 2013

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Fund	8,304,575	56,782,547	56,766,858	8,320,264	8,910,807
	District Court Probation	128,335	1,588,335	1,524,897	191,773	322,220
	Municipal Courts	0	310,453	104,326	206,127	53,297
	Narcotics Investigation	110,662	19,101	157	129,606	135,373
	Special Operations	191,439	265,367	245,927	210,879	173,566
	District Court Dispute Resolution Center	27,537	85,250	85,763	27,024	34,274
	Family Court	39,851	192,233	191,389	40,695	40,460
	Department of Corrections	135,370	24,401,614	23,088,374	1,448,610	2,286,788
	Noxious Weed	232,104	404,878	308,183	328,799	371,511
	Horticulture	170,149	176,651	149,705	197,095	208,614
S	Criminal Justice Sales Tax	1,377,586	5,542,595	5,651,278	1,268,903	1,528,738
P	Parks & Recreation	1,766	250,216	67,386	184,596	197,564
E	County Road	1,913,957	21,049,226	19,483,994	3,479,189	4,427,323
C	Toppenish/Simcoe West Railroad	34,734	12,179	301	46,612	46,578
I	Naches Rail Branch	20,816	4,529	166	25,179	25,161
A	Flood Control	2,324,126	2,272,037	3,165,374	1,430,789	1,529,268
L	Storm Water Utility	1,077,416	577,150	351,592	1,302,974	1,274,955
	Records Services	367,598	247,011	233,884	380,725	386,938
	Motel/Hotel	73,203	574,277	525,554	121,926	88,193
	WSU Extension	35,899	10,476	10,773	35,602	35,639
	Emergency Medical Service	395,364	457,504	494,735	358,133	371,081
R	911	820,985	2,152,475	1,676,973	1,296,487	1,129,223
E	Veterans Relief	70,092	148,233	155,241	63,084	77,723
V	Community Services	4,477,233	5,063,575	5,658,603	3,882,205	4,088,679
E	Aging & Long Term Care	2,544,306	10,769,032	10,253,629	3,059,709	3,870,874
N	Assessment & Referrals (TASC)	432,276	2,989,749	2,912,883	509,142	705,441
U	Treasurer's Revolving	100,782	352,053	329,397	123,438	149,906
E	Treasurer's Investment Pool	79,779	144,860	140,888	83,751	99,741
	REET Electroninc Tech	126,848	237	25,013	102,072	101,996
	Support Investment In Economic Diversification	13,887,398	4,570,794	2,035,690	16,422,502	12,631,172
	Community Development Programs	3	0	0	3	3
	Community Housing	433,683	488,599	500,661	421,621	428,814
	Title III PILT	149,054	1,372	14,748	135,678	558,084
	Homeless Services	1,233,277	2,001,168	1,959,300	1,275,145	1,437,528
	Hud Housing Program	41,814	224,047	223,791	42,070	46,114

All Funds Summary

December 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Total Special Revenue Funds	33,055,442	87,347,276	81,570,575	38,832,143	38,862,839

All Funds Summary

December 2013

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	1997 GO Bond Redemption	76	30	0	106	105
	2001 GO Bond Redemption	0	0	0	0	1
	2008 GO Bond Redemption	12,177	18,436	3	30,610	30,227
	2008 GO Bond Redemption(Noxious Weed)	0	17,093	17,093	0	0
D	*2010B GO Bond Redemption*	295,367	269,200	121,500	443,067	379,788
E	*CRID Guaranty*	127,577	247	0	127,824	127,730
B	*LID Guaranty*	26,977	52	0	27,029	27,010
T	*CRID #3 Bond Redemption*	6,356	15,318	14,788	6,886	6,883
	CRID #4 Bond Redemption	0	0	0	0	0
	CRID #5 Bond Redemption	0	0	0	0	0
	RID #99 Bond Redemption	4,305	8,369	9,672	3,002	3,001
	Total Debt Service Funds	**472,835**	**328,745**	**163,056**	**638,524**	**574,745**

	General Capital Projects	0	1,046,667	25,175	1,021,492	1,008,670
	Naches Rail Branch Line	0	0	0	0	0
	Com Dev-Cowiche Sewer	528	0	0	528	528
	Com Dev-Terrace Heights Water Ext	1,771	2	0	1,773	1,774
	Com Dev-Buena Improvements	56,773	279	0	57,052	57,012
	Com Dev-Parker Water	(11,475)	5,055	11,764	(18,184)	173
C	*Com Dev-Outlook Feasibility Study*	120	0	0	120	120
A	*Fairground Capital Projects*	404,222	677	841	404,058	403,802
P	*General Capital Improvement*	542,431	253	513,984	28,700	0
I	*2002 Bond Capital Projects*	0	0	0	0	0
T	*Public Works Capital Projects*	41,451	2,437,217	2,431,358	47,310	175,785
A	*2009 Bond Capital Projects*	441,481	1,082	408,187	34,376	34,298
L	*2010A GO Bond Capital Projects*	6,715,781	15,686	457,597	6,273,870	6,281,737
	2010B GO Bond Capital Projects	0	0	0	0	0
	Ascend Royalties	123,516	484	0	124,000	123,910
	RE Excise Cap Proj	88,657	637,215	533,169	192,703	255,573
	Total Capital Project Funds	**8,405,256**	**4,144,617**	**4,382,075**	**8,167,798**	**8,343,382**

All Funds Summary

December 2013

ENTERPRISE

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Solid Waste	26,252,979	9,142,738	11,404,992	23,990,725	21,670,800
Utility-Buena Water	505,355	73,392	77,822	500,925	129,038
Utility-Gibson Water System	28,500	2,332	1,545	29,287	20,866
Utility Review	25,477	127,325	123,188	29,614	40,263
Utility-Buena Sewer	1,095,906	138,910	342,860	891,956	440,211
Utilitiy-Star Crest Water System	24,697	1,947	2,155	24,489	17,942
Utility-Terrace Hts Water	6,481,118	1,044,133	1,131,788	6,393,463	1,134,794
Utility-Gala Estates	109,363	21,307	25,575	105,095	3,750
Utility-Wysacre Water System	22,717	3,258	3,174	22,801	13,084
Utility-Meadowbrook Water System	29,654	2,695	1,678	30,671	18,942
Utility-Wendt Road Water System	20,958	1,814	2,302	20,470	4,557
Utility-Kodiak Water	58,996	5,072	2,864	61,204	42,677
Utility-Fairway Esrares Water	124,761	12,120	13,376	123,505	54,198
Utility-Mountain Shadows	119,672	7,485	11,387	115,770	17,181
Utility-Huntzinger Water	62,923	4,897	3,977	63,843	26,858
Utility-Heysman Water	30,515	3,149	1,560	32,104	19,030
Utility-Crewport Water	789,725	32,173	47,409	774,489	44,617
Utility-Ray Symmonds Water	17,998	3,608	1,542	20,064	6,547
Utility-Stein Water System	59,110	5,105	3,203	61,012	31,543
Utility-North Bon Air Water System	34,348	2,910	1,786	35,472	12,839
Utility-Nagler Water System	35,854	2,751	2,106	36,499	19,393
Utility-Buchanan Water System	127,875	4,822	6,030	126,667	21,368
Utility-Beckonridge Water	36,650	3,148	3,136	36,662	9,197
Utility-Speyers Water	36,897	3,164	2,821	37,240	5,797
Utility-Bittner	29,127	1,328	7,600	22,855	52
Utility-Norman	51,347	2,293	4,679	48,961	2,275
Utility-Raptor	42,052	963	1,891	41,124	841
Building & Fire Safety	195,921	1,722,108	1,599,691	318,338	558,670
Total Enterprise Funds	**36,450,495**	**12,376,947**	**14,832,137**	**33,995,305**	**24,367,330**

All Funds Summary

December 2013

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	186,471	444,869	469,566	161,774	219,503
	Technology Services	1,881,453	4,670,827	5,146,097	1,406,183	2,375,432
I	*Purchasing*	16,048	323,429	304,181	35,296	56,789
N	*Printing*	24,396	364,712	425,590	(36,482)	40,820
T	*Unemployment Comp*	958,354	307,998	285,957	980,395	1,025,774
E	*Employee Flexible Spending*	60,837	146,946	154,374	53,409	59,871
R	*Employee Benefit*	1,665,686	11,395,795	11,346,134	1,715,347	1,736,343
N	*Workmen's Comp*	3,380,443	871,549	1,506,002	2,745,990	2,833,749
A	*LEOFF Benefit*	212,232	756,785	563,367	405,650	423,234
L	*Liability Insurance*	858,544	2,036,730	2,111,063	784,211	1,175,822
	Department of Security	13,747	552,722	545,929	20,540	91,648
	Financial Services	545	544,343	544,591	297	99,953
	Grants Management	(10,072)	572,369	558,765	3,532	68,588
	Facilities Maintenance	2,110,869	4,416,956	5,116,782	1,411,043	1,804,212
	Equipment Replacement & Repair	12,000,674	9,011,968	12,929,135	8,083,507	10,220,605
	Total Internal Service Funds	**23,360,227**	**36,417,998**	**42,007,533**	**17,770,692**	**22,232,343**
	Total All Funds (Less General Fund)	**110,048,830**	**197,398,130**	**199,722,234**	**107,724,726**	**103,291,446**