

2013 Budget Adjustments Summary

June 2013

Description	Debit	Credit	Source
General Fund			
Miscellaneous Grant/Contract Adjustments			
Auditor	(11,500)	11,500	Misc Grants/Contracts
Elections	(2,000)	2,000	
Assigned Counsel-Expert Witness	(10,000)	10,000	
Prosecuting Attorney	(17,370)	17,370	
Clerk	(51,704)	51,704	
CJS	(30)	30	
District Court	25,400	(25,400)	
Superior Court	(63,315)	63,315	
Juvenile	(5,000)	5,000	
	(135,519)	135,519	
Sun Targets Shhoting Range			
Non-Departmental Transfer Out	100,000	(100,000)	Available Fund Balance
	100,000	(100,000)	
Airport Ownership Transfer to the City of Yakima			
Non-Departmental Intergovernmental	14,408	(14,408)	Available Fund Balance
	14,408	(14,408)	
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	
	-	-	
Planning - Water Issues			
Planning Contingency	37,049	(37,049)	Committed Fund Balance
	37,049	(37,049)	
	-	-	
Total General Fund Extension	15,938	(15,938)	
Revised Revenues	(135,519)		
Committed Fund Balance	37,049		
Restricted Fund Balance	-		
Available Fund Balance	114,408		

General Fund

Income Statement

June 2013

	2009 Actuals	2010 Actuals	2011 Actual	2012 Actual	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	\$ 14,065,421	\$ 11,239,779	55.58%
Sales Tax	9,095,273	8,917,021	9,187,732	9,807,420	9,515,000	849,000	10,364,000	4,217,893	6,146,107	40.70%
Interest Earnings	798,328	288,716	295,567	250,315	270,000	(20,000)	250,000	97,707	152,293	39.08%
Other Taxes	2,112,934	2,206,690	2,397,677	2,467,582	169,000	7,620	176,620	62,815	113,805	35.57%
Licenses & Permits	289,665	296,907	294,606	324,592	295,212	15,000	310,212	68,491	241,721	22.08%
Grants	6,193,180	6,634,849	6,503,394	5,834,123	5,880,793	(135,519)	5,745,274	2,279,621	3,465,653	39.68%
Intergovernmental	3,347,927	3,390,471	3,529,417	3,940,856	1,885,680	449,840	2,335,520	891,890	1,443,630	38.19%
Charges/Fees for Service	6,125,060	5,562,250	5,395,206	5,299,991	6,772,713	101,371	6,874,084	3,448,468	3,425,616	50.17%
Fines and Forfeits	1,941,820	1,934,842	1,934,227	1,968,919	2,744,050	7,135	2,751,185	1,335,897	1,415,288	48.56%
Other Miscellaneous	472,540	644,174	970,723	701,119	1,812,353	47,215	1,859,568	868,365	991,203	46.70%
Total Revenue	\$ 50,773,947	\$ 50,898,978	\$ 52,158,853	\$ 52,652,393	\$ 54,583,001	\$ 1,388,662	\$ 55,971,663	\$ 27,336,568	\$ 28,635,095	48.84%
Expense										
Salaries/Benefits	\$ 28,383,547	\$ 27,059,006	\$ 26,429,296	\$ 26,452,978	\$ 26,315,784	\$ -	\$ 26,315,784	\$ 12,954,776	\$ 13,361,008	49.23%
Supplies	776,222	917,056	1,099,863	1,042,304	1,193,600	-	1,193,600	369,585	824,015	30.96%
Other Services & Charges	8,888,900	8,905,417	9,459,463	9,228,997	10,559,078	-	10,559,078	4,740,178	5,818,900	44.89%
Debt Service	399,751	15,767	14,403	14,522	14,667	-	14,667	1,851	12,816	12.62%
Flex Costs	2,448,585	2,297,368	1,257,996	1,210,143	-	-	-	-	-	#DIV/0!
DOC	11,001,500	11,143,945	11,146,074	11,851,723	16,161,222	-	16,161,222	8,245,487	7,915,735	51.02%
Intergovernmental Charges	373,432	233,173	234,528	225,086	229,702	14,408	244,110	114,798	129,312	47.03%
Other Financing Uses	550,002	529,438	620,143	874,352	790,013	100,000	890,013	519,029	370,984	58.32%
Capital:	89,454	64,292								
Contingency	65,960	61,600	9,347	11,453	-	37,049	37,049	2,354	34,695	100.00%
Equipment Replacement	141,105	85,442	66,543	75,326	107,090	-	107,090	63,366	43,724	59.17%
Grant Projections	-	-	-	-	-	(135,519)	(135,519)	-	(135,519)	00.00%
Total Expense	\$ 53,118,458	\$ 51,312,504	\$ 50,337,656	\$ 50,986,883	\$ 55,371,156	\$ 15,938	\$ 55,387,094	\$ 27,011,424	\$ 28,375,670	48.77%
Net Income/(Loss)	\$ (2,344,511)	\$ (413,526)	\$ 1,821,197	\$ 1,665,510	\$ (788,155)	\$ 1,372,724	\$ 584,569	\$ 325,144		
Beginning Reserve Balance	\$ 7,582,093	\$ 5,237,582	\$ 4,824,056	\$ 6,639,065	\$ 8,304,575		\$ 8,304,575	\$ 8,304,575		
Prior Period Adjustment	-	-	(6,188)	-	-		-	-		
Ending Reserve Balance	\$ 5,237,582	\$ 4,824,056	\$ 6,639,065	\$ 8,304,575	\$ 7,516,420		\$ 8,889,144	\$ 8,629,719		
Contingency Reserve			-	(467,269)	(467,269)		(467,269)	(467,269)		
Elections Reserve			(437,115)	(105,017)	(105,017)		(105,017)	(105,017)		
Sheriff Obligation			-	(150,000)	(150,000)		(150,000)	(150,000)		
2013 Projected Usage			-	(443,264)	(443,264)		(1,053,133)	(1,053,133)		
Adjusted Ending Reserve Balance			6,201,950	7,139,025	6,350,870		7,113,725	6,854,300		
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,598,888	\$ 5,737,474	\$ 6,004,130	\$ 6,004,130		\$ 6,004,130	\$ 6,004,130		
Over/(Under) Funded	(347,552)	(774,832)	\$ 464,476	\$ 1,134,895	\$ 346,740		\$ 1,109,595	\$ 850,170		

General Fund

Revenue

June 2013

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,500	-	2,500	2,953	118.12%		
E 020 Auditor	1,610,455	(11,500)	1,598,955	868,360	54.31%		(11,500)
N 020 Elections	393,900	(2,000)	391,900	1,484	0.38%		(2,000)
030 Commissioners	38,963,047	(1,508,651)	37,454,396	19,113,901	51.03%		
G 070 Human Resources	77,207	-	77,207	39,063	50.60%		
O 080 Treasurer	2,673,070	77,709	2,750,779	1,318,468	47.93%		
V 050 Non-Departmental	95,000	2,878,200	2,973,200	1,648,237	55.44%		
810 Capital Outlay	0	-	0	0	-----		
Total	43,815,179	1,433,758	45,248,937	22,992,466	50.81%	-	(13,500)

P 200 Coroner	40,000	-	40,000	16,600	41.50%		
U 220 Sheriff	1,340,479	-	1,340,479	541,658	40.41%		
L 270 Dept. of Corrections	0	-	0	0	-----		
Total	1,380,479	-	1,380,479	558,258	40.44%	-	-

J 400 Assigned Counsel	738,018	(18,000)	720,018	419,570	58.27%		(10,000)
U 410 Attorney	2,581,581	-	2,581,581	1,106,224	42.85%		(17,370)
S 420 Clerk	1,286,566	6,305	1,292,871	524,724	40.59%		(51,704)
T 430 Consol Juv Serv	1,643,644	(30)	1,643,614	263,323	16.02%		(30)
I 440 District Court	2,237,747	76,050	2,313,797	1,102,950	47.67%		25,400
C 450 Superior Court	512,020	(88,415)	423,605	112,466	26.55%		(63,315)
E 460 Youth Service Ctr	135,500	(21,206)	114,294	57,773	50.55%		(5,000)
Total	9,135,076	(45,296)	9,089,780	3,587,030	39.46%	-	(122,019)

C 620 WSU Ext	61,399	-	61,399	10,228	16.66%		
O 640 Planning	190,868	200	191,068	188,586	98.70%		
Total	252,267	200	252,467	198,814	78.75%	-	-

Total General Fund	54,583,001	1,388,662	55,971,663	27,336,568	48.84%	-	(135,519)
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	25,238,200	67,000	25,305,200	14,065,421	55.58%
Sales Tax	9,515,000	849,000	10,364,000	4,217,893	40.70%
Investment Interest	270,000	(20,000)	250,000	97,707	39.08%
Other Taxes	169,000	7,620	176,620	62,815	35.57%
Licenses & Permits	295,212	15,000	310,212	68,491	22.08%
Grants	5,880,793	(135,519)	5,745,274	2,279,621	39.68%
Intergov'l Revenue	1,885,680	449,840	2,335,520	891,890	38.19%
Charges for Services	6,772,713	101,371	6,874,084	3,448,468	50.17%
Fines & Forfeits	2,744,050	7,135	2,751,185	1,335,897	48.56%
Other Misc Revenue	1,812,353	47,215	1,859,568	868,365	46.70%
Total Revenue	54,583,001	1,388,662	55,971,663	27,336,568	48.84%

Percent of Year Complete

50.00%

General Fund Revenue Detail

June 2013

General Revenues:

Auditor	2008 Actuals	2012 Actuals	2013 Budget	2013 Projection	2013 Actuals	2013 Budget/ 2013 Proj	2014 Budget	2014 Budget/ 2013 Budget	'14 Bud - '13 Bud Change %
Recording Filing Fees	348,069	326,452	295,335	295,335	182,487	-	325,000	29,665	10.0%
Vehicle Licensing Fees	1,232,184	1,222,364	1,214,340	1,214,340	624,476	-	1,210,000	(4,340)	-00.4%
Passports	48,060	27,500	20,500	20,500	18,525	-	27,000	6,500	31.7%
Other Misc Revenue	68,681	73,478	68,780	68,780	39,508	-	67,700	(1,080)	-01.6%
	1,696,994	1,649,794	1,598,955	1,598,955	864,996	-	1,629,700	30,745	01.9%
Elections									
Elections Services	281,853	357,784	250,000	250,000	-	-	150,000	(100,000)	-40.0%
Elections Services Registrations	125,452	135,897	140,000	140,000	-	-	115,000	(25,000)	-17.9%
Other Misc Revenue	23,473	17,137	1,900	1,900	196	-	20,600	18,700	984.2%
	430,778	510,818	391,900	391,900	196	-	285,600	(106,300)	-27.1%
Commissioners									
Property Tax	19,894,471	22,057,476	22,360,000	22,427,000	12,451,706	67,000	22,875,000	515,000	02.3%
Sales Tax	9,711,296	9,807,420	9,515,000	10,364,000	4,217,893	849,000	10,710,000	1,195,000	12.6%
Gambling Excise Tax	130,047	126,722	129,500	128,000	35,674	(1,500)	128,000	(1,500)	-01.2%
Franchise Fees	196,019	209,424	200,000	215,000	-	15,000	220,000	20,000	10.0%
PUD Privilege Tax	306,505	277,033	285,000	295,780	295,780	10,780	310,000	25,000	08.8%
County Assistance (6050)	773,551	-	-	-	-	-	-	-	00.0%
Motor Vehicle Criminal Justice	1,118,619	1,249,464	1,266,000	1,277,000	633,856	11,000	1,303,000	37,000	02.9%
Extraordinary Criminal Justice	141,000	161,000	-	183,000	-	183,000	-	-	00.0%
Indirect Costs	1,754,071	1,506,421	1,628,964	1,628,964	814,482	-	1,500,000	(128,964)	-07.9%
Other Misc Revenue	867,922	916,324	700,383	935,652	664,510	235,269	1,144,259	443,876	63.4%
	34,893,501	36,311,285	36,084,847	37,454,396	19,113,901	1,369,549	38,190,259	2,105,412	05.8%
Treasurer									
Property Tax Penalties	590,717	732,172	744,000	744,000	351,579	-	760,000	16,000	02.2%
Property Tax Interest	1,120,591	1,413,444	1,385,000	1,435,000	652,369	50,000	1,470,000	85,000	06.1%
Investment Earnings	1,718,942	250,315	270,000	250,000	97,707	(20,000)	200,000	(70,000)	-25.9%
Other Misc Revenue	545,358	269,743	241,530	289,239	184,273	47,709	293,660	52,130	21.6%
	3,975,608	2,665,674	2,640,530	2,718,239	1,285,928	77,709	2,723,660	83,130	03.1%

Grants/Contracts	2008	2012	2013	2013 Budget/	2014 Budget/	'14 Bud - '13 Bud
2008	2008	2012	2013	2013 Budget/	2014 Budget/	'14 Bud - '13 Bud

6,659,516	155,640	52,700	245,425	Planning Additional Revenue
61,242,517	56,127,303	27,336,571	56,409,505	

General Fund Expenses

June 2013

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	1,977,381	-	1,977,381	944,929	47.79%		-
E	020 Auditor	1,231,881	(11,500)	1,220,381	574,625	47.09%		(11,500)
N	020 Elections	1,232,448	(2,000)	1,230,448	324,493	26.37%		(2,000)
	030 Commissioners	803,775	-	803,775	389,254	48.43%		-
G	070 Human Resources	587,161	-	587,161	284,284	48.42%		-
O	080 Treasurer	1,223,945	-	1,223,945	561,643	45.89%		-
V	050 Non-Departmental	1,489,192	274,408	1,763,600	859,925	48.76%		-
	810 Capital Outlay	107,090	-	107,090	65,718	61.37%		-
	Total	8,652,873	260,908	8,913,781	4,004,871	44.93%	-	(13,500)

I	200 Coroner	354,344	-	354,344	148,380	41.87%		-
U	220 Sheriff	8,154,601	-	8,154,601	4,052,770	49.70%		-
B	270 Dept. of Corrections	16,161,222	-	16,161,222	8,245,487	51.02%		-
L	Total	24,670,167	-	24,670,167	12,446,637	50.45%	-	-

	400 Assigned Counsel	2,692,970	-	2,692,970	1,331,654	49.45%		-
J	400 AC - Expert Witness	298,582	(10,000)	288,582	109,185	37.84%		(10,000)
U	410 Attorney	5,602,351	(177,370)	5,424,981	2,712,578	50.00%		(17,370)
S	420 Clerk	1,883,003	(51,704)	1,831,299	943,551	51.52%		(51,704)
T	430 Consol Juv Serv	1,643,644	(30)	1,643,614	816,835	49.70%		(30)
I	440 District Court	2,273,498	25,400	2,298,898	1,095,765	47.66%		25,400
C	450 Superior Court	2,475,728	(63,315)	2,412,413	1,143,939	47.42%		(63,315)
E	460 Youth Service Ctr	3,313,673	(5,000)	3,308,673	1,596,077	48.24%		(5,000)
	Total	20,183,449	(282,019)	19,901,430	9,749,584	48.99%	-	(122,019)

C	620 WSU Ext	289,181	-	289,181	99,879	34.54%		-
O	640 Planning	1,575,486	-	1,575,486	710,453	45.09%		-
M	Total	1,864,667	-	1,864,667	810,332	43.46%	-	-

Total General Fund	55,371,156	(21,111)	55,350,045	27,011,424	48.80%	-	(135,519)
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	26,315,784	-	26,315,784	12,954,776	49.23%
Supplies	1,193,600	-	1,193,600	369,585	30.96%
Other Services	10,559,078	-	10,559,078	4,740,178	44.89%
Intergov. Charges	229,702	14,408	244,110	114,798	47.03%
Capital Outlay	107,090	-	107,090	65,718	61.37%
Debt Service	14,667	-	14,667	1,851	12.62%
Other Financing Uses	16,951,235	100,000	17,051,235	8,764,518	51.40%
Grant Projections		(135,519)	(135,519)	-	0.00%
Total Expenditure	55,371,156	(21,111)	55,350,045	27,011,424	48.80%

Percent of Year Complete

50.00%

General Fund & Contingency Reserves

	2013 Beginning	2013 Budget Uses	Projected Revenue	Projected Expense	2013 Ending	Other Projections	2013 Projected Ending
Non-Spendable:							
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	-	55,178
Dist Crt Judicial Stabilization (JST)	36,657	-	17,000	(37,975)	15,682	-	15,682
Superior Court Judicial Stabilization (JST)	43,203	-	-	-	43,203	-	43,203
Drug Court Fees	97,832	-	17,000	-	114,832	-	114,832
Total Restricted	250,065	-	128,000	(149,170)	228,895	-	228,895
Committed:							
Equipment Replacement	503,651	107,090	-	(107,090)	503,651	-	503,651
Elections Reserve	-	105,017	-	-	105,017	-	105,017
Extraordinary Criminal Justice Contingency**	70,000	-	-	-	70,000	-	70,000
Prior Year Unspent Appropriations	1,403,152	(556,086)	-	(87,049)	760,017	441,040	1,201,057
Total Committed	1,976,803	(343,979)	-	(194,139)	1,438,685	441,040	1,879,725
Assigned:							
Sheriff Obligation*	-	-	-	-	-	150,000	150,000
Total Assigned	-	-	-	-	-	150,000	150,000
Unassigned:							
Cash Flow Reserves	7,319,697	(212,107)	55,843,663	(55,043,785)	7,907,468	(591,040)	7,316,428
Total Unassigned	7,319,697	(212,107)	55,843,663	(55,043,785)	7,907,468	(591,040)	7,316,428
Total Fund Balance	9,594,449	(556,086)	55,971,663	(55,387,094)	9,622,932	-	9,622,932

8,304,575.28

Election Reserve	(105,017)
Contingency Reserve	(1,201,057)
Sheriff Obligation	(150,000)
GF Reserve	8,166,858
Over/(Under)***	11.00%
	6,004,130
	2,162,728

* Sheriff Obligation is for the COPS Grant
 ** Includes 3/10th's Sales Tax Reserves
 *** Remaining Balance of Over/(Under)

Commitments:

- 1) DOC Reserve Contribution (200,000)
- 2) Employee Bonus (250,000)
- 3) Law & Justice Additional Contingency (\$1.6 Million) *** (603,133)
- 4) Road Fund (\$3 Million) -
- 5) To be Determined -

(1,053,133)
1,109,595

Non Departmental Expenditure History

June 2013

Description		2011 Actual	2012 Actual	2013 Projection	2013 Actual	Diff.
Intergovern	Conference of Governments	34,827	33,720	33,920	16,960	16,960
	Clean Air	35,652	33,556	33,720	16,860	16,860
	Emergency Management	62,631	57,788	61,912	30,956	30,956
	District Health	100,000	100,000	100,000	50,000	50,000
	State Examiners	139,831	141,335	154,050	29,828	124,222
Interdepartmental	Grants Management	46,873	53,314	117,487	28,390	89,097
	Indirect Cost Plan	6,542	7,821	11,137	5,569	5,568
	Purchasing	561	742	740	370	370
	GIS	43,275	43,295	43,233	21,617	21,616
	DOS	4,440	4,440	2,997	1,499	1,498
	LEOFF I Medical Expenditures	625,000	750,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	33,816	33,816	34,551	17,275	17,276
	Property Management (Noxious Weed)	1,418	22	150	22	128
	Board of Equalization	0	6,544	15,000	3,754	11,246
	Tax Litigation	7,000	7,000	7,000	3,500	3,500
	Water Conservancy Board	4,385	0	0	0	0
DEBT	2002 G.O. Bond - Other	14,403	14,522	14,667	1,851	12,816
Membership	Memberships-NACO	0	4,543	4,543	0	4,543
	Memberships-WACO	30,007	30,512	30,454	12,689	17,765
	Memberships-WSAC	31,776	33,612	34,239	17,120	17,119
	WSAC/PILT	6,889	6,889	6,889	3,445	3,444
Operational	County Code Updates	3,500	16,042	8,000	0	8,000
	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	47,481	112,519
	Legislative Advocate	6,949	8,043	7,200	4,999	2,201
	Yakima Airport	1,205	43,388	0	12,404	(12,404)
	ITA Bill	9,183	8,790	5,303	2,652	2,651
One-Time Expend	Misc Expenditures	1,006	35	6,500	36	6,464
	Yakima Airport	0	0	14,408	14,408	0
	Water Resource Mgt	0	10,000		0	0
	SunTarget Shooting Range	0	0	100,000	100,000	0
	DOS Officers-Underpayment 2009-2011	0	38,452		0	0
	Utility Review		50,000		37,049	(37,049)
		0	0	0	0	0
		0	0	0	0	0
	Total	1,255,167	1,542,426	1,763,600	859,925	903,675

Tracked Costs

June 2013

Department	Description	Budget	Projected	Difference	Actual	%	2014
Treasurer	Prof Service - Armored Car	14,000	14,000	0	6,873	49.09%	0
	Misc - Banking Services	45,000	45,000	0	100	0.22%	0
	Total Treasurer	59,000	59,000	0	6,973	11.82%	0
Coroner	Prof Service - Autopsies	111,195	111,195	0	33,940	30.52%	0
	Prof Service - Indigent Burials	10,000	10,000	0	3,400	34.00%	0
	Total Coroner	121,195	121,195	0	37,340	30.81%	0
Assigned Counsel	Prof Service - Adult Felony	188,000	188,000	0	25,046	13.32%	0
	Prof Service - Adult Misdemeanor	8,500	8,500	0	1,280	15.06%	0
	Prof Service - Juvenile Offenders	41,500	41,500	0	22,569	54.38%	0
	Prof Service - ITA Commitments	20,000	20,000	0	6,433	32.17%	0
	Prof Services - Aggravated Murder 1	40,000	40,000	0	53,858	134.65%	0
	Total Superior Court	298,000	298,000	0	109,186	36.64%	0
District Court	Supplies - Jury Costs	1,500	1,500	0	325	21.67%	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	4,593	12.94%	0
	Misc - Jury Meals	500	500	0	0	0.00%	0
	Misc - Witness Fees	5,500	5,500	0	15	0.27%	0
	Total District Court	45,200	45,200	0	4,933	10.91%	0
Superior Court	Supplies - Jury Costs	1,300	1,300	0	620	47.69%	0
	Prof Service - Court Ordered Cost Bills	23,700	23,700	0	14,960	63.12%	0
	Operating Rentals - Jury Costs	0	0	0	0	0.00%	0
	Misc - Jury Fees	300,000	300,000	0	66,017	22.01%	0
	Misc - Jury Meals	6,000	6,000	0	2,583	43.05%	0
	Misc - Witness Fees	10,000	10,000	0	2,932	29.32%	0
	Total Superior Court	341,000	341,000	0	87,112	25.55%	0
Total Tracked Costs							0

Other Funds

June 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	8,304,575	27,336,568	27,011,424	8,629,719	10,095,631

District Court Probation	128,335	674,897	731,390	71,842	97,945
Narcotics Investigation	110,662	11,401	0	122,063	127,805
Special Operations	191,439	87,464	74,536	204,367	204,751
District Court Dispute Resolution Center	27,537	42,745	43,522	26,760	33,927
Family Court	39,851	103,030	121,192	21,689	28,432
Department of Corrections	135,370	10,476,888	10,055,847	556,411	1,091,110
Noxious Weed	232,104	365,099	170,662	426,541	462,436
Horticulture	170,149	152,131	54,003	268,277	271,966
S Criminal Justice Sales Tax	1,377,586	2,277,565	2,592,184	1,062,967	996,312
P Parks & Recreation	1,766	100,019	33,500	68,285	75,028
E County Road	1,913,957	10,603,352	10,026,570	2,490,739	3,447,692
C Toppenish/Simcoe West Railroad	34,734	6,094	200	40,628	41,397
I Naches Rail Branch	20,816	3,113	120	23,809	23,937
A Flood Control	2,324,126	1,005,722	1,356,785	1,973,063	1,803,521
L Storm Water Utility	1,077,416	181,332	389,877	868,871	1,265,979
Records Services	367,598	66,216	85,714	348,100	349,955
Motel/Hotel	73,203	186,019	57,874	201,348	251,348
WSU Extension	35,899	8,772	9,798	34,873	34,897
Emergency Medical Service	395,364	248,334	265,197	378,501	383,520
R 911	820,985	869,414	975,784	714,615	714,616
E Veterans Relief	70,092	82,163	77,832	74,423	80,376
V Community Services	4,477,233	2,216,664	2,738,409	3,955,488	3,968,459
E Aging & Long Term Care	2,544,306	4,931,951	5,083,340	2,392,917	3,978,047
N Assessment & Referrals (TASC)	432,276	1,261,492	1,376,869	316,899	273,738
U Treasurer's Revolving	100,782	106,397	139,803	67,376	76,327
E Treasurer's Investment Pool	79,779	74,703	67,855	86,627	91,194
REET Electroninc Tech	126,848	58	12,500	114,406	114,405
Support Investment In Economic Diversification	13,887,398	2,691,578	1,736,592	14,842,384	11,346,153
Community Development Programs	3	0	0	3	3
Community Housing	433,683	166,225	267,387	332,521	408,923
Title III PILT	149,054	114,133	3,187	260,000	548,258
Homeless Services	1,233,277	886,616	1,004,880	1,115,013	1,305,938
Hud Housing Program	41,814	104,418	145,214	1,018	30,298
Total Special Revenue Funds	33,055,442	40,106,005	39,698,623	33,462,824	33,928,693

1997 GO Bond Redemption	76	23	0	99	99
2001 GO Bond Redemption	0	0	0	0	1
2008 GO Bond Redemption	12,177	11,921	2	24,096	24,096
2008 GO Bond Redemption(Noxious Weed)	0	13,625	13,625	0	0
D 2010B GO Bond Redemption	295,367	60,986	60,750	295,603	295,603
E CRID Guaranty	127,577	72	0	127,649	127,649
B LID Guaranty	26,977	15	0	26,992	26,993
T CRID #3 Bond Redemption	6,356	15,176	14,788	6,744	6,744
CRID #4 Bond Redemption	0	0	0	0	0
CRID #5 Bond Redemption	0	0	0	0	0
RID #99 Bond Redemption	4,305	7,460	9,672	2,093	2,093
Total Debt Service Funds	472,835	109,278	98,837	483,276	483,278

General Capital Projects	0	14,205	27,522	(13,317)	396,578 *
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	1	0	1,772	1,773
Com Dev-Buena Improvements	56,773	32	0	56,805	56,804
C Com Dev-Parker Water	(11,475)	234	7,038	(18,279)	79,676
A Com Dev-Outlook Feasibility Study	120	0	0	120	120
P Fairground Capital Projects	404,222	198	265	404,155	354,155
A 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	1,200,221	800,616	441,056	513,191
A 2009 Bond Capital Projects	441,481	168	206,170	235,479	296,437
L 2010A GO Bond Capital Projects	6,715,781	3,554	106,509	6,612,826	6,615,649
2010B GO Bond Capital Projects	0	0	0	0	0
Ascend Royalties	123,516	315	0	123,831	123,831

Other Funds

June 2013

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Solid Waste	26,252,979	42,667,784	3,178,353	65,742,410	23,113,955
Utility-Buena Water	505,355	37,289	23,898	518,746	117,291
Utility-Gibson Water System	28,500	1,111	531	29,080	20,161
Utility Review	25,477	62,189	54,929	32,737	37,738
Utility-Buena Sewer	1,095,906	67,900	63,148	1,100,658	465,404
Utility-Star Crest Water System	24,697	894	1,060	24,531	17,456
Utility-Terrace His Water	6,481,118	484,340	419,686	6,545,772	1,003,351
Utility-Gala Estates	109,363	10,470	9,660	110,173	3,654
Utility-Wysacre Water System	22,717	1,364	460	23,621	13,527
Utility-Meadowbrook Water System	29,654	1,320	610	30,364	18,211
Utility-Wendt Road Water System	20,958	896	634	21,220	4,024
Utility-Kodiak Water	58,996	2,465	971	60,490	41,433
Utility-Fairway Esrares Water	124,761	6,075	4,637	126,199	54,196
Utility-Mountain Shadows	119,672	4,320	4,621	119,371	19,100
Utility-Huntzinger Water	62,923	1,999	1,213	63,709	25,724
Utility-Heysman Water	30,515	1,545	515	31,545	17,940
Utility-Crewport Water	789,725	15,824	14,955	790,594	39,108
Utility-Ray Symmonds Water	17,998	1,777	505	19,270	5,504
Utility-Stein Water System	59,110	2,504	811	60,803	30,642
Utility-North Bon Air Water System	34,348	1,435	605	35,178	12,116
Utility-Nagler Water System	35,854	1,357	470	36,741	19,052
Utility-Buchanan Water System	127,875	2,372	504	129,743	22,136
Utility-Beckonridge Water	36,650	1,568	998	37,220	8,255
Utility-Speyers Water	36,897	1,472	472	37,897	5,015
Utility-Bittner	29,127	655	4,465	25,317	1,757
Utility-Norman	51,347	1,077	2,064	50,360	1,734
Utility-Raptor	42,052	484	308	42,228	675
Building & Fire Safety	195,921	947,859	749,925	393,855	507,344
Total Enterprise Funds	36,450,495	44,330,345	4,541,008	76,239,832	25,626,503

GIS	186,471	200,922	208,683	178,710	201,819
Technology Services	1,881,453	2,134,647	2,719,106	1,296,994	1,620,985
Purchasing	16,048	162,182	151,604	26,626	44,050
Printing	24,396	193,842	177,037	41,201	45,393
Unemployment Comp	958,354	125,155	129,530	953,979	960,676
Employee Flexible Spending	60,837	75,393	89,177	47,053	47,053
Employee Benefit	1,665,686	5,656,808	6,402,104	920,390	1,615,953
Workmen's Comp	3,380,443	374,059	576,399	3,178,103	3,185,947
LEOFF Benefit	212,232	378,260	330,244	260,248	290,194
Liability Insurance	858,544	1,017,858	576,942	1,299,460	1,349,830
Department of Security	13,747	275,156	260,400	28,503	51,964
Financial Services	545	275,621	257,247	18,919	59,698
Grants Management	(10,072)	286,623	289,346	(12,795)	29,027
Facilities Maintenance	2,110,869	1,826,460	2,091,747	1,845,582	2,005,860
Equipment Replacement & Repair	12,000,674	3,224,527	2,647,659	12,577,542	9,534,640
Total Internal Service Funds	23,360,227	16,207,513	16,907,225	22,660,515	21,043,089

Total All Funds (Less General Fund)	110,048,830	129,604,072	90,157,861	149,495,041	99,761,136
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*Timing differences from when revenue is reconized and expenditures are incurred.