2014 Budget Adjustments Summary

December 23, 2014

Description			Debit	Credit	Source
General Fund					
City of Moxee Attorney Services Agreement					
	Attorney	Professional Services	30,000	(30,000)	Moxee Service Agreement
			30,000	(30,000)	
Stop Violence Against Women Grant					
	Sheriff	Travel/Misc	24,975	(24,975)	STOP Violence Against Women Grant
			24,975	(24,975)	
U.S. Marshal Agreement					
	Sheriff	Overtime	25,000	(25,000)	U.S. Marshall Agreement
			25,000	(25,000)	
Legal Services Contract - City of Moxee					
	Assigned Counsel	Professional Services	23,000	(23,000)	City of Moxee
			23,000	(23,000)	
Dependency - Legally Free Children Aid State Grant					
	Assigned Counsel	Professional Services	47,770	(47,770)	State of Washington Legally Free Child Aid Contract
			47,770	(47,770)	
Office of Public Defense - Parent Representation					
	Assigned Counsel	Professional Services	4,500	(4,500)	State OPD - Grant
			4,500	(4,500)	
Clerk Grant/City of Yakima Jury Fee Amendments					
	Clerk	Program Costs	(25,000)	25,000	Department of Ecology
	Clerk	Program Costs	45,000	(45,000)	DSHS Becca Grant
	Clerk	Program Costs	(10,000)	10,000	City of Yakima-Jury Fees
			10,000	(10,000)	
Consolidated Juvenile Services Grant Amendments					
	CJS	Program Costs	17,136	(17,136)	CASA Grant
	CJS	Program Costs	10,000	(10,000)	CDDA grant
	CJS	Program Costs	24,000	(24,000)	CJAA Expansion Grant
	CJS	Program Costs	15,175	(15,175)	JAIBG Grant
			66,311	(66,311)	
Property Tax Levy Shift					
	Non-Departmental	Transf Out-DOC	221,800	(221,800)	Property Tax Levy Shift
			221,800	(221,800)	
Mental Health Court Funding from Human Services					
	Superior Court	Program Costs	(5,357)	5,357	Transfer In-Human Service Millage
			(5,357)	5,357	
Drug Court Fees/Reserves					
	Superior Court	Program Costs	13,000	(3,000)	Drug Court Fees
				(10,000)	Restricted Fund Balance-Drug Court
			13,000	(13,000)	
City of Yakima Meeting Room Enhancement					
	Commissioners	Misc	12,000	(12,000)	Committed Fund Balance
			12,000	(12,000)	
Contingency Reserves					
	Human Resources	Professional Services	5,710		
	Sheriff	Salary & Benefits	145,162		
	Non-Departmental	Elections	8,959		
	Non-Departmental	Superior Court	45,000		
	Non-Departmental	District Court	45,000		
	Non-Departmental	Juvenile Court	102,000		
	Non-Departmental	Clerk	5,720		
	Non-Departmental	Sheriff	200,000		
	Capital Outlay	Auditor	18,353		
	Capital Outlay	Elections	3,413		
	Capital Outlay	Human Resources	9,319		
	Capital Outlay	Clerk	23,372	(612,008)	Committed Fund Balance
			612,008	(612,008)	
Computer Equipment Replacement Reserves					
	Capital Outlay	Commissioners	7,000		
	Capital Outlay	Human Resources	7,385		
	Capital Outlay	Assigned Counsel	16,365		
	Capital Outlay	District Court	1,000		
	Capital Outlay	Superior Court	15,341		
	Capital Outlay	Juvenile	25,341		
	Capital Outlay	Planning	18,582	(91,014)	Committed Fund Balance
			91,014	(91,014)	

FTR and Sound System Upgrade in Courts					
	Non-Departmental	Transf to Capital Fund	27,741	(27,741)	Restricted Court Reserves
			27,741	(27,741)	
Planning Allocation for Utility Review					
	Non-Departmental	Utility Review Transfer	110,000		
	Planning	Salary & Benefits	(110,000)		
			-	-	
Sheriff Allocation for Additional Courthouse Security					
	Sheriff		69,489		
	Non-Departmental	DOC Transfer	(69,489)		
			-	-	
Classification System Review					
	Non-Departmental	Professional Services	63,000	(63,000)	Available Fund Balance
			63,000	(63,000)	
Total General Fund Extension			1,266,762	(1,266,762)	
	Revised Revenues		450,999		
	Committed Fund Balance		715,022		
	Restricted Fund Balance		37,741		
	Available Fund Balance		63,000		**$ 58,117,626**

General Fund
Income Statement
December 2014

	2012 Actual	2013 Actual	2014 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 22,057,476	$ 25,317,759	$ 25,753,200	$ 221,800	$ 25,975,000	$ 26,013,768	$ (38,768)	100.15%
Sales Tax	9,807,420	10,758,448	10,710,000	792,000	11,502,000	12,204,057	(702,057)	106.10%
Interest Earnings	250,315	244,743	200,000	-	200,000	233,401	(33,401)	116.70%
Other Taxes	2,467,582	166,319	179,500	14,000	193,500	161,535	31,965	83.48%
Licenses & Permits	324,592	340,357	321,400	59,500	380,900	372,073	8,827	97.68%
Grants	5,834,123	6,021,810	5,373,041	169,383	5,542,424	5,389,071	153,353	97.23%
Intergovernmental	3,940,856	2,088,741	2,382,502	(83,506)	2,298,996	2,293,754	5,242	99.77%
Charges/Fees for Service	5,299,991	7,584,387	7,090,912	(73,551)	7,017,361	7,301,934	(284,573)	104.06%
Fines and Forfeits	1,968,919	2,735,754	2,765,070	(102,430)	2,662,640	2,518,144	144,496	94.57%
Other Miscellaneous	701,119	1,524,229	1,855,912	(214,500)	1,641,412	1,850,708	(209,296)	112.75%
Total Revenue	**$ 52,652,393**	**$ 56,782,547**	**$ 56,631,537**	**$ 782,696**	**$ 57,414,233**	**$ 58,338,445**	**$ (924,212)**	**101.61%**
Expense								
Salaries/Benefits	$ 26,452,978	$ 26,333,155	$ 27,581,552	$ 136,473	$ 27,718,025	$ 26,800,600	$ 917,425	96.69%
Supplies	1,042,304	1,279,060	1,251,032	102,123	1,353,155	1,305,448	47,707	96.47%
Other Services & Charges	9,228,997	9,841,159	10,756,521	276,087	11,032,608	10,371,155	661,453	94.00%
Debt Service	14,522	14,667	15,093	-	15,093	15,093	-	100.00%
Flex Costs	1,210,143	-	-	-	-	-	-	00.00%
DOC	11,851,723	16,361,222	16,161,515	221,800	16,383,315	15,965,435	417,880	97.45%
Intergovernmental Charges	225,086	229,574	231,581	-	231,581	231,431	150	99.94%
Other Financing Uses	874,352	2,454,541	853,570	469,211	1,322,781	1,399,255	(76,474)	105.78%
Capital:								
Contingency	11,453	47,207	-	54,457	54,457	54,453	4	100.00%
Equipment Replacement	75,326	206,273	-	91,014	91,014	171,643	(80,629)	00.00%
Grant Projections	-	-	-	(52,115)	(52,115)	-	(52,115)	00.00%
Total Expense	**$ 50,986,883**	**$ 56,766,858**	**$ 56,850,864**	**$ 1,299,050**	**$ 58,149,914**	**$ 56,314,513**	**$ 1,835,401**	**96.84%**
Net Income/(Loss)	**$ 1,665,510**	**$ 15,689**	**$ (219,327)**	**$ (516,354)**	**$ (735,681)**	**$ 2,023,932**		
Beginning Reserve Balance	**6,639,065**	**$ 8,304,575**	**$ 8,318,498**		**$ 8,318,498**	**8,318,498**		
Prior Period Adjustment	-	(1,766)	-		-	-		
Ending Reserve Balance	**8,304,575**	**$ 8,318,498**	**$ 8,099,171**		**$ 7,582,817**	**10,342,430**		
Contingency Reserve	(467,269)	(765,063)						
Elections Reserve	(105,017)	(105,017)						
Sheriff Obligation	(150,000)	(150,000)						
Budgeted Usage	-	(219,327)						
Adjusted Ending Reserve Balance	**7,582,289**	7,079,091						
Required Minimum Reserve @ 11%	6,004,130	$ 6,246,080	$					
Over/(Under) Funded	**1,578,159**	**$ 833,011**	**$**					

General Fund
Revenue Detail

December 2014

	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2014 Actuals	2014 Projections 2014 Actuals	'14 Proj - '14 Act Change %
General Revenues:							
Auditor							
Recording Filing Fees	326,452	347,401	325,000	240,790	256,881	16,091	04.95%
Vehicle Licensing Fees	1,222,364	1,229,992	1,210,000	1,235,000	1,249,872	14,872	01.23%
Passports	27,500	34,700	27,000	40,000	44,875	4,875	18.06%
Other Misc Revenue	73,478	75,661	67,700	72,519	85,900	13,381	19.77%
	1,649,794	1,687,754	1,629,700	1,588,309	1,637,528	49,219	03.02%
Elections							
Elections Services	357,784	599,410	150,000	150,000	206,935	56,935	37.96%
Elections Services Registrations	135,897	122,181	115,000	115,000	118,746	3,746	03.26%
Other Misc Revenue	17,137	618	20,600	29,352	31,328	1,976	09.59%
	510,818	722,209	285,600	294,352	357,009	62,657	21.94%
Commissioners							
Property Tax	22,057,476	22,407,536	22,875,000	22,875,000	23,044,848	169,848	00.74%
Sales Tax	9,807,420	10,758,448	10,710,000	11,502,000	12,204,057	702,057	06.56%
Gambling Excise Tax	126,722	104,377	128,000	126,000	94,888	(31,112)	-24.31%
Franchise Fees	209,424	226,819	220,000	280,000	274,140	(5,860)	-02.66%
PUD Privilege Tax	277,033	295,780	310,000	297,602	297,602	-	00.00%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,249,464	1,328,253	1,417,000	1,417,000	1,394,433	(22,567)	-01.59%
Extraordinary Criminal Justice	161,000	183,000	-	-	-	-	
Indirect Costs	1,506,421	1,628,964	1,628,869	1,628,869	1,629,628	759	00.05%
Other Misc Revenue	916,324	1,034,146	1,147,259	1,127,669	1,167,418	39,749	03.46%
	36,311,285	37,967,323	38,436,128	39,254,140	40,107,014	852,874	02.22%
Treasurer							
Property Tax Penalties	732,172	650,837	760,000	675,000	681,171	6,171	00.81%
Property Tax Interest	1,413,444	1,223,784	1,470,000	1,250,000	1,327,008	77,008	05.24%
Investment Earnings	250,315	244,743	200,000	200,000	233,401	33,401	16.70%
Other Misc Revenue	269,743	(2,540)	293,660	309,435	382,976	73,541	25.04%
	2,665,674	2,116,824	2,723,660	2,434,435	2,624,556	190,121	06.98%
Sheriff							
Law Enforcement Fees	83,797	80,706	86,500	86,500	91,127	4,627	05.35%
Animal Control	56,610	48,641	55,400	55,400	43,991	(11,409)	-20.59%
Other Misc Revenue	88,342	193,084	83,350	81,250	72,406	(8,844)	-10.61%
	228,749	322,431	225,250	223,150	207,524	(15,626)	-06.94%

General Fund
Revenue Detail

December 2014

	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2014 Actuals	2014 Projections 2014 Actuals	'14 Proj - '14 Act Change %
District Court							
Civil Fees	156,327	171,466	170,000	170,000	156,044	(13,956)	-08.21%
Traffic Infraction Penalties	958,272	995,294	950,000	950,000	880,130	(69,870)	-07.35%
Traffic Infraction Trauma Car	146,801	145,187	145,000	145,000	129,522	(15,478)	-10.67%
DUI Penalties	141,912	164,988	135,000	135,000	130,968	(4,032)	-02.99%
Other Criminal Traffic Mi	201,838	215,044	210,000	210,000	193,561	(16,439)	-07.83%
Other Criminal Non-Traffic	65,993	57,413	60,000	60,000	50,050	(9,950)	-16.58%
Other Misc Revenue	399,152	456,784	405,197	413,197	430,783	17,586	04.34%
	2,070,294	2,206,176	2,075,197	2,083,197	1,971,058	(112,139)	-05.40%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	96,384	77,096	65,000	64,618	117,783	53,165	81.79%
Other Misc Revenue	20,103	19,229	16,500	15,524	17,476	1,952	11.83%
	116,487	96,325	81,500	80,142	135,259	55,117	67.63%
Planning							
Subdivision Fees	50,261	138,431	209,294	162,016	148,537	(13,479)	-06.44%
Zoning Fees	46,227	114,230	164,904	120,230	113,746	(6,484)	-03.93%
Other Misc Revenue	19,556	51,100	58,066	46,654	59,575	12,921	22.25%
	116,044	303,761	432,264	328,900	321,858	(7,042)	-01.63%
Assessor	4,248	4,136	2,700	2,700	6,045	3,345	123.89%
Non-Departmental	99,021	108,177	100,000	100,000	84,735	(15,265)	-15.27%
Human Resources	1,126	3,206	1,600	2,500	2,075	(425)	-26.56%
Coroner	43,228	33,498	42,000	30,000	25,728	(4,272)	-10.17%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	138,124	143,894	146,000	131,762	125,191	(6,571)	-04.50%
Prosecuting Attorney	147,769	165,633	137,086	137,750	143,722	5,972	04.36%
Clerk	744,915	701,600	752,030	760,690	755,310	(5,380)	-00.72%
Superior Court	71,218	60,486	49,600	52,100	53,912	1,812	03.65%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**44,918,794**	**46,643,433**	**47,120,315**	**47,504,127**	**48,558,524**	**1,054,397**	02.24%
	1,074,867	1,724,639	476,882	383,812	1,438,209	**(62,657)**	**Election Reserve**
	02.45%	03.84%	01.02%	00.81%	03.05%	**991,740**	**02.10%**

General Fund
Revenue Detail

December 2014

	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2014 Actuals	2014 Projections 2014 Actuals	'14 Proj - '14 Act Change %
Grants/Contracts							
Assessor	4,270	4,270	4,270	4,270	4,270	-	00.00%
Auditor	12,362	13,820	-	-	-	-	00.00%
Elections	3,880	5,371	-	-	-	-	00.00%
Commissioners	1,248	-	-	-	-	-	00.00%
DOC-Road Levy Shift	-	2,910,223	2,878,200	3,100,000	2,968,920	(131,080)	-04.55%
Non-Departmental	8,898	30,673	-	-	-	-	00.00%
Human Resources	66,500	76,107	-	-	-	-	00.00%
Treasurer	28,370	28,269	28,270	28,270	28,270	-	00.00%
Sheriff	1,353,682	1,036,917	755,148	807,223	920,323	113,100	14.98%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	537,946	553,516	556,346	637,210	659,944	22,734	04.09%
Assigned Counsel-Expert Witness	215,895	14,008	25,000	6,000	15,467	9,467	37.87%
Prosecuting Attorney	2,442,885	2,437,554	2,384,495	2,413,757	2,351,975	(61,782)	-02.59%
Clerk	558,429	549,367	577,277	584,000	467,472	(116,528)	-20.19%
CJS	1,677,697	1,658,478	1,485,164	1,517,067	1,532,161	15,094	01.02%
District Court	244,592	248,755	264,000	264,000	290,726	26,726	10.12%
Superior Court	342,466	377,005	455,952	453,595	418,667	(34,928)	-07.66%
Juvenile	44,569	39,496	35,000	35,000	58,612	23,612	67.46%
WSU Extension	29,939	39,065	42,100	42,125	40,314	(1,811)	-04.30%
Horticulture	-	-	-	-	-	-	00.00%
Planning	159,972	116,220	20,000	17,589	22,800	5,211	26.06%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**7,733,599**	**10,139,114**	**9,511,222**	**9,910,106**	**9,779,921**	**(130,185)**	**-01.37%**
	(581,327)	2,405,515	(627,892)	398,884	268,699	-01.31%	
Total Revenues - All Sources	**52,652,393**	**56,782,547**	**56,631,537**	**57,414,233**	**58,338,445**	**924,212**	**01.63%**
	493,540	4,130,154	(151,010)	782,696	1,706,908	01.61%	

Budgeted Begin Fund Balance	7,211,918
Balance Per Cayenta Reports	63,692,445

General Fund
Expenses

December 2014

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,026,044	-	2,026,044	1,938,232	95.67%		-
E	020 Auditor	1,250,506	-	1,250,506	1,226,186	98.06%		-
N	020 Elections	1,260,821	-	1,260,821	981,149	77.82%		-
	030 Commissioners	823,616	12,000	835,616	797,664	95.46%		-
G	070 Human Resources	538,519	5,710	544,229	517,353	95.06%		-
O	080 Treasurer	1,316,537	-	1,316,537	1,198,763	91.05%		-
V	050 Non-Departmental	1,749,902	607,420	2,357,322	2,159,157	91.59%		-
	810 Capital Outlay	125,105	229,874	354,979	226,096	63.69%		-
	Total	**9,091,050**	**855,004**	**9,946,054**	**9,044,600**	**90.94%**	-	-
U	200 Coroner	363,091	-	363,091	349,605	96.29%		-
B	220 Sheriff	8,496,883	266,726	8,763,609	8,720,896	99.51%		52,075
L	270 Dept. of Corrections	16,161,222	152,311	16,313,533	15,965,435	97.87%		-
I	**Total**	**25,021,196**	**419,037**	**25,440,233**	**25,035,936**	**98.41%**	-	**52,075**
	400 Assigned Counsel	2,813,331	80,864	2,894,195	2,803,736	96.87%		80,864
J	400 AC - Expert Witness	290,459	(19,000)	271,459	226,242	83.34%		(19,000)
U	410 Attorney	5,580,243	29,262	5,609,505	5,541,780	98.79%		29,262
S	420 Clerk	2,087,532	6,723	2,094,255	2,085,234	99.57%		(3,277)
T	430 Consol Juv Serv	1,485,164	31,903	1,517,067	1,511,952	99.66%		(34,408)
I	440 District Court	2,371,867	-	2,371,867	2,359,197	99.47%		-
C	450 Superior Court	2,597,625	7,643	2,605,268	2,521,770	96.80%		(5,357)
E	460 Youth Service Ctr	3,404,349	-	3,404,349	3,347,263	98.32%		-
	Total	**20,630,570**	**137,395**	**20,767,965**	**20,397,174**	**98.21%**	-	**48,084**
C	620 WSU Ext	294,884	25	294,909	263,667	89.41%		25
O	640 Planning	1,813,164	(112,411)	1,700,753	1,573,136	92.50%		(2,411)
M	**Total**	**2,108,048**	**(112,386)**	**1,995,662**	**1,836,803**	**92.04%**	-	**(2,386)**
	Total General Fund	**56,850,864**	**1,299,050**	**58,149,914**	**56,314,513**	**96.84%**	-	**97,773**

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	27,581,552	136,473	27,718,025	26,800,600	96.69%
Supplies	1,251,032	102,123	1,353,155	1,489,177	110.05%
Other Services	10,756,521	276,087	11,032,608	10,371,155	94.00%
Intergov. Charges	231,581	-	231,581	231,431	99.94%
Capital Outlay	-	145,471	145,471	42,367	29.12%
Debt Service	15,093	-	15,093	15,093	100.00%
Other Financing Uses	17,015,085	691,011	17,706,096	17,364,690	98.07%
Grant Projections		(52,115)	(52,115)	-	0.00%
Total Expenditure	**56,850,864**	**1,299,050**	**58,149,914**	**56,314,513**	**96.84%**

Percent of Year Complete	100.00%

General Fund Reserves

December 2014

	2014 Beginning	2014 Budget Allocation	Budgeted Revenue	Budgeted Expense	2014 Budgeted Ending	Adjustments	Projected 2014 Ending
Non-Spendable:							
Reserve for Petty Cash	47,885	-	-	-	47,885	(345)	47,540
Total Non-Spendable	47,885	-	-	-	47,885	(345)	47,540
Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)	1,714	-	94,000	(94,000)	1,714	12,288	14,002
Dist Crt Judicial Stabilization (JST)	99,230	-	60,000	(30,000)	129,230	(29,983)	99,247
Dist Crt DUI Court Fees	17,337	-	10,000	(10,000)	17,337	1,664	19,001
Superior Court Judicial Stabilization (JST)	11,940	(1,400)	30,000	-	40,540	(249)	40,291
Drug Court Fees	96,011	(11,868)	9,500	(9,500)	84,143	(6,322)	77,821
Total Restricted	226,232	(13,268)	203,500	(143,500)	272,964	(22,602)	250,362
Committed:							
Equipment Replacement	404,468	-	-	-	404,468	(46,537)	357,931
Elections Reserve	105,017	(105,017)	-	-	-	-	-
Extraordinary Criminal Justice	253,000	-	-	315,000	568,000	-	568,000
Contingency**	765,063	457,481	-	(233,604)	988,940	(317,270)	671,670
Prior Year Unspent Appropriations	12,000	-	-	-	12,000	(12,000)	-
Total Committed	1,539,548	352,464	-	81,396	1,973,408	(375,807)	1,597,601
Assigned:							
Sheriff Obligation*	150,000	(150,000)	-	-	-	-	-
Total Assigned	150,000	(150,000)	-	-	-	-	-
Unassigned:							
Cash Flow Reserves	6,354,833	(189,196)	56,428,037	(56,788,760)	5,804,914	2,642,013	8,446,927
Total Unassigned	6,354,833	(189,196)	56,428,037	(56,788,760)	5,804,914	2,642,013	8,446,927
Total Fund Balance	8,318,498	-	56,631,537	(56,850,864)	8,099,171	2,243,259	10,342,430

Total Change in Fund Balance 2,023,932

Commitments: ***

1) Law & Justice Additional Contingency ($1.6 million)	900,000
2) Road Fund ($3 Million)	700,000
3)	
4)	
5)	
	1,600,000

2015 Beginning Unassigned Fund Balance		8,446,927	
2015 BudgetImpacts:			
One-Time Use of Reserves		(880,093)	
1% Contingency Reserve Allocation ($475K)		(177,915)	
Elections Reserve		(337,199)	
Net Use of Unassigned Reserves		187,548	
2015 Projected Ending Unassigned Fund Balance		7,239,268	12.52%
GF Reserve (of 2015 Revenue Proj)	11.00%	6,361,992	
Over/(Under)***		877,276	

Non Departmental Expenditure History

December 2014

Category	Description	2012 Actual	2013 Actual	2014 Projection	2014 Actual	Diff.
Intergovern	Conference of Governments	33,720	33,920	33,964	33,964	0
	Clean Air	33,556	33,720	33,920	33,920	0
	Emergency Management	57,788	61,912	63,547	63,547	0
	District Health	100,000	100,000	100,000	100,000	0
	State Examiners	141,335	140,342	162,122	117,346	44,776
Interdepartmental	Grants Management	53,314	84,508	131,152	102,459	28,693
	Indirect Cost Plan	7,821	5,491	8,817	8,752	65
	Purchasing	742	740	631	631	0
	GIS	43,295	43,233	45,524	45,524	0
	DOS	4,440	2,997	2,997	87,997	(85,000)
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	33,816	34,551	35,286	35,286	0
	Property Management (Noxious Weed)	22	22	150	0	150
	Board of Equalization	6,544	8,138	15,000	1,948	13,052
	Tax Litigation	7,000	7,000	7,000	7,000	0
	Parks & Recreation	0	0	5,000	5,000	0
DEBT	2002 G.O. Bond - Other	14,522	14,667	15,093	15,093	0
Membership	Memberships-NACO	4,543	0	4,865	4,865	0
	Memberships-WACO	30,512	32,992	31,977	29,439	2,538
	Memberships-WSAC	33,612	34,239	35,283	35,283	0
	WSAC/PILT	6,889	6,889	6,889	6,889	0
Operational	County Code Updates	16,042	1,020	8,000	7,326	674
	Minority Women (WAC 326-02-034(1))	3,825	3,826	5,000	4,179	821
	OASI Employment Security	380	365	500	347	153
	Labor Attorney	0	120,284	160,000	70,508	89,492
	Legislative Advocate	8,043	7,287	7,800	8,500	(700)
	Yakima Airport	43,388	25,955	0	0	0
	ITA Bill	8,790	5,724	5,105	2,787	2,318
One-Time Expend	Fox Lawson	0	0	63,000	61,200	1,800
	Tax Judgements	38	4,069	6,500	59	6,441
	Water Resource Mgt	10,000	0	0	0	0
	SunTarget Shooting Range	0	250,000	0	0	0
	Pay Adjustment	38,452	26,205	0	0	0
	Utility Review	50,000	62,049	170,000	170,000	0
	Facilities Pojects	0	626,891	0	0	0
	Technology Capital Projects	0	660,000	434,420	343,700	90,720
	Hearing & Speech Center	0	25,000	0	0	0
	Imaging	0	211	7,780	5,608	2,172
	Total	**1,542,429**	**3,214,247**	**2,357,322**	**2,159,157**	**198,165**

Tracked Costs

December 2014

Department	Description	Budget	Projected	Difference	Actual	%	2015
Treasurer	Prof Service - Armored Car	14,000	14,000	0	14,048	100.34%	0
	Misc - Banking Services	45,000	45,000	0	24,901	55.34%	0
	Total Treasurer	**59,000**	**59,000**	**0**	**38,949**	**66.02%**	**0**
Coroner	Prof Service - Autopsies	98,299	98,299	0	141,533	143.98%	0
	Prof Service - Indigent Burials	10,000	10,000	0	12,726	127.26%	0
	Total Coroner	**108,299**	**108,299**	**0**	**154,259**	**142.44%**	**0**
Assigned Counsel	Prof Service -	582	582	0	0	0.00%	0
	Prof Service - Adult Felony	175,877	175,877	0	95,200	54.13%	0
	Prof Service - Adult Misdemanor	8,500	8,500	0	5,862	68.96%	0
	Prof Service - Juvenile Offenders	45,500	45,500	0	25,939	57.01%	0
	Prof Service - ITA Commitments	20,000	20,000	0	16,847	84.24%	0
	Prof Services - Aggravated Murder 1	40,000	40,000	0	82,254	205.64%	0
	Total Superior Court	**290,459**	**290,459**	**0**	**226,102**	**77.84%**	**0**
District Court	Supplies - Jury Costs	1,000	1,000	0	1,418	141.80%	0
	Prof Serv-Cost Bills	1,000	1,000	0	0	0.00%	0
	Operating Rentals - Jury Costs	0	0	0	0	0.00%	0
	Misc - Jury Fees	22,000	22,000	0	58,910	267.77%	0
	Misc - Jury Meals	500	500	0	17	3.40%	0
	Misc - Witness Fees	500	500	315	644	128.80%	0
	Total District Court	**25,000**	**25,000**	**315**	**60,989**	**243.96%**	**0**
Superior Court	Supplies - Jury Costs	1,000	1,000	0	2,546	254.60%	0
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	36,729	183.65%	0
	Operating Rentals - Jury Costs	0	0	0	0	0.00%	0
	Misc - Jury Fees	167,000	167,000	0	167,595	100.36%	0
	Misc - Jury Meals	6,000	6,000	0	3,470	57.83%	0
	Misc - Witness Fees	6,000	6,000	0	4,569	76.15%	0
	Total Superior Court	**200,000**	**200,000**	**0**	**214,909**	**107.45%**	**0**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary						
Total Tracked Costs		**682,758**	**682,758**	**315**	**695,208**	**101.82%**	**0**

Other Funds

December 2014

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	8,318,498	58,338,445	56,314,513	10,342,430	11,964,675

SPECIAL REVENUE					
District Court Probation	191,713	1,491,858	1,591,088	92,483	214,719
Municpal Courts	206,128	549,223	474,349	281,002	299,696
Narcotics Investigation	129,606	6,132	133,623	2,115	2,100
Special Operations	210,879	358,109	290,961	278,027	278,826
District Court Dispute Resolution Center	27,024	78,357	80,832	24,549	24,034
Family Court	40,695	213,663	204,353	50,005	71,079
Department of Corrections	1,448,610	25,157,842	23,890,463	2,715,989	2,977,237
Noxious Weed	328,798	418,728	325,983	421,543	459,767
Horticulture	197,095	176,664	180,883	192,876	202,995
Criminal Justice Sales Tax	1,268,903	6,009,777	5,510,003	1,768,677	1,837,683
Parks & Recreation	184,596	178,501	356,676	6,421	17,747
County Road	3,479,188	27,094,834	24,529,321	6,044,701	4,569,105
Toppenish/Simcoe West Railroad	46,612	29,722	17,365	58,969	62,438
Naches Rail Branch	25,179	5,945	538	30,586	18,258
Flood Control	1,430,789	1,886,891	2,278,310	1,039,370	1,029,353
Storm Water Utility	1,302,974	594,065	352,369	1,544,670	1,528,041
Records Services	380,725	200,871	296,388	285,208	293,556
Motel/Hotel	121,926	614,029	537,355	198,600	161,241
WSU Extension	35,602	5,431	3,715	37,318	37,339
Emergency Medical Service	358,133	522,917	497,506	383,544	395,963
911	1,296,487	2,404,832	1,841,798	1,859,521	1,671,267
Veterans Relief	63,084	161,715	149,250	75,549	88,367
Community Services	3,882,206	3,679,376	4,069,095	3,492,487	3,506,102
Aging & Long Term Care	3,059,710	11,156,642	10,691,579	3,524,773	5,041,515
Assessment & Referrals (TASC)	509,141	1,964,607	2,150,201	323,547	521,466
Treasurer's Revolving	123,438	344,004	319,978	147,464	169,271
Treasurer's Investment Pool	83,751	134,302	152,637	65,416	86,374
REET Electroninc Tech	102,072	34,109	25,011	111,170	111,107
Support Investment In Economic Diversification	16,422,502	4,558,608	3,347,697	17,633,413	12,310,824
Community Development Programs	3	49,026	49,019	10	2,990
Community Housing	421,621	601,825	596,023	427,423	395,214
Title III PILT	135,679	5,120	15,461	125,338	643,941
Homeless Services	1,275,145	2,106,624	1,878,945	1,502,824	1,588,299
Hud Housing Program	42,070	16,033	15,798	42,305	40,578
Total Special Revenue Funds	**38,832,084**	**92,810,382**	**86,854,573**	**44,787,893**	**40,658,492**

DEBT					
20141997 GO Bond Redemption	0	2,201	0	2,201	2,200
1997 GO Bond Redemption	106	60	0	166	165
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	30,610	7,519	1	38,128	37,979
2008 GO Bond Redemption(Noxious Weed)	0	16,773	16,773	0	0
2009 GO Bond Redemption	0	860,430	860,430	0	0
2010 A GO Bond Redemption	0	2,770,744	2,770,744	0	0
2010B GO Bond Redemption	443,067	272,388	121,500	593,955	593,675
CRID Guaranty	127,824	1,147	0	128,971	128,891
LID Guaranty	27,030	243	0	27,273	27,255
CRID #3 Bond Redemption	6,886	12,991	15,326	4,551	4,549
CRID #4 Bond Redemption	0	0	0	0	0
CRID #5 Bond Redemption	0	0	0	0	0
RID #99 Bond Redemption	3,003	8,711	9,803	1,911	1,910
Total Debt Service Funds	**638,527**	**3,953,207**	**3,794,577**	**797,157**	**796,625**

Other Funds

December 2014

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Capital Projects	1,050,193	348,373	421,112	977,454	1,009,609
	Naches Rail Branch Line	0	1,185,824	1,135,130	50,694	357,937
	Com Dev-Cowiche Sewer	528	0	0	528	528
	Com Dev-Terrace Heights Water Ext	1,775	11	0	1,786	1,785
	Com Dev-Buena Improvements	57,052	400	0	57,452	57,417
C	*Com Dev-Parker Water*	(18,184)	18,203	19	0	0
A	*Com Dev-Outlook Feasibility Study*	120	0	0	120	120
P	*Fairground Capital Projects*	404,058	51,958	189,535	266,481	266,315
I	*Public Works Capital Projects*	47,311	1,833,494	1,062,038	818,767	31,766
T	*2009 Bond Capital Projects*	34,377	207	33,522	1,062	1,062
A	*2010A GO Bond Capital Projects*	6,273,869	435,636	4,517,304	2,192,201	3,499,617
L	*2014 LTGO Capital Projects*	0	6,756,062	2,544,840	4,211,222	4,838,454
	Ascend Royalties	124,000	1,112	0	125,112	125,034
	RE Excise Cap Proj	192,703	754,622	430,042	517,283	516,980
	Total Capital Project Funds	**8,167,802**	**11,385,902**	**10,333,542**	**9,220,162**	**10,706,624**
	Solid Waste	28,402,531	9,759,684	10,273,103	27,889,112	22,208,297
	Utility-Buena Water	500,925	159,680	126,089	534,516	85,800
	Utility-Gibson Water System	29,287	2,706	1,338	30,655	22,147
	Utility Review	29,614	220,345	148,828	101,131	118,226
	Utility-Buena Sewer	891,905	147,436	120,676	918,665	467,060
	Utilitiy-Star Crest Water System	24,489	2,598	2,710	24,377	17,279
E	*Utility-Terrace Hts Water*	7,274,892	1,258,765	1,476,835	7,056,822	765,434
N	*Utility-Gala Estates*	105,095	22,281	22,488	104,888	2,554
T	*Utility-Wysacre Water System*	22,801	3,238	1,621	24,418	14,592
E	*Utility-Meadowbrook Water System*	30,671	3,094	1,274	32,491	20,542
R	*Utility-Wendt Road Water System*	20,470	1,944	1,331	21,083	4,676
P	*Utility-Kodiak Water*	61,203	5,564	8,155	58,612	39,980
R	*Utility-Fairway Estates Water*	123,504	14,364	6,502	131,366	60,728
I	*Utility-Mountain Shadows*	115,770	8,980	2,886	121,864	21,344
S	*Utility-Huntzinger Water*	63,843	4,955	2,056	66,742	29,444
E	*Utility-Heysman Water*	32,104	3,475	1,047	34,532	21,376
	Utility-Crewport Water	774,489	34,668	39,167	769,990	56,778
	Utility-Ray Symmonds Water	20,063	4,065	808	23,320	9,771
	Utility-Stein Water System	61,012	5,558	3,068	63,502	34,182
	Utility-North Bon Air Water System	35,472	3,127	1,198	37,401	15,057
	Utility-Nagler Water System	36,499	3,007	866	38,640	21,554
	Utility-Buchanan Water System	126,667	5,187	2,049	129,805	25,605
	Utility-Beckonridge Water	36,662	3,093	1,221	38,534	11,450
	Utility-Speyers Water	37,240	3,513	2,268	38,485	7,973
	Utility-Bittner	22,855	1,379	3,222	21,012	3,949
	Utility-Norman	48,961	2,742	5,719	45,984	2,212
	Utility-Raptor	41,124	1,032	2,433	39,723	1,278
	Building & Fire Safety	318,338	2,093,526	1,785,175	626,689	785,024
	Total Enterprise Funds	**39,288,486**	**13,780,006**	**14,044,133**	**39,024,359**	**24,874,312**
	GIS	192,739	423,715	422,811	193,643	232,373
	Technology Services	1,860,806	4,806,069	4,736,397	1,930,478	2,036,882
I	*Purchasing*	42,824	318,778	300,548	61,054	71,772
N	*Printing*	87,113	366,455	402,262	51,306	29,690
T	*Unemployment Comp*	980,396	321,727	216,099	1,086,024	1,131,983
E	*Employee Flexible Spending*	53,409	110,262	116,975	46,696	52,355
R	*Employee Benefit*	1,715,347	12,227,820	12,221,062	1,722,105	1,690,732
N	*Workmen's Comp*	2,745,989	1,014,695	1,532,172	2,228,512	2,333,067
A	*LEOFF Benefit*	405,650	754,261	561,371	598,540	621,134
L	*Liability Insurance*	784,212	1,548,146	1,780,713	551,645	683,275
	Department of Security	20,539	716,188	608,073	128,654	204,614
	Financial Services	297	976,106	974,085	2,318	207,853
	Grants Management	3,532	0	0	3,532	0
	Facilities Maintenance	1,549,034	4,045,930	4,392,060	1,202,904	1,509,665
	Equipment Replacement & Repair	27,884,132	8,966,310	14,619,126	22,231,316	9,667,646
	Total Internal Service Funds	**38,326,019**	**36,596,462**	**42,883,754**	**32,038,727**	**20,473,041**
	Total All Funds (Less General Fund)	**133,571,416**	**216,864,404**	**214,225,092**	**136,210,728**	**109,473,769**

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