

2014 Budget Adjustments Summary

June 2014

Description	Debit	Credit	Source
General Fund			
Miscellaneous Grant/Contract Adjustments			
Sheriff	2,100	(2,100)	Misc Grants/Contracts
Assigned Counsel	5,594	(5,594)	
Assigned Counsel-Expert Witness	(19,000)	19,000	
Prosecuting Attorney	(738)	738	
Clerk	(3,277)	3,277	
CJS	(34,408)	34,408	
Superior Court	(5,357)	5,357	
WSU Extension	25	(25)	
Planning	(2,411)	2,411	
	(57,472)	57,472	
City of Moxee Attorney Services Agreement			
Attorney	30,000	(30,000)	Moxee Service Agreement
Prof Services	30,000	(30,000)	
Stop Violence Against Women Grant			
Sheriff	24,975	(24,975)	STOP Violence Against Women Grant
Travel/Misc	24,975	(24,975)	
U.S. Marshal Agreement			
Sheriff	25,000	(25,000)	U.S. Marshall Agreement
Overtime	25,000	(25,000)	
City of Yakima Meeting Room Enhancement			
Commissioners	12,000	(12,000)	Available Fund Balance
Misc	12,000	(12,000)	
	-	-	
	-	-	
Total General Fund Extension	34,503	(34,503)	
Revised Revenues	22,503		
Committed Fund Balance	-		
Restricted Fund Balance	-		
Available Fund Balance	12,000		

General Fund Income Statement June 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	\$ -	\$ 25,753,200	\$ 14,519,623	\$ 11,233,577	56.38%
Sales Tax	9,807,420	10,758,448	10,710,000	792,000	11,502,000	4,698,295	6,803,705	40.85%
Interest Earnings	250,315	(46,633)	200,000	-	200,000	108,090	91,910	54.05%
Other Taxes	2,467,582	166,319	179,500	14,000	193,500	65,010	128,490	33.60%
Licenses & Permits	324,592	340,357	321,400	59,500	380,900	53,499	327,401	14.05%
Grants	5,834,123	6,021,810	5,373,041	7,802	5,380,843	2,241,719	3,139,124	41.66%
Intergovernmental	3,940,856	2,088,741	2,382,502	(73,506)	2,308,996	1,315,277	993,719	56.96%
Charges/Fees for Service	5,299,991	7,584,387	7,090,912	(76,551)	7,014,361	3,397,398	3,616,963	48.43%
Fines and Forfeits	1,968,919	2,735,754	2,765,070	(102,430)	2,662,640	1,272,886	1,389,754	47.81%
Other Miscellaneous	701,119	1,815,605	1,855,912	(214,500)	1,641,412	837,416	803,996	51.02%
Total Revenue	\$ 52,652,393	\$ 56,782,547	\$ 56,631,537	\$ 406,315	\$ 57,037,852	\$ 28,509,213	\$ 28,528,639	49.98%
Expense								
Salaries/Benefits	\$ 26,452,978	\$ 26,333,155	\$ 27,581,552	\$ 25,000	\$ 27,606,552	\$ 13,481,238	\$ 14,125,314	48.83%
Supplies	1,042,304	1,279,060	1,251,032	-	1,251,032	634,329	616,703	50.70%
Other Services & Charges	9,228,997	9,841,159	10,756,521	66,975	10,823,496	4,848,170	5,975,326	44.79%
Debt Service	14,522	14,667	15,093	-	15,093	1,742	13,351	11.54%
Flex Costs	1,210,143	-	-	-	-	-	-	00.00%
DOC	11,851,723	16,361,222	16,161,515	-	16,161,515	8,237,769	7,923,746	50.97%
Intergovernmental Charges	225,086	229,574	231,581	-	231,581	115,715	115,866	49.97%
Other Financing Uses	874,352	2,454,541	853,570	-	853,570	453,158	400,412	53.09%
Capital:								
Contingency	11,453	47,207	-	-	-	1,694	(1,694)	100.00%
Equipment Replacement	75,326	206,273	-	-	-	-	-	00.00%
Grant Projections	-	-	-	(57,472)	(57,472)	-	(57,472)	00.00%
Total Expense	\$ 50,986,883	\$ 56,766,858	\$ 56,850,864	\$ 34,503	\$ 56,885,367	\$ 27,773,815	\$ 29,111,552	48.82%
Net Income/(Loss)	\$ 1,665,510	\$ 15,689	\$ (219,327)	\$ 371,812	\$ 152,485	\$ 735,398		
Beginning Reserve Balance	6,639,065	8,304,575	8,318,497		\$ 8,318,497	8,304,575		
Prior Period Adjustment	-	(1,767)	-		-	-		
Ending Reserve Balance	8,304,575	8,318,497	8,099,170		\$ 8,470,982	9,039,973		
Contingency Reserve	(467,269)	(765,063)	(988,940)		(988,940)			
Elections Reserve	(105,017)	(105,017)	-		-			
Sheriff Obligation	(150,000)	(150,000)	-		-			
Budgeted Usage	-	(219,327)	-		-			
Adjusted Ending Reserve Balance	7,582,289	7,079,090	7,110,230		7,482,042			
Required Minimum Reserve @ 11%	6,004,130	6,246,080	6,229,469					
Over/(Under) Funded	1,578,159	833,010	880,761		\$ 1,032,789			

General Fund Revenue Detail

June 2014

	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2015 Budget	2015 Budget/ 2014 Budget	'15 Bud - '14 Bud Change %
General Revenues:							
<u>Auditor</u>							
Recording Filing Fees	326,452	347,401	325,000	240,790	250,000	(75,000)	-23.08%
Vehicle Licensing Fees	1,222,364	1,229,992	1,210,000	1,235,000	1,225,000	15,000	01.24%
Passports	27,500	34,700	27,000	40,000	40,000	13,000	48.15%
Other Misc Revenue	73,478	75,661	67,700	72,519	73,625	5,925	08.75%
	1,649,794	1,687,754	1,629,700	1,588,309	1,588,625	(41,075)	-02.52%
<u>Elections</u>							
Elections Services	357,784	599,410	150,000	150,000	500,000	350,000	233.33%
Elections Services Registrations	135,897	122,181	115,000	115,000	122,181	7,181	06.24%
Other Misc Revenue	17,137	618	20,600	29,352	618	(19,982)	-97.00%
	510,818	722,209	285,600	294,352	622,799	337,199	118.07%
<u>Commissioners</u>							
Property Tax	22,057,476	22,407,536	22,875,000	22,875,000	23,400,000	525,000	02.30%
Sales Tax	9,807,420	10,758,448	10,710,000	11,502,000	12,303,000	1,593,000	14.87%
Gambling Excise Tax	126,722	104,377	128,000	126,000	127,500	(500)	-00.39%
Franchise Fees	209,424	226,819	220,000	280,000	292,000	72,000	32.73%
PUD Privilege Tax	277,033	295,780	310,000	297,602	300,000	(10,000)	-03.23%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,249,464	1,328,253	1,417,000	1,417,000	1,459,000	42,000	02.96%
Extraordinary Criminal Justice	161,000	183,000	-	-	-	-	
Indirect Costs	1,506,421	1,628,964	1,628,869	1,628,869	1,282,039	(346,830)	-21.29%
Other Misc Revenue	916,324	1,034,146	1,147,259	1,127,669	1,112,898	(34,361)	-03.00%
	36,311,285	37,967,323	38,436,128	39,254,140	40,276,437	1,840,309	04.79%
<u>Treasurer</u>							
Property Tax Penalties	732,172	650,837	760,000	675,000	691,000	(69,000)	-09.08%
Property Tax Interest	1,413,444	1,223,784	1,470,000	1,250,000	1,282,000	(188,000)	-12.79%
Investment Earnings	250,315	(46,633)	200,000	200,000	295,000	95,000	47.50%
Other Misc Revenue	269,743	288,836	293,660	309,435	321,295	27,635	09.41%
	2,665,674	2,116,824	2,723,660	2,434,435	2,589,295	(134,365)	-04.93%
<u>Sheriff</u>							
Law Enforcement Fees	83,797	80,706	86,500	86,500	82,000	(4,500)	-05.20%
Animal Control	56,610	48,641	55,400	55,400	48,800	(6,600)	-11.91%

General Fund Revenue Detail

June 2014

	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2015 Budget	2015 Budget/ 2014 Budget	'15 Bud - '14 Bud Change %
Other Misc Revenue	88,342	193,084	83,350	81,250	84,250	900	01.08%
	228,749	322,431	225,250	223,150	215,050	(10,200)	-04.53%

General Fund Revenue Detail

June 2014

District Court	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2015 Budget	2015 Budget/ 2014 Budget	'15 Bud - '14 Bud Change %
District Court							
Civil Fees	156,327	171,466	170,000	170,000	170,000	-	00.00%
Traffic Infraction Penalties	958,272	995,294	950,000	950,000	950,000	-	00.00%
Traffic Infraction Trauma Car	146,801	145,187	145,000	145,000	145,000	-	00.00%
DUI Penalties	141,912	164,988	135,000	135,000	135,000	-	00.00%
Other Criminal Traffic Mi	201,838	215,044	210,000	210,000	210,000	-	00.00%
Other Criminal Non-Traffic	65,993	57,413	60,000	60,000	60,000	-	00.00%
Other Misc Revenue	399,152	456,784	405,197	413,197	413,197	8,000	01.97%
	2,070,294	2,206,176	2,075,197	2,083,197	2,083,197	8,000	00.39%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	96,384	77,096	65,000	64,618	65,000	-	00.00%
Other Misc Revenue	20,103	19,229	16,500	15,524	16,500	-	00.00%
	116,487	96,325	81,500	80,142	81,500	-	00.00%
Planning							
Subdivision Fees	50,261	138,431	209,294	162,016	186,318	(22,976)	-10.98%
Zoning Fees	46,227	114,230	164,904	120,230	138,264	(26,640)	-16.15%
Other Misc Revenue	19,556	51,100	58,066	46,654	53,741	(4,325)	-07.45%
	116,044	303,761	432,264	328,900	378,323	(53,941)	-12.48%
Assessor							
Non-Departmental	4,248	4,136	2,700	2,700	3,500	800	29.63%
Human Resources	99,021	108,177	100,000	100,000	95,000	(5,000)	-05.00%
Coroner	1,126	3,206	1,600	2,500	1,600	-	00.00%
Department of Security	43,228	33,498	42,000	30,000	30,000	(12,000)	-28.57%
Assigned Counsel	-	-	-	-	-	-	00.00%
Prosecuting Attorney	138,124	143,894	146,000	131,762	126,000	(20,000)	-13.70%
Clerk	147,769	165,633	137,086	137,750	138,750	1,664	01.21%
Superior Court	744,915	701,600	752,030	760,690	760,690	8,660	01.15%
WSU Extension	71,218	60,486	49,600	52,100	52,100	2,500	05.04%
GIS	-	-	-	-	-	-	00.00%
	-	-	-	-	-	-	00.00%
Total - General Revenues	44,918,794	46,643,433	47,120,315	47,504,127	49,042,866	1,922,551	04.08%

General Fund Revenue Detail

June 2014

2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2015 Budget	2015 Budget/ 2014 Budget	'15 Bud - '14 Bud Change %
1,074,867 02.45%	1,724,639 03.84%	476,882 01.02%	383,812 00.81%	1,922,551 04.08%	(337,199) 1,585,352	Election Reserve 03.36%

General Fund Revenue Detail

June 2014

	2012 Actuals	2013 Actuals	2014 Budget	2014 Projections	2015 Budget	2015 Budget/ 2014 Budget	'15 Bud - '14 Bud Change %
Grants/Contracts							
Assessor	4,270	4,270	4,270	4,270	3,300	(970)	-22.72%
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	2,878,200	2,900,000	21,800	00.76%
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	27,300	(970)	-03.43%
Sheriff	1,353,682	1,036,917	755,148	807,223	808,600	53,452	07.08%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	537,946	553,516	556,346	561,940	551,967	(4,379)	-00.79%
Assigned Counsel-Expert Witness	215,895	14,008	25,000	6,000	6,000	(19,000)	-76.00%
Prosecuting Attorney	2,442,885	2,437,554	2,384,495	2,413,757	2,383,571	(924)	-00.04%
Clerk	558,429	549,367	577,277	574,000	574,000	(3,277)	-00.57%
CJS	1,677,697	1,658,478	1,485,164	1,450,756	1,423,693	(61,471)	-04.14%
District Court	244,592	248,755	264,000	264,000	264,000	-	00.00%
Superior Court	342,466	377,005	455,952	450,595	450,595	(5,357)	-01.17%
Juvenile	44,569	39,496	35,000	35,000	35,000	-	00.00%
WSU Extension	29,939	39,065	42,100	42,125	42,125	25	00.06%
Horticulture	-	-	-	-	-	-	00.00%
Planning	159,972	116,220	20,000	17,589	20,227	227	01.14%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	7,733,599	10,139,114	9,511,222	9,533,725	9,490,378	(20,844)	-00.22%
	(581,327)	2,405,515	(627,892)	22,503	(20,844)	-00.22%	
Total Revenues - All Sources	52,652,393	56,782,547	56,631,537	57,037,852	58,533,244	1,901,707	03.36%
	493,540	4,130,154	(151,010)	406,315	1,901,707	03.36%	

Budgeted Begin Fund Balance
Balance Per Cayenta Reports

7,211,918
63,692,445

General Fund Expenses

June 2014

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,026,044	-	2,026,044	947,218	46.75%		-
E	020 Auditor	1,250,506	-	1,250,506	607,063	48.55%		-
N	020 Elections	1,260,821	-	1,260,821	376,459	29.86%		-
	030 Commissioners	823,616	12,000	835,616	404,368	48.39%		-
G	070 Human Resources	538,519	-	538,519	260,405	48.36%		-
O	080 Treasurer	1,316,537	-	1,316,537	603,351	45.83%		-
V	050 Non-Departmental	1,749,902	-	1,749,902	810,306	46.31%		-
	810 Capital Outlay	125,105	-	125,105	154,291	123.33%		-
	Total	9,091,050	12,000	9,103,050	4,163,461	45.74%	-	-
U	200 Coroner	363,091	-	363,091	150,665	41.50%		-
B	220 Sheriff	8,496,883	52,075	8,548,958	4,355,423	50.95%		52,075
L	270 Dept. of Corrections	16,161,222	-	16,161,222	8,237,769	50.97%		-
I	Total	25,021,196	52,075	25,073,271	12,743,857	50.83%	-	52,075
	400 Assigned Counsel	2,813,331	5,594	2,818,925	1,306,259	46.34%		5,594
J	400 AC - Expert Witness	290,459	(19,000)	271,459	68,309	25.16%		(19,000)
U	410 Attorney	5,580,243	29,262	5,609,505	2,736,236	48.78%		29,262
S	420 Clerk	2,087,532	(3,277)	2,084,255	1,039,703	49.88%		(3,277)
T	430 Consol Juv Serv	1,485,164	(34,408)	1,450,756	824,049	56.80%		(34,408)
I	440 District Court	2,371,867	-	2,371,867	1,202,061	50.68%		-
C	450 Superior Court	2,597,625	(5,357)	2,592,268	1,222,028	47.14%		(5,357)
E	460 Youth Service Ctr	3,404,349	-	3,404,349	1,615,552	47.46%		-
	Total	20,630,570	(27,186)	20,603,384	10,014,197	48.60%	-	(27,186)
C	620 WSU Ext	294,884	25	294,909	117,034	39.68%		25
O	640 Planning	1,813,164	(2,411)	1,810,753	735,266	40.61%		(2,411)
M	Total	2,108,048	(2,386)	2,105,662	852,300	40.48%	-	(2,386)
Total General Fund		56,850,864	34,503	56,885,367	27,773,815	48.82%	-	22,503

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	27,581,552	25,000	27,606,552	13,481,238	48.83%
Supplies	1,251,032	-	1,251,032	634,329	50.70%
Other Services	10,756,521	66,975	10,823,496	4,848,170	44.79%
Intergov. Charges	231,581	-	231,581	115,715	49.97%
Capital Outlay	-	-	-	1,694	100.00%
Debt Service	15,093	-	15,093	-	0.00%
Other Financing Uses	17,015,085	-	17,015,085	8,692,669	51.09%
Grant Projections		(57,472)	(57,472)	-	0.00%
Total Expenditure	56,850,864	34,503	56,885,367	27,773,815	48.82%

Percent of Year Complete

#REF!

General Fund Reserves

June 2014

	2014		2014		2014		Projected 2014	
	Beginning	Budget Allocation	Budgeted Revenue	Budgeted Expense	Budgeted Ending	Adjustments	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)	1,714	-	94,000	(94,000)	1,714	-	1,714	
Dist Crt Judicial Stabilization (JST)	99,230	(27,741)	60,000	(60,000)	71,489	-	71,489	
Dist Crt DUI Court Fees	17,337	-	10,000	(10,000)	17,337	-	17,337	
Superior Court Judicial Stabilization (JST)	11,940	(6,348)	30,000	(30,000)	5,592	-	5,592	
Drug Court Fees	96,011	(11,868)	9,500	(9,500)	84,143	-	84,143	
Total Restricted	226,232	(45,957)	203,500	(203,500)	180,275	-	180,275	
Committed:								
Equipment Replacement	404,468	-	-	-	404,468	-	404,468	
Elections Reserve	105,017	(105,017)	-	-	-	-	-	
Extraordinary Criminal Justice Contingency**	253,000	-	-	315,000	568,000	-	568,000	
Prior Year Unspent Appropriations	765,063	457,481	-	(233,604)	988,940	-	988,940	
	12,000	-	-	-	12,000	(12,000)	-	
Total Committed	1,539,548	352,464	-	81,396	1,973,408	(12,000)	1,961,408	
Assigned:								
Sheriff Obligation*	150,000	(150,000)	-	-	-	-	-	
Total Assigned	150,000	(150,000)	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	6,354,833	(156,507)	56,428,037	(56,728,760)	5,897,603	383,812	6,281,415	
Total Unassigned	6,354,833	(156,507)	56,428,037	(56,728,760)	5,897,603	383,812	6,281,415	
Total Fund Balance	8,318,498	-	56,631,537	(56,850,864)	8,099,171	371,812	8,470,983	

Total Change in Fund Balance

(219,327)

Commitments: ***

- 1) Law & Justice Additional Contingency (\$700K)
- 2) Road Fund (\$3 Million)
- 3)
- 4)
- 5)

Election Reserve
Contingency Reserve
Sheriff Obligation (COPS Grant)
2015 Budget Obligations

(988,940)

7,482,043

GF Reserve (of 2015 Revenue Proj)

11.00%

6,449,252

Over/(Under)***

1,032,791

Non Departmental Expenditure History

June 2014

Description		2012 Actual	2013 Actual	2014 Projection	2014 Actual	Diff.
Intergovern	Conference of Governments	33,720	33,920	33,964	16,982	16,982
	Clean Air	33,556	33,720	33,920	16,960	16,960
	Emergency Management	57,788	61,912	63,547	31,774	31,773
	District Health	100,000	100,000	100,000	50,000	50,000
	State Examiners	141,335	140,342	162,122	19,230	142,892
Interdepartmental	Grants Management	53,314	84,508	131,152	51,531	79,621
	Indirect Cost Plan	7,821	5,491	8,817	4,409	4,408
	Purchasing	742	740	631	315	316
	GIS	43,295	43,233	45,524	22,762	22,762
	DOS	4,440	2,997	2,997	1,499	1,498
	LEOFF I Medical Expenditures	750,000	750,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	33,816	34,551	35,286	17,643	17,643
	Property Management (Noxious Weed)	22	22	150	0	150
	Board of Equalization	6,544	8,138	15,000	417	14,583
	Parks & Recreation	0	0	5,000	0	5,000
	Tax Litigation	7,000	7,000	7,000	3,500	3,500
DEBT	2002 G.O. Bond - Other	14,522	14,667	15,093	1,742	13,351
Membership	Memberships-NACO	4,543	0	4,865	4,865	0
	Memberships-WACO	30,512	32,992	31,977	10,786	21,191
	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	0	8,000
	Minority Women (WAC 326-02-034(1))	3,825	3,826	5,000	0	5,000
	OASI Employment Security	380	365	500	347	153
	Labor Attorney	0	120,284	160,000	55,456	104,544
	Legislative Advocate	8,043	7,287	7,800	3,706	4,094
	Yakima Airport	43,388	25,955	0	0	0
	ITA Bill	8,790	5,724	5,105	2,553	2,552
One - Time Expend	Misc Expenditures	0	0	0	5,000	(5,000)
	Tax Judgements	38	4,069	6,500	44	6,456
	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	60,000	30,000	30,000
	Facilities Projects	0	626,891	0	0	0
	Technology Capital Projects	0	660,000	0	36,227	(36,227)
	Hearing & Speech Center	0	25,000	0	0	0
	Imaging	0	211	7,780	5,386	2,394
Total		1,542,429	3,214,247	1,749,902	810,306	939,596

Tracked Costs

June 2014

Department	Description	Budget	Projected	Difference	Actual	%	2015
<u>Treasurer</u>	Prof Service - Armored Car	14,000	14,000	0	6,873	49.09%	0
	Misc - Banking Services	45,000	45,000	0	24	0.05%	0
	Total Treasurer	59,000	59,000	0	6,897	11.69%	0
<u>Coroner</u>	Prof Service - Autopsies	98,299	98,299	0	21,548	21.92%	0
	Prof Service - Indigent Burials	10,000	10,000	0	6,177	61.77%	0
	Total Coroner	108,299	108,299	0	27,725	25.60%	0
<u>Assigned Counsel</u>	Prof Service -	582	582	0	0	0.00%	0
	Prof Service - Adult Felony	175,877	175,877	0	20,602	11.71%	0
	Prof Service - Adult Misdemeanor	8,500	8,500	0	2,435	28.65%	0
	Prof Service - Juvenile Offenders	45,500	45,500	0	8,503	18.69%	0
	Prof Service - ITA Commitments	20,000	20,000	0	6,337	31.69%	0
	Prof Services - Aggravated Murder 1	40,000	40,000	0	30,432	76.08%	0
	Total Superior Court	290,459	290,459	0	68,309	23.52%	0
<u>District Court</u>	Supplies - Jury Costs	1,000	1,000	0	742	74.20%	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	11,723	53.29%	0
	Misc - Jury Meals	500	500	0	0	0.00%	0
	Misc - Witness Fees	500	500	315	15	3.00%	0
	Total District Court	25,000	25,000	315	12,480	49.92%	0
<u>Superior Court</u>	Supplies - Jury Costs	1,000	1,000	0	742	74.20%	0
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	19,236	96.18%	0
	Operating Rentals - Jury Costs	0	0	0	0	0.00%	0
	Misc - Jury Fees	167,000	167,000	0	55,005	32.94%	0
	Misc - Jury Meals	6,000	6,000	0	927	15.45%	0
	Misc - Witness Fees	6,000	6,000	0	931	15.52%	0
	Total Superior Court	200,000	200,000	0	76,841	38.42%	0
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary							
Total Tracked Costs		682,758	682,758	315	192,252	28.16%	0

Other Funds

June 2014

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	8,318,498	28,509,213	27,773,815	9,053,896	10,095,631

District Court Probation	191,713	777,656		969,369	
Municipal Courts	206,128	274,468		480,596	
Narcotics Investigation	129,606	4,206		133,812	
Special Operations	210,879	106,495		317,374	
District Court Dispute Resolution Center	27,024	38,030		65,054	
Family Court	40,695	107,630		148,325	
Department of Corrections	1,448,610	11,593,991		13,042,601	
Noxious Weed	328,798	366,337		695,135	
Horticulture	197,095	152,297		349,392	
S Criminal Justice Sales Tax	1,268,903	2,355,881		3,624,784	
P Parks & Recreation	184,596	76,361		260,957	
E County Road	3,479,188	14,491,529		17,970,717	
C Toppenish/Simcoe West Railroad	46,612	22,760		69,372	
I Naches Rail Branch	25,179	2,480		27,659	
A Flood Control	1,430,789	924,920		2,355,709	
L Storm Water Utility	1,302,974	391,901		1,694,875	
Records Services	380,725	52,600		433,325	
Motel/Hotel	121,926	198,396		320,322	
WSU Extension	35,602	4,183		39,785	
Emergency Medical Service	358,133	260,061		618,194	
R 911	1,296,487	1,130,985		2,427,472	
E Veterans Relief	63,084	83,949		147,033	
V Community Services	3,882,206	1,796,147		5,678,353	
E Aging & Long Term Care	3,059,710	4,489,507		7,549,217	
N Assessment & Referrals (TASC)	509,141	970,826		1,479,967	
U Treasurer's Revolving	123,438	146,976		270,414	
E Treasurer's Investment Pool	83,751	64,160		147,911	
REET Electroninc Tech	102,072	15,516		117,588	
Support Investment In Economic Diversification	16,422,502	1,489,610		17,912,112	
Community Development Programs	3	16,800		16,803	
Community Housing	421,621	75,306		496,927	
Title III PILT	135,679	116,464		252,143	
Homeless Services	1,275,145	954,507		2,229,652	
Hud Housing Program	42,070	4,498		46,568	
Total Special Revenue Funds	38,832,084	43,557,433	0	82,389,517	0

1997 GO Bond Redemption	106	1		107	
2001 GO Bond Redemption	1	0		1	
2008 GO Bond Redemption	30,610	5,013		35,623	
2008 GO Bond Redemption(Noxious Weed)	0	13,468		13,468	
2009 GO Bond Redemption	0	80,215		80,215	
2010 A GO Bond Redemption	0	450,038		450,038	
D 2010B GO Bond Redemption	443,067	63,358		506,425	
E CRID Guaranty	127,824	860		128,684	
B LID Guaranty	27,030	182		27,212	
T CRID #3 Bond Redemption	6,886	12,850		19,736	
CRID #4 Bond Redemption	0	0		0	
CRID #5 Bond Redemption	0	0		0	
RID #99 Bond Redemption	3,003	8,707		11,710	
Total Debt Service Funds	638,527	634,692	0	1,273,219	0

General Capital Projects	1,050,193	292,340		1,342,533	*
Com Dev-Cowiche Sewer	528	0		528	
Com Dev-Terrace Heights Water Ext	1,775	8		1,783	
Com Dev-Buena Improvements	57,052	201		57,253	
C Com Dev-Parker Water	(18,184)	0		(18,184)	
A Com Dev-Outlook Feasibility Study	120	0		120	
P Fairground Capital Projects	404,058	20,959		425,017	
I Public Works Capital Projects	47,311	514,279		561,590	
T 2009 Bond Capital Projects	34,377	162		34,539	
A 2010A GO Bond Capital Projects	6,273,869	37,650		6,311,519	
L 2014 LTGO Capital Projects	0	470		470	
Ascend Royalties	124,000	833		124,833	

Other Funds

June 2014

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>RE Excise Cap Proj</i>	192,703	375,963		568,666	
<i>Total Capital Project Funds</i>	8,167,802	1,242,865	0	9,410,667	0

Other Funds

June 2014

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>Solid Waste</i>	28,402,531	4,307,644		32,710,175	
<i>Utility-Buena Water</i>	500,925	37,909		538,834	
<i>Utility-Gibson Water System</i>	29,287	1,279		30,566	
<i>Utility Review</i>	29,614	55,234		84,848	
<i>Utility-Buena Sewer</i>	891,905	78,342		970,247	
<i>Utility-Star Crest Water System</i>	24,489	1,285		25,774	
<i>Utility-Terrace Hts Water</i>	7,274,892	470,960		7,745,852	
<i>Utility-Gala Estates</i>	105,095	10,923		116,018	
<i>Utility-Wysacre Water System</i>	22,801	1,519		24,320	
<i>Utility-Meadowbrook Water System</i>	30,671	1,468		32,139	
<i>Utility-Wendt Road Water System</i>	20,470	964		21,434	
<i>Utility-Kodiak Water</i>	61,203	2,863		64,066	
<i>Utility-Fairway Estates Water</i>	123,504	6,489		129,993	
<i>Utility-Mountain Shadows</i>	115,770	3,512		119,282	
<i>Utility-Huntzinger Water</i>	63,843	2,282		66,125	
<i>Utility-Heysman Water</i>	32,104	1,650		33,754	
<i>Utility-Crewport Water</i>	774,489	16,439		790,928	
<i>Utility-Ray Symmonds Water</i>	20,063	1,955		22,018	
<i>Utility-Stein Water System</i>	61,012	2,843		63,855	
<i>Utility-North Bon Air Water System</i>	35,472	1,569		37,041	
<i>Utility-Nagler Water System</i>	36,499	1,528		38,027	
<i>Utility-Buchanan Water System</i>	126,667	2,587		129,254	
<i>Utility-Beckonridge Water</i>	36,662	1,518		38,180	
<i>Utility-Speyers Water</i>	37,240	1,754		38,994	
<i>Utility-Bittner</i>	22,855	687		23,542	
<i>Utility-Norman</i>	48,961	1,309		50,270	
<i>Utility-Raptor</i>	41,124	518		41,642	
<i>Building & Fire Safety</i>	318,338	1,097,369		1,415,707	
Total Enterprise Funds	39,288,486	6,114,399	0	45,402,885	0

<i>GIS</i>	192,739	216,315		409,054	
<i>Technology Services</i>	1,860,806	2,529,979		4,390,785	
<i>Purchasing</i>	42,824	154,388		197,212	
<i>Printing</i>	87,113	197,192		284,305	
<i>Unemployment Comp</i>	980,396	134,555		1,114,951	
<i>Employee Flexible Spending</i>	53,409	56,930		110,339	
<i>Employee Benefit</i>	1,715,347	6,187,797		7,903,144	
<i>Workmen's Comp</i>	2,745,989	442,650		3,188,639	
<i>LEOFF Benefit</i>	405,650	376,357		782,007	
<i>Liability Insurance</i>	784,212	720,642		1,504,854	
<i>Department of Security</i>	20,539	279,747		300,286	
<i>Financial Services</i>	297	523,580		523,877	
<i>Grants Management</i>	3,532	3,882		7,414	
<i>Facilities Maintenance</i>	1,549,034	1,929,982		3,479,016	
<i>Equipment Replacement & Repair</i>	27,884,132	3,364,526		31,248,658	
Total Internal Service Funds	38,326,019	17,118,522	0	55,444,541	0

Total All Funds (Less General Fund)	133,571,416	97,177,124	27,773,815	202,974,725	10,095,631
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*Timing differences from when revenue is reconized and expenditures are incurred.

