



FINANCIAL REVIEW

GENERAL FUND

3rd QUARTER 2015

2015 Budget Adjustments Summary

September 2015

Description	Debit	Credit	Source
General Fund			
STOP Violence Against Women Grant			
Sheriff Travel/Misc	26,960	(26,960)	Dept of Commerce-STOP Grant
	26,960	(26,960)	
County Road Traffic Policing Agreement			
Sheriff Operations	300,000	(300,000)	County Road Traffic Policing Agreement
	300,000	(300,000)	
\$50 Monthly Medical Premium Contribution			
GF Departments Benefits	167,814	(167,814)	Unassigned Fund Balance
	167,814	(167,814)	
Prosecuting Attorney Position Reclassifications			
Pros Atty Sal & Ben	91,124	(91,124)	Unassigned Fund Balance
	91,124	(91,124)	
Capital Investments-Facilities			
Non-Departmental Transfer Out-Facilities	877,276	(877,276)	Unassigned Fund Balance
	877,276	(877,276)	
Auditor Payroll Staffing Adjustment			
Auditor Sal & Ben	66,000	(66,000)	Unassigned Fund Balance
	66,000	(66,000)	
IRS Required Draw Pay Deduction Program			
Non-Departmental Transfer Out-Tech Serv	87,500	(87,500)	Unassigned Fund Balance
	87,500	(87,500)	
Commissioner Copier			
Capital Outlay Commissioners	13,000	(13,000)	Committed Fund Balance
	13,000	(13,000)	
Clerk Cameras and Installation			
Non-Departmental Transfer Out-Tech Serv	4,040	(4,040)	Committed Fund Balance
	4,040	(4,040)	
Miscellaneous Grant Adjustments from Revenue Projections	134,555	(134,555)	Misc Grant Revenues
	134,555	(134,555)	
Total General Fund Extension	1,768,269	(1,768,269)	
Revised Revenues	461,515		
Committed Fund Balance	17,040		
Restricted Fund Balance	-		
Unassigned Fund Balance	1,289,714		\$ 60,243,194

General Fund Income Statement

September 2015

	2014 Actual	2015 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue							
Property Tax	\$ 26,013,768	\$ 25,600,000	\$ 100,000	\$ 25,700,000	\$ 15,258,594	\$ 10,441,406	59.37%
Sales Tax	12,204,057	12,303,000	585,000	12,888,000	8,276,152	4,611,848	64.22%
Interest Earnings	233,401	295,000	(35,000)	260,000	177,379	82,621	68.22%
Other Taxes	161,535	203,000	(50,327)	152,673	104,878	47,795	68.69%
Licenses & Permits	372,073	392,100	23,660	415,760	224,938	190,822	54.10%
Grants	5,389,071	5,249,023	185,281	5,434,304	2,869,871	2,564,433	52.81%
Intergovernmental	2,293,754	2,339,950	(11,985)	2,327,965	1,809,545	518,420	77.73%
Charges/Fees for Service	7,301,934	7,060,621	217,408	7,278,029	5,223,841	2,054,188	71.78%
Fines and Forfeits	2,518,144	2,679,290	(74,090)	2,605,200	1,940,555	664,645	74.49%
Other Miscellaneous	1,850,708	1,714,309	115,475	1,829,784	1,199,145	630,639	65.53%
Total Revenue	\$ 58,338,445	\$ 57,836,293	\$ 1,055,422	\$ 58,891,715	\$ 37,084,898	\$ 21,806,817	62.97%
Expense							
Salaries/Benefits	\$ 26,800,600	\$ 28,695,298	\$ 560,438	\$ 29,255,736	\$ 20,747,417	\$ 8,508,319	70.92%
Supplies	1,305,448	1,438,709	23,000	1,461,709	811,207	650,502	55.50%
Other Services & Charges	10,371,155	11,169,509	68,460	11,237,969	7,893,087	3,344,882	70.24%
Debt Service	15,093	14,861	-	14,861	1,625	13,236	10.93%
Flex Costs	-	-	-	-	-	-	00.00%
DOC	15,965,435	15,483,022	-	15,483,022	11,011,565	4,471,457	71.12%
Intergovernmental Charges	231,431	289,298	-	289,298	210,844	78,454	72.88%
Other Financing Uses	1,399,255	1,005,363	964,776	1,970,139	1,800,589	169,550	91.39%
Capital:							
Contingency	54,453	125,105	17,040	253,760	264,890	(11,130)	104.39%
Equipment Replacement	171,643	253,760	-	125,105	42,006	83,099	33.58%
Grant Projections	-	-	134,555	134,555	-	134,555	00.00%
Total Expense	\$ 56,314,513	\$ 58,474,925	\$ 1,768,269	\$ 60,226,154	\$ 42,783,230	\$ 17,442,924	71.04%
Net Income/(Loss)	\$ 2,023,932	\$ (638,632)	\$ (712,847)	\$ (1,351,479)	\$ (5,698,332)		
Beginning Reserve Balance	\$ 8,318,498	\$ 10,342,430		\$ 10,342,430	10,342,430		
Prior Period Adjustment	-	-		-	-		
Ending Reserve Balance	\$ 10,342,430	\$ 9,703,798		\$ 8,990,951	4,644,098		

General Fund Revenue Detail

September 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
General Revenues:							
<u>Auditor</u>							
Recording Filing Fees	347,401	256,881	250,000	250,000	265,000	15,000	06.00%
Vehicle Licensing Fees	1,229,992	1,249,872	1,225,000	1,225,000	1,243,000	18,000	01.47%
Passports	34,700	44,875	40,000	44,000	48,000	8,000	20.00%
Other Misc Revenue	75,661	85,900	73,625	78,790	80,350	6,725	09.13%
	1,687,754	1,637,528	1,588,625	1,597,790	1,636,350	47,725	03.00%
<u>Elections</u>							
Elections Services	599,410	206,935	500,000	500,000	120,000	(380,000)	-76.00%
Elections Services Registrations	122,181	118,746	122,181	122,181	119,000	(3,181)	-02.60%
Other Misc Revenue	618	31,328	618	734	730	112	18.12%
	722,209	357,009	622,799	622,915	239,730	(383,069)	-61.51%
<u>Commissioners</u>							
Property Tax	22,407,536	23,044,848	23,400,000	23,500,000	24,125,000	725,000	03.10%
Sales Tax	10,758,448	12,204,057	12,303,000	12,888,000	13,769,000	1,466,000	11.92%
Gambling Excise Tax	104,377	80,038	113,000	100,000	110,000	(3,000)	-02.65%
Franchise Fees	226,819	274,140	292,000	316,000	330,000	38,000	13.01%
PUD Privilege Tax	295,780	297,602	300,000	298,076	300,000	-	00.00%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,328,253	1,394,433	1,459,000	1,420,000	1,448,000	(11,000)	-00.75%
Extraordinary Criminal Justice	183,000	-	-	-	-	-	
Indirect Costs	1,628,964	1,629,628	1,282,039	1,282,039	1,225,049	(56,990)	-04.45%
Other Misc Revenue	1,034,146	1,182,268	1,127,398	1,112,587	1,251,298	123,900	10.99%
	37,967,323	40,107,014	40,276,437	40,916,702	42,558,347	2,281,910	05.67%
<u>Treasurer</u>							
Property Tax Penalties	650,837	681,171	691,000	650,000	652,800	(38,200)	-05.53%
Property Tax Interest	1,223,784	1,327,008	1,282,000	1,250,000	1,260,000	(22,000)	-01.72%
Investment Earnings	244,743	233,401	295,000	260,000	300,000	5,000	01.69%
Other Misc Revenue	(2,540)	382,976	321,295	355,989	358,645	37,350	11.62%
	2,116,824	2,624,556	2,589,295	2,515,989	2,571,445	(17,850)	-00.69%

General Fund Revenue Detail

September 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
<u>Sheriff</u>							
Law Enforcement Fees	80,706	91,127	82,000	82,000	81,250	(750)	-00.91%
Animal Control	48,641	43,991	48,800	48,800	43,400	(5,400)	-11.07%
Other Misc Revenue	193,084	68,126	84,250	84,250	77,050	(7,200)	-08.55%
	322,431	203,244	215,050	215,050	201,700	(13,350)	-06.21%
<u>District Court</u>							
Civil Fees	171,466	156,044	170,000	170,000	170,000	-	00.00%
Traffic Infraction Penalties	995,294	880,130	950,000	950,000	950,000	-	00.00%
Traffic Infraction Trauma Car	145,187	129,522	145,000	145,000	145,000	-	00.00%
DUI Penalties	164,988	130,968	135,000	135,000	135,000	-	00.00%
Other Criminal Traffic Mi	215,044	193,561	210,000	210,000	210,000	-	00.00%
Other Criminal Non-Traffic	57,413	50,050	60,000	60,000	60,000	-	00.00%
Other Misc Revenue	456,784	430,282	413,197	433,923	406,800	(6,397)	-01.55%
	2,206,176	1,970,557	2,083,197	2,103,923	2,076,800	(6,397)	-00.31%

General Fund Revenue Detail

September 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
General Revenues:							
<u>Juvenile</u>							
Juvenile Bed Rentals	77,096	117,783	65,000	65,000	65,000	-	00.00%
Other Misc Revenue	19,229	17,477	16,500	16,500	16,500	-	00.00%
	96,325	135,260	81,500	81,500	81,500	-	00.00%
<u>Planning</u>							
Subdivision Fees	138,431	148,537	186,318	162,326	162,326	(23,992)	-12.88%
Zoning Fees	114,230	113,746	138,264	193,718	193,718	55,454	40.11%
Other Misc Revenue	51,100	59,575	53,741	59,648	59,548	5,807	10.81%
	303,761	321,858	378,323	415,692	415,592	37,269	09.85%
Assessor	4,136	6,045	3,500	3,500	2,095	(1,405)	-40.14%
Non-Departmental	108,177	84,734	95,000	98,399	61,000	(34,000)	-35.79%
Human Resources	3,206	2,075	1,600	3,400	2,700	1,100	68.75%
Coroner	33,498	25,728	30,000	30,000	30,000	-	00.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	143,894	125,191	126,000	125,000	125,000	(1,000)	-00.79%
Prosecuting Attorney	165,633	141,153	138,750	138,700	132,700	(6,050)	-04.36%
Clerk	701,600	672,212	760,690	716,213	696,147	(64,543)	-08.48%
Superior Court	60,486	40,844	40,100	40,000	40,000	(100)	-00.25%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	46,643,433	48,455,008	49,030,866	49,624,773	50,871,106	1,840,240	03.75%
	1,724,639	1,811,575	575,858	1,169,765	1,840,240		
	03.84%	03.88%	01.19%	02.41%	03.75%		

General Fund Revenue Detail

September 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
Grants/Contracts							
Assessor	4,270	4,270	3,300	3,300	3,300	-	00.00%
Auditor	13,820	-	-	-	-	-	00.00%
Elections	5,371	-	-	875	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,910,223	2,968,920	2,200,000	2,200,000	2,200,000	-	00.00%
Non-Departmental	30,673	-	-	-	-	-	00.00%
Human Resources	76,107	-	-	-	-	-	00.00%
Treasurer	28,269	28,270	27,300	27,300	32,300	5,000	18.32%
Sheriff	1,036,917	924,604	808,600	1,135,560	1,178,159	369,559	45.70%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	553,516	659,944	601,359	592,963	559,378	(41,981)	-06.98%
Assigned Counsel-Expert Witness	14,008	15,467	6,000	7,500	7,500	1,500	25.00%
Prosecuting Attorney	2,437,554	2,354,543	2,383,571	2,383,648	2,483,151	99,580	04.18%
Clerk	549,367	550,570	554,403	553,138	553,138	(1,265)	-00.23%
CJS	1,658,478	1,532,161	1,424,510	1,437,111	1,454,313	29,803	02.09%
District Court	248,755	291,226	234,000	328,135	214,100	(19,900)	-08.50%
Superior Court	377,005	431,735	465,032	504,204	434,315	(30,717)	-06.61%
Juvenile	39,496	58,612	35,000	35,000	35,000	-	00.00%
WSU Extension	39,065	40,314	42,125	38,125	38,125	(4,000)	-09.50%
Horticulture	-	-	-	-	-	-	00.00%
Planning	116,220	22,800	20,227	20,083	170,083	149,856	740.87%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	10,139,114	9,883,436	8,805,427	9,266,942	9,362,862	557,435	06.33%
	2,405,515	(255,678)	(1,078,009)	(616,494)	557,435	06.33%	
Total Revenues - All Sources	56,782,547	58,338,444	57,836,293	58,891,715	60,233,968	2,397,675	04.15%
	4,130,154	1,555,897	(502,151)	553,271	2,397,675	04.15%	

General Fund Expenses

September 2015

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,102,712	-	2,102,712	1,507,846	71.71%		-
E 020 Auditor	1,310,293	66,000	1,376,293	967,710	70.31%		-
N 020 Elections	1,279,261	875	1,280,136	639,994	49.99%		875
030 Commissioners	841,058	-	841,058	611,340	72.69%		-
G 070 Human Resources	751,510	-	751,510	418,769	55.72%		-
O 080 Treasurer	1,373,016	-	1,373,016	967,943	70.50%		-
V 050 Non-Departmental	2,038,505	968,816	3,007,321	2,473,519	82.25%		-
810 Capital Outlay	378,865	13,000	391,865	306,896	78.32%		-
Total	10,075,220	1,048,691	11,123,911	7,894,017	70.96%	-	875

P 200 Coroner	380,288	-	380,288	252,498	66.40%		-
U 220 Sheriff	8,646,315	326,960	8,973,275	6,391,997	71.23%		-
B 270 Dept. of Correction	15,483,022	-	15,483,022	11,011,565	71.12%		-
Total	24,509,625	326,960	24,836,585	17,656,060	71.09%	-	-

J 400 Assigned Counsel	3,131,719	(8,396)	3,123,323	2,196,959	70.34%		(8,396)
U 400 AC - Expert Witness	261,459	1,500	262,959	103,519	39.37%		1,500
S 410 Attorney	5,787,628	91,201	5,878,829	4,310,058	73.31%		77
T 420 Clerk	2,184,581	(1,265)	2,183,316	1,545,922	70.81%		(1,265)
I 430 Consol Juv Serv	1,424,510	12,601	1,437,111	1,086,545	75.61%		12,601
C 440 District Court	2,621,254	94,135	2,715,389	1,861,809	68.57%		94,135
E 450 Superior Court	2,832,506	39,172	2,871,678	1,910,876	66.54%		39,172
460 Youth Service Ctr	3,482,638	-	3,482,638	2,651,040	76.12%		-
Total	21,726,295	228,948	21,955,243	15,666,728	71.36%	-	137,824

C 620 WSU Ext	304,415	(4,000)	300,415	192,758	64.16%		(4,000)
O 640 Planning	1,859,370	(144)	1,859,226	1,373,667	73.88%		(144)
Total	2,163,785	(4,144)	2,159,641	1,566,425	72.53%	-	(4,144)

Total General Fund	58,474,925	1,600,455	60,075,380	42,783,230	71.22%	-	134,555
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167,814	167,814	\$50 Monthly Medical Premium Contribution
1,768,269	60,243,194	

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	28,695,298	560,438	29,255,736	20,747,417	70.92%
Supplies	1,438,709	23,000	1,461,709	811,207	55.50%
Other Services	11,348,374	68,460	11,416,834	7,975,437	69.86%
Intergov. Charges	289,298	-	289,298	210,844	72.88%
Capital Outlay	200,000	13,000	213,000	224,546	105.42%
Debt Service	14,861	-	14,861	1,625	10.93%
Other Financing Uses	16,488,385	968,816	17,457,201	12,812,154	73.39%
Grant Projections	-	134,555	134,555	-	0.00%
Total Expenditure	58,474,925	1,768,269	60,243,194	42,783,230	71.02%

Percent of Year Complete **75.00%**

General Fund Reserves

September 2015

	2015 Beginning	2015 Budget Allocation	Budgeted Revenue	Budgeted Expense	2015 Budgeted Ending	Adjusted	Projected 2015 Ending
Non-Spendable:							
Reserve for Petty Cash	47,540	-	-	-	47,540	9,000	56,540
Total Non-Spendable	47,540	-	-	-	47,540	9,000	56,540
Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)	14,002	-	94,000	(95,714)	12,288	-	12,288
Dist Crt Judicial Stabilization (JST)	99,247	-	30,000	(131,489)	(2,242)	-	(2,242)
Dist Crt DUI Court Fees	19,001	-	10,000	(10,000)	19,001	-	19,001
Superior Court Judicial Stabilization (JST)	40,291	-	28,600	(69,140)	(249)	-	(249)
Drug Court Fees	77,821	-	12,000	(21,500)	68,321	-	68,321
Total Restricted	250,362	-	174,600	(327,843)	97,119	-	97,119
Committed:							
Equipment Replacement	357,931	-	-	125,105	483,036	-	483,036
Elections Reserve	-	337,199	-	-	337,199	-	337,199
Extraordinary Criminal Justice	568,000	-	-	-	568,000	-	568,000
Contingency**	671,670	475,000	-	(307,958)	838,712	(17,040)	821,672
Prior Year Unspent Appropriations	-	-	-	-	-	-	-
Total Committed	1,597,601	812,199	-	(182,853)	2,226,947	(17,040)	2,209,907
Assigned:							
No Activity	-	-	-	-	-	-	-
Total Assigned	-	-	-	-	-	-	-
Unassigned:							
Cash Flow Reserves	8,446,927	(812,199)	57,661,693	(57,964,229)	7,332,192	(704,807)	6,627,385
Total Unassigned	8,446,927	(812,199)	57,661,693	(57,964,229)	7,332,192	(704,807)	6,627,385
Total Fund Balance	10,342,430	-	57,836,293	(58,474,925)	9,703,798	(712,847)	8,990,951

Total Change in Fund Balance (1,351,479)

Commitments: ***

- 1) Law & Justice Additional Contingency (\$700K)
- 2) Road Fund (\$2.3 Million)
- 3)
- 4)
- 5)

700,000

GF Unassigned Reserve at 11.00% 6,625,736
Over/(Under)*** 1,649

Non Departmental Expenditure History

September 2015

Description		2013 Actual	2014 Actual	2015 Projection	2015 Actual	Diff.
Intergovern	Conference of Governments	33,920	33,964	38,435	38,435	0
	Clean Air	33,720	33,920	33,964	25,473	8,491
	Emergency Management	61,912	63,547	116,724	71,936	44,788
	District Health	100,000	100,000	100,000	75,000	25,000
	State Examiners	140,342	117,346	170,228	95,658	74,570

Interdepartmental	Grants Management	84,508	102,459	108,627	81,470	27,157
	Indirect Cost Plan	5,491	8,752	14,819	11,114	3,705
	Purchasing	740	631	3,166	2,374	792
	GIS	43,233	45,524	53,557	40,168	13,389
	DOS	2,997	87,997	3,209	2,407	802
	LEOFF I Medical Expenditures	750,000	750,000	750,000	562,500	187,500
	Law Library/Safeway Rent/Other Leases	34,551	35,286	36,021	27,016	9,005
	Property Management (Noxious Weed)	22	0	175	0	175
	Board of Equalization	8,138	1,948	13,000	1,969	11,031
	Tax Litigation	7,000	7,000	7,000	5,250	1,750
	Parks & Recreation	0	5,000	100,000	75,000	25,000

DEBT	2002 G.O. Bond - Other	14,667	15,093	14,861	1,625	13,236
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Membership	Memberships-NACO	0	4,865	5,109	4,865	244
	Memberships-WACO	32,992	29,439	33,576	13,274	20,302
	Memberships-WSAC	34,239	35,283	35,937	34,898	1,039
	WSAC/PILT	6,889	6,889	7,054	0	7,054

Operational	County Code Updates	1,020	7,326	8,000	15,549	(7,549)
	Minority Women (WAC 326-02-034(1))	3,826	4,179	5,000	4,179	821
	OASI Employment Security	365	347	500	367	133
	Labor Attorney	120,284	70,508	100,000	11,026	88,974
	Legislative Advocate	7,287	8,500	8,200	4,856	3,344
	Yakima Airport	25,955	0	130,195	97,646	32,549
	ITA Bill	5,724	2,787	5,063	3,797	1,266

One-Time Expend	Fox Lawson	0	61,200	0	0	0
	Tax Judgements	4,069	59	6,500	42	6,458
	Yakima Basin Integrated Plan	0	0	10,000	3,679	6,321
	SunTarget Shooting Range	250,000	0	0	165	(165)
	Pay Adjustment	26,205	0	0	190,000	(190,000)
	Utility Review	62,049	170,000	75,000	75,000	0
	Facilities Projects	626,891	0	877,276	877,276	0
	Technology Capital Projects	660,000	343,700	128,540	0	128,540
	Hearing & Speech Center	25,000	0	0	0	0
	Imaging	211	5,605	7,585	7,120	465
	Drug Court	0	0	0	12,385	(12,385)
	Total	3,214,247	2,159,154	3,007,321	####	533,802

Tracked Costs

September 2015

Department	Description	Budget	Actual	Difference	%
Treasurer	Prof Service - Armored Car	14,000	11,664	2,336	83.31%
	Misc - Banking Services	45,000	12,989	32,011	28.86%
	Total Treasurer	59,000	24,653	34,347	41.78%
Coroner	Prof Service - Autopsies	80,614	43,213	37,401	53.60%
	Prof Service - Indigent Burials	10,000	6,400	3,600	64.00%
	Total Coroner	90,614	49,613	41,001	54.75%
Assigned Counsel	Prof Service -	459	0	459	0.00%
	Prof Service - Adult Felony	150,000	57,964	92,036	38.64%
	Prof Service - Adult Misdemeanor	11,000	2,369	8,631	21.54%
	Prof Service - Juvenile Offenders	45,000	21,756	23,244	48.35%
	Prof Service - ITA Commitments	15,000	21,431	(6,431)	142.87%
	Prof Services - Aggravated Murder 1	40,000	0	40,000	0.00%
	Total Superior Court	261,459	103,520	157,939	39.59%
District Court	Supplies - Jury Costs	3,000	1,198	1,802	39.93%
	Prof Serv-Cost Bills	3,000	0	3,000	0.00%
	Operating Rentals - Jury Costs	0	0	0	0.00%
	Misc - Jury Fees	35,200	19,283	15,917	54.78%
	Misc - Jury Meals	2,000	0	2,000	0.00%
	Misc - Witness Fees	2,000	680	1,320	34.00%
	Total District Court	45,200	21,161	24,039	46.82%
Superior Court	Supplies - Jury Costs	2,000	1,930	70	96.50%
	Prof Service - Court Ordered Cost Bills	40,000	5,303	34,697	13.26%
	Operating Rentals - Jury Costs	0	0	0	0.00%
	Misc - Jury Fees	267,000	93,253	173,747	34.93%
	Misc - Jury Meals	13,500	2,597	10,903	19.24%
	Misc - Witness Fees	13,500	2,548	10,952	18.87%
	Total Superior Court	336,000	105,631	230,369	31.44%
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary					
Total Tracked Costs		792,273	304,578	487,695	38.44%

Other Funds

September 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Fund</i>	10,342,430	37,084,898	42,783,230	4,644,098	5,723,886
<i>District Court Probation</i>	92,483	1,143,502	1,151,149	84,836	92,790
<i>Municipal Courts</i>	281,002	341,767	353,801	268,968	277,761
<i>Pre-Trial</i>	0	190,000	97,149	92,851	92,851
<i>Narcotics Investigation</i>	2,115	3,404	0	5,519	5,519
<i>Special Operations</i>	278,027	381,230	337,406	321,851	322,265
<i>District Court Dispute Resolution Center</i>	24,549	62,476	63,639	23,386	23,386
<i>Family Court</i>	50,005	174,134	172,809	51,330	57,028
<i>Department of Corrections</i>	2,715,989	16,640,945	16,803,318	2,553,616	3,007,008
<i>Noxious Weed</i>	421,543	384,145	286,225	519,463	546,394
<i>Horticulture</i>	192,876	157,999	152,329	198,546	201,371
S <i>Criminal Justice Sales Tax</i>	1,768,677	4,091,681	4,577,943	1,282,415	1,442,276
P <i>Parks & Recreation</i>	6,421	82,090	46,262	42,249	42,863
E <i>County Road</i>	6,044,701	14,973,549	14,914,067	6,104,183	6,949,484
C <i>Toppenish/Simcoe West Railroad</i>	58,969	6,299	11,804	53,464	53,464
I <i>Naches Rail Branch</i>	30,586	6,051	14,457	22,180	22,429
A <i>Flood Control</i>	1,039,370	1,325,682	1,497,653	867,399	984,665
L <i>Storm Water Utility</i>	1,544,670	897,021	864,796	1,576,895	1,595,505
<i>Records Services</i>	285,208	181,868	153,721	313,355	315,475
<i>Motel/Hotel</i>	198,600	402,982	47,439	554,143	554,143
<i>WSU Extension</i>	37,318	6,239	3,433	40,124	40,138
<i>Emergency Medical Service</i>	383,544	337,667	358,843	362,368	364,240
R <i>911</i>	1,859,521	1,453,742	2,317,326	995,937	976,668
E <i>Veterans Relief</i>	75,549	89,819	109,979	55,389	61,099
V <i>Community Services</i>	3,492,487	1,391,322	1,719,983	3,163,826	3,586,884
E <i>Aging & Long Term Care</i>	3,524,773	5,642	3,493,303	37,112	25,605
N <i>Assessment & Referrals (TASC)</i>	323,547	1,124,339	1,124,339	323,547	344,126
U <i>Treasurer's Revolving</i>	147,464	213,107	284,983	75,588	81,346
E <i>Treasurer's Investment Pool</i>	65,416	119,192	119,243	65,365	70,097
<i>REET Electronic Tech</i>	111,170	28,919	18,750	121,339	121,339
<i>Support Investment In Economic Diversification</i>	17,633,413	3,439,329	2,007,388	19,065,354	11,652,639
<i>Community Development Programs</i>	10	140,640	140,205	445	567
<i>Community Housing</i>	427,423	282,576	308,469	401,530	438,512
<i>Title III PILT</i>	125,338	107,518	9,954	222,902	712,167
<i>Homeless Services</i>	1,502,824	1,490,191	1,337,537	1,655,478	1,820,617
<i>Hud Housing Program</i>	42,305	233	0	42,538	42,537
<i>Total Special Revenue Funds</i>	44,787,893	51,677,300	54,899,702	41,565,491	36,925,258

Other Funds

September 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
2014 GO Bond Redemption	2,201	206,476	126,522	82,155	82,155
1997 GO Bond Redemption	166	18	0	184	183
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	38,128	2,747	0	40,875	40,875
2008 GO Bond Redemption (Noxious Weed)	0	13,305	13,305	0	0
D 2009 GO Bond Redemption	0	69,715	69,715	0	0
E 2010 A GO Bond Redemption	0	378,122	378,122	0	0
B 2010 B GO Bond Redemption	593,955	63,581	60,750	596,786	596,785
T CRID Guaranty	128,971	792	0	129,763	129,763
LID Guaranty	27,273	168	0	27,441	27,440
CRID #3 Bond Redemption	4,551	19,279	17,840	5,990	5,991
CRID #4 Bond Redemption	0	0	0	0	0
CRID #5 Bond Redemption	0	0	0	0	0
RD #99 Bond Redemption	1,911	6,891	6,012	2,790	2,790
Total Debt Service Funds	797,157	761,094	672,266	885,985	885,983

General Capital Projects	977,454	4,857	270,816	711,495	711,495
Naches Rail Branch Line	50,694	275,700	306,017	20,377	84,911
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Terrace Heights Water Ext	1,786	8	0	1,794	1,794
Com Dev-Buena Improvements	57,452	266	57,718	0	0
C Com Dev-Parker Water	0	0	0	0	0
A Com Dev-Outlook Feasibility Study	120	0	0	120	120
P Fairground Capital Projects	266,481	1,609	10,454	257,636	257,636
I Public Works Capital Projects	818,767	84,426	271,899	631,294	678,792
T 2009 Bond Capital Projects	1,062	0	0	1,062	1,062
A 2010 A GO Bond Capital Projects	2,192,201	15,146	908,932	1,298,415	1,445,886
L 2014 LTGO Capital Projects	4,211,222	820,440	2,178,218	2,853,444	2,853,445
Ascend Royalties	125,112	767	0	125,879	125,879
RE Excise Cap Proj	517,283	662,619	149,923	1,029,979	1,029,979
YC RID's Construction	0	48	22,456	(22,408)	9,131
Total Capital Project Funds	9,220,162	1,865,886	4,176,433	6,909,615	7,200,658

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Other Funds

September 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>Solid Waste</i>	27,889,112	7,239,573	8,057,759	27,070,926	21,638,653
<i>Utility-Buena Water</i>	534,516	119,203	42,834	610,885	151,294
<i>Utility-Gibson Water System</i>	30,655	1,955	766	31,844	23,149
<i>Utility-Review</i>	101,131	113,249	136,533	77,847	82,899
<i>Utility-Buena Sewer</i>	918,665	108,434	129,623	897,476	441,088
<i>Utility-Star Crest Water System</i>	24,377	2,091	1,080	25,388	18,302
E <i>Utility-Terrace Hts Water</i>	7,056,822	1,038,530	825,892	7,269,460	873,537
N <i>Utility-Gala Estates</i>	104,888	17,846	15,491	107,243	3,441
T <i>Utility-Wysacre Water System</i>	24,418	3,201	1,933	25,686	15,492
E <i>Utility-Meadowbrook Water System</i>	32,491	2,248	2,117	32,622	20,640
R <i>Utility-Wendt Road Water System</i>	21,083	1,508	1,781	20,810	4,354
P <i>Utility-Kodiak Water</i>	58,612	4,441	1,575	61,478	42,537
R <i>Utility-Fairway Estates Water</i>	131,366	10,497	6,434	135,429	64,691
I <i>Utility-Mountain Shadows</i>	121,864	5,614	4,452	123,026	22,377
S <i>Utility-Huntzinger Water</i>	66,742	3,989	1,860	68,871	31,232
E <i>Utility-Heysman Water</i>	34,532	2,545	1,357	35,720	22,430
<i>Utility-Crewport Water</i>	769,990	27,507	18,516	778,981	62,197
<i>Utility-Ray Symmonds Water</i>	23,320	3,051	906	25,465	11,470
<i>Utility-Stein Water System</i>	63,502	4,667	1,949	66,220	36,968
<i>Utility-North Bon Air Water System</i>	37,401	2,467	2,593	37,275	15,521
<i>Utility-Nagler Water System</i>	38,640	2,357	5,569	35,428	18,766
<i>Utility-Buchanan Water System</i>	129,805	4,054	1,651	132,208	28,332
<i>Utility-Beckonridge Water</i>	38,534	2,666	1,693	39,507	12,253
<i>Utility-Speyers Water</i>	38,485	2,754	848	40,391	9,723
<i>Utility-Bittner</i>	21,012	1,088	622	21,478	4,195
<i>Utility-Norman</i>	45,984	2,206	840	47,350	3,571
<i>Utility-Raptor</i>	39,723	799	408	40,114	1,602
<i>Building & Fire Safety</i>	626,689	1,702,297	1,325,284	1,003,702	1,070,413
Total Enterprise Funds	39,024,359	10,430,837	10,592,366	38,862,830	24,731,127

<i>GIS</i>	193,643	328,947	327,444	195,146	204,910
<i>Technology Services</i>	1,930,478	4,089,083	4,050,357	1,969,204	1,731,705
I <i>Purchasing</i>	61,054	240,176	254,740	46,490	47,279
N <i>Printing</i>	51,306	279,857	265,808	65,355	3,140
T <i>Unemployment Comp</i>	1,086,024	203,190	123,480	1,165,734	1,172,859
E <i>Employee Flexible Spending</i>	46,696	62,385	55,251	53,830	53,830
R <i>Employee Benefit</i>	1,722,105	8,641,831	8,740,875	1,623,061	1,633,084
N <i>Workmen's Comp</i>	2,228,512	585,665	999,323	1,814,854	1,840,375
A <i>LEOFF Benefit</i>	598,540	569,091	350,106	817,525	829,073
L <i>Liability Insurance</i>	551,645	1,609,725	1,204,787	956,583	1,006,525
<i>Department of Security</i>	128,654	431,676	457,087	103,243	131,868
<i>Financial Services</i>	2,318	673,656	579,320	96,654	200,152
<i>Grants Management</i>	3,532	0	0	3,532	0
<i>Facilities Maintenance</i>	1,202,904	3,923,552	2,544,067	2,582,389	2,623,267
<i>Equipment Replacement & Repair</i>	22,231,316	5,450,364	6,142,969	21,538,711	8,807,281
Total Internal Service Funds	32,038,727	27,089,198	26,095,614	33,032,311	20,285,348

Total All Funds (Less General Fund)	136,210,728	128,909,213	139,219,611	125,900,330	95,752,260
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*Timing differences from when revenue is reconized and expenditures are incurred.