

2015 Budget Adjustments Summary

March 2015

[illegible]

General Fund Income Statement March 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue										
Property Tax	\$ 21,650,304	\$ 22,057,476	\$ 25,317,759	\$ 26,013,768	\$ 25,600,000	\$ -	\$ 25,600,000	\$ 2,147,034	\$ 23,452,966	08.39%
Sales Tax	9,187,732	9,807,420	10,758,448	12,204,057	12,303,000	785,000	13,088,000	2,044,564	11,043,436	15.62%
Interest Earnings	295,567	250,315	244,743	233,401	295,000	-	295,000	39,635	255,365	13.44%
Other Taxes	2,397,677	2,467,582	166,319	161,535	203,000	-	203,000	9,210	193,790	04.54%
Licenses & Permits	294,606	324,592	340,357	372,073	392,100	-	392,100	28,724	363,376	07.33%
Grants	6,503,394	5,834,123	6,021,810	5,389,071	5,249,023	-	5,249,023	435,565	4,813,458	08.30%
Intergovernmental	3,529,417	3,940,856	2,088,741	2,293,754	2,339,950	-	2,339,950	494,181	1,845,769	21.12%
Charges/Fees for Service	5,395,206	5,299,991	7,584,387	7,301,934	7,060,621	-	7,060,621	1,561,657	5,498,964	22.12%
Fines and Forfeits	1,934,227	1,968,919	2,735,754	2,518,144	2,679,290	-	2,679,290	672,888	2,006,402	25.11%
Other Miscellaneous	970,723	701,119	1,524,229	1,850,708	1,714,309	-	1,714,309	334,068	1,380,241	19.49%
Total Revenue	\$ 52,158,853	\$ 52,652,393	\$ 56,782,547	\$ 58,338,445	\$ 57,836,293	\$ 785,000	\$ 58,621,293	\$ 7,767,526	\$ 50,853,767	13.25%
Expense										
Salaries/Benefits	\$ 26,429,296	\$ 26,452,978	\$ 26,333,155	\$ 26,800,600	\$ 28,695,298	\$ 167,814	\$ 28,863,112	\$ 6,715,834	\$ 22,147,278	23.27%
Supplies	1,099,863	1,042,304	1,279,060	1,305,448	1,438,709	-	1,438,709	250,962	1,187,747	17.44%
Other Services & Charges	9,459,463	9,228,997	9,841,159	10,371,155	11,169,509	-	11,169,509	2,570,109	8,599,400	23.01%
Debt Service	14,403	14,522	14,667	15,093	14,861	-	14,861	-	14,861	00.00%
Flex Costs	1,257,996	1,210,143	-	-	-	-	-	-	-	00.00%
DOC	11,146,074	11,851,723	16,361,222	15,965,435	15,483,022	-	15,483,022	3,348,337	12,134,685	21.63%
Intergovernmental Charges	234,528	225,086	229,574	231,431	289,298	-	289,298	76,687	212,611	26.51%
Other Financing Uses	620,143	874,352	2,454,541	1,399,255	1,005,363	877,276	1,882,639	228,127	1,654,512	12.12%
Capital:										
Contingency	9,347	11,453	47,207	54,453	125,105	-	253,760	186,755	67,005	100.00%
Equipment Replacement	66,543	75,326	206,273	171,643	253,760	-	125,105	5,008	120,097	00.00%
Grant Projections	-	-	-	-	-	-	-	-	-	00.00%
Total Expense	\$ 50,337,656	\$ 50,986,883	\$ 56,766,858	\$ 56,314,513	\$ 58,474,925	\$ 1,045,090	\$ 59,520,015	\$ 13,381,819	\$ 46,138,196	22.48%
Net Income/(Loss)	\$ 1,821,197	\$ 1,665,510	\$ 15,689	\$ 2,023,932	\$ (638,632)	\$ (260,090)	\$ (898,722)	\$ (5,614,293)		
Beginning Reserve Balance	\$ 4,824,056	\$ 6,639,065	\$ 8,304,575	\$ 8,318,498	\$ 10,342,430		\$ 10,342,430	\$ 10,342,430		
Prior Period Adjustment	(6,188)	-	(1,766)	-	-		-	-		
Ending Reserve Balance	\$ 6,639,065	\$ 8,304,575	\$ 8,318,498	\$ 10,342,430	\$ 9,703,798		\$ 9,443,708	\$ 4,728,137		
Contingency Reserve	-	(467,269)	(765,063)							
Elections Reserve	(437,115)	(105,017)	(105,017)							
Sheriff Obligation	-	(150,000)	(150,000)							
Budgeted Usage	-	-	(219,327)							
Adjusted Ending Reserve Balance	\$ 6,201,950	\$ 7,582,289	\$ 7,079,091							
Required Minimum Reserve @ 11%	\$ 5,737,474	6,004,130	6,246,080							
Over/(Under) Funded	\$ 464,476	\$ 1,578,159	\$ 833,011	\$						

General Fund Budget Projections

March 2015

	2015 Adopted Budget	Approved/Pending Amendments	2015 Revised Budget	Estimated Projections	2015 Projected Budget
Revenue					
Property Tax	\$ 25,600,000	\$ -	\$ 25,600,000	\$ -	\$ 25,600,000
Sales Tax	12,303,000	-	12,303,000	785,000	13,088,000
Interest Earnings	295,000	-	295,000	-	295,000
Other Taxes	203,000	-	203,000	-	203,000
Licenses & Permits	392,100	-	392,100	-	392,100
Grants	5,249,023	-	5,249,023	-	5,249,023
Intergovernmental	2,339,950	-	2,339,950	-	2,339,950
Charges/Fees for Service	7,060,621	-	7,060,621	-	7,060,621
Fines and Forfeits	2,679,290	-	2,679,290	-	2,679,290
Other Miscellaneous	1,714,309	-	1,714,309	-	1,714,309
Total Revenue	\$ 57,836,293	\$ -	\$ 57,836,293	\$ 785,000	\$ 58,621,293
Expense					
Salaries/Benefits	\$ 28,695,298	\$ 167,814	\$ 28,863,112	\$ -	\$ 28,863,112
Supplies	1,438,709	-	1,438,709	-	1,438,709
Other Services & Charges	11,169,509	-	11,169,509	-	11,169,509
Debt Service	14,861	-	14,861	-	14,861
Flex Costs	-	-	-	-	-
DOC	15,483,022	-	15,483,022	-	15,483,022
Intergovernmental Charges	289,298	-	289,298	-	289,298
Other Financing Uses	1,005,363	877,276	1,882,639	-	1,882,639
Capital:					
Contingency	125,105	-	125,105	-	125,105
Equipment Replacement	253,760	-	253,760	-	253,760
Grant Projections	-	-	-	-	-
Total Expense	\$ 58,474,925	\$ 1,045,090	\$ 59,520,015	\$ -	\$ 59,520,015
Net Income/(Loss)	\$ (638,632)	\$ (1,045,090)	\$ (1,683,722)	\$ 785,000	\$ (898,722)

General Fund Revenue Detail

March 2015

	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
General Revenues:								
Auditor								
Recording Filing Fees	326,452	347,401	256,881	250,000	250,000		(250,000)	-100.00%
Vehicle Licensing Fees	1,222,364	1,229,992	1,249,872	1,225,000	1,225,000		(1,225,000)	-100.00%
Passports	27,500	34,700	44,875	40,000	40,000		(40,000)	-100.00%
Other Misc Revenue	73,478	75,661	85,900	73,625	73,625		(73,625)	-100.00%
	1,649,794	1,687,754	1,637,528	1,588,625	1,588,625	-	(1,588,625)	-100.00%
Elections								
Elections Services	357,784	599,410	206,935	500,000	500,000		(500,000)	-100.00%
Elections Services Registrations	135,897	122,181	118,746	122,181	122,181		(122,181)	-100.00%
Other Misc Revenue	17,137	618	31,329	618	618		(618)	-100.00%
	510,818	722,209	357,010	622,799	622,799	-	(622,799)	-100.00%
Commissioners								
Property Tax	22,057,476	22,407,536	23,044,848	23,400,000	23,400,000		(23,400,000)	-100.00%
Sales Tax	9,807,420	10,758,448	12,204,057	12,303,000	13,088,000		(12,303,000)	-100.00%
Gambling Excise Tax	126,722	104,377	94,888	127,500	127,500		(127,500)	-100.00%
Franchise Fees	209,424	226,819	274,140	292,000	292,000		(292,000)	-100.00%
PUD Privilege Tax	277,033	295,780	297,602	300,000	300,000		(300,000)	-100.00%
County Assistance (6050)	-	-	-	-	-		-	-100.00%
Motor Vehicle Criminal Justice	1,249,464	1,328,253	1,394,433	1,459,000	1,459,000		(1,459,000)	-100.00%
Extraordinary Criminal Justice	161,000	183,000	-	-	-		-	-100.00%
Indirect Costs	1,506,421	1,628,964	1,629,628	1,282,039	1,282,039		(1,282,039)	-100.00%
Other Misc Revenue	916,324	1,034,146	1,167,420	1,112,898	1,112,898		(1,112,898)	-100.00%
	36,311,285	37,967,323	40,107,016	40,276,437	41,061,437	-	(40,276,437)	-100.00%
Treasurer								
Property Tax Penalties	732,172	650,837	681,171	691,000	691,000		(691,000)	-100.00%
Property Tax Interest	1,413,444	1,223,784	1,327,008	1,282,000	1,282,000		(1,282,000)	-100.00%
Investment Earnings	250,315	244,743	233,401	295,000	295,000		(295,000)	-100.00%
Other Misc Revenue	269,743	(2,540)	382,975	321,295	321,295		(321,295)	-100.00%
	2,665,674	2,116,824	2,624,555	2,589,295	2,589,295	-	(2,589,295)	-100.00%
Sheriff								
Law Enforcement Fees	83,797	80,706	91,127	82,000	82,000		(82,000)	-100.00%
Animal Control	56,610	48,641	43,991	48,800	48,800		(48,800)	-100.00%
Other Misc Revenue	88,342	193,084	100,051	84,250	84,250		(84,250)	-100.00%
	228,749	322,431	235,169	215,050	215,050	-	(215,050)	-100.00%

General Fund Revenue Detail

March 2015

	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
District Court								
Civil Fees	156,327	171,466	156,044	170,000	170,000		(170,000)	-100.00%
Traffic Infraction Penalties	958,272	995,294	880,130	950,000	950,000		(950,000)	-100.00%
Traffic Infraction Trauma Car	146,801	145,187	129,522	145,000	145,000		(145,000)	-100.00%
DUI Penalties	141,912	164,988	130,968	135,000	135,000		(135,000)	-100.00%
Other Criminal Traffic Mi	201,838	215,044	193,561	210,000	210,000		(210,000)	-100.00%
Other Criminal Non-Traffic	65,993	57,413	50,050	60,000	60,000		(60,000)	-100.00%
Other Misc Revenue	399,152	456,784	462,065	413,197	413,197		(413,197)	-100.00%
	2,070,294	2,206,176	2,002,340	2,083,197	2,083,197	-	(2,083,197)	-100.00%
General Revenues:								
Juvenile								
Juvenile Bed Rentals	96,384	77,096	117,783	65,000	65,000		(65,000)	-100.00%
Other Misc Revenue	20,103	19,229	17,476	16,500	16,500		(16,500)	-100.00%
	116,487	96,325	135,259	81,500	81,500	-	(81,500)	-100.00%
Planning								
Subdivision Fees	50,261	138,431	148,537	186,318	186,318		(186,318)	-100.00%
Zoning Fees	46,227	114,230	113,746	138,264	138,264		(138,264)	-100.00%
Other Misc Revenue	19,556	51,100	59,576	53,741	53,741		(53,741)	-100.00%
	116,044	303,761	321,859	378,323	378,323	-	(378,323)	-100.00%
Assessor								
Non-Departmental	4,248	4,136	6,045	3,500	3,500		(3,500)	-100.00%
Human Resources	99,021	108,177	84,734	95,000	95,000		(95,000)	-100.00%
Coroner	1,126	3,206	2,075	1,600	1,600		(1,600)	-100.00%
Department of Security	43,228	33,498	25,728	30,000	30,000		(30,000)	-100.00%
Assigned Counsel	-	-	-	-	-		-	00.00%
Prosecuting Attorney	138,124	143,894	125,179	126,000	126,000		(126,000)	-100.00%
Clerk	147,769	165,633	141,038	138,750	138,750		(138,750)	-100.00%
Superior Court	744,915	701,600	749,296	760,690	760,690		(760,690)	-100.00%
WSU Extension	71,218	60,486	53,781	40,000	40,000		(40,000)	-100.00%
GIS	-	-	-	-	-		-	00.00%
	-	-	-	-	-		-	00.00%
Total - General Revenues	44,918,794	46,643,433	48,608,612	49,030,766	49,815,766	-	(49,030,766)	-100.00%
	1,074,867	1,724,639	1,965,179	422,154	785,000	(49,030,766)		
	02.45%	03.84%	04.21%	00.87%	01.60%	-100.00%		

General Fund Revenue Detail

March 2015

	2012 Actuals	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
Grants/Contracts								
Assessor	4,270	4,270	4,270	3,300	3,300		(3,300)	-100.00%
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	2,968,920	2,200,000	2,200,000		(2,200,000)	-100.00%
Non-Departmental	8,898	30,673	-	-	-		-	00.00%
Human Resources	66,500	76,107	-	-	-		-	00.00%
Treasurer	28,370	28,269	28,270	27,300	27,300		(27,300)	-100.00%
Sheriff	1,353,682	1,036,917	892,679	808,600	808,600		(808,600)	-100.00%
Department of Security	-	-	-	-	-		-	00.00%
Assigned Counsel	537,946	553,516	659,956	601,359	601,359		(601,359)	-100.00%
Assigned Counsel-Expert Witness	215,895	14,008	15,467	6,000	6,000		(6,000)	-100.00%
Prosecuting Attorney	2,442,885	2,437,554	2,354,658	2,383,571	2,383,571		(2,383,571)	-100.00%
Clerk	558,429	549,367	473,486	554,403	554,403		(554,403)	-100.00%
CJS	1,677,697	1,658,478	1,532,161	1,424,510	1,424,510		(1,424,510)	-100.00%
District Court	244,592	248,755	259,443	234,000	234,000		(234,000)	-100.00%
Superior Court	342,466	377,005	418,797	465,132	465,132		(465,132)	-100.00%
Juvenile	44,569	39,496	58,612	35,000	35,000		(35,000)	-100.00%
WSU Extension	29,939	39,065	40,314	42,125	42,125		(42,125)	-100.00%
Horticulture	-	-	-	-	-		-	00.00%
Planning	159,972	116,220	22,800	20,227	20,227		(20,227)	-100.00%
GIS	-	-	-	-	-		-	00.00%
Total Grants/Contracts	7,733,599	10,139,114	9,729,833	8,805,527	8,805,527	-	(8,805,527)	-100.00%
	(581,327)	2,405,515	(409,281)	(924,306)	-	(8,805,527)	-100.00%	
Total Revenues - All Sources	52,652,393	56,782,547	58,338,445	57,836,293	58,621,293	-	(57,836,293)	-100.00%
	493,540	4,130,154	1,555,898	(502,152)	785,000	(57,836,293)	-100.00%	

Budgeted Begin Fund Balance
Balance Per Cayenta Reports

8,076,868
65,913,161

General Fund Expenses

March 2015

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,102,712	-	2,102,712	487,658	23.19%		-
E	020 Auditor	1,310,293	-	1,310,293	312,210	23.83%		-
N	020 Elections	1,279,261	-	1,279,261	213,086	16.66%		-
	030 Commissioners	841,058	-	841,058	194,220	23.09%		-
G	070 Human Resources	751,510	-	751,510	138,073	18.37%		-
O	080 Treasurer	1,373,016	-	1,373,016	330,300	24.06%		-
V	050 Non-Departmental	2,038,505	167,814	2,206,319	431,177	19.54%		-
	810 Capital Outlay	378,865	-	378,865	5,007	1.32%		-
	Total	10,075,220	167,814	10,243,034	2,111,731	20.62%	-	-

U	200 Coroner	380,288	-	380,288	71,968	18.92%		-
B	220 Sheriff	8,646,315	-	8,646,315	2,342,403	27.09%		-
L	270 Dept. of Corrections	15,483,022	-	15,483,022	3,348,340	21.63%		-
I	Total	24,509,625	-	24,509,625	5,762,711	23.51%	-	-

	400 Assigned Counsel	3,131,719	-	3,131,719	684,355	21.85%		-
J	400 AC - Expert Witness	261,459	-	261,459	33,241	12.71%		-
U	410 Attorney	5,787,628	-	5,787,628	1,377,312	23.80%		-
S	420 Clerk	2,184,581	-	2,184,581	518,872	23.75%		-
T	430 Consol Juv Serv	1,424,510	-	1,424,510	356,247	25.01%		-
I	440 District Court	2,621,254	-	2,621,254	589,399	22.49%		-
C	450 Superior Court	2,832,506	-	2,832,506	627,478	22.15%		-
E	460 Youth Service Ctr	3,482,638	-	3,482,638	846,856	24.32%		-
	Total	21,726,295	-	21,726,295	5,033,760	23.17%	-	-

C	620 WSU Ext	304,415	-	304,415	61,995	20.37%		-
O	640 Planning	1,859,370	-	1,859,370	411,622	22.14%		-
M	Total	2,163,785	-	2,163,785	473,617	21.89%	-	-

Total General Fund	58,474,925	167,814	58,642,739	13,381,819	22.82%	-	-
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	28,695,298	167,814	28,863,112	6,715,834	23.27%
Supplies	1,438,709	-	1,438,709	250,962	17.44%
Other Services	11,348,374	-	11,348,374	2,570,109	22.65%
Intergov. Charges	289,298	-	289,298	76,687	26.51%
Capital Outlay	200,000	-	200,000	191,764	95.88%
Debt Service	14,861	-	14,861	-	0.00%
Other Financing Uses	16,488,385	-	16,488,385	3,576,463	21.69%
Grant Projections	-	-	-	-	0.00%
Total Expenditure	58,474,925	167,814	58,642,739	13,381,819	22.82%

Percent of Year Complete

25.00%

General Fund Reserves

March 2015

	2015 Beginning	2015 Budget Allocation	Budgeted Revenue	Budgeted Expense	2015 Budgeted Ending	Adjustments	Projected 2015 Ending
<u>Non-Spendable:</u>							
Reserve for Petty Cash	47,540	-	-	-	47,540	-	47,540
Total Non-Spendable	47,540	-	-	-	47,540	-	47,540
<u>Restricted:</u>							
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
<u>Committed:</u>							
Equipment Replacement	357,931	-	-	-	357,931	-	357,931
Elections Reserve	-	337,199	-	-	337,199	-	337,199
Extraordinary Criminal Justice Contingency**	568,000	-	-	-	568,000	-	568,000
Prior Year Unspent Appropriations	671,670	475,000	-	(307,958)	838,712	-	838,712
Total Committed	1,597,601	812,199	-	(307,958)	2,101,842	-	2,101,842
<u>Assigned:</u>							
No Activity	-	-	-	-	-	-	-
Total Assigned	-	-	-	-	-	-	-
<u>Unassigned:</u>							
Cash Flow Reserves	8,446,927	(812,199)	57,661,693	(57,839,124)	7,457,297	-	7,457,297
Total Unassigned	8,446,927	(812,199)	57,661,693	(57,839,124)	7,457,297	-	7,457,297
Total Fund Balance	10,342,430	-	57,836,293	(58,474,925)	9,703,798	-	9,703,798

Total Change in Fund Balance

(638,632)

Commitments: ***

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

Election Reserve
Contingency Reserve
Assigned (No Activity)
Prior Year Unspent Appropriations

(337,199)
(838,712)
-
-
8,527,887

GF Reserve (of 2015 Revenue Proj.)

11.00%

6,361,992
2,165,895

Non Departmental Expenditure History

March 2015

Description		2013 Actual	2014 Actual	2015 Projection	2015 Actual	Diff.
Intergovern	Conference of Governments	33,920	33,964	38,435	19,217	19,218
	Clean Air	33,720	33,920	33,964	8,491	25,473
	Emergency Management	61,912	63,547	116,724	23,979	92,745
	District Health	100,000	100,000	100,000	25,000	75,000
	State Examiners	140,342	117,346	170,228	620	169,608
Interdepartmental	Grants Management	84,508	102,459	108,627	27,157	81,470
	Indirect Cost Plan	5,491	8,752	14,819	3,705	11,114
	Purchasing	740	631	3,166	791	2,375
	GIS	43,233	45,524	53,557	13,389	40,168
	DOS	2,997	87,997	3,209	802	2,407
	LEOFF I Medical Expenditures	750,000	750,000	750,000	187,500	562,500
	Law Library/Safeway Rent/Other Leases	34,551	35,286	36,021	9,005	27,016
	Property Management (Noxious Weed)	22	0	175	0	175
	Board of Equalization	8,138	1,948	13,000	7	12,993
	Tax Litigation	7,000	7,000	7,000	1,750	5,250
	Parks & Recreation	0	5,000	100,000	0	100,000
DEBT	2002 G.O. Bond - Other	14,667	15,093	14,861	0	14,861
Membership	Memberships-NACO	0	4,865	5,109	4,865	244
	Memberships-WACO	32,992	29,439	33,576	2,655	30,921
	Memberships-WSAC	34,239	35,283	35,937	13,402	22,535
	WSAC/PILT	6,889	6,889	7,054	0	7,054
Operational	County Code Updates	1,020	7,326	8,000	3,665	4,335
	Minority Women (WAC 326-02-034(1))	3,826	4,179	5,000	4,179	821
	OASI Employment Security	365	347	500	0	500
	Labor Attorney	120,284	70,508	100,000	4,986	95,014
	Legislative Advocate	7,287	8,500	8,200	1,221	6,979
	Yakima Airport	25,955	0	130,195	32,549	97,646
	ITA Bill	5,724	2,787	5,063	1,266	3,797
One-Time Expend	Fox Lawson	0	61,200	0	0	0
	Tax Judgements	4,069	59	6,500	5	6,495
	Water Resource Mgt	0	0	0	165	(165)
	Drug Court				1,376	
	SunTarget Shooting Range	250,000	0	0	0	0
	Pay Adjustment	26,205	0	0	0	0
	Utility Review	62,049	170,000	75,000	37,500	37,500
	Facilities Projects	626,891	0	0	0	0
	Technology Capital Projects	660,000	343,700	37,000	0	37,000
	Hearing & Speech Center	25,000	0	0	0	0
	Imaging	211	5,605	7,585	1,930	5,655
	Total	3,214,247	2,159,154	2,028,505	431,177	1,597,328

Tracked Costs

March 2015

Department	Description	Budget	Projected	Difference	Actual	%
<u>Treasurer</u>	Prof Service - Armored Car	14,000	14,000	0	3,888	27.77%
	Misc - Banking Services	45,000	45,000	0	8	0.02%
	Total Treasurer	59,000	59,000	0	3,896	6.60%
<u>Coroner</u>	Prof Service - Autopsies	80,614	80,614	0	5,015	6.22%
	Prof Service - Indigent Burials	10,000	10,000	0	2,000	20.00%
	Total Coroner	90,614	90,614	0	7,015	7.74%
<u>Assigned Counsel</u>	Prof Service -	459	459	0	0	0.00%
	Prof Service - Adult Felony	150,000	150,000	0	23,948	15.97%
	Prof Service - Adult Misdemeanor	11,000	11,000	0	1,150	10.45%
	Prof Service - Juvenile Offenders	45,000	45,000	0	4,003	8.90%
	Prof Service - ITA Commitments	15,000	15,000	0	4,140	27.60%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	0	0.00%
	Total Superior Court	261,459	261,459	0	33,241	12.71%
<u>District Court</u>	Supplies - Jury Costs	3,000	3,000	0	317	10.57%
	Prof Serv-Cost Bills	3,000	3,000	0	0	0.00%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	35,200	35,200	0	7,003	19.89%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	146	7.30%
	Total District Court	45,200	45,200	315	7,466	16.52%
<u>Superior Court</u>	Supplies - Jury Costs	2,000	2,000	0	499	24.95%
	Prof Service - Court Ordered Cost Bills	40,000	40,000	0	3,254	8.14%
	Operating Rentals - Jury Costs		0	0	0	0.00%
	Misc - Jury Fees	267,000	267,000	0	46,588	17.45%
	Misc - Jury Meals	13,500	13,500	0	395	2.93%
	Misc - Witness Fees	13,500	13,500	0	335	2.48%
	Total Superior Court	336,000	336,000	0	51,071	15.20%
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary						
Total Tracked Costs		792,273	792,273	315	102,689	12.96%

Other Funds

March 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	10,342,430	7,767,526	13,381,819	4,728,137	5,682,685

District Court Probation	92,483	407,372	399,344	100,511	115,327
Municipal Courts	281,002	106,421	106,436	280,987	289,781
Narcotics Investigation	2,115	1,268	0	3,383	3,383
Special Operations	278,027	35,879	25,978	287,928	288,065
District Court Dispute Resolution Center	24,549	19,385	21,991	21,943	21,943
Family Court	50,005	57,056	57,386	49,675	55,373
Department of Corrections	2,715,989	4,307,561	5,369,788	1,653,762	2,169,548
Noxious Weed	421,543	53,831	78,949	396,425	423,357
Horticulture	192,876	20,122	26,889	186,109	188,866
S Criminal Justice Sales Tax	1,768,677	1,020,353	1,421,170	1,367,860	1,487,491
P Parks & Recreation	6,421	14	13,543	(7,108)	4,741
E County Road	6,044,701	2,803,953	3,363,152	5,485,502	6,244,953
C Toppenish/Simcoe West Railroad	58,969	3,076	173	61,872	62,258
I Naches Rail Branch	30,586	3,046	117	33,515	20,403
A Flood Control	1,039,370	119,043	317,176	841,237	841,192
L Storm Water Utility	1,544,670	95,208	94,930	1,544,948	1,526,113
Records Services	285,208	27,064	37,104	275,168	277,288
Motel/Hotel	198,600	59,276	35	257,841	257,841
WSU Extension	37,318	2,734	1,387	38,665	38,755
Emergency Medical Service	383,544	45,156	108,526	320,174	309,932
R 911	1,859,521	373,682	563,205	1,669,998	1,650,729
E Veterans Relief	75,549	12,608	35,238	52,919	57,998
V Community Services	3,492,487	428,338	631,883	3,288,942	3,634,201
E Aging & Long Term Care	3,524,773	2,487	750,000	2,777,260	3,105,730
N Assessment & Referrals (TASC)	323,547	201,015	308,532	216,030	512,054
U Treasurer's Revolving	147,464	81,842	82,736	146,570	152,328
E Treasurer's Investment Pool	65,416	34,804	37,818	62,402	67,132
REET Electroninc Tech	111,170	8,188	6,250	113,108	113,107
Support Investment In Economic Diversification	17,633,413	591,140	46,079	18,178,474	12,318,939
Community Development Programs	10	48,828	48,827	11	134
Community Housing	427,423	53,148	182,417	298,154	381,465
Title III PILT	125,338	1,663	3,318	123,683	637,462
Homeless Services	1,502,824	301,093	341,886	1,462,031	1,574,764
Hud Housing Program	42,305	93	7	42,391	42,398
Total Special Revenue Funds	44,787,893	11,326,747	14,482,270	41,632,370	38,875,051

2014 GO Bond Redemption	2,201	6	0	2,207	2,207
1997 GO Bond Redemption	166	1	0	167	166
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	38,128	881	0	39,009	39,009
2008 GO Bond Redemption(Noxious Weed)	0	0	0	0	0
D 2009 GO Bond Redemption	0	0	0	0	0
E 2010 A GO Bond Redemption	0	0	0	0	0
B 2010B GO Bond Redemption	593,955	1,217	0	595,172	595,171
T CRID Guaranty	128,971	348	0	129,319	129,319
LID Guaranty	27,273	74	0	27,347	27,346
CRID #3 Bond Redemption	4,551	10,090	0	14,641	14,641
CRID #4 Bond Redemption	0	0	0	0	0
CRID #5 Bond Redemption	0	0	0	0	0
RID #99 Bond Redemption	1,911	6,883	32	8,762	8,762
Total Debt Service Funds	797,157	19,500	32	816,625	816,622

Other Funds

March 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Capital Projects	977,454	2,009	33,390	946,073	946,073
Naches Rail Branch Line	50,694	417	68,135	(17,024)	300,591
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Terrace Heights Water Ext	1,786	3	0	1,789	1,789
Com Dev-Buena Improvements	57,452	69	0	57,521	57,521
Com Dev-Parker Water	0	0	0	0	0
Com Dev-Outlook Feasibility Study	120	0	0	120	120
Fairground Capital Projects	266,481	721	10,454	256,748	256,748
Public Works Capital Projects	818,767	21,523	19,728	820,562	862,315
2009 Bond Capital Projects	1,062	0	0	1,062	1,062
2010A GO Bond Capital Projects	2,192,201	9,029	487,120	1,714,110	1,874,827
2014 LTGO Capital Projects	4,211,222	10,932	1,487,941	2,734,213	2,734,213
Ascend Royalties	125,112	337	0	125,449	125,449
RE Excise Cap Proj	517,283	172,255	12,554	676,984	676,984
Total Capital Project Funds	9,220,162	217,295	2,119,322	7,318,135	7,838,220

Solid Waste	27,889,112	2,033,295	1,618,499	28,303,908	22,218,709
Utility-Buena Water	534,516	14,978	13,001	536,493	80,097
Utility-Gibson Water System	30,655	643	216	31,082	22,386
Utility Review	101,131	50,296	31,452	119,975	121,862
Utility-Buena Sewer	918,665	36,882	32,873	922,674	475,685
Utility-Star Crest Water System	24,377	664	303	24,738	18,031
Utility-Terrace Hts Water	7,056,822	193,681	293,264	6,957,239	630,061
Utility-Gala Estates	104,888	5,248	4,785	105,351	2,173
Utility-Wysacre Water System	24,418	766	211	24,973	15,125
Utility-Meadowbrook Water System	32,491	748	300	32,939	20,884
Utility-Wendt Road Water System	21,083	512	265	21,330	4,785
Utility-Kodiak Water	58,612	1,455	299	59,768	41,088
Utility-Fairway Estates Water	131,366	3,512	1,506	133,372	62,477
Utility-Mountain Shadows	121,864	1,871	847	122,888	22,227
Utility-Huntzinger Water	66,742	1,157	471	67,428	29,947
Utility-Heysman Water	34,532	850	392	34,990	21,632
Utility-Crewport Water	769,990	7,851	4,970	772,871	59,179
Utility-Ray Symmonds Water	23,320	986	318	23,988	10,130
Utility-Stein Water System	63,502	1,565	492	64,575	35,215
Utility-North Bon Air Water System	37,401	850	338	37,913	15,515
Utility-Nagler Water System	38,640	795	231	39,204	21,855
Utility-Buchanan Water System	129,805	1,357	275	130,887	26,671
Utility-Beckonridge Water	38,534	867	277	39,124	11,861
Utility-Speyers Water	38,485	914	246	39,153	8,560
Utility-Bittner	21,012	350	148	21,214	4,003
Utility-Norman	45,984	733	198	46,519	2,758
Utility-Raptor	39,723	260	169	39,814	1,306
Building & Fire Safety	626,689	368,614	444,422	550,881	660,368
Total Enterprise Funds	39,024,359	2,731,700	2,450,768	39,305,291	24,644,590

GIS	193,643	108,575	111,957	190,261	203,055
Technology Services	1,930,478	1,260,820	1,505,812	1,685,486	1,627,457
Purchasing	61,054	76,548	85,479	52,123	67,400
Printing	51,306	100,574	76,958	74,922	13,882
Unemployment Comp	1,086,024	50,290	21,023	1,115,291	1,122,416
Employee Flexible Spending	46,696	21,728	25,857	42,567	42,567
Employee Benefit	1,722,105	2,824,437	3,599,622	946,920	1,684,745
Workmen's Comp	2,228,512	139,407	363,061	2,004,858	2,037,801
LEOFF Benefit	598,540	190,233	170,780	617,993	651,184
Liability Insurance	551,645	519,989	134,674	936,960	986,782
Department of Security	128,654	142,353	157,683	113,324	151,165
Financial Services	2,318	272,299	222,848	51,769	155,474
Grants Management	3,532	0	0	3,532	0
Facilities Maintenance	1,202,904	964,702	725,692	1,441,914	1,457,494
Equipment Replacement & Repair	22,231,316	1,933,373	1,164,029	23,000,660	9,410,766
Total Internal Service Funds	32,038,727	8,605,328	8,365,475	32,278,580	19,612,188

Total All Funds (Less General Fund)	136,210,728	30,668,096	40,799,686	126,079,138	97,469,356
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*Timing differences from when revenue is reconized and expenditures are incurred.