

# 2015 Budget Adjustments Summary

June 2015

Description	Debit	Credit	Source
<b>General Fund</b>			
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)	
Additional \$50 Monthly Medical 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)	
Miscellaneous Grant Adjustments from Revenue Projections	134,555	(134,555)	Misc Grant Revenues
	134,555	(134,555)	
<b>Total General Fund Extension</b>	1,751,229	(1,751,229)	
Revised Revenues	461,515		
Committed Fund Balance	-		
Restricted Fund Balance	-		
Unassigned Fund Balance	1,289,714		<b>\$ 60,226,154</b>

# General Fund Income Statement

June 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	Adjustments	Projected	Actual	Difference	% of Proj
<b>Revenue</b>										
Property Tax	\$ 21,650,304	\$ 22,057,476	\$ 25,317,759	\$ 26,013,768	\$ 25,600,000	\$ 100,000	\$ 25,700,000	\$ 14,557,078	\$ 11,142,922	56.64%
Sales Tax	9,187,732	9,807,420	10,758,448	12,204,057	12,303,000	792,000	13,095,000	5,055,211	8,039,789	38.60%
Interest Earnings	295,567	250,315	244,743	233,401	295,000	(35,000)	260,000	118,933	141,067	45.74%
Other Taxes	2,397,677	2,467,582	166,319	161,535	203,000	(50,327)	152,673	49,949	102,724	32.72%
Licenses & Permits	294,606	324,592	340,357	372,073	392,100	23,660	415,760	126,019	289,741	30.31%
Grants	6,503,394	5,834,123	6,021,810	5,389,071	5,249,023	185,281	5,434,304	1,718,973	3,715,331	31.63%
Intergovernmental	3,529,417	3,940,856	2,088,741	2,293,754	2,339,950	(11,985)	2,327,965	1,298,006	1,029,959	55.76%
Charges/Fees for Service	5,395,206	5,299,991	7,584,387	7,301,934	7,060,621	217,408	7,278,029	3,447,366	3,830,663	47.37%
Fines and Forfeits	1,934,227	1,968,919	2,735,754	2,518,144	2,679,290	(74,090)	2,605,200	1,357,771	1,247,429	52.12%
Other Miscellaneous	970,723	701,119	1,524,229	1,850,708	1,714,309	115,475	1,829,784	868,219	961,565	47.45%
<b>Total Revenue</b>	<b>\$ 52,158,853</b>	<b>\$ 52,652,393</b>	<b>\$ 56,782,547</b>	<b>\$ 58,338,445</b>	<b>\$ 57,836,293</b>	<b>\$ 1,262,422</b>	<b>\$ 59,098,715</b>	<b>\$ 28,597,525</b>	<b>\$ 30,501,190</b>	<b>48.39%</b>
<b>Expense</b>										
Salaries/Benefits	\$ 26,429,296	\$ 26,452,978	\$ 26,333,155	\$ 26,800,600	\$ 28,695,298	\$ 560,438	\$ 29,255,736	\$ 13,680,359	\$ 15,575,377	46.76%
Supplies	1,099,863	1,042,304	1,279,060	1,305,448	1,438,709	23,000	1,461,709	461,510	1,000,199	31.57%
Other Services & Charges	9,459,463	9,228,997	9,841,159	10,371,155	11,169,509	68,460	11,237,969	5,067,421	6,170,548	45.09%
Debt Service	14,403	14,522	14,667	15,093	14,861	-	14,861	1,625	13,236	10.93%
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	7,722,941	7,760,081	49.88%
Intergovernmental Charges	234,528	225,086	229,574	231,431	289,298	-	289,298	134,157	155,141	46.37%
Other Financing Uses	620,143	874,352	2,454,541	1,399,255	1,005,363	964,776	1,970,139	1,579,462	390,677	80.17%
Capital:										
Contingency	9,347	11,453	47,207	54,453	125,105	-	253,760	251,911	1,849	99.27%
Equipment Replacement	66,543	75,326	206,273	171,643	253,760	-	125,105	12,492	112,613	09.99%
Grant Projections	-	-	-	-	-	134,555	134,555	-	134,555	00.00%
<b>Total Expense</b>	<b>\$ 50,337,656</b>	<b>\$ 50,986,883</b>	<b>\$ 56,766,858</b>	<b>\$ 56,314,513</b>	<b>\$ 58,474,925</b>	<b>\$ 1,751,229</b>	<b>\$ 60,226,154</b>	<b>\$ 28,911,878</b>	<b>\$ 31,314,276</b>	<b>48.01%</b>
<b>Net Income/(Loss)</b>	<b>\$ 1,821,197</b>	<b>\$ 1,665,510</b>	<b>\$ 15,689</b>	<b>\$ 2,023,932</b>	<b>\$ (638,632)</b>	<b>\$ (488,807)</b>	<b>\$ (1,127,439)</b>	<b>\$ (314,353)</b>		
<b>Beginning Reserve Balance</b>	<b>\$ 4,824,056</b>	<b>\$ 6,639,065</b>	<b>\$ 8,304,575</b>	<b>\$ 8,318,498</b>	<b>\$ 10,342,430</b>		<b>\$ 10,342,430</b>	<b>10,342,430</b>		
Prior Period Adjustment	(6,188)	-	(1,766)	-	-		-	-		
<b>Ending Reserve Balance</b>	<b>\$ 6,639,065</b>	<b>\$ 8,304,575</b>	<b>\$ 8,318,498</b>	<b>\$ 10,342,430</b>	<b>\$ 9,703,798</b>		<b>\$ 9,214,991</b>	<b>10,028,077</b>		

# General Fund Revenue Detail

June 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
<b>General Revenues:</b>							
<b>Auditor</b>							
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%
<b>Elections</b>							
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%
<b>Commissioners</b>							
Property Tax	22,407,536	23,044,848	23,400,000	23,500,000	24,150,000	750,000	03.21%
Sales Tax	10,758,448	12,204,057	12,303,000	13,095,000	13,969,000	1,666,000	13.54%
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	1,237,988	(44,051)	-03.44%
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	41,123,702	42,796,286	2,519,849	06.26%
<b>Treasurer</b>							
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	360,000	65,000	22.03%
Other Misc Revenue	(2,540)	382,976	321,295	355,989	363,645	42,350	13.18%
	2,116,824	2,624,556	2,589,295	2,515,989	2,636,445	47,150	01.82%

# General Fund Revenue Detail

June 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
<b><u>Sheriff</u></b>							
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%
<b><u>District Court</u></b>							
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

June 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
<b>General Revenues:</b>							
<b>Juvenile</b>							
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%
<b>Planning</b>							
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%
<b>Assessor</b>	4,136	6,045	3,500	3,500	2,095	(1,405)	-40.14%
<b>Non-Departmental</b>	108,177	84,734	95,000	98,399	95,000	-	00.00%
<b>Human Resources</b>	3,206	2,075	1,600	3,400	2,700	1,100	68.75%
<b>Coroner</b>	33,498	25,728	30,000	30,000	30,000	-	00.00%
<b>Department of Security</b>	-	-	-	-	-	-	00.00%
<b>Assigned Counsel</b>	143,894	125,191	126,000	125,000	125,000	(1,000)	-00.79%
<b>Prosecuting Attorney</b>	165,633	141,153	138,750	138,700	132,700	(6,050)	-04.36%
<b>Clerk</b>	701,600	672,212	760,690	716,213	696,147	(64,543)	-08.48%
<b>Superior Court</b>	60,486	40,844	40,100	40,000	40,000	(100)	-00.25%
<b>WSU Extension</b>	-	-	-	-	-	-	00.00%
<b>GIS</b>	-	-	-	-	-	-	00.00%
<b>Total - General Revenues</b>	<b>46,643,433</b>	<b>48,455,008</b>	<b>49,030,866</b>	<b>49,831,773</b>	<b>51,208,045</b>	<b>2,177,179</b>	<b>04.44%</b>
	1,724,639	1,811,575	575,858	1,376,765	2,177,179	337,199	Election Reserve
	03.84%	03.88%	01.19%	02.84%	04.44%	2,514,378	05.05%

# General Fund Revenue Detail

June 2015

	2013 Actuals	2014 Actual	2015 Budget	2015 Projections	2016 Budget	2016 Budget/ 2015 Budget	'16 Bud - '15 Bud Change %
<b>Grants/Contracts</b>							
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	27,300	-	00.00%
Sheriff	1,036,917	924,604	808,600	1,135,560	794,953	(13,647)	-01.69%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	553,516	659,944	601,359	592,963	473,575	(127,784)	-21.25%
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	2,397,348	13,777	00.58%
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	1,408,088	(16,422)	-01.15%
District Court	248,755	291,226	234,000	328,135	154,100	(79,900)	-34.15%
Superior Court	377,005	431,735	465,032	504,204	489,160	24,128	05.19%
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	20,083	(144)	-00.71%
GIS	-	-	-	-	-	-	00.00%
<b>Total Grants/Contracts</b>	<b>10,139,114</b>	<b>9,883,436</b>	<b>8,805,427</b>	<b>9,266,942</b>	<b>8,601,670</b>	<b>(203,757)</b>	<b>-02.31%</b>
	2,405,515	(255,678)	(1,078,009)	(616,494)	(203,757)	-02.31%	
<b>Total Revenues - All Sources</b>	<b>56,782,547</b>	<b>58,338,444</b>	<b>57,836,293</b>	<b>59,098,715</b>	<b>59,809,715</b>	<b>1,973,422</b>	<b>03.41%</b>
	4,130,154	1,555,897	(502,151)	760,271	1,973,422	03.41%	

# General Fund Expenses

June 2015

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,102,712	-	2,102,712	982,788	46.74%		-
E 020 Auditor	1,310,293	66,000	1,376,293	624,230	45.36%		-
N 020 Elections	1,279,261	875	1,280,136	392,676	30.67%		875
030 Commissioners	841,058	-	841,058	400,185	47.58%		-
G 070 Human Resources	751,510	-	751,510	278,769	37.09%		-
O 080 Treasurer	1,373,016	-	1,373,016	637,974	46.47%		-
V 050 Non-Departmental	2,038,505	1,132,590	3,171,095	1,964,269	61.94%		-
810 Capital Outlay	378,865	-	378,865	264,403	69.79%		-
<b>Total</b>	<b>10,075,220</b>	<b>1,199,465</b>	<b>11,274,685</b>	<b>5,545,294</b>	<b>49.18%</b>	<b>-</b>	<b>875</b>

P 200 Coroner	380,288	-	380,288	165,630	43.55%		-
U 220 Sheriff	8,646,315	326,960	8,973,275	4,203,764	46.85%		-
L 270 Dept. of Corrections	15,483,022	-	15,483,022	7,722,941	49.88%		-
<b>Total</b>	<b>24,509,625</b>	<b>326,960</b>	<b>24,836,585</b>	<b>12,092,335</b>	<b>48.69%</b>	<b>-</b>	<b>-</b>

400 Assigned Counsel	3,131,719	(8,396)	3,123,323	1,463,507	46.86%		(8,396)
J 400 AC - Expert Witness	261,459	1,500	262,959	75,798	28.83%		1,500
U 410 Attorney	5,787,628	91,201	5,878,829	2,802,468	47.67%		77
S 420 Clerk	2,184,581	(1,265)	2,183,316	1,037,554	47.52%		(1,265)
T 430 Consol Juv Serv	1,424,510	12,601	1,437,111	731,264	50.88%		12,601
I 440 District Court	2,621,254	94,135	2,715,389	1,220,547	44.95%		94,135
C 450 Superior Court	2,832,506	39,172	2,871,678	1,267,886	44.15%		39,172
E 460 Youth Service Ctr	3,482,638	-	3,482,638	1,736,937	49.87%		-
<b>Total</b>	<b>21,726,295</b>	<b>228,948</b>	<b>21,955,243</b>	<b>10,335,961</b>	<b>47.08%</b>	<b>-</b>	<b>137,824</b>

C 620 WSU Ext	304,415	(4,000)	300,415	126,779	42.20%		(4,000)
O 640 Planning	1,859,370	(144)	1,859,226	811,509	43.65%		(144)
<b>Total</b>	<b>2,163,785</b>	<b>(4,144)</b>	<b>2,159,641</b>	<b>938,288</b>	<b>43.45%</b>	<b>-</b>	<b>(4,144)</b>

<b>Total General Fund</b>	<b>58,474,925</b>	<b>1,751,229</b>	<b>60,226,154</b>	<b>28,911,878</b>	<b>48.01%</b>	<b>-</b>	<b>134,555</b>
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	28,695,298	560,438	29,255,736	13,680,361	46.76%
Supplies	1,438,709	23,000	1,461,709	461,510	31.57%
Other Services	11,348,374	68,460	11,416,834	5,120,257	44.85%
Intergov. Charges	289,298	-	289,298	134,157	46.37%
Capital Outlay	200,000	-	200,000	211,567	105.78%
Debt Service	14,861	-	14,861	-	0.00%
Other Financing Uses	16,488,385	964,776	17,453,161	9,304,026	53.31%
Grant Projections	-	134,555	134,555	-	0.00%
<b>Total Expenditure</b>	<b>58,474,925</b>	<b>1,751,229</b>	<b>60,226,154</b>	<b>28,911,878</b>	<b>48.01%</b>

Percent of Year Complete

25.00%

# General Fund Reserves

June 2015

	2015 Beginning	2015 Budget Allocation	Budgeted Revenue	Budgeted Expense	2015 Budgeted Ending	Adjustments	Projected 2015 Ending	
<b>Non-Spendable:</b>								
Reserve for Petty Cash	47,540	-	-	-	47,540	9,000	56,540	
<b>Total Non-Spendable</b>	<b>47,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,540</b>	<b>9,000</b>	<b>56,540</b>	
<b>Restricted:</b>								
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	
<b>Total Restricted</b>	<b>250,362</b>	<b>-</b>	<b>174,600</b>	<b>(327,843)</b>	<b>97,119</b>	<b>-</b>	<b>97,119</b>	
<b>Committed:</b>								
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	-	838,712	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
<b>Total Committed</b>	<b>1,597,601</b>	<b>812,199</b>	<b>-</b>	<b>(182,853)</b>	<b>2,226,947</b>	<b>-</b>	<b>2,226,947</b>	
<b>Assigned:</b>								
No Activity	-	-	-	-	-	-	-	
<b>Total Assigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Unassigned:</b>								
Cash Flow Reserves	8,446,927	(812,199)	57,661,693	(57,964,229)	7,332,192	(497,807)	6,834,385	11.82%
<b>Total Unassigned</b>	<b>8,446,927</b>	<b>(812,199)</b>	<b>57,661,693</b>	<b>(57,964,229)</b>	<b>7,332,192</b>	<b>(497,807)</b>	<b>6,834,385</b>	
<b>Total Fund Balance</b>	<b>10,342,430</b>	<b>-</b>	<b>57,836,293</b>	<b>(58,474,925)</b>	<b>9,703,798</b>	<b>(488,807)</b>	<b>9,214,991</b>	

Total Change in Fund Balance (1,127,439)

**Commitments: \*\*\***

- 1) Law & Justice Additional Contingency (\$700K) -
- 2) Road Fund (\$2.3 Million) 700,000
- 3)
- 4)
- 5)

GF Unassigned Reserve at 11.00% 6,500,859  
 Over/(Under)\*\*\* 333,526

**700,000**



# Non Departmental Expenditure History

June 2015

Description		2013 Actual	2014 Actual	2015 Projection	2015 Actual	Diff.
Intergovern	Conference of Governments	33,920	33,964	38,435	19,218	19,217
	Clean Air	33,720	33,920	33,964	16,982	16,982
	Emergency Management	61,912	63,547	116,724	47,957	68,767
	District Health	100,000	100,000	100,000	50,000	50,000
	State Examiners	140,342	117,346	170,228	21,355	148,873
Interdepartmental	Grants Management	84,508	102,459	108,627	54,313	54,314
	Indirect Cost Plan	5,491	8,752	14,819	7,410	7,409
	Purchasing	740	631	3,166	1,583	1,583
	GIS	43,233	45,524	53,557	26,778	26,779
	DOS	2,997	87,997	3,209	1,605	1,604
	LEOFF I Medical Expenditures	750,000	750,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	34,551	35,286	36,021	18,010	18,011
	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	3,500	3,500
	Parks & Recreation	0	5,000	100,000	50,000	50,000
DEBT	2002 G.O. Bond - Other	14,667	15,093	14,861	1,625	13,236
Membership	Memberships-NACO	0	4,865	5,108	4,865	243
	Memberships-WACO	32,992	29,439	33,576	7,964	25,612
	Memberships-WSAC	34,239	35,283	35,937	13,403	22,534
	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	367	133
	Labor Attorney	120,284	70,508	100,000	11,026	88,974
	Legislative Advocate	7,287	8,500	8,200	3,021	5,179
	Yakima Airport	25,955	0	130,195	65,097	65,098
	ITA Bill	5,724	2,787	5,063	2,532	2,531
One - Time Expend	Fox Lawson	0	61,200	0	0	0
	Tax Judgements	4,069	59	6,500	23	6,477
	Yakima Basin Integrated Plan	0	0	10,000	0	10,000
	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	124,500	0	124,500
	Hearing & Speech Center	25,000	0	0	0	0
	Imaging	211	5,605	7,585	4,840	2,745
	Drug Court	0	0	0	5,503	(5,503)
<b>Total</b>		<b>3,214,247</b>	<b>2,159,154</b>	<b>3,003,280</b>	<b>1,964,269</b>	<b>1,039,011</b>

# Tracked Costs

June 2015

Department	Description	Budget	Actual	Difference	%
<b>Treasurer</b>	Prof Service - Armored Car	14,000	9,072	4,928	64.80%
	Misc - Banking Services	45,000	116	44,884	0.26%
	<b>Total Treasurer</b>	<b>59,000</b>	<b>9,188</b>	<b>49,812</b>	<b>15.57%</b>
<b>Coroner</b>	Prof Service - Autopsies	80,614	26,766	53,848	33.20%
	Prof Service - Indigent Burials	10,000	3,800	6,200	38.00%
	<b>Total Coroner</b>	<b>90,614</b>	<b>30,566</b>	<b>60,048</b>	<b>33.73%</b>
<b>Assigned Counsel</b>	Prof Service -	459	0	459	0.00%
	Prof Service - Adult Felony	150,000	44,322	105,678	29.55%
	Prof Service - Adult Misdemeanor	11,000	1,150	9,850	10.45%
	Prof Service - Juvenile Offenders	45,000	18,715	26,285	41.59%
	Prof Service - ITA Commitments	15,000	11,611	3,389	77.41%
	Prof Services - Aggravated Murder 1	40,000	0	40,000	0.00%
	<b>Total Superior Court</b>	<b>261,459</b>	<b>75,798</b>	<b>185,661</b>	<b>28.99%</b>
<b>District Court</b>	Supplies - Jury Costs	3,000	937	2,063	31.23%
	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	14,679	20,521	41.70%
	Misc - Jury Meals	2,000	0	2,000	0.00%
	Misc - Witness Fees	2,000	471	1,529	23.55%
	<b>Total District Court</b>	<b>45,200</b>	<b>16,087</b>	<b>29,113</b>	<b>35.59%</b>
<b>Superior Court</b>	Supplies - Jury Costs	2,000	1,384	616	69.20%
	Prof Service - Court Ordered Cost Bills	40,000	4,024	35,976	10.06%
	Operating Rentals - Jury Costs	0	0	0	0.00%
	Misc - Jury Fees	267,000	75,564	191,436	28.30%
	Misc - Jury Meals	13,500	2,146	11,354	15.90%
	Misc - Witness Fees	13,500	2,102	11,398	15.57%
	<b>Total Superior Court</b>	<b>336,000</b>	<b>85,220</b>	<b>250,780</b>	<b>25.36%</b>
<b>Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary</b>					
<b>Total Tracked Costs</b>		<b>792,273</b>	<b>216,859</b>	<b>575,414</b>	<b>27.37%</b>

# Other Funds

June 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Fund</i>	10,342,430	28,597,525	28,911,878	10,028,077	11,079,884

<i>District Court Probation</i>	92,483	771,146	793,769	69,860	77,376
<i>Municipal Courts</i>	281,002	203,722	231,747	252,977	261,770
<i>Pre-Trial</i>	0	190,000	5,609	184,391	184,391
<i>Narcotics Investigation</i>	2,115	2,586	0	4,701	4,701
<i>Special Operations</i>	278,027	321,699	134,560	465,166	465,063
<i>District Court Dispute Resolution Center</i>	24,549	40,305	43,982	20,872	20,872
<i>Family Court</i>	50,005	114,769	116,813	47,961	53,659
<i>Department of Corrections</i>	2,715,989	10,782,502	11,103,316	2,395,175	2,859,480
<i>Noxious Weed</i>	421,543	367,716	192,112	597,147	624,079
<i>Horticulture</i>	192,876	155,029	65,805	282,100	285,562
<b>S</b> <i>Criminal Justice Sales Tax</i>	1,768,677	2,474,972	2,949,851	1,293,798	1,414,953
<b>P</b> <i>Parks &amp; Recreation</i>	6,421	57,024	23,862	39,583	39,951
<b>E</b> <i>County Road</i>	6,044,701	11,015,945	9,018,653	8,041,993	8,886,505
<b>C</b> <i>Toppenish/Simcoe West Railroad</i>	58,969	6,187	420	64,736	65,121
<b>I</b> <i>Naches Rail Branch</i>	30,586	4,081	582	34,085	20,713
<b>A</b> <i>Flood Control</i>	1,039,370	852,665	776,194	1,115,841	1,095,663
<b>L</b> <i>Storm Water Utility</i>	1,544,670	448,803	318,431	1,675,042	1,674,141
<i>Records Services</i>	285,208	58,813	94,176	249,845	252,386
<i>Motel/Hotel</i>	198,600	205,575	47,165	357,010	357,010
<i>WSU Extension</i>	37,318	4,500	2,864	38,954	39,217
<i>Emergency Medical Service</i>	383,544	279,229	245,169	417,604	421,448
<b>R</b> <i>911</i>	1,859,521	903,763	1,987,305	775,979	756,711
<b>E</b> <i>Veterans Relief</i>	75,549	85,435	73,126	87,858	92,715
<b>V</b> <i>Community Services</i>	3,492,487	1,173,099	1,383,716	3,281,870	3,580,926
<b>E</b> <i>Aging &amp; Long Term Care</i>	3,524,773	5,599	3,492,692	37,680	26,173
<b>N</b> <i>Assessment &amp; Referrals (TASC)</i>	323,547	566,095	632,020	257,622	433,386
<b>U</b> <i>Treasurer's Revolving</i>	147,464	154,372	150,978	150,858	156,616
<b>E</b> <i>Treasurer's Investment Pool</i>	65,416	76,096	78,449	63,063	67,795
<i>REET Electroninc Tech</i>	111,170	18,176	12,500	116,846	116,845
<i>Support Investment In Economic Diversification</i>	17,633,413	1,510,285	297,316	18,846,382	12,490,667
<i>Community Development Programs</i>	10	140,639	93,413	47,236	237
<i>Community Housing</i>	427,423	215,399	228,421	414,401	452,808
<i>Title III PILT</i>	125,338	106,350	6,636	225,052	732,157
<i>Homeless Services</i>	1,502,824	937,279	833,110	1,606,993	1,672,373
<i>Hud Housing Program</i>	42,305	163	0	42,468	42,468
<b>Total Special Revenue Funds</b>	<b>44,787,893</b>	<b>34,250,018</b>	<b>35,434,762</b>	<b>43,603,149</b>	<b>39,725,938</b>

<i>2014 GO Bond Redemption</i>	2,201	206,472	126,522	82,151	82,151
<i>1997 GO Bond Redemption</i>	166	1	0	167	166
<i>2001 GO Bond Redemption</i>	1	0	0	1	1
<i>2008 GO Bond Redemption</i>	38,128	2,638	0	40,766	40,766
<i>2008 GO Bond Redemption(Noxious Weed)</i>	0	13,305	13,305	0	0
<b>D</b> <i>2009 GO Bond Redemption</i>	0	69,715	69,715	0	0
<b>E</b> <i>2010 A GO Bond Redemption</i>	0	378,122	378,122	0	0
<b>B</b> <i>2010B GO Bond Redemption</i>	593,955	62,748	60,750	595,953	595,952
<b>T</b> <i>CRID Guaranty</i>	128,971	572	0	129,543	129,543
<i>LID Guaranty</i>	27,273	121	0	27,394	27,393
<i>CRID #3 Bond Redemption</i>	4,551	15,559	17,656	2,454	2,455
<i>CRID #4 Bond Redemption</i>	0	0	0	0	0
<i>CRID #5 Bond Redemption</i>	0	0	0	0	0
<i>RID #99 Bond Redemption</i>	1,911	6,886	5,771	3,026	3,026
<b>Total Debt Service Funds</b>	<b>797,157</b>	<b>756,139</b>	<b>671,841</b>	<b>881,455</b>	<b>881,453</b>

# Other Funds

June 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Capital Projects</i>	977,454	3,526	175,660	805,320	813,582
<i>Naches Rail Branch Line</i>	50,694	31,198	226,693	(144,801)	178,496
<i>Com Dev-Cowiche Sewer</i>	528	0	0	528	528
<i>Com Dev-Terrace Heights Water Ext</i>	1,786	6	0	1,792	1,792
<i>Com Dev-Buena Improvements</i>	57,452	168	0	57,620	57,621
<b>C</b> <i>Com Dev-Parker Water</i>	0	0	0	0	0
<b>A</b> <i>Com Dev-Outlook Feasibility Study</i>	120	0	0	120	120
<b>P</b> <i>Fairground Capital Projects</i>	266,481	1,168	10,454	257,195	257,195
<b>I</b> <i>Public Works Capital Projects</i>	818,767	83,043	86,386	815,424	880,041
<b>T</b> <i>2009 Bond Capital Projects</i>	1,062	0	0	1,062	1,062
<b>A</b> <i>2010A GO Bond Capital Projects</i>	2,192,201	12,498	789,844	1,414,855	1,557,654
<b>L</b> <i>2014 LTGO Capital Projects</i>	4,211,222	815,685	2,146,878	2,880,029	2,880,447
<i>Ascend Royalties</i>	125,112	554	0	125,666	125,666
<i>RE Excise Cap Proj</i>	517,283	435,837	136,998	816,122	816,122
<i>YC RID's Construction</i>	0	16	619	(603)	19,397
<b>Total Capital Project Funds</b>	<b>9,220,162</b>	<b>1,383,699</b>	<b>3,573,532</b>	<b>7,030,329</b>	<b>7,589,723</b>

<i>Solid Waste</i>	27,889,112	4,584,447	4,500,612	27,972,947	21,570,903
<i>Utility-Buena Water</i>	534,516	37,782	28,190	544,108	84,783
<i>Utility-Gibson Water System</i>	30,655	1,297	557	31,395	22,636
<i>Utility Review</i>	101,131	100,547	86,938	114,740	117,711
<i>Utility-Buena Sewer</i>	918,665	72,436	92,549	898,552	443,801
<i>Utility-Star Crest Water System</i>	24,377	1,379	676	25,080	18,202
<b>E</b> <i>Utility-Terrace Hts Water</i>	7,056,822	582,877	558,141	7,081,558	674,231
<b>N</b> <i>Utility-Gala Estates</i>	104,888	11,150	10,589	105,449	2,123
<b>T</b> <i>Utility-Wysacre Water System</i>	24,418	1,609	1,240	24,787	14,975
<b>E</b> <i>Utility-Meadowbrook Water System</i>	32,491	1,502	1,307	32,686	20,715
<b>R</b> <i>Utility-Wendt Road Water System</i>	21,083	1,010	631	21,462	4,755
<b>P</b> <i>Utility-Kodiak Water</i>	58,612	2,907	1,066	60,453	41,762
<b>R</b> <i>Utility-Fairway Estates Water</i>	131,366	6,977	2,754	135,589	64,557
<b>I</b> <i>Utility-Mountain Shadows</i>	121,864	3,746	1,635	123,975	23,205
<b>S</b> <i>Utility-Huntzinger Water</i>	66,742	2,289	1,115	67,916	30,350
<b>E</b> <i>Utility-Heysman Water</i>	34,532	1,704	982	35,254	21,839
<i>Utility-Crewport Water</i>	769,990	17,342	13,115	774,217	56,518
<i>Utility-Ray Symmonds Water</i>	23,320	2,007	626	24,701	10,834
<i>Utility-Stein Water System</i>	63,502	3,113	1,151	65,464	35,932
<i>Utility-North Bon Air Water System</i>	37,401	1,660	955	38,106	15,791
<i>Utility-Nagler Water System</i>	38,640	1,580	1,733	38,487	21,494
<i>Utility-Buchanan Water System</i>	129,805	2,721	1,193	131,333	27,536
<i>Utility-Beckonridge Water</i>	38,534	1,729	1,229	39,034	12,033
<i>Utility-Speyers Water</i>	38,485	1,838	468	39,855	9,333
<i>Utility-Bittner</i>	21,012	725	429	21,308	4,036
<i>Utility-Norman</i>	45,984	1,469	604	46,849	3,072
<i>Utility-Raptor</i>	39,723	538	336	39,925	1,322
<i>Building &amp; Fire Safety</i>	626,689	1,050,519	878,689	798,519	906,239
<b>Total Enterprise Funds</b>	<b>39,024,359</b>	<b>6,498,900</b>	<b>6,189,510</b>	<b>39,333,749</b>	<b>24,260,688</b>

# Other Funds

June 2015

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>GIS</i>	193,643	218,178	212,108	199,713	212,638
<i>Technology Services</i>	1,930,478	2,602,979	2,854,590	1,678,867	1,642,441
<i>Purchasing</i>	61,054	156,702	169,599	48,157	48,946
<i>Printing</i>	51,306	188,319	172,031	67,594	9,212
<i>Unemployment Comp</i>	1,086,024	125,513	74,634	1,136,903	1,144,028
<i>Employee Flexible Spending</i>	46,696	42,077	39,494	49,279	49,278
<i>Employee Benefit</i>	1,722,105	5,727,749	5,814,657	1,635,197	1,645,221
<i>Workmen's Comp</i>	2,228,512	357,110	697,949	1,887,673	1,919,863
<i>LEOFF Benefit</i>	598,540	379,329	249,727	728,142	739,689
<i>Liability Insurance</i>	551,645	1,039,746	352,079	1,239,312	1,289,134
<i>Department of Security</i>	128,654	287,125	311,383	104,396	133,103
<i>Financial Services</i>	2,318	466,604	398,748	70,174	173,769
<i>Grants Management</i>	3,532	0	0	3,532	0
<i>Facilities Maintenance</i>	1,202,904	2,831,538	1,622,830	2,411,612	2,435,643
<i>Equipment Replacement &amp; Repair</i>	22,231,316	3,655,533	4,324,921	21,561,928	8,823,211
<b><i>Total Internal Service Funds</i></b>	<b>32,038,727</b>	<b>18,078,502</b>	<b>17,294,750</b>	<b>32,822,479</b>	<b>20,266,176</b>
<b><i>Total All Funds (Less General Fund)</i></b>	<b>136,210,728</b>	<b>89,564,783</b>	<b>92,076,273</b>	<b>133,699,238</b>	<b>103,803,862</b>

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