FINANCIAL SERVICES

FINANCIAL REVIEW
SECOND QUARTER 2016

2016 Budget Adjustments Summary

June 2016

Description			Debit	Credit	Source
General Fund					
Tipping Fees for Community Cleanup					
	Non-Departmental	Transfer Out-Solid Waste	10,000	(10,000)	Unassigned Fund Balance
			10,000	(10,000)	
Yakima Integrated Plan-American Rivers					
	Non-Departmental	Prof Services	15,000	(15,000)	Unassigned Fund Balance
			15,000	(15,000)	
Coroner Transport System					
	Capital Outlay	Coroner	30,400	(25,000)	Unassigned Fund Balance
				(5,400)	Committed Fund Balance-Coroner Contingency
			30,400	(30,400)	
Electronic REET Server Replacement					
	Non-Departmental	Transfer Out-TS	11,800	(5,900)	Committed Fund Balance-Assessor Contingnency
				(5,900)	Committed Fund Balance-Treasurer Contingnency
			11,800	(11,800)	
Human Resources Office Remodel					
	Human Resources	Various	8,246	(8,246)	Committed Fund Balance-HR Contingnency
			8,246	(8,246)	
Liberty Software License for 2016					
	Non-Departmental	Transfer Out-TS	40,000	(40,000)	Committed Fund Balance-Clerk Contingnency
			40,000	(40,000)	
Treasurer-Outside Drop Box and Copier					
	Treasurer	Various	12,456	(12,456)	Committed Fund Balance-Treasurer Contingnency
			12,456	(12,456)	
Clerk-Security Cameras					
	Clerk	Various	4,215	(4,215)	Committed Fund Balance-Clerk Contingnency
			4,215	(4,215)	
Independent Review Panel					
	Non-Departmental	Prof Services	30,000	(30,000)	Unassigned Fund Balance
			30,000	(30,000)	
Grant/Contract Projections					
	Various Departments		(132,585)	132,585	Various Grant/Contract Adjustments
			(132,585)	132,585	

General Fund
Income Statement
June 2016

	2014 Actual	2015 Actual	2016 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 26,013,768	25,926,825	$ 26,325,000	$ -	$ 26,325,000	$ 14,811,426	$ 11,513,574	56.26%
Sales Tax	12,204,057	12,606,166	13,769,000	(600,000)	13,169,000	5,104,835	8,064,165	38.76%
Interest Earnings	233,401	268,289	301,689	19,811	321,500	148,460	173,040	46.18%
Other Taxes	161,535	182,209	162,000	28,080	190,080	68,910	121,170	36.25%
Licenses & Permits	372,073	407,509	426,250	(1,750)	424,500	139,374	285,126	32.83%
Grants	5,389,071	5,097,788	5,119,586	(1,292)	5,118,294	2,054,916	3,063,378	40.15%
Intergovernmental	2,293,754	2,360,164	2,377,753	80,960	2,458,713	1,357,372	1,101,341	55.21%
Charges/Fees for Service	7,301,934	7,859,514	7,081,973	85,071	7,167,044	3,420,532	3,746,512	47.73%
Fines and Forfeits	2,518,144	2,579,048	2,602,194	(11,920)	2,590,274	1,189,090	1,401,184	45.91%
Other Miscellaneous	1,850,708	1,900,562	2,068,523	(64,700)	2,003,823	881,248	1,122,575	43.98%
Total Revenue	**$ 58,338,445**	**$ 59,188,074**	**$ 60,233,968**	**$ (465,740)**	**$ 59,768,228**	**$ 29,176,163**	**$ 30,592,065**	**48.82%**
Expense								
Salaries/Benefits	$ 26,800,600	28,080,642	$ 30,475,245	$ -	$ 30,475,245	$ 13,546,466	$ 16,928,779	44.45%
Supplies	1,305,448	1,458,308	1,301,294	8,246	1,309,540	580,282	729,258	44.31%
Other Services & Charges	10,371,155	11,017,258	11,909,658	61,671	11,971,329	5,727,820	6,243,509	47.85%
Debt Service	15,093	14,861	14,629	-	14,629	1,509	13,120	10.32%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,965,435	15,262,709	15,836,154	-	15,836,154	6,818,077	9,018,077	43.05%
Intergovernmental Charges	231,431	268,314	319,807	-	319,807	179,654	140,153	56.18%
Other Financing Uses	1,399,255	2,290,918	1,213,942	61,800	1,275,742	1,786,736	(510,994)	140.05%
Capital:								
Contingency	54,453	60,082	-	30,400	30,400	39,664	(9,264)	100.00%
Equipment Replacement	171,643	230,934	125,105	-	125,105	33,569	91,536	00.00%
Grant Projections	-	-	-	(132,585)	(132,585)	-	(132,585)	00.00%
Total Expense	**$ 56,314,513**	**$ 58,684,026**	**$ 61,195,834**	**$ 29,532**	**$ 61,225,366**	**$ 28,713,777**	**$ 32,511,589**	**46.90%**
						(14,526,332)		
Net Income/(Loss)	**$ 2,023,932**	**$ 504,048**	**$ (961,866)**	**$ (495,272)**	**$ (1,457,138)**	**$ 462,386**		
Beginning Reserve Balance	**$ 8,318,498**	**$ 10,342,430**	**$ 10,846,478**		**$ 10,846,478**	**10,846,478**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 10,342,430**	**$ 10,846,478**	**$ 9,884,612**		**$ 9,389,340**	**11,308,864**		
Contingency Reserve								
Elections Reserve								
Sheriff Obligation								
Budgeted Usage								
Adjusted Ending Reserve Balance								
Required Minimum Reserve @ 11%								
Over/(Under) Funded								

General Fund
Revenue Detail

June 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Budget	2017 Budget/ 2016 Budget	'17 Bud -'16 Bud Change %
General Revenues:							
Auditor							
Recording Filing Fees	256,881	298,983	265,000	275,000	280,000	15,000	05.66%
Vehicle Licensing Fees	1,249,872	1,289,330	1,243,000	1,300,000	1,300,000	57,000	04.59%
Passports	44,875	52,025	48,000	48,000	50,000	2,000	04.17%
Other Misc Revenue	85,900	76,860	80,350	84,125	89,375	9,025	11.23%
	1,637,528	1,717,198	1,636,350	1,707,125	1,719,375	83,025	05.07%
Elections							
Elections Services	206,935	530,824	120,000	120,000	500,000	380,000	316.67%
Elections Services Registrations	118,746	162,350	119,000	119,000	150,000	31,000	26.05%
Other Misc Revenue	31,329	1,261	730	730	1,150	420	57.53%
	357,010	694,435	239,730	239,730	651,150	411,420	171.62%
Commissioners							
Property Tax	23,044,848	23,531,834	24,125,000	24,125,000	24,633,000	508,000	02.11%
Sales Tax	12,204,057	12,606,166	13,769,000	13,169,000	13,815,000	46,000	00.33%
Gambling Excise Tax	94,888	118,423	124,500	124,500	124,500	-	00.00%
Franchise Fees	274,140	309,830	330,000	330,000	350,000	20,000	06.06%
PUD Privilege Tax	297,602	298,076	300,000	280,051	305,000	5,000	01.67%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,394,433	1,412,565	1,448,000	1,448,000	1,477,000	29,000	02.00%
Extraordinary Criminal Justice	-	-	-	-	-	-	
Indirect Costs	1,629,628	1,276,667	1,225,049	1,217,579	1,329,584	104,535	08.53%
Other Misc Revenue	1,167,420	1,166,619	1,236,798	1,430,786	1,431,028	194,230	15.70%
	40,107,016	40,720,180	42,558,347	42,124,916	43,465,112	906,765	02.13%
Treasurer							
Property Tax Penalties	681,171	647,180	652,800	652,800	645,000	(7,800)	-01.19%
Property Tax Interest	1,327,008	1,219,150	1,260,000	1,220,000	1,210,000	(50,000)	-03.97%
Investment Earnings	233,401	265,251	300,000	320,000	355,000	55,000	18.33%
Other Misc Revenue	382,975	410,886	358,645	365,544	373,535	14,890	04.15%
	2,624,555	2,542,467	2,571,445	2,558,344	2,583,535	12,090	00.47%
Sheriff							
Law Enforcement Fees	91,127	100,321	82,000	82,000	91,500	9,500	11.59%
Animal Control	43,991	41,502	43,400	43,200	41,200	(2,200)	-05.07%
Other Misc Revenue	100,051	101,888	75,050	75,050	75,600	550	00.73%
	235,169	243,711	200,450	200,250	208,300	7,850	03.92%

General Fund
Revenue Detail

June 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Budget	2017 Budget/ 2016 Budget	'17 Bud -'16 Bud Change %
District Court							
Civil Fees	156,044	173,258	170,000	170,000	170,000	-	00.00%
Traffic Infraction Penalties	880,130	948,573	950,000	925,000	925,000	(25,000)	-02.63%
Traffic Infraction Trauma Car	129,522	141,946	145,000	145,000	145,000	-	00.00%
DUI Penalties	130,968	130,513	135,000	135,000	135,000	-	00.00%
Other Criminal Traffic Mi	193,561	218,500	210,000	210,000	210,000	-	00.00%
Other Criminal Non-Traffic	50,050	45,966	60,000	60,000	60,000	-	00.00%
Other Misc Revenue	462,065	473,301	406,900	449,017	448,987	42,087	10.34%
	2,002,340	2,132,057	2,076,900	2,094,017	2,093,987	17,087	00.82%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	117,783	82,555	65,000	65,000	65,000	-	00.00%
Other Misc Revenue	17,476	15,154	16,500	17,075	16,500	-	00.00%
	135,259	97,709	81,500	82,075	81,500	-	00.00%
Planning							
Subdivision Fees	148,537	170,631	162,326	157,456	175,750	13,424	08.27%
Zoning Fees	113,746	189,657	193,718	187,906	195,347	1,629	00.84%
Other Misc Revenue	59,576	71,772	59,548	57,848	78,862	19,314	32.43%
	321,859	432,060	415,592	403,210	449,959	34,367	08.27%
Assessor	6,045	5,053	2,095	6,875	3,575	1,480	70.64%
Non-Departmental	84,734	110,949	61,000	65,913	65,000	4,000	06.56%
Human Resources	2,075	3,707	2,700	1,850	1,850	(850)	-31.48%
Coroner	25,728	30,188	30,000	25,000	30,000	-	00.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	125,179	139,129	125,000	125,000	125,000	-	00.00%
Prosecuting Attorney	141,038	133,682	132,700	132,700	132,700	-	00.00%
Clerk	749,296	691,628	700,511	698,639	741,115	40,604	05.80%
Superior Court	53,781	42,825	41,000	76,521	41,000	-	00.00%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**48,608,612**	**49,736,978**	**50,875,320**	**50,542,165**	**52,393,158**	**1,517,838**	02.98%
	1,965,179	1,128,366	2,266,708	(333,155)	1,517,838		
	04.21%	02.32%	04.66%	-00.65%	**02.98%**		

General Fund
Revenue Detail

June 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Budget	2017 Budget/ 2016 Budget	'17 Bud -'16 Bud Change %
Grants/Contracts							
Assessor	4,270	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	-	875	-	-	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,968,920	2,394,991	2,200,000	2,200,000	2,200,000	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer	28,270	30,716	32,300	32,300	32,300	-	00.00%
Sheriff	892,679	1,253,390	1,179,409	1,143,909	1,149,137	(30,272)	-02.57%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	659,956	593,506	559,378	602,591	592,562	33,184	05.93%
Assigned Counsel-Expert Witness	15,467	10,625	7,500	5,000	5,000	(2,500)	-33.33%
Prosecuting Attorney	2,354,658	2,389,705	2,483,151	2,483,151	2,488,916	5,765	00.23%
Clerk	473,486	465,406	548,774	499,125	518,000	(30,774)	-05.61%
CJS	1,532,161	1,465,859	1,454,313	1,426,453	1,449,376	(4,937)	-00.34%
District Court	259,443	309,518	214,000	154,000	154,000	(60,000)	-28.04%
Superior Court	418,797	416,230	433,315	433,315	433,315	-	00.00%
Juvenile	58,612	51,451	35,000	35,313	35,000	-	00.00%
WSU Extension	40,314	38,125	38,125	38,125	39,500	1,375	03.61%
Horticulture	-	-	-	-	-	-	00.00%
Planning	22,800	27,400	170,083	169,481	144,585	(25,498)	-14.99%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,729,833**	**9,451,097**	**9,358,648**	**9,226,063**	**9,244,991**	**(113,657)**	**-01.21%**
	(409,281)	(278,736)	(371,185)	(132,585)	(113,657)	-01.21%	
Total Revenues - All Sources	**58,338,445**	**59,188,075**	**60,233,968**	**59,768,228**	**61,638,149**	**1,404,181**	**02.33%**
	1,555,898	849,630	1,895,523	(465,740)	1,404,181	02.33%	
			9,908,939				
			70,142,907				

General Fund Expenses

June 2016

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,175,921	-	2,175,921	910,299	41.84%		-
E	020 Auditor	1,454,637	-	1,454,637	651,090	44.76%		-
N	020 Elections	1,319,268	-	1,319,268	646,609	49.01%		-
	030 Commissioners	865,804	-	865,804	430,254	49.69%		-
G	070 Human Resources	715,286	8,246	723,532	313,199	43.29%		-
O	080 Treasurer	1,439,659	12,456	1,452,115	615,554	42.39%		-
V	050 Non-Departmental	2,296,174	106,800	2,402,974	1,138,412	47.38%		-
	810 Capital Outlay	125,105	30,400	155,505	57,303	36.85%		-
	Total	**10,391,854**	**157,902**	**10,549,756**	**4,762,720**	**45.15%**	-	-
U	200 Coroner	400,654	-	400,654	162,484	40.55%		-
B	220 Sheriff	9,182,580	(35,500)	9,147,080	4,318,912	47.22%		(35,500)
L	270 Dept. of Corrections	15,836,154	-	15,836,154	8,007,416	50.56%		-
I	**Total**	**25,419,388**	**(35,500)**	**25,383,888**	**12,488,812**	**49.20%**	-	**(35,500)**
	400 Assigned Counsel	3,288,330	43,213	3,331,543	1,518,551	45.58%		43,213
J	400 AC - Expert Witness	262,959	(2,500)	260,459	69,228	26.58%		(2,500)
U	410 Attorney	6,391,675	-	6,391,675	2,844,619	44.51%		-
S	420 Clerk	2,225,538	(45,434)	2,180,104	1,027,675	47.14%		(49,649)
T	430 Consol Juv Serv	1,454,313	(27,860)	1,426,453	641,791	44.99%		(27,860)
I	440 District Court	2,762,447	(60,000)	2,702,447	1,306,562	48.35%		(60,000)
C	450 Superior Court	2,956,775	-	2,956,775	1,332,236	45.06%		-
E	460 Youth Service Ctr	3,659,712	313	3,660,025	1,773,573	48.46%		313
	Total	**23,001,749**	**(92,268)**	**22,909,481**	**10,514,235**	**45.89%**	-	**(96,483)**
C	620 WSU Ext	322,184	-	322,184	138,497	42.99%		-
O	640 Planning	2,060,659	(602)	2,060,057	809,513	39.30%		(602)
M	**Total**	**2,382,843**	**(602)**	**2,382,241**	**948,010**	**39.79%**	-	**(602)**
	Total General Fund	**61,195,834**	**29,532**	**61,225,366**	**28,713,777**	**46.90%**	-	**(132,585)**

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	30,475,246	-	30,475,246	13,546,465	44.45%
Supplies	1,301,294	8,246	1,309,540	580,282	44.31%
Other Services	11,909,658	61,671	11,971,329	5,727,820	47.85%
Intergov. Charges	319,807	-	319,807	179,654	56.18%
Capital Outlay	125,105	30,400	155,505	73,233	47.09%
Debt Service	14,629	-	14,629	1,509	10.32%
Other Financing Uses	17,050,095	61,800	17,111,895	8,604,814	50.29%
Grant Projections	-	(132,585)	(132,585)	-	0.00%
Total Expenditure	**61,195,834**	**29,532**	**61,225,366**	**28,713,777**	**46.90%**

Percent of Year Complete	50.00%

General Fund Reserves

June 2016

	2016 Beginning	2016 Budget Allocation	Budgeted Revenue	Budgeted Expense	2016 Budgeted Ending	Adjustments	Projected 2016 Ending	
Non-Spendable:								
Reserve for Petty Cash	56,540	-	-	-	56,540	-	56,540	
Total Non-Spendable	56,540	-	-	-	56,540	-	56,540	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	27,727	-	94,000	(19,490)	102,237	-	102,237	
Dist Crt Judicial Stabilization (JST)	129,564	-	50,000	(72,923)	106,641	-	106,641	
Dist Crt DUI Court Fees	19,812	-	10,000	-	29,812	-	29,812	
Superior Court Judicial Stabilization (JST)	63,724	-	29,294	(90,321)	2,697	-	2,697	
Drug Court Fees	86,705	-	12,000	(1,900)	96,805	-	96,805	
Total Restricted	327,532	-	195,294	(184,634)	338,192	-	338,192	
Committed:								
Equipment Replacement	422,955	-	-	125,105	548,060	-	548,060	
Elections Reserve	337,199	(337,199)	-	-	-	-	-	
Extraordinary Criminal Justice	568,000	-	-	-	568,000	-	568,000	
Contingency	799,188	475,000	-	(315,033)	959,155	(221,002)	738,153	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
Total Committed	2,127,342	137,801	-	(189,928)	2,075,215	(221,002)	1,854,213	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	8,335,063	(137,801)	60,038,674	(60,821,272)	7,414,664	(274,270)	7,140,394	11.95%
Total Unassigned	8,335,063	(137,801)	60,038,674	(60,821,272)	7,414,664	(274,270)	7,140,394	
Total Fund Balance	**10,846,478**	**-**	**60,233,968**	**(61,195,834)**	**9,884,612**	**(495,272)**	**9,389,340**	

Total Change in Fund Balance	**(1,457,138)**	
GF Reserve (of 2016 Revenue Proj)	**11.00%**	**6,780,196**
Over/(Under)***		**360,198**
235,198		

Commitments: ***

1) Road Fund ($2.3 million)	-
2) Law & Justice (2015)	125,000
3)	
4)	
5)	
	125,000

Non Departmental Expenditure History

June 2016

	Description	2014 Actual	2015 Actual	2016 Projection	2016 Actual	Diff.
Intergovern	Conference of Governments	33,964	38,435	39,553	39,553	0
	Clean Air	33,920	33,964	34,164	17,082	17,082
	Emergency Management	63,547	95,915	95,915	47,957	47,958
	District Health	100,000	100,000	150,000	75,000	75,000
	State Examiners	117,346	140,884	170,228	40,012	130,216
Interdepartmental	Grants Management	102,459	72,486	96,937	48,468	48,469
	Indirect Cost Plan	8,752	9,637	15,559	7,779	7,780
	Purchasing	631	3,166	3,026	1,513	1,513
	GIS	45,524	53,557	60,732	30,366	30,366
	DOS	87,997	3,209	3,085	1,542	1,543
	LEOFF I Medical Expenditures	750,000	750,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	35,286	36,021	36,757	18,378	18,379
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	0	0	315,000	157,500	157,500
	Board of Equalization	1,948	2,069	13,000	97	12,903
	Tax Litigation	7,000	7,000	15,579	7,789	7,790
	Parks & Recreation	5,000	100,000	100,000	50,000	50,000
DEBT	2002 G.O. Bond - Other	15,093	14,861	14,629	1,509	13,120
Membership	Memberships-NACO	4,865	4,865	5,364	4,865	499
	Memberships-WACO	29,439	31,858	35,255	15,929	19,326
	Memberships-WSAC	35,283	36,287	36,504	36,504	0
	WSAC/PILT	6,889	7,054	7,223	7,223	0
Operational	County Code Updates	7,326	15,549	8,000	350	7,650
	Minority Women (WAC 326-02-034(1))	4,179	5,000	5,000	6,274	(1,274)
	OASI Employment Security	347	367	500	325	175
	Labor Attorney	70,508	115,482	205,000	94,326	110,674
	Legislative Advocate	8,500	7,916	8,200	3,077	5,123
	Yakima Airport	0	130,193	46,026	23,013	23,013
	ITA Bill	2,787	3,113	6,224	3,112	3,112
One-Time Expend	Fox Lawson	61,200	1,794	0	0	0
	Tax Judgements	59	420	6,500	44	6,456
	Yakima Basin Integrated Plan	0	9,896	15,000	0	15,000
	Water Resource Mgt	0	165	0	0	0
	Pay Adjustment	0	220,232	0	0	0
	Independent Review	0	0	30,000	17,958	12,042
	Utility Review	170,000	75,000	0	0	0
	Facilities Pojects	0	877,276	0	0	0
	Technology Capital Projects	343,700	128,540	58,800	0	58,800
	Community Cleanup Services	0	1,235	10,000	1,268	8,732
	Imaging	5,605	6,063	5,039	472	4,567
	Drug Court	0	16,508	0	4,127	(4,127)
	Total	**2,159,154**	**3,156,017**	**2,402,974**	**1,138,412**	**1,264,562**

Tracked Costs

June 2016

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	15,552	15,552	0	8,243	53.00%
	Misc - Banking Services	45,000	45,000	0	0	0.00%
	Total Treasurer	**60,552**	**60,552**	**0**	**8,243**	**13.61%**
Coroner	Prof Service - Autopsies	89,411	89,411	0	22,406	25.06%
	Prof Service - Indigent Burials	9,000	9,000	0	600	6.67%
	Total Coroner	**98,411**	**98,411**	**0**	**23,006**	**23.38%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	150,000	150,000	0	18,279	12.19%
	Prof Service - Adult Misdemanor	11,000	11,000	0	100	0.91%
	Prof Service - Juvenile Offenders	46,499	46,499	0	4,020	8.65%
	Prof Service - ITA Commitments	15,000	15,000	0	9,594	63.96%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	37,235	93.09%
	Total Superior Court	**262,959**	**262,959**	**0**	**69,228**	**26.33%**
District Court	Supplies - Jury Costs	3,000	3,000	0	703	23.43%
	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	3,995	11.35%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	0	0.00%
	Total District Court	**45,200**	**45,200**	**315**	**4,698**	**10.39%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	975	2.17%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	4,961	24.81%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	206,111	206,111	0	37,920	18.40%
	Misc - Jury Meals	8,000	8,000	0	1,240	15.50%
	Misc - Witness Fees	8,000	8,000	0	1,321	16.51%
	Total Superior Court	**287,111**	**287,111**	**0**	**46,417**	**16.17%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**754,233**	**754,233**	**315**	**151,592**	**20.10%**

Other Funds

June 2016

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	10,846,478	29,176,163	28,713,777	11,308,864	11,449,941

SPECIAL REVENUE

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	47,234	752,459	694,009	105,684	87,969
Municpal Courts	385,690	122,326	257,404	250,612	255,297
Pre Trial	137,119	157,500	140,737	153,882	153,882
Narcotics Investigation	6,291	1,865	0	8,156	8,156
Special Operations	380,854	364,914	189,519	556,249	556,284
District Court Dispute Resolution Center	20,754	35,730	35,501	20,983	20,984
Family Court	51,527	115,859	118,087	49,299	79,655
Department of Corrections	1,755,758	11,567,851	11,347,002	1,976,607	2,056,145
Noxious Weed	481,440	366,305	164,843	682,902	703,675
Horticulture	187,733	153,480	63,863	277,350	278,240
Criminal Justice Sales Tax	1,321,966	2,554,922	2,871,015	1,005,873	999,287
Parks & Recreation	46,404	50,192	40,058	56,538	57,314
County Road	6,357,498	11,476,853	8,901,718	8,932,633	9,301,583
Toppenish/Simcoe West Railroad	59,077	6,236	4,939	60,374	60,374
Naches Rail Branch	21,877	5,464	5,491	21,850	21,978
Flood Control	1,360,884	1,004,001	1,119,782	1,245,103	1,279,660
Storm Water Utility	1,662,938	420,483	205,576	1,877,845	1,877,731
Records Services	251,918	54,710	85,560	221,068	220,652
Motel/Hotel	291,392	229,921	40,305	481,008	481,009
WSU Extension	40,377	5,699	5,803	40,273	40,738
Emergency Medical Service	428,282	286,127	255,014	459,395	460,705
911	1,390,309	903,293	1,228,670	1,064,932	1,064,933
Veterans Relief	80,407	101,970	77,369	105,008	107,510
Community Services	3,132,089	196,599	208,050	3,120,638	3,124,030
Assessment & Referrals (TASC)	124,523	408,616	398,808	134,331	149,972
Treasurer's Revolving	145,056	158,247	157,947	145,356	146,578
Treasurer's Investment Pool	68,278	90,144	62,294	96,128	96,104
REET Electroninc Tech	124,636	19,045	12,500	131,181	131,180
Support Investment In Economic Diversification	19,800,782	2,650,275	3,331,095	19,119,962	11,497,335
Community Development Programs	25	280,412	149,867	130,570	37,002
Community Housing	477,349	233,886	189,846	521,389	549,918
Title III PILT	125,466	98,305	6,212	217,559	743,146
Homeless Services	1,712,157	922,658	954,221	1,680,594	1,695,898
Hud Housing Program	42,594	167	0	42,761	42,761
Total Special Revenue Funds	**42,520,684**	**35,796,514**	**33,323,105**	**44,994,093**	**38,387,685**

DEBT

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
2014 GO Bond Redemption	2,218	194,825	101,891	95,152	95,152
1997 GO Bond Redemption	177	2	0	179	124
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,336	120	0	41,456	41,456
2009 GO Bond Redemption	0	59,752	58,690	1,062	1,062
2010B GO Bond Redemption	744,928	63,397	60,750	747,575	747,574
CRID Guaranty	129,949	534	0	130,483	130,483
LID Guaranty	27,480	113	0	27,593	27,592
CRID #3 Bond Redemption	6,247	12,568	16,040	2,775	2,776
RID #99 Bond Redemption	2,793	18	0	2,811	2,811
Total Debt Service Funds	**955,129**	**331,329**	**237,371**	**1,049,087**	**1,049,031**

Other Funds

June 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	578,657	210,514	241,046	548,125	662,233	
	Naches Rail Branch Line	94,241	410	929	93,722	93,722	
	Com Dev-Cowiche Sewer	528	0	0	528	528	
	Com Dev-Terrace Heights Water Ext	1,796	5	0	1,801	1,801	
C	Com Dev-Buena Improvements	0	0	0	0	0	
A	Com Dev-Outlook Feasibility Study	120	0	0	120	120	
P	Fairground Capital Projects	258,008	1,067	0	259,075	259,075	
I	Public Works Capital Projects	502,822	61,970	319,010	245,782	278,344	
T	2009 Bond Capital Projects	1,062	0	1,062	0	0	
A	2010A GO Bond Capital Projects	1,250,755	5,235	549,380	706,610	910,554	
L	2014 LTGO Capital Projects	2,474,410	10,658	45,557	2,439,511	2,439,511	
	Ascend Royalties	126,060	517	0	126,577	126,576	
	RE Excise Cap Proj	965,438	366,605	92,900	1,239,143	1,239,142	
	RID 101	(21,811)	9,866	323	(12,268)	24,722	**
	Total Capital Project Funds	**6,232,086**	**666,847**	**1,250,207**	**5,648,726**	**6,036,328**	

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	24,826,964	4,778,676	4,998,982	24,606,658	19,767,944
	Utility-Buena Water	573,109	34,766	26,006	581,869	146,963
	Utility-Gibson Water System	31,786	1,315	729	32,372	23,912
	Utility Review	56,634	25,202	43,922	37,914	37,941
	Utility-Buena Sewer	703,096	72,224	79,022	696,298	415,270
	Utilitiy-Star Crest Water System	25,288	1,371	822	25,837	19,040
E	Utility-Terrace Hts Water	7,145,577	720,008	1,271,329	6,594,256	228,406
N	Utility-Gala Estates	103,127	12,431	11,667	103,891	3,561
T	Utility-Wysacre Water System	26,375	1,849	529	27,695	17,954
E	Utility-Meadowbrook Water System	32,545	1,510	642	33,413	21,766
R	Utility-Wendt Road Water System	20,389	1,027	538	20,878	4,673
P	Utility-Kodiak Water	61,712	2,888	642	63,958	45,815
R	Utility-Fairway Estates Water	134,097	6,962	4,525	136,534	68,186
I	Utility-Mountain Shadows	119,724	3,752	1,820	121,656	24,673
S	Utility-Huntzinger Water	68,724	2,303	763	70,264	33,755
E	Utility-Heysman Water	35,870	1,707	1,072	36,505	23,558
	Utility-Crewport Water	760,960	16,479	10,504	766,935	66,584
	Utility-Ray Symmonds Water	25,688	2,037	941	26,784	13,268
	Utility-Stein Water System	66,499	3,186	2,252	67,433	38,865
	Utility-North Bon Air Water System	37,016	1,613	1,095	37,534	15,664
	Utility-Nagler Water System	33,871	1,550	359	35,062	18,323
	Utility-Buchanan Water System	130,950	2,731	629	133,052	31,053
	Utility-Beckonridge Water	39,498	1,972	750	40,720	14,030
	Utility-Speyers Water	39,242	1,832	2,006	39,068	10,324
	Utility-Bittner	20,114	1,125	440	20,799	4,455
	Utility-Norman	45,985	1,475	250	47,210	5,285
	Utility-Raptor	38,983	541	305	39,219	1,924
	Utility-Oliver	36,439	577	13	37,003	605
	Utility-Horizon	0	530	0	530	426
	Building & Fire Safety	1,043,227	1,328,018	1,029,605	1,341,640	1,367,422
	Total Enterprise Funds	**36,283,489**	**7,031,657**	**7,492,159**	**35,822,987**	**22,471,645**

Other Funds

June 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	193,878	235,434	223,869	205,443	206,602
	Technology Services	1,687,097	2,944,799	2,933,779	1,698,117	1,515,678
I	*Purchasing*	42,719	177,972	149,604	71,087	89,537
N	*Printing*	41,418	220,420	165,759	96,079	29,126
T	*Unemployment Comp*	1,214,507	129,525	52,127	1,291,905	1,293,058
E	*Employee Flexible Spending*	60,422	40,048	49,622	50,848	50,848
R	*Employee Benefit*	1,675,215	5,971,264	5,991,886	1,654,593	1,656,002
N	*Workmen's Comp*	1,690,591	367,005	729,178	1,328,418	1,350,484
A	*LEOFF Benefit*	1,081,354	381,915	222,439	1,240,830	1,054,590
L	*Liability Insurance*	1,041,625	860,661	265,919	1,636,367	1,653,992
	Department of Security	71,516	310,647	246,901	135,262	145,114
	Financial Services	31,452	348,768	258,582	121,638	140,767
	Facilities Maintenance	2,486,029	2,087,024	1,635,960	2,937,093	2,897,368
	Equipment Replacement & Repair	20,909,469	3,895,660	4,417,349	20,387,780	8,347,398
	Total Internal Service Funds	**32,227,292**	**17,971,142**	**17,342,974**	**32,855,460**	**20,430,564**

	Total All Funds (Less General Fund)	**129,065,158**	**90,973,652**	**88,359,593**	**131,679,217**	**99,825,194**

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