FINANCIAL SERVICES

FINANCIAL REVIEW
THIRD QUARTER 2016

2016 Budget Adjustments Summary

September 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	
Yakima Integrated Plan-YCDA-Economic Review					
	Non-Departmental	Miscellaneous	10,000	(10,000)	Committed Fund Balance-Non-Departmental Contingnency
			10,000	(10,000)	
Emergency Fire Declaration					
	Non-Departmental	Prof Services	1,100	(1,100)	Committed Fund Balance-Non-Departmental Contingnency
			1,100	(1,100)	
Assessor-Copier					
	Assessor	Various	6,000	(6,000)	Committed Fund Balance-Assessor Contingnency
			6,000	(6,000)	
Clerk-Scanners and Licenses					
	Clerk	Various	7,200	(7,200)	Committed Fund Balance-Clerk Contingnency
			7,200	(7,200)	
Human Resource Director Recruitement-Sound Employment					
	Non-Departmental	Prof Services	22,600	(22,600)	Committed Fund Balance-Non-Departmental Contingnency
			22,600	(22,600)	
Sheriff-STOP Violence Against Women Grant					
	Sheriff	Travel-Training	10,000	(26,960)	Grant-Dept of Commerce STOP Grant
		Miscellaneous	16,960	-	
			26,960	(26,960)	
Sheriff US Marshals-Joint Law Enforcement Grant					
	Sheriff	Salaries-Overtime	11,913	(11,913)	Grant-Department of Justice/US Marshals
			11,913	(11,913)	
Total General Fund Amendment			115,305	(115,305)	
	Revised Revenues		(93,712)		
	Committed Fund Balance		129,017		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		80,000		**61,311,139**

General Fund
Income Statement
September 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	$ 15,608,541	$ 10,716,459	59.29%
Sales Tax	12,204,057	12,606,166	13,769,000	(600,000)	13,169,000	8,558,317	4,610,683	64.99%
Interest Earnings	233,401	268,289	301,689	19,811	321,500	222,627	98,873	69.25%
Other Taxes	161,535	182,209	162,000	28,080	190,080	98,810	91,270	51.98%
Licenses & Permits	372,073	407,509	426,250	(1,750)	424,500	246,042	178,458	57.96%
Grants	5,389,071	5,097,788	5,119,586	37,581	5,157,167	3,258,776	1,898,391	63.19%
Intergovernmental	2,293,754	2,360,164	2,377,753	80,960	2,458,713	1,927,265	531,448	78.39%
Charges/Fees for Service	7,301,934	7,859,514	7,081,973	85,071	7,167,044	5,512,406	1,654,638	76.91%
Fines and Forfeits	2,518,144	2,579,048	2,602,194	(11,920)	2,590,274	1,686,270	904,004	65.10%
Other Miscellaneous	1,850,708	1,900,562	2,068,523	(64,700)	2,003,823	1,356,456	647,367	67.69%
Total Revenue	**$ 58,338,445**	**$ 59,188,074**	**$ 60,233,968**	**$ (426,867)**	**$ 59,807,101**	**$ 38,475,510**	**$ 21,331,591**	**64.33%**
Expense								
Salaries/Benefits	$ 26,800,600	28,080,642	$ 30,475,245	$ 11,913	$ 30,487,158	$ 21,972,514	$ 8,514,644	72.07%
Supplies	1,305,448	1,458,308	1,301,294	8,246	1,309,540	993,418	316,122	75.86%
Other Services & Charges	10,371,155	11,017,258	11,909,658	135,531	12,045,189	8,707,716	3,337,473	72.29%
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	11,451,543	4,384,611	72.31%
Intergovernmental Charges	231,431	268,314	319,807	-	319,807	249,673	70,134	78.07%
Other Financing Uses	1,399,255	2,290,918	1,213,942	61,800	1,275,742	901,543	374,199	70.67%
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	45,925	79,180	00.00%
Grant Projections	-	-	-	(132,585)	(132,585)	-	(132,585)	00.00%
Total Expense	**$ 56,314,513**	**$ 58,684,026**	**$ 61,195,834**	**$ 115,305**	**$ 61,311,139**	**$ 44,363,505**	**$ 16,947,634**	**72.36%**
						(30,176,060)		
Net Income/(Loss)	**$ 2,023,932**	**$ 504,048**	**$ (961,866)**	**$ (542,172)**	**$ (1,504,038)**	**$ (5,887,995)**		
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**		**$ 9,342,440**	**4,958,483**		
Contingency Reserve								
Elections Reserve								
Sheriff Obligation								
Budgeted Usage								
Adjusted Ending Reserve Balance								
Required Minimum Reserve @ 11%								
Over/(Under) Funded								

General Fund
Revenue Detail

September 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

September 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	441,700	34,800	08.55%
	2,002,340	2,132,057	2,076,900	2,094,017	2,086,700	9,800	00.47%
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	648,605	(51,906)	-07.41%
Superior Court	53,781	42,825	41,000	76,521	40,000	(1,000)	-02.44%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**48,608,612**	**49,736,978**	**50,875,320**	**50,542,165**	**52,292,361**	**1,417,041**	02.79%
	1,965,179	1,128,366	2,266,708	(333,155)	1,417,041		
	04.21%	02.32%	04.66%	-00.65%	**02.79%**		

General Fund
Revenue Detail

September 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	1,182,782	1,149,137	(30,272)	-02.57%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	659,956	593,506	559,378	602,591	589,817	30,439	05.44%
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	454,000	(94,774)	-17.27%
CJS	1,532,161	1,465,859	1,454,313	1,426,453	1,453,604	(709)	-00.05%
District Court	259,443	309,518	214,000	154,000	292,717	78,717	36.78%
Superior Court	418,797	416,230	433,315	433,315	440,697	7,382	01.70%
Juvenile	58,612	51,451	35,000	35,313	35,000	-	00.00%
WSU Extension	40,314	38,125	38,125	38,125	40,500	2,375	06.23%
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**	**9,264,936**	**9,329,573**	**(29,075)**	**-00.31%**
	(409,281)	(278,736)	(371,185)	(93,712)	(29,075)	-00.31%	
Total Revenues - All Sources	**58,338,445**	**59,188,075**	**60,233,968**	**59,807,101**	**61,621,934**	**1,387,966**	**02.30%**
	1,555,898	849,630	1,895,523	(426,867)	1,387,966	02.30%	
			9,908,939				
			70,142,907				

General Fund
Expenses

September 2016

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,175,921	6,000	2,181,921	1,460,556	66.94%		-
E	020 Auditor	1,454,637	-	1,454,637	1,053,932	72.45%		-
N	020 Elections	1,319,268	-	1,319,268	1,003,711	76.08%		-
	030 Commissioners	865,804	-	865,804	655,890	75.76%		-
G	070 Human Resources	715,286	8,246	723,532	521,560	72.09%		-
O	080 Treasurer	1,439,659	12,456	1,452,115	1,001,024	68.94%		-
V	050 Non-Departmental	2,296,174	140,500	2,436,674	1,698,445	69.70%		-
	810 Capital Outlay	125,105	30,400	155,505	91,704	58.97%		-
	Total	**10,391,854**	**197,602**	**10,589,456**	**7,486,822**	**70.70%**	-	-
P	200 Coroner	400,654	-	400,654	260,899	65.12%		-
U B	220 Sheriff	9,182,580	3,373	9,185,953	6,928,222	75.42%		(35,500)
L	270 Dept. of Corrections	15,836,154	-	15,836,154	11,451,543	72.31%		-
I	**Total**	**25,419,388**	**3,373**	**25,422,761**	**18,640,664**	**73.32%**	-	**(35,500)**
	400 Assigned Counsel	3,288,330	43,213	3,331,543	2,386,089	71.62%		43,213
J	400 AC - Expert Witness	262,959	(2,500)	260,459	155,912	59.86%		(2,500)
U	410 Attorney	6,391,675	-	6,391,675	4,623,095	72.33%		-
S	420 Clerk	2,225,538	(38,234)	2,187,304	1,593,051	72.83%		(49,649)
T	430 Consol Juv Serv	1,454,313	(27,860)	1,426,453	1,056,760	74.08%		(27,860)
I	440 District Court	2,762,447	(60,000)	2,702,447	2,046,447	75.73%		(60,000)
C	450 Superior Court	2,956,775	-	2,956,775	2,108,736	71.32%		-
E	460 Youth Service Ctr	3,659,712	313	3,660,025	2,722,849	74.39%		313
	Total	**23,001,749**	**(85,068)**	**22,916,681**	**16,692,939**	**72.84%**	-	**(96,483)**
C	620 WSU Ext	322,184	-	322,184	227,045	70.47%		-
O	640 Planning	2,060,659	(602)	2,060,057	1,316,035	63.88%		(602)
M	**Total**	**2,382,843**	**(602)**	**2,382,241**	**1,543,080**	**64.77%**	-	**(602)**
	Total General Fund	**61,195,834**	**115,305**	**61,311,139**	**44,363,505**	**72.36%**	-	**(132,585)**

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	30,475,246	11,913	30,487,159	21,972,514	72.07%
Supplies	1,301,294	8,246	1,309,540	993,418	75.86%
Other Services	11,909,658	135,531	12,045,189	8,707,716	72.29%
Intergov. Charges	319,807	-	319,807	249,673	78.07%
Capital Outlay	125,105	30,400	155,505	85,589	55.04%
Debt Service	14,629	-	14,629	1,509	10.32%
Other Financing Uses	17,050,095	61,800	17,111,895	12,353,086	72.19%
Grant Projections	-	(132,585)	(132,585)	-	0.00%
Total Expenditure	**61,195,834**	**115,305**	**61,311,139**	**44,363,505**	**72.36%**

Percent of Year Complete	75.00%

General Fund Reserves

September 2016

Non-Spendable:	2016 Beginning	2016 Budget Allocation	Budgeted Revenue	Budgeted Expense	2016 Budgeted Ending	Adjustments	Projected 2016 Ending	
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	(267,902)	691,253	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
Total Committed	2,127,342	137,801	-	(189,928)	2,075,215	(267,902)	1,807,313	
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	11.94%
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	(542,172)	9,342,440	

Total Change in Fund Balance	(1,504,038)	
GF Reserve (of 2016 Revenue Proj)	11.00%	6,778,413
Over/(Under)***		361,982
236,982		

Commitments: ***

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

Non Departmental Expenditure History

September 2016

Category	Description	2014 Actual	2015 Actual	2016 Projection	2016 Actual	Diff.
Intergovern	Conference of Governments	33,964	38,435	39,553	39,553	0
Intergovern	Clean Air	33,920	33,964	34,164	25,623	8,541
Intergovern	Emergency Management	63,547	95,915	95,915	71,937	23,978
Intergovern	District Health	100,000	100,000	150,000	112,500	37,500
Intergovern	State Examiners	117,346	140,884	170,228	80,386	89,842
Interdepartmental	Grants Management	102,459	72,486	96,937	72,703	24,234
Interdepartmental	Indirect Cost Plan	8,752	9,637	15,559	11,669	3,890
Interdepartmental	Purchasing	631	3,166	3,026	2,270	756
Interdepartmental	GIS	45,524	53,557	60,732	45,549	15,183
Interdepartmental	DOS	87,997	3,209	3,085	2,314	771
Interdepartmental	LEOFF I Medical Expenditures	750,000	750,000	750,000	562,500	187,500
Interdepartmental	Law Library/Safeway Rent/Other Leases	35,286	36,021	36,757	27,568	9,189
Interdepartmental	Property Management (Noxious Weed)	0	0	175	0	175
Interdepartmental	Pre-Trial	0	0	315,000	245,250	69,750
Interdepartmental	Board of Equalization	1,948	2,069	13,000	1,740	11,260
Interdepartmental	Tax Litigation	7,000	7,000	15,579	11,684	3,895
Interdepartmental	Parks & Recreation	5,000	100,000	100,000	75,000	25,000
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
Membership	Memberships-WACO	29,439	31,858	35,255	23,893	11,362
Membership	Memberships-WSAC	35,283	36,287	36,504	36,504	0
Membership	WSAC/PILT	6,889	7,054	7,223	7,223	0
Operational	County Code Updates	7,326	15,549	8,000	6,973	1,027
Operational	Minority Women (WAC 326-02-034(1))	4,179	5,000	5,000	6,274	(1,274)
Operational	OASI Employment Security	347	367	500	325	175
Operational	Labor Attorney	70,508	115,482	205,000	138,753	66,247
Operational	Legislative Advocate	8,500	7,916	8,200	5,333	2,867
Operational	Yakima Airport	0	130,193	46,026	34,519	11,507
Operational	ITA Bill	2,787	3,113	6,224	4,668	1,556
One-Time Expend	Fox Lawson	61,200	1,794	0	0	0
One-Time Expend	Tax Judgements	59	420	6,500	53	6,447
One-Time Expend	Yakima Basin Integrated Plan	0	9,896	25,000	2,044	22,956
One-Time Expend	Water Resource Mgt	0	165	0	0	0
One-Time Expend	Pay Adjustment	0	220,232	0	0	0
One-Time Expend	Independent Review	0	0	30,000	30,192	(192)
One-Time Expend	Utility Review	170,000	75,000	0	0	0
One-Time Expend	Facilities Projects	0	877,276	0	0	0
One-Time Expend	Technology Capital Projects	343,700	128,540	58,800	0	58,800
One-Time Expend	Community Cleanup Services	0	1,235	10,000	1,263	8,737
One-Time Expend	Human Resources Director Recruitment	0	0	22,600	0	22,600
One-Time Expend	Emergency Declaration-Fire	0	0	1,100	1,093	7
One-Time Expend	Imaging	5,605	6,063	5,039	585	4,454
One-Time Expend	Drug Court	0	16,508	0	4,127	(4,127)
	Total	**2,159,154**	**3,156,017**	**2,436,674**	**1,698,442**	**738,232**

Tracked Costs

September 2016

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	15,552	15,552	0	13,738	88.34%
	Misc - Banking Services	45,000	45,000	0	13,617	30.26%
	Total Treasurer	**60,552**	**60,552**	**0**	**27,355**	**45.18%**
Coroner	Prof Service - Autopsies	89,411	89,411	0	43,980	49.19%
	Prof Service - Indigent Burials	9,000	9,000	0	1,895	21.06%
	Total Coroner	**98,411**	**98,411**	**0**	**45,875**	**46.62%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	150,000	150,000	0	26,528	17.69%
	Prof Service - Adult Misdemanor	11,000	11,000	0	1,823	16.57%
	Prof Service - Juvenile Offenders	46,499	46,499	0	6,792	14.61%
	Prof Service - ITA Commitments	15,000	15,000	0	15,075	100.50%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	105,694	264.24%
	Total Superior Court	**262,959**	**262,959**	**0**	**155,912**	**59.29%**
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**	**280,257**	**37.16%**

Other Funds

September 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Fund	10,846,478	38,475,510	44,363,505	4,958,483	6,211,400	
	District Court Probation	47,234	1,058,661	1,073,487	32,408	46,741	
	Municpal Courts	385,690	254,996	395,549	245,137	260,039	
	Pre Trial	137,119	245,250	385,302	(2,933)	341	*
	Narcotics Investigation	6,291	3,607	0	9,898	9,899	
	Special Operations	380,854	402,920	264,052	519,722	569,749	
	District Court Dispute Resolution Center	20,754	55,305	56,755	19,304	19,304	
	Family Court	51,527	176,600	184,033	44,094	79,395	
	Department of Corrections	1,755,758	18,879,961	17,901,147	2,734,572	3,346,279	
	Noxious Weed	481,440	383,564	275,456	589,548	627,147	
	Horticulture	187,733	158,018	108,839	236,912	241,307	
S	*Criminal Justice Sales Tax*	1,321,966	4,256,565	4,488,415	1,090,116	1,228,859	
P	*Parks & Recreation*	46,404	75,338	57,513	64,229	64,248	
E	*County Road*	6,357,498	16,458,217	17,925,846	4,889,869	5,461,772	
C	*Toppenish/Simcoe West Railroad*	59,077	9,365	5,918	62,524	62,909	
I	*Naches Rail Branch*	21,877	6,769	5,888	22,758	21,835	
A	*Flood Control*	1,360,884	1,662,078	2,196,313	826,649	765,483	
L	*Storm Water Utility*	1,662,938	422,955	330,207	1,755,686	1,772,647	
	Records Services	251,918	183,001	130,195	304,724	306,632	
	Motel/Hotel	291,392	440,403	40,305	691,490	691,490	
	WSU Extension	40,377	6,960	8,679	38,658	38,700	
	Emergency Medical Service	428,282	317,951	403,111	343,122	351,764	
R	*911*	1,390,309	1,458,224	1,802,456	1,046,077	1,046,078	
E	*Veterans Relief*	80,407	108,020	120,290	68,137	72,524	
V	*Community Services*	3,132,089	226,657	318,459	3,040,287	3,041,457	
E	*Assessment & Referrals (TASC)*	124,523	408,959	403,283	130,199	161,826	
N	*Treasurer's Revolving*	145,056	234,027	284,810	94,273	101,784	
U	*Treasurer's Investment Pool*	68,278	137,397	107,390	98,285	102,934	
E	*REET Electroninc Tech*	124,636	30,387	18,750	136,273	136,272	
	Support Investment In Economic Diversification	19,800,782	3,623,112	3,389,608	20,034,286	11,746,414	
	Community Development Programs	25	424,110	422,437	1,698	2,800	
	Community Housing	477,349	320,954	271,330	526,973	540,459	
	Title III PILT	125,466	99,849	9,317	215,998	702,373	
	Homeless Services	1,712,157	1,441,700	1,515,638	1,638,219	1,815,032	
	Hud Housing Program	42,594	252	0	42,846	42,845	
	Total Special Revenue Funds	**42,520,684**	**53,972,132**	**54,900,778**	**41,592,038**	**35,479,338**	
	2014 GO Bond Redemption	2,218	194,922	101,891	95,249	95,249	
	1997 GO Bond Redemption	177	2	0	179	124	
	2001 GO Bond Redemption	1	0	0	1	1	
	2008 GO Bond Redemption	41,336	145	0	41,481	41,481	
D	*2009 GO Bond Redemption*	0	59,752	58,690	1,062	1,063	
E	*2010B GO Bond Redemption*	744,928	64,967	60,750	749,145	749,145	
B	*CRID Guaranty*	129,949	802	0	130,751	130,751	
T	*LID Guaranty*	27,480	169	0	27,649	27,648	
	CRID #3 Bond Redemption	6,247	12,592	16,210	2,629	2,629	
	RID #99 Bond Redemption	2,793	22	0	2,815	2,815	
	Total Debt Service Funds	**955,129**	**333,373**	**237,541**	**1,050,961**	**1,050,906**	

Other Funds

September 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Capital Projects	578,657	238,581	477,681	339,557	341,828
	Naches Rail Branch Line	94,241	569	0	94,810	94,810
	Com Dev-Cowiche Sewer	528	0	0	528	528
	Com Dev-Terrace Heights Water Ext	1,796	8	0	1,804	1,804
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	1,603	0	259,611	259,611
I	*Public Works Capital Projects*	502,822	162,406	641,553	23,675	47,422
T	*2009 Bond Capital Projects*	1,062	0	1,062	0	0
A	*2010A GO Bond Capital Projects*	1,250,755	7,413	887,726	370,442	570,513
L	*2014 LTGO Capital Projects*	2,474,410	15,784	61,581	2,428,613	2,428,857
	Ascend Royalties	126,060	777	0	126,837	126,836
	RE Excise Cap Proj	965,438	561,475	105,400	1,421,513	1,421,512
	RID 101	(21,811)	23,585	1,773	1	0
	Total Capital Project Funds	**6,232,086**	**1,012,201**	**2,176,776**	**5,067,511**	**5,293,841**

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	24,826,964	7,421,318	7,961,275	24,287,007	19,560,094
	Utility-Buena Water	573,109	57,895	65,091	565,913	131,772
	Utility-Gibson Water System	31,786	1,985	1,471	32,300	23,802
	Utility Review	56,634	37,798	60,228	34,204	34,289
	Utility-Buena Sewer	703,096	108,537	156,021	655,612	380,775
	Utilitiy-Star Crest Water System	25,288	2,060	1,166	26,182	19,276
E	*Utility-Terrace Hts Water*	7,145,577	1,214,826	2,162,748	6,197,655	(39,115) **
N	*Utility-Gala Estates*	103,127	19,136	16,216	106,047	6,085
T	*Utility-Wysacre Water System*	26,375	3,141	1,008	28,508	18,806
E	*Utility-Meadowbrook Water System*	32,545	2,269	922	33,892	22,238
R	*Utility-Wendt Road Water System*	20,389	1,560	1,794	20,155	4,428
P	*Utility-Kodiak Water*	61,712	4,353	1,144	64,921	46,504
R	*Utility-Fairway Estates Water*	134,097	10,451	5,398	139,150	71,007
I	*Utility-Mountain Shadows*	119,724	5,640	2,490	122,874	25,950
S	*Utility-Huntzinger Water*	68,724	3,824	1,736	70,812	34,221
E	*Utility-Heysman Water*	35,870	2,561	1,389	37,042	24,041
	Utility-Crewport Water	760,960	26,228	15,940	771,248	70,873
	Utility-Ray Symmonds Water	25,688	3,052	1,181	27,559	14,025
	Utility-Stein Water System	66,499	4,753	2,982	68,270	39,488
	Utility-North Bon Air Water System	37,016	2,425	1,333	38,108	16,146
	Utility-Nagler Water System	33,871	2,321	556	35,636	18,951
	Utility-Buchanan Water System	130,950	4,085	855	134,180	32,156
	Utility-Beckonridge Water	39,498	2,958	1,018	41,438	14,813
	Utility-Speyers Water	39,242	2,751	2,331	39,662	10,759
	Utility-Bittner	20,114	1,677	568	21,223	4,831
	Utility-Norman	45,985	2,220	421	47,784	5,855
	Utility-Raptor	38,983	804	423	39,364	2,077
	Utility-Oliver	36,439	5,916	61	42,294	3,422
	Utility-Horizon	0	844	0	844	1,676
	Building & Fire Safety	1,043,227	1,954,336	1,797,573	1,199,990	1,332,726
	Total Enterprise Funds	**36,283,489**	**10,911,724**	**12,265,339**	**34,929,874**	**21,931,971**

Other Funds

September 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	193,878	369,790	367,929	195,739	232,540
	Technology Services	1,687,097	4,494,336	4,350,971	1,830,462	1,828,492
I	*Purchasing*	42,719	270,392	230,931	82,180	99,609
N	*Printing*	41,418	335,609	288,230	88,797	53,078
T	*Unemployment Comp*	1,214,507	211,328	102,034	1,323,801	1,333,096
E	*Employee Flexible Spending*	60,422	60,481	64,047	56,856	56,856
R	*Employee Benefit*	1,675,215	9,848,622	8,994,246	2,529,591	1,646,132
N	*Workmen's Comp*	1,690,591	590,972	1,074,543	1,207,020	1,234,264
A	*LEOFF Benefit*	1,081,354	571,228	346,855	1,305,727	1,130,109
L	*Liability Insurance*	1,041,625	1,339,145	1,342,907	1,037,863	1,294,767
	Department of Security	71,516	465,811	414,170	123,157	160,651
	Financial Services	31,452	533,322	515,106	49,668	135,208
	Facilities Maintenance	2,486,029	3,208,408	2,797,197	2,897,240	3,005,496
	Equipment Replacement & Repair	20,909,469	5,913,990	6,862,759	19,960,700	8,010,360
	Total Internal Service Funds	**32,227,292**	**28,213,434**	**27,751,925**	**32,688,801**	**20,220,658**
	Total All Funds (Less General Fund)	**129,065,158**	**132,918,374**	**141,695,864**	**120,287,668**	**90,188,114**

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