FINANCIAL SERVICES

FINANCIAL REVIEW

Final 2016

2016 Budget Adjustments Summary

December 27, 2016

Description			Debit	Credit	Source
General Fund (001)					
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	39,665	(25,000)	Unassigned Fund Balance
				(14,665)	Committed Fund Balance-Coroner Contingency
			39,665	(39,665)	
Electronic REET Server Replacement					
	Non-Departmental	Transfer Out-TS	11,800	(5,900)	Committed Fund Balance-Assessor Contingency
				(5,900)	Committed Fund Balance-Treasurer Contingency
			11,800	(11,800)	
Human Resources Office Remodel					
	Human Resources	Various	8,246	(8,246)	Committed Fund Balance-HR Contingency
			8,246	(8,246)	
Liberty Software License for 2016					
	Non-Departmental	Transfer Out-TS	40,000	(40,000)	Committed Fund Balance-Clerk Contingency
			40,000	(40,000)	
Treasurer-Outside Drop Box and Copier					
	Treasurer	Various	12,456	(12,456)	Committed Fund Balance-Treasurer Contingency
			12,456	(12,456)	
Clerk-Security Cameras					
	Clerk	Various	4,215	(4,215)	Committed Fund Balance-Clerk Contingency
			4,215	(4,215)	
Independent Review Panel					
	Non-Departmental	Prof Services	30,000	(30,000)	Unassigned Fund Balance
			30,000	(30,000)	
Yakima Integrated Plan-YCDA-Economic Review					
	Non-Departmental	Miscellaneous	10,000	(10,000)	Committed Fund Balance-Non-Departmental Contingency
			10,000	(10,000)	
Emergency Fire Declaration					
	Non-Departmental	Prof Services	1,100	(1,100)	Committed Fund Balance-Non-Departmental Contingency
			1,100	(1,100)	
Assessor-Copier					
	Assessor	Various	6,000	(6,000)	Committed Fund Balance-Assessor Contingency
			6,000	(6,000)	
Clerk-Scanners and Licenses					
	Clerk	Various	7,200	(7,200)	Committed Fund Balance-Clerk Contingency
			7,200	(7,200)	
Human Resource Director Recruitment-Sound Employment					
	Non-Departmental	Prof Services	22,600	(22,600)	Committed Fund Balance-Non-Departmental Contingency
			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)	

2016 Budget Adjustments Summary

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Description			Debit	Credit	Source
General Fund (001)					
Elections - Presidential Election Costs					
	Elections	Various Expenses	169,240	(328,259)	Election Services Reimbursements
				159,019	Unassigned Fund Balance
			169,240	(169,240)	
Sheriff-LEAD Overtime					
	Sheriff	Overtime	9,123	(9,123)	LEAD Funds Reimbursement
			9,123	(9,123)	
Sheriff-Marijuana Eradication Grant					
	Sheriff	Overtime	5,000	(5,000)	Marijuana Eradication Grant
			5,000	(5,000)	
Sheriff-Local Law Enforcement Block Grant					
	Sheriff	Vehicle Repair/Maint	12,000	(12,000)	Local Law Enforcement Block Grant
			12,000	(12,000)	
Sheriff-Pacific Power Watts Smart Incentive					
	Sheriff	Professional Services	7,336	(7,336)	Miscellaneous Funds-Pacific Power
			7,336	(7,336)	
Sheriff-Outside Insurance Reimbursements					
	Sheriff	Vehicle Repair/Maint	17,613	(17,613)	Miscellaneous Funds-Outside Insurance Reimbursements
			17,613	(17,613)	
Prosecuting Attorney-Various Grant Amendments					
	Prosecuting Attorney	Supplies/Small Tools	84,300	33,010	Edward Byrne Memorial Task Grant
		Travel	6,753	(36,808)	Child Support Enforcement Grant
		Professional Services	(7,405)	(31,118)	Child Support Enforcement Grant-Grant County
				(9,237)	DSHS Child Support Enforcement Grant
				(13,670)	DSHS Child Support Enforcement Grant-Grant County
				(6,265)	Legal Services
				(19,560)	Dept of Community Development-VWA Grant
			83,648	(83,648)	
Consolidated Juvenile Services-Voices for Children Donation					
	CJS	Program Costs	7,757	(7,757)	Miscellaneous Donation
			7,757	(7,757)	
Consolidated Juvenile Services-DSHS Contract Work					
	CJS	Program Costs	6,180	(6,180)	Miscellaneous Revenue-DSHS Contract Work
			6,180	(6,180)	
District Court-Pre-Conviction SOC					
	District Court	Salaries & Wages	48,644	(48,644)	Pre-Conviction SOC
			48,644	(48,644)	
District Court-WTSC Mini Grants					
	District Court	Travel/Training/Misc	14,532	(14,532)	WTSC Mini Grants
			14,532	(14,532)	
District Court-Traffic Safety Program					
	District Court	Professional Services	44,751	(44,751)	Traffic Safety Program Revenues
			44,751	(44,751)	
District Court-WIDAC DUI Court Enhancement					
	District Court	Professional Services	14,799	(14,799)	WIDAC DUI Court Grant
			14,799	(14,799)	
District Court-DUI Court Expansion Grant					
	District Court	Salaries/Prof Services	14,905	(14,905)	DUI Court Expansion Grant
			14,905	(14,905)	
Superior Court-Drug Court					
	Superior Court	Program	3,522	(3,522)	Drug Court Fees
			3,522	(3,522)	
Assigned Counsel-Expert Reimbursements					
	Assnd Cnsl-Experts	Professional Services	187,501	(193,976)	Committed Fund Balance-Extra Ordinary Criminal Justice
				6,475	DSHS Reimbursement
			187,501	(187,501)	

2016 Budget Adjustments Summary

December 27, 2016

Description			Debit	Credit	Source
General Fund (001)					
Equipment Replacement Funds					
	Capital Outlay	Commissioners	2,154	(11,332)	Committed Fund Balance-EQ Replacement
		Human Resources	2,291		
		District Court	6,887		
			11,332	(11,332)	
Commissoner's Department Accrued Leave					
	Commissioners	Salaries & Benefits	16,500	(16,500)	Committed Fund Balance-Commissioner's Contingency
			16,500	(16,500)	
Labor Attorney					
	Non-Departmental	Professional Services	30,000	(30,000)	Unassigned Fund Balance
			30,000	(30,000)	
Total General Fund Amendment			961,538	(961,538)	
	Revised Revenues		650,467		
	Committed Fund Balance		360,090		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		(49,019)		**62,157,372**
District Court Probation (101)					
	Traffic Safety Grant	Misc. Training	6,545	(6,545)	WA Traffic Safety Grant
			6,545	(6,545)	**1,556,445**
Special Operations (105)					
	Yakama Nation 2% Funds	Small & Attractive Tools	55,000	(250,000)	Yakima Nation 2% Casino Grant
		Professional Services	195,000		
			250,000	(250,000)	**466,198**
Family Court (107)					
	Miscellaneous Adjustments	Professional Services	2,500	(29,000)	Various Domestic Violence Fees
		Prof Services	26,500		
			29,000	(29,000)	**275,604**
Department of Corrections (108)					
	Miscellaneous Adjustments	Salaries & Benefits	915,997	(37,220)	SCAAP
		Supplies	124,450	(526,632)	Housing - ICE
		Mental Health Services	154,000	(35,000)	Sales of Merchandise
		Food Services	73,188	(5,000)	Booking Fees
		Professional Services	176,884	(8,000)	Investment Interest
		Ending Fund Balance	113,736	(829,436)	CWCMH
				(116,967)	Mental Health
			1,558,255	(1,558,255)	**27,182,026**
3/10th's Criminal Justice Sales Tax (115)					
	Contingency Use	Sheriff	528,101	(100,000)	Begin Fund Balance-Restricted-Contingency District Court
		Ending Fund Bal-Sheriff	(528,101)		
		District Court	100,000		
		Juvenile Court	150,000		
		Ending Fund Bal-Juvenile	(150,000)		
			100,000	(100,000)	**7,720,227**
Toppenish Simcoe West Railroad (122)					
	Highway Crossing Analysis	Prof Services	8,000		
		Ending Fund Balance	(8,000)		
			-	-	**13,993**
Motel Hotel Tax (131)					
	Transfers Out	Fairgrounds	240,500		
		Ending Fund Balance	(240,500)		
			-	-	**796,306**

2016 Budget Adjustments Summary

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Description		Debit	Credit	Source	
WSU Extension (135)					
Master Food Preservation	Supplies/Misc	700			
Livestock	Supplies	3,000			
Seminars	Supplies/Phones	2,050			
Sales of Publications	Supplies	5,000			
	Ending Fund Balance	(10,750)			
		-	-		**14,577**
Emergency Medical Services (140)					
EMS-White Pass	Various	1,500			
EMS Administration	Various	52,032			
	Ending Fund Balance	(53,532)			
		-	-		**566,961**
911 (141)					
City of Yakima	Professional Services	71,419			
Miscellaneous Adjustments	Various	5,393			
	Ending Fund Balance	(76,812)			
		-	-		**2,317,564**
Assessment & Referral (158 & 164))					
Contractor Reimbursements	Miscellaneous	19,349	(19,349)	Prevention & Treatment/State GIA	
Fund Closeout	Transfers Out	95,487	(95,487)	Beginning Fund Balance	
		114,836	(114,836)		**627,838**
Homeless (184)					
CHG (Consolidated Homeless)	Professional Services	250,536	(250,536)		
HEN (Housing & Essential Need	Professional Services	175,000	(175,000)		
ESG (Emergency Solutions)	Professional Services	150,000	(150,000)		
		575,536	(575,536)		**2,516,304**
HUD Housing Programs (185)					
Transfers Out-Closeout	Transfers Out-Homeless	42,931	(42,594)	Beginning Fund Balance-Committed	
			(337)	Investment Interest	
		42,931	(42,931)		**42,931**
1997 GO Bond Redemption (207)					
Transfers Out	Transfer 2008 GO Bond	102	(102)	Beginning Fund Balance-Committed	
		102	(102)		**127**
Consolidated LID #3-2008 GO Bond (223)					
Bond Activity	Debt Service-Principal	5,000	(2,744)	Beginning Fund Balance-Committed	
			(2,256)	Assessment Principal	
		5,000	(5,000)		**16,211**
Naches Rail Branch Line (307)					
Refund Greenway	Misc	60,540	(95,000)	Beginning Fund Balance-Committer	
	Transfer Out	34,460			
		95,000	(95,000)		**95,000**
Central WA State Fair Park (392)					
Ag Building Bathrooms	Professional Services	90,000	(90,000)	Department o Agriculture Grant	
Minor Capital Improvements	Professional Services	349,000	(240,500)	Transfers In-Hotel/Motel	
	Ending Fund Balance	(108,500)			
		330,500	(330,500)		**439,000**
Public Works Capital Projects Fund (315)					
Various Capital Improve Project:	Prof Services	102,823	247,177	Beginning Fund Balance	
			(350,000)	Transfers In-Facilities	
		102,823	(102,823)		**916,623**
2009 Capital Project Funds (316)					
Closeout	Transfer Out-Debt Service	1,062	(1,062)	Beginning Fund Balance	
		1,062	(1,062)		**1,062**

2016 Budget Adjustments Summary

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Description		Debit	Credit	Source	
2014 GO Bond (319)					
Capital Improvements -Bridges	Capital	500,000	(500,000)	Beginning Fund Balance	
Resource Center	Capital	275,000	(275,000)	Beginning Fund Balance	
		775,000	(775,000)		**2,212,000**
Real Estate Excise Tax (332)					
2010B GO Bond Transfer	Transfer Out	41			
	Ending Fund Balance	(41)			
		-	-		**428,418**
Road Improvement District #101 (390-101)					
Road Improvements	Intergovernmental/Interest	2,000	(2,000)	Beginning Fund Balance	
		2,000	(2,000)		**2,000**
Utilities (402's)					
Buena Sewer	Various	75,000			
Gala Water	Various	12,500	(20,000)	Interfund Loan Receipts	
Wendt Water	Various	600			
Mountain Shadows Water	Various	2,000			
Crewport Water	Various	1,500			
Speyers Water	Various	500			
Horizon Water	Various	500	(1,500)	Residential Service Fees	
Pleasant Water	Various	600	(600)	Residential Service Fees	
	Ending Fund Balance	(71,100)			
		22,100	(22,100)		**3,969,250**
Building Fire Life Safety (450)					
Accela Software Upgrade	Professional Services	250,000	(250,000)	Permit Fees	
		250,000	(250,000)		**2,435,862**
Geographical Information Services (501)					
Program Cost Adjustments	Salaries and Benefits	14,000	(35,000)	Information Services Processing-Public	
	Professional Services	21,000			
		35,000	(35,000)		**505,375**
Technology Services (502)					
Capital Equipment	Capital	500,000			
	Ending Fund Balance	(500,000)			
		-	-		**6,223,530**
Printing (504)					
Administration	Various	31,131	(40,000)	Printing & Duplicating Fees	
Copiers	Various	8,000			
Printing	Various	869			
		40,000	(40,000)		**423,050**
Employee Flexible Spending Fund (506)					
Child Care	Various	10,000			
Health Care	Various	10,000			
	Ending Fund Balance	(20,000)			
		-	-		**100,000**
Liability Insurance (520)					
Payments to Claimants	Misc	272,500			
	Ending Fund Balance	(272,500)			
		-	-		**1,911,399**
Facilities Services (580)					
Transfers Out-Fund 315	Transfers Out	350,000			
Accrued Annual Leave	Salaries	15,600			
Various Repairs	Small Tools	37,000			
	Ending Fund Balance	(402,600)			
		-	-		**4,423,041**

2016 Budget Adjustments Summary

December 27, 2016

Description		Debit	Credit	Source
Equipment Rental & Revolving (590)				
Capital Equipment	Capital	1,000,000		
	Ending Fund Balance	(1,000,000)		
		-	-	**16,288,852**
		8,671,380	(8,671,380)	

General Fund
Income Statement
December 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	$ 26,330,930	$ 5,930	100.02%
Sales Tax	12,204,057	12,606,166	13,769,000	(600,000)	13,169,000	13,013,645	(155,355)	98.82%
Interest Earnings	233,401	268,289	301,689	19,811	321,500	116,709	(204,791)	36.30%
Other Taxes	161,535	182,209	162,000	28,080	190,080	174,282	(15,798)	91.69%
Licenses & Permits	372,073	407,509	426,250	(1,750)	424,500	428,666	4,166	100.98%
Grants	5,389,071	5,097,788	5,119,586	239,937	5,359,523	5,120,887	(238,636)	95.55%
Intergovernmental	2,293,754	2,360,164	2,377,753	409,219	2,786,972	2,911,622	124,650	104.47%
Charges/Fees for Service	7,301,934	7,859,514	7,081,973	133,344	7,215,317	7,774,332	559,015	107.75%
Fines and Forfeits	2,518,144	2,579,048	2,602,194	(11,920)	2,590,274	2,287,587	(302,687)	88.31%
Other Miscellaneous	1,850,708	1,900,562	2,068,523	(31,994)	2,036,529	1,999,141	(37,388)	98.16%
Total Revenue	**$ 58,338,445**	**$ 59,188,074**	**$ 60,233,968**	**$ 184,727**	**$ 60,418,695**	**$ 60,157,801**	**$ (260,894)**	**99.57%**
Expense								
Salaries/Benefits	$ 26,800,600	28,080,642	$ 30,475,245	$ 102,334	$ 30,577,579	$ 29,354,606	$ 1,222,973	96.00%
Supplies	1,305,448	1,458,308	1,301,294	131,549	1,432,843	1,343,882	88,961	93.79%
Other Services & Charges	10,371,155	11,017,258	11,909,658	610,044	12,519,702	11,792,670	727,032	94.19%
Debt Service	15,093	14,861	14,629	-	14,629	14,629	-	100.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,965,435	15,262,709	15,836,154	-	15,836,154	15,922,371	(86,217)	100.54%
Intergovernmental Charges	231,431	268,314	319,807	-	319,807	319,693	114	99.96%
Other Financing Uses	1,399,255	2,290,918	1,213,942	51,800	1,265,742	1,210,667	55,075	95.65%
Capital:								
Capital	54,453	60,082	-	54,479	54,479	210,030	(155,551)	100.00%
Equipment Replacement	171,643	230,934	125,105	11,332	136,437	69,430	67,007	00.00%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 56,314,513**	**$ 58,684,026**	**$ 61,195,834**	**$ 961,538**	**$ 62,157,372**	**$ 60,237,978**	**$ 1,919,394**	**96.91%**
Net Income/(Loss)	**$ 2,023,932**	**$ 504,048**	**$ (961,866)**	**$ (776,811)**	**$ (1,738,677)**	**$ (80,177)**		
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**		**$ 9,107,801**	**10,766,301**		

General Fund
Revenue Detail

December 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 Actual	2017 Budget	2017 Budget/ 2016 Actual	'17 Bud - '16 Actual Change %
General Revenues:								
Auditor								
Recording Filing Fees	256,881	298,983	265,000	275,000	311,654	280,000	(31,654)	-10.16%
Vehicle Licensing Fees	1,249,872	1,289,330	1,243,000	1,300,000	1,320,552	1,300,000	(20,552)	-01.56%
Passports	44,875	52,025	48,000	48,000	62,450	50,000	(12,450)	-19.94%
Other Misc Revenue	85,900	76,860	80,350	84,125	122,702	89,375	(33,327)	-27.16%
	1,637,528	1,717,198	1,636,350	1,707,125	1,817,358	1,719,375	(97,983)	-05.39%
Elections								
Elections Services	206,935	530,824	120,000	448,259	538,021	500,000	(38,021)	-07.07%
Elections Services Registrations	118,746	162,350	119,000	119,000	131,417	150,000	18,583	14.14%
Other Misc Revenue	31,329	1,261	730	730	25,808	1,150	(24,658)	-95.54%
	357,010	694,435	239,730	567,989	695,246	651,150	(44,096)	-06.34%
Commissioners								
Property Tax	23,044,848	23,531,834	24,125,000	24,125,000	24,030,352	24,685,000	654,648	02.72%
Sales Tax	12,204,057	12,606,166	13,769,000	13,169,000	13,013,645	13,815,000	801,355	06.16%
Gambling Excise Tax	94,888	118,423	124,500	124,500	104,526	124,500	19,974	19.11%
Franchise Fees	274,140	309,830	330,000	330,000	325,824	350,000	24,176	07.42%
PUD Privilege Tax	297,602	298,076	300,000	280,051	280,051	305,000	24,949	08.91%
County Assistance (6050)	-	-	-	-	-	-	-	00.00%
Motor Vehicle Criminal Justice	1,394,433	1,412,565	1,448,000	1,448,000	1,867,231	1,477,000	(390,231)	-20.90%
Extraordinary Criminal Justice	-	-	-	-	-	-	-	00.00%
Indirect Costs	1,629,628	1,276,667	1,225,049	1,217,579	1,217,579	1,329,584	112,005	09.20%
Other Misc Revenue	1,167,420	1,166,619	1,236,798	1,430,786	1,436,719	1,431,028	(5,691)	-00.40%
	40,107,016	40,720,180	42,558,347	42,124,916	42,275,927	43,517,112	1,241,185	02.94%
Treasurer								
Property Tax Penalties	681,171	647,180	652,800	652,800	610,542	645,000	34,458	05.64%
Property Tax Interest	1,327,008	1,219,150	1,260,000	1,220,000	1,144,056	1,210,000	65,944	05.76%
Investment Earnings	233,401	265,251	300,000	320,000	348,210	355,000	6,790	01.95%
Other Misc Revenue	382,975	410,886	358,645	365,544	118,907	373,535	254,628	214.14%
	2,624,555	2,542,467	2,571,445	2,558,344	2,221,715	2,583,535	361,820	16.29%
Sheriff								
Law Enforcement Fees	91,127	100,321	83,250	82,000	107,676	91,500	(16,176)	-15.02%
Animal Control	43,991	41,502	43,400	43,200	39,902	41,200	1,298	03.25%
Other Misc Revenue	100,051	101,888	75,050	75,050	99,693	75,600	(24,093)	-24.17%
	235,169	243,711	201,700	200,250	247,271	208,300	(38,971)	-15.76%

General Fund
Revenue Detail

December 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 Actual	2017 Budget	2017 Budget/ 2016 Actual	'17 Bud - '16 Actual Change %
District Court								
Civil Fees	156,044	173,258	170,000	170,000	150,121	170,000	19,879	13.24%
Traffic Infraction Penalties	880,130	948,573	950,000	925,000	784,801	925,000	140,199	17.86%
Traffic Infraction Trauma Car	129,522	141,946	145,000	145,000	124,196	145,000	20,804	16.75%
DUI Penalties	130,968	130,513	135,000	135,000	132,517	135,000	2,483	01.87%
Other Criminal Traffic Mi	193,561	218,500	210,000	210,000	195,517	210,000	14,483	07.41%
Other Criminal Non-Traffic	50,050	45,966	60,000	60,000	31,744	40,000	8,256	26.01%
Other Misc Revenue	462,065	473,301	406,800	449,017	398,196	507,873	109,677	27.54%
	2,002,340	2,132,057	2,076,800	2,094,017	1,817,092	2,132,873	315,781	17.38%
General Revenues:								
Juvenile								
Juvenile Bed Rentals	117,783	82,555	65,000	65,000	82,223	65,000	(17,223)	-20.95%
Other Misc Revenue	17,476	15,154	16,500	17,388	18,744	16,500	(2,244)	-11.97%
	135,259	97,709	81,500	82,388	100,967	81,500	(19,467)	-19.28%
Planning								
Subdivision Fees	148,537	170,631	162,326	157,456	129,306	175,750	46,444	35.92%
Zoning Fees	113,746	189,657	193,718	187,906	149,918	195,347	45,429	30.30%
Other Misc Revenue	59,576	71,772	59,548	57,246	67,050	78,862	11,812	17.62%
	321,859	432,060	415,592	402,608	346,274	449,959	103,685	29.94%
Assessor	6,045	5,053	2,095	6,875	13,464	3,575	(9,889)	-73.45%
Non-Departmental	84,734	110,949	61,000	65,913	85,289	65,000	(20,289)	-23.79%
Human Resources	2,075	3,707	2,700	1,850	5,414	1,850	(3,564)	-65.83%
Coroner	25,728	30,188	30,000	25,000	24,688	30,000	5,312	21.52%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	125,179	139,129	125,000	125,000	139,019	125,000	(14,019)	-10.08%
Prosecuting Attorney	141,038	133,682	132,700	138,965	135,123	132,700	(2,423)	-01.79%
Clerk	749,296	691,628	696,147	644,626	660,506	699,980	39,474	05.98%
Superior Court	53,781	42,825	40,000	75,521	40,425	40,000	(425)	-01.05%
WSU Extension	-	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	-	00.00%
Total - General Revenues	**48,608,612**	**49,736,978**	**50,871,106**	**50,821,387**	**50,625,778**	**52,441,909**	**1,816,131**	**03.59%**
	1,965,179	1,128,366	1,134,128	(49,719)	888,800	1,816,131		
	04.21%	02.32%	02.28%	-00.10%	01.79%	03.59%		

General Fund
Revenue Detail

December 2016

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 Actual	2017 Budget	2017 Budget/ 2016 Actual	'17 Bud - '16 Actual Change %
Grants/Contracts								
Assessor	4,270	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	-	00.00%
Elections	-	875	-	-	4,840	-	(4,840)	00.00%
Commissioners	-	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,968,920	2,394,991	2,200,000	2,200,000	2,300,577	2,200,000	(100,577)	-04.37%
Non-Departmental	-	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	-	00.00%
Treasurer	28,270	30,716	32,300	32,300	32,372	32,300	(72)	-00.22%
Sheriff	892,679	1,253,390	1,178,159	1,233,854	1,352,996	1,200,717	(152,279)	-11.25%
Department of Security	-	-	-	-		-	-	00.00%
Assigned Counsel	659,956	593,506	559,378	600,091	614,033	616,111	2,078	00.34%
Assigned Counsel-Expert Witness	15,467	10,625	7,500	1,025	1,025	5,000	3,975	387.80%
Prosecuting Attorney	2,354,658	2,389,705	2,483,151	2,560,534	2,613,128	2,488,916	(124,212)	-04.75%
Clerk	473,486	465,406	553,138	553,138	292,693	539,125	246,432	84.19%
CJS	1,532,161	1,465,859	1,454,313	1,440,390	1,396,724	1,454,113	57,389	04.11%
District Court	259,443	309,518	214,100	291,631	342,784	292,717	(50,067)	-14.61%
Superior Court	418,797	416,230	434,315	437,837	370,203	412,697	42,494	11.48%
Juvenile	58,612	51,451	35,000	35,000	48,181	35,000	(13,181)	-27.36%
WSU Extension	40,314	38,125	38,125	38,125	38,125	40,500	2,375	06.23%
Horticulture	-	-	-	-	-	-	-	00.00%
Planning	22,800	27,400	170,083	170,083	121,041	144,585	23,544	19.45%
GIS	-	-	-	-		-	-	00.00%
Total Grants/Contracts	**9,729,833**	**9,451,097**	**9,362,862**	**9,597,308**	**9,532,022**	**9,465,081**	**(66,941)**	**-00.70%**
	(409,281)	(278,736)	(366,971)	234,446	80,925	(66,941)	-00.70%	
Total Revenues - All Sources	**58,338,445**	**59,188,075**	**60,233,968**	**60,418,695**	**60,157,801**	**61,906,990**	**1,749,190**	**02.91%**
	1,555,898	849,630	1,895,523	184,727	969,726	1,749,189	02.91%	
	02.74%	01.46%	03.20%	00.31%	01.64%	02.91%		

General Fund Expenses

December 31, 2016

	% of Budget	Original Budget	Adjustments	Projected	Actual	% of Proj		Grants
010 Property Assessment	**100.0%**	**2,175,921**	**6,000**	**2,181,921**	**1,964,191**	**90.02%**		-
Salary & Benefits	76.9%	1,672,977	-	1,672,977	1,487,702	88.93%		-
Fixed Cost	15.9%	346,063	-	346,063	346,063	100.00%		-
Other	07.2%	156,881	6,000	162,881	130,426	80.07%		-
020 Auditor	**100.0%**	**1,454,637**	-	**1,454,637**	**1,447,468**	**99.51%**		-
Salary & Benefits	72.7%	1,057,546	-	1,057,546	1,027,829	97.19%		-
Fixed Cost	20.5%	298,345	-	298,345	298,345	100.00%		-
Other	06.8%	98,746	-	98,746	121,294	122.83%	22,548	-
020 Elections	**100.0%**	**1,319,268**	**169,240**	**1,488,508**	**1,363,124**	**91.58%**		-
Salary & Benefits	29.5%	389,054	-	389,054	390,253	100.31%		-
Fixed Cost	07.9%	104,821	-	104,821	104,821	100.00%		-
Other	62.6%	825,393	169,240	994,633	868,050	87.27%		-
030 Commissioners	**100.0%**	**865,804**	**16,500**	**882,304**	**836,753**	**94.84%**		-
Salary & Benefits	65.1%	563,528	16,500	580,028	583,704	100.63%		-
Fixed Cost	29.4%	254,176	-	254,176	221,591	87.18%		-
Other	05.6%	48,100	-	48,100	31,458	65.40%		-
070 Human Resources	**100.0%**	**715,286**	**8,246**	**723,532**	**689,528**	**95.30%**		-
Salary & Benefits	76.2%	544,848	-	544,848	522,701	95.94%		-
Fixed Cost	12.4%	88,342	-	88,342	88,342	100.00%		-
Other	11.5%	82,096	8,246	90,342	78,485	86.88%		-
080 Treasurer	**100.0%**	**1,439,659**	**12,456**	**1,452,115**	**1,356,350**	**93.41%**		-
Salary & Benefits	74.0%	1,066,022	-	1,066,022	998,654	93.68%		-
Fixed Cost	13.9%	199,711	-	199,711	199,711	100.00%		-
Other	12.1%	173,926	12,456	186,382	157,985	84.76%		-
200 Coroner	**100.0%**	**400,654**	-	**400,654**	**388,753**	**97.03%**		-
Salary & Benefits	55.3%	221,505	-	221,505	209,157	94.43%		-
Fixed Cost	12.1%	48,475	-	48,475	48,475	100.00%		-
Other	32.6%	130,674	-	130,674	131,121	100.34%	447	-
220 Sheriff	**100.0%**	**9,182,580**	**89,945**	**9,272,525**	**9,226,116**	**99.50%**		-
Salary & Benefits	78.2%	7,179,332	26,033	7,205,365	6,916,475	95.99%		-
Fixed Cost	08.2%	753,341	-	753,341	567,229	75.30%	(186,112)	-
Other	13.6%	1,249,907	63,912	1,313,819	1,742,412	132.62%	428,593	-
							242,481	
400 Assigned Counsel	**100.0%**	**3,288,330**	-	**3,288,330**	**3,217,559**	**97.85%**		-
Salary & Benefits	61.1%	2,008,264	-	2,008,264	1,985,593	98.87%		-
Fixed Cost	09.2%	303,908	-	303,908	303,908	100.00%		-
Other	29.7%	976,158	-	976,158	928,058	95.07%		-
400 AC - Expert Witness		262,959	187,501	450,460	399,235	88.63%		-

General Fund
Expenses
December 31, 2016

	% of Budget	Original Budget	Adjustments	Projected	Actual	% of Proj		Grants
410 Attorney	**100.0%**	**6,391,675**	**83,648**	**6,475,323**	**6,303,839**	**97.35%**		-
Salary & Benefits	81.9%	5,237,068	-	5,237,068	5,093,571	97.26%		-
Fixed Cost	10.0%	641,065	-	641,065	641,065	100.00%		-
Other	08.0%	513,542	83,648	597,190	569,203	95.31%		-
420 Clerk	**100.0%**	**2,225,538**	**11,415**	**2,236,953**	**2,123,404**	**94.92%**		-
Salary & Benefits	79.1%	1,760,438	-	1,760,438	1,621,858	92.13%		-
Fixed Cost	16.3%	362,963	-	362,963	362,963	100.00%		-
Other	04.6%	102,137	11,415	113,552	138,583	122.04%	25,031	-
430 Consol Juv Serv	**100.0%**	**1,454,313**	**13,937**	**1,468,250**	**1,427,271**	**97.21%**		-
Salary & Benefits	93.7%	1,362,757	5,780	1,368,537	1,283,937	93.82%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	06.3%	91,556	8,157	99,713	143,334	143.75%	43,621	-
440 District Court	**100.0%**	**2,762,447**	**137,631**	**2,900,078**	**2,711,358**	**93.49%**		-
Salary & Benefits	65.7%	1,815,056	52,749	1,867,805	1,803,749	96.57%		-
Fixed Cost	23.0%	634,199	-	634,199	635,049	100.13%		-
Other	11.3%	313,192	84,882	398,074	272,560	68.47%		-
450 Superior Court	**100.0%**	**2,956,775**	**3,522**	**2,960,297**	**2,784,169**	**94.05%**		-
Salary & Benefits	58.2%	1,722,308	1,269	1,723,577	1,743,482	101.15%		-
Fixed Cost	23.5%	694,450	-	694,450	695,454	100.14%		-
Other	18.3%	540,017	2,253	542,270	345,233	63.66%		-
460 Youth Service Ctr	**100.0%**	**3,659,712**	-	**3,659,712**	**3,577,770**	**97.76%**		-
Salary & Benefits	59.6%	2,182,587	-	2,182,587	2,193,261	100.49%		-
Fixed Cost	24.0%	876,732	-	876,732	877,009	100.03%		-
Other	16.4%	600,393	-	600,393	507,500	84.53%		-
620 WSU Ext	**100.0%**	**322,184**	-	**322,184**	**318,140**	**98.74%**		-
Salary & Benefits	36.2%	116,760	-	116,760	117,236	100.41%		-
Fixed Cost	24.1%	77,529	-	77,529	77,529	100.00%		-
Other	39.7%	127,895	-	127,895	123,375	96.47%		-
640 Planning	**100.0%**	**2,060,659**	-	**2,060,659**	**1,769,929**	**85.89%**		-
Salary & Benefits	76.4%	1,574,695	-	1,574,695	1,375,115	87.33%		-
Fixed Cost	09.3%	191,794	-	191,794	191,794	100.00%		-
Other	14.3%	294,170	-	294,170	203,020	69.01%		-
Total General Fund	**100.0%**	**61,195,834**	**961,538**	**62,157,372**	**60,237,978**	**96.91%**		-
Salary & Benefits	49.8%	30,474,745	102,331	30,577,076	29,354,277	96.00%		-
Fixed Cost	09.6%	5,875,914	0	5,875,914	5,659,348	96.31%		-
Other	10.8%	6,587,742	637,710	7,225,452	6,891,332	95.38%		-
DOC	52.0%	15,836,154	-	15,836,154	15,922,371	100.54%		-
Non-Departmental	39.1%	2,296,174	170,500	2,466,674	2,301,556	93.31%		-
Capital	00.2%	125,105	50,997	176,102	109,094	61.95%		-

General Fund Reserves

December 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	495	57,035	
Total Non-Spendable	56,540	-	-	-	56,540	495	57,035	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	27,727	-	94,000	(19,490)	102,237	(91,487)	10,750	
Dist Crt Judicial Stabilization (JST)	129,564	-	50,000	(72,923)	106,641	11,468	118,109	
Dist Crt DUI Court Fees	19,812	-	10,000	-	29,812	20,076	49,888	
Superior Court Judicial Stabilization (JST)	63,724	-	29,294	(90,321)	2,697	90,193	92,890	
Drug Court Fees	86,705	-	12,000	(1,900)	96,805	(9,700)	87,105	
Total Restricted	327,532	-	195,294	(184,634)	338,192	20,550	358,742	
Committed:								
Equipment Replacement	422,955	-	-	125,105	548,060	(69,430)	478,630	
Elections Reserve	337,199	(337,199)	-	-	-	-	-	
Extraordinary Criminal Justice	568,000	-	-	-	568,000	(136,276)	431,724	
Contingency	799,188	475,000	-	(315,033)	959,155	(56,334)	902,821	
Prior Year Unspent Appropriations	-	-	-	-	-	237	237	
Total Committed	2,127,342	137,801	-	(189,928)	2,075,215	(261,803)	1,813,412	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	8,335,063	(137,801)	60,038,674	(60,821,272)	7,414,664	1,122,448	8,537,112	13.79%
Total Unassigned	8,335,063	(137,801)	60,038,674	(60,821,272)	7,414,664	1,122,448	8,537,112	
Total Fund Balance	**10,846,478**	-	**60,233,968**	**(61,195,834)**	**9,884,612**	**881,689**	**10,766,301**	

Total Change in Fund Balance	**(80,177)**	
GF Reserve (of 2017 Revenue Budget)	**11.00%**	**6,809,769**
Over/(Under)* **		**1,727,343**
933,150		

Commitments: ***

1) 2017 General Fund Budget	723,418
2) Sheriff 2017 Wage Settlement	100,000
3) Clerk Repayment	(29,225)
4) Road Fund ($2.2 million)	
5)	
	794,193

Non Departmental Expenditure History

December 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	34,164	0
	Emergency Management	63,547	95,915	95,915	95,915	0
	District Health	100,000	100,000	150,000	150,000	0
	State Examiners	117,346	140,884	170,228	135,753	34,475
Interdepartmental	Grants Management	102,459	72,486	96,937	96,937	0
	Indirect Cost Plan	8,752	9,637	15,559	5,082	10,477
	Purchasing	631	3,166	3,026	3,026	0
	GIS	45,524	53,557	60,732	60,732	0
	DOS	87,997	3,209	3,085	3,085	0
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	35,286	36,021	36,757	36,757	0
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	0	0	315,000	315,000	0
	Board of Equalization	1,948	2,069	13,000	3,642	9,358
	Tax Litigation	7,000	7,000	15,579	15,579	0
	Parks & Recreation	5,000	100,000	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	15,093	14,861	14,629	14,629	0
Membership	Memberships-NACO	4,865	4,865	5,364	4,865	499
	Memberships-WACO	29,439	31,858	35,255	31,858	3,397
	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	8,350	(350)
	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	235,000	213,494	21,506
	Legislative Advocate	8,500	7,916	8,200	8,038	162
	Yakima Airport	0	130,193	46,026	46,026	0
	ITA Bill	2,787	3,113	6,224	6,224	0
One-Time Expend	Fox Lawson	61,200	1,794	0	0	0
	Tax Judgements	59	420	6,500	63	6,437
	Yakima Basin Integrated Plan	0	9,896	25,000	15,717	9,283
	Water Resource Mgt	0	165	0	0	0
	Pay Adjustment	0	220,232	0	0	0
	Independent Review	0	0	30,000	30,192	(192)
	Utility Review	170,000	75,000	0	0	0
	Facilities Projects	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	1,263	8,737
	Human Resources Director Recruitment	0	0	22,600	18,194	4,406
	Imaging	5,605	6,063	5,039	1,871	3,168
	Drug Court	0	16,508	0	4,127	(4,127)
	Emergency Declaration-Fire	0	0	1,100	1,094	6
	Total	**2,159,154**	**3,156,017**	**2,466,674**	**2,301,556**	**165,118**

Tracked Costs

December 2016

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	15,552	15,552	0	16,485	106.00%
	Misc - Banking Services	45,000	45,000	0	26,109	58.02%
	Total Treasurer	**60,552**	**60,552**	**0**	**42,594**	**70.34%**
Coroner	Prof Service - Autopsies	89,411	89,411	0	91,792	102.66%
	Prof Service - Indigent Burials	10,000	10,000	0	2,995	29.95%
	Total Coroner	**99,411**	**99,411**	**0**	**94,787**	**95.35%**
Assigned Counsel	Prof Service -	187,961	187,961	0	0	0.00%
	Prof Service - Adult Felony	150,000	150,000	0	48,272	32.18%
	Prof Service - Adult Misdemanor	11,000	11,000	0	5,926	53.87%
	Prof Service - Juvenile Offenders	46,499	46,499	0	6,792	14.61%
	Prof Service - ITA Commitments	15,000	15,000	0	29,227	194.85%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	309,019	772.55%
	Total Superior Court	**450,460**	**450,460**	**0**	**399,236**	**88.63%**
District Court	Supplies - Jury Costs	3,000	3,000	0	1,680	56.00%
	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	12,810	36.39%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	540	27.00%
	Total District Court	**45,200**	**45,200**	**315**	**15,030**	**33.25%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	2,641	5.87%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	15,417	77.09%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	99,161	38.14%
	Misc - Jury Meals	8,000	8,000	0	2,576	32.20%
	Misc - Witness Fees	8,000	8,000	0	1,543	19.29%
	Total Superior Court	**341,000**	**341,000**	**0**	**121,338**	**35.58%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**996,623**	**996,623**	**315**	**672,985**	**67.53%**

Other Funds

December 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Fund	10,846,478	60,157,801	60,237,978	10,766,301	11,568,198

	District Court Probation	47,234	1,378,179	1,305,255	120,158	224,962
	Municpal Courts	385,690	402,255	515,959	271,986	314,798
	Pre Trial	137,119	406,577	486,414	57,282	61,489
	Narcotics Investigation	6,291	5,046	0	11,337	11,345
	Special Operations	380,854	481,494	465,556	396,792	361,132
	District Court Dispute Resolution Center	20,754	74,863	78,061	17,556	16,916
	Family Court	51,527	232,484	225,429	58,582	113,176
	Department of Corrections	1,755,758	28,407,798	26,879,555	3,284,001	4,059,368
	Noxious Weed	481,440	401,563	351,378	531,625	585,230
	Horticulture	187,733	179,887	174,603	193,017	206,006
S	*Criminal Justice Sales Tax*	1,321,966	6,479,383	6,760,010	1,041,339	1,102,417
P	*Parks & Recreation*	46,404	100,446	77,432	69,418	74,622
E	*County Road*	6,357,498	30,052,604	30,292,540	6,117,562	3,922,463
C	*Toppenish/Simcoe West Railroad*	59,077	12,476	6,954	64,599	68,379
I	*Naches Rail Branch*	21,877	20,358	6,748	35,487	36,656
A	*Flood Control*	1,360,884	3,415,762	3,234,195	1,542,451	859,316
L	*Storm Water Utility*	1,662,938	525,089	445,579	1,742,448	1,771,696
	Records Services	251,918	215,187	232,329	234,776	243,358
	Motel/Hotel	291,392	684,484	555,804	420,072	381,993
	WSU Extension	40,377	8,262	10,943	37,696	37,768
	Emergency Medical Service	428,282	522,245	542,165	408,362	445,605
R	*911*	1,390,309	2,186,374	2,262,067	1,314,616	1,147,233
E	*Veterans Relief*	80,407	182,061	163,850	98,618	111,153
V	*Community Services*	3,132,089	585,846	530,624	3,187,311	3,269,276
E	*Assessment & Referrals (TASC)*	182,987	409,403	592,390	0	0
N	*Treasurer's Revolving*	145,056	368,204	365,965	147,295	180,180
U	*Treasurer's Investment Pool*	68,278	184,967	150,974	102,271	120,261
E	*REET Electroninc Tech*	124,636	40,313	25,015	139,934	139,841
	Support Investment In Economic Diversification	19,800,782	4,843,703	3,991,691	20,652,794	12,090,356
	Community Development Programs	25	1,083,126	1,080,636	2,515	10,522
	Community Housing	477,349	466,194	338,798	604,745	619,289
	Title III PILT	125,466	3,476	4,394	124,548	676,493
	Homeless Services	1,712,157	2,187,938	2,256,851	1,643,244	1,789,319
	Hud Housing Program	42,594	345	42,930	9	0
	Total Special Revenue Funds	**42,579,148**	**86,548,392**	**84,453,094**	**44,674,446**	**35,052,618**

	2014 GO Bond Redemption	2,218	439,080	438,781	2,517	2,515
	1997 GO Bond Redemption	177	3	0	180	126
	2001 GO Bond Redemption	1	0	0	1	1
	2008 GO Bond Redemption	41,336	165	0	41,501	41,499
D	*2009 GO Bond Redemption*	0	883,441	882,380	1,061	1,060
E	*2010B GO Bond Redemption*	744,928	270,834	121,500	894,262	893,545
B	*CRID Guaranty*	129,949	544	0	130,493	130,389
T	*LID Guaranty*	27,480	115	0	27,595	27,572
	CRID #3 Bond Redemption	6,247	14,057	16,210	4,094	4,093
	RID #99 Bond Redemption	2,793	18	0	2,811	2,810
	Total Debt Service Funds	**955,129**	**1,608,257**	**1,458,871**	**1,104,515**	**1,103,610**

Other Funds

December 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	578,657	239,458	495,757	322,358	322,704	
	Naches Rail Branch Line	94,241	659	94,899	1	34,452	
	Com Dev-Cowiche Sewer	528	0	0	528	528	
	Com Dev-Terrace Heights Water Ext	1,796	5	0	1,801	1,800	
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	92,073	90,000	260,081	169,882	
I	*Public Works Capital Projects*	502,822	395,887	894,541	4,168	29,478	
T	*2009 Bond Capital Projects*	1,062	0	1,062	0	0	
A	*2010A GO Bond Capital Projects*	1,250,755	8,434	1,259,725	(536)	319,299	***
L	*2014 LTGO Capital Projects*	2,474,410	9,759	395,279	2,088,890	2,307,158	
	Ascend Royalties	126,060	527	0	126,587	126,485	
	RE Excise Cap Proj	965,438	770,975	428,414	1,307,999	1,306,996	
	RID 101	(21,811)	23,585	1,773	1	0	
	Total Capital Project Funds	**6,232,086**	**1,541,362**	**3,661,450**	**4,111,998**	**4,618,902**	

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	24,826,964	9,270,041	13,543,163	20,553,842	19,410,527
	Utility-Buena Water	573,109	73,707	86,146	560,670	160,446
	Utility-Gibson Water System	31,786	2,610	2,301	32,095	23,969
	Utility Review	56,634	50,361	37,503	69,492	77,162
	Utility-Buena Sewer	703,096	145,118	401,557	446,657	361,857
	Utilitiy-Star Crest Water System	25,288	2,722	1,926	26,084	19,261
E	*Utility-Terrace Hts Water*	7,145,577	3,496,487	3,042,995	7,599,069	1,560,369
N	*Utility-Gala Estates*	103,127	24,991	35,456	92,662	16,080
T	*Utility-Wysacre Water System*	26,375	4,331	1,530	29,176	19,601
E	*Utility-Meadowbrook Water System*	32,545	2,988	1,663	33,870	22,617
R	*Utility-Wendt Road Water System*	20,389	2,058	2,847	19,600	4,180
P	*Utility-Kodiak Water*	61,712	5,660	2,041	65,331	47,656
R	*Utility-Fairway Estates Water*	134,097	13,707	9,346	138,458	72,616
I	*Utility-Mountain Shadows*	119,724	7,568	10,031	117,261	24,170
S	*Utility-Huntzinger Water*	68,724	5,326	3,550	70,500	35,272
E	*Utility-Heysman Water*	35,870	3,381	2,176	37,075	24,332
	Utility-Crewport Water	760,960	33,438	39,473	754,925	76,406
	Utility-Ray Symmonds Water	25,688	4,058	1,969	27,777	14,905
	Utility-Stein Water System	66,499	6,209	4,355	68,353	40,590
	Utility-North Bon Air Water System	37,016	3,218	2,218	38,016	16,750
	Utility-Nagler Water System	33,871	3,074	1,331	35,614	19,563
	Utility-Buchanan Water System	130,950	5,382	3,220	133,112	33,380
	Utility-Beckonridge Water	39,498	3,938	1,995	41,441	15,367
	Utility-Speyers Water	39,242	3,682	4,537	38,387	11,431
	Utility-Bittner	20,114	2,238	2,456	19,896	4,231
	Utility-Norman	45,985	2,963	2,496	46,452	6,449
	Utility-Raptor	38,983	1,083	1,879	38,187	2,174
	Utility-Oliver	36,439	6,312	2,051	40,700	5,925
	Utility-Horizon	0	93,891	502	93,389	1,386
	Utility-Pleasant Hill	0	49,947	223	49,724	65
	Building & Fire Safety	1,043,227	2,662,703	2,674,805	1,031,125	1,649,821
	Total Enterprise Funds	**36,283,489**	**15,993,192**	**19,927,741**	**32,348,940**	**23,778,558**

Other Funds

December 2016

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	GIS	193,878	504,344	558,380	139,842	288,382	
	Technology Services	1,687,097	5,979,622	6,234,428	1,432,291	2,487,647	
I	*Purchasing*	42,719	363,051	321,462	84,308	107,827	
N	*Printing*	41,418	422,233	454,444	9,207	62,796	
T	*Unemployment Comp*	1,214,507	314,154	130,105	1,398,556	1,413,094	
E	*Employee Flexible Spending*	60,422	78,977	80,032	59,367	59,366	
R	*Employee Benefit*	1,675,215	11,988,154	11,999,528	1,663,841	1,690,525	
N	*Workmen's Comp*	1,690,591	886,844	1,505,162	1,072,273	1,193,044	
A	*LEOFF Benefit*	1,081,354	758,562	398,996	1,440,920	1,188,646	
L	*Liability Insurance*	1,041,625	1,767,009	1,904,823	903,811	1,187,910	
	Department of Security	71,516	621,720	719,181	(25,945)	174,044	**
	Financial Services	31,452	688,644	811,463	(91,367)	187,430	**
	Facilities Maintenance	2,486,029	4,315,591	4,971,277	1,830,343	3,102,797	
	Equipment Replacement & Repair	20,909,469	10,228,967	14,473,912	16,664,524	9,394,626	
	Total Internal Service Funds	**32,227,292**	**38,917,872**	**44,563,193**	**26,581,971**	**22,538,134**	
	Total All Funds (Less General Fund)	**129,123,622**	**204,766,876**	**214,302,327**	**119,588,171**	**98,660,020**	

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

*** GASB 68 Book Entries*

**** Investment Book Value Adjustments*