



**FINANCIAL SERVICES**

**FINANCIAL REVIEW**

**First Quarter 2017**

# 2017 Budget Adjustments Summary

March 2017

| Description                                      | Debit    | Credit   | Source                                             |
|--------------------------------------------------|----------|----------|----------------------------------------------------|
| <b>General Fund</b>                              |          |          |                                                    |
| Voices for Childred Donation-Carryover from 2016 |          |          |                                                    |
| Consolidated Juvenile Advertising                | 237      | (237)    | Committed Fund Balance-Prior Year                  |
|                                                  | 237      | (237)    |                                                    |
| STOP Violence Against Women Grant                |          |          |                                                    |
| Sheriff Program                                  | 26,960   | (26,960) | Dept of Commerce-STOP Violence Against Women Grant |
|                                                  | 26,960   | (26,960) |                                                    |
| Clerk-2016 Outside Revenue Policy Issue          |          |          |                                                    |
| Clerk Salary & Wages                             | (29,225) | 29,225   | Unassigned Fund Balance                            |
|                                                  | (29,225) | 29,225   |                                                    |
|                                                  |          |          |                                                    |
|                                                  |          |          |                                                    |
|                                                  |          |          |                                                    |
|                                                  |          |          |                                                    |
| <b>Total General Fund Amendment</b>              | (2,028)  | 2,028    |                                                    |
| Revised Revenues                                 | 26,960   |          |                                                    |
| Committed Fund Balance                           | 237      |          |                                                    |
| Restricted Fund Balance                          | -        |          |                                                    |
| Unassigned Fund Balance                          | (29,225) |          |                                                    |
|                                                  |          |          | <b>62,763,537</b>                                  |



# General Fund Income Statement March 2017

|                                  | 2015 Actual          | 2016 Actual          | 2017 Budget          | Adjustments       | Projected            | Actual                | Difference           | % of Proj     |
|----------------------------------|----------------------|----------------------|----------------------|-------------------|----------------------|-----------------------|----------------------|---------------|
| <b>Revenue</b>                   |                      |                      |                      |                   |                      |                       |                      |               |
| Property Tax                     | 25,926,825           | \$ 26,330,930        | \$ 26,885,000        | \$ -              | \$ 26,885,000        | \$ 2,262,814          | \$ 24,622,186        | 08.42%        |
| Sales Tax                        | 12,606,166           | 13,013,645           | 13,815,000           | -                 | 13,815,000           | 2,064,791             | 11,750,209           | 14.95%        |
| Interest Earnings                | 268,289              | 116,709              | 356,000              | -                 | 356,000              | 62,816                | 293,184              | 17.64%        |
| Other Taxes                      | 182,209              | 174,282              | 188,000              | -                 | 188,000              | 21,389                | 166,611              | 11.38%        |
| Licenses & Permits               | 407,509              | 428,666              | 445,000              | -                 | 445,000              | 30,938                | 414,062              | 06.95%        |
| Grants                           | 5,097,788            | 5,120,887            | 5,196,511            | 26,960            | 5,223,471            | 499,698               | 4,723,773            | 09.57%        |
| Intergovernmental                | 2,360,164            | 2,911,622            | 2,528,380            | -                 | 2,528,380            | 139,636               | 2,388,744            | 05.52%        |
| Charges/Fees for Service         | 7,859,514            | 7,774,332            | 7,949,234            | -                 | 7,949,234            | 1,536,671             | 6,412,563            | 19.33%        |
| Fines and Forfeits               | 2,579,048            | 2,287,587            | 2,539,355            | -                 | 2,539,355            | 558,637               | 1,980,718            | 22.00%        |
| Other Miscellaneous              | 1,900,562            | 1,999,141            | 2,004,510            | -                 | 2,004,510            | 298,578               | 1,705,932            | 14.90%        |
| <b>Total Revenue</b>             | <b>\$ 59,188,074</b> | <b>\$ 60,157,801</b> | <b>\$ 61,906,990</b> | <b>\$ 26,960</b>  | <b>\$ 61,933,950</b> | <b>\$ 7,475,968</b>   | <b>\$ 54,457,982</b> | <b>12.07%</b> |
| <b>Expense</b>                   |                      |                      |                      |                   |                      |                       |                      |               |
| Salaries/Benefits                | \$ 28,080,642        | \$ 29,354,606        | \$ 31,265,701        | (29,225)          | \$ 31,236,476        | \$ 7,413,649          | \$ 23,822,827        | 23.73%        |
| Supplies                         | 1,458,308            | 1,343,882            | 1,273,434            | -                 | 1,273,434            | 184,225               | 1,089,209            | 14.47%        |
| Other Services & Charges         | 11,017,258           | 11,792,670           | 12,793,876           | 27,197            | 12,821,073           | 2,920,499             | 9,900,574            | 22.78%        |
| Debt Service                     | 14,861               | 14,629               | 14,810               | -                 | 14,810               | -                     | 14,810               | 00.00%        |
| Flex Costs                       | -                    | -                    | -                    | -                 | -                    | -                     | -                    | 00.00%        |
| DOC                              | 15,262,709           | 15,922,371           | 15,636,154           | -                 | 15,636,154           | 3,465,717             | 12,170,437           | 22.16%        |
| Intergovernmental Charges        | 268,314              | 319,693              | 320,744              | -                 | 320,744              | 90,402                | 230,342              | 28.19%        |
| Other Financing Uses             | 2,290,918            | 1,210,668            | 1,335,741            | -                 | 1,335,741            | 326,394               | 1,009,347            | 24.44%        |
| Capital:                         |                      |                      |                      |                   |                      |                       |                      |               |
| Contingency                      | 60,082               | 39,664               | -                    | -                 | -                    | -                     | -                    | 100.00%       |
| Equipment Replacement            | 230,934              | 239,795              | 125,105              | -                 | 125,105              | 19,269                | 105,836              | 00.00%        |
| Grant Projections                | -                    | -                    | -                    | -                 | -                    | -                     | -                    | 00.00%        |
| <b>Total Expense</b>             | <b>\$ 58,684,026</b> | <b>\$ 60,237,978</b> | <b>\$ 62,765,565</b> | <b>\$ (2,028)</b> | <b>\$ 62,763,537</b> | <b>\$ 14,420,155</b>  | <b>\$ 48,343,382</b> | <b>22.98%</b> |
|                                  |                      | (46,050,533)         |                      |                   |                      | (232,710)             |                      |               |
| <b>Net Income/(Loss)</b>         | <b>\$ 504,048</b>    | <b>\$ (80,177)</b>   | <b>\$ (858,575)</b>  | <b>\$ 28,988</b>  | <b>\$ (829,587)</b>  | <b>\$ (6,944,187)</b> |                      |               |
| <b>Beginning Reserve Balance</b> | <b>\$ 10,342,430</b> | <b>\$ 10,846,478</b> | <b>\$ 10,766,301</b> |                   | <b>\$ 10,766,301</b> | <b>10,766,301</b>     |                      |               |
| Prior Period Adjustment          | -                    | -                    | -                    |                   | -                    | -                     |                      |               |
| <b>Ending Reserve Balance</b>    | <b>\$ 10,846,478</b> | <b>\$ 10,766,301</b> | <b>\$ 9,907,726</b>  | <b>\$</b>         | <b>\$ 9,936,714</b>  | <b>3,822,114</b>      |                      |               |



# General Fund Revenue Detail

March 2017

## General Revenues:

### Auditor

|                        | 2015<br>Actuals | 2016<br>Actuals | 2017<br>Budget | 2017<br>Projections | 2018<br>Budget | 2018 Budget/<br>2017 Budget | '18 Bud - '17 Bud<br>Change % |
|------------------------|-----------------|-----------------|----------------|---------------------|----------------|-----------------------------|-------------------------------|
| Recording Filing Fees  | 298,983         | 311,654         | 280,000        | 280,000             | -              | (280,000)                   | -100.00%                      |
| Vehicle Licensing Fees | 1,289,330       | 1,320,552       | 1,300,000      | 1,300,000           | -              | (1,300,000)                 | -100.00%                      |
| Passports              | 52,025          | 62,450          | 50,000         | 50,000              | -              | (50,000)                    | -100.00%                      |
| Other Misc Revenue     | 76,860          | 122,702         | 89,375         | 89,375              | -              | (89,375)                    | -100.00%                      |
|                        | 1,717,198       | 1,817,358       | 1,719,375      | 1,719,375           | -              | (1,719,375)                 | -100.00%                      |

### Elections

|                                  |         |         |         |         |   |           |          |
|----------------------------------|---------|---------|---------|---------|---|-----------|----------|
| Elections Services               | 530,824 | 538,021 | 500,000 | 500,000 | - | (500,000) | -100.00% |
| Elections Services Registrations | 162,350 | 131,417 | 150,000 | 150,000 | - | (150,000) | -100.00% |
| Other Misc Revenue               | 1,261   | 30,649  | 1,150   | 1,150   | - | (1,150)   | -100.00% |
|                                  | 694,435 | 700,087 | 651,150 | 651,150 | - | (651,150) | -100.00% |

### Commissioners

|                                |            |            |            |            |   |              |          |
|--------------------------------|------------|------------|------------|------------|---|--------------|----------|
| Property Tax                   | 23,531,834 | 24,030,921 | 24,685,000 | 24,685,000 | - | (24,685,000) | -100.00% |
| Sales Tax                      | 12,606,166 | 13,013,645 | 13,815,000 | 13,815,000 | - | (13,815,000) | -100.00% |
| Gambling Excise Tax            | 118,423    | 104,526    | 124,500    | 124,500    | - | (124,500)    | -100.00% |
| Franchise Fees                 | 309,830    | 325,824    | 350,000    | 350,000    | - | (350,000)    | -100.00% |
| PUD Privilege Tax              | 298,076    | 280,051    | 305,000    | 305,000    | - | (305,000)    | -100.00% |
| County Assistance (6050)       | -          | -          | -          | -          | - | -            | -100.00% |
| Motor Vehicle Criminal Justice | 1,412,565  | 1,867,231  | 1,477,000  | 1,477,000  | - | (1,477,000)  | -100.00% |
| Extraordinary Criminal Justice | -          | -          | -          | -          | - | -            | -100.00% |
| Indirect Costs                 | 1,276,667  | 1,217,579  | 1,329,584  | 1,329,584  | - | (1,329,584)  | -100.00% |
| Other Misc Revenue             | 1,166,619  | 1,436,722  | 1,431,028  | 1,431,028  | - | (1,431,028)  | -100.00% |
|                                | 40,720,180 | 42,276,499 | 43,517,112 | 43,517,112 | - | (43,517,112) | -100.00% |

### Treasurer

|                        |           |           |           |           |   |             |          |
|------------------------|-----------|-----------|-----------|-----------|---|-------------|----------|
| Property Tax Penalties | 647,180   | 610,542   | 645,000   | 645,000   | - | (645,000)   | -100.00% |
| Property Tax Interest  | 1,219,150 | 1,144,056 | 1,210,000 | 1,210,000 | - | (1,210,000) | -100.00% |
| Investment Earnings    | 265,251   | 348,210   | 355,000   | 355,000   | - | (355,000)   | -100.00% |
| Other Misc Revenue     | 410,886   | 118,908   | 373,535   | 373,535   | - | (373,535)   | -100.00% |
|                        | 2,542,467 | 2,221,716 | 2,583,535 | 2,583,535 | - | (2,583,535) | -100.00% |

### Sheriff

|                      |         |         |         |         |   |           |          |
|----------------------|---------|---------|---------|---------|---|-----------|----------|
| Law Enforcement Fees | 100,321 | 102,510 | 90,000  | 90,000  | - | (90,000)  | -100.00% |
| Animal Control       | 41,502  | 39,902  | 41,200  | 41,200  | - | (41,200)  | -100.00% |
| Other Misc Revenue   | 101,888 | 192,394 | 108,096 | 108,096 | - | (108,096) | -100.00% |
|                      | 243,711 | 334,806 | 239,296 | 239,296 | - | (239,296) | -100.00% |

# General Fund Revenue Detail

March 2017

|                                 | 2015<br>Actuals   | 2016<br>Actuals   | 2017<br>Budget    | 2017<br>Projections | 2018<br>Budget | 2018 Budget/<br>2017 Budget | '18 Bud - '17 Bud<br>Change % |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|----------------|-----------------------------|-------------------------------|
| <b>District Court</b>           |                   |                   |                   |                     |                |                             |                               |
| Civil Fees                      | 173,258           | 150,121           | 170,000           | 170,000             | -              | (170,000)                   | -100.00%                      |
| Traffic Infraction Penalties    | 948,573           | 784,801           | 925,000           | 925,000             | -              | (925,000)                   | -100.00%                      |
| Traffic Infraction Trauma Car   | 141,946           | 124,196           | 145,000           | 145,000             | -              | (145,000)                   | -100.00%                      |
| DUI Penalties                   | 130,513           | 132,517           | 135,000           | 135,000             | -              | (135,000)                   | -100.00%                      |
| Other Criminal Traffic Mi       | 218,500           | 195,517           | 210,000           | 210,000             | -              | (210,000)                   | -100.00%                      |
| Other Criminal Non-Traffic      | 45,966            | 31,744            | 40,000            | 40,000              | -              | (40,000)                    | -100.00%                      |
| Other Misc Revenue              | 473,301           | 528,777           | 600,417           | 600,417             | -              | (600,417)                   | -100.00%                      |
|                                 | 2,132,057         | 1,947,673         | 2,225,417         | 2,225,417           | -              | (2,225,417)                 | -100.00%                      |
| <b>General Revenues:</b>        |                   |                   |                   |                     |                |                             |                               |
| <b>Juvenile</b>                 |                   |                   |                   |                     |                |                             |                               |
| Juvenile Bed Rentals            | 82,555            | 82,223            | 65,000            | 65,000              | -              | (65,000)                    | -100.00%                      |
| Other Misc Revenue              | 15,154            | 19,058            | 16,500            | 16,500              | -              | (16,500)                    | -100.00%                      |
|                                 | 97,709            | 101,281           | 81,500            | 81,500              | -              | (81,500)                    | -100.00%                      |
| <b>Planning</b>                 |                   |                   |                   |                     |                |                             |                               |
| Subdivision Fees                | 170,631           | 129,306           | 175,750           | 175,750             | -              | (175,750)                   | -100.00%                      |
| Zoning Fees                     | 189,657           | 149,918           | 195,347           | 195,347             | -              | (195,347)                   | -100.00%                      |
| Other Misc Revenue              | 71,772            | 67,050            | 78,862            | 78,862              | -              | (78,862)                    | -100.00%                      |
|                                 | 432,060           |                   | 449,959           | 449,959             | -              | (449,959)                   | -100.00%                      |
| <b>Assessor</b>                 | 5,053             | 13,464            | 3,575             | 3,575               | -              | (3,575)                     | -100.00%                      |
| Non-Departmental                | 110,949           | 85,289            | 65,000            | 65,000              | -              | (65,000)                    | -100.00%                      |
| Human Resources                 | 3,707             | 5,414             | 1,850             | 1,850               | -              | (1,850)                     | -100.00%                      |
| Coroner                         | 30,188            | 24,688            | 30,000            | 30,000              | -              | (30,000)                    | -100.00%                      |
| Department of Security          | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Assigned Counsel                | 139,129           | 138,667           | 125,000           | 125,000             | -              | (125,000)                   | -100.00%                      |
| Prosecuting Attorney            | 133,682           | 79,650            | 132,700           | 132,700             | -              | (132,700)                   | -100.00%                      |
| Clerk                           | 691,628           | 715,549           | 699,980           | 699,980             | -              | (699,980)                   | -100.00%                      |
| Superior Court                  | 42,825            | 26,694            | 41,000            | 41,000              | -              | (41,000)                    | -100.00%                      |
| WSU Extension                   | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| GIS                             | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| <b>Total - General Revenues</b> | <b>49,736,978</b> | <b>50,488,835</b> | <b>52,566,449</b> | <b>52,566,449</b>   | <b>-</b>       | <b>(52,566,449)</b>         | <b>-100.00%</b>               |
|                                 | 1,128,366         | 751,857           | 2,077,614         | 2,077,614           | (52,566,449)   |                             |                               |
|                                 | 02.32%            | 01.51%            | 04.11%            | 04.11%              | -100.00%       |                             |                               |



# General Fund Revenue Detail

March 2017

|                                     | 2015<br>Actuals   | 2016<br>Actuals   | 2017<br>Budget    | 2017<br>Projections | 2018<br>Budget | 2018 Budget/<br>2017 Budget | '18 Bud - '17 Bud<br>Change % |
|-------------------------------------|-------------------|-------------------|-------------------|---------------------|----------------|-----------------------------|-------------------------------|
| <b>Grants/Contracts</b>             |                   |                   |                   |                     |                |                             |                               |
| Assessor                            | 3,300             | 3,300             | 3,300             | 3,300               | -              | (3,300)                     | -100.00%                      |
| Auditor                             | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Elections                           | 875               | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Commissioners                       | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| DOC-Road Levy Shift                 | 2,394,991         | 2,300,008         | 2,200,000         | 2,200,000           | -              | (2,200,000)                 | -100.00%                      |
| Non-Departmental                    | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Human Resources                     | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Treasurer                           | 30,716            | 32,372            | 32,300            | 32,300              | -              | (32,300)                    | -100.00%                      |
| Sheriff                             | 1,253,390         | 1,265,463         | 1,169,721         | 1,196,681           | -              | (1,169,721)                 | -100.00%                      |
| Department of Security              | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Assigned Counsel                    | 593,506           | 614,386           | 616,111           | 616,111             | -              | (616,111)                   | -100.00%                      |
| Assigned Counsel-Expert Witness     | 10,625            | 1,025             | 5,000             | 5,000               | -              | (5,000)                     | -100.00%                      |
| Prosecuting Attorney                | 2,389,705         | 2,668,601         | 2,488,916         | 2,488,916           | -              | (2,488,916)                 | -100.00%                      |
| Clerk                               | 465,406           | 237,650           | 539,125           | 539,125             | -              | (539,125)                   | -100.00%                      |
| CJS                                 | 1,465,859         | 1,396,724         | 1,454,113         | 1,454,113           | -              | (1,454,113)                 | -100.00%                      |
| District Court                      | 309,518           | 212,206           | 200,173           | 200,173             | -              | (200,173)                   | -100.00%                      |
| Superior Court                      | 416,230           | 383,933           | 411,697           | 411,697             | -              | (411,697)                   | -100.00%                      |
| Juvenile                            | 51,451            | 47,868            | 35,000            | 35,000              | -              | (35,000)                    | -100.00%                      |
| WSU Extension                       | 38,125            | 38,125            | 40,500            | 40,500              | -              | (40,500)                    | -100.00%                      |
| Horticulture                        | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| Planning                            | 27,400            | 121,041           | 144,585           | 144,585             | -              | (144,585)                   | -100.00%                      |
| GIS                                 | -                 | -                 | -                 | -                   | -              | -                           | 00.00%                        |
| <b>Total Grants/Contracts</b>       | <b>9,451,097</b>  | <b>9,322,702</b>  | <b>9,340,541</b>  | <b>9,367,501</b>    | <b>-</b>       | <b>(9,340,541)</b>          | <b>-100.00%</b>               |
|                                     | (278,736)         | (128,395)         | 17,839            | 44,799              | (9,340,541)    | -100.00%                    |                               |
| <b>Total Revenues - All Sources</b> | <b>59,188,075</b> | <b>59,811,537</b> | <b>61,906,990</b> | <b>61,933,950</b>   | <b>-</b>       | <b>(61,906,990)</b>         | <b>-100.00%</b>               |
|                                     | 849,630           | 623,462           | 2,095,453         | 2,122,413           | (61,906,990)   | -100.00%                    |                               |

# General Fund Expenses March 2017

|                                | % of<br>Budget | Budget           | Adjustments   | Projected        | Actual           | % of<br>Proj  | Budget<br>Changes<br>Adopted | Grants |
|--------------------------------|----------------|------------------|---------------|------------------|------------------|---------------|------------------------------|--------|
| <b>010 Property Assessment</b> | <b>100.0%</b>  | <b>2,258,980</b> | -             | <b>2,258,980</b> | <b>508,909</b>   | <b>22.53%</b> |                              | -      |
| Salary & Benefits              | 76.3%          | 1,723,719        | -             | 1,723,719        | 390,407          | 22.65%        |                              | -      |
| Fixed Cost                     | 16.8%          | 378,542          | -             | 378,542          | 94,636           | 25.00%        |                              | -      |
| Other                          | 06.9%          | 156,719          | -             | 156,719          | 23,866           | 15.23%        |                              | -      |
| <b>020 Auditor</b>             | <b>100.0%</b>  | <b>1,543,169</b> | -             | <b>1,543,169</b> | <b>351,192</b>   | <b>22.76%</b> |                              | -      |
| Salary & Benefits              | 74.7%          | 1,152,137        | -             | 1,152,137        | 270,890          | 23.51%        |                              | -      |
| Fixed Cost                     | 19.1%          | 295,086          | -             | 295,086          | 73,771           | 25.00%        |                              | -      |
| Other                          | 06.2%          | 95,946           | -             | 95,946           | 6,531            | 6.81%         |                              | -      |
| <b>020 Elections</b>           | <b>100.0%</b>  | <b>1,317,378</b> | -             | <b>1,317,378</b> | <b>245,738</b>   | <b>18.65%</b> |                              | -      |
| Salary & Benefits              | 30.4%          | 401,040          | -             | 389,054          | 85,148           | 21.89%        |                              | -      |
| Fixed Cost                     | 07.5%          | 99,184           | -             | 104,821          | 24,796           | 23.66%        |                              | -      |
| Other                          | 62.0%          | 817,154          | -             | 994,633          | 135,794          | 13.65%        |                              | -      |
| <b>030 Commissioners</b>       | <b>100.0%</b>  | <b>912,507</b>   | -             | <b>912,507</b>   | <b>218,820</b>   | <b>23.98%</b> |                              | -      |
| Salary & Benefits              | 66.3%          | 605,381          | -             | 605,381          | 143,259          | 23.66%        |                              | -      |
| Fixed Cost                     | 15.4%          | 140,342          | -             | 140,342          | 35,085           | 25.00%        |                              | -      |
| Other                          | 18.3%          | 166,784          | -             | 166,784          | 40,476           | 24.27%        |                              | -      |
| <b>070 Human Resources</b>     | <b>100.0%</b>  | <b>800,741</b>   | -             | <b>800,741</b>   | <b>173,413</b>   | <b>21.66%</b> |                              | -      |
| Salary & Benefits              | 70.6%          | 565,672          | -             | 565,672          | 124,272          | 21.97%        |                              | -      |
| Fixed Cost                     | 19.3%          | 154,149          | -             | 154,149          | 38,538           | 25.00%        |                              | -      |
| Other                          | 10.1%          | 80,920           | -             | 80,920           | 10,603           | 13.10%        |                              | -      |
| <b>080 Treasurer</b>           | <b>100.0%</b>  | <b>1,470,599</b> | -             | <b>1,470,599</b> | <b>363,607</b>   | <b>24.73%</b> |                              | -      |
| Salary & Benefits              | 72.6%          | 1,068,255        | -             | 1,068,255        | 248,734          | 23.28%        |                              | -      |
| Fixed Cost                     | 15.0%          | 220,561          | -             | 220,561          | 55,141           | 25.00%        |                              | -      |
| Other                          | 12.4%          | 181,783          | -             | 181,783          | 59,732           | 32.86%        |                              | -      |
| <b>200 Coroner</b>             | <b>100.0%</b>  | <b>416,807</b>   | -             | <b>416,807</b>   | <b>91,663</b>    | <b>21.99%</b> |                              | -      |
| Salary & Benefits              | 55.3%          | 230,659          | -             | 230,659          | 54,305           | 23.54%        |                              | -      |
| Fixed Cost                     | 13.2%          | 55,202           | -             | 55,202           | 13,800           | 25.00%        |                              | -      |
| Other                          | 31.4%          | 130,946          | -             | 130,946          | 23,558           | 17.99%        |                              | -      |
| <b>220 Sheriff</b>             | <b>100.0%</b>  | <b>9,640,980</b> | <b>26,960</b> | <b>9,667,940</b> | <b>2,367,153</b> | <b>24.48%</b> |                              | -      |
| Salary & Benefits              | 77.9%          | 7,512,587        | -             | 7,512,587        | 1,833,236        | 24.40%        |                              | -      |
| Fixed Cost                     | 08.8%          | 850,861          | -             | 850,861          | 212,715          | 25.00%        |                              | -      |
| Other                          | 13.3%          | 1,277,532        | 26,960        | 1,304,492        | 321,202          | 24.62%        |                              | -      |
| <b>400 Assigned Counsel</b>    | <b>100.0%</b>  | <b>3,335,198</b> | -             | <b>3,335,198</b> | <b>792,109</b>   | <b>23.75%</b> |                              | -      |
| Salary & Benefits              | 61.3%          | 2,045,189        | -             | 2,045,189        | 515,840          | 25.22%        |                              | -      |
| Fixed Cost                     | 09.6%          | 319,550          | -             | 319,550          | 79,890           | 25.00%        |                              | -      |
| Other                          | 29.1%          | 970,459          | -             | 970,459          | 196,379          | 20.24%        |                              | -      |
| <b>400 AC - Expert Witness</b> |                | <b>260,459</b>   | -             | <b>260,459</b>   | <b>41,447</b>    | <b>15.91%</b> |                              | -      |



# General Fund Expenses

March 2017

|                              | % of<br>Budget | Budget     | Adjustments | Projected  | Actual     | % of<br>Proj | Budget<br>Changes<br>Adopted | Grants |
|------------------------------|----------------|------------|-------------|------------|------------|--------------|------------------------------|--------|
| <b>410 Attorney</b>          | 100.0%         | 6,435,413  | -           | 6,435,413  | 1,533,317  | 23.83%       |                              | -      |
| Salary & Benefits            | 82.4%          | 5,302,648  | -           | 5,302,648  | 1,273,341  | 24.01%       |                              | -      |
| Fixed Cost                   | 09.7%          | 621,161    | -           | 621,161    | 155,291    | 25.00%       |                              | -      |
| Other                        | 07.9%          | 511,604    | -           | 511,604    | 104,685    | 20.46%       |                              | -      |
| <b>420 Clerk</b>             | 100.0%         | 2,298,432  | (29,225)    | 2,269,207  | 484,802    | 21.36%       |                              | -      |
| Salary & Benefits            | 78.3%          | 1,800,228  | (29,225)    | 1,771,003  | 384,867    | 21.73%       |                              | -      |
| Fixed Cost                   | 15.8%          | 363,622    | -           | 363,622    | 90,907     | 25.00%       |                              | -      |
| Other                        | 05.9%          | 134,582    | -           | 134,582    | 9,028      | 6.71%        |                              | -      |
| <b>430 Consol Juv Serv</b>   | 100.0%         | 1,454,113  | 237         | 1,454,350  | 305,672    | 21.02%       |                              | -      |
| Salary & Benefits            | 89.5%          | 1,301,565  | -           | 1,301,565  | 285,066    | 21.90%       |                              | -      |
| Fixed Cost                   | 00.0%          | -          | -           | -          | -          | 0.00%        |                              | -      |
| Other                        | 10.5%          | 152,548    | 237         | 152,785    | 20,606     | 13.49%       |                              | -      |
| <b>440 District Court</b>    | 100.0%         | 3,040,473  | -           | 3,040,473  | 720,284    | 23.69%       |                              | -      |
| Salary & Benefits            | 63.6%          | 1,932,715  | -           | 1,932,715  | 450,361    | 23.30%       |                              | -      |
| Fixed Cost                   | 21.2%          | 646,016    | -           | 646,016    | 161,574    | 25.01%       |                              | -      |
| Other                        | 15.2%          | 461,742    | -           | 461,742    | 108,349    | 23.47%       |                              | -      |
| <b>450 Superior Court</b>    | 100.0%         | 3,077,902  | -           | 3,077,902  | 680,144    | 22.10%       |                              | -      |
| Salary & Benefits            | 53.6%          | 1,649,607  | -           | 1,649,607  | 426,974    | 25.88%       |                              | -      |
| Fixed Cost                   | 23.6%          | 725,725    | -           | 725,725    | 181,629    | 25.03%       |                              | -      |
| Other                        | 22.8%          | 702,570    | -           | 702,570    | 71,541     | 10.18%       |                              | -      |
| <b>460 Youth Service Ctr</b> | 100.0%         | 3,736,361  | -           | 3,736,361  | 934,807    | 25.02%       |                              | -      |
| Salary & Benefits            | 61.6%          | 2,301,848  | -           | 2,301,848  | 555,828    | 24.15%       |                              | -      |
| Fixed Cost                   | 22.9%          | 855,611    | -           | 855,611    | 213,923    | 25.00%       |                              | -      |
| Other                        | 15.5%          | 578,902    | -           | 578,902    | 165,056    | 28.51%       |                              | -      |
| <b>620 WSU Ext</b>           | 100.0%         | 333,603    | -           | 333,603    | 60,917     | 18.26%       |                              | -      |
| Salary & Benefits            | 36.1%          | 120,573    | -           | 120,573    | 30,087     | 24.95%       |                              | -      |
| Fixed Cost                   | 23.8%          | 79,470     | -           | 79,470     | 19,868     | 25.00%       |                              | -      |
| Other                        | 40.0%          | 133,560    | -           | 133,560    | 10,962     | 8.21%        |                              | -      |
| <b>640 Planning</b>          | 100.0%         | 2,066,210  | -           | 2,066,210  | 426,586    | 20.65%       |                              | -      |
| Salary & Benefits            | 75.1%          | 1,551,378  | -           | 1,551,378  | 340,702    | 21.96%       |                              | -      |
| Fixed Cost                   | 09.7%          | 200,394    | -           | 200,394    | 50,361     | 25.13%       |                              | -      |
| Other                        | 15.2%          | 314,438    | -           | 314,438    | 35,523     | 11.30%       |                              | -      |
| <b>Total</b>                 | 100.0%         | 62,765,565 | (2,028)     | 62,763,537 | 14,419,253 | 22.97%       |                              | -      |
| Salary & Benefits            | 49.8%          | 31,265,201 | (29,225)    | 31,235,976 | 7,413,317  | 23.73%       |                              | -      |
| Fixed Cost                   | 09.6%          | 6,005,476  | -           | 6,005,476  | 1,501,925  | 25.01%       |                              | -      |
| Other                        | 11.4%          | 7,128,648  | 27,197      | 7,155,845  | 1,385,338  | 19.36%       |                              | -      |
| DOC                          | 50.0%          | 15,636,154 | -           | 15,636,154 | 3,465,717  | 22.16%       |                              | -      |
| Non-Departmental             | 43.4%          | 2,604,981  | -           | 2,604,981  | 633,687    | 24.33%       |                              | -      |
| Capital                      | 00.2%          | 125,105    | -           | 125,105    | 19,269     | 15.40%       |                              | -      |



# General Fund Reserves

March 2017

|                                             | 2017<br>Beginning | 2017<br>Budget<br>Allocation | Budgeted<br>Revenue | Budgeted<br>Expense | 2017<br>Budgeted<br>Ending | Adjustments | Projected<br>2017<br>Ending |
|---------------------------------------------|-------------------|------------------------------|---------------------|---------------------|----------------------------|-------------|-----------------------------|
| <b>Non-Spendable:</b>                       |                   |                              |                     |                     |                            |             |                             |
| Reserve for Petty Cash                      | 57,035            | -                            | -                   | -                   | 57,035                     | -           | 57,035                      |
| <b>Total Non-Spendable</b>                  | 57,035            | -                            | -                   | -                   | 57,035                     | -           | 57,035                      |
| <b>Restricted:</b>                          |                   |                              |                     |                     |                            |             |                             |
| Dist Crt Trial Court 5454 (Judges Portion)  | 10,750            | -                            | 94,000              | (203,432)           | (98,682)                   | -           | (98,682)                    |
| Dist Crt Judicial Stabilization (JST)       | 118,109           | -                            | 50,000              | (134,063)           | 34,046                     | -           | 34,046                      |
| Dist Crt DUI Court Fees                     | 49,888            | -                            | 60,000              | (80,798)            | 29,090                     | -           | 29,090                      |
| Superior Court Judicial Stabilization (JST) | 92,890            | -                            | 28,000              | (106,724)           | 14,166                     | -           | 14,166                      |
| Drug Court Fees                             | 87,105            | -                            | 12,000              | (99,023)            | 82                         | -           | 82                          |
| <b>Total Restricted</b>                     | 358,742           | -                            | 244,000             | (624,040)           | (21,298)                   | -           | (21,298)                    |
| <b>Committed:</b>                           |                   |                              |                     |                     |                            |             |                             |
| Equipment Replacement                       | 478,630           | -                            | -                   | -                   | 478,630                    | -           | 478,630                     |
| Elections Reserve                           | -                 | -                            | 311,420             | -                   | 311,420                    | -           | 311,420                     |
| Extraordinary Criminal Justice              | 431,724           | -                            | -                   | -                   | 431,724                    | -           | 431,724                     |
| Contingency                                 | 902,821           | -                            | -                   | (66,537)            | 836,284                    | -           | 836,284                     |
| Prior Year Unspent Appropriations           | 237               | -                            | -                   | -                   | 237                        | (237)       | -                           |
| <b>Total Committed</b>                      | 1,813,412         | -                            | 311,420             | (66,537)            | 2,058,295                  | (237)       | 2,058,058                   |
| <b>Assigned:</b>                            |                   |                              |                     |                     |                            |             |                             |
| No Activity                                 | -                 | -                            | -                   | -                   | -                          | -           | -                           |
| <b>Total Assigned</b>                       | -                 | -                            | -                   | -                   | -                          | -           | -                           |
| <b>Unassigned:</b>                          |                   |                              |                     |                     |                            |             |                             |
| Cash Flow Reserves                          | 8,537,112         | -                            | 61,351,570          | (62,074,988)        | 7,813,694                  | 29,225      | 7,842,919                   |
| <b>Total Unassigned</b>                     | 8,537,112         | -                            | 61,351,570          | (62,074,988)        | 7,813,694                  | 29,225      | 7,842,919                   |
| <b>Total Fund Balance</b>                   | 10,766,301        | -                            | 61,906,990          | (62,765,565)        | 9,907,726                  | 28,988      | 9,936,714                   |

Total Change in Fund Balance

(829,587)

- Commitments: \*\*\***
- 1) Deputy Labor Settlement
  - 2) Road Fund (\$2.2 million)
  - 3)
  - 4)
  - 5)

GF Reserve (of 2017 Revenue Budget)

11.00%

6,809,769

Over/(Under)\*\*\*

1,033,150

933,150

100,000

100,000

# Non Departmental Expenditure History

March 2017

| Description       |                                       | 2015<br>Actual   | 2016<br>Actual   | 2017<br>Projection | 2017<br>Actual | Diff.            |
|-------------------|---------------------------------------|------------------|------------------|--------------------|----------------|------------------|
| Intergovern       | Conference of Governments             | 38,435           | 39,553           | 40,800             | 20,399         | 20,401           |
|                   | Clean Air                             | 33,964           | 34,164           | 34,394             | 8,598          | 25,796           |
|                   | Emergency Management                  | 95,915           | 95,915           | 95,375             | 23,844         | 71,531           |
|                   | District Health                       | 100,000          | 150,000          | 150,000            | 37,500         | 112,500          |
|                   | State Examiners                       | 140,884          | 135,753          | 170,228            | 140            | 170,088          |
| Interdepartmental | Grants Management                     | 72,486           | 96,937           | 107,373            | 26,811         | 80,562           |
|                   | Indirect Cost Plan                    | 9,637            | 5,082            | 18,401             | 4,600          | 13,801           |
|                   | Purchasing                            | 3,166            | 3,026            | 2,451              | 613            | 1,838            |
|                   | GIS                                   | 53,557           | 60,732           | 63,081             | 15,770         | 47,311           |
|                   | DOS                                   | 3,209            | 3,085            | 3,174              | 793            | 2,381            |
|                   | LEOFF I Medical Expenditures          | 750,000          | 750,000          | 750,000            | 187,500        | 562,500          |
|                   | Law Library/Safeway Rent/Other Leases | 36,021           | 36,757           | 36,757             | 9,189          | 27,568           |
|                   | Property Management (Noxious Weed)    | 0                | 0                | 175                | 0              | 175              |
|                   | Pre-Trial                             | 0                | 315,000          | 440,000            | 110,000        | 330,000          |
|                   | Board of Equalization                 | 2,069            | 3,642            | 13,000             | 0              | 13,000           |
|                   | Tax Litigation                        | 7,000            | 15,579           | 15,579             | 3,895          | 11,684           |
|                   | Parks & Recreation                    | 100,000          | 100,000          | 100,000            | 25,000         | 75,000           |
|                   |                                       |                  |                  |                    |                |                  |
| DEBT              | 2002 G.O. Bond - Other                | 14,861           | 14,629           | 14,810             | 0              | 14,810           |
| Membership        | Memberships-NACO                      | 4,865            | 4,865            | 4,865              | 4,865          | 0                |
|                   | Memberships-WACO                      | 31,858           | 31,858           | 32,489             | 16,244         | 16,245           |
|                   | Memberships-WSAC                      | 36,287           | 36,504           | 37,170             | 37,170         | 0                |
|                   | WSAC/PILT                             | 7,054            | 7,223            | 1,617              | 1,617          | 0                |
| Operational       | County Code Updates                   | 15,549           | 8,350            | 8,000              | 0              | 8,000            |
|                   | Minority Women (WAC 326-02-034(1))    | 5,000            | 6,274            | 5,000              | 0              | 5,000            |
|                   | OASI Employment Security              | 367              | 325              | 500                | 332            | 168              |
|                   | Labor Attorney                        | 115,482          | 213,494          | 205,000            | 36,057         | 168,943          |
|                   | Legislative Advocate                  | 7,916            | 8,038            | 8,500              | 1,326          | 7,174            |
|                   | Yakima Airport                        | 130,193          | 46,026           | 227,970            | 56,993         | 170,977          |
|                   | ITA Bill                              | 3,113            | 6,224            | 9,814              | 2,453          | 7,361            |
| One-Time Expend   | Fox Lawson                            | 1,794            | 0                | 0                  | 0              | 0                |
|                   | Tax Judgements                        | 420              | 63               | 1,500              | 14             | 1,486            |
|                   | Yakima Basin Integrated Plan          | 9,896            | 15,717           | 5,000              | 975            | 4,025            |
|                   | YCDA                                  | 0                | 0                | 0                  | 304            | (304)            |
|                   | Pay Adjustment                        | 220,232          | 0                | 0                  | 0              | 0                |
|                   | Independent Review                    | 0                | 30,192           | 0                  | 0              | 0                |
|                   | Utility Review                        | 75,000           | 0                | 0                  | 0              | 0                |
|                   | Facilities Projects                   | 877,276          | 0                | 0                  |                | 0                |
|                   | Technology Capital Projects           | 128,540          | 0                | 0                  | 0              | 0                |
|                   | Community Cleanup Services            | 1,235            | 1,263            | 0                  | 0              | 0                |
|                   | Human Resources Director Recruitment  | 0                | 18,194           | 0                  | 0              | 0                |
|                   | Imaging                               | 6,063            | 1,871            | 1,958              | 685            | 1,273            |
|                   | Drug Court                            | 16,508           | 4,127            | 0                  | 0              | 0                |
|                   | Emergency Declaration-Fire            | 0                | 1,094            | 0                  | 0              | 0                |
|                   | <b>Total</b>                          | <b>3,155,852</b> | <b>2,301,556</b> | <b>2,604,981</b>   | <b>633,687</b> | <b>1,971,294</b> |



# Tracked Costs

March 2017

| Department                                                                                  | Description                             | Budget         | Projected      | Difference | Actual        | %             |
|---------------------------------------------------------------------------------------------|-----------------------------------------|----------------|----------------|------------|---------------|---------------|
| <b><u>Treasurer</u></b>                                                                     | Prof Service - Armored Car              | 17,000         | 17,000         | 0          | 4,121         | 24.24%        |
|                                                                                             | Misc - Banking Services                 | 45,000         | 45,000         | 0          | 0             | 0.00%         |
|                                                                                             | <b>Total Treasurer</b>                  | <b>62,000</b>  | <b>62,000</b>  | <b>0</b>   | <b>4,121</b>  | <b>6.65%</b>  |
| <b><u>Coroner</u></b>                                                                       | Prof Service - Autopsies                | 89,411         | 89,411         | 0          | 18,590        | 20.79%        |
|                                                                                             | Prof Service - Indigent Burials         | 10,000         | 10,000         | 0          | 100           | 1.00%         |
|                                                                                             | <b>Total Coroner</b>                    | <b>99,411</b>  | <b>99,411</b>  | <b>0</b>   | <b>18,690</b> | <b>18.80%</b> |
| <b><u>Assigned Counsel</u></b>                                                              | Prof Service -                          | 460            | 460            | 0          | 0             | 0.00%         |
|                                                                                             | Prof Service - Adult Felony             | 139,500        | 139,500        | 0          | 11,147        | 7.99%         |
|                                                                                             | Prof Service - Adult Misdemeanor        | 11,000         | 11,000         | 0          | 200           | 1.82%         |
|                                                                                             | Prof Service - Juvenile Offenders       | 41,999         | 41,999         | 0          | 5,988         | 14.26%        |
|                                                                                             | Prof Service - ITA Commitments          | 27,500         | 27,500         | 0          | 3,955         | 14.38%        |
|                                                                                             | Prof Services - Aggravated Murder 1     | 40,000         | 40,000         | 0          | 20,158        | 50.40%        |
|                                                                                             | <b>Total Superior Court</b>             | <b>260,459</b> | <b>260,459</b> | <b>0</b>   | <b>41,448</b> | <b>15.91%</b> |
| <b><u>District Court</u></b>                                                                | Supplies - Jury Costs                   | 3,000          | 3,000          | 0          | 236           | 7.87%         |
|                                                                                             | 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          | 6,204         | 17.63%        |
|                                                                                             | Misc - Jury Meals                       | 2,000          | 2,000          | 0          | 0             | 0.00%         |
|                                                                                             | Misc - Witness Fees                     | 2,000          | 2,000          | 315        | 173           | 8.65%         |
|                                                                                             | <b>Total District Court</b>             | <b>45,200</b>  | <b>45,200</b>  | <b>315</b> | <b>6,613</b>  | <b>14.63%</b> |
| <b><u>Superior Court</u></b>                                                                | Supplies - Jury Costs                   | 45,000         | 45,000         | 0          | 564           | 1.25%         |
|                                                                                             | Prof Service - Court Ordered Cost Bills | 20,000         | 20,000         | 0          | 909           | 4.55%         |
|                                                                                             | Operating Rentals - Jury Costs          | 0              | 0              | 0          | 0             | 0.00%         |
|                                                                                             | Misc - Jury Fees                        | 260,000        | 260,000        | 0          | 20,927        | 8.05%         |
|                                                                                             | Misc - Jury Meals                       | 8,000          | 8,000          | 0          | 0             | 0.00%         |
|                                                                                             | Misc - Witness Fees                     | 8,000          | 8,000          | 0          | 10            | 0.13%         |
|                                                                                             | <b>Total Superior Court</b>             | <b>341,000</b> | <b>341,000</b> | <b>0</b>   | <b>22,410</b> | <b>6.57%</b>  |
| <b>Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary</b> |                                         |                |                |            |               |               |
| <b>Total Tracked Costs</b>                                                                  |                                         | <b>808,070</b> | <b>808,070</b> | <b>315</b> | <b>93,282</b> | <b>11.54%</b> |

# Other Funds

March 2017

| Fund Name    | Beginning Fund Balance | Revenue   | Expense    | Ending Fund Balance | Cash & Cash Equivalents |
|--------------|------------------------|-----------|------------|---------------------|-------------------------|
| General Fund | 10,766,301             | 7,475,968 | 14,420,155 | 3,822,114           | 4,901,065               |

|                                                |                   |                   |                   |                   |                   |
|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| District Court Probation                       | 120,158           | 351,353           | 329,334           | 142,177           | 160,409           |
| Municipal Courts                               | 271,986           | 74,269            | 142,448           | 203,807           | 217,898           |
| Pre Trial                                      | 57,282            | 89,272            | 81,273            | 65,281            | 72,843            |
| Narcotics Investigation                        | 11,337            | 1,343             | 0                 | 12,680            | 12,691            |
| Special Operations                             | 396,792           | 11,458            | 46,463            | 361,787           | 361,789           |
| District Court Dispute Resolution Center       | 17,556            | 18,405            | 14,257            | 21,704            | 21,705            |
| Family Court                                   | 58,582            | 56,442            | 57,736            | 57,288            | 93,559            |
| Department of Corrections                      | 3,284,001         | 4,796,600         | 5,904,821         | 2,175,780         | 2,774,765         |
| Noxious Weed                                   | 531,625           | 74,417            | 68,444            | 537,598           | 574,268           |
| Horticulture                                   | 193,017           | 22,775            | 29,160            | 186,632           | 189,625           |
| Criminal Justice Sales Tax                     | 1,041,339         | 1,025,440         | 1,476,970         | 589,809           | 717,900           |
| Parks & Recreation                             | 69,418            | 25,238            | 23,588            | 71,068            | 71,068            |
| County Road                                    | 6,117,562         | 3,062,382         | 4,461,090         | 4,718,854         | 5,648,699         |
| Toppenish/Simcoe West Railroad                 | 64,599            | 3,186             | 316               | 67,469            | 67,854            |
| Naches Rail Branch                             | 35,487            | 4,483             | 343               | 39,627            | 40,189            |
| Flood Control                                  | 1,542,451         | 52,048            | 478,836           | 1,115,663         | 355,878           |
| Storm Water Utility                            | 1,742,448         | 69,011            | 123,473           | 1,687,986         | 1,689,589         |
| Records Services                               | 234,776           | 25,974            | 40,605            | 220,145           | 222,568           |
| Motel/Hotel                                    | 420,072           | 66,454            | 0                 | 486,526           | 486,526           |
| WSU Extension                                  | 37,696            | 1,833             | 1,343             | 38,186            | 38,225            |
| Emergency Medical Service                      | 408,362           | 55,290            | 135,567           | 328,085           | 336,979           |
| 911                                            | 1,314,616         | 363,617           | 750,884           | 927,349           | 927,350           |
| Veterans Relief                                | 98,618            | 16,192            | 43,508            | 71,302            | 75,934            |
| Community Services                             | 3,187,311         | 41,200            | 57,381            | 3,171,130         | 3,176,891         |
| Assessment & Referrals (TASC)                  | 0                 | 0                 | 0                 | 0                 | 57                |
| Treasurer's Revolving                          | 147,295           | 70,904            | 71,324            | 146,875           | 154,571           |
| Treasurer's Investment Pool                    | 102,271           | 43,389            | 40,913            | 104,747           | 110,294           |
| REET Electroninc Tech                          | 139,934           | 8,969             | 6,250             | 142,653           | 142,652           |
| Support Investment In Economic Diversification | 20,652,794        | 636,234           | 96,166            | 21,192,862        | 12,706,992        |
| Community Development Programs                 | 2,515             | 76,505            | 77,284            | 1,736             | 1,736             |
| Community Housing                              | 604,745           | 52,431            | 52,688            | 604,488           | 613,743           |
| Title III PILT                                 | 124,548           | 3,905             | 2,845             | 125,608           | 685,223           |
| Homeless Services                              | 1,643,244         | 178,618           | 645,200           | 1,176,662         | 1,178,577         |
| Hud Housing Program                            | 9                 | 0                 | 0                 | 9                 | 9                 |
| <b>Total Special Revenue Funds</b>             | <b>44,674,446</b> | <b>11,379,637</b> | <b>15,260,510</b> | <b>40,793,573</b> | <b>33,929,056</b> |

|                                 |                  |              |             |                  |                  |
|---------------------------------|------------------|--------------|-------------|------------------|------------------|
| 2014 GO Bond Redemption         | 2,517            | 17           | 0           | 2,534            | 2,534            |
| 1997 GO Bond Redemption         | 180              | 0            | 0           | 180              | 126              |
| 2001 GO Bond Redemption         | 1                | 0            | 0           | 1                | 1                |
| 2008 GO Bond Redemption         | 41,501           | 12           | 0           | 41,513           | 41,514           |
| 2009 GO Bond Redemption         | 1,061            | 7            | 0           | 1,068            | 1,068            |
| 2010B GO Bond Redemption        | 894,262          | 6,052        | 0           | 900,314          | 900,313          |
| CRID Guaranty                   | 130,493          | 859          | 0           | 131,352          | 131,353          |
| LID Guaranty                    | 27,595           | 182          | 0           | 27,777           | 27,776           |
| CRID #3 Bond Redemption         | 4,094            | 2,397        | 0           | 6,491            | 6,492            |
| RID #99 Bond Redemption         | 2,811            | 13           | (98)        | 2,922            | 2,922            |
| <b>Total Debt Service Funds</b> | <b>1,104,515</b> | <b>9,539</b> | <b>(98)</b> | <b>1,114,152</b> | <b>1,114,099</b> |



# Other Funds

March 2017

| Fund Name                           | Beginning Fund Balance | Revenue        | Expense        | Ending Fund Balance | Cash & Cash Equivalents |
|-------------------------------------|------------------------|----------------|----------------|---------------------|-------------------------|
| General Capital Projects            | 322,358                | 834            | 29,304         | 293,888             | 293,886                 |
| Naches Rail Branch Line             | 1                      | 0              | 0              | 1                   | 0                       |
| Com Dev-Cowiche Sewer               | 528                    | 0              | 0              | 528                 | 528                     |
| Com Dev-Terrace Heights Water Ext   | 1,801                  | 8              | 0              | 1,809               | 1,809                   |
| 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       | 260,081                | 458            | 0              | 260,539             | 260,539                 |
| I Public Works Capital Projects     | 4,168                  | 10,002         | 70,373         | (56,203)            | 40,208                  |
| T 2009 Bond Capital Projects        | 0                      | 0              | 0              | 0                   | 0                       |
| A 2010A GO Bond Capital Projects    | (536)                  | 778            | 0              | 242                 | 50,462                  |
| L 2014 LTGO Capital Projects        | 2,088,890              | 14,030         | 20,431         | 2,082,489           | 2,027,065               |
| Ascend Royalties                    | 126,587                | 832            | 0              | 127,419             | 127,419                 |
| RE Excise Cap Proj                  | 1,307,999              | 157,789        | 12,500         | 1,453,288           | 1,453,287               |
| RID 101                             | 1                      | 0              | 0              | 1                   | 0                       |
| <b>Total Capital Project Funds</b>  | <b>4,111,998</b>       | <b>184,731</b> | <b>132,608</b> | <b>4,164,121</b>    | <b>4,255,323</b>        |

|                                    |                   |                  |                  |                   |                   |
|------------------------------------|-------------------|------------------|------------------|-------------------|-------------------|
| Solid Waste                        | 20,553,842        | 2,238,427        | 1,944,437        | 20,847,832        | 19,807,196        |
| Utility-Buena Water                | 560,670           | 16,560           | 9,468            | 567,762           | 165,781           |
| Utility-Gibson Water System        | 32,095            | 727              | 260              | 32,562            | 24,345            |
| Utility Review                     | 69,492            | 12,631           | 11,064           | 71,059            | 71,110            |
| Utility-Buena Sewer                | 446,657           | 38,591           | 25,064           | 460,184           | 357,655           |
| Utility-Star Crest Water System    | 26,084            | 732              | 248              | 26,568            | 19,656            |
| E Utility-Terrace Hts Water        | 7,599,069         | 259,458          | 276,791          | 7,581,736         | 1,645,572         |
| N Utility-Gala Estates             | 92,662            | 6,156            | 3,424            | 95,394            | 17,892            |
| T Utility-Wysacre Water System     | 29,176            | 940              | 136              | 29,980            | 20,411            |
| E Utility-Meadowbrook Water System | 33,870            | 807              | 204              | 34,473            | 23,213            |
| R Utility-Wendt Road Water System  | 19,600            | 517              | 273              | 19,844            | 4,309             |
| P Utility-Kodiak Water             | 65,331            | 1,629            | 192              | 66,768            | 49,223            |
| R Utility-Fairway Estates Water    | 138,458           | 3,797            | 1,649            | 140,606           | 74,638            |
| I Utility-Mountain Shadows         | 117,261           | 2,054            | 562              | 118,753           | 25,622            |
| S Utility-Huntzinger Water         | 70,500            | 1,265            | 376              | 71,389            | 36,114            |
| E Utility-Heysman Water            | 37,075            | 928              | 190              | 37,813            | 25,239            |
| Utility-Crewport Water             | 754,925           | 7,637            | 5,399            | 757,163           | 78,589            |
| Utility-Ray Symmonds Water         | 27,777            | 1,020            | 167              | 28,630            | 15,484            |
| Utility-Stein Water System         | 68,353            | 1,700            | 596              | 69,457            | 41,710            |
| Utility-North Bon Air Water System | 38,016            | 831              | 269              | 38,578            | 17,127            |
| Utility-Nagler Water System        | 35,614            | 808              | 140              | 36,282            | 20,048            |
| Utility-Buchanan Water System      | 133,112           | 1,473            | 175              | 134,410           | 34,319            |
| Utility-Beckonridge Water          | 41,441            | 1,006            | 221              | 42,226            | 16,178            |
| Utility-Speyers Water              | 38,387            | 914              | 179              | 39,122            | 11,953            |
| Utility-Bittner                    | 19,896            | 565              | 209              | 20,252            | 4,522             |
| Utility-Norman                     | 46,452            | 739              | 454              | 46,737            | 6,683             |
| Utility-Raptor                     | 38,187            | 271              | 176              | 38,282            | 2,211             |
| Utility-Oliver                     | 40,700            | 419              | 68               | 41,051            | 6,456             |
| Utility-Horizon                    | 93,389            | 314              | 260              | 93,443            | 927               |
| Utility-Pleasant Hill              | 49,724            | 713              | 93               | 50,344            | 758               |
| Building & Fire Safety             | 1,031,125         | 498,966          | 490,082          | 1,040,009         | 1,580,759         |
| <b>Total Enterprise Funds</b>      | <b>32,348,940</b> | <b>3,102,595</b> | <b>2,772,826</b> | <b>32,678,709</b> | <b>24,205,700</b> |

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# Other Funds

March 2017

| Fund Name                           | Beginning Fund Balance | Revenue           | Expense          | Ending Fund Balance | Cash & Cash Equivalents |
|-------------------------------------|------------------------|-------------------|------------------|---------------------|-------------------------|
| GIS                                 | 139,842                | 120,983           | 131,628          | 129,197             | 248,756                 |
| Technology Services                 | 1,432,291              | 1,453,341         | 1,670,418        | 1,215,214           | 2,176,122               |
| I Purchasing                        | 84,308                 | 74,297            | 73,906           | 84,699              | 105,061                 |
| N Printing                          | 9,207                  | 102,261           | 82,330           | 29,138              | 18,864                  |
| T Unemployment Comp                 | 1,398,556              | 58,262            | 29,650           | 1,427,168           | 1,434,299               |
| E Employee Flexible Spending        | 59,367                 | 17,466            | 24,640           | 52,193              | 52,192                  |
| R Employee Benefit                  | 1,663,841              | 30,733,520        | 3,076,185        | 29,321,176          | 1,670,301               |
| N Workmen's Comp                    | 1,072,273              | 216,801           | 387,635          | 901,439             | 946,071                 |
| A LEOFF Benefit                     | 1,440,920              | 192,892           | 128,737          | 1,505,075           | 1,220,146               |
| L Liability Insurance               | 903,811                | 399,712           | 274,188          | 1,029,335           | 1,235,434               |
| Department of Security              | (25,945)               | 158,591           | 146,282          | (13,636)            | 137,351                 |
| Financial Services                  | (91,367)               | 157,727           | 151,949          | (85,589)            | 130,288                 |
| Facilities Maintenance              | 1,830,343              | 1,018,221         | 882,607          | 1,965,957           | 2,937,460               |
| Equipment Replacement & Repair      | 16,664,524             | 2,155,610         | 1,534,987        | 17,285,147          | 9,242,185               |
| <b>Total Internal Service Funds</b> | <b>26,581,971</b>      | <b>36,859,684</b> | <b>8,595,142</b> | <b>54,846,513</b>   | <b>21,554,530</b>       |

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|                                            |                    |                   |                   |                    |                   |
|--------------------------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|
| <b>Total All Funds (Less General Fund)</b> | <b>119,588,171</b> | <b>59,012,154</b> | <b>41,181,143</b> | <b>137,419,182</b> | <b>89,959,773</b> |
|--------------------------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|

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

\*\* GASB 68 Book Entries

\*\*\* Investment Book Value Adjustments



