



FINANCIAL SERVICES

FINANCIAL REVIEW

Second Quarter 2017

2017 Budget Adjustments Summary

June 2017

Description	Debit	Credit	Source
General Fund			
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	
DUI Court UA Fees			
District Court Professional Services	45,000	(45,000)	Transfers In-Human Services Alcohol Funds
	45,000	(45,000)	
Columbia River Treaty Dues-WSAC			
Non-Departmental Professional Services	8,000	(8,000)	Committed Fund Balance-Contingency Non-Departmental
	8,000	(8,000)	
Clerk Records Transfer from the Old Jail			
Clerk Professional Services	1,400	(1,400)	Committed Fund Balance-Contingency Non-Departmental
	1,400	(1,400)	
DUI Enhancement Grant			
District Court Professional Services	6,619	(6,619)	Traffic Safety Commission Grant
	6,619	(6,619)	
Mental Health Program Fees-Adjustment Between Departments			
Clerk		500	Mental Health Program Fees
District Court		(500)	Mental Health Program Fees
	-	-	
Grant Adjustments Net	35,556	(35,556)	
Total General Fund Amendment	94,547	(94,547)	
Revised Revenues	114,135		
Committed Fund Balance	9,637		
Restricted Fund Balance	-		
Unassigned Fund Balance	(29,225)		62,860,112

General Fund Income Statement June 2017

	2015 Actual	2016 Actual	2017 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	25,926,825 \$	26,330,930 \$	26,885,000 \$	(105,000) \$	26,780,000 \$	15,141,368 \$	11,638,632	56.54%
Sales Tax	12,606,166	13,013,645	13,815,000	(300,000)	13,515,000	5,032,683	8,482,317	37.24%
Interest Earnings	268,289	116,709	356,000	145,000	501,000	206,180	294,820	41.15%
Other Taxes	182,209	174,282	188,000	(4,500)	183,500	64,848	118,652	35.34%
Licenses & Permits	407,509	428,666	445,000	(1,730)	443,270	137,872	305,398	31.10%
Grants	5,097,788	5,120,887	5,196,511	187,719	5,384,230	2,393,732	2,990,498	44.46%
Intergovernmental	2,360,164	2,911,622	2,528,380	54,248	2,582,628	965,645	1,616,983	37.39%
Charges/Fees for Service	7,859,514	7,774,332	7,949,234	11,283	7,960,517	3,520,231	4,440,286	44.22%
Fines and Forfeits	2,579,048	2,287,587	2,539,355	(317,000)	2,222,355	1,175,751	1,046,604	52.91%
Other Miscellaneous	1,900,562	1,999,141	2,004,510	(109,605)	1,894,905	832,987	1,061,918	43.96%
Total Revenue	\$ 59,188,074	\$ 60,157,801	\$ 61,906,990	\$ (439,585)	\$ 61,467,405	\$ 29,471,297	\$ 31,996,108	47.95%
Expense								
Salaries/Benefits	\$ 28,080,642	\$ 29,354,606	\$ 31,265,701	(29,225) \$	\$ 31,236,476	\$ 14,993,907	\$ 16,242,569	48.00%
Supplies	1,458,308	1,343,882	1,273,434	-	1,273,434	395,140	878,294	31.03%
Other Services & Charges	11,017,258	11,792,670	12,793,876	88,216	12,882,092	6,121,819	6,760,273	47.52%
Debt Service	14,861	14,629	14,810	-	14,810	1,277	13,533	08.62%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,262,709	15,922,371	15,636,154	-	15,636,154	7,870,414	7,765,740	50.33%
Intergovernmental Charges	268,314	319,693	320,744	-	320,744	160,344	160,400	49.99%
Other Financing Uses	2,290,918	1,210,668	1,335,741	-	1,335,741	655,370	680,371	49.06%
Capital:								
Contingency	60,082	39,664	-	-	-	-	-	100.00%
Equipment Replacement	230,934	239,795	125,105	-	125,105	19,522	105,583	00.00%
Grant Projections	-	-	-	35,556	35,556	-	35,556	00.00%
Total Expense	\$ 58,684,026	\$ 60,237,978	\$ 62,765,565	\$ 94,547	\$ 62,860,112	\$ 30,217,793	\$ 32,642,319	48.07%
Net Income/(Loss)	\$ 504,048	\$ (80,177)	\$ (858,575)	\$ (534,132)	\$ (1,392,707)	\$ (746,496)		
Beginning Reserve Balance	\$ 10,342,430	\$ 10,846,478	\$ 10,766,301		\$ 10,766,301	10,766,301		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	\$ 10,846,478	\$ 10,766,301	\$ 9,907,726		\$ 9,373,594	10,019,805		

General Fund Revenue Detail

June 2017

	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2018 Budget	2018 Budget/ 2017 Budget	'18 Bud - '17 Bud Change %
General Revenues:							
Auditor							
Recording Filing Fees	298,983	311,654	280,000	278,126	280,000	-	00.00%
Vehicle Licensing Fees	1,289,330	1,320,552	1,300,000	1,334,024	1,335,000	35,000	02.69%
Passports	52,025	62,450	60,500	166,360	66,500	6,000	09.92%
Other Misc Revenue	76,860	122,702	78,875	81,524	83,790	4,915	06.23%
	1,717,198	1,817,358	1,719,375	1,860,034	1,765,290	45,915	02.67%
Elections							
Elections Services	530,824	538,021	500,000	500,000	500,000	-	00.00%
Elections Services Registrations	162,350	131,417	150,000	150,000	130,000	(20,000)	-13.33%
Other Misc Revenue	1,261	30,649	1,150	1,210	20,700	19,550	1700.00%
	694,435	700,087	651,150	651,210	650,700	(450)	-00.07%
Commissioners							
Property Tax	23,531,834	24,030,921	24,685,000	24,580,000	25,120,000	435,000	01.76%
Sales Tax	12,606,166	13,013,645	13,815,000	13,515,000	13,966,000	151,000	01.09%
Gambling Excise Tax	118,423	104,526	124,500	120,000	120,000	(4,500)	-03.61%
Franchise Fees	309,830	325,824	350,000	350,000	360,000	10,000	02.86%
PUD Privilege Tax	298,076	280,051	305,000	300,648	305,000	-	00.00%
County Assistance (6050)	-	-	-	-	-	-	-
Motor Vehicle Criminal Justice	1,412,565	1,867,231	1,477,000	1,555,000	1,600,000	123,000	08.33%
Extraordinary Criminal Justice	-	-	-	-	-	-	-
Indirect Costs	1,276,667	1,217,579	1,329,584	1,329,584	1,329,584	-	00.00%
Other Misc Revenue	1,166,619	1,436,722	1,431,028	1,495,737	1,448,073	17,045	01.19%
	40,720,180	42,276,499	43,517,112	43,245,969	44,248,657	731,545	01.68%
Treasurer							
Property Tax Penalties	647,180	610,542	645,000	600,000	570,000	(75,000)	-11.63%
Property Tax Interest	1,219,150	1,144,056	1,210,000	1,100,000	1,040,000	(170,000)	-14.05%
Investment Earnings	265,251	348,210	355,000	500,000	600,000	245,000	69.01%
Other Misc Revenue	410,886	118,908	373,535	380,058	385,635	12,100	03.24%
	2,542,467	2,221,716	2,583,535	2,580,058	2,595,635	12,100	00.47%
Sheriff							
Law Enforcement Fees	100,321	102,510	90,000	90,000	90,000	-	00.00%
Animal Control	41,502	39,902	41,200	41,200	41,200	-	00.00%
Other Misc Revenue	101,888	192,394	77,100	77,100	75,400	(1,700)	-02.20%
	243,711	334,806	208,300	208,300	206,600	(1,700)	-00.82%

General Fund Revenue Detail

June 2017

	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2018 Budget	2018 Budget/ 2017 Budget	'18 Bud - '17 Bud Change %
District Court							
Civil Fees	173,258	150,121	170,000	142,000	155,000	(15,000)	-8.82%
Traffic Infraction Penalties	948,573	784,801	925,000	740,000	740,000	(185,000)	-20.00%
Traffic Infraction Trauma Car	141,946	124,196	145,000	117,000	127,000	(18,000)	-12.41%
DUI Penalties	130,513	132,517	135,000	147,000	125,000	(10,000)	-07.41%
Other Criminal Traffic Mi	218,500	195,517	210,000	152,000	155,000	(55,000)	-26.19%
Other Criminal Non- Traffic	45,966	31,744	40,000	25,000	30,000	(10,000)	-25.00%
Other Misc Revenue	473,301	528,777	461,700	423,500	429,650	(32,050)	-06.94%
	2,132,057	1,947,673	2,086,700	1,746,500	1,761,650	(325,050)	-15.58%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	82,555	82,223	65,000	55,000	55,000	(10,000)	-15.38%
Other Misc Revenue	15,154	19,058	16,500	17,000	17,000	500	03.03%
	97,709	101,281	81,500	72,000	72,000	(9,500)	-11.66%
Planning							
Subdivision Fees	170,631	129,306	175,750	102,000	110,000	(65,750)	-37.41%
Zoning Fees	189,657	149,918	195,347	186,646	195,347	-	00.00%
Other Misc Revenue	71,772	67,050	78,862	62,669	66,080	(12,782)	-16.21%
	432,060		449,959	351,315	371,427	(78,532)	-17.45%
Assessor	5,053	13,464	3,575	6,675	5,075	1,500	41.96%
Non-Departmental	110,949	85,289	65,000	65,000	65,000	-	00.00%
Human Resources	3,707	5,414	1,850	5,000	1,650	(200)	-10.81%
Coroner	30,188	24,688	30,000	30,000	30,000	-	00.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	139,129	138,667	125,000	125,000	125,000	-	00.00%
Prosecuting Attorney	133,682	79,650	132,700	134,200	134,200	1,500	01.13%
Clerk	691,628	715,549	644,605	644,605	638,705	(5,900)	-00.92%
Superior Court	42,825	26,694	40,000	60,775	53,650	13,650	34.13%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	49,736,978	50,488,835	52,340,361	51,786,641	52,725,239	384,878	00.74%
	1,128,366	751,857	1,851,526	(553,720)	384,878		
	02.32%	01.51%	03.67%	-01.06%	00.74%		

General Fund Revenue Detail

June 2017

	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2018 Budget	2018 Budget/ 2017 Budget	'18 Bud - '17 Bud Change %
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	875	-	-	-	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,394,991	2,300,008	2,200,000	2,200,000	2,200,000	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer	30,716	32,372	32,300	32,300	32,300	-	00.00%
Sheriff	1,253,390	1,265,463	1,200,717	1,227,677	1,071,738	(128,979)	-10.74%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	593,506	614,386	616,111	616,111	616,111	-	00.00%
Assigned Counsel-Expert Witness	10,625	1,025	5,000	5,000	5,000	-	00.00%
Prosecuting Attorney	2,389,705	2,668,601	2,488,916	2,487,428	2,487,428	(1,488)	-00.06%
Clerk	465,406	237,650	566,500	566,500	521,426	(45,074)	-07.96%
CJS	1,465,859	1,396,724	1,454,113	1,454,113	1,454,113	-	00.00%
District Court	309,518	212,206	338,890	421,126	211,000	(127,890)	-37.74%
Superior Court	416,230	383,933	440,697	390,200	403,200	(37,497)	-08.51%
Juvenile	51,451	47,868	35,000	56,671	51,500	16,500	47.14%
WSU Extension	38,125	38,125	40,500	40,500	45,200	4,700	11.60%
Horticulture	-	-	-	-	-	-	00.00%
Planning	27,400	121,041	144,585	179,838	20,000	(124,585)	-86.17%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	9,451,097	9,322,702	9,566,629	9,680,764	9,122,316	(444,313)	-04.64%
	(278,736)	(128,395)	243,927	358,062	(444,313)	-04.64%	
Total Revenues - All Sources	59,188,075	59,811,537	61,906,990	61,467,405	61,847,555	(59,435)	-00.10%
	849,630	623,462	2,095,453	1,655,868	(59,435)	-00.10%	

General Fund Expenses

June 2017

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,258,980	-	2,258,980	1,033,791	45.76%		-
Salary & Benefits	76.3%	1,723,719	-	1,723,719	793,700	46.05%		-
Fixed Cost	16.8%	378,542	-	378,542	189,272	50.00%		-
Other	06.9%	156,719	-	156,719	50,819	32.43%		-
020 Auditor	100.0%	1,543,169	-	1,543,169	739,662	47.93%		-
Salary & Benefits	74.7%	1,152,137	-	1,152,137	562,581	48.83%		-
Fixed Cost	19.1%	295,086	-	295,086	147,542	50.00%		-
Other	06.2%	95,946	-	95,946	29,539	30.79%		-
020 Elections	100.0%	1,317,378	-	1,317,378	422,110	32.04%		-
Salary & Benefits	30.4%	401,040	-	389,054	166,628	42.83%		-
Fixed Cost	07.5%	99,184	-	104,821	49,592	47.31%		-
Other	62.0%	817,154	-	994,633	205,890	20.70%		-
030 Commissioners	100.0%	912,507	-	912,507	450,726	49.39%		-
Salary & Benefits	66.3%	605,381	-	605,381	296,530	48.98%		-
Fixed Cost	15.4%	140,342	-	140,342	70,171	50.00%		-
Other	18.3%	166,784	-	166,784	84,025	50.38%		-
070 Human Resources	100.0%	800,741	-	800,741	363,600	45.41%		-
Salary & Benefits	70.6%	565,672	-	565,672	268,093	47.39%		-
Fixed Cost	19.3%	154,149	-	154,149	77,075	50.00%		-
Other	10.1%	80,920	-	80,920	18,432	22.78%		-
080 Treasurer	100.0%	1,470,599	-	1,470,599	692,998	47.12%		-
Salary & Benefits	72.6%	1,068,255	-	1,068,255	513,393	48.06%		-
Fixed Cost	15.0%	220,561	-	220,561	110,281	50.00%		-
Other	12.4%	181,783	-	181,783	69,324	38.14%		-
200 Coroner	100.0%	416,807	-	416,807	199,061	47.76%		-
Salary & Benefits	55.3%	230,659	-	230,659	111,743	48.45%		-
Fixed Cost	13.2%	55,202	-	55,202	27,603	50.00%		-
Other	31.4%	130,946	-	130,946	59,715	45.60%		-
220 Sheriff	100.0%	9,640,980	26,960	9,667,940	4,877,950	50.45%		-
Salary & Benefits	77.9%	7,512,587	-	7,512,587	3,712,922	49.42%		-
Fixed Cost	08.8%	850,861	-	850,861	425,431	50.00%		-
Other	13.3%	1,277,532	26,960	1,304,492	739,597	56.70%		-
400 Assigned Counsel	100.0%	3,335,198	-	3,335,198	1,578,049	47.32%		-
Salary & Benefits	61.3%	2,045,189	-	2,045,189	1,011,724	49.47%		-
Fixed Cost	09.6%	319,550	-	319,550	159,774	50.00%		-
Other	29.1%	970,459	-	970,459	406,551	41.89%		-
400 AC - Expert Witness		260,459	-	260,459	121,441	46.63%		-

General Fund Expenses

June 2017

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	6,435,413	-	6,433,925	3,112,766	48.38%		(1,488)
Salary & Benefits	82.4%	5,302,648	-	5,302,648	2,564,298	48.36%		-
Fixed Cost	09.7%	621,161	-	621,161	310,580	50.00%		-
Other	07.9%	511,604	-	510,116	237,888	46.63%		(1,488)
420 Clerk	100.0%	2,298,432	(27,825)	2,270,607	1,010,259	44.49%		-
Salary & Benefits	78.3%	1,800,228	(29,225)	1,771,003	784,884	44.32%		-
Fixed Cost	15.8%	363,622	-	363,622	181,811	50.00%		-
Other	05.9%	134,582	1,400	135,982	43,564	32.04%		-
430 Consol Juv Serv	100.0%	1,454,113	237	1,454,350	640,416	44.03%		-
Salary & Benefits	89.5%	1,301,565	-	1,301,565	585,327	44.97%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	10.5%	152,548	237	152,785	55,089	36.06%		-
440 District Court	100.0%	3,040,473	51,619	3,122,709	1,404,868	44.99%		30,617
Salary & Benefits	63.6%	1,932,715	-	1,932,715	912,000	47.19%		-
Fixed Cost	21.2%	646,016	-	646,016	323,636	50.10%		-
Other	15.2%	461,742	51,619	543,978	169,232	31.11%		30,617
450 Superior Court	100.0%	3,077,902	-	3,027,405	1,404,212	46.38%		(50,497)
Salary & Benefits	53.6%	1,649,607	-	1,649,607	827,055	50.14%		-
Fixed Cost	23.6%	725,725	-	725,725	363,243	50.05%		-
Other	22.8%	702,570	-	652,073	213,914	32.81%		(50,497)
460 Youth Service Ctr	100.0%	3,736,361	-	3,758,032	1,883,978	50.13%		21,671
Salary & Benefits	61.6%	2,301,848	-	2,301,848	1,146,767	49.82%		-
Fixed Cost	22.9%	855,611	-	855,611	427,949	50.02%		-
Other	15.5%	578,902	-	600,573	309,262	51.49%		21,671
620 WSU Ext	100.0%	333,603	-	333,603	153,362	45.97%		-
Salary & Benefits	36.1%	120,573	-	120,573	60,945	50.55%		-
Fixed Cost	23.8%	79,470	-	79,470	39,735	50.00%		-
Other	40.0%	133,560	-	133,560	52,682	39.44%		-
640 Planning	100.0%	2,066,210	-	2,101,463	959,121	45.64%		35,253
Salary & Benefits	75.1%	1,551,378	-	1,551,378	674,984	43.51%		-
Fixed Cost	09.7%	200,394	-	200,394	100,724	50.26%		-
Other	15.2%	314,438	-	349,691	183,413	52.45%		35,253
Total	100.0%	62,765,565	58,991	62,860,112	30,217,793	48.07%		35,556
Salary & Benefits	49.8%	31,265,201	(29,225)	31,235,976	14,993,574	48.00%		-
Fixed Cost	09.6%	6,005,476	-	6,005,476	3,004,419	50.03%		-
Other	11.4%	7,128,648	80,216	7,244,420	3,050,377	42.11%		35,556
DOC	50.0%	15,636,154	-	15,636,154	7,870,414	50.33%		-
Non-Departmental	43.4%	2,604,981	8,000	2,612,981	1,279,489	48.97%		-
Capital	00.2%	125,105	-	125,105	19,520	15.60%		-

General Fund Reserves

June 2017

	2017 Beginning	2017 Budget Allocation	Budgeted Revenue	Budgeted Expense	2017 Budgeted Ending	Adjustments	Projected 2017 Ending
<u>Non-Spendable:</u>							
Reserve for Petty Cash	57,035	-	-	-	57,035	-	57,035
Total Non-Spendable	57,035	-	-	-	57,035	-	57,035
<u>Restricted:</u>							
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
Total Restricted	358,742	-	244,000	(624,040)	(21,298)	-	(21,298)
<u>Committed:</u>							
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	(9,400)	826,884
Prior Year Unspent Appropriations	237	-	-	-	237	(237)	-
Total Committed	1,813,412	-	311,420	(66,537)	2,058,295	(9,637)	2,048,658
<u>Assigned:</u>							
No Activity	-	-	-	-	-	-	-
Total Assigned	-	-	-	-	-	-	-
<u>Unassigned:</u>							
Cash Flow Reserves	8,537,112	-	61,351,570	(62,074,988)	7,813,694	(524,495)	7,289,199
Total Unassigned	8,537,112	-	61,351,570	(62,074,988)	7,813,694	(524,495)	7,289,199
Total Fund Balance	10,766,301	-	61,906,990	(62,765,565)	9,907,726	(534,132)	9,373,594

Total Change in Fund Balance

(1,392,707)

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)***

100,000

379,430

479,430

100,000

Non Departmental Expenditure History

June 2017

Description		2015 Actual	2016 Actual	2017 Projection	2017 Actual	Diff.
Intergovern	Conference of Governments	38,435	39,553	40,800	20,399	20,401
	Clean Air	33,964	34,164	34,394	17,197	17,197
	Emergency Management	95,915	95,915	95,375	47,688	47,687
	District Health	100,000	150,000	150,000	75,000	75,000
	State Examiners	140,884	135,753	170,228	43,592	126,636
Interdepartmental	Grants Management	72,486	96,937	107,373	53,622	53,751
	Indirect Cost Plan	9,637	5,082	18,401	9,200	9,201
	Purchasing	3,166	3,026	2,451	1,225	1,226
	GIS	53,557	60,732	63,081	31,540	31,541
	DOS	3,209	3,085	3,174	1,587	1,587
	LEOFF I Medical Expenditures	750,000	750,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	36,021	36,757	36,757	18,378	18,379
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	0	315,000	440,000	220,000	220,000
	Board of Equalization	2,069	3,642	13,000	16	12,984
	Tax Litigation	7,000	15,579	15,579	7,790	7,789
	Parks & Recreation	100,000	100,000	100,000	50,000	50,000
DEBT	2002 G.O. Bond - Other	14,861	14,629	14,810	1,277	13,533
Membership	Memberships-NACO	4,865	4,865	4,865	4,865	0
	Memberships-WACO	31,858	31,858	32,489	16,245	16,244
	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	844	7,156
	Minority Women (WAC 326-02-034(1))	5,000	6,274	5,000	0	5,000
	WSAC/Columbia River Treatment	0	0	8,000	8,000	0
	OASI Employment Security	367	325	500	332	168
	Labor Attorney	115,482	213,494	205,000	108,765	96,235
	Legislative Advocate	7,916	8,038	8,500	3,356	5,144
	Yakima Airport	130,193	46,026	227,970	113,985	113,985
	ITA Bill	3,113	6,224	9,814	4,907	4,907
One-Time Expend	Fox Lawson	1,794	0	0	0	0
	Tax Judgements	420	63	1,500	42	1,458
	Yakima Basin Integrated Plan	9,896	15,717	5,000	2,512	2,488
	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	1,989	(1,989)
	Human Resources Director Recruitment	0	18,194	0	0	0
	Imaging	6,063	1,871	1,958	1,349	609
	Drug Court	16,508	4,127	0	0	0
	Emergency Declaration-Fire	0	1,094	0	0	0
	Total	3,155,852	2,301,556	2,612,981	1,279,489	1,333,492

Tracked Costs

June 2017

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	8,243	48.49%
	Misc - Banking Services	45,000	45,000	0	0	0.00%
	Total Treasurer	62,000	62,000	0	8,243	13.30%
Coroner	Prof Service - Autopsies	89,411	89,411	0	50,484	56.46%
	Prof Service - Indigent Burials	10,000	10,000	0	200	2.00%
	Total Coroner	99,411	99,411	0	50,684	50.98%
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	139,500	139,500	0	42,906	30.76%
	Prof Service - Adult Misdemeanor	11,000	11,000	0	650	5.91%
	Prof Service - Juvenile Offenders	41,999	41,999	0	10,050	23.93%
	Prof Service - ITA Commitments	27,500	27,500	0	8,716	31.69%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	58,920	147.30%
	Total Superior Court	260,459	260,459	0	121,242	46.55%
District Court	Supplies - Jury Costs	3,000	3,000	0	692	23.07%
	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	21,460	60.97%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	293	14.65%
	Total District Court	45,200	45,200	315	22,445	49.66%
Superior Court	Supplies - Jury Costs	45,000	45,000	0	1,164	2.59%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	9,253	46.27%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	87,616	33.70%
	Misc - Jury Meals	8,000	8,000	0	1,749	21.86%
	Misc - Witness Fees	8,000	8,000	0	5,949	74.36%
	Total Superior Court	341,000	341,000	0	105,731	31.01%
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary						
Total Tracked Costs		808,070	808,070	315	308,345	38.16%

Other Funds

June 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	10,766,301	29,471,297	30,217,793	10,019,805	11,190,507

District Court Probation	120,158	792,935	652,644	260,449	271,796
Municipal Courts	271,986	185,673	305,624	152,035	166,126
Pre Trial	57,282	271,737	188,231	140,788	149,350
Narcotics Investigation	11,337	3,574	0	14,911	15,174
Special Operations	396,792	202,386	194,354	404,824	421,392
District Court Dispute Resolution Center	17,556	36,490	35,522	18,524	18,525
Family Court	58,582	117,050	126,014	49,618	86,207
Department of Corrections	3,284,001	13,239,099	12,573,854	3,949,246	4,501,719
Noxious Weed	531,625	381,496	190,157	722,964	759,635
Horticulture	193,017	155,923	63,738	285,202	288,708
Criminal Justice Sales Tax	1,041,339	2,465,727	3,039,724	467,342	595,952
Parks & Recreation	69,418	50,472	58,740	61,150	63,090
County Road	6,117,562	13,143,064	13,204,777	6,055,849	7,108,484
Toppenish/Simcoe West Railroad	64,599	6,375	552	70,422	70,808
Naches Rail Branch	35,487	5,884	511	40,860	41,026
Flood Control	1,542,451	1,434,926	1,466,249	1,511,128	1,076,227
Storm Water Utility	1,742,448	446,017	267,492	1,920,973	1,923,448
Records Services	234,776	154,745	172,386	217,135	219,558
Motel/Hotel	420,072	233,925	91,298	562,699	562,700
WSU Extension	37,696	4,829	4,813	37,712	38,229
Emergency Medical Service	408,362	285,501	255,476	438,387	451,743
911	1,314,616	908,752	1,347,691	875,677	875,678
Veterans Relief	98,618	105,104	86,347	117,375	120,815
Community Services	3,187,311	232,073	150,606	3,268,778	3,274,385
Treasurer's Revolving	147,295	164,636	140,516	171,415	179,111
Treasurer's Investment Pool	102,271	91,929	83,803	110,397	115,944
REET Electroninc Tech	139,934	19,903	12,500	147,337	147,336
Support Investment In Economic Diversification	20,652,794	2,817,718	1,177,831	22,292,681	15,503,270
Community Development Programs	2,515	232,576	227,237	7,854	7,854
Community Housing	604,745	153,132	134,483	623,394	632,487
Title III PILT	124,548	5,821	5,689	124,680	684,294
Homeless Services	1,643,244	382,710	772,600	1,253,354	1,255,269
Hud Housing Program	9	0	9	0	0
Total Special Revenue Funds	44,674,446	38,732,182	37,031,468	46,375,160	41,626,340

2014 GO Bond Redemption	2,517	190,359	98,366	94,510	94,510
1997 GO Bond Redemption	180	0	0	180	126
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,501	24	0	41,525	41,525
2009 GO Bond Redemption	1,061	47,225	47,215	1,071	1,071
2010B GO Bond Redemption	894,262	69,342	60,750	902,854	902,853
CRID Guaranty	130,493	1,219	0	131,712	131,713
LID Guaranty	27,595	258	0	27,853	27,852
CRID #3 Bond Redemption	4,094	5,764	7,462	2,396	2,397
RID #99 Bond Redemption	2,811	18	(98)	2,927	2,928
Total Debt Service Funds	1,104,515	314,209	213,695	1,205,029	1,204,976

Other Funds

June 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Capital Projects	322,358	1,617	80,790	243,185	243,185
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	12	0	1,813	1,813
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	320,215	382,641	197,655	197,654
I Public Works Capital Projects	4,168	317,117	322,953	(1,668)	9,828
T 2009 Bond Capital Projects	0	0	0	0	0
A 2010A GO Bond Capital Projects	(536)	966	2,454	(2,024)	40,195
L 2014 LTGO Capital Projects	2,088,890	19,693	31,675	2,076,908	2,002,191
Ascend Royalties	126,587	1,181	0	127,768	127,767
RE Excise Cap Proj	1,307,999	601,825	91,191	1,818,633	1,818,633
RID 101	1	0	0	1	0
Total Capital Project Funds	4,111,998	1,262,626	911,704	4,462,920	4,441,914

Solid Waste	20,553,842	5,276,885	3,955,600	21,875,127	20,659,391
Utility-Buena Water	560,670	36,787	19,731	577,726	172,138
Utility-Gibson Water System	32,095	1,407	519	32,983	24,864
Utility Review	69,492	25,350	22,784	72,058	72,148
Utility-Buena Sewer	446,657	76,151	64,950	457,858	352,891
Utility-Star Crest Water System	26,084	1,435	576	26,943	20,118
E Utility-Terrace Hts Water	7,599,069	611,543	504,639	7,705,973	1,698,827
N Utility-Gala Estates	92,662	12,573	8,653	96,582	18,673
T Utility-Wysacre Water System	29,176	1,874	373	30,677	21,200
E Utility-Meadowbrook Water System	33,870	1,585	599	34,856	23,580
R Utility-Wendt Road Water System	19,600	1,038	540	20,098	4,389
P Utility-Kodiak Water	65,331	3,133	570	67,894	50,218
R Utility-Fairway Estates Water	138,458	7,381	5,278	140,561	74,653
I Utility-Mountain Shadows	117,261	4,054	2,829	118,486	25,276
S Utility-Huntzinger Water	70,500	2,452	921	72,031	36,705
E Utility-Heysman Water	37,075	1,808	516	38,367	25,623
Utility-Crewport Water	754,925	16,645	16,223	755,347	71,976
Utility-Ray Symmonds Water	27,777	2,049	394	29,432	16,243
Utility-Stein Water System	68,353	3,314	1,084	70,583	42,497
Utility-North Bon Air Water System	38,016	1,692	589	39,119	17,724
Utility-Nagler Water System	35,614	1,600	352	36,862	20,748
Utility-Buchanan Water System	133,112	2,858	400	135,570	35,650
Utility-Beckonridge Water	41,441	2,007	608	42,840	16,633
Utility-Speyers Water	38,387	1,852	365	39,874	12,760
Utility-Bittner	19,896	1,116	481	20,531	4,934
Utility-Norman	46,452	1,509	725	47,236	6,939
Utility-Raptor	38,187	552	416	38,323	2,254
Utility-Oliver	40,700	865	225	41,340	6,851
Utility-Horizon	93,389	628	697	93,320	704
Utility-Pleasant Hill	49,724	1,389	224	50,889	1,346
Building & Fire Safety	1,031,125	1,353,322	1,017,406	1,367,041	1,902,818
Total Enterprise Funds	32,348,940	7,456,854	5,629,267	34,176,527	25,440,771

Other Funds

June 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
GIS	139,842	240,442	241,761	138,523	259,353
Technology Services	1,432,291	2,845,326	3,195,769	1,081,848	2,047,051
I Purchasing	84,308	148,375	150,852	81,831	100,558
N Printing	9,207	203,033	181,363	30,877	35,836
T Unemployment Comp	1,398,556	139,970	79,280	1,459,246	1,466,376
E Employee Flexible Spending	59,367	35,667	53,474	41,560	41,559
R Employee Benefit	1,663,841	6,141,304	6,130,677	1,674,468	1,683,593
N Workmen's Comp	1,072,273	552,037	813,020	811,290	849,079
A LEOFF Benefit	1,440,920	383,241	260,128	1,564,033	1,276,587
L Liability Insurance	903,811	797,643	503,000	1,198,454	1,403,481
Department of Security	(25,945)	315,986	313,583	(23,542)	129,017
Financial Services	(91,367)	315,221	305,915	(82,061)	133,271
Facilities Maintenance	1,830,343	2,072,898	1,917,556	1,985,685	2,972,842
Equipment Replacement & Repair	16,664,524	4,195,714	4,616,295	16,243,943	8,143,270
Total Internal Service Funds	26,581,971	18,386,857	18,762,673	26,206,155	20,541,873

**
**

Total All Funds (Less General Fund)	119,588,171	95,624,025	92,766,600	122,445,596	104,446,381
--	--------------------	-------------------	-------------------	--------------------	--------------------

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

** GASB 68 Book Entries

*** Investment Book Value Adjustments

