



FINANCIAL SERVICES

FINANCIAL REVIEW

Third Quarter 2017

2017 Budget Adjustments Summary

September 2017

Description	Debit	Credit	Source
General Fund			
Voices for Children 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
	-	-	
Joint Law Enforcement Grant			
Sheriff Salary & Wages-OT	6,000	(11,000)	US Marshal Grant
Vehicle Maintenance	5,000		
	11,000	(11,000)	
East Valley School Resource Officer			
Sheriff Salaries & Benefits	27,427	(27,427)	East Valley School District Agreement
	27,427	(27,427)	
Uniforms			
Sheriff Benefits-Uniforms	71,915	(71,915)	Committed Fund Balance-Contingency Sheriff
	71,915	(71,915)	
Voices for Children Donation-2017			
Consolidated Juvenile Program	7,000	(7,000)	Donations
	7,000	(7,000)	
Legislative Change for PSERS Retirement Eligible Employees			
Consolidated Juvenile Benefits	6,289	(7,703)	Unassigned Fund Balance
Juvenile Court Benefits	1,414		
	7,703	(7,703)	
Miscellaneous Revenue Adjustments			
District Court		(1,000)	Miscellaneous Revenue
		(21,517)	Operating Transfer In-Capital Projects
		22,517	Ending Fund Balance
	-	-	
Grant Adjustments Net	35,556	(35,556)	
Total General Fund Amendment	219,592	(219,592)	
Revised Revenues	159,562		
Committed Fund Balance	81,552		
Restricted Fund Balance	-		
Unassigned Fund Balance	(21,522)		
			62,985,157

General Fund Income Statement

September 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	\$ (85,000)	\$ 26,800,000	\$ 16,026,342	\$ 10,773,658	59.80%
Sales Tax		12,606,166	13,013,645	13,815,000	(510,000)	13,305,000	8,576,499	4,728,501	64.46%
Interest Earnings		268,289	116,709	356,000	145,000	501,000	314,529	186,471	62.78%
Other Taxes		182,209	174,282	188,000	(4,500)	183,500	92,526	90,974	50.42%
Licenses & Permits		407,509	428,666	445,000	(1,730)	443,270	239,103	204,167	53.94%
Grants		5,097,788	5,120,887	5,196,511	233,719	5,430,230	3,798,386	1,631,844	69.95%
Intergovernmental		2,360,164	2,911,622	2,528,380	54,248	2,582,628	1,584,320	998,308	61.35%
Charges/Fees for Service		7,859,514	7,774,332	7,949,234	69,710	8,018,944	5,386,743	2,632,201	67.18%
Fines and Forfeits		2,579,048	2,287,587	2,539,355	(317,000)	2,222,355	1,763,583	458,772	79.36%
Other Miscellaneous		1,900,562	1,999,141	2,004,510	(30,088)	1,974,422	1,342,828	631,594	68.01%
Total Revenue	\$	59,188,074	\$ 60,157,801	\$ 61,906,990	\$ (445,641)	\$ 61,461,349	\$ 39,124,859	\$ 22,336,490	63.66%
Expense									
Salaries/Benefits	\$	28,080,642	\$ 29,354,606	\$ 31,265,701	\$ 83,820	\$ 31,349,521	\$ 22,622,735	\$ 8,726,786	72.16%
Supplies		1,458,308	1,343,882	1,273,434	-	1,273,434	600,193	673,241	47.13%
Other Services & Charges		11,017,258	11,792,670	12,793,876	100,216	12,894,092	9,101,468	3,792,624	70.59%
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	11,266,763	4,369,391	72.06%
Intergovernmental Charges		268,314	319,693	320,744	-	320,744	230,286	90,458	71.80%
Other Financing Uses		2,290,918	1,210,668	1,335,741	-	1,335,741	981,765	353,976	73.50%
Capital:									
Contingency		60,082	39,664	-	-	-	4,961	(4,961)	100.00%
Equipment Replacement		230,934	239,795	125,105	-	125,105	40,774	84,331	00.00%
Grant Projections		-	-	-	35,556	35,556	-	35,556	00.00%
Total Expense	\$	58,684,026	\$ 60,237,978	\$ 62,765,565	\$ 219,592	\$ 62,985,157	\$ 44,850,222	\$ 18,134,935	71.21%
Net Income/(Loss)	\$	504,048	\$ (80,177)	\$ (858,575)	\$ (665,233)	\$ (1,523,808)	\$ (5,725,363)		
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		\$ 9,242,493	5,040,938		

General Fund Revenue Detail

September 2017

	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2018 Budget	2018 Budget/ 2017 Budget	'18 Bud - '17 Bud Change %
General Revenues:							
<u>Auditor</u>							
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%
<u>Elections</u>							
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%
<u>Commissioners</u>							
Property Tax	23,531,834	24,030,921	24,685,000	24,600,000	25,120,000	435,000	01.76%
Sales Tax	12,606,166	13,013,645	13,815,000	13,305,000	13,835,000	20,000	00.14%
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	1,590,000	1,675,000	198,000	13.41%
Extraordinary Criminal Justice	-	-	-	-	-	-	-
Indirect Costs	1,276,667	1,217,579	1,329,584	1,329,584	1,515,214	185,630	13.96%
Other Misc Revenue	1,166,619	1,436,722	1,431,028	1,495,737	1,468,073	37,045	02.59%
	40,720,180	42,276,499	43,517,112	43,090,969	44,398,287	881,175	02.02%
<u>Treasurer</u>							
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	1,150,000	1,100,000	(110,000)	-09.09%
Investment Earnings	265,251	348,210	355,000	500,000	625,000	270,000	76.06%
Other Misc Revenue	410,886	118,908	373,535	411,058	420,635	47,100	12.61%
	2,542,467	2,221,716	2,583,535	2,661,058	2,715,635	132,100	05.11%
<u>Sheriff</u>							
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

September 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)	-08.82%
Traffic Infraction Penalties	948,573	784,801	925,000	740,000	820,000	(105,000)	-11.35%
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	424,000	429,650	(32,050)	-06.94%
	2,132,057	1,947,673	2,086,700	1,747,000	1,841,650	(245,050)	-11.74%
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	644,105	716,705	72,100	11.19%
Superior Court	42,825	26,694	40,000	60,775	51,650	11,650	29.13%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	49,736,978	50,488,835	52,340,361	51,712,641	53,150,869	810,508	01.55%
	1,128,366	751,857	1,851,526	(627,720)	810,508		
	02.32%	01.51%	03.67%	-01.20%	01.55%		

General Fund Revenue Detail

September 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	35,500	3,200	09.91%
Sheriff	1,253,390	1,265,463	1,200,717	1,266,104	1,154,021	(46,696)	-03.89%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	593,506	614,386	616,111	616,111	501,291	(114,820)	-18.64%
Assigned Counsel-Expert Witness	10,625	1,025	5,000	5,000	2,500	(2,500)	-50.00%
Prosecuting Attorney	2,389,705	2,668,601	2,488,916	2,487,428	2,707,428	218,512	08.78%
Clerk	465,406	237,650	566,500	566,500	532,226	(34,274)	-06.05%
CJS	1,465,859	1,396,724	1,454,113	1,461,113	1,427,046	(27,067)	-01.86%
District Court	309,518	212,206	338,890	443,643	211,000	(127,890)	-37.74%
Superior Court	416,230	383,933	440,697	390,200	406,915	(33,782)	-07.67%
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	140,585	(4,000)	-02.77%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	9,451,097	9,322,702	9,566,629	9,748,708	9,418,512	(148,117)	-01.55%
	(278,736)	(128,395)	243,927	426,006	(148,117)	-01.55%	
				182,079			
Total Revenues - All Sources	59,188,075	59,811,537	61,906,990	61,461,349	62,569,381	662,391	01.07%
	849,630	623,462	2,095,453	1,649,812	662,391	01.07%	

General Fund Expenses

September 2017

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,258,980	-	2,258,980	1,589,435	70.36%		-
Salary & Benefits	76.3%	1,723,719	-	1,723,719	1,212,152	70.32%		-
Fixed Cost	16.8%	378,542	-	378,542	283,908	75.00%		-
Other	06.9%	156,719	-	156,719	93,375	59.58%		-
020 Auditor	100.0%	1,543,169	-	1,543,169	1,094,707	70.94%		-
Salary & Benefits	74.7%	1,152,137	-	1,152,137	818,623	71.05%		-
Fixed Cost	19.1%	295,086	-	295,086	221,313	75.00%		-
Other	06.2%	95,946	-	95,946	54,771	57.09%		-
020 Elections	100.0%	1,317,378	-	1,317,378	626,583	47.56%		-
Salary & Benefits	30.4%	401,040	-	389,054	257,488	66.18%		-
Fixed Cost	07.5%	99,184	-	104,821	74,387	70.97%		-
Other	62.0%	817,154	-	994,633	294,708	29.63%		-
030 Commissioners	100.0%	912,507	-	912,507	674,307	73.90%		-
Salary & Benefits	66.3%	605,381	-	605,381	449,109	74.19%		-
Fixed Cost	15.4%	140,342	-	140,342	105,256	75.00%		-
Other	18.3%	166,784	-	166,784	119,942	71.91%		-
070 Human Resources	100.0%	800,741	-	800,741	584,686	73.02%		-
Salary & Benefits	70.6%	565,672	-	565,672	420,515	74.34%		-
Fixed Cost	19.3%	154,149	-	154,149	115,612	75.00%		-
Other	10.1%	80,920	-	80,920	48,559	60.01%		-
080 Treasurer	100.0%	1,470,599	-	1,470,599	1,025,055	69.70%		-
Salary & Benefits	72.6%	1,068,255	-	1,068,255	763,932	71.51%		-
Fixed Cost	15.0%	220,561	-	220,561	165,421	75.00%		-
Other	12.4%	181,783	-	181,783	95,702	52.65%		-
200 Coroner	100.0%	416,807	-	416,807	289,825	69.53%		-
Salary & Benefits	55.3%	230,659	-	230,659	171,086	74.17%		-
Fixed Cost	13.2%	55,202	-	55,202	41,401	75.00%		-
Other	31.4%	130,946	-	130,946	77,338	59.06%		-
220 Sheriff	100.0%	9,640,980	137,302	9,778,282	7,270,308	74.35%		-
Salary & Benefits	77.9%	7,512,587	105,342	7,617,929	5,552,786	72.89%		-
Fixed Cost	08.8%	850,861	-	850,861	638,146	75.00%		-
Other	13.3%	1,277,532	31,960	1,309,492	1,079,376	82.43%		-
400 Assigned Counsel	100.0%	3,335,198	-	3,335,198	2,392,433	71.73%		-
Salary & Benefits	61.3%	2,045,189	-	2,045,189	1,519,335	74.29%		-
Fixed Cost	09.6%	319,550	-	319,550	239,666	75.00%		-
Other	29.1%	970,459	-	970,459	633,432	65.27%		-
400 AC - Expert Witness		260,459	-	260,459	172,876	66.37%		-

General Fund Expenses

September 2017

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	6,435,413	-	6,433,925	4,700,882	73.06%		(1,488)
Salary & Benefits	82.4%	5,302,648	-	5,302,648	3,881,931	73.21%		-
Fixed Cost	09.7%	621,161	-	621,161	465,871	75.00%		-
Other	07.9%	511,604	-	510,116	353,080	69.22%		(1,488)
420 Clerk	100.0%	2,298,432	(27,825)	2,270,607	1,555,666	68.51%		-
Salary & Benefits	78.3%	1,800,228	(29,225)	1,771,003	1,220,771	68.93%		-
Fixed Cost	15.8%	363,622	-	363,622	272,717	75.00%		-
Other	05.9%	134,582	1,400	135,982	62,178	45.73%		-
430 Consol Juv Serv	100.0%	1,454,113	13,526	1,467,639	1,032,714	70.37%		-
Salary & Benefits	89.5%	1,301,565	6,289	1,307,854	950,112	72.65%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	10.5%	152,548	7,237	159,785	82,602	51.70%		-
440 District Court	100.0%	3,040,473	51,619	3,122,709	2,134,214	68.34%		30,617
Salary & Benefits	63.6%	1,932,715	-	1,932,715	1,369,075	70.84%		-
Fixed Cost	21.2%	646,016	-	646,016	485,459	75.15%		-
Other	15.2%	461,742	51,619	543,978	279,680	51.41%		30,617
450 Superior Court	100.0%	3,077,902	-	3,027,405	2,111,754	69.75%		(50,497)
Salary & Benefits	53.6%	1,649,607	-	1,649,607	1,242,406	75.32%		-
Fixed Cost	23.6%	725,725	-	725,725	545,087	75.11%		-
Other	22.8%	702,570	-	652,073	324,261	49.73%		(50,497)
460 Youth Service Ctr	100.0%	3,736,361	1,414	3,759,446	2,743,792	72.98%		21,671
Salary & Benefits	61.6%	2,301,848	1,414	2,303,262	1,696,101	73.64%		-
Fixed Cost	22.9%	855,611	-	855,611	642,050	75.04%		-
Other	15.5%	578,902	-	600,573	405,641	67.54%		21,671
620 WSU Ext	100.0%	333,603	-	333,603	235,148	70.49%		-
Salary & Benefits	36.1%	120,573	-	120,573	91,764	76.11%		-
Fixed Cost	23.8%	79,470	-	79,470	59,603	75.00%		-
Other	40.0%	133,560	-	133,560	83,781	62.73%		-
640 Planning	100.0%	2,066,210	-	2,101,463	1,377,596	65.55%		35,253
Salary & Benefits	75.1%	1,551,378	-	1,551,378	1,005,218	64.80%		-
Fixed Cost	09.7%	200,394	-	200,394	143,586	71.65%		-
Other	15.2%	314,438	-	349,691	228,792	65.43%		35,253
Total	100.0%	62,765,565	184,036	62,985,157	44,850,223	71.21%		35,556
Salary & Benefits	49.8%	31,265,201	83,820	31,349,021	22,622,404	72.16%		-
Fixed Cost	09.6%	6,005,476	-	6,005,476	4,499,483	74.92%		-
Other	11.4%	7,128,648	92,216	7,256,420	4,490,094	61.88%		35,556
DOC	50.0%	15,636,154	-	15,636,154	11,266,763	72.06%		-
Non-Departmental	43.4%	2,604,981	8,000	2,612,981	1,925,741	73.70%		-
Capital	00.2%	125,105	-	125,105	45,738	36.56%		-

General Fund Reserves

September 2017

	2017 Beginning	2017 Budget Allocation	Budgeted Revenue	Budgeted Expense	2017 Budgeted Ending	Adjustments	Projected 2017 Ending	
Non-Spendable:								
Reserve for Petty Cash	57,035	-	-	-	57,035	-	57,035	
Total Non-Spendable	57,035	-	-	-	57,035	-	57,035	
Restricted:								
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)	
Committed:								
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	(58,798)	777,486	
Prior Year Unspent Appropriations	237	-	-	-	237	(237)	-	
Total Committed	1,813,412	-	311,420	(66,537)	2,058,295	(59,035)	1,999,260	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	8,537,112	-	61,351,570	(62,074,988)	7,813,694	(606,198)	7,207,496	11.64%
Total Unassigned	8,537,112	-	61,351,570	(62,074,988)	7,813,694	(606,198)	7,207,496	
Total Fund Balance	10,766,301	-	61,906,990	(62,765,565)	9,907,726	(665,233)	9,242,493	

Total Change in Fund Balance (1,523,808)

Commitments: ***

1) Deputy Labor Settlement	100,000
2) Road Fund (\$2.2 million)	-
3)	
4)	
5)	
	100,000

GF Reserve (of 2018 Revenue Projection) 11.00% 6,882,632
Over/(Under)*** 324,864

224,864

Non Departmental Expenditure History

September 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	25,795	8,599
	Emergency Management	95,915	95,915	95,375	71,531	23,844
	District Health	100,000	150,000	150,000	112,500	37,500
	State Examiners	140,884	135,753	170,228	125,605	44,623
Interdepartmental	Grants Management	72,486	96,937	107,373	80,432	26,941
	Indirect Cost Plan	9,637	5,082	18,401	13,801	4,600
	Purchasing	3,166	3,026	2,451	1,838	613
	GIS	53,557	60,732	63,081	47,311	15,770
	DOS	3,209	3,085	3,174	2,380	794
	LEOFF I Medical Expenditures	750,000	750,000	750,000	562,500	187,500
	Law Library/Safeway Rent/Other Leases	36,021	36,757	36,757	27,568	9,189
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	0	315,000	440,000	330,000	110,000
	Board of Equalization	2,069	3,642	13,000	2,059	10,941
	Tax Litigation	7,000	15,579	15,579	11,684	3,895
	Parks & Recreation	100,000	100,000	100,000	75,000	25,000
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	24,367	8,122
	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	5,000	0
	WSAC/Columbia River Treaty	0	0	8,000	8,000	0
	OASI Employment Security	367	325	500	332	168
	Labor Attorney	115,482	213,494	205,000	140,540	64,460
	Legislative Advocate	7,916	8,038	8,500	4,926	3,574
	Yakima Airport	130,193	46,026	227,970	170,977	56,993
	ITA Bill	3,113	6,224	9,814	7,360	2,454
One-Time Expend	Fox Lawson	1,794	0	0	0	0
	Tax Judgements	420	63	1,500	76	1,424
	Yakima Basin Integrated Plan	9,896	15,717	5,000	4,096	904
	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	0
	Technology Capital Projects	128,540	0	0	0	0
	Community Cleanup Services	1,235	1,263	0	1,986	(1,986)
	Human Resources Director Recruitment	0	18,194	0	0	0
	Imaging	6,063	1,871	1,958	1,904	54
	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	1,925,740	687,241

Tracked Costs

September 2017

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	12,430	73.12%
	Misc - Banking Services	45,000	45,000	0	13,992	31.09%
	Total Treasurer	62,000	62,000	0	26,422	42.62%
Coroner	Prof Service - Autopsies	89,411	89,411	0	64,402	72.03%
	Prof Service - Indigent Burials	10,000	10,000	0	200	2.00%
	Total Coroner	99,411	99,411	0	64,602	64.98%
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	139,500	139,500	0	60,095	43.08%
	Prof Service - Adult Misdemeanor	11,000	11,000	0	3,560	32.36%
	Prof Service - Juvenile Offenders	41,999	41,999	0	10,050	23.93%
	Prof Service - ITA Commitments	27,500	27,500	0	15,758	57.30%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	83,414	208.54%
	Total Superior Court	260,459	260,459	0	172,877	66.37%
District Court	Supplies - Jury Costs	3,000	3,000	0	1,216	40.53%
	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	31,161	88.53%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	551	27.55%
Total District Court	45,200	45,200	315	32,928	72.85%	
Superior Court	Supplies - Jury Costs	45,000	45,000	0	2,271	5.05%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	17,112	85.56%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	129,629	49.86%
	Misc - Jury Meals	8,000	8,000	0	3,162	39.53%
	Misc - Witness Fees	8,000	8,000	0	6,695	83.69%
Total Superior Court	341,000	341,000	0	158,869	46.59%	
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary						
Total Tracked Costs		808,070	808,070	315	455,698	56.39%

Other Funds

September 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	10,766,301	39,124,859	44,850,222	5,040,938	6,220,325

District Court Probation	120,158	1,190,153	1,103,933	206,378	221,279
Municipal Courts	271,986	334,211	497,116	109,081	128,581
Pre Trial	57,282	425,820	468,097	15,005	24,067
Narcotics Investigation	11,337	5,069	0	16,406	16,669
Special Operations	396,792	259,333	291,645	364,480	364,486
District Court Dispute Resolution Center	17,556	54,118	56,786	14,888	14,888
Family Court	58,582	170,083	162,359	66,306	103,322
Department of Corrections	3,284,001	20,037,992	19,427,341	3,894,652	4,589,342
Noxious Weed	531,625	399,169	300,132	630,662	671,017
Horticulture	193,017	158,549	219,715	131,851	134,986
S Criminal Justice Sales Tax	1,041,339	4,194,862	4,512,965	723,236	879,850
P Parks & Recreation	69,418	75,710	78,439	66,689	66,688
E County Road	6,117,562	17,940,101	21,937,607	2,120,056	3,912,072
C Toppenish/Simcoe West Railroad	64,599	9,595	776	73,418	73,803
I Naches Rail Branch	35,487	7,268	721	42,034	41,111
A Flood Control	1,542,451	1,953,847	2,019,712	1,476,586	1,207,364
L Storm Water Utility	1,742,448	541,071	432,675	1,850,844	1,854,558
Records Services	234,776	286,756	377,192	144,340	146,787
Motel/Hotel	420,072	467,506	114,960	772,618	772,619
WSU Extension	37,696	6,921	6,107	38,510	38,821
Emergency Medical Service	408,362	316,545	369,467	355,440	364,422
R 911	1,314,616	1,483,938	1,831,382	967,172	967,173
E Veterans Relief	98,618	111,491	125,137	84,972	87,987
V Community Services	3,187,311	255,866	328,491	3,114,686	3,121,262
N Treasurer's Revolving	147,295	232,729	276,555	103,469	110,644
U Treasurer's Investment Pool	102,271	145,913	126,855	121,329	127,480
E REET Electroninc Tech	139,934	31,093	18,750	152,277	152,276
Support Investment In Economic Diversification	20,652,794	3,836,724	1,635,929	22,853,589	16,064,178
Community Development Programs	2,515	232,587	228,016	7,086	7,085
Community Housing	604,745	274,634	210,510	668,869	675,021
Title III PILT	124,548	7,906	8,534	123,920	671,022
Homeless Services	1,643,244	585,219	914,529	1,313,934	1,313,933
Hud Housing Program	9	0	9	0	0
Total Special Revenue Funds	44,674,446	56,032,779	58,082,442	42,624,783	38,924,793

2014 GO Bond Redemption	2,517	190,649	98,366	94,800	94,800
1997 GO Bond Redemption	180	0	0	180	126
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,501	16	1	41,516	41,485
D 2009 GO Bond Redemption	1,061	47,228	47,215	1,074	1,074
E 2010B GO Bond Redemption	894,262	72,112	60,750	905,624	905,623
B CRID Guaranty	130,493	1,611	0	132,104	132,104
T LID Guaranty	27,595	341	0	27,936	27,935
CRID #3 Bond Redemption	4,094	5,771	7,632	2,233	2,234
RID #99 Bond Redemption	2,811	24	(98)	2,933	2,933
Total Debt Service Funds	1,104,515	317,752	213,866	1,208,401	1,208,315

Other Funds

September 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>General Capital Projects</i>	322,358	2,306	114,170	210,494	210,493
<i>Naches Rail Branch Line</i>	1	0	0	1	0
<i>Com Dev-Cowiche Sewer</i>	528	0	0	528	528
<i>Com Dev-Terrace Heights Water Ext</i>	1,801	16	0	1,817	1,817
C <i>Com Dev-Buena Improvements</i>	0	0	0	0	0
A <i>Com Dev-Outlook Feasibility Study</i>	120	0	0	120	120
P <i>Fairground Capital Projects</i>	260,081	355,265	417,479	197,867	197,867
I <i>Public Works Capital Projects</i>	4,168	517,402	556,276	(34,706)	19,764
T <i>2009 Bond Capital Projects</i>	0	0	0	0	0
A <i>2010A GO Bond Capital Projects</i>	(536)	1,088	2,864	(2,312)	39,907
L <i>2014 LTGO Capital Projects</i>	2,088,890	25,837	39,764	2,074,963	2,001,537
<i>Ascend Royalties</i>	126,587	1,560	0	128,147	128,147
<i>RE Excise Cap Proj</i>	1,307,999	837,305	103,991	2,041,313	2,041,312
<i>RID 101</i>	1	0	0	1	0
Total Capital Project Funds	4,111,998	1,740,779	1,234,544	4,618,233	4,641,492

<i>Solid Waste</i>	20,553,842	8,157,919	6,159,805	22,551,956	21,523,295
<i>Utility-Buena Water</i>	560,670	64,418	34,955	590,133	185,735
<i>Utility-Gibson Water System</i>	32,095	2,099	733	33,461	25,358
<i>Utility Review</i>	69,492	38,093	30,543	77,042	77,161
<i>Utility-Buena Sewer</i>	446,657	113,887	107,311	453,233	343,199
<i>Utility-Star Crest Water System</i>	26,084	2,146	1,602	26,628	19,664
E <i>Utility-Terrace Hts Water</i>	7,599,069	1,042,413	803,591	7,837,891	1,840,804
N <i>Utility-Gala Estates</i>	92,662	19,229	15,606	96,285	18,698
T <i>Utility-Wysacre Water System</i>	29,176	3,260	854	31,582	21,950
E <i>Utility-Meadowbrook Water System</i>	33,870	2,370	948	35,292	23,953
R <i>Utility-Wendt Road Water System</i>	19,600	1,595	714	20,481	4,938
P <i>Utility-Kodiak Water</i>	65,331	4,642	3,151	66,822	49,352
R <i>Utility-Fairway Estates Water</i>	138,458	10,953	9,836	139,575	73,750
I <i>Utility-Mountain Shadows</i>	117,261	6,048	4,175	119,134	25,930
S <i>Utility-Huntzinger Water</i>	70,500	4,223	2,255	72,468	36,935
E <i>Utility-Heysman Water</i>	37,075	2,693	811	38,957	26,526
<i>Utility-Crewport Water</i>	754,925	27,136	25,410	756,651	73,600
<i>Utility-Ray Symmonds Water</i>	27,777	3,115	808	30,084	16,985
<i>Utility-Stein Water System</i>	68,353	4,932	1,756	71,529	43,504
<i>Utility-North Bon Air Water System</i>	38,016	2,524	856	39,684	18,211
<i>Utility-Nagler Water System</i>	35,614	2,398	598	37,414	21,219
<i>Utility-Buchanan Water System</i>	133,112	4,309	648	136,773	36,829
<i>Utility-Beckonridge Water</i>	41,441	3,022	1,382	43,081	16,993
<i>Utility-Speyers Water</i>	38,387	2,788	1,458	39,717	12,459
<i>Utility-Bittner</i>	19,896	1,688	634	20,950	5,342
<i>Utility-Norman</i>	46,452	2,453	1,557	47,348	7,186
<i>Utility-Raptor</i>	38,187	834	622	38,399	2,333
<i>Utility-Oliver</i>	40,700	1,329	364	41,665	7,095
<i>Utility-Horizon</i>	93,389	941	477	93,853	1,229
<i>Utility-Pleasant Hill</i>	49,724	2,052	916	50,860	1,379
<i>Building & Fire Safety</i>	1,031,125	2,049,331	1,532,308	1,548,148	2,003,126
Total Enterprise Funds	32,348,940	11,584,840	8,746,684	35,187,096	26,564,738

Other Funds

September 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
GIS	139,842	360,482	402,765	97,559	220,119
Technology Services	1,432,291	4,259,407	4,597,256	1,094,442	2,069,692
I Purchasing	84,308	226,936	222,947	88,297	107,435
N Printing	9,207	314,588	297,649	26,146	38,051
T Unemployment Comp	1,398,556	224,429	110,223	1,512,762	1,521,418
E Employee Flexible Spending	59,367	54,768	67,852	46,283	46,282
R Employee Benefit	1,663,841	9,252,141	9,262,059	1,653,923	1,669,035
N Workmen's Comp	1,072,273	897,832	1,220,123	749,982	798,667
A LEOFF Benefit	1,440,920	573,776	346,980	1,667,716	1,381,492
L Liability Insurance	903,811	1,196,565	1,156,976	943,400	1,151,699
Department of Security	(25,945)	473,022	474,278	(27,201)	125,533
Financial Services	(91,367)	492,388	473,392	(72,371)	150,616
Facilities Maintenance	1,830,343	3,205,707	3,053,092	1,982,958	2,968,358
Equipment Replacement & Repair	16,664,524	7,024,975	8,098,955	15,590,544	7,861,210
Total Internal Service Funds	26,581,971	28,557,016	29,784,547	25,354,440	20,109,607
Total All Funds (Less General Fund)	119,588,171	137,358,025	142,912,305	114,033,891	97,669,270

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

** GASB 68 Book Entries

*** Investment Book Value Adjustments