



FINANCIAL SERVICES

FINANCIAL REVIEW

Final 2017

2017 Budget Adjustments Summary

December 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 December 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	\$ 26,846,256	\$ 46,256	100.17%
Sales Tax	12,606,166	13,013,645	13,815,000	(510,000)	13,305,000	13,268,599	(36,401)	99.73%
Interest Earnings	268,289	116,709	356,000	145,000	501,000	477,054	(23,946)	95.22%
Other Taxes	182,209	174,282	188,000	(4,500)	183,500	124,087	(59,413)	67.62%
Licenses & Permits	407,509	428,666	445,000	(1,730)	443,270	426,645	(16,625)	96.25%
Grants	5,097,788	5,120,887	5,196,511	233,719	5,430,230	5,436,486	6,256	100.12%
Intergovernmental	2,360,164	2,911,622	2,528,380	54,248	2,582,628	2,636,514	53,886	102.09%
Charges/Fees for Service	7,859,514	7,774,332	7,949,234	69,710	8,018,944	8,243,060	224,116	102.79%
Fines and Forfeits	2,579,048	2,287,587	2,539,355	(317,000)	2,222,355	2,356,645	134,290	106.04%
Other Miscellaneous	1,900,563	1,999,141	2,004,510	(30,088)	1,974,422	1,934,464	(39,958)	97.98%
Total Revenue	\$ 59,188,075	\$ 60,157,801	\$ 61,906,990	\$ (445,641)	\$ 61,461,349	\$ 61,749,810	\$ 288,461	100.47%
Expense								
Salaries/Benefits	\$ 28,080,642	\$ 29,354,606	\$ 31,265,701	\$ 9,067	\$ 31,274,768	\$ 30,088,399	\$ (1,186,369)	96.21%
Supplies	1,458,308	1,343,882	1,273,434	99,131	1,372,565	1,110,887	(261,678)	80.94%
Other Services & Charges	11,017,258	11,792,670	12,793,876	230,302	13,024,178	12,299,634	(724,544)	94.44%
Debt Service	14,861	14,629	14,810	-	14,810	1,277	(13,533)	8.62%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,262,709	15,922,371	15,636,154	-	15,636,154	15,637,501	1,347	100.01%
Intergovernmental Charges	268,314	319,693	320,744	-	320,744	320,645	(99)	99.97%
Other Financing Uses	2,290,918	1,210,668	1,335,741	-	1,335,741	1,350,551	14,810	101.11%
Capital:								
Contingency	60,082	39,664	-	-	-	26,137	26,137	100.00%
Equipment Replacement	230,934	239,795	125,105	18,921	144,026	58,415	(85,611)	40.56%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	\$ 58,684,026	\$ 60,237,978	\$ 62,765,565	\$ 357,421	\$ 63,122,986	\$ 60,893,446	\$ (2,229,540)	96.47%
Net Income/(Loss)	\$ 504,049	\$ (80,177)	\$ (858,575)	\$ (803,062)	\$ (1,661,637)	\$ 856,364		
Beginning Reserve Balance	\$ 10,342,430	\$ 10,846,478	\$ 10,766,301		\$ 10,766,301	10,766,301		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	\$ 10,846,479	\$ 10,766,301	\$ 9,907,726		\$ 9,104,664	11,622,665		

General Fund Revenue Detail

December 2017

	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2017 Actuals	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	296,451	280,000	-	00.00%
Vehicle Licensing Fees	1,289,330	1,320,552	1,300,000	1,334,024	1,326,606	1,335,000	35,000	02.69%
Passports	52,025	62,450	60,500	166,360	144,785	66,500	6,000	09.92%
Other Misc Revenue	76,860	122,702	78,875	81,524	86,296	83,790	4,915	06.23%
	1,717,198	1,817,358	1,719,375	1,860,034	1,854,138	1,765,290	45,915	02.67%
<u>Elections</u>								
Elections Services	530,824	538,021	500,000	500,000	620,431	500,000	-	00.00%
Elections Services Registrations	162,350	131,417	150,000	150,000	143,283	130,000	(20,000)	-13.33%
Other Misc Revenue	1,261	30,648	1,150	1,210	2,558	20,700	19,550	1700.00%
	694,435	700,086	651,150	651,210	766,272	650,700	(450)	-00.07%
<u>Commissioners</u>								
Property Tax	23,531,834	24,030,921	24,685,000	24,600,000	24,644,719	25,120,000	435,000	01.76%
Sales Tax	12,606,166	13,013,645	13,815,000	13,305,000	13,268,599	13,835,000	20,000	00.14%
Gambling Excise Tax	118,423	104,526	124,500	120,000	70,926	20,000	(104,500)	-83.94%
Franchise Fees	309,830	325,824	350,000	350,000	326,238	360,000	10,000	02.86%
PUD Privilege Tax	298,076	280,051	305,000	300,648	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	1,589,432	1,675,000	198,000	13.41%
Extraordinary Criminal Justice	-	-	-	-	-	-	-	-
Indirect Costs	1,276,667	1,217,579	1,329,584	1,329,584	1,329,584	1,515,214	185,630	13.96%
Other Misc Revenue	1,166,619	1,436,719	1,431,028	1,495,737	1,477,017	1,468,073	37,045	02.59%
	40,720,180	42,276,496	43,517,112	43,090,969	43,007,163	44,298,287	781,175	01.80%
<u>Treasurer</u>								
Property Tax Penalties	647,180	610,542	645,000	600,000	625,013	570,000	(75,000)	-11.63%
Property Tax Interest	1,219,150	1,144,056	1,210,000	1,150,000	1,148,265	1,089,000	(121,000)	-10.00%
Investment Earnings	265,251	348,210	355,000	500,000	505,453	625,000	270,000	76.06%
Other Misc Revenue	410,886	118,908	373,535	411,058	360,830	420,635	47,100	12.61%
	2,542,467	2,221,716	2,583,535	2,661,058	2,639,561	2,704,635	121,100	04.69%
<u>Sheriff</u>								
Law Enforcement Fees	100,321	102,510	90,000	90,000	105,551	90,000	-	00.00%
Animal Control	41,502	39,902	41,200	41,200	34,786	41,200	-	00.00%
Other Misc Revenue	101,888	192,392	77,100	77,100	162,493	75,400	(1,700)	-02.20%
	243,711	334,804	208,300	208,300	302,830	206,600	(1,700)	-00.82%

General Fund Revenue Detail

December 2017

District Court	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2017 Actuals	2018 Budget	2018 Budget/ 2017 Budget	'18 Bud - '17 Bud Change %
Civil Fees	173,258	150,121	170,000	142,000	141,891	155,000	(15,000)	-08.82%
Traffic Infraction Penalties	948,573	784,801	925,000	740,000	797,228	820,000	(105,000)	-11.35%
Traffic Infraction Trauma Car	141,946	124,196	145,000	117,000	131,411	127,000	(18,000)	-12.41%
DUI Penalties	130,513	132,517	135,000	147,000	131,488	125,000	(10,000)	-07.41%
Other Criminal Traffic Mi	218,500	195,517	210,000	152,000	148,949	155,000	(55,000)	-26.19%
Other Criminal Non-Traffic	45,966	31,744	40,000	25,000	27,676	30,000	(10,000)	-25.00%
Other Misc Revenue	473,301	528,774	461,700	424,000	392,972	429,650	(32,050)	-06.94%
	2,132,057	1,947,670	2,086,700	1,747,000	1,771,615	1,841,650	(245,050)	-11.74%
General Revenues:								
Juvenile								
Juvenile Bed Rentals	82,555	82,223	65,000	55,000	76,968	63,000	(2,000)	-03.08%
Other Misc Revenue	15,154	19,057	16,500	17,000	16,705	15,730	(770)	-04.67%
	97,709	101,280	81,500	72,000	93,673	78,730	(2,770)	-03.40%
Planning								
Subdivision Fees	170,631	129,306	175,750	102,000	107,467	110,000	(65,750)	-37.41%
Zoning Fees	189,657	149,918	195,347	186,646	147,556	195,347	-	00.00%
Other Misc Revenue	71,772	67,050	78,862	62,669	75,316	66,080	(12,782)	-16.21%
	432,060	346,274	449,959	351,315	330,339	371,427	(78,532)	-17.45%
Assessor	5,053	13,464	3,575	6,675	7,909	5,075	1,500	41.96%
Non-Departmental	110,949	85,289	65,000	65,000	94,852	65,000	-	00.00%
Human Resources	3,707	5,414	1,850	5,000	6,024	1,650	(200)	-10.81%
Coroner	30,188	24,688	30,000	30,000	33,348	30,000	-	00.00%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	139,129	138,666	125,000	125,000	143,463	125,000	-	00.00%
Prosecuting Attorney	133,682	79,650	132,700	134,200	33,420	134,200	1,500	01.13%
Clerk	691,628	715,549	644,605	644,105	707,549	716,705	72,100	11.19%
Superior Court	42,825	26,695	40,000	60,775	15,480	51,650	11,650	29.13%
WSU Extension	-	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	-	00.00%
Total - General Revenues	49,736,978	50,835,099	52,340,361	51,712,641	51,807,636	53,046,599	706,238	01.35%
	1,128,366	1,098,121	1,505,262	877,542	972,537	1,238,963		
	02.32%	02.21%	02.96%	01.73%	01.91%	02.37%		

General Fund Revenue Detail

December 2017

	2015 Actuals	2016 Actuals	2017 Budget	2017 Projections	2017 Actuals	2018 Budget	2018 Budget/ 2017 Budget	'18 Bud - '17 Bud Change %
Grants/Contracts								
Assessor	3,300	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	2,201,538	2,200,000	-	00.00%
Non-Departmental	-	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	-	00.00%
Treasurer	30,716	32,372	32,300	32,300	32,374	35,500	3,200	09.91%
Sheriff	1,253,390	1,265,463	1,200,717	1,266,104	1,253,372	1,154,021	(46,696)	-03.89%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	593,506	614,386	616,111	616,111	616,430	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	2,846,556	2,707,428	218,512	08.78%
Clerk	465,406	237,650	566,500	566,500	458,303	441,778	(124,722)	-22.02%
CJS	1,465,859	1,396,724	1,454,113	1,461,113	1,366,948	1,427,520	(26,593)	-01.83%
District Court	309,518	212,206	338,890	443,643	504,365	256,000	(82,890)	-24.46%
Superior Court	416,230	383,933	440,697	390,200	383,099	397,547	(43,150)	-09.79%
Juvenile	51,451	47,868	35,000	56,671	51,211	51,500	16,500	47.14%
WSU Extension	38,125	38,125	40,500	40,500	40,500	43,723	3,223	07.96%
Horticulture	-	-	-	-	-	-	-	00.00%
Planning	27,400	121,041	144,585	179,838	184,178	140,585	(4,000)	-02.77%
GIS	-	-	-	-	-	-	-	00.00%
Total Grants/Contracts	9,451,097	9,322,702	9,566,629	9,748,708	9,942,174	9,362,693	(203,936)	-02.13%
	(278,736)	(128,395)	243,927	426,006	375,545	(203,936)	-02.13%	
				182,079	(50,461)			
Total Revenues - All Sources	59,188,075	60,157,801	61,906,990	61,461,349	61,749,810	62,409,292	502,302	00.81%
	849,630	969,726	1,749,189	1,303,548	1,592,009	659,482	00.81%	
	01.46%	01.64%			02.65%	01.07%		

General Fund Expenses December 2017

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,258,980	-	2,258,980	2,158,062	95.53%	-	-
Salary & Benefits	76.3%	1,723,719	-	1,723,719	1,636,339	94.93%	-	-
Fixed Cost	16.8%	378,542	-	378,542	378,542	100.00%	-	-
Other	06.9%	156,719	-	156,719	143,181	91.36%	-	-
020 Auditor	100.0%	1,543,169	-	1,543,169	1,471,815	95.38%	-	-
Salary & Benefits	74.7%	1,152,137	-	1,152,137	1,082,896	93.99%	-	-
Fixed Cost	19.1%	295,086	-	295,086	295,086	100.00%	-	-
Other	06.2%	95,946	-	95,946	93,833	97.80%	-	-
020 Elections	100.0%	1,317,378	-	1,317,378	1,035,723	78.62%	-	-
Salary & Benefits	30.4%	401,040	-	401,040	354,512	88.40%	-	-
Fixed Cost	07.5%	99,184	-	99,184	99,184	100.00%	-	-
Other	62.0%	817,154	-	817,154	582,027	71.23%	-	-
030 Commissioners	100.0%	912,507	5,000	917,507	901,860	98.29%	5,000	-
Salary & Benefits	66.3%	605,381	5,000	610,381	601,266	98.51%	5,000	-
Fixed Cost	15.4%	140,342	-	140,342	140,342	100.00%	-	-
Other	18.3%	166,784	-	166,784	160,252	96.08%	-	-
070 Human Resources	100.0%	800,741	-	800,741	768,309	95.95%	-	-
Salary & Benefits	70.6%	565,672	-	565,672	558,896	98.80%	-	-
Fixed Cost	19.3%	154,149	-	154,149	154,149	100.00%	-	-
Other	10.1%	80,920	-	80,920	55,264	68.29%	-	-
080 Treasurer	100.0%	1,470,599	-	1,470,599	1,395,629	94.90%	-	-
Salary & Benefits	72.6%	1,068,255	-	1,068,255	1,028,630	96.29%	-	-
Fixed Cost	15.0%	220,561	-	220,561	220,561	100.00%	-	-
Other	12.4%	181,783	-	181,783	146,438	80.56%	-	-
200 Coroner	100.0%	416,807	-	416,807	409,010	98.13%	-	-
Salary & Benefits	55.3%	230,659	-	230,659	228,143	98.91%	-	-
Fixed Cost	13.2%	55,202	-	55,202	55,202	100.00%	-	-
Other	31.4%	130,946	-	130,946	125,665	95.97%	-	-
220 Sheriff	100.0%	9,640,980	65,387	9,706,367	9,644,150	99.36%	65,387	-
Salary & Benefits	77.9%	7,512,587	33,427	7,546,014	7,338,072	97.24%	33,427	-
Fixed Cost	08.8%	850,861	-	850,861	850,861	100.00%	-	-
Other	13.3%	1,277,532	31,960	1,309,492	1,455,217	111.13%	31,960	-
400 Assigned Counsel	100.0%	3,335,198	-	3,335,198	3,229,126	96.82%	-	-
Salary & Benefits	61.3%	2,045,189	-	2,045,189	1,992,520	97.42%	-	-
Fixed Cost	09.6%	319,550	-	319,550	319,550	100.00%	-	-
Other	29.1%	970,459	-	970,459	917,056	94.50%	-	-
400 AC - Expert Witness		260,459	100,000	360,459	355,920	98.74%	100,000	-

General Fund Expenses

December 2017

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	6,435,413	150,100	6,585,513	6,370,501	96.74%	150,100	-
Salary & Benefits	82.4%	5,302,648	-	5,302,648	5,174,975	97.59%	-	-
Fixed Cost	09.7%	621,161	-	621,161	621,161	100.00%	-	-
Other	07.9%	511,604	150,100	661,704	574,365	86.80%	150,100	-
420 Clerk	100.0%	2,298,432	(27,825)	2,270,607	2,082,376	91.71%	(27,825)	-
Salary & Benefits	78.3%	1,800,228	(29,225)	1,771,003	1,629,124	91.99%	(29,225)	-
Fixed Cost	15.8%	363,622	-	363,622	363,622	100.00%	-	-
Other	05.9%	134,582	1,400	135,982	89,630	65.91%	1,400	-
430 Consol Juv Serv	100.0%	1,454,113	13,526	1,467,639	1,364,468	92.97%	13,526	-
Salary & Benefits	89.5%	1,301,565	6,289	1,307,854	1,244,691	95.17%	6,289	-
Fixed Cost	00.0%	-	-	-	-	0.00%	-	-
Other	10.5%	152,548	7,237	159,785	119,777	74.96%	7,237	-
440 District Court	100.0%	3,040,473	(47,063)	2,993,410	2,799,232	93.51%	(47,063)	-
Salary & Benefits	63.6%	1,932,715	(7,838)	1,924,877	1,806,575	93.85%	(7,838)	-
Fixed Cost	21.2%	646,016	-	646,016	646,016	100.00%	-	-
Other	15.2%	461,742	(39,225)	422,517	346,641	82.04%	(39,225)	-
450 Superior Court	100.0%	3,077,902	-	3,077,902	2,791,327	90.69%	-	-
Salary & Benefits	53.6%	1,649,607	-	1,649,607	1,676,460	101.63%	-	-
Fixed Cost	23.6%	725,725	-	725,725	725,725	100.00%	-	-
Other	22.8%	702,570	-	702,570	389,142	55.39%	-	-
460 Youth Service Ctr	100.0%	3,736,361	1,414	3,737,775	3,679,707	98.45%	1,414	-
Salary & Benefits	61.6%	2,301,848	1,414	2,303,262	2,273,815	98.72%	1,414	-
Fixed Cost	22.9%	855,611	-	855,611	855,611	100.00%	-	-
Other	15.5%	578,902	-	578,902	550,281	95.06%	-	-
620 WSU Ext	100.0%	333,603	-	333,603	332,604	99.70%	-	-
Salary & Benefits	36.1%	120,573	-	120,573	122,752	101.81%	-	-
Fixed Cost	23.8%	79,470	-	79,470	79,470	100.00%	-	-
Other	40.0%	133,560	-	133,560	130,382	97.62%	-	-
640 Planning	100.0%	2,066,210	65,000	2,131,210	1,868,790	87.69%	65,000	-
Salary & Benefits	75.1%	1,551,378	-	1,551,378	1,338,733	86.29%	-	-
Fixed Cost	09.7%	200,394	-	200,394	200,394	100.00%	-	-
Other	15.2%	314,438	65,000	379,438	329,663	86.88%	65,000	-
YE Balances								
Total	100.0%	62,765,565	357,421	63,122,986	60,893,446	96.47%	2,229,540	-
Salary & Benefits	49.8%	31,265,201	9,067	31,274,268	30,088,399	96.21%	1,185,869	-
Fixed Cost	09.6%	6,005,476	-	6,005,476	6,005,476	100.00%	-	-
Other	11.4%	7,128,648	316,472	7,445,120	6,564,734	88.17%	880,386	-
DOC	24.9%	15,636,154	-	15,636,154	15,637,501	100.01%	(1,347)	-
Non-Departmental	04.2%	2,604,981	8,000	2,612,981	2,532,860	96.93%	80,121	-
Capital	00.2%	125,105	23,882	148,987	64,476	43.28%	84,511	-

General Fund Reserves

December 2017

	2017			2017 Budgeted Ending	Adjustments	2017 Ending
	2017 Beginning	Budget Allocation	Budgeted Revenue	Budgeted Expense		
<u>Non-Spendable:</u>						
Reserve for Petty Cash	57,035	-	-	-	900	57,935
Total Non-Spendable	57,035	-	-	-	900	57,935
<u>Restricted:</u>						
Dist Crt Trial Court 5454 (Judges Portion)	10,750	-	94,000	(203,432)	123,673	24,991
Dist Crt Judicial Stabilization (JST)	118,109	-	50,000	(134,063)	37,954	72,000
Dist Crt DUI Court Fees	49,888	-	60,000	(80,798)	98,965	128,055
Superior Court Judicial Stabilization (JST)	92,890	-	28,000	(106,724)	108,586	122,752
Drug Court Fees	87,105	-	12,000	(99,023)	80,392	80,474
Total Restricted	358,742	-	244,000	(624,040)	449,570	428,272
<u>Committed:</u>						
Equipment Replacement	478,630	-	-	-	66,687	545,317
Elections Reserve	-	-	311,420	-	-	311,420
Extraordinary Criminal Justice	431,724	-	-	-	-	431,724
Contingency	902,821	-	-	(66,537)	(4,554)	831,730
Prior Year Unspent Appropriations	237	-	-	-	2,986	3,223
Total Committed	1,813,412	-	311,420	(66,537)	65,119	2,123,414
<u>Assigned:</u>						
No Activity	-	-	-	-	-	-
Total Assigned	-	-	-	-	-	-
<u>Unassigned:</u>						
Cash Flow Reserves	8,537,112	-	61,351,570	(62,074,988)	1,199,350	9,013,044
Total Unassigned	8,537,112	-	61,351,570	(62,074,988)	1,199,350	9,013,044
Total Fund Balance	10,766,301	-	61,906,990	(62,765,565)	1,714,939	11,622,665

Total Change in Fund Balance

856,364

Commitments: ***

1) Road Fund (\$2.2 million)

2)

3)

4)

5)

GF Reserve (of 2018 Revenue Projection)

11.00%

6,865,022

Over/(Under)***

2,148,022

2,148,022

Non Departmental Expenditure History

December 2017

Description		2015 Actual	2016 Actual	2017 Projection	2017 Actual	Diff.
Intergovern	Conference of Governments	38,435	39,553	40,800	40,797	3
	Clean Air	33,964	34,164	34,394	34,394	0
	Emergency Management	95,915	95,915	95,375	95,375	0
	District Health	100,000	150,000	150,000	150,000	0
	State Examiners	140,884	135,753	170,228	133,658	36,570
Interdepartmental	Grants Management	72,486	96,937	107,373	104,823	2,550
	Indirect Cost Plan	9,637	5,082	18,401	9,158	9,243
	Purchasing	3,166	3,026	2,451	2,451	0
	GIS	53,557	60,732	63,081	63,081	0
	DOS	3,209	3,085	3,174	3,174	0
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	36,021	36,757	36,757	36,757	0
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	0	315,000	440,000	440,000	0
	Board of Equalization	2,069	3,642	13,000	2,092	10,908
	Tax Litigation	7,000	15,579	15,579	15,579	0
	Parks & Recreation	100,000	100,000	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,861	14,629	14,810	14,809	1
Membership	Memberships-NACO	4,865	4,865	4,865	4,865	0
	Memberships-WACO	31,858	31,858	32,489	32,489	0
	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	8,074	(74)
	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	186,224	18,776
	Legislative Advocate	7,916	8,038	8,500	7,743	757
	Yakima Airport	130,193	46,026	227,970	227,970	0
	ITA Bill	3,113	6,224	9,814	5,581	4,233
One-Time Expend	Fox Lawson	1,794	0	0	0	0
	Tax Judgements	420	63	1,500	451	1,049
	Yakima Basin Integrated Plan	9,896	15,717	5,000	7,248	(2,248)
	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	1,986	(1,986)
	Human Resources Director Recruitment	0	18,194	0	0	0
	Imaging	6,063	1,871	1,958	1,962	(4)
	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	2,532,860	80,121

Tracked Costs

December 2017

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	16,686	98.15%
	Misc - Banking Services	45,000	45,000	0	23,441	52.09%
	Total Treasurer	62,000	62,000	0	40,127	64.72%
Coroner	Prof Service - Autopsies	89,411	89,411	0	104,686	117.08%
	Prof Service - Indigent Burials	10,000	10,000	0	450	4.50%
	Total Coroner	99,411	99,411	0	105,136	105.76%
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	139,500	139,500	0	87,424	62.67%
	Prof Service - Adult Misdemeanor	11,000	11,000	0	8,744	79.49%
	Prof Service - Juvenile Offenders	41,999	41,999	0	16,958	40.38%
	Prof Service - ITA Commitments	27,500	27,500	0	23,923	86.99%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	218,871	547.18%
	Total Assigned Counsel	260,459	260,459	0	355,920	136.65%
District Court	Supplies - Jury Costs	3,000	3,000	0	1,806	60.20%
	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	49,876	141.69%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	606	30.30%
	Total District Court	45,200	45,200	315	52,288	115.68%
Superior Court	Supplies - Jury Costs	45,000	45,000	0	3,049	6.78%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	18,916	94.58%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	146,763	56.45%
	Misc - Jury Meals	8,000	8,000	0	3,679	45.99%
	Misc - Witness Fees	8,000	8,000	0	7,013	87.66%
	Total Superior Court	341,000	341,000	0	179,420	52.62%
Note: The Courts agree to fund Jury Costs to \$386,200 from Contingency if necessary						
Total Tracked Costs		808,070	808,070	315	732,891	90.70%

Other Funds

December 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	10,766,301	61,749,810	60,893,446	11,622,665	12,024,781

District Court Probation	120,158	1,579,123	1,481,867	217,414	313,225
Municipal Courts	271,986	462,040	656,164	77,862	116,182
Pre Trial	57,282	605,858	619,238	43,902	58,468
Narcotics Investigation	11,337	6,236	0	17,573	17,829
Special Operations	396,792	334,292	371,011	360,073	344,894
District Court Dispute Resolution Center	17,556	71,125	78,096	10,585	10,490
Family Court	58,582	222,143	143,837	136,888	179,383
Department of Corrections	3,284,001	29,878,394	29,077,182	4,085,213	4,453,443
Noxious Weed	531,625	425,047	376,201	580,471	634,855
Horticulture	193,017	216,827	244,517	165,327	165,328
S Criminal Justice Sales Tax	1,041,339	6,477,864	6,342,984	1,176,219	1,206,210
P Parks & Recreation	69,418	100,903	101,217	69,104	73,554
E County Road	6,117,562	29,856,964	31,081,497	4,893,029	4,217,327
C Toppenish/Simcoe West Railroad	64,599	12,771	1,013	76,357	80,065
I Naches Rail Branch	35,487	7,355	848	41,994	43,187
A Flood Control	1,542,451	3,925,833	3,344,504	2,123,780	1,107,583
L Storm Water Utility	1,742,448	669,689	577,808	1,834,329	1,819,081
Records Services	234,776	316,045	444,073	106,748	115,510
Motel/Hotel	420,072	721,697	755,526	386,243	341,367
WSU Extension	37,696	7,927	8,740	36,883	37,384
Emergency Medical Service	408,362	524,222	505,877	426,707	467,403
R 911	1,314,616	2,230,436	2,279,198	1,265,854	1,102,286
E Veterans Relief	98,618	186,935	168,911	116,642	130,195
V Community Services	3,187,311	429,515	488,806	3,128,020	3,184,515
N Treasurer's Revolving	147,295	394,064	360,909	180,450	206,805
U Treasurer's Investment Pool	102,271	200,162	169,953	132,480	151,356
E REET Electroninc Tech	139,934	41,333	25,014	156,253	156,123
Support Investment In Economic Diversification	20,652,794	5,117,901	2,742,945	23,027,750	14,841,124
Community Development Programs	2,515	232,592	235,107	0	0
Community Housing	604,745	515,083	435,616	684,212	716,778
Title III PILT	124,548	7,820	2,293	130,075	642,624
Homeless Services	1,643,244	795,313	1,123,320	1,315,237	1,309,074
Hud Housing Program	9	0	9	0	0
Total Special Revenue Funds	44,674,446	86,573,509	84,244,281	47,003,674	38,243,648

2014 GO Bond Redemption	2,517	437,349	436,731	3,135	3,131
1997 GO Bond Redemption	180	3	0	183	129
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,501	9	1	41,509	41,509
D 2009 GO Bond Redemption	1,061	888,385	889,430	16	16
E 2010B GO Bond Redemption	894,262	268,684	121,500	1,041,446	1,040,260
B CRID Guaranty	130,493	1,463	0	131,956	131,810
T LID Guaranty	27,595	309	0	27,904	27,872
CRID #3 Bond Redemption	4,094	6,254	7,632	2,716	2,714
RID #99 Bond Redemption	2,811	120	0	2,931	2,929
Total Debt Service Funds	1,104,515	1,602,576	1,455,294	1,251,797	1,250,371

Other Funds

December 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Capital Projects	322,358	2,392	148,470	176,280	176,079
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	14	0	1,815	1,814
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	535,044	597,485	197,640	197,412
I Public Works Capital Projects	4,168	846,674	851,664	(822)	108,393
T 2009 Bond Capital Projects	0	0	0	0	0
A 2010A GO Bond Capital Projects	(536)	1,191	0	655	4,998
L 2014 LTGO Capital Projects	2,088,890	33,720	920,559	1,202,051	1,128,038
Ascend Royalties	126,587	1,418	0	128,005	127,861
RE Excise Cap Proj	1,307,999	1,034,444	415,059	1,927,384	1,925,053
RID 101	1	0	0	1	0
Total Capital Project Funds	4,111,998	2,454,897	2,933,237	3,633,658	3,670,296

Solid Waste	20,553,842	10,757,327	9,305,802	22,005,367	21,492,587
Utility-Buena Water	560,670	80,888	74,276	567,282	190,302
Utility-Gibson Water System	32,095	2,741	1,453	33,383	25,610
Utility Review	69,492	50,551	40,779	79,264	82,254
Utility-Buena Sewer	446,657	153,207	185,460	414,404	313,839
Utility-Star Crest Water System	26,084	2,867	2,428	26,523	20,003
E Utility-Terrace Hts Water	7,599,069	1,360,599	1,185,477	7,774,191	1,918,215
N Utility-Gala Estates	92,662	25,247	27,188	90,721	15,405
T Utility-Wysacre Water System	29,176	4,317	1,431	32,062	22,720
E Utility-Meadowbrook Water System	33,870	3,111	1,793	35,188	24,309
R Utility-Wendt Road Water System	19,600	2,121	1,586	20,135	5,184
P Utility-Kodiak Water	65,331	5,990	5,260	66,061	48,875
R Utility-Fairway Estates Water	138,458	14,272	14,609	138,121	74,999
I Utility-Mountain Shadows	117,261	7,983	11,020	114,224	25,918
S Utility-Huntzinger Water	70,500	5,475	4,253	71,722	37,615
E Utility-Heysman Water	37,075	3,527	1,583	39,019	26,954
Utility-Crewport Water	754,925	34,615	52,265	737,275	75,179
Utility-Ray Symmonds Water	27,777	4,160	1,527	30,410	17,818
Utility-Stein Water System	68,353	6,424	3,101	71,676	44,265
Utility-North Bon Air Water System	38,016	3,332	1,781	39,567	18,806
Utility-Nagler Water System	35,614	3,170	1,407	37,377	21,972
Utility-Buchanan Water System	133,112	5,631	3,225	135,518	37,771
Utility-Beckonridge Water	41,441	4,018	2,440	43,019	17,577
Utility-Speyers Water	38,387	3,727	3,663	38,451	13,621
Utility-Bittner	19,896	2,267	2,515	19,648	5,009
Utility-Norman	46,452	3,398	3,798	46,052	7,922
Utility-Raptor	38,187	1,123	2,122	37,188	2,410
Utility-Oliver	40,700	1,794	1,607	40,887	7,458
Utility-Horizon	93,389	1,257	4,033	90,613	1,218
Utility-Pleasant Hill	49,724	2,714	3,239	49,199	1,677
Water Resources	0	49,980	50,162	(182)	4,816
Building & Fire Safety	1,031,125	2,635,229	1,627,042	2,039,312	2,225,993
Total Enterprise Funds	32,348,940	15,243,062	12,628,325	34,963,677	26,828,301

*

Other Funds

December 2017

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
GIS	139,842	490,465	494,165	136,142	260,644
Technology Services	1,432,291	5,814,374	5,420,874	1,825,791	2,598,483
I Purchasing	84,308	304,823	324,498	64,633	73,020
N Printing	9,207	386,476	402,328	(6,645)	54,137
T Unemployment Comp	1,398,556	325,178	158,483	1,565,251	1,587,143
E Employee Flexible Spending	59,367	66,768	79,777	46,358	46,357
R Employee Benefit	1,663,841	11,396,539	12,344,258	716,122	739,425
N Workmen's Comp	1,072,273	1,353,807	1,645,659	780,421	901,312
A LEOFF Benefit	1,440,920	759,685	342,575	1,858,030	1,437,421
L Liability Insurance	903,811	1,591,474	1,626,686	868,599	1,133,543
Department of Security	(25,945)	630,236	604,320	(29)	152,111
Financial Services	(91,367)	618,912	549,383	(21,838)	167,907
Facilities Maintenance	1,830,343	4,365,586	4,279,743	1,916,186	2,876,532
Equipment Replacement & Repair	16,664,524	10,741,367	17,171,290	10,234,601	9,335,730
Total Internal Service Funds	26,581,971	38,845,690	45,444,039	19,983,622	21,363,765
Total All Funds (Less General Fund)	119,588,171	206,469,544	207,598,622	118,459,093	103,381,162

*Interfund Loan to be repaid in 2018

** GASB 68 Book Entries

*** Interfund Transfer from Facilities Services.