FINANCIAL SERVICES

FINANCIAL REVIEW

First Quarter 2018

2018 Budget Adjustments Summary

March 2018

Description			Debit	Credit	Source
General Fund					
Sheriff SPTOP Grant					
	Sheriff	Prof Services/Travel	26,960	(26,960)	STOP Grant
			26,960	(26,960)	
Child Support Enforcement Grant					
	Superior Court	Prof Services	9,000	(9,000)	Child Support Enforcement Grant
			9,000	(9,000)	
Unused 2017 Voices for Children Donation					
	Juvenile	Volunteer Support	3,223	(3,223)	Committed Fund Balance
			3,223	(3,223)	
Reconciliation of Clerk's 2017 Contingency					
				75,222	Unassigned Fund Balance
				(75,222)	Transfer In-3/10th's Sales Tax-Clerk Contingency Reconcile
			-	-	
Total General Fund Amendment			39,183	(39,183)	
	Revised Revenues		35,960		
	Committed Fund Balance		3,223		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		-		**64,141,842**

General Fund
Income Statement
March 2018

	2016 Actual	2017 Actual	2018 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 26,330,930	$ 26,846,256	$ 27,320,000	$ -	$ 27,320,000	$ 2,347,743	$ 24,972,257	08.59%
Sales Tax	13,013,645	13,268,599	13,835,000	-	13,835,000	2,329,405	11,505,595	16.84%
Interest Earnings	116,709	477,054	625,000	-	625,000	80,588	544,412	12.89%
Other Taxes	174,282	124,087	83,500	-	83,500	22,415	61,085	26.84%
Licenses & Permits	428,666	426,645	455,000	-	455,000	29,541	425,459	06.49%
Grants	5,120,887	5,436,486	5,252,580	35,960	5,288,540	426,610	4,861,930	08.07%
Intergovernmental	2,911,622	2,636,514	2,726,351	-	2,726,351	103,881	2,622,470	03.81%
Charges/Fees for Service	7,774,332	8,243,060	8,282,201	-	8,282,201	1,684,144	6,598,057	20.33%
Fines and Forfeits	2,287,587	2,356,645	2,257,670	-	2,257,670	608,752	1,648,918	26.96%
Other Miscellaneous	1,999,141	1,934,464	1,571,990	75,222	1,647,212	415,936	1,231,276	25.25%
Total Revenue	**$ 60,157,801**	**$ 61,749,810**	**$ 62,409,292**	**$ 111,182**	**$ 62,520,474**	**$ 8,049,015**	**$ 54,471,459**	**12.87%**
Expense								
Salaries/Benefits	$ 29,354,606	$ 30,088,399	$ 32,180,604	$ -	$ 32,180,604	$ 7,413,649	$ 24,766,955	23.04%
Supplies	1,343,882	1,110,887	1,138,292	-	1,138,292	184,225	954,067	16.18%
Other Services & Charges	11,792,670	12,299,634	13,540,204	39,183	13,579,387	2,920,499	10,658,888	21.51%
Debt Service	14,629	1,277	14,964	-	14,964	-	14,964	00.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,922,371	15,637,501	15,546,154	-	15,546,154	3,465,717	12,080,437	22.29%
Intergovernmental Charges	319,693	320,645	312,592	-	312,592	90,402	222,190	28.92%
Other Financing Uses	1,210,668	1,350,551	1,244,744	-	1,244,744	326,394	918,350	26.22%
Capital:								
Contingency	39,664	26,137	-	-	-	-	-	100.00%
Equipment Replacement	239,795	58,415	125,105	-	125,105	19,269	105,836	00.00%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 60,237,978**	**$ 60,893,446**	**$ 64,102,659**	**$ 39,183**	**$ 64,141,842**	**$ 14,420,155**	**$ 49,721,687**	**22.48%**
	(46,050,533)	(46,706,001)				(232,710)		
Net Income/(Loss)	**$ (80,177)**	**$ 856,364**	**$ (1,693,367)**	**$ 71,999**	**$ (1,621,368)**	**$ (6,371,140)**		
Beginning Reserve Balance	**$ 10,846,478**	**$ 10,766,301**	**$ 11,622,665**		**$ 11,622,665**	**11,622,665**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 10,766,301**	**$ 11,622,665**	**$ 9,929,298**		**$ 10,001,297**	**5,251,525**		

General Fund
Revenue Detail

March 2018

	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Budget	2019 Budget/ 2018 Budget	'19 Bud -'18 Bud Change %
General Revenues:							
Auditor							
Recording Filing Fees	311,654	296,451	280,000	280,000	-	(280,000)	-100.00%
Vehicle Licensing Fees	1,320,552	1,326,606	1,335,000	1,335,000	-	(1,335,000)	-100.00%
Passports	62,450	144,785	55,000	55,000	-	(55,000)	-100.00%
Other Misc Revenue	122,702	86,296	95,290	95,290	-	(95,290)	-100.00%
	1,817,358	1,854,138	1,765,290	1,765,290	-	(1,765,290)	-100.00%
Elections							
Elections Services	538,021	620,431	500,000	500,000	-	(500,000)	-100.00%
Elections Services Registrations	131,417	143,283	130,000	130,000	-	(130,000)	-100.00%
Other Misc Revenue	30,648	2,558	20,700	20,700	-	(20,700)	-100.00%
	700,086	766,272	650,700	650,700	-	(650,700)	-100.00%
Commissioners							
Property Tax	24,030,921	24,644,719	25,120,000	25,120,000	-	(25,120,000)	-100.00%
Sales Tax	13,013,645	13,268,599	13,835,000	13,835,000	-	(13,835,000)	-100.00%
Gambling Excise Tax	104,526	70,926	20,000	20,000	-	(20,000)	-100.00%
Franchise Fees	325,824	326,238	360,000	360,000	-	(360,000)	-100.00%
PUD Privilege Tax	280,051	300,648	305,000	305,000	-	(305,000)	-100.00%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,867,231	1,589,432	1,675,000	1,675,000	-	(1,675,000)	-100.00%
Extraordinary Criminal Justice	-	-	-	-	-	-	
Indirect Costs	1,217,579	1,329,584	1,515,214	1,515,214	-	(1,515,214)	-100.00%
Other Misc Revenue	1,436,719	1,477,017	1,468,073	1,468,073	-	(1,468,073)	-100.00%
	42,276,496	43,007,163	44,298,287	44,298,287	-	(44,298,287)	-100.00%
Treasurer							
Property Tax Penalties	610,542	625,013	570,000	570,000	-	(570,000)	-100.00%
Property Tax Interest	1,144,056	1,148,265	1,089,000	1,089,000	-	(1,089,000)	-100.00%
Investment Earnings	348,210	505,453	625,000	625,000	-	(625,000)	-100.00%
Other Misc Revenue	118,908	360,830	423,835	423,835	-	(423,835)	-100.00%
	2,221,716	2,639,561	2,707,835	2,707,835	-	(2,707,835)	-100.00%
Sheriff							
Law Enforcement Fees	102,510	105,551	90,000	90,000	-	(90,000)	-100.00%
Animal Control	39,902	34,786	41,200	41,200	-	(41,200)	-100.00%
Other Misc Revenue	192,392	162,493	94,942	94,942	-	(94,942)	-100.00%
	334,804	302,830	226,142	226,142	-	(226,142)	-100.00%

General Fund
Revenue Detail

March 2018

	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Budget	2019 Budget/ 2018 Budget	'19 Bud -'18 Bud Change %
District Court							
Civil Fees	150,121	141,891	155,000	155,000	-	(155,000)	-100.00%
Traffic Infraction Penalties	784,801	797,228	820,000	820,000	-	(820,000)	-100.00%
Traffic Infraction Trauma Car	124,196	131,411	127,000	127,000	-	(127,000)	-100.00%
DUI Penalties	132,517	131,488	125,000	125,000	-	(125,000)	-100.00%
Other Criminal Traffic Mi	195,517	148,949	155,000	155,000	-	(155,000)	-100.00%
Other Criminal Non-Traffic	31,744	27,676	30,000	30,000	-	(30,000)	-100.00%
Other Misc Revenue	528,774	392,972	505,650	505,650	-	(505,650)	-100.00%
	1,947,670	1,771,615	1,917,650	1,917,650	-	(1,917,650)	-100.00%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	82,223	76,968	63,650	63,650	-	(63,650)	-100.00%
Other Misc Revenue	19,057	16,705	15,580	15,580	-	(15,580)	-100.00%
	101,280	93,673	79,230	79,230	-	(79,230)	-100.00%
Planning							
Subdivision Fees	129,306	107,467	110,000	110,000	-	(110,000)	-100.00%
Zoning Fees	149,918	147,556	195,347	195,347	-	(195,347)	-100.00%
Other Misc Revenue	67,050	75,316	66,080	66,080	-	(66,080)	-100.00%
	346,274	330,339	371,427	371,427	-	(371,427)	-100.00%
Assessor	13,464	7,909	5,075	5,075	-	(5,075)	-100.00%
Non-Departmental	85,289	94,852	65,000	65,000	-	(65,000)	-100.00%
Human Resources	5,414	6,024	1,650	1,650	-	(1,650)	-100.00%
Coroner	24,688	33,348	30,000	30,000	-	(30,000)	-100.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	138,666	143,463	125,000	125,000	-	(125,000)	-100.00%
Prosecuting Attorney	79,650	33,420	216,929	216,929	-	(216,929)	-100.00%
Clerk	715,549	707,549	976,683	976,683	-	(976,683)	-100.00%
Superior Court	26,695	15,480	47,650	47,650	-	(47,650)	-100.00%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**50,835,099**	**51,807,636**	**53,484,548**	**53,484,548**	**-**	**(53,484,548)**	-100.00%
	1,098,121	972,537	2,649,449	2,649,449	(53,484,548)		
	02.21%	01.91%	05.21%	05.21%	-100.00%		

General Fund
Revenue Detail

March 2018

	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Budget	2019 Budget/ 2018 Budget	'19 Bud -'18 Bud Change %
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	-	(3,300)	-100.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	-	-	-	-	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,300,008	2,201,538	2,200,000	2,200,000	-	(2,200,000)	-100.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer	32,372	32,374	32,300	32,300	-	(32,300)	-100.00%
Sheriff	1,265,463	1,253,372	1,134,479	1,134,479	-	(1,134,479)	-100.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	614,386	616,430	501,291	501,291	-	(501,291)	-100.00%
Assigned Counsel-Expert Witness	1,025	-	2,500	2,500	-	(2,500)	-100.00%
Prosecuting Attorney	2,668,601	2,846,556	2,624,699	2,624,699	-	(2,624,699)	-100.00%
Clerk	237,650	458,303	209,800	209,800	-	(209,800)	-100.00%
CJS	1,396,724	1,366,948	1,427,520	1,427,520	-	(1,427,520)	-100.00%
District Court	212,206	504,365	180,000	180,000	-	(180,000)	-100.00%
Superior Court	383,933	383,099	373,547	373,547	-	(373,547)	-100.00%
Juvenile	47,868	51,211	51,000	51,000	-	(51,000)	-100.00%
WSU Extension	38,125	40,500	43,723	43,723	-	(43,723)	-100.00%
Horticulture	-	-	-	-	-	-	00.00%
Planning	121,041	184,178	140,585	140,585	-	(140,585)	-100.00%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,322,702**	**9,942,174**	**8,924,744**	**8,924,744**	**-**	**(8,924,744)**	**-100.00%**
	(128,395)	619,472	(397,958)	(397,958)	(8,924,744)	-100.00%	
Total Revenues - All Sources	**60,157,801**	**61,749,810**	**62,409,292**	**62,409,292**	**-**	**(62,409,292)**	**-100.00%**
	969,726	1,592,009	2,251,491	2,251,491	(62,409,292)	-100.00%	

General Fund
Expenses
March 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,309,972	-	2,309,972	536,966	23.25%		-
Salary & Benefits	76.9%	1,776,470	-	1,776,470	406,851	22.90%		-
Fixed Cost	16.3%	376,783	-	376,783	94,197	25.00%		-
Other	06.8%	156,719	-	156,719	35,918	22.92%		-
020 Auditor	100.0%	1,612,007	-	1,612,007	364,562	22.62%		-
Salary & Benefits	73.6%	1,187,145	-	1,187,145	271,383	22.86%		-
Fixed Cost	20.2%	324,853	-	324,853	81,214	25.00%		-
Other	06.2%	100,009	-	100,009	11,965	11.96%		-
020 Elections	100.0%	1,337,526	-	1,337,526	213,254	15.94%		-
Salary & Benefits	30.1%	402,515	-	389,054	92,222	23.70%		-
Fixed Cost	08.5%	113,297	-	104,821	28,325	27.02%		-
Other	61.4%	821,714	-	994,633	92,707	9.32%		-
030 Commissioners	100.0%	945,841	-	945,841	222,347	23.51%		-
Salary & Benefits	68.2%	644,982	-	644,982	153,970	23.87%		-
Fixed Cost	14.8%	139,627	-	139,627	34,906	25.00%		-
Other	17.0%	161,232	-	161,232	33,471	20.76%		-
070 Human Resources	100.0%	716,906	-	716,906	161,739	22.56%		-
Salary & Benefits	82.1%	588,638	-	588,638	141,887	24.10%		-
Fixed Cost	07.8%	55,598	-	55,598	13,900	25.00%		-
Other	10.1%	72,670	-	72,670	5,952	8.19%		-
080 Treasurer	100.0%	1,511,162	-	1,511,162	383,810	25.40%		-
Salary & Benefits	71.5%	1,081,219	-	1,081,219	266,845	24.68%		-
Fixed Cost	14.9%	225,524	-	225,524	56,382	25.00%		-
Other	13.5%	204,419	-	204,419	60,583	29.64%		-
200 Coroner	100.0%	699,745	-	699,745	150,380	21.49%		-
Salary & Benefits	34.4%	240,766	-	240,766	58,409	24.26%		-
Fixed Cost	47.1%	329,352	-	329,352	82,339	25.00%		-
Other	18.5%	129,627	-	129,627	9,632	7.43%		-
220 Sheriff	100.0%	9,950,763	26,960	9,977,723	2,367,942	23.73%		-
Salary & Benefits	77.3%	7,694,158	-	7,694,158	1,813,326	23.57%		-
Fixed Cost	09.2%	912,190	-	912,190	228,048	25.00%		-
Other	13.5%	1,344,415	26,960	1,371,375	326,568	23.81%		-
400 Assigned Counsel	100.0%	3,607,175	-	3,607,175	798,273	22.13%		-
Salary & Benefits	60.8%	2,194,825	-	2,194,825	510,290	23.25%		-
Fixed Cost	08.9%	322,431	-	322,431	80,610	25.00%		-
Other	30.2%	1,089,919	-	1,089,919	207,373	19.03%		-
400 AC - Expert Witness		257,959	-	257,959	55,288	21.43%		-

General Fund Expenses

March 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	6,992,113	-	6,992,113	1,636,620	23.41%		-
Salary & Benefits	84.1%	5,883,063	-	5,883,063	1,369,933	23.29%		-
Fixed Cost	09.0%	626,230	-	626,230	156,558	25.00%		-
Other	06.9%	482,820	-	482,820	110,129	22.81%		-
420 Clerk	100.0%	2,349,530	-	2,349,530	523,952	22.30%		-
Salary & Benefits	74.1%	1,740,869	-	1,740,869	383,959	22.06%		-
Fixed Cost	20.7%	486,069	-	486,069	121,518	25.00%		-
Other	05.2%	122,592	-	122,592	18,475	15.07%		-
430 Consol Juv Serv	100.0%	1,427,520	-	1,427,520	356,385	24.97%		-
Salary & Benefits	82.9%	1,182,897	-	1,182,897	328,710	27.79%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	17.1%	244,623	-	244,623	27,675	11.31%		-
440 District Court	100.0%	2,985,151	-	2,985,151	687,982	23.05%		-
Salary & Benefits	62.6%	1,867,776	-	1,867,776	452,757	24.24%		-
Fixed Cost	23.3%	695,407	-	695,407	173,852	25.00%		-
Other	14.1%	421,968	-	421,968	61,373	14.54%		-
450 Superior Court	100.0%	3,069,108	9,000	3,078,108	654,895	21.28%		-
Salary & Benefits	52.7%	1,617,894	-	1,617,894	393,104	24.30%		-
Fixed Cost	23.3%	713,841	-	713,841	178,685	25.03%		-
Other	24.0%	737,373	9,000	746,373	83,106	11.13%		-
460 Youth Service Ctr	100.0%	3,769,217	3,223	3,772,440	900,899	23.88%		-
Salary & Benefits	62.4%	2,353,209	-	2,353,209	559,105	23.76%		-
Fixed Cost	22.9%	864,260	-	864,260	216,171	25.01%		-
Other	14.6%	551,748	3,223	554,971	125,623	22.64%		-
620 WSU Ext	100.0%	350,365	-	350,365	73,521	20.98%		-
Salary & Benefits	40.0%	140,158	-	140,158	33,517	23.91%		-
Fixed Cost	21.8%	76,483	-	76,483	19,122	25.00%		-
Other	38.2%	133,724	-	133,724	20,882	15.62%		-
640 Planning	100.0%	2,087,618	-	2,087,618	412,800	19.77%		-
Salary & Benefits	75.9%	1,583,520	-	1,583,520	336,077	21.22%		-
Fixed Cost	09.3%	194,347	-	194,347	48,587	25.00%		-
Other	14.8%	309,751	-	309,751	28,136	9.08%		-
Total	100.0%	64,102,659	39,183	64,141,842	14,532,873	22.66%		-
Salary & Benefits	50.2%	32,180,104	-	32,180,104	7,572,345	23.53%		-
Fixed Cost	10.1%	6,456,292	-	6,456,292	1,614,414	25.01%		-
Other	11.5%	7,343,282	39,183	7,382,465	1,314,856	17.81%		-
DOC	48.3%	15,546,154	-	15,546,154	3,336,539	21.46%		-
Non-Departmental	38.0%	2,451,722	-	2,451,722	683,767	27.89%		-
Capital	00.2%	125,105	-	125,105	10,952	8.75%		-

General Fund Reserves

March 2018

Non-Spendable:	2018 Beginning	2018 Budget Allocation	Budgeted Revenue	Budgeted Expense	2018 Budgeted Ending	Adjustments	Projected 2018 Ending	
Reserve for Petty Cash	57,935	-	-	-	57,935	-	57,935	
Total Non-Spendable	57,935	-	-	-	57,935	-	57,935	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	24,991	-	90,000	(90,000)	24,991	-	24,991	
Dist Crt Judicial Stabilization (JST)	72,000	-	50,000	(98,479)	23,521	-	23,521	
Dist Crt DUI Court Fees	128,055	-	71,000	(176,187)	22,868	-	22,868	
Superior Court Judicial Stabilization (JST)	122,752	-	28,000	(135,890)	14,862	-	14,862	
Drug Court Fees	80,474	-	10,000	(84,953)	5,521	-	5,521	
Total Restricted	428,272	-	249,000	(585,509)	91,763	-	91,763	
Committed:								
Equipment Replacement	545,317	-	-	-	545,317	-	545,317	
Elections Reserve	311,420	-	-	(311,420)	-	-	-	
Extraordinary Criminal Justice	431,724	-	-	-	431,724	-	431,724	
Contingency	831,730	-	-	(40,415)	791,315	286,361	1,077,676	
Prior Year Unspent Appropriations	3,223	-	-	-	3,223	(3,223)	-	
Total Committed	2,123,414	-	-	(351,835)	1,771,579	283,138	2,054,717	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	9,013,044	-	62,160,292	(63,165,315)	8,008,021	(211,139)	7,796,882	12.49%
Total Unassigned	9,013,044	-	62,160,292	(63,165,315)	8,008,021	(211,139)	7,796,882	
Total Fund Balance	**11,622,665**	-	**62,409,292**	**(64,102,659)**	**9,929,298**	**71,999**	**10,001,297**	

Total Change in Fund Balance	**(1,621,368)**	
GF Reserve (of 2017 Revenue Budget)	**11.00%**	**6,865,022**
Over/(Under)* **		**931,860**

Commitments: ***

1) Road Fund ($2.2 million)	-
2)	
3)	
4)	
5)	
	-

Non Departmental Expenditure History

March 2018

Category	Description	2016 Actual	2017 Actual	2018 Projection	2018 Actual	Diff.
Intergovern	Conference of Governments	39,553	40,797	41,815	20,907	20,908
	Clean Air	34,164	34,394	34,358	8,598	25,760
	Emergency Management	95,915	95,375	86,244	21,561	64,683
	District Health	150,000	150,000	150,000	37,500	112,500
	State Examiners	135,753	133,658	205,290	0	205,290
Interdepartmental	Grants Management	96,937	104,823	78,387	19,597	58,790
	Indirect Cost Plan	5,082	9,158	14,701	3,675	11,026
	Purchasing	3,026	2,451	23	6	17
	GIS	60,732	63,081	64,703	16,176	48,527
	DOS	3,085	3,174	3,262	815	2,447
	LEOFF I Medical Expenditures	750,000	750,000	750,000	187,500	562,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	9,189	27,568
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	315,000	440,000	150,000	37,500	112,500
	Board of Equalization	3,642	2,092	13,000	16	12,984
	Tax Litigation	15,579	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	14,629	14,809	14,964	0	14,964
Membership	Memberships-NACO	4,865	4,865	5,011	4,865	146
	Memberships-WACO	31,858	32,489	33,463	8,172	25,291
	Memberships-WSAC	36,504	37,170	37,792	37,792	0
	WSAC/PILT	7,223	1,617	1,666	1,781	(115)
Operational	County Code Updates	8,350	8,074	8,000	5,039	2,961
	Minority Women (WAC 326-02-034(1))	6,274	5,000	5,000	1,741	3,259
	OASI Employment Security	325	332	500	0	500
	Code Enforment	0	0	200,000	100,000	100,000
	Labor Attorney	213,494	186,224	205,000	32,061	172,939
	Legislative Advocate	8,038	7,743	8,500	1,369	7,131
	Yakima Airport	46,026	227,970	165,429	82,714	82,715
	ITA Bill	6,224	5,581	8,603	2,151	6,452
	Fox Lawson	0	0	0	0	0
One-Time Expend	Tax Judgements	63	451	1,500	26	1,474
	Yakima Basin Integrated Plan	15,717	7,248	10,000	0	10,000
	YCDA	0	0	0	0	0
	Pay Adjustment	0	0	0	0	0
	Independent Review	30,192	0	0	0	0
	Utility Review	0	0	0	0	0
	Technology Capital Projects	0	0	0	0	0
	Community Cleanup Services	1,263	1,986	0	0	0
	Human Resources Director Recruitment	18,194	0	0	0	0
	Imaging	1,871	1,962	2,000	490	1,510
	Drug Court	4,127	0	0	0	0
	Emergency Declaration-Fire	1,094	0	0	0	0
	WSAC/Litigation	0	0	0	13,631	(13,631)
	WSAC/Columbia River Treaty	0	8,000	0	0	0
	Total	**2,301,556**	**2,532,860**	**2,451,722**	**683,767**	**1,767,955**

Tracked Costs

March 2018

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	4,319	25.41%
	Misc - Banking Services	45,000	45,000	0	0	0.00%
	Total Treasurer	**62,000**	**62,000**	**0**	**4,319**	**6.97%**
Coroner	Prof Service - Autopsies	92,411	92,411	0	5,530	5.98%
	Prof Service - Indigent Burials	8,681	8,681	0	0	0.00%
	Total Coroner	**101,092**	**101,092**	**0**	**5,530**	**5.47%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	10,060	7.34%
	Prof Service - Adult Misdemanor	11,000	11,000	0	1,700	15.45%
	Prof Service - Juvenile Offenders	41,999	41,999	0	2,636	6.28%
	Prof Service - Doctors & Experts	0	0	0	550	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	6,268	22.79%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	34,074	85.19%
	Total Superior Court	**257,959**	**257,959**	**0**	**55,288**	**21.43%**
District Court	Supplies - Jury Costs	3,000	3,000	0	464	15.47%
	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	6,653	18.90%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	569	28.45%
	Total District Court	**45,200**	**45,200**	**315**	**7,686**	**17.00%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	335	0.74%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	1,568	7.84%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	19,830	7.63%
	Misc - Jury Meals	8,000	8,000	0	0	0.00%
	Misc - Witness Fees	8,000	8,000	0	144	1.80%
	Total Superior Court	**341,000**	**341,000**	**0**	**21,877**	**6.42%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**807,251**	**807,251**	**315**	**94,700**	**11.73%**

Other Funds

March 2018

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	11,622,665	8,049,015	14,420,155	5,251,525	6,190,380

SPECIAL REVENUE					
District Court Probation	217,414	397,687	389,849	225,252	235,046
Municpal Courts	77,862	116,703	133,957	60,608	72,513
Pre Trial	43,902	47,550	85,669	5,783	15,022
Narcotics Investigation	17,573	3,182	0	20,755	21,021
Special Operations	360,073	18,935	31,588	347,420	348,346
District Court Dispute Resolution Center	10,585	19,350	21,243	8,692	8,692
Family Court	136,888	56,387	43,498	149,777	183,283
Department of Corrections	4,085,213	4,849,610	6,990,727	1,944,096	2,767,124
Noxious Weed	580,471	58,486	104,447	534,510	570,954
Horticulture	165,327	17,273	11,791	170,809	170,809
Criminal Justice Sales Tax	1,176,219	1,154,772	1,608,210	722,781	873,859
Parks & Recreation	69,104	25,320	30,413	64,011	66,686
County Road	4,893,029	3,029,624	4,431,744	3,490,909	3,550,430
Toppenish/Simcoe West Railroad	76,357	3,331	165	79,523	79,908
Naches Rail Branch	41,994	4,651	252	46,393	46,955
Flood Control	2,123,780	159,452	413,801	1,869,431	1,550,712
Storm Water Utility	1,834,329	79,656	107,308	1,806,677	1,761,350
Records Services	106,748	25,977	48,872	83,853	86,782
Motel/Hotel	386,243	68,536	0	454,779	454,780
WSU Extension	36,883	3,417	2,780	37,520	37,581
Emergency Medical Service	426,707	51,599	129,698	348,608	357,928
911	1,265,854	401,309	752,410	914,753	937,994
Veterans Relief	116,642	17,992	37,002	97,632	100,591
Community Services	3,128,020	57,450	70,853	3,114,617	3,067,505
Treasurer's Revolving	180,450	54,744	76,375	158,819	167,612
Treasurer's Investment Pool	132,480	50,221	87,581	95,120	101,245
REET Electroninc Tech	156,253	9,302	6,250	159,305	159,304
Support Investment In Economic Diversification	23,027,750	756,800	54,410	23,730,140	15,629,148
Community Development Programs	0	29,788	29,788	0	0
Community Housing	684,212	73,368	86,547	671,033	714,455
Title III PILT	130,075	4,338	962	133,451	646,751
Homeless Services	1,315,237	187,978	494,942	1,008,273	1,008,273
Hud Housing Program	0	0	0	0	0
Total Special Revenue Funds	**47,003,674**	**11,834,788**	**16,283,132**	**42,555,330**	**35,792,659**

DEBT					
2014 GO Bond Redemption	3,135	24	0	3,159	3,159
1997 GO Bond Redemption	183	0	0	183	129
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,509	1	0	41,510	41,511
2009 GO Bond Redemption	16	0	0	16	16
2010B GO Bond Redemption	1,041,446	8,306	0	1,049,752	1,049,750
CRID Guaranty	131,956	1,012	0	132,968	132,969
LID Guaranty	27,904	214	0	28,118	28,117
CRID #3 Bond Redemption	2,716	4,694	0	7,410	7,411
RID #99 Bond Redemption	2,931	15	0	2,946	2,946
Total Debt Service Funds	**1,251,797**	**14,266**	**0**	**1,266,063**	**1,266,009**

Other Funds

March 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Capital Projects	176,280	1,006	8,342	168,944	168,943
	Naches Rail Branch Line	1	0	0	1	0
	Com Dev-Cowiche Sewer	528	0	0	528	528
	Com Dev-Terrace Heights Water Ext	1,815	10	0	1,825	1,825
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*	197,640	64,710	63,146	199,204	199,203
I	*Public Works Capital Projects*	(822)	150,496	109,804	39,870	52,470
T	*2009 Bond Capital Projects*	0	0	0	0	0
A	*2010A GO Bond Capital Projects*	655	0	0	655	656
L	*2014 LTGO Capital Projects*	1,202,051	4,011	12,552	1,193,510	1,118,793
	Ascend Royalties	128,005	980	0	128,985	128,985
	RE Excise Cap Proj	1,927,384	181,212	12,500	2,096,096	2,096,095
	RID 101	1	0	0	1	0
	Total Capital Project Funds	**3,633,658**	**402,425**	**206,344**	**3,829,739**	**3,767,618**

	Solid Waste	22,005,367	2,592,856	617,912	23,980,311	22,358,029
	Utility-Buena Water	567,282	19,629	10,933	575,978	197,554
	Utility-Gibson Water System	33,383	787	198	33,972	25,939
	Utility Review	79,264	13,102	2,953	89,413	89,414
	Utility-Buena Sewer	414,404	41,489	35,940	419,953	311,420
	Utilitiy-Star Crest Water System	26,523	708	206	27,025	20,374
E	*Utility-Terrace Hts Water*	7,774,191	259,605	37,945	7,995,851	1,933,399
N	*Utility-Gala Estates*	90,721	6,066	3,386	93,401	18,526
T	*Utility-Wysacre Water System*	32,062	989	2,049	31,002	21,641
E	*Utility-Meadowbrook Water System*	35,188	840	269	35,759	24,863
R	*Utility-Wendt Road Water System*	20,135	541	214	20,462	5,279
P	*Utility-Kodiak Water*	66,061	1,684	155	67,590	50,258
R	*Utility-Fairway Estates Water*	138,121	3,889	895	141,115	77,858
I	*Utility-Mountain Shadows*	114,224	2,060	828	115,456	26,169
S	*Utility-Huntzinger Water*	71,722	1,321	2,305	70,738	36,386
E	*Utility-Heysman Water*	39,019	947	252	39,714	27,614
	Utility-Crewport Water	737,275	7,827	4,533	740,569	79,236
	Utility-Ray Symmonds Water	30,410	1,107	2,338	29,179	16,387
	Utility-Stein Water System	71,676	1,786	303	73,159	45,906
	Utility-North Bon Air Water System	39,567	858	305	40,120	19,184
	Utility-Nagler Water System	37,377	850	320	37,907	22,169
	Utility-Buchanan Water System	135,518	1,541	276	136,783	38,803
	Utility-Beckonridge Water	43,019	1,034	219	43,834	18,350
	Utility-Speyers Water	38,451	932	115	39,268	14,485
	Utility-Bittner	19,648	567	168	20,047	5,257
	Utility-Norman	46,052	948	151	46,849	8,616
	Utility-Raptor	37,188	275	145	37,318	2,464
	Utility-Oliver	40,887	437	86	41,238	7,739
	Utility-Horizon	90,613	2,814	246	93,181	3,861
	Utility-Pleasant Hill	49,199	670	260	49,609	1,965
	Water Resources	(182)	32	0	(150)	4,849 **
	Building & Fire Safety	2,039,312	45,782	133,309	1,951,785	1,676,000
	Total Enterprise Funds	**34,963,677**	**3,013,973**	**859,214**	**37,118,436**	**27,189,994**

Other Funds

March 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	136,142	123,637	22,276	237,503	203,000
	Technology Services	1,825,791	1,591,868	809,719	2,607,940	2,500,915
I	*Purchasing*	64,633	74,494	77,777	61,350	82,339
N	*Printing*	(6,645)	86,914	20,273	59,996	21,710
T	*Unemployment Comp*	1,565,251	55,980	48,927	1,572,304	1,580,407
E	*Employee Flexible Spending*	46,358	16,745	13,654	49,449	49,448
R	*Employee Benefit*	716,122	38,304	56,137	698,289	717,976
N	*Workmen's Comp*	780,421	258,157	259,793	778,785	778,000
A	*LEOFF Benefit*	1,858,030	199,149	1,102,800	954,379	1,505,528
L	*Liability Insurance*	868,599	633,973	155,665	1,346,907	1,316,653
	Department of Security	(29)	164,484	32,688	131,767	111,846
	Financial Services	(21,838)	143,071	84,583	36,650	128,563
	Facilities Maintenance	1,916,186	1,233,558	323,111	2,826,633	2,764,463
	Equipment Replacement & Repair	10,234,601	2,236,216	1,359,545	11,111,272	9,354,723
	Total Internal Service Funds	**19,983,622**	**6,856,550**	**4,366,948**	**22,473,224**	**21,115,571**

	Total All Funds (Less General Fund)	**118,459,093**	**30,171,017**	**36,135,793**	**112,494,317**	**95,322,231**

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

*** Interfund loan to be repaid during 2018.*