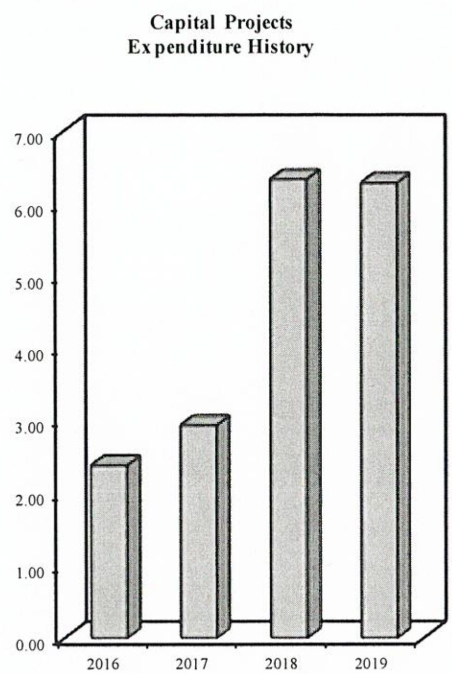
YAKIMA COUNTY

Capital Projects Fund

Capital Projects



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
General Capital Projects	495,757	148,470	315,000	3,544,951
2014 LTGO Cap Proj	472,398	920,558	651,500	-
Fairgrounds Capital Projects	90,000	597,485	2,310,600	386,000
Public Works Capital Projects	894,541	851,664	250,000	1,000,000
Real Estate Excise Capital	428,414	415,059	2,682,059	1,226,619
Ascend Royalties	-	-	129,739	130,340
Total	2,381,110	2,933,236	6,338,898	6,287,910

Program Description:

General Capital Projects- A fund to account for Technology Services projects that are funded from outside of the Technology Services fund.

Fairgrounds Capital Projects - A fund to account for Capital Projects at State Fair Park.

Public Works Capital Projects - A fund to account for the County's ongoing public works capital projects related to Facilities Services.

2014 LTGO Capital Projects – A fund to account for 2014 LTGO Bond Proceeds used for bridge replacements in the County Road Department.

Ascend Royalties – A fund to account for upgrades to the Treasurer's and Assessor's Ascend Financial System.

Real Estate Excise Capital Projects - A fund to account for real estate excise tax levied in accordance with RCW 82.46.010. All revenue is restricted to local capital improvements.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
General Capital Project						
REVENUES						
304 1039700001	Operating Trans In			700,000		
304 30430800001	Begin Unreserv Fund Balance				165,000	2,234,951
304 30434280015	Fiber Contracts	55,139				
304 30434384001	Cable Fiber Revenue	134,989				
304 30436111001	Investment Interest	3,848	2,456	10,882		10,000
304 30436111032	Gain/Loss on Investments	612-	64-	676		
304 30436132001		554				
304 30439700001	Operating Trans In	45,540			150,000	500,000
304 30439700002	Operating Trans In-Gen Fund			931,860		800,000
Fnd 304	General Capital Project	239,458	2,392	1,643,418	315,000	3,544,951

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
General Capital Projects						
Reclassification & Cost Alloc.						
304 100100	Operating Transfer Out	2,192			17,500	
304 310100	Oper Transfer Out-Gen Fund		21,517			
Obj 000	Reclassification & Cost Alloc.	2,192	21,517		17,500	
Supplies						
304 3103501	Small Tools	70,330				
304 3103502	Computer Software		38,153			
304 3203101	Office & Operating Supplies	965				
304 3203501	Small Tools	271				
304 3203590	Small Tracked	340				
304 4223502	Computer Software	5,951				404
304 4423501	Small Tools & Minor Equipmen	36,085				
304 4423502	Computer Software	9,401			187,000	37,000
304 5183101	Office & Operating Supplies			1,942		
304 5213501	Small Tools & Minor Equipmen	2,862				20,406
304 5213502	Computer Software	604				
304 9103501		55,139				
304 9213501	Small Tools Minor Equipment			2,776		
Obj 003	Supplies	181,948	38,153	4,719	187,000	57,810
Other Services - Charges						
304 3104101	Professional Services	15,000				
304 3204101	Professional Services	5,971				
304 3204190	Pro Ser Communication	58,702				5,710
304 3304101	Professional Services	13,977				
304 4024101	Professional Services	56,748				
304 4424101	Professional Services	141,550				
304 4424301	Travel	1,400				
304 5144101	Professional Services		78,500	33,438		3,410,298
304 5184101	Professional Services		10,300			
304 5184701	Utilities-Services			6,400		
304 5184901	Miscellaneous	9,238			55,500	16,133
304 5214101	Professional Services	3,043				
Obj 004	Other Services - Charges	305,630	88,800	39,837	55,500	3,432,141
Capital Outlay						
304 5186401	Machinery & Equipment	5,987				
304 9216401	Machinery & Equipment				55,000	55,000
Obj 006	Capital Outlay	5,987			55,000	55,000
Fnd 304	General Capital Project	495,757	148,470	44,556	315,000	3,544,951

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
State Fair Park Capital Proj						
REVENUES						
309 30930800001	Beginning Fund Balance				164,100	184,000
309 30936111001	Investment Interest		1,069	2,813	33,500	2,000
309 30936111032	Gain /Loss of Investments		1,083-	1,083		
309 30939700001	Operating Transfer In		261,089			
391 39133404210	Dept of Commerce		83,990	1,800,467	1,950,000	200,000
392 39233402103	Dept of Ag-CWSFA	90,000				
392 39236111001	Investment Interest	2,137	734			
392 39236111032	Gain/Loss on Investments	274-	274			
392 39236132001		210				
392 39239700004	Operating Trans In-Motel/Hot		188,973	63,321	163,000	
393 39333402103	Dept of Ag - CWSFA			80,000		
Fnd 309	State Fair Park Capital Proj	92,073	535,044	1,947,684	2,310,600	386,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
State Fair Park Capital Proj						
Sundome Capital Proj Fund						
Reclassification & Cost Alloc.						
309 5080200	Ending Fund Balance-Assigned				164,100	
Obj 000	Reclassification & Cost Alloc.				164,100	
Other Services - Charges						
309 5754901	Miscellaneous			18,414	33,500	186,000
309 9754101	Professional Services		46,961			
309 9754901	Miscellaneous		16,473			200,000
Obj 004	Other Services - Charges		63,434	18,414	33,500	386,000
Sundome Kitchen Capital Proj						
Other Services - Charges						
391 9754101	Professional Services		83,990	100,917		
391 9754901	Miscellaneous			20,113	1,950,000	
Obj 004	Other Services - Charges		83,990	121,030	1,950,000	
Capital Outlay						
391 9756501	Construction in Progress			1,579,437		
391 9756502	Capital Exp			100,000		
Obj 006	Capital Outlay			1,679,437		
Hotel/ Motel Capital Project						
Reclassification & Cost Alloc.						
392 9750100	Operating Transfers Out		261,089			
Obj 000	Reclassification & Cost Alloc.		261,089			
Other Services - Charges						
392 5754901	Miscellaneous		104,960	63,321	31,000	
392 9754101	Professional Services	90,000				
392 9754901	Miscellaneous		53,666		132,000	
Obj 004	Other Services - Charges	90,000	158,626	63,321	163,000	
Capital Outlay						
392 9756401	Machinery - Equipment		30,347			
Obj 006	Capital Outlay		30,347			
Dept of AG Capital Projects						
Other Services - Charges						
393 9754901	Miscellaneous			80,000		
Obj 004	Other Services - Charges			80,000		
Fnd 309	State Fair Park Capital Proj	90,000	597,485	1,962,202	2,310,600	386,000

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Public Works Capital Projects						
REVENUES						
315 31533700001	City of Yakima Projects	60,300	60,300			
315 31534171002	Sales of Plans	25	425	200		
315 31536111001	Investment Interest	1,968	216	311		
315 31536111032	Gain/Loss on Investments	2-	198-	200		
315 31536132001		292				
315 31536990001	Other Misc. Revenue	32,295				
315 31536991001	Other Misc. Revenue		29,316			
315 31539700001	Operating Transfers In	101,008	66,615		2,243,782	
315 31539700002	Oper Transf In-Fund 580 CIP	200,000	690,000	2,430,000	1,500,000	1,000,000
Fnd 315	Public Works Capital Projects	395,887	846,674	2,430,711	3,743,782	1,000,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Public Works Capital Projects						
Reclassification & Cost Alloc.						
315 5110128	Oper Trans Out-Fund 580	11,168				
315 5110185	Oper Trans Out-Fund 319			6,055		
Obj 000	Reclassification & Cost Alloc.	11,168		6,055		
Salaries						
315 5111001	Salaries & Wages	41,293	42,902	18,632	200,000	400,000
315 5111002	Salaries-Overtime	10,478	5,081	7,506	25,000	
315 5111003	Salaries-Extra Help		139			
315 5211001	Salaries & Wages		2,203	187		
315 5211002	Salaries-Overtime			37		
315 5231001	Salaries & Wages	1,430	532	30,129		
315 5231002	Salaries-Overtime	1,956	229	9,286		
315 9111001	Salaries & Benefits	9,704	18,058	31,705		
315 9111002	Salaries-Overtime	369	929	907		
315 9211001	Salaries & Benefits			2,595		
315 9211002	Salaries-Overtime			2,434		
315 9231001	Salaries & Benefits	4,637	17,398	36,632		
315 9231002	Salaries-Overtime	1,459	243	355		
Obj 001	Salaries	71,326	87,716	140,406	225,000	400,000
Personnel Benefits						
315 5112002	Benefits-Direct	19,673	19,684	11,058	75,000	150,000
315 5112003	Benefits-Indirect	14,496	12,891	7,096	50,000	
315 5212002	Benefits-Direct		837	94		
315 5212003	Benefits-Indirect		617	63		
315 5232002	Benefits-Direct	1,265	27-	16,546		
315 5232003	Benefits-Indirect	932	73	11,036		
315 9112002	Benefits-Direct	3,828	6,272	13,698		
315 9112003	Benefits-Indirect	2,820	4,965	9,123		
315 9212002	Benefits-Direct			2,110		
315 9212003	Benefits-Indirect			1,408		
315 9232002	Benefits-Direct	2,317	7,040	15,534		
315 9232003	Benefits-Indirect	1,707	5,043	10,356		
Obj 002	Personnel Benefits	47,038	57,395	98,124	125,000	150,000
Supplies						
315 5113101	Office & Operating Supplies	66,215	14,235	1,194	100,000	
315 5113105	Operating Supplies		26,982			
315 5113501	Small Tools & Minor Equip	75	3,610	546		
315 5213101	Office & Operating Supplies		90			
315 5233101	Office & Operating Supplies	256	6,890	50		
315 5233201	Fuel Consumed			20		
315 5233501	Small Tools & Minor Equip			875		

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Public Works Capital Projects						
Supplies						
315 9113101	Office & Operating Supplies	40	50	3,155		
315 9113105	Operating Supplies	5,848	17,525	12,434		
315 9213101	Office & Operating Supplies			765		
315 9213201	Fuel Consumed			1,853		
315 9213501	Small Tools & Minor Equipmen			578		
315 9233101	Office & Operating Supplies	2,703	32	79,126		
315 9233501	Small Tools & Minor Equipmen			717		
315 9233590	Small Attrac Computer/Monito	473				
Obj 003	Supplies	75,610	69,416	101,313	100,000	
Other Services - Charges						
315 5114101	Professional Services	38,585	20,766	171,931		
315 5114201	Communications-Telephone	15				
315 5114401	Advertising	92				
315 5114501	Operating Rental & Leases	647	119			
315 5114801	Repair & Maintenance	118,614	86,774	39,051		
315 5114901	Miscellaneous	592	25,583			
315 5214801	Repair & Maintenance		3,938	8,080		
315 5234101	Professional Services	7,688		2,572		
315 5234201	Communications-Telephone			52		
315 5234501	Operating Rental & Leases			264		
315 5234801	Repair & Maintenance	4,144	11,839	155,618		
315 5234901	Miscellaneous			375		
315 9114101	Professional Services	244,871	389,235	102,967	550,000	150,000
315 9114202	Communications-Postage		25	35		
315 9114401	Advertising		734	741		
315 9114801	Repair & Maintenance		50,609	1,380,315	2,743,782	300,000
315 9114901	Miscellaneous		265			
315 9214101	Professional Services			4,449		
315 9214401	Advertising			215		
315 9214801	Repair & Maintenance			143,423		
315 9234101	Professional Services	173,143				
315 9234202	Communications-Postage		4			
315 9234401	Advertising			106		
315 9234801	Repair & Maintenance	101,008	46,901	169,052		
315 9234901	Miscellaneous		345			
Obj 004	Other Services - Charges	689,399	637,137	2,179,245	3,293,782	450,000
Fnd 315	Public Works Capital Projects	894,541	851,664	2,525,143	3,743,782	1,000,000

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2014 LTGO Cap Projects						
REVENUES						
319 130840001	Beg Fund Balance Committed				982,027	
319 136111001	Investment Interest	18,548	21,635	15,198	18,300	
319 136111032	Gain/Loss on Investments	10,516-	10,516			
319 136132001		1,727				
319 31936111001	Investment Interest	2,298	1,844	916		
319 31936111032	Gain/Loss on Investments	266-	275-	542		
319 31936132001		370				
319 31939700001	Operating Transfers In			46,178		
Fnd 319	2014 LTGO Cap Projects	12,161	33,720	62,834	1,000,327	

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2014 LTGO Cap Projects						
2014 LTGO Cap Proj County Road						
Reclassification & Cost Alloc.						
319 19420100	Oper Tran Out-2014 LTGO Bond	395,181	859,596		1,000,327	
Obj 000	Reclassification & Cost Alloc.	395,181	859,596		1,000,327	
Other Services - Charges						
319 14101	Professional Services	99	99	99		
Obj 004	Other Services - Charges	99	99	99		
2014 LTGO Cap Projects						
Reclassification & Cost Alloc.						
319 3190100	Oper Tran Out-2014 LTGO Bond	45,000				
Obj 000	Reclassification & Cost Alloc.	45,000				
Salaries						
319 9111001	Salaries	6,117	8,045	11,087		
319 9111002	Salaries Overtime			375		
Obj 001	Salaries	6,117	8,045	11,462		
Personnel Benefits						
319 9112002	Benefits-Direct	2,324	3,057	4,798		
319 9112003	Benefits-Indirect	1,713	2,253	3,209		
Obj 002	Personnel Benefits	4,037	5,310	8,007		
Supplies						
319 9113101	Office & Operating Supplies	1,232	624	3,710		
Obj 003	Supplies	1,232	624	3,710		
Other Services - Charges						
319 3194101	Professional Services		201	201		
319 9114101	Professional Services	27,355	26,033	772		
319 9114401	Advertising	633	1,009	215		
319 9114801	Repair & Maintenance	7,255-	19,293	176,764		
319 9114901	Miscellaneous		349			
Obj 004	Other Services - Charges	20,732	46,885	177,953		
Fnd 319	2014 LTGO Cap Projects	472,398	920,558	201,231	1,000,327	

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Ascend Royalties Capital Proj						
REVENUES						
331 33130840001	Beg Fund Balance Committed				128,239	128,540
331 33136111001	Investment Interest	1,040	1,482	1,796	1,500	1,800
331 33136111032	Gain/Loss on Investments	615-	64-	679		
331 33136132001		102				
Fnd 331	Ascend Royalties Capital Proj	527	1,418	2,475	129,739	130,340

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Ascend Royalties Capital Proj						
Reclassification & Cost Alloc.						
331 3310200	Ending Fund Balance-Assigned				79,739	80,340
Obj 000	Reclassification & Cost Alloc.				79,739	80,340
Other Services - Charges						
331 3314101	Professional Services				50,000	50,000
Obj 004	Other Services - Charges				50,000	50,000
Fnd 331	Ascend Royalties Capital Proj				129,739	130,340

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
RE Excise Capital Projects						
REVENUES						
332 33230840001	Beg Fund Balance Committed				1,863,059	339,946
332 33231834001	Real Estate Excise Tax Q1	766,170	1,018,024	799,930	800,000	825,000
332 33236111001	Investment Interest	9,911	20,297	31,734	19,000	20,000
332 33236111032	Gain/Loss on Investments	5,823-	3,876-	9,699		
332 33236132001		718				
332 33239700001	Operating Transfers In					41,673
Fnd 332	RE Excise Capital Projects	770,975	1,034,444	841,364	2,682,059	1,226,619

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
RE Excise Capital Projects						
Reclassification & Cost Alloc.						
332 3320100	Operating Transfers Out				2,243,782	
332 3320102	Oper Tran Out-2014 LTGO Bond	55,213	54,313	49,328	53,413	52,213
332 3320108	Oper Tran Out-Utilities	50,000	50,000	50,000	50,000	50,000
332 3320121	Oper Tran Out-2010A GO Bond	130,025	127,425	124,825	124,825	122,875
332 3320122	Oper Tran Out-2010B GO Bond	192,876	183,022	173,237	178,900	170,574
332 3320200	Ending Fund Balance-Assigned				30,839	830,657
Obj 000	Reclassification & Cost Alloc.	428,114	414,759	397,389	2,681,759	1,226,319
Other Services - Charges						
332 3324101	Professional Services	300	300	300	300	300
Obj 004	Other Services - Charges	300	300	300	300	300
Fnd 332	RE Excise Capital Projects	428,414	415,059	397,689	2,682,059	1,226,619