Yakima County, Washington

2019 Final Budget

Michael D. Leita, Commissioner, District #1
Ron Anderson, Commissioner, District #2
Norm Childress, Commissioner, District #3

YAKIMA COUNTY, WASHINGTON

2019 ANNUAL BUDGET

TABLE OF CONTENTS

Table of Contents i

INTRODUCTORY SECTION

Yakima County Financial Policies vii
Pay Plans
Elective Positions Pay Plan xvii
Direct Reports Pay Plan xviii
Master Pay Plan xix

GENERAL FUND

Revenue Summary 1

Revenue and Expenditure by Department
General Government Services
Department of Assessment 6
Auditor 10
Elections 13
Commissioners 16
Non-Departmental 19
Human Resources 25
Treasurer 29

Public Safety
Coroner 32
Sheriff 36

Justice Services
Assigned Counsel 56
Assigned Counsel-Expert Services 66
Attorney 71
Clerk 82
Consolidated Juvenile Services 86
District Court 97
Superior Court 106
Youth Service Center 113

Community Development
WSU Extension 122
Planning 125

Capital Outlay
Capital Outlay 130

YAKIMA COUNTY, WASHINGTON

2019 ANNUAL BUDGET

TABLE OF CONTENTS

SPECIAL REVENUE FUNDS

Revenue and Expenditure by Fund

District Court Probation 137
Municipal Courts 141
Pre-Trial 146
Narcotics Investigation 151
Special Operations 154
District Court Dispute Resolution Center 161
Family Court 164
Department of Corrections 169
Noxious Weed 184
Horticulturist 188
Criminal Justice Sales Tax 192
Parks and Recreation 213
County Road 217
Toppenish Simcoe Branch Rail Line 243
Naches Branch Rail Corridor 247
Flood Control Zone District 250
Yakima County Stormwater Utility 259
Code Enforcement 266
Record Services 270
Motel/Hotel Tax 274
WSU Extension 277
Emergency Medical Services 282
911 Communications 286
Veterans Relief 289
Human Services 294
Treasurer's Revolving 297
Treasurer's Investment Pool 300
REET Electronic Technology 303
Support Investment in Economic Development 306
Community Development 310
HOME 313
PILT Title III 320
Homeless Services 323

YAKIMA COUNTY, WASHINGTON

2019 ANNUAL BUDGET

TABLE OF CONTENTS

DEBT SERVICES FUNDS

Revenue and Expenditure by Fund

2014 LTGO Bond Redemption 330
1997 GO Bond Redemption 332
2008 GO Bond Redemption 334
2008B GO Bond Redemption 336
2009 GO Bond Redemption 338
2010A GO Bond Redemption 340
2010B GO Bond Redemption 342
LID #3 Bond Redemption 344
RID #99 346

CAPITAL PROJECTS FUNDS

Revenue and Expenditure by Fund

General Capital Projects 352
Fairgrounds Capital Projects 354
Public Works Capital Projects 356
2014 LTGO Capital Projects 359
Ascend Royalties Capital Projects 361
Real Estate Excise Capital Projects 363

ENTERPRISE FUNDS

Revenue and Expenditure by Fund

Solid Waste 367
Utilities 377
Buena Water 379
Gibson Water System 382
Utility Review 385
Buena Sewer 388
Star Crest Water System 390
Terrace Heights Water 393
Gala Estates Water 397
Wysacre Water System 400
Meadowbrook Water System 403
Wendt Road Water System 406
Kodiak Water 409
Fairway Estates Water 412
Mountain Shadows Sewer 415
Huntzinger Water 419
Heysman Water 421
Crewport Water 424

YAKIMA COUNTY, WASHINGTON
2019 ANNUAL BUDGET
TABLE OF CONTENTS

ENTERPRISE FUNDS (cont.)

Revenue and Expenditure by Fund

Ray Symmonds Water System 427
Stein Water System 430
North Bon Air Water System 433
Nagler Water System 436
Buchanan Water 439
Beckonridge Water 442
Speyers Water 445
Bittner Water 448
Norman Water 451
Raptor Water 454
Oliver Water 457
Horizon Water 460
Pleasant Hill Water 463
Water Resources 466
Building & Fire Safety 469

INTERNAL SERVICE FUNDS

Revenue and Expenditure by Fund

Geographic Information Service 483
Technology Services 487
Purchasing 502
Printing 505
Unemployment Compensation Trust 510
Employee Flexible Spending 514
Employee Benefit 517
Worker's Compensation 521
LEOFF Benefit 525
Liability Insurance 529
Department of Security 533
Financial Services 537
Facilities Services 540
Equipment Rental and Revolving 557

YAKIMA COUNTY

Introductory Section

Yakima County Financial Policies

The Board of County Commissioners has the statutory authority, responsibility and obligation to manage County finances in a manner that will foster a broad spectrum of services to benefit the community of the County.

The financial health and welfare of Yakima County is highly dependent upon establishing and maintaining sound, financial-planning objectives and strategies of implementation. These financial management policies assist the decision-making process of the Board of County Commissioners while operating independently of changing service and financial circumstances and conditions. The implementation of wise fiscal policies enables County officials to protect the public interest and ensure public trust and confidence.

Financial Goals

Yakima County's financial policies shall address the following fiscal goals:

- Ensure the County maintains a financial base sufficient to provide a consistent level of County services.
- Maintain sound financial practices that meet all applicable standards and direct the County's financial resources towards balancing the County's eight priorities.
- Keep the County in a fiscally sound position in both the long and short term.
- Maintain sufficient financial liquidity to meet normal operating and contingent obligations.
- Maintain and preserve existing infrastructure and capital assets.
- Guide the Board in management and policy decisions that have significant financial impact.
- Provide a mechanism to regularly review programs and operational methods to improve productivity and eliminate duplication of functions.
- Promote cooperation and coordination with other governmental entities and the private sector in delivery of services.
- Ensure the County is able to remain financially stable independent of local and regional economic variations and adjust to changes in the service requirements of the community.
- Set forth operating principles that minimize the cost of government and financial risks.
- Promote sound financial management by providing accurate and timely information on the County's financial condition.
- Ensure the legal use of financial resources through effective systems of internal controls.

I. Priorities of Government Budget Model

The critical budgeting questions we hold ourselves accountable to are:

- What are the ***community needs*** expected from government and defined by our constituents?
- What are the ***priorities*** for County expenditures which will achieve those community needs?
- What are the ***functions*** (strategies and activities) we can implement and/or strengthen to most effectively achieve these priorities?
- What are the key budget ***policies*** necessary to effectively guide defined functions?

Definitions

Community Needs: A process by which county government formulates their leadership understandings of community needs. The process occurs through daily business activities and assessments, community hearings, and other interactions with our community. A preliminary budget is formed based upon those defined needs. The budget process embraces those needs by bringing together all elected officials to collectively embrace funding priorities.

Priorities: Major community-needed services are granted, mandated, or requested by Federal/State and/or Community. These community priorities can be partnerships or solely provided services by County government where the greatest efficiencies or effectiveness can be gained. These priorities go through an on-going review implemented through the resource allocation process.

- **Economic Development** – Efforts that seek to improve the economic well-being of our community by creating and/or retaining jobs and supporting or growing incomes and the tax base. Support for the Yakima County Development Association would be an example.

- **Governmental Services** – Indirect County services provided by government that support the internal functions of government. This support may be in the form of providing basic support services such as accounting services or human resources. Support may also take the shape of providing resources for the operation of the government through property assessment and collection.

- **Health and Human Services** – Efforts to improve the physical and mental well-being of the citizens of our community using preventative measures. Operational support of the Yakima County Health District would be an example.

- **Justice** – The ability to provide effective and timely resolution to legal matters while assuring dignified and fair treatment to all participants that meet Federal, State and local laws. The Superior, District and Juvenile Courts are examples.

- **Law** – The ability to provide effective and timely prosecution and defense of legal matters while assuring dignified and fair treatment to all participants. The Prosecuting Attorney, Public Defender and Clerk's Office are examples.

- **Public Safety** - The protection of the general population from all manner of significant danger, injury, damage or harm as may occur during a criminal act or natural disaster, and the prevention of the same. This protection is typically provided by the Sheriff's Department, Department of Security, and the Department of Corrections.

- **Public Services** – Direct services that are provided by government to its citizens that the private sector does not provide for or provides limited service. Examples include elections, document recording, planning, etc.

- **Quality of Life** – Efforts to improve the well-being of the community by providing services through cultural and recreational opportunities. Parks, pathways and investments in service organizations would be examples of quality of life programs.

Major Functions: (see example below) A subset of County priorities is distinguished by essential and specialized services necessary to achieve a County priority. To be a major function it must meet the following criteria:

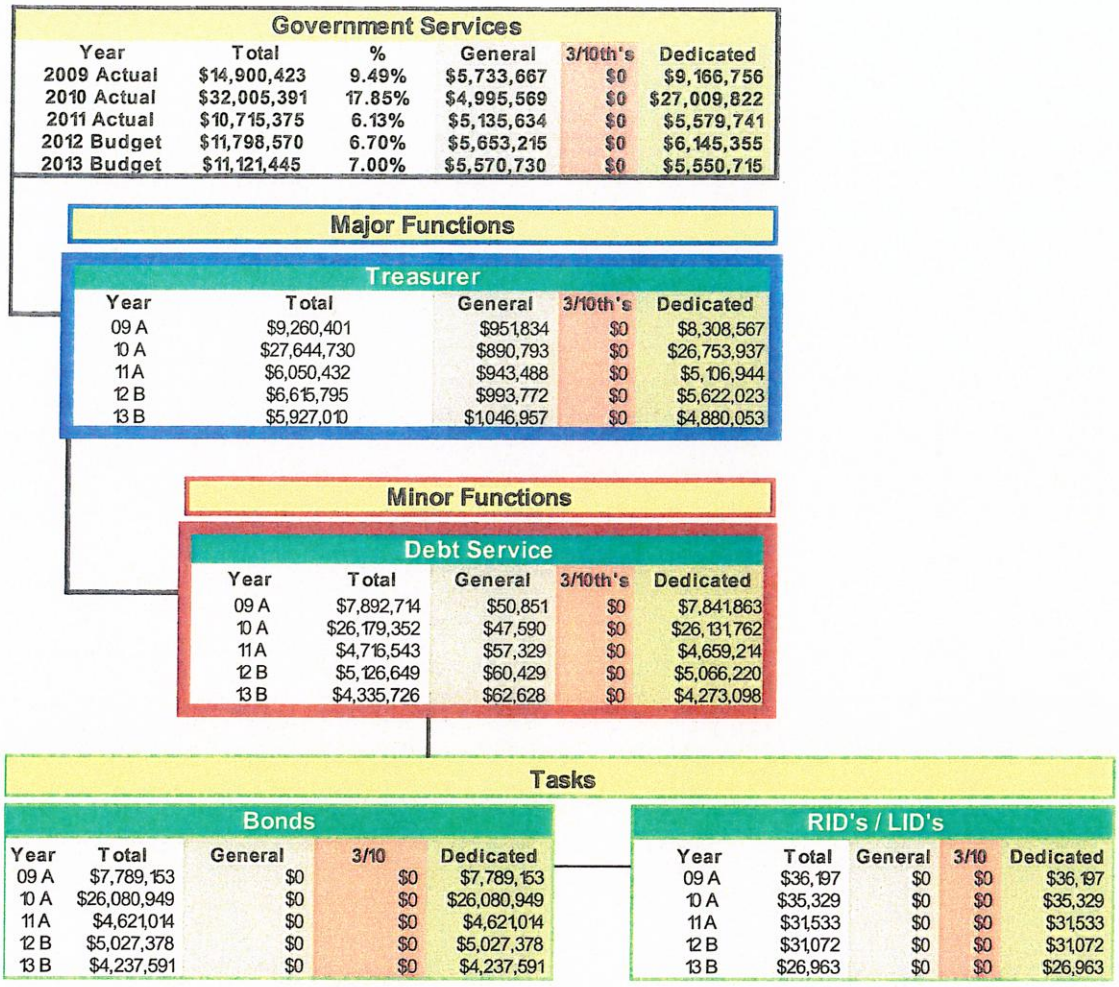
- The community cannot effectively or efficiently provide this function without County government participation.
- County government must have adequate operational resources (financial/physical/human) to provide this major function.
- This function must clearly meet distinct needs of a community priority.

Minor Functions: (see example below) A group of related programs that fulfill major functions. To be a minor function, it must meet the following criteria:

- Minor functions are distinct components of a major function necessary to be fulfilled.
- A minor function requires operating resources such as financial, physical or human resources to complete a major function.

Tasks: Work or job activities that have distinct and describable elements to fulfill minor functions.

Example:



Government Services

Year	Total	%	General	3/10th's	Dedicated
2009 Actual	$14,900,423	9.49%	$5,733,667	$0	$9,166,756
2010 Actual	$32,005,391	17.85%	$4,995,569	$0	$27,009,822
2011 Actual	$10,715,375	6.13%	$5,135,634	$0	$5,579,741
2012 Budget	$11,798,570	6.70%	$5,653,215	$0	$6,145,355
2013 Budget	$11,121,445	7.00%	$5,570,730	$0	$5,550,715

Major Functions

Treasurer

Year	Total	General	3/10th's	Dedicated
09 A	$9,260,401	$951,834	$0	$8,308,567
10 A	$27,644,730	$890,793	$0	$26,753,937
11 A	$6,050,432	$943,488	$0	$5,106,944
12 B	$6,615,795	$993,772	$0	$5,622,023
13 B	$5,927,010	$1,046,957	$0	$4,880,053

Minor Functions

Debt Service

Year	Total	General	3/10th's	Dedicated
09 A	$7,892,714	$50,851	$0	$7,841,863
10 A	$26,179,352	$47,590	$0	$26,131,762
11 A	$4,716,543	$57,329	$0	$4,659,214
12 B	$5,126,649	$60,429	$0	$5,066,220
13 B	$4,335,726	$62,628	$0	$4,273,098

Tasks

Bonds

Year	Total	General	3/10	Dedicated
09 A	$7,789,153	$0	$0	$7,789,153
10 A	$26,080,949	$0	$0	$26,080,949
11 A	$4,621,014	$0	$0	$4,621,014
12 B	$5,027,378	$0	$0	$5,027,378
13 B	$4,237,591	$0	$0	$4,237,591

RID's / LID's

Year	Total	General	3/10	Dedicated
09 A	$36,197	$0	$0	$36,197
10 A	$35,329	$0	$0	$35,329
11 A	$31,533	$0	$0	$31,533
12 B	$31,072	$0	$0	$31,072
13 B	$26,963	$0	$0	$26,963

II. Budget Policy

Objective

The County budget is the central financial planning document that encompasses all operating revenue and expenditure decisions. It establishes the level of funding to be provided to each department within the restrictions of anticipated County revenues. Budgetary controls have been implemented so that expenditures may not exceed appropriations. The Board of County Commissioners encourages elected officials and managers to budget and spend prudently.

Budget Classifications

The expenditure budget is classified into five major categories as defined by the Washington State Auditor's Budgeting, Accounting, and Reporting System (BARS) as follows:

- Salary/Benefits – Includes salary costs, overtime, extra help, benefits and year end leave accruals (objects 10 and 20 in BARS).

- Supplies – Includes supplies, fuel consumed, and small tools and minor equipment (object 30 in BARS).

- Other Services and Charges – Includes professional services, communication, travel, advertising, operating rentals and leases, insurance, utilities, repairs and maintenance, intergovernmental services and other miscellaneous costs (objects 40 and 50 in BARS).

- Capital Expenditures – Capital expenditures include one-time improvements such as software upgrades, equipment, furniture and limited term projects not funded as an ongoing portion of the annual operations budget. (object 60 in BARS)

- Debt Service - Principal and interest payments related to bonds, loans or other debt. (objects 70 and 80 in BARS)

Allocated budgets to salaries and benefits cannot be used to pay for costs in the other major categories described above. Other major category budgets may pay for costs in salaries and benefits. Departments must request from the County Commissioners the use of excess salary and benefit budgets for non-labor purposes.

Scope of the Budget

The annual budget will be adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with Generally Accepted Accounting Principles (GAAP). Annual appropriated budgets are adopted at the level of the fund, except in the General Fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. Appropriations lapse at year-end.

Operating Budget Control

The County will maintain a budgetary control system to ensure compliance with the budget. The County will provide access to the County Financial Management System (FMS) for departments to prepare status reports comparing actual revenues and expenditure to budgeted amounts.

The Board of County Commissioners, County Treasurer, County Auditor and the Financials Services Director will meet quarterly to review the County's budget and financial condition by

reviewing revenue and expense projections with the actual activities of the period. Financial policies will be reviewed for changes or the need to add new policy where necessary.

Amending the Budget

The Financial Services Director is authorized to transfer budgeted amounts between object classifications within departments or funds. However, the Board of County Commissioners must approve any revisions that alter the total expenditures of a fund or department of the General Fund. Once a public hearing has been held, the Board will approve increases or decreases to department or fund appropriations by resolution. All budget amendments must be adopted by resolution no later than December 31st of the budget year being amended.

III. General Fund Financial Policies

A. General Fund Reserve Policy

Objectives

Adequate reserve levels are a necessary component of the County's overall financial management strategy and a key factor in external agencies' measurement of the County's financial strength. The Board of County Commissioners will determine the level of reserves it deems necessary, essential and fiscally prudent as well as the level of reserves required by law, ordinance and/or bond covenants to ensure service levels, sufficient cash flow, financial stability, and protection against economic downturns and emergencies. Prudent use of reserve funds enables the County to address future hidden or unanticipated costs, changing revenue levels, take advantage of matching grant funds and to exercise flexible financial planning.

The General Fund Reserve Policy provides parameters to enhance Yakima County's ability to meet its financial obligations. The General Fund reserve must be fully funded, as defined by policy. When the reserve policy funding requirements are met, as determined by the Board of County Commissioners, the remaining budgetary impacts, whether positive or negative, will be distributed according to the funding priorities of Yakima County.

Reserve Classifications

The General Fund reserves are classified in compliance with the Governmental Accounting Standards Board (GASB) to identify specific purposes for which these reserves have been established:

1. **Non-Spendable:** Reserves that cannot be spent because of their form as they are not liquid (not in spendable form such as inventories, prepaid items, etc), or they are legally or contractually earmarked for a specific use. Examples include petty cash and imprest funds.

2. **Restricted:** Reserves that include amounts constrained to specific purposes by the provider, either externally imposed or mandated by law. Examples include funds collected for a specific purpose in State statute or fees that are collected that have a required use.

3. **Committed:** Reserves that carry self-imposed limitations that can only be used for certain purposes by a formal action imposed by the Board of County Commissioners. Examples include:

    a. Computer Equipment Replacement Reserves: these funds are dedicated to fund the replacement of computer equipment and printers within each department of the General Fund. Use of these funds requires the removal of a like equipment item from a department's inventory.

    b. Extraordinary Criminal Justice Reserves: these funds are dedicated to support extraordinary criminal justice costs due to certain cases or levels of activity related to criminal justice.

    c. Elections Reserves: these funds are dedicated to support the transition from election cycles where the State of Washington reimburses the County for their election costs in odd numbered years and do not reimburse the County in even numbered years. This reserve stabilizes the net cost of elections from year to year.

    d. Contingency Reserves: these funds are dedicated and their use defined by the General Fund Contingency Reserve Policy. This reserve may fluctuate by month and year.

    e. Prior Year Unspent Appropriations: these funds are dedicated to account for the timing differences that occur between fiscal years where funds may not be spent in a prior year but will be spent in the next fiscal year.

4. **Assigned:** Reserves that are spendable or available for appropriation, but have been earmarked for some specific purpose by the Board of County Commissioners but are neither restricted nor committed. Examples include match requirements for certain identified grants.

5. **Unassigned:** Also known as "Cash Flow" reserves, these reserves are available for any legal purpose, generally available to finance operating expenditures. Unassigned reserves must be used to achieve the minimum reserve levels as determined by the Board of County Commissioners. They may only be used as determined by the Board of County Commissioners for one-time funding needs and cannot be used for annually re-occurring funding expenses (e.g. wage and benefit increases).

Minimum Reserves

In order for the County to be in a fiscally responsible position, the Board of County Commissioners will establish and maintain a minimum General Fund Unassigned Reserve level of 11% which the Board believes is fiscally necessary, essential and prudent. However, depending on the Board of County Commissioners' assessment of the County's fiscal situation, the Board may choose to adjust

the levels up or down by future resolution action. This budgetary minimum reserve level is essential to protect cash flow and other stated reserve objectives in offsetting significant financial revenue fluctuations.

In the event the minimum reserve level as determined by the Board of County Commissioners is exceeded, these additional funds will be deemed as surplus reserves and may be designated for any County General Fund purpose as deemed appropriate by the Board of County Commissioners.

Replenishing of Minimum Reserves

The Board of County Commissioners shall determine the necessary budgetary actions through prudent management of revenue, expenditures, and/or contributions from the annual General Fund budget to keep the minimum level of reserves at the appropriate level. If, at any time, the level of minimum reserves is projected to drop below the adopted reserve levels, the Board of County Commissioners will institute budgetary actions necessary to bring these minimum reserves up to the established level of reserves within the following two (2) subsequent annual budget cycles.

B. General Fund Resource Allocation Policy

Objectives

Upon completion of the preliminary annual General Fund budget allocation review process, the Board of County Commissioners will exercise its final budgetary authority to allocate all revenues (gains or losses) within the eight funding priorities.

The Board of County Commissioners will strive to not reduce, in real aggregate dollars, any funding priority when there is total General Fund general revenue growth. Cost increases will not serve as a basis for additional and/or supplemental appropriations by the Board of County Commissioners out of the General Fund.

Background

Revenue allocations are based upon the needs of a changing community as well as the modifications in funding levels. Many revenue resources are allocated for specific purposes, as defined, and may not be used outside of those defined purposes.

Annual General Fund Revenues

Each year, the Board of County Commissioners, Financial Services Director, elected officials and department heads jointly work towards an "estimate" of anticipated revenues for the following year's annual General Fund budget. This "estimate" creates a baseline point of reference for the budget process. It is clearly understood by the Board of County Commissioners, Financial Services

Director, elected officials and department heads that this is only an "estimate". Therefore, the Board of County Commissioners must evaluate fiscally responsible levels of reserves to reasonably address unanticipated funding shortfalls, expense overruns, cash flow fluctuations and/or any other similar issues.

Accordingly the General Fund Reserve Policy provides parameters to enhance Yakima County's ability to meet its financial obligations. The General Fund reserve must be fully funded, as defined by policy. When the reserve policy funding requirements are met, as determined by the Board of County Commissioners, the remaining budgetary impacts, whether positive or negative, will be distributed according to the funding priorities of Yakima County.

C. General Fund Outside Revenue Policy

Objectives

The General Fund receives General Dedicated revenues that are projected by elected officials/department heads of the General Fund. It is the responsibility of the elected officials/department heads that receive General Dedicated Revenues to properly budget and project these revenues so as not to create a liability for the General Fund.

Revenue Descriptions

The spending priorities of the General Fund are funded through the collection of taxes, fines, fees, charges for services and other miscellaneous revenues that are standard across county government in the State of Washington. These ***General revenues*** support the backbone of County services to the community. During the development of the annual General Fund budget, Commissioners allocate the projected general revenues across the priorities of the community using the Resource Allocation Policy.

The General Fund also receives funding streams that must be used for a specific purpose defined by contract or agreement. These ***General Dedicated revenues*** often come from the Federal Government, the State of Washington, other local governments or from private organizations. These General Dedicated revenues are allocated to the departments responsible for the execution of the contract terms. These resources are in addition to the General revenues allocated to the department.

General Dedicated Revenues

During the budget year, General Dedicated revenues may increase or decrease due to varying factors. If those respective funded expenses exceed their General Dedicated revenues, the department must cover the over-expenditures from that year's General revenue or their next year allocation.

If General Dedicated revenues increase in any given year, it is the responsibility of the elected official/department head to request a budget amendment through the County Financial Services Director. Budget amendments must be complete before the end of the current calendar year.

It is the responsibility of the elected official/department head that receives an outside revenue allocation to meet all requirements of the contract or agreement as to not create liability for the County or jeopardize future funding opportunities.

D. General Fund Contingency Reserve Policy

Objectives

The Board of County Commissioners strives to allocate all available resources of the General Fund during the annual budgeting process. Entities of the General Fund are encouraged by the Board to maximize their annual budget allocations to provide services to the community. However, portions of an entity's annual budget must often be held in reserve due to the potential for unanticipated over-expenditures before the end of the fiscal year budget. Therefore, the Board will allocate a percentage of the annual budget to be set aside as a contingency for these unanticipated over-expenditures. This will support the entities of the General Fund to fully utilize their annual budget allocations.

Contingency

The Contingency Reserve category may be annually funded to a maximum 1% of the respective entity's total allocated resources, including the annual resource allocation from the 3/10th's Sales Tax Fund up to an accrued maximum of 5%. Accrued contingency beyond 5% may be subject to budget allocation adjustments by the Board of County Commissioners.

All uses of Contingency Reserves require a budget amendment.

DONE this 13th day of December, 2016.

Michael D. Leita, Chairman

Kevin J. Bouchey, Commissioner

J. Rand Elliott, Commissioner

Constituting the Board of County Commissioners for Yakima County, Washington

Attest: Linda Kay O'Hara
Deputy Clerk of the Board

YAKIMA COUNTY
ELECTIVE POSITION PAY PLAN
EFFECTIVE JANUARY 1, 2019

POSITION			MONTHLY SALARY
Assessor			8,412.00
Auditor			8,412.00
Clerk			8,412.00
Commissioners, District 1, 2 & 3			8,409.00
Coroner			8,412.00
District Court Judges			13,424.33
Prosecuting Attorney	**	*7,049.46*	14,098.92
Sheriff			9,753.00
Superior Court Judges	*	*7,049.46*	14,098.92
Treasurer			8,412.00

**Half of salary paid by Yakima County, half by State of Washington*
***Full salary paid by Yakima County and half billed to State of Washington*

YAKIMA COUNTY
DIRECT REPORTS PAY PLAN
EFFECTIVE JANUARY 1, 2019

POSITION	MONTHLY SALARY
Department of Assigned Counsel Director	11,120.00
Department of Corrections Director	12,397.00
Human Resources Director	10,625.00
Public Services Director	10,000.00
Technology Services Director	10,200.00
Financial Services Director	10,591.00
Clerk of the Board	4,080.00
Court Administrator	8,303.00
Facilities Director	9,167.00

YAKIMA COUNTY MASTER PAY PLAN

Monthly Salary

Effective January 1, 2019

Range Number	Classification	7.50 Hour Day	8.00 Hour Day
C-4-1	Accountant, Community Programs Nurse, Engineer, Investigator, Planner, Probation Officer, Program	4,167.00 - 5,492.00	4,444.00 - 5,858.00
C-4-1P	Systems Prog Premium		5,197.00 7,028.00
C-4-2	Program Analyst, Senior Planner, Senior Program Coordinator, Plans	4,412.00 - 5,777.00	4,706.00 - 6,163.00
C-4-3	Natural Resources Specialist, Road Maintenance Supervisor, Project Planner, Technology Administrator, Senior Program Analyst, Senior Accountant	4,654.00 - 6,066.00	4,965.00 - 6,471.00
C-4-4 / C-5-1	Administrative Supervisor, Project Engineer, Senior Project Planner, Planning Supervisor		5,295.00 - 6,863.00
C-4-5 /	Senior Engineer, Manager, Senior Natural Resource Specialist		5,879.00 - 7,766.00
D-6-1	Senior Manager D61		6,062.00 - 7,990.00
D-6-2	Sr. Manager, Appointed Assistant D62		6,479.00 - 8,506.00
D-6-3	Senior Manager D63		6,890.00 - 9,009.00
D-6-4 / D-7-1	Senior Manager D64		7,325.00 - 9,545.00
D-7-2	Senior Manager D72		7,544.00 9,831.00
E-8-1	Director E81		7,817.00 - 10,151.00
E-8-2	Senior Director E82		8,336.00 - 10,786.00

Department	Classification	8.00 Hour Day
Security	Officer	3,851.00 - 4,879.00
	Sergeant	4,253.00 - 5,324.00
Corrections	Corrections Officer	4,039.00 - 5,298.00
	Corrections Corporal	4,897.00 - 5,540.00
	Corrections Sergeant	5,600.00 - 6,420.00
	Lieutenant	6,662.00 - 7,955.00
	Manager	8,049.00 - 9,356.00
Sheriff	Deputy Sheriff	4,455.00 - 6,206.00
	Deputy Sergeant	6,944.00 - 7,288.00
	Lieutenant	8,467.00
	Chief	9,269.00

*Market Premium

YAKIMA COUNTY MASTER PAY PLAN

Monthly Salary

Effective January 1, 2019

Range Number	Classification	7.50 Hour Day	8.00 Hour Day
A-1-1	Maintenance Worker, Office Assistant	2,126.00 - 2,968.00	2,267.00 - 3,166.00
A-1-2	Office Technician	2,304.00 - 3,182.00	2,458.00 - 3,395.00
A-1-3	Cadastral Technician, Financial Technician, Office Support Technician, Maintenance Technician	2,484.00 - 3,182.00	2,650.00 - 3,624.00
A-1-3P	Court Reporter*	3,398.00	4,378.00 - 5,718.00
B-2-1	Financial Specialist, Maintenance Specialist, Office Specialist, GIS Tech	2,721.00 - 3,674.00	2,902.00 - 3,919.00
B-2-2	Juvenile Corrections Officer, Engineering Technician, Office Coordinator, Program Specialist	2,956.00 - 3,951.00	3,153.00 - 4,215.00
B-2-3	Appraiser, Computer Support Technician, Facilities Maintenance Technician, Mechanic, Program Representative, Road Maintenance Technician, Law Enforcement Dispatcher, Utility Maintenance Technician I	3,193.00 - 4,229.00	3,406.00 - 4,511.00
B-2-3P	Certified Court Interpreter*		4,375.00 - 6,101.00
B-2-4 / B-3-1	Case Manager, Commercial Appraiser, Engineering Technical Specialist, Heavy Equipment Operator, Senior Program Representative, Utility Maintenance Technician II, Facilities Maintenance Specialist	3,610.00 - 4,574.00	3,851.00 - 4,879.00
B-2-5 / B-3-2	Building Inspector, Law Enforcement Dispatch Supervisor, Detention Supervisor, Office Supervisor, Lead Appraiser, Lead Road Maintenance Technician, Maintenance Supervisor, Paralegal, Senior Engineering Technician, System Support Specialist	3,987.00 - 4,991.00	4,253.00 - 5,324.00

*Market Premium

YAKIMA COUNTY

General Fund

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
General Fund						
REVENUES						
Bas 30820	Beg Fund Bal - Nonspendable				57,035	69,435
Bas 30830	Beg Fund Bal - Restricted				1,360,134	415,817
Bas 30840	Beg Fund Bal - Committed				1,999,260	1,920,807
Bas 30890	Beg Fund Bal - Unassigned				8,074,016	9,065,939
Bas 31110	Real and Personal Property	26,330,930	26,846,256	27,075,942	27,320,000	28,140,000
Bas 31130	Sale of Tax Title Property	6,538	300		500	500
Bas 31311	Local Retail Sales & Use Tax	11,374,591	11,619,195	10,426,527	12,125,000	13,100,000
Bas 31371	Local Sales Tax-Criminal Just	1,639,054	1,649,404	1,489,486	1,710,000	1,850,000
Bas 31681	Punch Boards & Pull Tabs	14,271	17,992	17,862	20,000	20,000
Bas 31684	Card Games	90,255	52,934			
Bas 31720	Leasehold Excise Tax	45,210	49,309	40,246	43,000	53,000
Bas 31743	Forest Excise Tax	12,133	3,552	41,135	20,000	20,000
Bas 32130	Police & Protectives	4,875	4,755	4,320	5,000	
Bas 32170	Amusements	1,000	2,000	4,000		4,000
Bas 32191	Franchise Fees	325,824	326,238	244,907	360,000	330,000
Bas 32220	Marriage Licenses	14,360	13,799	13,160	15,000	14,000
Bas 32230	Animal Licenses	33,680	28,767	16,373	35,000	22,700
Bas 32290	Other Non-Business Lic/Permits	54,802	51,086	53,992	40,000	42,000
Bas 33116	US Dept of Justice	11,333			10,333	
Bas 33210	Federal Forest Yield	44,099	15,036	30,342	35,000	15,000
Bas 33215	Federal Payment In-Lieu Taxes	668,539	745,437	1,336,291	752,200	832,200
Bas 33310	Nutrition-USDA	47,868	51,211	37,800	51,000	51,000
Bas 33316	US Dept of Justice	107,973	209,589	218,514	595,163	343,867
Bas 33320	US DOT	7,506	7,534	3,769	5,000	5,000
Bas 33393	HCFA	247				
Bas 33396	Indirect Federal Grant	1,424,996	1,413,273	1,176,871	1,611,960	1,730,000
Bas 33399	Indirect Federal Grants	80,836	78,750	54,489	80,000	80,000
Bas 33400	State Grants-Administration	81,981	83,488	119,197	89,309	88,011
Bas 33401	St Grant - Law Enforcement	380,208	315,511	175,288	248,252	247,244
Bas 33403	State Grants	184,617	295,172	45,894	166,550	214,275
Bas 33404	State Grants	2,080,684	2,221,485	1,716,890	2,082,818	2,072,719
Bas 33500	State Shared Revenues	280,051	300,648	273,003	305,000	275,000
Bas 33601	Judges Task Force (5454)	112,342	142,088	90,002	120,926	117,063
Bas 33602	Payment In-Lieu of Taxes	34,174	17,304	24,819	34,925	35,200
Bas 33606	In Lieu of Txs/Ent/Impact Pmts	2,485,055	2,176,474	1,705,860	2,265,500	2,348,000
Bas 34121	Auditors Filings & Recordings	333,193	317,110	292,058	299,260	304,300
Bas 34122	District/Municipal Crt Filings	151,230	143,947	147,232	156,500	156,500
Bas 34123	Civil/Probate & Domest Filings	260,265	270,545	272,405	251,260	295,346
Bas 34128	Dist/Munic Other Court Filings	135,290	122,938	117,548	204,600	118,800
Bas 34129	Superior Court Other Filings	44,197	46,572	40,607	24,900	45,850
Bas 34132	Dist Crt Records Services	209	217	347	200	200
Bas 34133	District/Munic Crt-Admin Fees	74,292	65,636	61,021	66,200	67,300
Bas 34134	Superior Court Record Services	189,118	174,677	182,908	168,500	192,700
Bas 34135	Other Statutory Cert/Copy Fees	17,295	16,301	15,792	16,900	16,000
Bas 34137	Sup Crt-Administrative Fees	1,742	2,376	2,681	2,675	3,250
Bas 34138	Records Search	42	8	48	100	100
Bas 34141	Assessors Fees	9,103	7,146	3,936	4,500	4,500

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
General Fund						
REVENUES						
Bas 34142	Treasurers Fees	313,281	352,562	338,318	366,050	374,150
Bas 34143	Budgeting and Accounting Serv	29,072	29,074	31,141	32,200	32,200
Bas 34144	Audit and Consulting Services	1,307,251	1,433,977	1,404,426	1,593,944	1,664,784
Bas 34145	Election Services	669,438	763,713	116,521	630,000	764,000
Bas 34148	Motor Vehicle License Fees	1,320,552	1,326,606	1,259,357	1,335,000	1,320,000
Bas 34149	Court Services	227,763	267,589	248,915	289,050	285,800
Bas 34162	Municipal-District	3,259	19,851	4,310	4,000	4,500
Bas 34165	Sup Crt-Word Proc & Trans Fees	43,307	38,730	31,722	35,000	25,500
Bas 34169	Word Proc, Print & Duplicating	190	47		150	100
Bas 34171	Sales of Taxable Merchandise	50		20		20
Bas 34175	Sales Nontaxable Merchandise	837	780	825	850	850
Bas 34181	Data/Word Processing Services	58,381	78,016	66,660	62,330	73,700
Bas 34191	Election Candidate Filing Fees	24,922	1,768	33,567	19,900	1,700
Bas 34195	Legal Services	258,569	248,680	250,215	254,832	254,832
Bas 34196	Personnel Services	4,970	1,620	1,340	1,250	1,600
Bas 34198	County Crime Victim & Witness	123,677	129,440	132,912	142,000	205,000
Bas 34199	Passport & Naturalization Fees	62,940	115,070	118,830	56,500	74,500
Bas 34210	Law Enforcement-Fees	1,011,369	1,172,427	1,174,120	1,235,281	1,193,012
Bas 34230	Charges for Detention/Cor Serv	9,600	18,475	9,250	16,000	16,000
Bas 34233	Adult Probation Service Charge	20,696	17,842	15,756	15,600	16,580
Bas 34236	House/Monitoring of Prisoners	54,675	69,702	44,395	68,000	44,600
Bas 34238	Pre-Conviction Supervision	46,511	45,927	42,100	43,500	50,000
Bas 34270	Juvenile Service Fees	98,624	90,849	110,802	77,730	77,755
Bas 34280	Dispatch Communication	114,672	116,790	90,240	101,014	120,319
Bas 34522	Nuisance/Pest Control Services	702	572	540	600	648
Bas 34523	Animal Control Shelter	450	250		300	
Bas 34529	Other Environment Services	42,691	61,418	40,986	55,630	54,384
Bas 34581	Zoning & Subdivision Fees	300,222	266,021	330,674	315,447	304,662
Bas 34589	Other Planning & Develop Fees	13,505	11,593	9,628	20,585	20,456
Bas 34640	Mental Health Services	396,180	396,180	454,636	402,528	685,484
Bas 34650	Domestic Relations		20			
Bas 34710	Cooperative Extension Services			3,000	4,000	4,000
Bas 35130	Other Criminal Fees	1-				
Bas 35131	Criminal Fee	21,996	28,735	31,769	28,000	34,550
Bas 35150	Investigative Fund Assessments	6-	5	915	10	25
Bas 35180	Crime Victim Penalty Assess	44,140	52,108	60,682	50,400	64,310
Bas 35190	Other Superior Ct Penalties	5,549	5,931	6,579	6,000	5,725
Bas 35191	Other Felony Penalties	37,414	46,195	104,265	50,010	59,708
Bas 35230	Proof of Motor Vehicle Insuran	3,873	3,546	3,767	4,000	2,500
Bas 35290	Other Civil Penalties	214				
Bas 35310	Traffic Infraction Penalties	1,002,029	1,024,476	1,095,762	1,046,900	1,089,050
Bas 35370	Non-Traffic Infraction Penal	9,893	6,107	8,560	7,000	8,000
Bas 35400	Parking Infraction Penalties	937	1,277	1,151	1,500	1,000
Bas 35520	Driving While Intoxicated	134,786	134,994	98,713	127,000	102,500
Bas 35580	Other Criminal Traffic Penalts	195,517	148,949	118,381	155,000	130,000
Bas 35640	BOATING SAFETY FINES	25			100	100
Bas 35690	Other Criminal Non-Traffic Pen	31,912	28,113	32,502	30,300	40,300

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
General Fund						
REVENUES						
Bas 35720	Old Clerk Code	98				
Bas 35721	Jury Demand Cost	1,391	1,066	952	1,000	1,368
Bas 35722	Witness Cost	984	527	891		
Bas 35723	Public Defense Costs	90,717	109,890	107,691	70,800	70,502
Bas 35724	Law Enforcement Cost	1,182	2,586	1,751		
Bas 35725	Court Interpreter	25	114	10	50	20
Bas 35728	Crime Lab Analysis Fees	201	124	320		306
Bas 35731	Dist Court Jury Demand Costs	585	1,336	1,865	1,000	1,500
Bas 35732	Witness Costs	60			100	100
Bas 35733	Public Defense Costs	50,074	34,680	24,969	55,000	27,500
Bas 35734	Law Enforcement Services	1,203	553	483	1,500	500
Bas 35739	Misc Dist/Municipal Court Cost	352				
Bas 35951	Penalties for Assessment	3,793	6,820	4,099	7,000	7,000
Bas 35990	Miscellaneous Fines & Penaltie	648,644	718,513	640,552	615,000	595,000
Bas 36111	Investment Interest	116,709	477,054	631,687	625,000	1,040,000
Bas 36119	Investment Service Fees	3				
Bas 36140	Other Interest Earnings	53,671	70,816	81,211	73,600	84,866
Bas 36141	Interest Operating Assessments	6,928	10,746	8,383	12,700	12,700
Bas 36142	Other Interest	80,818	79,604	88,787	80,875	65,775
Bas 36146	Other Interest	1,154,227	1,159,036	1,133,537	1,100,000	1,100,000
Bas 36200	Rents, Leases & Concessions	1,252	13,676	12,386	1,000	1,000
Bas 36250	Space/Facilities-Long Term	11,613	1,588	1,588	11,223	11,223
Bas 36711	Donations-Gifts/Pledges-Privat	475	6	448	66,073	448
Bas 36719	Donations - Other	7,756	7,000		472	995
Bas 36851	Operating Special Assessments	1,288	1,318	1,288	1,160	1,160
Bas 36910	Sale of Surplus	1,474	383	172		
Bas 36930	Confisc Propty/Proceeds Sales	41,443			10,000	10,000
Bas 36981	Cashier's Overages & Shortages	628	256	223-	425	425
Bas 36990	Other Misc Revenue	280,097				
Bas 36991	Miscellaneous Other	30,990	106,154	61,714	60,342	56,543
Bas 39520	Comp Loss/Impairment	164	5,216			
Bas 39700	Operating Transfers In	326,324	478,665	155,654	276,710	205,923
Fnd 001	General Fund	60,157,801	61,749,810	58,462,029	74,589,997	77,231,381
	Report Final Totals	60,157,801	61,749,810	58,462,029	74,589,997	77,231,381

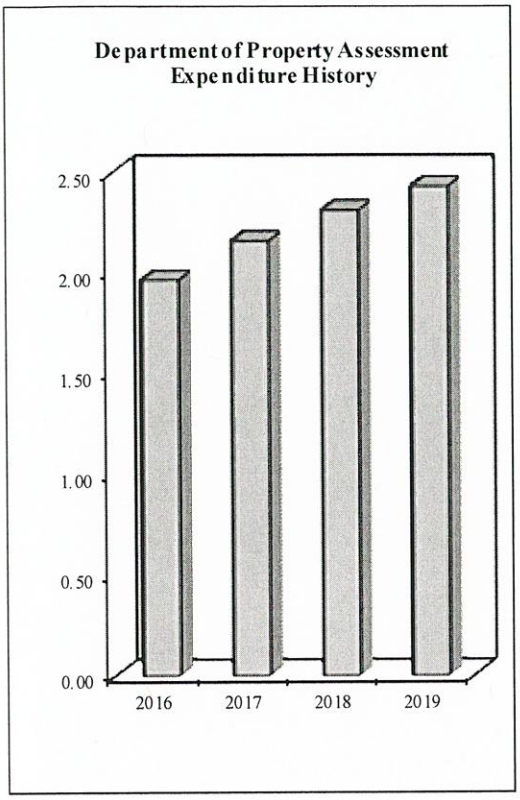
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Fund Balance						
REVENUES						
1 130820001	Beginning Nonspendable				57,035	69,435
1 130830001	Beginning Restricted				1,360,134	415,817
1 130840001	Beginning Fund Balance-Commi				1,999,260	1,920,807
1 130890001	Beginning Fund Bal Unassigne				8,074,016	9,065,939
Sub 001	Fund Balance				11,490,445	11,471,998

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Fund Balance						
Reclassification & Cost Alloc.						
1 10220	Ending Fund Balance-Nonspend				57,035	69,435
1 10240	Ending Fund Balance-Committe				1,418,792	2,420,886
1 10290	Ending Fund Balance-Unassign				7,144,215	7,267,814
Obj 000	Reclassification & Cost Alloc.				8,620,042	9,758,135
Sub 001	Fund Balance				8,620,042	9,758,135

Department of Property Assessment



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,052,380	1,141,200	1,239,415	1,249,792
Personnel Benefits	435,322	495,139	537,055	569,625
Supplies	15,910	23,646	24,700	24,700
Other Services & Charges	460,580	498,077	508,802	585,622
Total	1,964,192	2,158,062	2,309,972	2,429,739

Program Description:

The County Assessor's Office annually appraises and places value on 105,481 parcels of real and personal property with an assessed value in excess of $9,646,266,867. Appraisers are required by law to inspect at least 1/6 of the real parcels or approximately 16,000 parcels each year. The office administers, maintains, and audits over 10,000 personal property accounts on an annual basis.

Assessors' Office staff calculates property tax requests for every taxing district in the County on an annual basis, auditing and verifying that statutory limitations are not exceeded and establishes levy rates based on the districts' requests. Rates are certified to the County Commissioners and then passed on to the County Treasurer's Office for collection.

The Assessor's Office administered over 5,572 Senior Citizen/Disabled applications and renewals.

The office processes approximately 1,000 open space removals and/or continuances every year in addition to auditing over 10,700 parcels for compliance in the State Open Space – Farm & Agricultural classification.

The Assessor's staff creates and maintains all new and ongoing parcel change information and is responsible for the mapping information for the County.

Major Objectives:

- Provide excellent customer service to the property owners and other departments of Yakima County for all requests for information or questions regarding real and personal property.
- Continue the computerization of the parcel mapping information for the County.
- Computerize the segregation process for new parcel creation within the County.
- Convert the appraisal software program to integrate it with the assessment computer system shared with the Treasurer's Office.
- Continue to improve the office's website to provide public access to information through public terminals and the Internet.
- Meet all statutory requirements for completion of levies, assessments, and addition of new construction to the assessment roll.
- Streamline procedures to insure maximum productivity of our staff.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Dept of Property Assessment						
REVENUES						
1 1034141001	Assessors Fees-Open Space	1,430	1,130	808	500	500
1 1034141003	Assessors Fees-Computer Acce	7,350	4,073		4,000	
1 1034141004	Assessor Fee-C U Rem Rec Fee	323	682-	1,594-		
1 1034141005	Assessor Fee-Contract Servic		2,625	4,722		4,000
1 1034181001	Copies & Duplicating	2,217	104	61	75	75
1 1036851001	Operating Special Assessment	644	659	644	500	500
1 1036990001		1,500				
1 1036991001	Other Misc Revenue			2,619		
Sub 010	Dept of Property Assessment	13,464	7,909	7,259	5,075	5,075

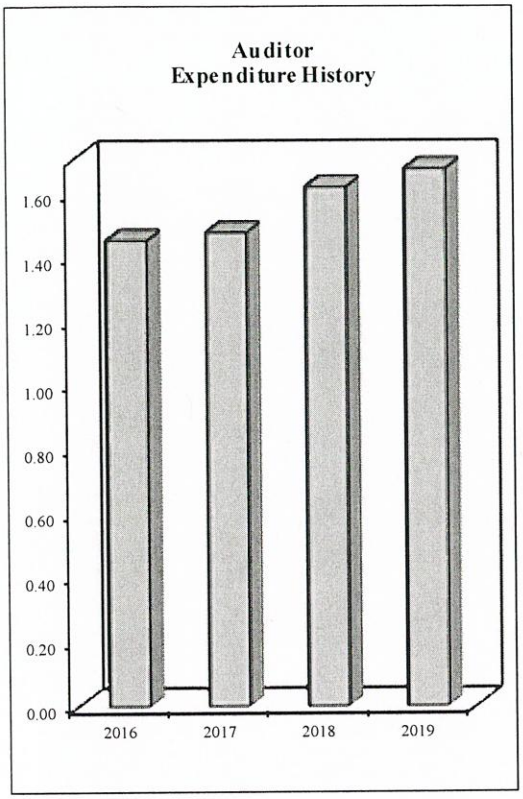
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Dept of Property Assessment						
Tax Assessment & Eval Services						
Salaries						
1 111001	Salaries & Wages	455,808	453,173	420,293	1,193,664	1,230,646
1 111002	Salaries-Overtime	655				
1 111003	Salaries-Extra Help				45,751	19,146
1 111010	Accrued Annual Leave	4,727-	261			
Obj 001	Salaries	451,736	453,434	420,293	1,239,415	1,249,792
Personnel Benefits						
1 112002	Benefits-Direct	181,287	192,579	190,661	537,055	569,625
1 112004	Benefits-Bank Accruals		329			
Obj 002	Personnel Benefits	181,287	192,908	190,661	537,055	569,625
Supplies						
1 113101	Office & Operating Supplies	9,711	8,572	7,345	19,100	19,100
1 113201	Fuel Consumed				500	500
1 113501	Small Tools & Minor Equipmen	816	2,843	308	1,100	1,100
1 113502	Computer Software		880		4,000	4,000
1 113590	Small Attrac-Tracked Invento	5,383	11,352	8,779		
Obj 003	Supplies	15,910	23,646	16,432	24,700	24,700
Other Services - Charges						
1 114101	Professional Services	2,589	5,376	37,378	5,575	5,575
1 114191	Prof Serv-Purchasing Serv	3,967	3,418	3,581	3,907	4,095
1 114192	Prof Serv-Tech Services	187,981	241,098	221,902	275,985	301,529
1 114198	Prof Serv-GIS	38,615	39,729	36,699	40,035	40,985
1 114199	Prof Serv-DOS	8,883	9,137	8,608	9,391	9,898
1 114201	Communication-Telephone	20,000	28,505	270		
1 114202	Communication-Postage	16,127	6,541	36,603	46,000	46,000
1 114219	Phone Charges-Allocated	2,106	1,944	1,782	1,944	1,944
1 114301	Travel	3,125	3,018	6,885	9,000	9,000
1 114401	Advertising	3,135	853	3,063	2,500	2,500
1 114501	Operating Rentals & Leases	52,755	65,190	72,085	45,000	45,000
1 114590	Rent-Facil Maint	63,450	63,450	58,163	63,450	63,450
1 114690	Insurance-Interfund	43,167	21,710	16,431	17,925	33,646
1 114801	Repairs & Maintenance	360	194	4,328	2,000	2,000
1 114901	Miscellaneous	8,307	7,912	7,873	20,000	20,000
Obj 004	Other Services - Charges	454,568	498,077	515,651	542,712	585,622
Capital Outlay						
1 116401	Machinery & Equipment	6,012				
Obj 006	Capital Outlay	6,012				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Dept of Property Assessment						
Fnc 011	Tax Assessment & Eval Services	1,109,512	1,168,065	1,143,036	2,343,882	2,429,739
Real Property Appraisers						
Salaries						
1 121001	Salaries & Wages	599,742	687,448	634,096		
1 121010	Accrued Annual Leave	903	318			
Obj 001	Salaries	600,645	687,766	634,096		
Personnel Benefits						
1 122002	Benefits-Direct	254,035	302,232	278,061		
Obj 002	Personnel Benefits	254,035	302,232	278,061		
Fnc 012	Real Property Appraisers	854,680	989,997	912,156		
Sub 010	Dept of Property Assessment	1,964,192	2,158,062	2,055,192	2,343,882	2,429,739

Auditor



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	748,768	775,431	829,279	841,382
Personnel Benefits	279,061	307,465	357,866	368,734
Supplies	41,310	27,240	23,500	28,759
Other Services & Charges	378,328	361,679	401,362	429,698
Total	1,447,467	1,471,815	1,612,007	1,668,573

Program Description:

The Yakima County Auditor's Office is responsible for three major functions:

1) The Accounting Division produces the comprehensive annual financial report (CAFR) and maintains payroll, accounts payable, accounts receivable, and the County's financial system.

2) The Recording/Licensing division provides the recording of official public records and maintains a permanent record of such documents. The division also issues marriage licenses and U.S. Passports. It also is the agent for the Washington State Department of Licensing and is responsible for collecting licensing fees on motor vehicles and vessels. The division also oversees and audits the subagents on an ongoing basis.

3) The Auditor is also ex-officio supervisor of all primary, general and special elections. The Election Division plans, coordinates, and implements all election procedures, and maintains all records pertaining to elections according to state law. The division maintains the files for the County's voter registration on the statewide voter registration data base and the transactions.

Mission Statement:

The Yakima County Auditor's Office is dedicated to providing quality services in Accounts Payable, Elections, Finance, Licensing, Payroll and Recording.
As a responsive, customer focused team, we provide a solid foundation by being knowledgeable, accountable and accurate in the work we do.
Our customers are the key to our inspiration. Our people are the key to our success.

Major Objectives:

- Continue oversight and the ongoing regular audits of all licensing subagents.
- Increase use of e-recording with all the area title companies.
- Expand ongoing cross training among the divisions.
- Further develop relations with the state auditors.

Revenue/Expenditure Comment:

The Auditor's primary revenue source is the collection of fees for licensing and registration of motor vehicles and vessels. Approximately $1.2 million will generate from these transactions. Additional fees collected for the recording of documents, marriage licenses, records, and passports amount to approximately $500,000.

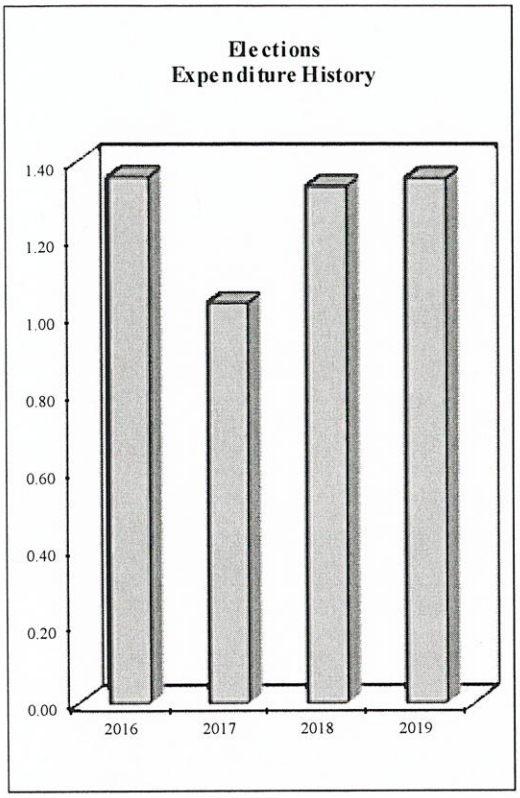
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Auditor						
REVENUES						
1 2132220001	Marriage Licenses	10,680	10,624	10,000	11,000	10,000
1 2132220002	Marriage License Custom Cert	3,680	3,175	3,160	4,000	4,000
1 2133400801	State Department of Licensin	130			8,000	
1 2134121001	Auditor Filing & Recording	311,654	296,451	267,313	280,000	285,000
1 2134121003	Mortgage Fraud Acct	317	293	261	260	300
1 2134121004	Homeless Housing Fee	21,222	20,366	24,484	19,000	19,000
1 2134135001	Certified Copy Fee	16,637	16,163	15,612	16,500	16,000
1 2134138001	Records Search	42	8	48	100	100
1 2134144010	Consulting Services-District	8,888	8,588	8,538	7,000	7,000
1 2134144011	Consulting Services-Other	263	250	288	250	250
1 2134148001	Motor Vehicle License Fees	1,320,552	1,326,606	1,259,357	1,335,000	1,320,000
1 2134181001	Imaging	13,614	13,440	12,848	15,500	14,000
1 2134181004	Pass Port Photos	14,112	29,715	28,170	10,000	20,000
1 2134181005	Duplicating: W-2	200	210	10	130	100
1 2134199001	Passport & Naturalization Fe	62,450	111,200	115,755	55,000	72,000
1 2134199002	Passport Conv Fee	490	3,870	3,075	1,500	2,500
1 2136981001	Cashiers Short/Over	221	63	259-	150	150
1 2136990001		121				
1 2136990005		75				
1 2136990011		1,080				
1 2136991001	Other Misc Revenue	30,930	11,924	665	1,500	1,500
1 2136991005	Misc-Service Chrg-Returned C		125	90	25	25
1 2136991045	Misc-Reimbursement of Costs		1,070	1,025	375	400
Fnc 021	Auditor	1,817,357	1,854,139	1,750,439	1,765,290	1,772,325

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Auditor						
Salaries						
1 21111001	Salaries & Wages	726,545	775,110	731,986	813,279	830,521
1 21111002	Salaries-Overtime	15,588	10,538	4,330	11,000	4,392
1 21111003	Salaries-Extra Help	3,104	4,629	5,390	5,000	6,469
1 21111010	Accrued Annual Leave	3,532	14,846-			
Obj 001	Salaries	748,768	775,431	741,706	829,279	841,382
Personnel Benefits						
1 21112002	Benefits-Direct	279,010	307,464	304,906	357,866	368,734
1 21112004	Benefits-Bank Accruals	51	1	230-		
Obj 002	Personnel Benefits	279,061	307,465	304,677	357,866	368,734
Supplies						
1 21113101	Office & Operating Supplies	28,287	24,250	10,362	18,000	18,000
1 21113501	Small Tools & Minor Equipmen	10,447	9,980-		2,000	2,000
1 21113502	Computer Software		10,259			5,259
1 21113590	Small Attrac-Tracked Invento	2,576	2,711	482	3,500	3,500
Obj 003	Supplies	41,310	27,240	10,844	23,500	28,759
Other Services - Charges						
1 21114101	Professional Services	23,686	9,572	5,280	11,000	11,785
1 21114191	Prof Serv-Purchasing Serv	11,640	7,402	7,491	8,172	8,220
1 21114192	Prof Serv-Tech Services	204,258	204,547	214,341	233,826	254,516
1 21114199	Prof Serv-DOS	14,700	15,055	14,184	15,473	16,310
1 21114202	Communication-Postage	38,987	43,696	37,677	46,000	46,000
1 21114219	Phone Charges-Allocated	1,716	1,584	1,386	1,512	1,512
1 21114301	Travel	2,272	1,783	3,416	5,500	5,000
1 21114401	Advertising	2,079		10	1,200	2,000
1 21114501	Operating Rentals & Leases	766	1,223	1,103	1,200	1,500
1 21114590	Rent-Facil Maint	62,324	62,324	57,130	62,324	62,324
1 21114601	Insurance	50	643	595	700	
1 21114690	Insurance-Interfund	5,423	5,758	4,637	5,058	9,531
1 21114801	Repairs & Maintenance	4,790	1,861	1,422	4,000	4,000
1 21114901	Miscellaneous	5,637	6,232	4,799	5,397	7,000
Obj 004	Other Services - Charges	378,328	361,679	353,470	401,362	429,698
Capital Outlay						
1 21116401	Auditor Asset			11,831		
Obj 006	Capital Outlay			11,831		
Fnc 021	Auditor	1,447,467	1,471,814	1,422,528	1,612,007	1,668,573

Elections



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	287,369	255,075	286,395	299,300
Personnel Benefits	102,884	99,437	116,120	122,408
Supplies	312,350	197,274	272,000	245,000
Other Services & Charges	660,520	483,937	663,011	691,557
Total	1,363,123	1,035,723	1,337,526	1,358,265

Program Description:

The County Auditor is the ex-officio of primary, general and special elections in Yakima County. With that responsibility comes the administration of the Designated Accessibility Sites, maintenance of the voting equipment, preparation of all mail ballots, publication of election notices, conducting the candidate filing period, maintenance of the official voter registration records and continued development of the bilingual election program as required by federal mandate. In addition, the Auditor serves on the 3-member County Canvassing Board along with the Prosecuting Attorney and the Chair of the Board of County Commissioners (or their designees).

Major Objectives:

- Continue as a state-wide leader with the Bi-lingual English/Spanish election program as mandated by the Voting Rights Act and the United States Department of Justice.
- Expand community outreach throughout the County to provide education and voter registration.
- Provide election equipment for high school and middle school elections.

Revenue/Expenditure Comment:

The major source of revenue in the Election budget is the reimbursement of election costs from the districts for election services and the reimbursement of voter registration costs from cities and towns for voter registration services.

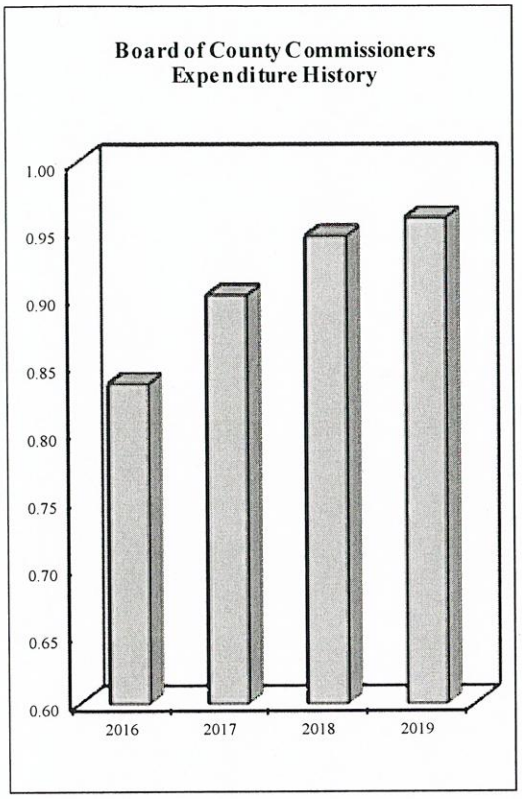
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Elections						
REVENUES						
1 2233400302	Secretary of State Postage			41,230		
1 2234145001	Election Services	538,021	620,431	116,521	500,000	621,000
1 2234145002	Election Services Registrati	131,417	143,283		130,000	143,000
1 2234171001	Sale of Maps & Publications	50		20		20
1 2234175004	Sales of Merchand-Computer L	837	780	806	800	800
1 2234181001	Copies		10			
1 2234191001	Election Candidate Filing Fe	24,922	1,768	33,567	19,900	1,700
1 2236990011		4,840				
Fnc 022	Elections	700,088	766,271	192,144	650,700	766,520

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Elections							
Salaries							
1 221001		Salaries & Wages	259,532	249,199	251,898	270,092	283,300
1 221002		Salaries-Overtime	9,479	3,713	7,188	10,000	10,000
1 221008		Salaries-Poll Workers	17,014	3,114	11,143	6,303	6,000
1 221010		Accrued Annual Leave	1,344	952-			
Obj 001	Salaries		287,369	255,075	270,229	286,395	299,300
Personnel Benefits							
1 222002		Benefits-Direct	102,884	99,437	103,845	116,120	122,408
1 222004		Benefits-Bank Accruals			22		
Obj 002	Personnel Benefits		102,884	99,437	103,866	116,120	122,408
Supplies							
1 223101		Office & Operating Supplies	287,214	180,506	196,033	266,000	220,000
1 223201		Fuel Consumed	34				
1 223501		Small Tools & Minor Equipmen	20,060	1,807	1,823	1,000	20,000
1 223590		Small Attrac-Tracked Invento	5,043	14,961	2,950	5,000	5,000
Obj 003	Supplies		312,350	197,274	200,806	272,000	245,000
Other Services - Charges							
1 224101		Professional Services	358,376	276,662	302,764	360,504	363,581
1 224191		Prof Serv-Purchasing Serv	13,178	10,882	22,708	24,772	25,346
1 224192		Prof Serv-Tech Services	48,412	44,848	41,806	45,607	52,830
1 224198		Prof Serv-GIS	13,432	13,626	12,276	13,392	13,950
1 224199		Prof Serv-DOS	1,048	1,078	1,016	1,108	1,168
1 224201		Communication-Telephone	1,100	916	712	1,000	1,000
1 224202		Communication-Postage	88,609	40,198	83,756	89,000	100,000
1 224203		Postage-Grant			41,230		
1 224219		Phone Charges-Allocated	780	720	528	576	576
1 224301		Travel	5,117	6,394	7,483	10,000	10,000
1 224322		Travel-Election	987	515	778	1,000	1,000
1 224401		Advertising	4,996	2,936	2,547	2,131	3,000
1 224501		Operating Rentals & Leases	78,656	52,909	47,757	78,000	78,000
1 224590		Rent-Facil Maint	26,287	26,287	24,096	26,287	26,287
1 224690		Insurance-Interfund	2,464	2,463	1,953	2,131	3,882
1 224801		Repairs & Maintenance	119		613	3,503	5,000
1 224901		Miscellaneous	3,381	3,504	5,172	4,000	5,937
Obj 004	Other Services - Charges		646,941	483,937	597,195	663,011	691,557
Capital Outlay							
1 226401		Elections Asset			11,831		
1 226404		Elections Asset	13,579				
Obj 006	Capital Outlay		13,579		11,831		
Fnc 022	Elections		1,363,123	1,035,723	1,183,927	1,337,526	1,358,265

Board of County Commissioners



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	451,971	455,502	484,298	515,228
Personnel Benefits	131,733	145,764	160,684	175,023
Supplies	6,185	5,284	6,500	7,000
Other Services & Charges	246,863	295,310	294,359	262,078
Total	836,752	901,860	945,841	959,329

Program Description:

This department is responsible for the overall administration of Yakima County government. The Board of County Commissioners is comprised of three officials elected from designated districts. The Board's duties include adopting and enacting resolutions, levying taxes, establishing County policies, and conducting general administration of the County. As the County's legislative authority, the Board is responsible for adoption of the annual budget, provision and maintenance of public facilities, construction and maintenance of County roads, development and implementation of planning and zoning policies, and appointments to advisory committees and boards.

Major Objectives:

The main objective for 2018 is to promote cost efficient yet effective public services for our community. The Board will continue to seek supplemental support from the Federal and State governments in serving our community needs.

The Board will continue to work on the following objectives:

- Yakima County Water Resource System.
- Coordination of State and Local Correctional Facilities.
- Transportation Issues including the East-West Corridor, I 82 lane improvements and distribution of funding.
- Code Enforcement issues in the unincorporated area of Yakima County.

Revenue/Expenditure Comment:

This Board's operating budget is funded through the General Fund as part of the County's Governmental Services priority.

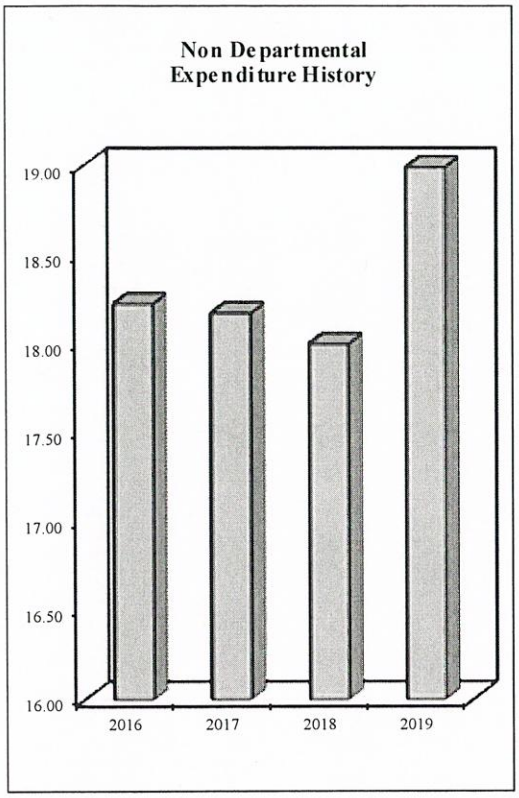
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Commissioners						
REVENUES						
1 3031110001	Real Property	24,030,921	24,644,719	24,895,939	25,120,000	25,940,000
1 3031130001	Sale of Tax Title Property	5,969	276		500	500
1 3031311001	Local Retail Sales & Use Tax	11,374,591	11,619,195	10,426,527	12,125,000	13,100,000
1 3031371001	Local Sales Tax-Criminal Jus	1,639,054	1,649,404	1,489,486	1,710,000	1,850,000
1 3031681001	Punch/Pull Tab	14,271	17,992	17,862	20,000	20,000
1 3031684001	Gambling Card Games	90,255	52,934			
1 3031720001	Leasehold Excise Tax	41,278	45,277	37,017	41,000	50,000
1 3032191001	Franchise Fees	325,824	326,238	244,907	360,000	330,000
1 3033215231	In Lieu of Taxes-Federal	666,297	743,215	1,334,095	750,000	830,000
1 3033215601	Wildlife Refuge	2,242	2,222	2,196	2,200	2,200
1 3033500911	PUD Privilege Tax	280,051	300,648	273,003	305,000	275,000
1 3033602311	DNR PILT NAP/NRCA	6,951	6,331		7,675	7,700
1 3033602511	In Lieu of Taxes-State	24,251	9,601	22,828	25,250	25,500
1 3033606101	Motor Vehicle-Criminal Justi	1,867,231	1,589,432	1,241,803	1,675,000	1,725,000
1 3033606311	DSHS-juvenile Rehab-SHB 3900	12,420	11,627	9,741	11,500	12,000
1 3033606420	Marijuana Excise Tax		767	4,377		
1 3033606511	DUI & Other CJ Assistance	46,390	37,251	27,951	41,000	41,000
1 3033606941	Liquor Excise Tax	203,145	174,662	142,150	170,000	200,000
1 3033606951	Liquor Board Profits	331,181	329,386	246,298	338,000	340,000
1 3034144003	Indirect Services	1,217,579	1,329,584	1,388,946	1,515,214	1,571,994
1 3035990002	Pers Prop Late File Penlty	38,014	93,277	104,468	45,000	25,000
1 3035990004	Penalties Gambling Taxes	89	223			
1 3036140001	Interest on Taxes	13,663	19,283	26,984	15,500	27,000
1 3036711001	Donations from Private Sourc	448		448	448	448
1 3036930005	Confiscated Proceeds	36,550			10,000	10,000
1 3036990001		7,834				
1 3036991001	Other Misc Revenue		3,618	11,546	10,000	10,000
1 3039700001	Operating Transfers In				75,222	
Sub 030	Commissioners	42,276,496	43,007,163	41,948,572	44,373,509	46,393,342

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Commissioners							
Salaries							
1 311001		Salaries & Wages	437,006	455,401	440,703	481,798	512,728
1 311002		Salaries-Overtime	488	808	2,155	1,000	1,000
1 311010		Accrued Annual Leave	14,478	707-		1,500	1,500
Obj 001	Salaries		451,971	455,502	442,858	484,298	515,228
Personnel Benefits							
1 312002		Benefits-Direct	130,897	145,686	145,187	160,684	175,023
1 312004		Benefits-Bank Accruals	836	78	455-		
Obj 002	Personnel Benefits		131,733	145,764	144,732	160,684	175,023
Supplies							
1 313101		Office & Operating Supplies	4,674	4,323	7,615	4,500	5,000
1 313501		Small Tools & Minor Equipmen	130	557	57	500	500
1 313502		Computer Software				500	
1 313590		Small Attrac-Tracked Invento	1,382	404		1,000	1,500
Obj 003	Supplies		6,185	5,284	7,672	6,500	7,000
Other Services - Charges							
1 314101		Professional Services	41		12		
1 314137		Prof Ser-Program Support	94,402	124,537	106,280	115,944	111,666
1 314191		Prof Serv-Purchasing Serv	1,353	1,201	859	937	983
1 314192		Prof Serv-Tech Services	88,431	101,764	92,950	101,400	68,143
1 314199		Prof Serv-DOS	5,481	5,638	5,311	5,794	6,107
1 314201		Communication-Telephone	3,198	3,410	2,878		
1 314202		Communication-Postage	1,006	1,152	899	1,000	1,200
1 314206		Communication-Cell Phones				4,700	3,500
1 314219		Phone Charges-Allocated	780	720	660	720	720
1 314301		Travel	11,268	19,206	8,710	20,000	20,000
1 314401		Advertising	3,735	1,335	1,348	2,000	1,800
1 314501		Operating Rentals & Leases	1,753	2,291	2,449	1,500	2,000
1 314590		Rent-Facil Maint	29,580	29,580	27,115	29,580	29,580
1 314601		Insurance	680			340	
1 314690		Insurance-Interfund	2,344	2,159	1,756	1,916	3,446
1 314901		Miscellaneous	2,811	2,317	1,398	8,528	12,933
Obj 004	Other Services - Charges		246,863	295,310	252,624	294,359	262,078
Fnc 031	Commissioners		836,753	901,860	847,886	945,841	959,329
Sub 030	Commissioners		836,752	901,860	847,886	945,841	959,329

Non Departmental



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	325	332	500	500
Supplies	1,345	672	-	-
Other Services & Charges	780,919	890,902	908,087	1,028,924
Intergovernmental Services	319,632	320,566	312,592	-
Debt Service	-	-	-	-
Operating Transfers Out	17,121,706	16,957,889	16,776,697	17,963,213
Total	18,223,927	18,170,361	17,997,876	18,992,637

Program Description:

Expenditures from this program benefit the County as a whole and do not benefit any one particular department.

This fund was established as a distribution point to fund activities that do not relate to a "department specific" operation.

Major Objectives:

The major expenditures budgeted in Non-Departmental are for contribution to the Law Enforcement Officers and Fire Fighters (LEOFF) Benefit Fund, Health District, the annual County audit by the Washington State Auditor's Office, intergovernmental assessments, and interfund transfers. Interfund transfers include the County's share of operational costs for the Department of Corrections and annual debt payments on bonds. Membership fees in various governmental associations are also paid out of this fund.

Revenue/Expenditure Comment:

Funding comes directly out of local tax dollars and the general tax dollars of the County. Operation fees for such departments as Clean Air and the Health District are funded through Non-Departmental. General Fund Debt Service obligations are also paid for through Non-Departmental.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Non-Departmental						
REVENUES						
1 5031110001	Real Property	2,300,008	2,201,538	2,180,003	2,200,000	2,200,000
1 5031130001	Sale of Tax Title Property	569	25			
1 5031720001	Leasehold Excise Tax	3,932	4,031	3,229	2,000	3,000
1 5033602311	DNR PILT NAP/NRCA	662	564			
1 5033602511	In Lieu of Taxes- State	2,311	808	1,991	2,000	2,000
1 5034144002	Interfund-Audit Costs	77,730	89,339		61,000	75,000
1 5034640002	ITA Judicial Costs	85	85	142,703		
Sub 050	Non-Departmental	2,385,297	2,296,390	2,327,926	2,265,000	2,280,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Non-Departmental						
Executive						
Other Services - Charges						
1 514102	Prof Serv-County Code	8,350	8,074	5,039	8,000	8,000
1 514104	Gov Services - COG					42,542
1 514590	Rent-Facil Maint-Law Lib/Saf	36,757	36,757	33,694	36,757	36,757
1 514909	Misc-Shared City Exp	1,263	1,986	1,915		
1 514919	Misc-Community Clean Up					10,000
1 514940	Misc-Judgments				1,500	1,500
1 514945	Misc-Interest on Tax Refunds	60	124	139		
Obj 004	Other Services - Charges	46,430	46,941	40,787	46,257	98,799
Intergovernmental Services						
1 515103	Intergov-COG	39,553	40,797	41,815	41,815	
Obj 005	Intergovernmental Services	39,553	40,797	41,815	41,815	
Fnc 051	Executive	85,983	87,738	82,602	88,072	98,799
Administration						
Personnel Benefits						
1 522002	Benefits-Direct-OASI Empl Se	325	332	325	500	500
Obj 002	Personnel Benefits	325	332	325	500	500
Supplies						
1 523101	Supplies Imaging Project	1,263	672	232		
Obj 003	Supplies	1,263	672	232		
Other Services - Charges						
1 524101	Prof Serv-YCDA		316			
1 524110	Prof Serv-Special Projects	30,192	6,215-	2,500		2,500
1 524117	Prof Serv-Labor Attorney	213,494	186,224	75,970	205,000	205,000
1 524119	Prof Serv-Legislative Advoca	8,038	7,744	7,711	8,500	9,000
1 524121	Prof Serv-Imaging	608	1,290	604	2,000	
1 524127	Prof Serv-Sound Employment	18,194				
1 524132	Prof Serv-ITA Bill Reconcile	6,224	5,581	7,886	8,603	3,015
1 524135	Prof Serv-Indirect Cost Plan	5,082	9,158	13,476	14,701	6,030
1 524137	Prof Serv-Grants Mgt	96,937	111,038	71,855	78,387	91,609
1 524191	Prof Serv-Purchasing	3,026	2,451	21	23	25,023
1 524198	Prof Serv-GIS	60,732	63,081	59,311	64,703	71,944
1 524199	Prof Serv-DOS	3,085	3,174	2,990	3,262	3,438
1 524690	Liab Insur-YAT	46,026	227,970	151,643	165,429	59,130-
1 524905	Misc-NACO	4,865	4,865	4,865	5,011	4,865
1 524906	WSAC-Litigation			13,631		13,525
1 524907	WSAC-Public Lands					2,125

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Non-Departmental						
Administration						
Other Services - Charges						
1 524908	Misc-WACO	31,858	32,489	32,689	33,463	33,670
1 524910	Misc-WSAC	36,504	37,170	37,792	37,792	38,327
1 524913	Misc-Minority & Women Busine	6,274	5,000	1,741	5,000	5,000
1 524916	Misc-WSAC/Columbia River Tre		8,000			
1 524931	Misc-WSAC/PILT	7,223	1,617	1,781	1,666	1,834
Obj 004	Other Services - Charges	578,362	700,953	486,467	633,540	457,775
Fnc 052	Administration	579,950	701,957	487,025	634,040	458,275
Miscellaneous						
Other Services - Charges						
1 534104	Gov Services - Assessment					175
1 534911	Misc-Yak Basin Int Plan	15,717	7,248		10,000	
Obj 004	Other Services - Charges	15,717	7,248		10,000	175
Intergovernmental Services						
1 535401	Noxious Weed Assessment				175	
Obj 005	Intergovernmental Services				175	
Fnc 053	Miscellaneous	15,717	7,248		10,175	175
Pollution Control						
Other Services - Charges						
1 544104	Gov Services - Clean Air					34,846
Obj 004	Other Services - Charges					34,846
Intergovernmental Services						
1 545102	Intergov-Clean Air	34,164	34,394	34,358	34,358	
Obj 005	Intergovernmental Services	34,164	34,394	34,358	34,358	
Fnc 054	Pollution Control	34,164	34,394	34,358	34,358	34,846
Emergency Services						
Other Services - Charges						
1 554101	Prof Service Emergency Decla	1,094				
1 554104	Gov Services - Emergency Mgm					80,698
Obj 004	Other Services - Charges	1,094				80,698

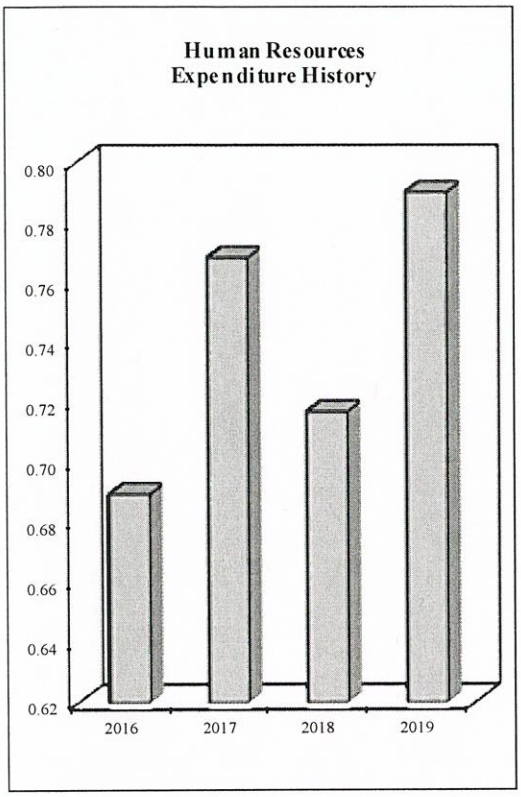
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Non-Departmental						
Emergency Services						
Intergovernmental Services						
1 555107	Intergov-Emergency Managemen	95,915	95,375	86,245	86,244	
Obj 005	Intergovernmental Services	95,915	95,375	86,245	86,244	
Fnc 055	Emergency Services	97,009	95,375	86,245	86,244	80,698
Tuberculosis						
Other Services - Charges						
1 574104	Gov Services - Dist Health					150,000
Obj 004	Other Services - Charges					150,000
Intergovernmental Services						
1 575106	Intergov-Dist Hlth Funds	150,000	150,000	137,500	150,000	
Obj 005	Intergovernmental Services	150,000	150,000	137,500	150,000	
Fnc 057	Tuberculosis	150,000	150,000	137,500	150,000	150,000
Operating Transfers						
Reclassification & Cost Alloc.						
1 580100	Operating Transfers Out-Misc	315,000	440,000	1,081,860	1,081,860	150,000
1 580101	Oper Trans out Park & Rec	100,000	100,000	100,000	100,000	100,000
1 580106	Oper Trans Out-Tech Serv					191,236
1 580111	Operating Trans Out Tax Levy	2,286,217	2,201,347	1,990,941	2,200,000	2,200,000
1 580119	Oper Tran Out-Capital Projec					300,000
1 580129	Op Trans Out-Code Enforcemen			100,000	200,000	595,667
1 580141	Oper Trans Out-LEOFF Medical	750,000	750,000	750,000	750,000	750,000
1 580160	Oper Trans-2002 GO Bond-Othe	14,629	14,809	14,964	14,964	14,577
1 580164	Oper Trans Out-Drug Court	4,127				
1 580166	Oper Tran Out-Tax Litigation	15,579	15,579	11,684	15,579	15,579
1 580168	Oper Tran Out-Dept of Correc	13,636,154	13,436,154	12,233,975	13,346,154	13,646,154
Obj 000	Reclassification & Cost Alloc.	17,121,706	16,957,889	16,283,424	17,708,557	17,963,213
County Audit-State Examiners						
Other Services - Charges						
1 624101	Professional Services	135,753	133,658	129,575	205,290	193,631
Obj 004	Other Services - Charges	135,753	133,658	129,575	205,290	193,631
Board of Equalization						
Supplies						
1 633101	Office & Operating Supplies	83				
Obj 003	Supplies	83				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Non-Departmental						
Board of Equalization						
Other Services - Charges						
1 634101	Professional Services	2,650	1,824	1,254	13,000	13,000
1 634202	Communication-Postage	152	142	212		
1 634301	Travel	757	126	269		
Obj 004	Other Services - Charges	3,559	2,092	1,735	13,000	13,000
Fnc 063	Board of Equalization	3,642	2,092	1,735	13,000	13,000
Sub 050	Non-Departmental	18,223,927	18,170,361	17,242,462	18,929,736	18,992,637

Human Resources



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	389,997	414,763	423,654	432,802
Personnel Benefits	132,704	144,132	164,984	170,107
Supplies	24,144	20,279	23,000	23,000
Other Services & Charges	142,683	189,134	105,268	164,314
Total	689,528	768,308	716,906	790,223

Program Description:

The Human Resources Department is responsible for recruitment and placement of employees for County departments; review and revision of County job class specifications, and ensuring compliance with government regulations relating to employment standards. In addition the department gathers information for budget projections relating to salaries and benefits for County departments, coordinates and administers compensation plans and employee training programs, and maintains personnel records for all County employees.

Yakima County Human Resources serves the County by focusing efforts on the County's most valuable asset, its employees. It is our mission to:

- Attract and retain a qualified and competent workforce;
- Enhance the quality and capabilities of our employees through training and development to promote individual success and increase success and increase overall value to the organization, and
- Establish, administer and effectively communicate sound employment policies, rules and practices that
  - -treat employees with dignity and equality,
  - -recognize and promote the value of a safe work environment rich in diversity and cultural awareness, and
  - -ensure compliance with employment and labor laws.

Major Objectives:

- To recruit and place individuals within the framework of fair employment practices ensuring public service employment opportunities for all segments of the population.
- To maintain up-to-date central personnel records for all County employees.
- To ensure the integrity and viability of the County job classification and compensation plans, ensuring equal pay for equal work, and maintaining the County's ability to effectively compete in the labor market.
- To develop and administer cost effective employee benefit and risk management programs to promote workplace safety and enhance the quality of work life for County employees.
- To ensure County compliance with government regulations, including Equal Employment Opportunity and the Americans with Disabilities Act.

Human Resources (cont.)

- To maintain, analyze and provide organizational and operational information for cost projections, budget cost estimates, staffing and governmental reporting.
- To promote effective management and labor relations through negotiation and administration of collective bargaining agreements.
- To present to all County employees, supervisors, and managers training beneficial to the entire team in areas of skill building, personal development, computer software training, and safety in the workplace.

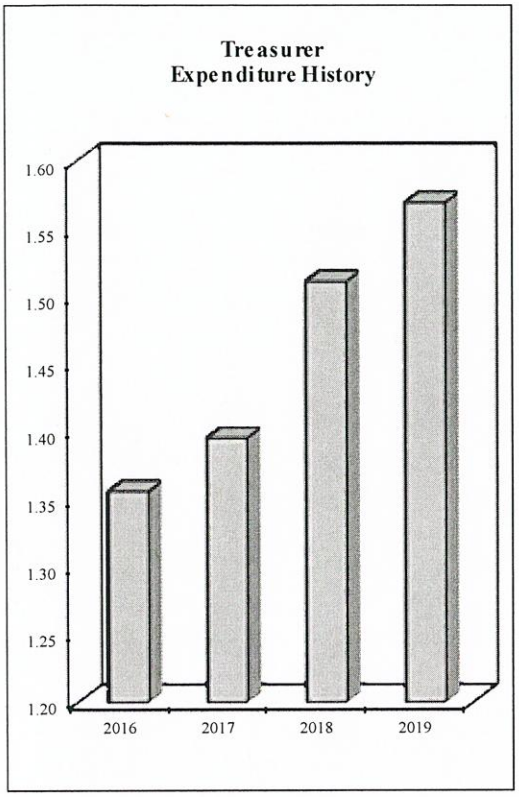
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Human Resources						
REVENUES						
1 7034196001	Personnel Services	4,970	1,620	1,340	1,250	1,600
1 7036990001		444				
1 7036991001	Other Misc. Revenue		4,404	606	400	400
Sub 070	Human Resources	5,414	6,024	1,946	1,650	2,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Human Resources Department						
Salaries						
1 711001	Salaries & Wages	387,665	397,258	366,073	414,170	415,477
1 711002	Salaries-Overtime	4,338	8,916	7,970		8,000
1 711003	Salaries-Extra Help		6,293	2,850	9,484	9,325
1 711010	Accrued Annual Leave	2,007-	2,296			
Obj 001	Salaries	389,997	414,763	376,893	423,654	432,802
Personnel Benefits						
1 712002	Benefits-Direct	133,104	147,332	149,260	164,984	170,107
1 712004	Benefits-Bank Accruals	399-	3,199-	3,073		
Obj 002	Personnel Benefits	132,704	144,132	152,333	164,984	170,107
Supplies						
1 713101	Office & Operating Supplies	14,466	7,930	8,931	12,000	12,000
1 713104	Printing	4,568	4,260	2,808	6,000	6,000
1 713501	Small Tools & Minor Equipmen	1,673	5,271		2,000	2,000
1 713502	Computer Software	486	663	184	2,000	2,000
1 713590	Small Attrac-Tracked Invento	2,952	2,155	403	1,000	1,000
Obj 003	Supplies	24,144	20,279	12,325	23,000	23,000
Other Services - Charges						
1 714101	Professional Services	36,415	17,276	27,419	20,000	20,000
1 714191	Prof Serv-Purchasing Serv	1,668	1,353	1,404	1,532	1,594
1 714192	Prof Serv-Tech Services	50,667	65,574	61,514	67,106	74,175
1 714199	Prof Serv-DOS	2,574	3,707	3,493	3,810	4,016
1 714201	Communication-Telephone	960	1,524	1,127	1,200	1,200
1 714202	Communication-Postage	2,079	2,424	1,965	3,000	3,000
1 714219	Phone Charges-Allocated	720	770	706	770	770
1 714301	Travel	2,703	106	27	3,000	3,000
1 714401	Advertising	2,755	401	385	1,000	1,000
1 714501	Operating Rentals & Leases	2,209	2,512	2,447	2,700	2,700
1 714590	Rent-Facil Maint	30,852	30,852	28,281	30,852	30,852
1 714601	Insurance			250		
1 714690	Insurance-Interfund	2,581	52,663	43,727-	47,702-	4,007
1 714901	Miscellaneous	6,500	9,971	6,742	18,000	18,000
Obj 004	Other Services - Charges	142,683	189,134	92,034	105,268	164,314
Fnc 071	Human Resources Department	689,528	768,309	633,585	716,906	790,223
Sub 070	Human Resources	689,528	768,308	633,585	716,906	790,223

Treasurer



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	730,474	736,226	759,287	774,992
Personnel Benefits	268,180	292,404	321,932	333,776
Supplies	36,213	39,933	47,053	47,050
Other Services & Charges	321,482	327,066	382,890	413,831
Total	1,356,349	1,395,629	1,511,162	1,569,649

Program Description:

The County Treasurer's Office serves as the receipting and banking center for all Yakima County departments, junior taxing districts, and benefit assessment districts. The Treasurer's Office also bills, collects and distributes property taxes and assessments for all districts, cities and the State. Other responsibilities include: processing real estate excise tax affidavits and mobile home moving permits as an agent for the State Department of Revenue; billing and collecting for road and local improvement districts; management of cash flow for the County's general fund; investment and portfolio management for all County agencies; providing forecasting information for major County revenues; management of all public financings for the County and meeting disclosure requirements for those financings; and serves as Treasurer for the Yakima County Public Corporation.

The Treasurer's Office complies with diverse and complex regulations, including Federal, State and local laws. As the banking and treasury center for the County, the Treasurer must meet required internal control standards affecting operations, including those of automated systems. These standards remain a focus to insure the public's trust and minimize risk.

Major Objectives:

- This department continues to make efforts to maintain mandated services that comply with the baseline budget methodology used by the County, while still meeting the regulatory requirements of State and Federal agencies.
- Focus will be directed toward communicating to the public and legislative bodies, at the state and local levels, of the risk and/or fiscal impacts of a limited operational budget.
- The department will continue to monitor and provide fiscal notes for tax legislation that is pending action in the State Legislature.

Revenue/Expenditure Comment:

This department works within the budget appropriated and makes attempts to accommodate the required assimilation of increased costs as well as increased mandates from all levels of government and other regulatory agencies. Efforts are being made to minimize the impact on service to the taxpayers and other business partners due to limited budgets.

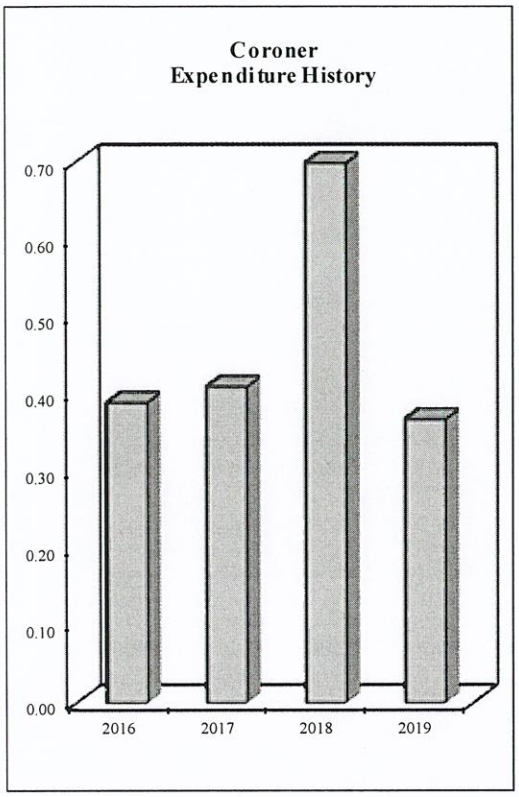
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Treasurer						
REVENUES						
1 8031743001	Harvest Tax	12,133	3,552	41,135	20,000	20,000
1 8034142001	Treasurers Fees	80	16	24	150	150
1 8034142002	Treasurers Fees GT	3,950	3,470	4,524	3,300	3,300
1 8034142003	Treasurers Fees Admin Assess	85,280	85,662	88,358	87,000	89,000
1 8034142004	Treasurers Fees Stormwater	39,496	39,499	39,805	40,100	40,200
1 8034142201	R E Excise Tax-Treas Admin F	169,028	209,419	193,156	220,000	226,000
1 8034142202	RE Excise Tax -Treas $5 Fee	15,446	14,497	12,450	15,500	15,500
1 8034143001	Accounting Serv-SIED/Pub Cor	24,000	24,000	24,000	24,000	24,000
1 8034143002	Accounting Serv-ALTC	5,072	5,074	5,073	5,000	5,000
1 8034143003	Accounting Serv-YVCOG			2,068	3,200	3,200
1 8034181001	Copies	22	28	14	125	125
1 8034181005	Title Company Fees	6,600	6,600	6,600	6,600	6,600
1 8035951002	Penalties Operating Assessme	3,793	6,820	4,099	7,000	7,000
1 8035990003	Pen Real & Personal Prop	610,542	625,013	536,083	570,000	570,000
1 8036111001	Investment Interest	348,210	505,453	631,687	625,000	1,040,000
1 8036111032	Unrealized Gains/Losses on I	231,501-	28,399-			
1 8036119001	Investment Service Fees	3				
1 8036141001	Interest-Operating Assessmen	640	795	687	700	700
1 8036141002	Int Operating Assess	6,287	9,951	7,696	12,000	12,000
1 8036142001	Interest-Special Assessment	40	53	38	75	75
1 8036142002	Int PredeterminSpecial Asses	909	932	698	800	700
1 8036146001	New Int-Real & Personal Prop	1,144,056	1,148,265	1,126,835	1,089,000	1,089,000
1 8036146002	Int-Real & Pers Prop Bankrup	10,171	10,771	6,703	11,000	11,000
1 8036851001	Operating Special Assessment	644	659	644	660	660
1 8036910001	Sale of Scrap and Junk		278	15		
1 8036981001	Cashiers Over/Short	297	217	114-	25	25
1 8036990005		2,190				
1 8036991005	Misc-Service Chrg-Returned C		2,610	3,410	2,200	2,200
Sub 080	Treasurer	2,257,388	2,675,236	2,735,689	2,743,435	3,166,435

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Treasurer							
Salaries							
1 811001		Salaries & Wages	729,089	732,887	677,075	748,287	768,308
1 811002		Salaries-Overtime	96	16	224	3,500	2,000
1 811003		Salaries-Extra Help	2,572	2,004	2,383	7,500	4,684
1 811010		Accrued Annual Leave	1,282-	1,318			
Obj 001	Salaries		730,474	736,226	679,681	759,287	774,992
Personnel Benefits							
1 812002		Benefits-Direct	268,180	292,404	284,419	321,932	333,776
Obj 002	Personnel Benefits		268,180	292,404	284,419	321,932	333,776
Supplies							
1 813101		Office & Operating Supplies	19,090	24,536	24,819	25,000	25,000
1 813501		Small Tools & Minor Equipmen	4,734	6,609	4,674	5,053	5,050
1 813502		Computer Software				2,000	2,000
1 813590		Small Attrac-Tracked Invento	12,390	8,788	1,939	15,000	15,000
Obj 003	Supplies		36,213	39,933	31,432	47,053	47,050
Other Services - Charges							
1 814101		Professional Services	24,588	20,720	20,426	30,000	30,000
1 814184		Prof Serv Armored Car	16,485	16,686	17,454	17,000	18,000
1 814191		Prof Serv-Purchasing Serv	4,104	3,416	3,444	3,757	3,924
1 814192		Prof Serv-Tech Services	122,298	136,216	129,242	140,991	167,061
1 814199		Prof Serv-DOS	19,394	19,948	18,794	20,502	21,610
1 814202		Communication-Postage	31,009	33,543	37,671	38,000	38,000
1 814219		Phone Charges-Allocated	1,357	1,267	1,069	1,166	1,166
1 814301		Travel	2,228	1,725	2,379	7,000	7,000
1 814401		Advertising	1,053	686	145	2,200	2,200
1 814501		Operating Rentals & Leases	1,308	992	1,008	2,500	2,500
1 814590		Rent-Facil Maint	48,484	55,410	50,793	55,410	55,410
1 814601		Insurance				5,000	5,000
1 814690		Insurance-Interfund	5,431	5,571	4,459	4,864	8,460
1 814801		Repairs & Maintenance	1,947	1,428	1,921	2,500	2,500
1 814901		Miscellaneous	3,331	3,245	3,482	7,000	7,000
1 814933		Misc-Banking Service Fees	26,109	23,441	8,776	45,000	44,000
Obj 004	Other Services - Charges		309,127	324,293	301,061	382,890	413,831
Capital Outlay							
1 816401		Machinery & Equipment	12,355	2,772			
Obj 006	Capital Outlay		12,355	2,772			
Fnc 081	Treasurer		1,356,350	1,395,629	1,296,594	1,511,162	1,569,649
Sub 080	Treasurer		1,356,349	1,395,629	1,296,594	1,511,162	1,569,649

Coroner



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	164,000	178,364	184,346	189,669
Personnel Benefits	45,157	49,779	56,420	58,190
Supplies	22,069	21,256	20,671	20,671
Other Services & Charges	157,526	159,612	438,308	98,815
Total	388,752	409,011	699,745	367,345

Program Description:

It is the duty of the County Coroner to assume jurisdiction over all bodies of deceased persons who come to their deaths suddenly and without medical attendance. This applies to circumstances which indicate death was caused by unlawful or unnatural means or where a death occurs under suspicious circumstances. It also applies to cases where a Coroner's autopsy or inquest is to be held; or where death is by violence. The jurisdiction of the Coroner also extends to the body of a deceased who, although not physically seen by physician within 36 hours preceding death, was generally under a physician's care for a number of years prior to his death.

It is the Coroner's responsibility to equip and maintain the County Morgue.

Major Objectives:

Continue to provide quality death investigations through cooperation with police agencies, medical community, prosecutor and the funeral home industry.

Revenue/Expenditure Comment:

The State of Washington pays for 40% of all autopsy costs and reimburses the County semi-annually.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Coroner							
REVENUES							
1 20033606921		Autopsy Cost Reimbursement	24,688	33,348	33,540	30,000	30,000
Sub 200	Coroner		24,688	33,348	33,540	30,000	30,000

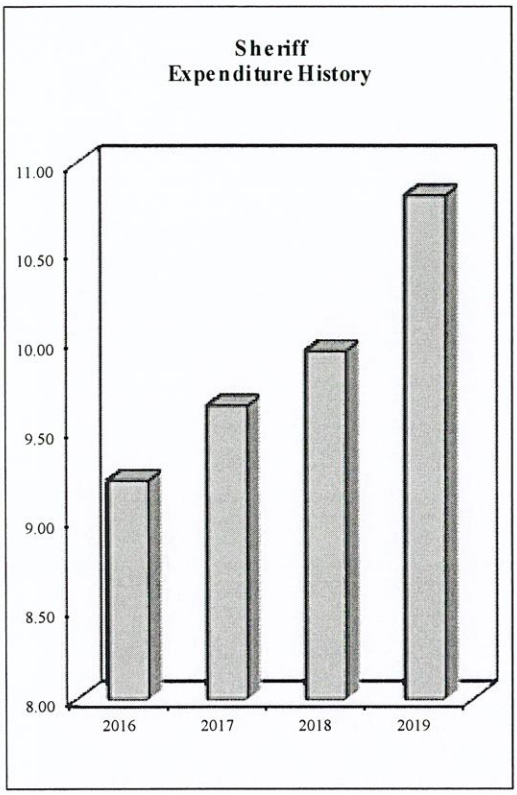
2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Coroner							
Salaries							
1 2011001		Salaries & Wages	160,614	170,302	162,526	177,346	182,669
1 2011002		Salaries-Overtime	3,844	7,759	7,016	7,000	7,000
1 2011010		Accrued Annual Leave	458-	303			
Obj 001	Salaries		164,000	178,364	169,541	184,346	189,669
Personnel Benefits							
1 2012002		Benefits-Direct	43,455	49,779	48,893	56,420	58,190
1 2012004		Benefits-Bank Accruals	1,702				
Obj 002	Personnel Benefits		45,157	49,779	48,893	56,420	58,190
Supplies							
1 2013101		Office & Operating Supplies	5,089	2,441	1,660	5,000	5,000
1 2013501		Small Tools & Minor Equipmen	4,598	4,153	303	3,571	3,571
Obj 003	Supplies		9,687	6,593	1,963	8,571	8,571
Other Services - Charges							
1 2014138		Prof Serv-Burials	2,995	450	4,000	8,681	8,681
1 2014191		Prof Serv-Purch Serv	3,088	2,607	1,535	1,674	1,778
1 2014192		Prof Serv-Tech Services	12,430	11,638	10,640	11,607	14,413
1 2014199		Prof Serv-DOS		7,205	6,905	7,533	7,675
1 2014201		Communication-Telephone	1,336			2,000	
1 2014202		Communication-Postage	636	905	826	500	500
1 2014219		Phone Charges-Allocated	234	216	198	216	216
1 2014301		Travel				500	500
1 2014401		Advertising				235	235
1 2014501		Operating Rentals & Leases	15,273	11,778	12,413	12,000	12,000
1 2014590		Rent-Facil Maint	30,375	30,375	27,844	30,375	30,375
1 2014601		Insurance				232	232
1 2014690		Insurance-Interfund	2,582	3,377	254,983	278,163	64,379-
1 2014801		Repairs & Maintenance	1,403		21	1,000	1,000
1 2014901		Miscellaneous	765	1,038	1,676	3,281	5,278
Obj 004	Other Services - Charges		71,116	69,589	321,040	357,997	18,504
Capital Outlay							
1 2016401		Capital Equipment	7,000				
Obj 006	Capital Outlay		7,000				
Fnc 201	Coroner		296,961	304,325	541,436	607,334	274,934

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Coroner						
Autopsy Costs						
Supplies						
1 2023101	Office & Operating Supplies	12,382	14,663	5,287	12,100	12,100
Obj 003	Supplies	12,382	14,663	5,287	12,100	12,100
Other Services - Charges						
1 2024101	Prof Serv-Doctors	60,385	82,503	79,831	70,311	70,311
1 2024102	Prof Serv-Xrays	1,680	7,520	4,450	10,000	10,000
Obj 004	Other Services - Charges	62,065	90,023	84,281	80,311	80,311
Capital Outlay						
1 2026401	Capital Equipment	17,345				
Obj 006	Capital Outlay	17,345				
Fnc 202	Autopsy Costs	91,792	104,686	89,568	92,411	92,411
Sub 200	Coroner	388,752	409,011	631,004	699,745	367,345

Sheriff



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	4,928,055	5,158,930	5,406,099	5,388,853
Personnel Benefits	1,988,420	2,179,143	2,288,059	2,426,996
Supplies	434,480	283,400	269,183	254,063
Other Services & Charges	1,875,161	2,022,677	1,987,422	2,751,856
Total	9,226,116	9,644,150	9,950,763	10,821,768

Program Description:

"The Sheriff is the chief executive officer and conservator of the peace of the county." The functions of the Sheriff's Office primarily fall into three categories: law enforcement, civil process, and emergency operation.

Major Objectives:

- Respond as quickly as possible to calls for service.
- Provide quality investigations and follow-up.
- Serve civil papers and warrants.
- Enhance community policing/problem solving.
- Provide directed traffic enforcement.

Revenue/Expenditure Comment:

Recent county wide revenue short falls have impacted the Sheriff's Office. Focus will be on those services most vital to public safety.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
REVENUES							
1	21032130002	Kennel License	4,875	4,755	4,320	5,000	
1	21032230001	Dog Licenses	33,680	28,767	16,373	35,000	22,700
1	21034522001	Intergov-Animal Control	702	572	540	600	648
1	21034523001	Animal Control Fees	450	250		300	
1	21035690101	County Dog Violation	168	436	610	300	300
1	21036711001	Donations From Private Sourc	27	6			
1	22032290003	Pistol Permits	54,802	50,986	53,992	40,000	42,000
1	22032290004	Alien Fire Arms		100			
1	22033116591	Local Law Enforce Block Gran	11,333			10,333	
1	22033210701	National Agriculture Library	43,404	15,036	30,342	35,000	15,000
1	22033210702	Natl Agriculture Library-Pas	695				
1	22033316001	Marijuana Eradication	4,538				
1	22033316588	STOP Violence Against Women	24,961	26,960	14,968	26,960	26,960
1	22033316738	Edward Bryne Memorial Task	16,966	58,586			
1	22033320600	State & Community Hwy Safety	2,669	1,530	409	5,000	5,000
1	22033320616	Nat'l Safety Prog DOT	4,837	6,003	3,360		
1	22033401305	State Auto Theft Grant	105,757	75,242			
1	22034135001	Other Statutory Cert/Copy Fe	278	27-			
1	22034135002	Records Checks	380	165	180	400	
1	22034181001	Copies	14,665	9,777	2,370	14,000	3,000
1	22034210001		5				
1	22034210007	Law Enforcement-County Road	389,352	448,000	448,000	448,000	448,000
1	22034210008	Law Enforcement-Civil Fees	102,510	105,551	79,239	90,000	90,000
1	22034210009	Law Enforcement-Other	5,193	4,528	14,612	15,000	1,500
1	22034210010	C Law Enforcement-OCDETF	3,336				
1	22034210020	Police Service-Harrah	52,418	54,515	51,971	54,515	56,695
1	22034210021	Police Service-Naches	85,970	74,895	70,811	82,328	85,621
1	22034210022	Police Service-Tieton	9,153	9,519	7,282	9,518	9,709
1	22034210023	Police Service-Moxee	22,352	19,021	14,551	19,021	19,402
1	22034210024	Police Service-Forrest Serv	56,760	56,760	110,130	108,576	56,760
1	22034210026	Police Service-Selah	48,116	50,041	39,032	50,040	52,042
1	22034210200	Resident/Address Verify	203,746	202,860	152,894	200,000	200,000
1	22034210201	Sex Offender Verification	5,504	4,896	4,960	6,000	6,000
1	22034210203	US Marshall	26,954	41,737	23,360	15,000	15,000
1	22034210301	School Resource Prog		19,414	72,056	82,283	82,283
1	22034280001	Intergov Comm Serv-Granger	35,588	36,300	28,042	36,299	37,389
1	22034280002	Intergov Comm Serv-Wapato	55,781	56,897	43,953	56,896	58,603
1	22034280003	Intergov Comm Serv-Mabton	20,223	21,032	16,247	5,257	21,662
1	22034280010	Dispatch - County Rd	3,080	2,562	1,998	2,562	2,665
1	22035724001	Enforcement Fees-Sup Crt	1,182	2,586	1,751		
1	22035734001	Dist Crt-Sheriffs' Costs	1,203	553	483	1,500	500
1	22036910001	Sale of Scrap and Junk	1,474	10			
1	22036930006	Confisc State Case Proceeds	4,894				
1	22036981001	Cashiers Over/Short	37-	22	53		
1	22036990001		15,489				
1	22036990004		12,636				

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
REVENUES						
1 22036990011		94,139				
1 22036990012		60				
1 22036990013		17,687				
1 22036990026		150				
1 22036991001	Other Misc Revenue		8,360	9,693	7,500	7,500
1 22036991012	Misc-Vol Reserve Officers		270-			
1 22036991013	Misc-Insurance Reimbursement		673			
1 22036991040	Misc-Livestock			2		
1 22036991044	Misc-Court Ordered Revenue		16,776	12,529	12,000	15,000
1 22036991045	Misc Revenue - LEAD		34,603	11,826	18,042	18,042
1 22039520001	Comp Loss/Impairment Insur	164	5,216			
Sub 220 Sheriff		1,560,365	1,521,416	1,321,095	1,452,030	1,399,981

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Administration						
Reclassification & Cost Alloc.						
1 2800101	Oper Trans Out - Buena	25,963	30,163	2,081	29,165	28,413
Obj 000	Reclassification & Cost Alloc.	25,963	30,163	2,081	29,165	28,413
Salaries						
1 2801001	Salaries & Wages	363,377	392,346	363,520	391,705	408,301
1 2801010	Accrued Annual Leave	22,511-	9,055			
Obj 001	Salaries	340,867	401,401	363,520	391,705	408,301
Personnel Benefits						
1 2802002	Benefits-Direct	104,056	112,908	124,647	140,677	151,220
1 2802004	Benefits-Bank Accruals	123	38	457-		
1 2802009	Benefits-Uniform Cleaning		164	6		
1 2802014	Benefits-Uniforms	460	6,115	6,262		1,000
Obj 002	Personnel Benefits	104,639	119,226	130,458	140,677	152,220
Supplies						
1 2803101	Office & Operating Supplies	26,931	19,219	13,555	5,000	10,000
1 2803104	Printing	1,653	1,334	249	1,000	1,500
1 2803115	Other Items	101	60	25		
1 2803117	Ammunition	517		4,522	752	752
1 2803199	Misc Supplies	663	749	334	2,000	500
1 2803201	Fuel Consumed	2,584	479	297	1,000	500
1 2803501	Small Tools & Minor Equipmen	4,860	540	1,506	11,059	11,000
1 2803502	Computer Software		2			
1 2803590	Small Attract Computer/Monit	388	2,532		26,988	26,000
Obj 003	Supplies	37,697	24,916	20,488	47,799	50,252
Other Services - Charges						
1 2804101	Professional Services	79,731	27,623	10,884	9,731	2,303
1 2804164	Prof Serv Psychological	900	450	450	450	
1 2804177	Prof Serv-Polygraph	1,400	700		175	
1 2804191	Prof Serv-Purchasing	50,040	41,693	42,958	46,863	49,936
1 2804192	Prof Serv-Tech Services	186,113	410,050	399,827	436,175	526,590
1 2804197	Prof Serv-Physical Eval		1,587	1,473	1,000	
1 2804198	Prof Serv-GIS	17,876	18,220	17,160	18,720	19,169
1 2804201	Communications-Telephone	8,505	5,446	15,133	2,920	15,652
1 2804202	Communications-Postage	5,311	5,119	5,728	4,500	4,500
1 2804219	Phone Charges-Allocated	9,030	8,124	8,569	9,348	9,348
1 2804301	Travel	13	382	397	2,000	2,000
1 2804305	Travel Training	2,847	2,103	4,766	2,000	5,000
1 2804401	Advertising	1,581	2,072	1,695	500	500

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Administration						
Other Services - Charges						
1 2804501	Operating Rental & Leases	161,601	180,743	174,468	174,500	13,000
1 2804520	Leased Assets	2,934	3,128	4,529	1,500	2,000
1 2804590	Rent-Facilities Maint	27,880	27,880	24,837	27,880	529,360
1 2804601	Insurance			21		
1 2804690	Insurance-Interfund	285,320	353,018	350,673	382,552	620,607
1 2804701	Utilities-Services	34,086	37,450	27,739	35,000	
1 2804801	Repairs Maintenance	17,267	9,708	24,410	10,000	15,000
1 2804806	Veh Repair & Maintenance	19,934	8,215	3,143	1,000	1,000
1 2804811	Towing Non County			25		
1 2804901	Miscellaneous	3,084	16,618	3,898	4,000	708
1 2804924	Misc-Tuition/Fees	3,777	3,684	3,887	2,000	3,500
Obj 004	Other Services - Charges	919,229	1,164,013	1,126,668	1,172,814	1,820,173
Fnc 280	Administration	1,428,394	1,739,718	1,643,216	1,782,160	2,459,359
Animal Control						
Salaries						
1 2811001	Salaries & Wages	88,248	86,670	53,304	92,435	51,004
1 2811002	Salaries-Overtime	1,000	547	64	500	500
1 2811010	Accrued Annual Leave	124	2,154-			
Obj 001	Salaries	89,372	85,063	53,368	92,935	51,504
Personnel Benefits						
1 2812002	Benefits-Direct	40,651	43,617	26,210	46,417	24,765
1 2812004	Benefits-Bank Accruals	707	3,725	880		
1 2812014	Benefits-Uniforms	39	660	79	500	500
Obj 002	Personnel Benefits	41,397	48,001	27,168	46,917	25,265
Supplies						
1 2813101	Office & Operating Supplies	671	661		500	
1 2813104	Printing	282	198	199	600	500
1 2813117	Ammunition	388		370	388	388
1 2813199	Misc Supplies				250	250
1 2813201	Fuel Consumed	5,661	2,497	528		
1 2813590	Small Attract Computer/Monit	319				
Obj 003	Supplies	7,322	3,355	1,097	1,738	1,138
Other Services - Charges						
1 2814101	Professional Services	4,670	1,315	310	4,000	2,000
1 2814201	Communications-Telephone	1,759	2,567	1,483	2,250	2,250
1 2814202	Communications-Postage	896	534	72	1,000	500

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Animal Control						
Other Services - Charges						
1 2814501	Operating Rental & Leases	12,807	14,038	14,993	25,000	10,062
1 2814806	Veh Repair & Maintenance	1,338	2,199	154		250
Obj 004	Other Services - Charges	21,470	20,652	17,011	32,250	15,062
Fnc 281	Animal Control	159,561	157,072	98,644	173,840	92,969
Civil						
Salaries						
1 2821001	Salaries & Wages	399,061	438,026	398,551	460,507	472,760
1 2821002	Salaries-Overtime	19,413	24,087	26,367	7,000	7,000
1 2821010	Accrued Annual Leave	10,602	4,552-			
Obj 001	Salaries	429,076	457,561	424,918	467,507	479,760
Personnel Benefits						
1 2822002	Benefits-Direct	171,701	194,537	184,212	212,791	221,684
1 2822004	Benefits-Bank Accruals	1,445	5,439	1,219-		
1 2822009	Benefits-Uniform Cleaning	68	575	596	50	675
1 2822014	Benefits-Uniforms	1,222	3,402	1,174	850	850
Obj 002	Personnel Benefits	174,435	203,953	184,762	213,691	223,209
Supplies						
1 2823101	Office & Operating Supplies	18,070	11,970	10,161	3,000	5,000
1 2823104	Printing	3,252	1,360	2,611	1,000	2,000
1 2823117	Ammunition	259	31	185	376	376
1 2823199	Misc Supplies	321	600	250	500	500
1 2823201	Fuel Consumed	5,350	6,875	6,755		
1 2823501	Small Tools & Minor Equipmen	5,448	823	9,139		
1 2823502	Computer Software		162			
1 2823590	Small Attract Computer/Monit	9,160	1,647	967	3,000	
Obj 003	Supplies	41,860	23,468	30,070	7,876	7,876
Other Services - Charges						
1 2824101	Professional Services	2,897	4,331	2,528	3,000	3,000
1 2824164	Prof Serv-Psychological Eval	900				
1 2824177	Prof Serv-Polygraph	350				
1 2824201	Communications-Telephone	5,428	7,595	2,000	3,000	3,000
1 2824202	Communications-Postage	870	823	831	800	800
1 2824301	Travel	44	227		500	
1 2824305	Travel Training	6,261	5,928	5,665	1,900	2,500
1 2824401	Advertising	632		992		
1 2824501	Operating Rental & Leases	16,040	21,351	21,366	13,300	24,600

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
Civil							
Other Services - Charges							
1 2824520		Leased Assets	2,656	3,229	4,367	2,900	3,600
1 2824601		Insurance			277		
1 2824801		Repairs Maintenance	693	865	1,256	500	500
1 2824806		Veh Repair & Maintenance	7,253	7,557	6,475		500
1 2824811		Towing Non County	1,631				
1 2824901		Miscellaneous	168	35	140	500	500
1 2824924		Misc-Tuition/Fees	2,715	2,611	2,205	1,000	1,200
Obj 004	Other Services - Charges		48,538	54,553	48,102	27,400	40,200
Capital Outlay							
1 2826401		Machinery & Equipment		5,004			
Obj 006	Capital Outlay			5,004			
Fnc 282	Civil		693,909	744,540	687,852	716,474	751,045
Detective							
Salaries							
1 2841001		Salaries & Wages	263,627	275,402	259,320	291,965	300,848
1 2841002		Salaries-Overtime	16,734	24,761	9,153	10,000	10,000
1 2841010		Accrued Annual Leave	1,617	1,348			
Obj 001	Salaries		281,977	301,512	268,473	301,965	310,848
Personnel Benefits							
1 2842002		Benefits-Direct	110,259	120,947	107,905	129,406	128,485
1 2842004		Benefits-Bank Accruals	8,833	12,419	10,534		
1 2842009		Benefits-Uniform Cleaning			11		
1 2842014		Benefits-Uniforms	1,507	239			
Obj 002	Personnel Benefits		120,600	133,606	118,449	129,406	128,485
Supplies							
1 2843101		Office & Operating Supplies	9,196	3,695	2,288	1,000	1,600
1 2843104		Printing	285	213	830	200	200
1 2843117		Ammunition	647		1,033	940	940
1 2843199		Misc Supplies		20		500	500
1 2843201		Fuel Consumed	4,312	4,370	6,260	8,000	6,500
1 2843501		Small Tools & Minor Equipmen	919	260			
1 2843502		Computer Software			38		
1 2843590		Small Attract Computer/Monit	6,971			2,500	2,500
Obj 003	Supplies		22,329	8,557	10,449	13,140	12,240

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Detective						
Other Services - Charges						
1 2844101	Professional Services	6,469	4,634	2,131	4,000	4,000
1 2844164	Prof Serv-Psychological Eval				450	
1 2844177	Prof Serv-Polygraph	350	525	525	525	525
1 2844201	Communications-Telephone	4,557	4,241	3,236	3,500	3,500
1 2844202	Communications-Postage			2		
1 2844301	Travel	968	1,735	3,583	1,500	3,500
1 2844305	Travel-Training	9,331	1,757	2,128	1,900	4,775
1 2844501	Operating Rental & Leases	17,079	19,970	20,319	20,000	20,000
1 2844801	Repairs & Maint		65			
1 2844806	Veh Repair & Maintenance	34,822	8,000	7,607	7,000	5,000
1 2844811	Towing Non County		218			
1 2844901	Miscellaneous		172	40	2,500	2,675
1 2844924	Misc-Tuition/Fees	12,548		295	1,000	4,000
1 28424301	Travel	241				
1 28424305	Travel Training	8,250	6,978	4,086	9,974	
1 28424901	Miscellaneous	12,439	13,975	9,206	13,986	
1 28424924	Misc-Tuition/Fees	3,580	5,122	2,725	3,000	
Obj 004	Other Services - Charges	110,633	67,391	55,883	69,335	47,975
Fnc 284	Detective	535,539	511,066	453,254	513,846	499,548
Dispatch						
Salaries						
1 2851001	Salaries & Wages	400,949	387,675	317,457	480,842	457,039
1 2851002	Salaries-Overtime	89,953	71,351	126,616	64,000	64,000
1 2851003	Salaries-Extra Help	267		1,258		
1 2851010	Accrued Annual Leave	2,404-	46			
Obj 001	Salaries	488,764	459,073	445,331	544,842	521,039
Personnel Benefits						
1 2852002	Benefits-Direct	174,425	176,892	169,598	213,895	212,353
1 2852004	Benefits-Bank Accruals	11,227	6,950	6,209-		
1 2852009	Benefits-Uniform Cleaning	10	46	10		
1 2852014	Benefits-Uniforms	2,322	560	2,392		2,000
Obj 002	Personnel Benefits	187,983	184,448	165,792	213,895	214,353
Supplies						
1 2853101	Office & Operating Supplies	2,796	6,774	12,537	1,000	1,000
1 2853104	Printing	222		751	250	700
1 2853115	Books- School	952				
1 2853199	Misc Supplies	649	442	482	500	500
1 2853201	Fuel Consumed	307	157	44	300	300

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Dispatch						
Supplies						
1 2853501	Small Tools & Minor Equipmen		649	9,265		1,000
1 2853590	Small Attract Computer/Monit	520		400		
Obj 003	Supplies	5,446	8,023	23,479	2,050	3,500
Other Services - Charges						
1 2854101	Professional Services	2,179	3,806	1,762		
1 2854164	Prof Serv-Psychological Eval	1,350	2,250	2,700		900
1 2854177	Prof Serv-Polygraph	700	525	1,225		350
1 2854201	Communications-Telephone	16,573	16,945	10,442	18,388	18,388
1 2854301	Travel	1,073				
1 2854305	Travel Training	5,087	3,936	1,184	1,900	1,900
1 2854401	Advertising	640	907	125		500
1 2854501	Operating Rental & Leases	13,981	17,378	21,024	23,726	14,822
1 2854520	Leased Assets	329	427	634		500
1 2854701	Utilities-Services	364	298			
1 2854801	Repair -Maintenance	3,542	127	143		
1 2854806	Veh Repair & Maintenance	132	86			
1 2854808	Comm Equip Maintenance	9,473	38,656	29,057	40,596	37,000
1 2854901	Miscellaneous	161	237	291	250	250
1 2854924	Misc Training					1,000
1 2854999	Misc Services & Charges				1,000	
Obj 004	Other Services - Charges	55,584	85,578	68,588	85,860	75,610
Fnc 285	Dispatch	737,777	737,122	703,190	846,647	814,502
Financial						
Salaries						
1 2861001	Salaries & Wages	125,907	121,011	120,924	133,130	135,168
1 2861002	Salaries-Overtime	4,540	5,063	5,573	3,000	3,000
1 2861010	Accrued Annual Leave	167	902-			
Obj 001	Salaries	130,614	125,172	126,496	136,130	138,168
Personnel Benefits						
1 2862002	Benefits-Direct	54,623	54,518	57,545	61,850	63,946
1 2862004	Benefits-Bank Accruals	376	285	338-		
1 2862009	Benefits-Uniform Cleaning	266	109		200	
1 2862014	Benefits-Uniforms	1,049	57	115	500	500
Obj 002	Personnel Benefits	56,314	54,968	57,322	62,550	64,446
Supplies						
1 2863101	Office & Operating Supplies	5,424	2,811	814	1,500	1,500

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
Financial							
Supplies							
1 2863104		Printing	349	304		250	250
1 2863199		Misc Supplies	492	240		500	500
1 2863201		Fuel Consumed	43	292	267		
1 2863501		Small Tools & Minor Equipmen	73		1,246		
1 2863590		Small Attract Computer/Monit	428			500	500
Obj 003	Supplies		6,809	3,647	2,328	2,750	2,750
Other Services - Charges							
1 2864101		Professional Services	50				
1 2864164		Prof Serv-Psychological Eval		450			
1 2864201		Communications-Telephone	359	520	423	500	500
1 2864202		Communications-Postage	13				
1 2864301		Travel			65		
1 2864305		Travel-Training	844	695	1,356	1,000	2,000
1 2864401		Advertising		737			
1 2864601		Insurance			135		
1 2864806		Veh Repair & Maintenance	5				
1 2864901		Miscellaneous	30	33	404	50	500
1 2864924		Misc-Training	2,576	1,367	1,109	1,000	1,000
Obj 004	Other Services - Charges		3,878	3,802	3,491	2,550	4,000
Fnc 286	Financial		197,614	187,589	189,637	203,980	209,364
Lead Task Force							
Salaries							
1 2871001		Salaries & Wages	141,401	145,355	102,771	150,855	111,771
1 2871002		Salaries-Overtime	20,507	25,581	26,096	10,600	8,500
1 2871010		Accrued Annual Leave	147-	821			
Obj 001	Salaries		161,761	171,757	128,867	161,455	120,271
Personnel Benefits							
1 2872002		Benefits-Direct	58,719	63,572	48,494	73,498	72,932
1 2872004		Benefits-Bank Accruals	5,418	5,396	1,667		
1 2872009		Benefits-Uniform Cleaning	35				
1 2872014		Benefits-Uniforms		32			
Obj 002	Personnel Benefits		64,172	69,000	50,161	73,498	72,932
Supplies							
1 2873101		Office & Operating Supplies	218				
1 2873115		Books- School		14			
1 2873117		Ammunition	259		185		376

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Lead Task Force						
Supplies						
1 2873201	Fuel Consumed	3,567	5,117	6,010	2,400	3,500
1 2873501	Small Tools & Minor Equipmen	496-				
Obj 003	Supplies	3,548	5,131	6,195	2,400	3,876
Other Services - Charges						
1 2874101	Professional Services			9		
1 2874806	Veh Repair & Maintenance	59	259	81	1,000	1,000
1 2874924	Misc-Tuition/Fees	440	75			
Obj 004	Other Services - Charges	499	334	90	1,000	1,000
Fnc 287	Lead Task Force	229,981	246,222	185,313	238,353	198,079
Lower Valley Patrol						
Salaries						
1 2881001	Salaries & Wages	968,372	988,017	877,496	1,163,002	1,044,116
1 2881002	Salaries-Overtime	43,866	77,321	87,030	39,200	34,500
1 2881010	Accrued Annual Leave	7,165-	6,020			
Obj 001	Salaries	1,005,073	1,071,358	964,526	1,202,202	1,078,616
Personnel Benefits						
1 2882002	Benefits-Direct	359,525	413,672	376,721	514,134	447,496
1 2882004	Benefits-Bank Accruals	50,692	51,378	42,947		
1 2882009	Benefits-Uniform Cleaning			19		
1 2882014	Benefits-Uniforms	10,825	11,666	4,078	8,250	8,250
Obj 002	Personnel Benefits	421,042	476,716	423,766	522,384	455,746
Supplies						
1 2883101	Office & Operating Supplies	9,752	6,285	4,000	1,241	5,000
1 2883104	Printing	517	1,691	437	1,500	1,000
1 2883117	Ammunition	5,774		2,778	3,528	3,528
1 2883199	Misc Supplies	4,500				
1 2883201	Fuel Consumed	53,999	64,334	44,417	50,000	30,000
1 2883501	Small Tools & Minor Equipmen	21,011	1,233	5,213	6,000	6,000
1 2883590	Small Attract Computer/Monit	21,332	4,230	8,389	7,000	7,000
Obj 003	Supplies	116,885	77,773	65,234	69,269	52,528
Other Services - Charges						
1 2884101	Professional Services	5,644	10,556	6,008	5,000	2,400
1 2884164	Prof Serv-Psychological Eval	450	900	450	900	450
1 2884177	Prof Serv-Polygraph	175	175		350	175

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Lower Valley Patrol						
Other Services - Charges						
1 2884197	Prof Serv-Physical Eval	2,944	3,174	1,422	1,000	1,500
1 2884201	Communications-Telephone	16,548	19,819	11,995	22,000	17,000
1 2884202	Communications-Postage	23		42		
1 2884305	Travel Training	2,249	1,927	6,225	5,000	10,000
1 2884401	Advertising		913	313	1,250	
1 2884501	Operating Rental & Leases	143,896	135,174	184,891	147,380	204,418
1 2884520	Leased Assets	673	846	1,146	1,000	1,000
1 2884701	Utilities-Services	4,749	4,919	3,932	4,300	
1 2884801	Repairs & Maintenance	10,034	3,569	706	2,200	2,200
1 2884806	Veh Repair & Maintenance	80,431	36,629	26,941	23,100	23,100
1 2884811	Towing Non County	899	172	2,524	500	500
1 2884901	Miscellaneous	1,554	1,766	1,639	1,500	1,500
1 2884924	Misc-Tuition/Fees	2,495	8,255	469	4,000	2,000
Obj 004	Other Services - Charges	272,763	228,795	248,702	219,480	266,243
Intergovernmental Services						
1 2885101	C Intergov Prof Serv	61	61	60		
Obj 005	Intergovernmental Services	61	61	60		
Capital Outlay						
1 2886401	Machinery & Equipment	13,384				
Obj 006	Capital Outlay	13,384				
Fnc 288	Lower Valley Patrol	1,829,209	1,854,703	1,702,287	2,013,335	1,853,133
Pass Patrol						
Salaries						
1 2891001	Salaries & Wages	72,122	73,074	67,522	81,824	78,645
1 2891002	Salaries-Overtime	6,811	9,017	13,336	54,816	3,000
1 2891010	Accrued Annual Leave		461			
Obj 001	Salaries	78,933	82,552	80,859	136,640	81,645
Personnel Benefits						
1 2892002	Benefits-Direct	21,760	24,190	33,647	25,945	41,331
1 2892004	Benefits-Bank Accruals	3,051	4,280	2,937		
1 2892009	Benefits-Uniform Cleaning		11			
1 2892014	Benefits-Uniforms	3		91	100	100
Obj 002	Personnel Benefits	24,814	28,481	36,675	26,045	41,431

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
Pass Patrol							
Supplies							
1 2893101		Office & Operating Supplies	215	61	124	100	100
1 2893104		Printing			33	100	100
1 2893117		Ammunition	259		185	376	376
1 2893199		Misc Supplies				100	100
1 2893201		Fuel Consumed	2,567	2,996	4,951	5,000	5,000
Obj 003	Supplies		3,041	3,057	5,294	5,676	5,676
Other Services - Charges							
1 2894101		Professional Services	2			50	
1 2894201		Communications-Telephone	1,502	2,799	2,205	2,975	2,500
1 2894305		Travel-Training					500
1 2894501		Operating Rental & Leases	5,148	4,356	6,642	5,000	6,000
1 2894806		Veh Repair & Maintenance	1,205	1,480	1,511	1,500	1,500
1 2894808		Comm Equip Maintenance		290			
1 2894811		Towing Non County			947		
1 2894924		Misc-Tuition/Fees					250
Obj 004	Other Services - Charges		7,857	8,926	11,305	9,525	10,750
Fnc 289	Pass Patrol		114,644	123,015	134,132	177,886	139,502
Special Operations							
Salaries							
1 2901001		Salaries & Wages	90,392	92,585	85,037	98,757	100,736
1 2901002		Salaries-Overtime	21,832	14,383	17,746	8,000	8,000
1 2901010		Accrued Annual Leave	14,315	4,837-			
1 29021002		Salaries-Overtime		677			
1 29031001		Salaries & Wages	2,960	368			
1 29031002		Salaries-Overtime	2,882	4,588	5,109		
Obj 001	Salaries		132,381	107,763	107,892	106,757	108,736
Personnel Benefits							
1 2902002		Benefits-Direct	31,049	31,841	31,629	34,687	37,121
1 2902004		Benefits-Bank Accruals	4,921	4,435	4,303		
1 2902014		Benefits-Uniforms	3,464				
1 29032002		Benefits-Direct	825	774	812		
Obj 002	Personnel Benefits		40,259	37,050	36,744	34,687	37,121
Supplies							
1 2903101		Office & Operating Supplies	12,968	3,648	2,152	2,000	2,000
1 2903104		Printing	164	39	979	200	200
1 2903115		Books- School	210				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Special Operations						
Supplies						
1 2903117	Ammunition	129		185	376	376
1 2903199	Misc Supplies	1,164	50	10		
1 2903201	Fuel Consumed	4,726	5,320	7,287	10,000	7,000
1 2903501	Small Tools & Minor Equipmen	3,666	4,626	126	500	500
1 2903502	Computer Software		360			
1 2903590	Small Attract Computer/Monit	2,658	606	1,323	3,000	3,000
1 29033201	Fuel Consumed	222				
1 29043101	Office & Operating Supplies	332				
1 29043501	Small Tools & Minor Equipm	11,075				
Obj 003	Supplies	37,314	14,650	12,062	16,076	13,076
Other Services - Charges						
1 2904101	Professional Services	127	11			
1 2904201	Communications-Telephone	1,855	3,801	2,833	3,200	3,200
1 2904202	Communications-Postage	16				
1 2904305	Travel-Training	492	768		500	500
1 2904501	Operating Rental & Leases	5,676	2,016	8,157	5,600	5,600
1 2904520	Leased Assets	329	369	519	400	400
1 2904701	Utilities-Services	1,000	931	920	1,000	1,000
1 2904801	Repairs & Maintenance	28	49	366	1,000	1,000
1 2904806	Veh Repair & Maintenance	13,189	15,281	21,516	29,000	4,000
1 2904808	Comm Equip Maintenance		27			
1 2904901	Miscellaneous	1,273	311	3,365		1,500
1 2904924	Misc-Travel	1,500	45	255	500	500
1 29034305	Travel-Training	249				
1 29034801	Repairs & Maintenance	1,895				
1 29034806	Vehicle Repair and Maintenan	2,421				
1 29034911	Misc-Training	490				
1 29044801	Repairs - Maintenance	481				
Obj 004	Other Services - Charges	31,020	23,609	37,931	41,200	17,700
Capital Outlay						
1 2906401	Machinery & Equipment	54,467				
Obj 006	Capital Outlay	54,467				
Fnc 290	Special Operations	295,440	183,071	194,629	198,720	176,633
Upper Valley Patrol						
Salaries						
1 2911001	Salaries & Wages	1,252,964	1,208,644	1,103,735	1,312,309	1,462,680
1 2911002	Salaries-Overtime	67,179	101,330	94,352	39,200	34,500
1 2911010	Accrued Annual Leave	15,623	21,968			

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
Upper Valley Patrol							
Obj 001	Salaries		1,335,767	1,331,942	1,198,087	1,351,509	1,497,180
Personnel Benefits							
1 2912002		Benefits-Direct	524,783	514,331	484,878	570,803	718,294
1 2912004		Benefits-Bank Accruals	43,833	56,281	44,775		
1 2912009		Benefits-Uniform Cleaning	86	69	25	200	200
1 2912014		Benefits-Uniforms	13,871	8,858	1,719	8,250	8,250
Obj 002	Personnel Benefits		582,573	579,540	531,398	579,253	726,744
Supplies							
1 2913101		Office & Operating Supplies	10,725	9,196	5,605	1,241	5,000
1 2913104		Printing	504	2,250	153	1,500	1,500
1 2913115		Books- School	131				
1 2913117		Ammunition	6,809	5,314	2,963	5,264	5,264
1 2913199		Misc Supplies	4,913	2,607			
1 2913201		Fuel Consumed	46,080	42,858	30,693	52,000	30,000
1 2913501		Small Tools & Minor Equipmen	18,329	4,871	1,329	5,500	5,500
1 2913590		Small Attract Computer/Monit	22,566	3,981	13,489	23,833	23,833
Obj 003	Supplies		110,055	71,076	54,231	89,338	71,097
Other Services - Charges							
1 2914101		Professional Services	5,612	4,180	3,975	3,820	7,000
1 2914164		Prof Serv-Psychological Eval	1,350	450	900	900	450
1 2914177		Prof Serv-Polygraph	175		700	350	175
1 2914197		Prof Serv-Physical Eval	3,654		1,477	1,000	1,500
1 2914201		Communications-Telephone	17,996	21,844	13,830	22,000	15,000
1 2914202		Communications-Postage	4		30		
1 2914301		Travel	5	514	133		
1 2914305		Travel-Training	3,530	7,284	1,344	5,000	5,000
1 2914401		Advertising	625	625	313	1,250	1,250
1 2914501		Operating Rental & Leases	102,923	129,691	155,530	154,540	214,305
1 2914520		Leased Assets	391	435	592	300	600
1 2914801		Repairs & Maintenance	75	1,811	137	1,650	
1 2914806		Veh Repair & Maintenance	59,209	29,787	25,091	27,094	20,000
1 2914811		Towing		418	402		500
1 2914901		Miscellaneous	25	233	163	50	50
1 2914924		Misc-Tuition/Fees	9,984	7,840	2,127	5,000	2,000
Obj 004	Other Services - Charges		205,557	205,111	206,745	222,954	267,830
Capital Outlay							
1 2916401		Machinery & Equipment	13,384				
Obj 006	Capital Outlay		13,384				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Fnc 291	Upper Valley Patrol	2,247,336	2,187,669	1,990,460	2,243,054	2,562,851
Violent Crimes Task Force						
Salaries						
1 2921001	Salaries & Wages	88,560	90,073	82,954	96,094	179,941
1 2921002	Salaries-Overtime	2,820	6,616	5,433	15,000	15,000
1 2921010	Accrued Annual Leave	21	12,819-			
1 29231002	Salaries-Overtime	26,968	36,017	25,098		
Obj 001	Salaries	118,368	119,887	113,486	111,094	194,941
Personnel Benefits						
1 2922002	Benefits-Direct	25,424	32,747	31,451	34,232	78,548
1 2922004	Benefits-Bank Accruals	6,077	3,853	3,960		
1 2922014	Benefits-Uniforms	186	529	1,840		
Obj 002	Personnel Benefits	31,687	37,129	37,251	34,232	78,548
Supplies						
1 2923101	Office & Operating Supplies	283-	177	597	600	600
1 2923104	Printing			33	100	
1 2923117	Ammunition	129		185	376	376
1 2923199	Misc Supplies				500	
1 2923201	Fuel Consumed	4,206	5,440	5,202	4,500	5,500
1 2923501	Small Tools & Minor Equipmen			556		
1 2923590	Small Attract Computer/Monit	1,476		2,584		
1 29233101	Office & Operating Supplies	1,666	833-			
1 29233501	Small Tools & Minor Equipmen			154		
Obj 003	Supplies	7,194	4,784	9,310	6,076	6,476
Other Services - Charges						
1 2924201	Communications-Telephone	1,949	2,353	1,470	2,250	2,800
1 2924305	Travel-Training	36	357		500	500
1 2924520	Leased Assets	313	412	548	400	
1 2924801	Repairs & Maintenance	796	1,379	146	1,400	
1 2924806	Veh Repair & Maintenance	7,481	4,509	6,423	6,000	6,000
1 2924811	Towing		184			
1 2924901	Miscellaneous	103	24	127	350	350
1 2924924	Misc-Training	300			500	500
1 29234101	Professional Services	243				
1 29234801	Repair & Maintenance		421			
1 29234806	Veh Repair	83	99	78		
1 29234901	Miscellaneous	2,107				
Obj 004	Other Services - Charges	13,411	9,738	8,792	11,400	10,150

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Fnc 292	Violent Crimes Task Force	170,661	171,538	168,839	162,802	290,115
Auto Theft						
Salaries						
1 2931001	Salaries & Wages	72,048	74,284	69,116	80,312	
1 2931002	Salaries-Overtime		83	2,791		
1 2931010	Accrued Annual Leave		333			
Obj 001	Salaries	72,048	74,700	71,907	80,312	
Personnel Benefits						
1 2932002	Benefits-Direct	33,653	36,586	36,057	37,353	
1 2932004	Benefits-Bank Accruals	3,641	3,779	724-		
Obj 002	Personnel Benefits	37,295	40,365	35,333	37,353	
Supplies						
1 2933101	Office & Operating Supplies	54				
1 2933117	Ammunition	129		185		
1 2933201	Fuel Consumed		19			
Obj 003	Supplies	183	19	185		
Other Services - Charges						
1 2934201	Communications-Telephone	2,030	1,801	1,306		
1 2934305	Travel-Training		889			
1 2934801	Repair & Maintenance	767				
1 2934806	Vehicle Repair & Maintenance	25				
1 2934924	Misc-Training		200			
Obj 004	Other Services - Charges	2,822	2,889	1,306		
Fnc 293	Auto Theft	112,347	117,973	108,732	117,665	
Marijuna Erad						
Salaries						
1 2941002	Salaries-Overtime	1,932				
Obj 001	Salaries	1,932				
Other Services - Charges						
1 2944901	Miscellaneous	2,647				
Obj 004	Other Services - Charges	2,647				
Fnc 294	Marijuna Erad	4,579				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Reserve Officer Program						
Personnel Benefits						
1 2952002	Benefits Direct	4,495	4,947	4,915	5,000	5,000
1 2952009	Benefits-Uniform Cleaning	15	40	96		
1 2952014	Benefits-Uniform Contrat	2,166	4,199	992	1,500	1,500
Obj 002	Personnel Benefits	6,676	9,186	6,003	6,500	6,500
Supplies						
1 2953101	Office & Operating Supplies	141	108		250	250
1 2953104	Printing	33	207	33		
1 2953117	Ammunition	3,362		3,148	4,888	4,888
1 2953201	Fuel Consumed	4,333	7,979	6,403	5,000	7,000
Obj 003	Supplies	7,868	8,294	9,583	10,138	12,138
Other Services - Charges						
1 2954101	Professional Services	20			100	
1 2954164	Prof Serv Psych Evaluations	3,150		1,350		
1 2954177	Prof Serv-Polygraph			525		
1 2954201	Communications-Telephone	2,719	2,162	2,168	3,000	2,500
1 2954301	Travel		224			
1 2954305	Travel-Training		361		500	500
1 2954501	Operating Rentals & Lease	5,378	8,513	6,875	5,000	8,000
1 2954806	Vehicle Repairs Maintenance	2,113	3,837	2,947	2,500	2,500
1 2954901	Miscellaneous			50		
1 2954924	Misc-Tuition/Fees		245			250
Obj 004	Other Services - Charges	13,380	15,342	13,916	11,100	13,750
Fnc 295	Reserve Officer Program	27,925	32,822	29,501	27,738	32,388
SWAT						
Salaries						
1 2961002	Salaries-Overtime	6,155	7,953	8,829	2,500	2,500
Obj 001	Salaries	6,155	7,953	8,829	2,500	2,500
Personnel Benefits						
1 2962002	Benefits-Direct	1,265	1,222	1,352		800
1 2962014	Benefits-Uniforms	782	268		2,000	
Obj 002	Personnel Benefits	2,046	1,489	1,352	2,000	800
Supplies						
1 2963101	Office & Operating Supplies	251	40	96		
1 2963501	Small Tools & Minor Equipmen	3,091		1,907		

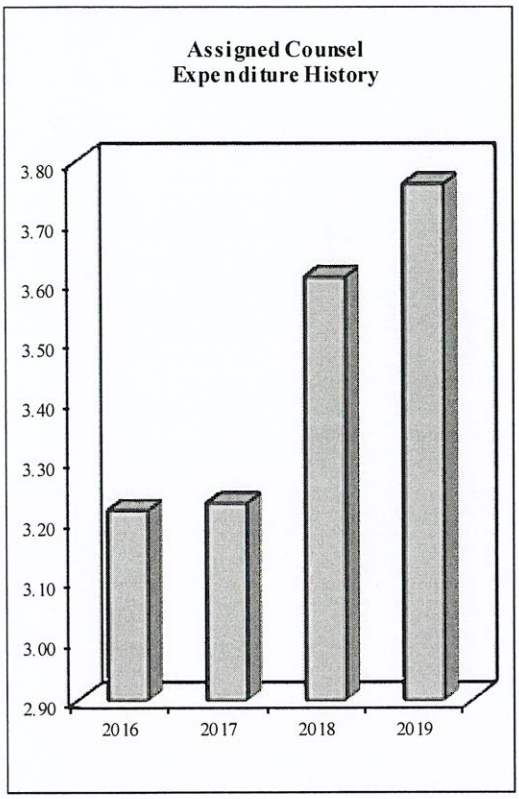
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
SWAT						
Supplies						
1 2963590	Small Attract Computer/Monit	7,293	5,319			
Obj 003	Supplies	10,634	5,359	2,003		
Other Services - Charges						
1 2964101	Professional Services	1				
1 2964201	Communications-Telephone	359			480	
1 2964301	Travel	329				
1 2964305	Travel training			313		500
1 2964901	Miscellaneous	1,000		600		600
Obj 004	Other Services - Charges	1,688		913	480	1,100
Fnc 296	SWAT	20,523	14,801	13,097	4,980	4,400
Traffic Enforcement						
Salaries						
1 2971001	Salaries & Wages	220,939	304,544	283,456	322,876	330,863
1 2971002	Salaries-Overtime	33,760	25,846	40,764	7,000	5,000
1 2971010	Accrued Annual Leave	271	7,140			
Obj 001	Salaries	254,969	337,530	324,220	329,876	335,863
Personnel Benefits						
1 2972002	Benefits-Direct	78,746	125,497	142,553	138,023	168,113
1 2972004	Benefits-Bank Accruals	13,039	14,221	9,095		
1 2972014	Benefits-Uniforms	703	3,982	1,968		
Obj 002	Personnel Benefits	92,488	143,699	153,616	138,023	168,113
Supplies						
1 2973101	Office & Operating Supplies	225	918	1,472	250	1,500
1 2973104	Printing	33	307			
1 2973117	Ammunition	647		741	940	940
1 2973201	Fuel Consumed	13,863	16,065	8,258	9,000	9,000
1 2973501	Small Tools & Minor Equipmen	1,527		717		
1 2973590	Small Attract Computer/Monit		4,000	3,203		
Obj 003	Supplies	16,295	21,291	14,391	10,190	11,440
Other Services - Charges						
1 2974101	Professional Services	750	7,916	437		
1 2974201	Communications-Telephone	2,754	5,409	3,991	5,000	4,500
1 2974301	Travel			547		
1 2974305	Travel-Training	657	3,725	2,683	3,000	3,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Traffic Enforcement						
Other Services - Charges						
1 2974401	Advertising			31		
1 2974501	Operating Rental & Leases	40,247	67,232	102,709	90,369	118,500
1 2974806	Veh Repair & Maintenance	12,222	11,002	12,195	2,000	4,000
1 2974811	Towing		633		1,000	
1 2974901	Miscellaneous		201	12		
1 2974924	Misc-Training	295	601	1,256	1,000	1,500
Obj 004	Other Services - Charges	56,925	96,718	123,862	102,369	131,500
Fnc 297	Traffic Enforcement	420,676	599,238	616,088	580,458	646,916
School Resource Officer						
Salaries						
1 2981001	Salaries		20,605	46,982	53,986	59,481
1 2981002	Salaries Overtime		371	971		
1 2981010	Accrued Annual Leave		2,731			
Obj 001	Salaries		23,707	47,953	53,986	59,481
Personnel Benefits						
1 2982002	Benefits-Direct		10,108	25,676	26,948	31,083
1 2982004	Benefits-Bank Accruals		2,177	2,415		
Obj 002	Personnel Benefits		12,285	28,091	26,948	31,083
Supplies						
1 2983104	Supplies-Forms & Printing			38		
1 2983201	Fuel Consumed			1,573		
Obj 003	Supplies			1,611		
Other Services - Charges						
1 2984201	Communications-Telephone			430	500	400
1 2984305	Travel-Training			1,534		
1 2984806	Vehicle Repair and Maintenan			97		
1 2984901	Misc			935		
Obj 004	Other Services - Charges			2,997	500	400
Fnc 298	School Resource Officer		35,992	80,652	81,434	90,964
Sub 220	Sheriff	9,226,116	9,644,150	8,999,523	10,083,372	10,821,768

Assigned Counsel



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,557,284	1,539,160	1,606,918	1,657,998
Personnel Benefits	428,309	453,360	587,907	611,762
Supplies	46,992	43,803	62,500	64,500
Other Services & Charges	1,184,974	1,192,803	1,349,850	1,428,600
Total	3,217,559	3,229,126	3,607,175	3,762,860

Program Description:

The Department of Assigned Counsel provides mandated legal defense services to indigent persons charged with criminal cases or loss of personal liberty in the District and Superior Courts of Yakima County, excluding misdemeanors in municipal courts. The department maintains a centrally administered system and provides defense services through: (1) a public defender office within the Department of Assigned Counsel; (2) contracts with attorneys offering public defense services; and (3) a list of private attorneys who wish to provide defense services.

Effective January 1, 2010 the responsibility to administer and budget experts and support services for indigent defense was transferred by the courts to the Department. The Department adopted new policies and procedures in early 2010 and has been administering these expenses since then. Expenses are unpredictable and depend on actual experience and this fund is necessarily separate and subject to requests for additional funds if the budgeted funds are not adequate. This includes Aggravated First Degree Murder cases, which are not otherwise funded in the Department regular budgets.

Yakima County has a significant criminal caseload disproportionate to its size and population. The Department was formed in 1989 in response to a need to meet increased caseload demands and to manage mandated defense services.

The nature of indigent defense is both reactive and constitutionally premised. The Department cannot control the number or nature of cases filed by law enforcement and prosecution and to which its attorneys are appointed. Once appointed, both the Department and its attorneys must adhere to professional standards and obligations in providing constitutionally required 'effective assistance of counsel', which also is necessary to avoid personal and professional sanctions.

An inadequate budget for the Department means that some cases will not be serviced. In that instance, the courts must appoint and compensate counsel anyway or ultimately dismiss cases.

Major Objectives:

Caseload Standards: A continuing primary focus of concern is meeting mandatory State caseload standards for Adult Felony and for Juvenile Offender (effective October 1, 2013) and caseload standards for District Court (effective January 1, 2015). Caseload standards for all courts require some adequate funding to assure effective and efficient operations.

At the time of budget preparation for 2017 it appears that caseloads are stable in District Court and Juvenile Court but have sharply increased in Superior Court, felony cases. Significant additional resources will be needed for this area of operation and have been requested. Due to caseload standards, filings and case assignments are monitored so that adjustments to Yakima County's public defender delivery can be made to meet the mandate and provide effective representation at all levels of operation.

Assigned Counsel (Cont.)

Case Management Software and Changing Work Environments: The DAC has finalized implementation of new case management software, Justware. The new software allows for several efficiencies and innovations that were not available prior to 2016. In 2016, the DAC has slowly moved toward a "paper-light" work environment. In 2017, the project will be expanded to full use by staff attorneys in an on demand business environment.

First Appearance Defender: Prior to 2016, the Superior and District Courts received grants and county funding to plan and implement a pre-trial services unit. Planning was conducted in 2015, with full implementation the 1st quarter of 2016. The Department was involved in the Planning Committee for the project and continues to fully participate. During the planning process it was clear that there was a need for a public defender at first appearances in the Superior and District Courts, as well as an experienced prosecutor, both of whom will work with a pre-trial risk assessment tool for evaluating and presenting information to the court for better-informed released decisions. Prior to 2016, the Yakima County DAC was not funded to provide a public defender at this initial hearing. Both the DAC and prosecutor were partially funded for a full position each during 2016. Those positions and funding remain for 2017. The First Appearance dockets in both courts are "critical" stages of the proceedings for defendants. The courts are faced with determinations on probable cause and decisions regarding a defendant's liberty. Case law interpreting the 6th Amendment to the U.S. Constitution requires that indigent defendants be afforded the assistance of counsel at all stages of proceedings implicating liberty, "critical" stages. Yakima County is currently in constitutional compliance with this mandate. Even if Yakima County had not implemented its Pretrial Services Program, including public defender services, in February of 2016, providing a constitutionally mandated presence of a public defender at first appearance would be a priority.

Therapy Courts: Yakima County has four (4) major therapeutic courts: Drug Court, Mental Health Court, Family Treatment Court, and DUI Court. Most funding and grants for operation of therapy courts is allocated to courts. Prosecution and defense receive little to nothing in funding for our involvement in therapy courts. Essentially these services are volunteered using existing budgets and staff. It is becoming increasingly difficult to serve these courts, especially in light of mandatory caseload standards, changes in the criminal dockets adopted by the courts, and increasing caseloads in Superior Court. While the Department continues to support therapeutic courts in concept and policy, there may be a pint in time where we cannot continue to participate unless dedicated funding is provided.

Assigned Counsel (Cont.)

REVENUE COMMENTS:

This program is financed by the general fund as part of the criminal justice system. The services provided by the Department are constitutionally and legally mandated legal defense services to indigent persons and revenue is generally not generated. Partially indigent persons and persons convicted are required to repay all or a portion of defense costs under programs administered by the Superior and District Courts. Such revenues are collected by the courts but are reflected as revenue for the Assigned Counsel.

The Department does receive limited State funding or reimbursement in some areas:

1. The State partially reimburses Juvenile Court agencies, including the Department, for costs involved in the representation in "Becca" cases in Juvenile Court.
2. The State assumed the responsibility for representation of parents in child dependency and termination proceedings in 2005. The Department contracted with the State Office of Public Defense to provide some of those services until 2015 when the contract expired and State OPD became fully responsible for these services. The county remains responsible for representation of children in active dependency cases before parental termination.
3. The State administers a formula grant fund for the express purpose of improving the indigent defense programs in counties and some cities. This is administered by the State Office of Public Defense and Yakima County has been participating since the inception of this program in 2007.
4. In 2012 the State assumed the responsibility for directly funding and administering the expenses involved with sexually violent predator petitions. Before that time the county advanced the expenses and filed reimbursement claims with the State.
5. Finally, in 2014-15 the State mandated representation for all children in dependency cases if all parental rights had been terminated, but also provided funding for such programs. This program was assumed in full by the State Office of Civil Legal Aid effective July 1, 2015 and is no longer in the department budget.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
REVENUES						
1 40033404612	DSHS-Becca Bill	115,297	94,144	42,151	81,530	81,530
1 40034149002	Legal Services-Moxee	23,000	23,000	21,083	23,000	23,000
1 40034195002	Legal Svs-State OPD Formula	247,701	246,250	245,332	245,332	245,332
1 40034640002	ITA Judicial Costs	142,233	142,233	112,011	154,528	375,583
1 40035723001	Sup Crt-Public Defense Costs	88,593	108,783	106,846	70,000	70,000
1 40035733001	Dist Crt-Public Defense Cost	50,074	34,680	24,969	55,000	27,500
1 40035739001	District Court Miscellaneous	352				
1 40039700003	Operating Trans In-Pre-Trial	85,803	110,803			
Sub 400	Assigned Counsel	753,052	759,893	552,392	629,390	822,945

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
General Indigent Defense						
Salaries						
1 4011001	Salaries & Wages		16,574	15,570	16,942	17,469
1 4011010	Accrued Annual Leave	426-	882			
Obj 001	Salaries	426-	17,456	15,570	16,942	17,469
Personnel Benefits						
1 4012002	Benefits-Direct		4,921	4,778	5,202	5,406
Obj 002	Personnel Benefits		4,921	4,778	5,202	5,406
Other Services - Charges						
1 4014148	Contract Defend-Special Case				28,431	28,431
1 4014156	Panel Attorneys	712	752	315	2,500	2,500
1 4014191	Prof Serv-Purchasing Serv	171	19	14	15	16
1 4014192	Prof Serv-Info Services	8,930	1,273	1,139	1,243	1,462
1 4014199	Prof Serv-DOS	1,865	1,477	1,354	1,477	1,575
1 4014590	Rent-Facil Maint	6,195	812	707	771	771
1 4014690	Insurance-Interfund	455	60	46	50	92
Obj 004	Other Services - Charges	18,328	4,392	3,575	34,487	34,847
Fnc 401	General Indigent Defense	17,902	26,769	23,922	56,631	57,722
Adult Felony						
Salaries						
1 4021001	Salaries & Wages	749,692	665,310	601,537	718,614	711,444
1 4021002	Salaries-Overtime	8,703	3,411	6,229	4,618	4,618
1 4021010	Accrued Annual Leave	4,191	2,533-		15,000	15,000
Obj 001	Salaries	762,586	666,188	607,766	738,232	731,062
Personnel Benefits						
1 4022002	Benefits-Direct	243,720	228,259	212,687	253,854	257,267
1 4022004	Benefits-Bank Accruals	23	2	1		
Obj 002	Personnel Benefits	243,744	228,261	212,688	253,854	257,267
Supplies						
1 4023101	Office & Operating Supplies	17,747	16,680	18,811	21,000	21,000
1 4023102	Library	24,475	24,968	22,227	28,500	28,500
1 4023501	Small Tools & Minor Equipmen	3,993	859	1,727	8,000	8,000
1 4023502	Computer Software	390		1,581	2,000	4,000
1 4023590	Small Attrac-Tracked Invento	388	1,113	11,982	3,000	3,000
Obj 003	Supplies	46,992	43,619	56,328	62,500	64,500

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Adult Felony						
Other Services - Charges						
1 4024101	Professional Services	1,885	2,149	2,010	4,000	4,000
1 4024108	Prof Serv-Court Reporters	378	574	172	3,000	3,000
1 4024111	Prof Serv-Interpreter	11,105	13,034	9,672	10,000	10,000
1 4024112	Prof Serv-Investigators			220		
1 4024147	Contract Defend-Basic	214,958	250,234	264,827	288,405	294,174
1 4024148	Contract Defend-Special Case	20,250	10,650	7,780		
1 4024149	Contract Defend-Excess Case				1	1
1 4024156	Panel Attorney		49,166		57,822	73,530
1 4024157	Panel Attorney-Homicide				1	1
1 4024158	Panel Attorney-Sent Violatio				1	1
1 4024191	Prof Serv-Purchasing Serv	1,210	1,108	835	911	956
1 4024192	Prof Serv-Info Services	63,323	75,940	70,679	77,104	90,154
1 4024199	Prof Serv-DOS	3,828	4,130	3,934	4,292	4,350
1 4024201	Communication-Telephone		20		500	500
1 4024202	Communication-Postage	1,499	1,449	1,390	1,800	1,800
1 4024219	Phone Charges-Allocated	3,774	3,516	3,157	3,444	3,516
1 4024301	Travel	7,828	10,068	16,681	20,000	25,000
1 4024401	Advertising	428	426	2,639	500	500
1 4024501	Operating Rentals & Leases	4,574	4,047	4,248	5,435	5,478
1 4024590	Rent-Facil Maint	43,927	48,455	43,796	47,777	47,520
1 4024601	Insurance	50	100	50	250	250
1 4024690	Insurance-Interfund	3,229	3,597	2,858	3,118	5,670
1 4024801	Repairs & Maintenance			406	1,000	1,000
1 4024901	Miscellaneous	12,236	14,307	13,895	24,196	22,897
Obj 004	Other Services - Charges	394,482	492,969	449,248	553,557	594,298
Fnc 402	Adult Felony	1,447,803	1,431,037	1,326,031	1,608,143	1,647,127
Adult Misdemeanor						
Salaries						
1 4031001	Salaries & Wages	354,584	377,102	384,362	420,673	429,566
1 4031002	Salaries-Overtime	3,037	2,174	2,486		
1 4031010	Accrued Annual Leave	3,557	519			
Obj 001	Salaries	361,179	379,795	386,848	420,673	429,566
Personnel Benefits						
1 4032002	Benefits-Direct	121,695	140,202	145,700	164,597	169,039
1 4032004	Benefits-Bank Accruals		4	67-		
Obj 002	Personnel Benefits	121,695	140,207	145,633	164,597	169,039
Supplies						
1 4033501	Small Tools & Minor Equipmen		183			

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Adult Misdemeanor						
Obj 003 Supplies			183			
Other Services - Charges						
1 4034108	Prof Ser-Court Reporters	266	56	364		
1 4034111	Prof Ser-Interpreters	16,645	11,123	4,724	25,000	25,000
1 4034112	Prof Ser Investigators	51		531		
1 4034147	Contract Defend-Basic	184,845	128,100	104,920	104,652	106,745
1 4034148	Contract Defend-Special Case		1,440	1,440	1	1
1 4034149	Contract Defend-Excess Case				1	
1 4034156	Panel Attorney	909	2,110		1	
1 4034160	Panel Attorney-Appeal	4,610	3,390	10,980	18,000	18,000
1 4034191	Prof Serv-Purchasing	939	768	615	671	698
1 4034192	Prof Serv-Tech Services	49,116	52,606	52,059	56,792	65,788
1 4034199	Prof Serv-DOS	2,969	2,862	2,898	3,161	3,174
1 4034501	Operating Rental & Leases	1,273	668	672	2,978	2,935
1 4034590	Rent-Facilities Maint	34,072	33,566	32,258	35,191	34,677
1 4034690	Insurance-Interfund	2,505	2,491	2,106	2,297	4,138
Obj 004 Other Services - Charges		298,199	239,180	213,567	248,745	261,156
Fnc 403 Adult Misdemeanor		781,073	759,364	746,048	834,015	859,761
Juvenile Offender						
Salaries						
1 4041001	Salaries & Wages	137,125	179,384	200,508	200,912	235,420
1 4041002	Salaries-Overtime	727	926	1,729		
1 4041010	Accrued Annual Leave	2,511	1,114			
Obj 001 Salaries		140,362	181,424	202,237	200,912	235,420
Personnel Benefits						
1 4042002	Benefits-Direct	42,965	58,813	66,956	74,597	83,854
Obj 002 Personnel Benefits		42,965	58,813	66,956	74,597	83,854
Supplies						
1 4043590	Small Attrac Computer/Monito			119		
Obj 003 Supplies				119		
Other Services - Charges						
1 4044108	Prof Ser-Court Reporters	997	801	70		
1 4044111	Prof Ser-Interpreters	3,520	1,100	250		
1 4044112	Prof Ser-Investigators			110		
1 4044147	Contract Defend-Basic	214,250	150,938	146,043	201,510	198,034

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Juvenile Offender						
Other Services - Charges						
1 4044148	Contract Defend-Special Case			480		
1 4044149	Contract Defend-Excess Case		1,341			
1 4044156	Panel Attorney	12,306	7,481	12,523	5,000	5,000
1 4044157	Panel Attorney-Homicide			2,592		
1 4044191	Prof Serv-Purchasing	455	369	268	292	310
1 4044192	Prof Serv-Tech Services	23,787	25,285	22,648	24,707	29,239
1 4044199	Prof Serv-DOS	1,438	1,375	1,260	1,375	1,411
1 4044501	Operating Rental & Leases	823	778	385	1,587	1,587
1 4044590	Rent-Facilities Maint	10,288	9,649	8,798	9,598	9,662
1 4044690	Insurance-Interfund	1,213	1,197	916	999	1,839
1 4044901	Miscellaneous	20				
Obj 004	Other Services - Charges	269,096	200,314	196,343	245,068	247,082
Fnc 404	Juvenile Offender	452,424	440,551	465,655	520,577	566,356
Juv Depend/Term Parent Rights						
Salaries						
1 4051001	Salaries & Wages	6,364	7,750	7,226	9,824	8,057
1 4051010	Accrued Annual Leave	901-	75-			
Obj 001	Salaries	5,463	7,676	7,226	9,824	8,057
Personnel Benefits						
1 4052002	Benefits-Direct	2,225	2,168	2,261	4,244	3,463
Obj 002	Personnel Benefits	2,225	2,168	2,261	4,244	3,463
Other Services - Charges						
1 4054147	Contract Defend-Basic	88,425	89,550	83,729	91,341	93,168
1 4054156	Panel Attorney	9,199	13,609	7,486	10,000	10,000
1 4054191	Prof Serv-Purchasing	17	24	17	19	16
1 4054192	Prof Serv-Tech Services	893	1,612	1,443	1,574	1,462
1 4054199	Prof Serv-DOS	54	88	81	88	71
1 4054501	Operating Rental & Leases	660	476	486		
1 4054590	Rent-Facilities Maint	386	615	561	612	483
1 4054690	Insurance-Interfund	46	76	59	64	92
Obj 004	Other Services - Charges	99,680	106,050	93,861	103,698	105,292
Fnc 405	Juv Depend/Term Parent Rights	107,368	115,894	103,348	117,766	116,812
Truancy At-Risk-Youth						
Salaries						
1 4061001	Salaries & Wages	25,349	28,778	30,117	32,326	35,601

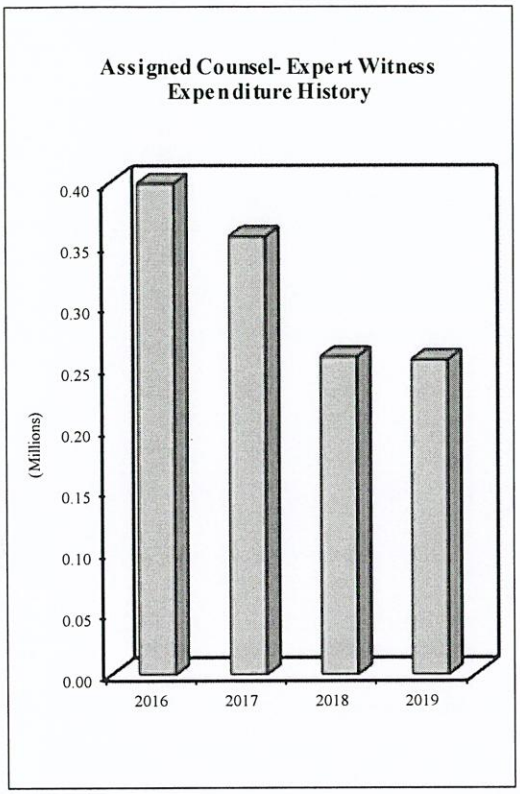
2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel							
Truancy At-Risk-Youth							
Salaries							
1 4061002		Salaries-Overtime	79	2	6		
1 4061010		Accrued Annual Leave	191	82-			
Obj 001	Salaries		25,619	28,697	30,123	32,326	35,601
Personnel Benefits							
1 4062002		Benefits-Direct	7,542	9,599	10,523	12,177	13,369
Obj 002	Personnel Benefits		7,542	9,599	10,523	12,177	13,369
Other Services - Charges							
1 4064108		Prof Ser-Court Reporters	63				
1 4064147		Contract Defend-Basic	51,375	38,813	8,798	62,415	71,168
1 4064156		Panel Attorney		1,820	28	1,000	1,000
1 4064191		Prof Serv-Purchasing	48	59	43	47	52
1 4064192		Prof Serv-Tech Services	2,517	4,073	3,648	3,980	4,873
1 4064199		Prof Serv-DOS	152	222	204	222	235
1 4064590		Rent-Facilities Maint	1,089	1,554	1,416	1,545	1,610
1 4064690		Insurance-Interfund	128	193	148	161	307
Obj 004	Other Services - Charges		55,372	46,734	14,284	69,370	79,245
Fnc 406	Truancy At-Risk-Youth		88,533	85,030	54,930	113,873	128,215
Civil Com Mental Health							
Salaries							
1 4071001		Salaries & Wages	259,066	258,344	248,222	188,009	200,823
1 4071002		Salaries-Overtime	1,486	479	972		
1 4071010		Accrued Annual Leave	1,950	898-			
Obj 001	Salaries		262,502	257,925	249,194	188,009	200,823
Personnel Benefits							
1 4072002		Benefits-Direct	10,137	9,392	10,162	73,236	79,364
1 4072004		Benefits-Bank Accruals					
Obj 002	Personnel Benefits		10,137	9,392	10,162	73,236	79,364
Other Services - Charges							
1 4074108		Prof Ser-Court Reporters	77				
1 4074111		Prof Ser-Interpreters	2,480	2,260	1,250		
1 4074147		Contract Defend-Basic	3,233	49,746	46,516	50,745	51,760
1 4074149		Contract Defend-Excess Case		5,382			
1 4074156		Panel Attorney	5,364	1,781		5,000	5,000
1 4074191		Prof Serv-Purchasing	419	378	274	299	331

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Civil Com Mental Health						
Other Services - Charges						
1 4074192	Prof Serv-Tech Services	21,920	25,879	23,180	25,287	31,188
1 4074590	Rent-Facilities Maint	15,206	16,512	14,363	15,669	16,439
1 4074690	Insurance-Interfund	1,118	1,226	938	1,023	1,962
Obj 004	Other Services - Charges	49,817	103,164	86,521	98,023	106,680
Fnc 407	Civil Com Mental Health	322,456	370,481	345,877	359,268	386,867
Extraordinary Criminal Case						
Other Services - Charges						
1 4094156	Panel Attorney				1	
Obj 004	Other Services - Charges				1	
Sub 400	Assigned Counsel	3,217,559	3,229,126	3,065,812	3,610,274	3,762,860

Assigned Counsel-Expert Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Other Services & Charges	399,235	355,920	257,959	255,459
Total	399,235	355,920	257,959	255,459

Program Description:

The Department of Assigned Counsel provides mandated legal defense services to indigent persons charged with criminal cases or loss of personal liberty in the District and Superior Courts of Yakima County, excluding misdemeanors in municipal courts. The department maintains a centrally administered system and provides defense services through: (1) a public defender office within the Department of Assigned Counsel; (2) contracts with attorneys offering public defense services; and (3) a list of private attorneys who wish to provide defense services.

Yakima County has a significant criminal caseload disproportionate to its size and population. The Department was formed in 1989 in response to a need to meet increased caseload demands and to manage mandated defense services. The nature of indigent defense is both reactive and constitutionally premised. The Department cannot control the number or nature of cases filed by law enforcement and prosecution and to which its attorneys are appointed. Once appointed, attorneys must adhere to professional standards and obligations in providing constitutionally required 'effective assistance of counsel', which also is necessary to avoid personal and professional sanctions. This includes expert and support services when needed.

Effective January 1, 2010, the responsibility to budget and administer experts and support services for indigent defense cases was transferred from the Courts to the Department. The Department adopted new policies and procedures in early 2010 and has been administering these expenses since then. Request are patterned after the traditional form of application to the court and court order and must demonstrate necessity and reasonableness before being approved. Expenses are unpredictable and depend on actual experience.

The fund is necessarily separate from the Department's other operational budgets as required by the State Rules of Professional Conduct for attorneys and is subject to requests for additional funds if the budgeted funds are not adequate. This Fund pays all defense expenses, including specialty attorneys, for Aggravated First Degree Murder cases (possible punishment of death), which are not otherwise funded in the Department's regular budgets.

Assigned Counsel-Expert Services (cont.)

Major Objectives:

Major objectives include developing and maintaining appropriate detailed expenditure reports and tracking of expenses. This will also allow for data showing baseline expenditure is each category of expense in each case type will assist in more accurate budget projections and management of these expenses. The State Department of Social and Health Services is currently considering amendments to the Washington Administrative Code (WAC) that would affect the manner and amount of reimbursement for SVP expenses. If adopted, these provisions will have a major impact on the budget and will need to be managed accordingly.

Revenue:

This program is financed by the general fund as part of the criminal justice system. The services provided by the Department are constitutionally and legally mandated legal defense services to indigent persons and revenue is generally not generated. Partially indigent persons and persons convicted are required to repay all or a portion of defense costs under programs administered by the Superior and District Courts. Such revenues are collected by the courts but are reflected as revenue for the Assigned Counsel.

The Department does receive limited State funding or reimbursement in some areas:

1. The State may reimburse costs of Aggravated First Degree Murder cases which can involve a sentence of death. However, this is a specific claims based method subject to review by a technical board and to appropriation of a specific amount by the State Legislature. This is a threshold amount to qualify based on a percentage of a county's total budget and only years in which extraordinary expense result in partial reimbursements.
2. The State reimburses a very small amount of the cost of second opinions for defense experts in competency issues in criminal cases and for consideration of release of persons adjudicated Not Guilty by Reason of Insanity (NGI).

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
REVENUES						
1 55033601061	DSHS Reimb-MH Evals	1,025			2,500	
Sub 550	Assigned Counsel	1,025			2,500	

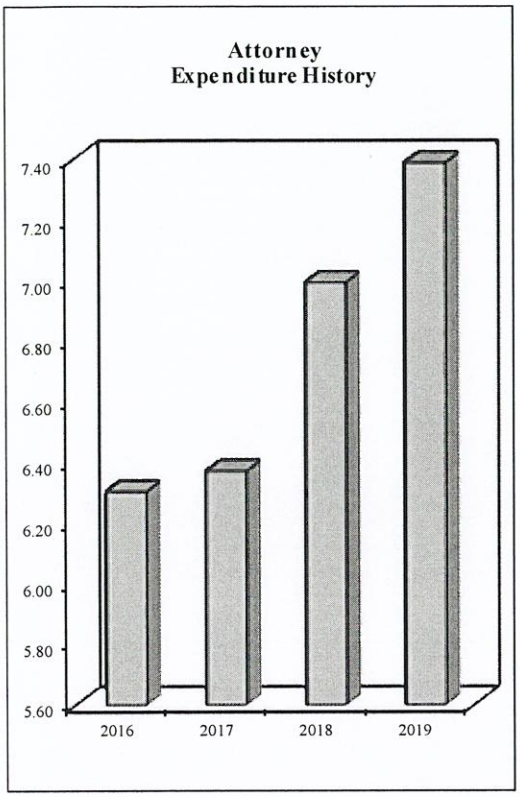
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Flex Cost-Gen Indigent Defense						
Other Services - Charges						
1 5514101	Professional Services				460	460
Obj 004	Other Services - Charges				460	460
Flex Cost-Adult Felony						
Other Services - Charges						
1 5524108	Prof Serv-Court Reporters	360	2,054	1,322	2,500	2,500
1 5524111	Prof Serv-Interpreters	5,224	8,025	5,343	5,000	5,000
1 5524112	Prof Serv-Investigators	13,937	11,124	7,570	39,500	39,500
1 5524122	Prof Serv-Experts	28,751	66,221	41,156	90,000	90,000
Obj 004	Other Services - Charges	48,272	87,424	55,391	137,000	137,000
Flex Cost-Adult Misdemeanor						
Other Services - Charges						
1 5534108	Prof Serv-Court Reporters	741	3,552	1,535	3,000	3,000
1 5534111	Prof Serv-Interpreters	5,185	4,518	2,625	3,000	3,000
1 5534112	Prof Serv-Investigators				2,500	2,500
1 5534122	Prof Serv-Experts		674		2,500	2,500
Obj 004	Other Services - Charges	5,926	8,745	4,160	11,000	11,000
Flex Cost-Juvenile Offender						
Other Services - Charges						
1 5544108	Prof Serv-Court Reporters	212			500	500
1 5544111	Prof Serv-Interpreters	135	220	200	4,500	2,000
1 5544112	Prof Serv-Investigators			341	5,000	5,000
1 5544122	Prof Serv-Experts	6,445	16,738	4,960	31,999	31,999
Obj 004	Other Services - Charges	6,792	16,958	5,501	41,999	39,499
Flex Cost-Dependency & Termin						
Other Services - Charges						
1 5554112	Prof Serv-Investigators			550		
Obj 004	Other Services - Charges			550		
Flex Cost-ITA Committments						
Other Services - Charges						
1 5574111	Prof Serv-Interpreters	120	600	385		
1 5574122	Prof Serv-Experts	29,107	23,323	24,710	27,500	27,500
Obj 004	Other Services - Charges	29,227	23,923	25,095	27,500	27,500

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Flex Cost-Aggravated Murder 1						
Other Services - Charges						
1 5594108	Prof Serv-Court Reporters		801			
1 5594111	Prof Serv-Interpreters		138			
1 5594112	Prof Serv-Investigators	8,334	14,807	10,620	10,000	10,000
1 5594122	Prof Serv-Experts	162,722	93,930	113,184	90,000	10,000
1 5594157	Prof Serv-Panel Attys-Homici	137,963	109,195	104,313	90,000	20,000
Obj 004	Other Services - Charges	309,018	218,870	228,117	190,000	40,000
Sub 550	Assigned Counsel	399,235	355,920	318,814	407,959	255,459

Attorney



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	3,808,310	3,831,691	4,254,778	4,437,617
Personnel Benefits	1,285,261	1,343,284	1,628,285	1,724,648
Supplies	130,056	178,123	80,031	83,582
Other Services & Charges	1,080,213	1,017,403	1,029,019	1,141,581
Total	6,303,840	6,370,501	6,992,113	7,387,428

Program Description:

The **Criminal Division** of the Office of the Prosecuting Attorney prosecutes criminal cases in Yakima County on behalf of the State of Washington. These criminal cases are initiated by law enforcement agencies through investigation after criminal acts occur. Once the investigation is complete, these cases are sent to the Yakima County Prosecutor's Office for the potential filing of charges by information. Informations charging individuals with crimes are filed in District Court (misdemeanors and gross misdemeanors), Juvenile Court (misdemeanors and felonies committed by individuals under the age of 18), and Superior Court (adult felonies). The Prosecutor's Office also has an Appellate Division which handles appeals of these criminal cases in both the Court of Appeals, Division III, and the Supreme Court of Washington.

The **Corporate Counsel Division** of the Office of the Prosecuting Attorney is required pursuant to statute, to appear for and represent the County in all civil proceedings in which the County is a party. Additionally, the Prosecuting Attorney is the legal advisor to all County officials and their departments, including the Board of Yakima County Commissioners. In essence, these duties and responsibilities comprise the function of corporate counsel to the County. Specifically, this Division handles all non-criminal and non-Support claims and cases that involve numerous issues including torts, contracts, regulatory activity and demands, public disclosure requests, employment, taxation and property assessment, forfeitures, code enforcement and public services.

The **Child Support Division** of the Prosecuting Attorney represents the interests of the children and the State of Washington in actions for paternity, enforcement of child support obligations and modifications of child support and health insurance coverage.

Attorney (Continued)

Major Objectives:

- Aggressive, vigorous and ethical prosecution of those charged with a criminal offense based upon probable cause.
- Competent, responsive and respectful communication with law enforcement agencies, judges, court staff, victims and witnesses.
- Zealous representation of and effective advisors to the various elected County officials and their departments.
- Protection and support of families and children thrust into the child support and paternity enforcement arena.
- Provide training and ongoing support to all prosecuting attorneys and support staff to better serve the needs of Yakima County and its inhabitants.

Revenue/Expenditure Comment:

Revenue received and utilized by the Yakima County Prosecuting Attorney's Office which helps support the office comes from a number of sources and programs. The Prosecutor's Office primary revenue stream is obtained from both the State and Federal government to assist with the prosecution of drug and firearm violations, violence against women, DUI cases, juvenile truancy cases, civil commitment proceedings, and child support enforcement. The State of Washington pays for half of the elected prosecutor's salary.

The Prosecutor's Office is committed to providing competent and dedicated public service, grounded in integrity and excellence, within the budget appropriated. Any expenditures made are done with the knowledge that this money is provided primarily through taxpayer dollars. We will continue to work with law enforcement and our community partners to develop innovative and collaborative solutions to keep everyone residing in Yakima County Safe.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
REVENUES						
1 41033316575	Dept of Comm MDT Grant		57,215	58,729	65,000	92,015
1 41033316588	Violence Agst Women Formula	26,960	26,960	22,467	26,950	26,950
1 41033316738	Edward Byrne Memorial Task	34,548	39,868			
1 41033396791	Child Support Enforcement	1,068,664	1,132,987	932,999	1,115,776	1,139,000
1 41033396793	Child Support-Grant County	233,977	238,773	194,097	244,632	253,000
1 41033396794	Child Support-KittitasCounty			10,220		66,000
1 41033400111	Attorney Salary	81,851	83,488	77,967	81,309	88,011
1 41033401101	DUI Grant CJTC	110,204	104,559	74,041	98,709	98,709
1 41033404603	DSHS-Child Support Enforceme	509,319	533,954	439,462	540,870	560,375
1 41033404612	DSHS-Becca Bill	19,844	16,535	4,325	7,000	11,000
1 41033404621	DSHS-Child Support Kittitas			4,982		33,000
1 41033404623	DSHS-Child Support Grant Cty	105,782	114,120	92,369	115,816	115,000
1 41033442004	Dept of Comm Dev-VWA Grant	53,533	75,472	68,819	84,096	73,094
1 41034149001	Legal Services-Grandview	72,000	72,000	60,000	72,000	72,000
1 41034149002	Legal Services-Moxee	30,000	30,000	27,500	30,000	30,000
1 41034149003	Legal Services-SE ALTC	50,004	50,004	41,670	50,000	50,000
1 41034149004	Legal Service City of Mabton			20,000	21,250	15,000
1 41034181001	Copies	578	511	182	700	700
1 41034195001	Food Stamp Fraud Prosecution	10,868	2,430	4,883	9,500	9,500
1 41034198001	Municipal Crime Victim & Wit	68,204	30,480	67,777	72,000	95,000
1 41034198021	Superior Crime Victim & Witn	55,473	98,960	65,135	70,000	110,000
1 41034640002	ITA Judicial Costs	59,972	59,972	47,229	58,000	82,694
1 41036990026		5,365				
1 41036990032		65,302				
1 41036991026	Misc-Travel Reimbursement		5,830	5,740	6,000	
1 41036991032	Misc-LEAD Paralegal Reimb		12,858			
1 41039700003	Operating TRF in Pre Trial	85,803	93,001			
Sub 410 Attorney		2,748,251	2,879,976	2,320,592	2,769,608	3,021,048

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Felony Division						
Salaries						
1 4111001	Salaries & Wages	1,587,759	1,618,824	1,639,227	1,857,155	1,889,425
1 4111002	Salaries-Overtime	14,222	16,538	4,512	12,000	15,000
1 4111010	Accrued Annual Leave	11,651	1,842-		12,000	45,000
Obj 001	Salaries	1,613,632	1,633,520	1,643,739	1,881,155	1,949,425
Personnel Benefits						
1 4112002	Benefits-Direct	504,095	540,812	578,865	636,078	701,952
1 4112004	Benefits-Bank Accruals	219-	1,016	588-		
Obj 002	Personnel Benefits	503,876	541,828	578,277	636,078	701,952
Supplies						
1 4113101	Office & Operating Supplies	44,125	45,426	29,796	34,531	35,082
1 4113113	Supplies-Publications	7,563	3,278	3,231	7,000	7,000
1 4113501	Small Tools & Minor Equipmen	17,083	24,469	6,386	4,000	4,000
1 4113502	Computer Software	1,661	2,064		2,000	2,000
1 4113590	Small Attrac-Tracked Invento	5,773	3,545	3,542		
Obj 003	Supplies	76,206	78,781	42,955	47,531	48,082
Other Services - Charges						
1 4114101	Professional Services	9,326	16,535	8,821	6,325	15,000
1 4114117	Prof Serv-Contract Attorney	44,857		9,739		
1 4114122	Professional Services-Expert		3,727	2,925	10,000	9,993
1 4114128	Professional Services - Lexi	11,910	11,035	10,251	13,000	12,000
1 4114151	Prof Serv-Extradition		315	2,317	5,000	4,000
1 4114191	Prof Serv-Purchasing Serv	13,172	10,714	12,444	13,575	14,239
1 4114192	Prof Serv-Info Services	358,457	353,103	325,962	355,595	388,833
1 4114198	Prof Serv-GIS	14,896	15,187	14,374	15,681	16,080
1 4114199	Prof Serv-DOS	57,935	59,742	56,382	61,508	68,671
1 4114201	Communication-Telephone	1,275	2,176	1,996	2,700	2,700
1 4114202	Communication-Postage	6,754	7,144	6,880	8,000	8,000
1 4114219	Phone Charges-Allocated	6,942	4,608	5,742	6,264	6,264
1 4114301	Travel	18,279	20,239	16,848	16,000	40,000
1 4114303	Travel-Witness	858	3,905	1,606	5,000	4,500
1 4114401	Advertising	2,781	912	1,546	2,000	2,000
1 4114501	Operating Rentals & Leases	17,786	22,108	19,940	19,000	23,000
1 4114590	Rent-Facil Maint	137,725	137,725	134,200	146,400	146,400
1 4114601	Insurance	50			500	500
1 4114690	Insurance-Interfund	58,880	44,690	30,682	33,471	46,917
1 4114801	Repairs & Maintenance		273	2,070	500	1,000
1 4114901	Miscellaneous	1,346	2,602	3,209	1,500	2,000
1 4114913	Miscellaneous - Bar Dues	9,278	8,619	11,614	10,000	11,000
1 4114915	Miscellaneous - Registration	789	1,480	2,495	1,000	2,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Felony Division						
Obj 004	Other Services - Charges	773,296	726,838	682,044	733,019	825,097
Capital Outlay						
1 4116401	Machinery & Equipment	6,222				
Obj 006	Capital Outlay	6,222				
Fnc 411	Felony Division	2,973,231	2,980,968	2,947,015	3,297,783	3,524,556
Narcotics Investigation						
Salaries						
1 4121001	Salaries & Wages	96,287	104,679	110,952	123,738	113,739
1 4121002	Salaries-Overtime	1,245	2,963	676	2,500	2,000
1 4121010	Accrued Annual Leave	2,059-	4,878		5,000	4,500
Obj 001	Salaries	95,473	112,520	111,629	131,238	120,239
Personnel Benefits						
1 4122002	Benefits-Direct	29,448	42,517	44,195	48,608	47,507
1 4122004	Benefits-Bank Accruals	221	135	428		500
Obj 002	Personnel Benefits	29,669	42,652	44,623	48,608	48,007
Supplies						
1 4123501	Small Tools & Minor Equipmen	1,456	138-			
Obj 003	Supplies	1,456	138-			
Fnc 412	Narcotics Investigation	126,598	155,033	156,251	179,846	168,246
MDT Grant						
Salaries						
1 4131001	Salaries		39,702	50,783	62,650	69,930
1 4131002	Salaries-Overtime		690	1,207		1,000
1 4131010	Accrued Annual Leave		797			
Obj 001	Salaries		41,189	51,989	62,650	70,930
Personnel Benefits						
1 4132002	Beneftis		9,691	29,650	32,726	38,228
1 4132004	Benefits-Bank Accruals		75-	21		
Obj 002	Personnel Benefits		9,615	29,671	32,726	38,228

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
MDT Grant						
Supplies						
1 4133101	Office & Operating Supplies		944	1,460		2,000
1 4133501	Small Tools & Minor Equipmen		1,647	909		
1 4133590	Small Attrac-Tracked Invento		3,469			
Obj 003	Supplies		6,060	2,369		2,000
Other Services - Charges						
1 4134101	Professional Services			26		
1 4134301	Travel		1,242	409		1,500
1 4134401	Advertising		289			
1 4134501	Operating Rentals & Leases		50	75		
1 4134801	Repairs - Maintenance		290	159		
1 4134901	Miscellaneous			425		
1 4134915	Misc-Registration		88	125		500
Obj 004	Other Services - Charges		1,958	1,219		2,000
Fnc 413	MDT Grant		58,822	85,249	95,376	113,158
Lower Valley Task Force						
Salaries						
1 4141001	Salaries & Wages	128,789	127,377	85,919	98,076	83,964
1 4141002	Salaries-Overtime	1,558	3,456	249	1,000	500
1 4141010	Accrued Annual Leave	1,136	490-		2,000	1,000
Obj 001	Salaries	131,483	130,343	86,168	101,076	85,464
Personnel Benefits						
1 4142002	Benefits-Direct	44,874	48,156	28,498	31,891	29,492
1 4142004	Benefits-Bank Accruals	912-	1,150	25		500
Obj 002	Personnel Benefits	43,963	49,306	28,523	31,891	29,992
Fnc 414	Lower Valley Task Force	175,445	179,649	114,691	132,967	115,456
Support Division						
Salaries						
1 4151001	Salaries & Wages	786,974	815,487	791,348	848,457	863,829
1 4151002	Salaries-Overtime	3,614	4,905	642	4,000	6,000
1 4151010	Accrued Annual Leave	1,080	4,490-		5,000	9,500
Obj 001	Salaries	791,667	815,901	791,990	857,457	879,329
Personnel Benefits						
1 4152002	Benefits-Direct	279,843	285,141	284,269	313,384	348,266

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Support Division						
Personnel Benefits						
1 4152004	Benefits-Bank Accruals	95-	543-	81		
Obj 002	Personnel Benefits	279,748	284,598	284,350	313,384	348,266
Supplies						
1 4153101	Office & Operating Supplies	8,502	14,562	7,303	10,000	8,500
1 4153113	Supplies-Publications	2,270	1,761	2,083	1,500	2,000
1 4153501	Small Tools & Minor Equipmen	6,254	14,932	3,074	1,000	1,000
Obj 003	Supplies	17,026	31,254	12,461	12,500	11,500
Other Services - Charges						
1 4154101	Professional Services	20,675	30,581	21,510	26,000	28,000
1 4154128	Professional Services - Lexi	2,749	2,637	2,617	3,000	3,000
1 4154201	Communication-Telephone	13				
1 4154202	Communication-Postage	10,586	11,877	11,714	12,000	13,000
1 4154219	Phone Charges-Allocated		1,368			
1 4154301	Travel	2,214	3,000	2,973	3,500	4,000
1 4154401	Advertising	709	274		500	500
1 4154501	Operating Rentals & Leases	140,695	133,540	122,689	158,000	140,000
1 4154601	Insurance	100			100	100
1 4154801	Repairs & Maintenance	81	4,301	277		
1 4154901	Miscellaneous	60				
1 4154913	Miscellaneous - Bar Dues	1,226	1,335	1,430	1,300	1,500
1 4154915	Miscellaneous - Registration			175		
Obj 004	Other Services - Charges	179,108	188,913	163,383	204,400	190,100
Capital Outlay						
1 4156401	Machinery & Equipment	13,309				
Obj 006	Capital Outlay	13,309				
Fnc 415	Support Division	1,280,858	1,320,666	1,252,184	1,387,741	1,429,195
Grant County Support Division						
Salaries						
1 4161001	Salaries & Wages	252,585	257,856	247,039	266,171	280,650
1 4161002	Salaries-Overtime	1,244	630	478	1,000	1,000
1 4161010	Accrued Annual Leave	1,091	6,622		8,000	3,000
Obj 001	Salaries	254,919	265,109	247,517	275,171	284,650
Personnel Benefits						
1 4162002	Benefits-Direct	98,647	106,362	103,704	112,317	117,765

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Grant County Support Division						
Personnel Benefits						
1 4162004	Benefits-Bank Accruals	74	650	377-		
Obj 002	Personnel Benefits	98,720	107,012	103,326	112,317	117,765
Supplies						
1 4163101	Office & Operating Supplies	1,827	5,106	1,124	3,000	2,000
1 4163501	Small Tools & Minor Equipmen	1,117	3,602	229	1,000	1,000
Obj 003	Supplies	2,944	8,708	1,353	4,000	3,000
Other Services - Charges						
1 4164101	Professional Services	20,496	16,639	14,436	20,000	16,000
1 4164128	Professional Services - Lexi	1,223	1,238	1,345	1,300	1,300
1 4164201	Communication-Telephone	6,213	7,362	4,662	7,500	7,500
1 4164202	Communication-Postage	4,098	4,496	3,046	4,000	4,000
1 4164301	Travel	2,967	3,767	2,511	3,000	4,000
1 4164501	Operating Rentals & Leases	22,525	23,618	20,763	24,000	25,000
1 4164601	Insurance	50			100	100
1 4164701	Utility Services	3,620	4,199	4,243	4,000	5,600
1 4164801	Repairs & Maintenance		8,645			
1 4164901	Miscellaneous	30	30		100	100
1 4164913	Miscellaneous - Bar Dues	409	412	477	450	500
Obj 004	Other Services - Charges	61,631	70,405	51,483	64,450	64,100
Fnc 416	Grant County Support Division	418,214	451,234	403,679	455,938	469,515
District Court						
Salaries						
1 4171001	Salaries & Wages	447,029	394,044	402,867	440,458	509,022
1 4171002	Salaries-Overtime	2,093	4,245	667	2,000	5,000
1 4171010	Accrued Annual Leave	1,166-	10,253-		3,000	2,000
Obj 001	Salaries	447,956	388,037	403,534	445,458	516,022
Personnel Benefits						
1 4172002	Benefits-Direct	170,130	154,520	174,514	191,047	230,893
1 4172004	Benefits-Bank Accruals	193-	138-	4		
Obj 002	Personnel Benefits	169,938	154,383	174,518	191,047	230,893
Supplies						
1 4173101	Office & Operating Supplies	5,271	5,125	3,587	6,000	5,500
1 4173501	Small Tools & Minor Equipmen	4,397	13,356	5,028	1,000	1,000
1 4173590	Small Attrac Computer/Monito	206	2,025	1,908		

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
District Court						
Obj 003 Supplies		9,873	20,506	10,523	7,000	6,500
Other Services - Charges						
1 4174101	Professional Services	127	105	110	100	100
1 4174128	Prof Serv-Lexis	3,513	3,337	3,253	3,600	3,600
1 4174202	Communications-Postage	141	3	30		
1 4174301	Travel	1,142	1,338	1,427	1,600	2,000
1 4174401	Advertising		625	200		500
1 4174501	Operating Rental & Leases	7,398	3,265	3,092	4,000	4,000
1 4174601	Insurance	50				
1 4174701	Utilities-Services		155	586		
1 4174801	Repair & Maintenance			486		
1 4174901	Miscellaneous	30				
1 4174913	Miscellaneous - Bar Dues	2,269	1,926	2,667	1,700	2,500
1 4174915	Miscellaneous - Registration	198	100	300	200	200
Obj 004 Other Services - Charges		14,866	10,855	12,151	11,200	12,900
Capital Outlay						
1 4176401	Machinery & Equipment	6,654				
Obj 006 Capital Outlay		6,654				
Fnc 417 District Court		649,288	573,780	600,727	654,705	766,315
Corporate Counsel						
Salaries						
1 4181001	Salaries & Wages	204,854	201,663	190,676	211,327	220,124
1 4181002	Salaries-Overtime			8		
1 4181010	Accrued Annual Leave	755	156		1,000	1,000
Obj 001 Salaries		205,609	201,819	190,684	212,327	221,124
Personnel Benefits						
1 4182002	Benefits-Direct	59,239	61,262	58,409	70,199	74,274
1 4182004	Benefits-Bank Accruals			17		
Obj 002 Personnel Benefits		59,239	61,262	58,426	70,199	74,274
Supplies						
1 4183101	Office & Operating Supplies	3,212	6,355	1,897	3,500	3,500
1 4183113	Supplies-Publications		44			
1 4183501	Small Tools & Minor Equipmen	3,404	12,315	1,196	500	500
1 4183502	Computer Software	327	152	215		
1 4183590	Small Attrac Computer/Monito		2,915			

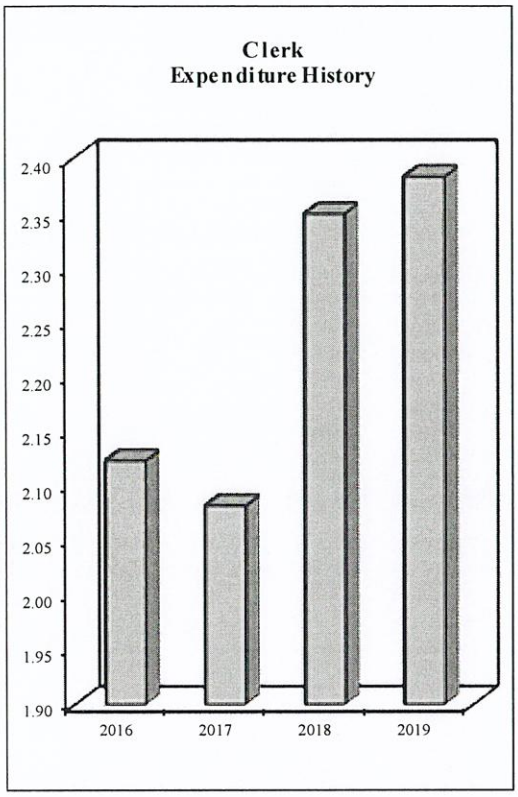
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Corporate Counsel						
Obj 003	Supplies	6,943	21,781	3,307	4,000	4,000
Other Services - Charges						
1 4184101	Professional Services	102	4,269	93	200	200
1 4184202	Communications-Postage	1,408	1,268	1,956	1,600	2,000
1 4184301	Travel	3,985	3,277	2,492	3,500	3,500
1 4184401	Advertising	343		195		
1 4184501	Operating Rental & Leases	3,928	1,688	1,184	2,500	2,000
1 4184601	Insurance	100		100		
1 4184901	Miscellaneous	85	55	316		50
1 4184913	Miscellaneous - Bar Dues	1,634	1,796	2,159	1,650	2,500
1 4184915	Miscellaneous - Registration			150-		
Obj 004	Other Services - Charges	11,586	12,354	8,346	9,450	10,250
Capital Outlay						
1 4186401	Machinery & Equipment	6,654				
Obj 006	Capital Outlay	6,654				
Fnc 418	Corporate Counsel	290,031	297,216	260,763	295,976	309,648
Juvenile Division						
Salaries						
1 4191001	Salaries & Wages	272,012	241,647	221,606	245,226	256,629
1 4191002	Salaries-Overtime	896	1,176	200	1,000	1,000
1 4191010	Accrued Annual Leave	5,336-	430		2,000	1,000
Obj 001	Salaries	267,571	243,253	221,807	248,226	258,629
Personnel Benefits						
1 4192002	Benefits-Direct	100,100	92,635	95,241	110,035	112,894
1 4192004	Benefits-Bank Accruals	9	6-	82-		
Obj 002	Personnel Benefits	100,108	92,628	95,159	110,035	112,894
Supplies						
1 4193101	Office & Operating Supplies	6,644	6,221	5,683	5,000	6,500
1 4193501	Small Tools & Minor Equipmen	8,963	4,674	536		1,000
1 4193590	Small Attrac Computer/Monito		278			
Obj 003	Supplies	15,607	11,172	6,219	5,000	7,500
Other Services - Charges						
1 4194101	Professional Services	110	77	106	100	100

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Juvenile Division						
Other Services - Charges						
1 4194128	Prof Serv-Lexis	2,749	2,637	2,617	2,800	2,800
1 4194202	Communications-Postage	1,278	1,090	1,011	1,400	1,200
1 4194301	Travel	1,297	964	982	1,000	1,000
1 4194501	Operating Rental & Leases	1,322	389	302	1,000	1,000
1 4194601	Insurance	100	50	100	100	100
1 4194901	Miscellaneous	30		60	100	
1 4194913	Miscellaneous - Bar Dues		873	953		1,000
Obj 004	Other Services - Charges	6,886	6,080	6,130	6,500	7,200
Fnc 419	Juvenile Division	390,174	353,133	329,315	369,761	386,223
Kittitas County Support						
Salaries						
1 7121001	Salaries & Wages			14,287	40,000	50,805
1 7121002	Salaries-Overtime			51		500
1 7121010	Accrued Annual Leave					500
Obj 001	Salaries			14,338	40,000	51,805
Personnel Benefits						
1 7122002	Benefits-Direct			6,788	10,000	22,377
1 7122004	Benefits-Bank Accruals			26-		
Obj 002	Personnel Benefits			6,763	10,000	22,377
Supplies						
1 7123101	Office & Operating Supplies			289		500
1 7123501	Small Tools & Minor Equipmen					500
Obj 003	Supplies			289		1,000
Other Services - Charges						
1 7124101	Professional Services			2,013		1,500
1 7124201	Communication-Telephone			579		2,000
1 7124202	Communication-Postage			500		500
1 7124301	Travel			280		1,800
1 7124501	Operating Rentals & Leases			11,000		23,634
1 7124901	Miscellaneous					500
Obj 004	Other Services - Charges			14,371		29,934
Fnc 712	Kittitas County Support			35,762	50,000	105,116
Sub 410	Attorney	6,303,840	6,370,501	6,185,636	6,920,093	7,387,428

Clerk



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,153,053	1,125,137	1,172,887	1,212,430
Personnel Benefits	468,805	503,987	567,982	604,029
Supplies	41,717	34,710	56,000	46,000
Other Services & Charges	459,828	418,543	552,661	520,894
Total	2,123,403	2,082,377	2,349,530	2,383,353

Program Description:

The County Clerk is the financial and executive officer of Superior Court and Juvenile Court. The Clerk's office is comprised of several divisions. Mandated duties include, but are not limited to, permanent retention of all Superior Court and Juvenile Court records; attending and recording criminal, civil, domestic relations, probate, adoption, mental illness and juvenile court proceedings; receipting, collecting, investing trust funds as required, disbursing all money paid through the Clerk's office; preservation of archived records; perfecting appeals to the Court of Appeals and Supreme Court; releasing exhibits used in court proceedings; dismissing court cases; carrying out reporting requirements to other departments and agencies; jury management; and providing assistance to the public, judges, and attorneys.

Major Objectives:

1. Integrated project implementation with Superior and Juvenile Court of case management system including jury management and records management systems.
2. Continue using technology to provide the public with efficient service.
3. Expansion of collection program for collection of court ordered legal financial obligations.
4. Upgrade of document imaging system.

Revenue/Expenditure Comment:

Revenue is generated from Superior Court filing fees, payment of criminal legal financial obligations, investment interest and discretionary grants/contracts with the State. Revenue and expenditures remain fairly constant based on growth associated with state contracts and increased general fund revenue.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Clerk						
REVENUES						
1 42033393561	Reimburse Clerk	247				
1 42033396792	Child Support Enforc-Clerk	70,258			189,552	210,000
1 42033403101	Dept of Ecology	381-			4,000	
1 42033403111	Dept of Ecology Reimburse	3,356	10,015	2,214		
1 42033404601	Reimburse, Clerk's Non-Suppo	10,074	191,221	130,232		
1 42033404612	DSHS-Becca Bill	19,066	17,468	18,873	24,000	17,500
1 42033601201	AOC Clerk LFO Distribution	20,426	25,063	20,426	20,426	25,063
1 42034123001	xCivil/Probate & Domest Fili	286-	548	242		400
1 42034123071	CLJ Appeal Filing No JST	91				
1 42034123091	Juvenile Emancipation Filing	264	198	99	60	70
1 42034123111	Anti-Harassment Filing Fee	348	418	522	100	600
1 42034123321	Civil Filing Fee	124,706	131,336	141,960	120,000	155,000
1 42034123341	Domestic Facilitator	53,046	52,471	52,900	50,000	59,000
1 42034123381	CLJ Appeal Filing Fee	273	91	273	100	50
1 42034123401	Counter Cross 3rd Party Clai	3,003	1,820	3,094	1,200	4,300
1 42034123421	Unlawful Detainer Filing Fee	2,212	1,927	1,672	1,800	1,700
1 42034123441	Unlaw Det Combined	18,781	22,238	19,255	22,000	20,300
1 42034123481	Facilitator Program Fee	28,663	29,635	22,730	28,000	22,000
1 42034123511	JST Revenue	29,165	29,863	29,658	28,000	31,926
1 42034128002	Yakima Municipal Jury Fee				30,000	
1 42034128007					30,000	
1 42034128008					6,000	
1 42034128010					12,000	
1 42034129021	Will Repository	480	680	580	500	450
1 42034129031	Will Only Filing Fee	1,955	1,912	2,041	2,000	1,850
1 42034129041	Tx Warrant Filings	26,444	31,223	27,311	10,000	30,500
1 42034129051	Modification Facilitator Fil	10,116	9,072	7,130	8,500	9,000
1 42034129061	Transcript Filing Fee	864	529	972	500	850
1 42034129071	Unlawful Detainer Ans Filing	4,296	3,146	2,541	3,400	3,150
1 42034129081	Non-Judicial Probate Documen	43	11	32		50
1 42034134001	xAffidavit Filing Fee	158,932	149,076	158,026	144,000	165,600
1 42034134041	Reimburse Collection Cost	8,840	6,159	7,736	6,000	7,600
1 42034134051	Extension of Judgement	2,588	3,961	5,019	5,000	5,000
1 42034134510		8				
1 42034137001						
1 42034137002		115-				
1 42034137011	Sup Crt-Criminal Warrant	1,714	2,191	2,445	2,500	3,000
1 42034137021	Crime Lab Analysis Fee	143	185	236	175	250
1 42034149011	Yakma Municipal Jury Fee	52,759	30,228	30,823	30,000	30,000
1 42034149012	Dist-Crt Yakima Jury Fee		30,000	22,500	30,000	30,000
1 42034149013	Dist-Crt Grandview Jury Fee		9,600	7,200	9,600	9,600
1 42034149014	Dist-Crt Union Gap Jury Fee		19,200	14,400	19,200	19,200
1 42034165001	Copies Sup CRT	43,307	38,730	31,722	35,000	25,500
1 42034181005	Information Access Fee	900				
1 42034181006	Odyssey Access Fee	4,500	16,700	15,800	15,000	28,900
1 42034233091	Mental Health Program Fees	505			600	

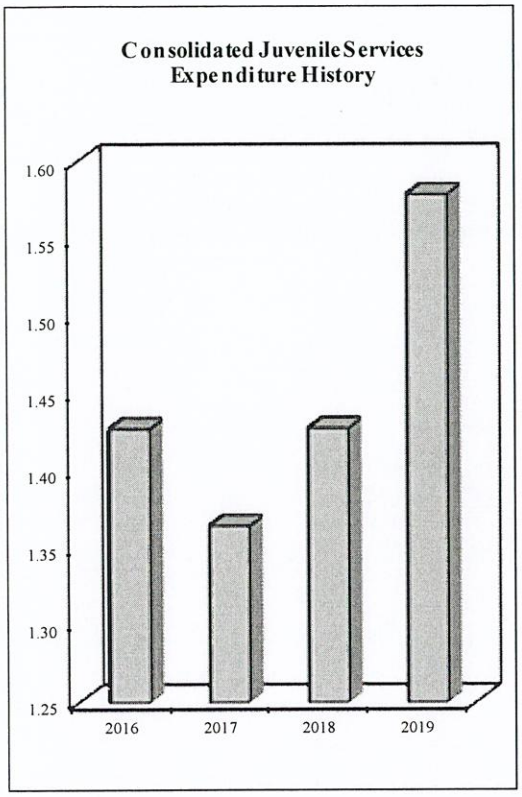
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Clerk						
REVENUES						
1 42034233101	Adult Deferred Continuance	4,176	4,472	1,191	5,000	1,580
1 42034236001	Reimbursement of Jail Costs	11,927	30,807	20,357	28,000	18,600
1 42034236010		28				
1 42034270031	Juv Probation Bail			10		25
1 42034640002	ITA Judicial Costs	102,649	102,649	80,838	100,000	96,957
1 42035130001		1-				
1 42035131001	Criminal Warrant	2,520	3,070	5,809	3,000	6,650
1 42035131011	Sup Crt-Criminal Fee	19,476	25,665	25,961	25,000	27,900
1 42035150081	Meth Lab Cleanup Fund	8	5	915	10	25
1 42035150089		14-				
1 42035180001	Penalty Crime Victim	364	1,678	1,817	1,400	2,296
1 42035180004		10				
1 42035180011	Penalty Crime Victims	41,915	48,862	57,564	48,000	61,062
1 42035180031	Juvenile Crime Victims	1,852	1,568	1,301	1,000	952
1 42035190001		8-				
1 42035190021	Sup Ct-Domestic Violence Pen	5,506	5,931	6,579	6,000	5,725
1 42035191001	Sup Crt- Felony Penalties	37,376	46,190	104,024	50,000	59,698
1 42035191041	Fines Juv Offender		4	73	10	10
1 42035191071	Bail Forfeiture Crime Vict			167		
1 42035191811	Truancy Fine	38				
1 42035290021	Civil Other Filings	214				
1 42035720001	No Interest Costs JUV	98				
1 42035721001	Jury Demand Fee	1,391	1,066	952	1,000	1,368
1 42035723021	Sup Crt-Juv Pub Def Costs	2,129	1,107	845	800	502
1 42035723201		5-				
1 42035725001	Sup Crt-Interpreter	20	114	10	50	20
1 42035728011	Cost Criminal	201	124	320		306
1 42036140021	Interest-LFO	19,650	25,622	27,045	28,000	29,816
1 42036140201		81				
1 42036990011		13				
1 42036991011	Small Overpayments		2	49		76
Sub 420 Clerk		953,199	1,165,852	1,116,492	1,186,483	1,231,977

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Clerk						
Salaries						
1 4211001	Salaries & Wages	1,095,202	1,083,752	935,152	1,142,887	1,197,128
1 4211002	Salaries-Overtime	61,989	44,274	39,528	10,000	
1 4211003	Salaries-Extra Help			4,369	20,000	15,302
1 4211010	Accrued Annual Leave	4,138-	2,889-			
Obj 001	Salaries	1,153,053	1,125,137	979,049	1,172,887	1,212,430
Personnel Benefits						
1 4212002	Benefits-Direct	471,403	503,415	459,322	567,982	604,029
1 4212004	Benefits-Bank Accruals	2,598-	572	2,066-		
Obj 002	Personnel Benefits	468,805	503,987	457,256	567,982	604,029
Supplies						
1 4213101	Office & Operating Supplies	40,574	30,259	20,833	32,000	22,000
1 4213501	Small Tools & Minor Equipmen	1,143	506	1,461	10,000	10,000
1 4213502	Computer Software		2,075		4,000	4,000
1 4213590	Small Attrac-Tracked Invento		1,870	10,494	10,000	10,000
Obj 003	Supplies	41,717	34,710	32,788	56,000	46,000
Other Services - Charges						
1 4214101	Professional Services	23,210	11,294	20,984	16,600	18,000
1 4214191	Prof Serv-Purchasing Serv	3,917	3,339	3,684	4,019	4,181
1 4214192	Prof Serv-Info Serv	230,248	229,260	203,710	222,229	199,322
1 4214199	Prof Serv-DOS	28,757	31,002	29,238	31,896	33,553
1 4214201	Communication-Telephone	1	241	738	432	200
1 4214202	Communication-Postage	52,031	19,259	14,545	20,000	22,000
1 4214219	Phone Charges-Allocated	3,822	3,600	3,630	3,960	4,800
1 4214301	Travel	1,497		673	5,000	5,000
1 4214401	Advertising	1,469	696	469	1,100	1,100
1 4214501	Operating Rentals & Leases	12,463	11,718	7,931	10,000	8,000
1 4214590	Rent-Facil Maint	88,130	88,130	80,786	88,130	88,130
1 4214690	Insurance-Interfund	11,911	12,091	128,145	139,795	130,499
1 4214801	Repairs & Maintenance	2,103	7,534	842	4,500	2,000
1 4214901	Miscellaneous	270	380	1,264	5,000	4,109
Obj 004	Other Services - Charges	459,828	418,543	496,637	552,661	520,894
Fnc 421	Clerk	2,123,404	2,082,376	1,965,730	2,349,530	2,383,353
Sub 420	Clerk	2,123,403	2,082,377	1,965,730	2,349,530	2,383,353

Consolidated Juvenile Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	947,519	882,147	818,029	920,711
Personnel Benefits	336,418	362,544	364,868	408,752
Supplies	12,729	7,418	11,805	10,107
Other Services & Charges	130,605	112,359	232,818	239,528
Total	1,427,271	1,364,468	1,427,520	1,579,098

Program Description:

Consolidate Juvenile Services/Grants consist of programs funded by various grants to assist the Juvenile Court in providing needed services to juvenile offenders. It is a cooperative effort between the various counties and the state.

Based upon the approval of a plan by the State of Washington, Yakima County provides or contracts for services, and the state reimburses either wholly or partially the costs of the programs depending on availability of funds. Current projects include but are not limited to:

- Risk assessments to identify youth most likely to re-offend
- CMAP, a case management tool to focus on resources identified by risk assessment
- Drug/Alcohol Assessment and Treatment
- Aggression Replacement Training (ART)
- Functional Family Therapy (FFT), a less intensive form of counseling for families
- Multi-Systemic Therapy (MST), intensive counseling that focuses on the family as a whole
- Mental Health Assessments
- Assessments and Treatment for Juvenile Sex Offenders
- BECCA Services (Truancy, At-Risk Youth and Child in Need of Services)

Included under the umbrella of **Consolidated Juvenile Services** are the following programs funded by DSHS, Juvenile Rehabilitation Administration (JRA):

- **CDDA – Chemical Dependency Disposition Alternative** – These funds will provide local courts with a sentencing option for chemically dependent youth. Judges will be able to suspend sentences and order youth into chemical dependency treatment instead of confinement.
- **CJAA – Community Juvenile Accountability Act** – This act provides funding to counties for implementation of five model programs demonstrated by research to reduce recidivism among juvenile offenders. The target groups for these programs are juvenile offenders in the community, including those confined locally through detention, electronic home monitoring, day reporting centers, work crews and those whose disposition do not require a period of confinement.
- **SSODA—Special Sex Offender Disposition Alternative** – This program provides assessment and treatment for eligible juvenile sex offenders.

Consolidated Juvenile Services (continued)

- **High Risk Youth** – Provides supervision by probation staff and programs for youth at high risk to reoffend.
- **Diversion** – An early intervention program for minor, first time offenders. This program reduces the number of misdemeanor cases going to court and has been proven to reduce recidivism.
- **3900 Impact** – These are to be used for the purpose of funding impacts of the Juvenile Justice Bill, E35HB 3900, passed by the 1997 Legislature.

In addition, the following programs are provided by **Other State or Local Funding:**

- **BECCA** – Provides funding to work with children and families through three programs: At-Risk Youth (ARY), Children in Need of Services (CHINS) and truant children. The program not only provides funding for the Juvenile Court but also the Clerk's Office, Office of Assigned Counsel and the Prosecutor's Office, who are also involved in handling these type of cases.
- **WA State CASA/GAL** – This program provides funding to assist county Court Appointed Special Advocate (CASA) and Guardian ad Litem (GAL) programs that work with dependent children. This program primarily funds a half-time Case Manager who recruits volunteers for the programs.

Major Objectives:

- To continue to provide relevant services to juvenile offenders in an effort to effect positive cognitive and behavioral changes.
- To hold juvenile offenders accountable for their actions.

Revenue/Expenditure Comment:

Revenue is primarily in the form of reimbursement from the State of Washington government for services provided. Currently, the allotments for the CJS programs to the various counties are based on a modified "at-risk" formula that considers factors other than population.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
REVENUES						
1 43033316575	Vict of Crime Grant			122,351	476,253	197,942
1 43033401204	OAC - CASA/GAL	139,952	116,082	94,174	125,995	124,987
1 43033404602	DSHS-Cons Juvenile Serv	390,990	343,872	269,045	355,603	458,365
1 43033404604	DSHS-SSODA	115,225	120,187	93,832	115,926	114,560
1 43033404612	DSHS-Becca Bill	228,768	208,669	152,030	202,247	182,243
1 43033404615	DSHS-JRA-CDDA-Chem Dep Disp	21,868	19,227	11,096	20,902	17,090
1 43033404616	DSHS-JRA-CJAA-Com Juv Acct A	80,135	81,394	64,227	92,622	93,518
1 43033404617	DSHS-JRA-3900 Impact	125,604	106,031	92,760	126,762	
1 43033404620	DSHS-CJAA Expansion	265,729	284,504	222,741	300,944	300,944
1 43034144011	Consulting Services	2,792	6,216	6,655	10,480	10,540
1 43036719001	Donations-CASA	7,756	7,000		472	995
1 43036990001						
1 43039700122	Operating Tsf In-Mental Heal	17,904	73,766	56,961	76,039	77,914
Sub 430	Consolidated Juvenile Services	1,396,724	1,366,948	1,185,872	1,904,245	1,579,098

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
CDDA-Chem Depend Disp Alt						
Salaries						
1 4311001	Salaries & Wages	9,564	10,572	10,557	10,758	10,986
1 4311002	Salaries-Overtime	294-				
1 4311006	Salaries Supervision	8,560	4,932	40		2,000
1 4311010	Accrued Annual Leave	176	77			
Obj 001	Salaries	18,006	15,581	10,597	10,758	12,986
Personnel Benefits						
1 4312002	Benefits-Direct	3,468	3,808	3,579	3,954	4,104
Obj 002	Personnel Benefits	3,468	3,808	3,579	3,954	4,104
Other Services - Charges						
1 4314101	Professional Services	5			250	
1 4314160	Prof Serv-Chemical Treatment				3,438	
1 4314161	Prof Serv-Chemical Assmts				575	
1 4314162	Prof Serv Mental Health				1,927	
1 4314201	Communication-Telephone	32				
Obj 004	Other Services - Charges	37			6,190	
Fnc 431	CDDA-Chem Depend Disp Alt	21,511	19,389	14,176	20,902	17,090
CJAA-Comm Juv Acctability Act						
Salaries						
1 4321001	Salaries & Wages	53,069	53,558	50,490	55,267	56,431
1 4321010	Accrued Annual Leave	42	64			
Obj 001	Salaries	53,111	53,622	50,490	55,267	56,431
Personnel Benefits						
1 4322002	Benefits-Direct	13,583	21,825	21,040	23,530	24,316
1 4322004	Benefits-Bank Accruals	110	11	191-		
Obj 002	Personnel Benefits	13,693	21,836	20,849	23,530	24,316
Supplies						
1 4323101	Office & Operating Supplies	1,456	1,430	1,661	1,925	1,271
Obj 003	Supplies	1,456	1,430	1,661	1,925	1,271
Other Services - Charges						
1 4324162	Prof Serv-MST	2,889		750	3,500	3,500
1 4324165	Prof Serv-JRA FFT	1,600	4,200	5,800	8,400	8,000
1 4324202	Communication-Postage	770				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
CJAA-Comm Juv Acctability Act						
Obj 004	Other Services - Charges	5,259	4,200	6,550	11,900	11,500
Fnc 432	CJAA-Comm Juv Acctability Act	73,519	81,087	79,549	92,622	93,518
SSODA						
Salaries						
1 4331001	Salaries & Wages	49,238	49,953	46,528	50,826	51,900
1 4331006	Salaries Supervision		8,382			
1 4331010	Accrued Annual Leave	525-	124-			
Obj 001	Salaries	48,714	58,211	46,528	50,826	51,900
Personnel Benefits						
1 4332002	Benefits-Direct	18,401	21,702	19,618	22,156	22,966
1 4332004	Benefits-Bank Accruals			13		
Obj 002	Personnel Benefits	18,401	21,702	19,631	22,156	22,966
Other Services - Charges						
1 4334101	Professional Services	1,550	1,467	1,174	1,500	1,000
1 4334134	Prof Serv-COUNSEL-Parent	893	680	1,020	800	1,000
1 4334162	Prof Serv-Counsel-Group	11,475	8,745	9,030	10,000	8,650
1 4334163	Prof Serv-Counsel-Individual	25,925	24,395	21,878	23,000	22,500
1 4334166	Prof Serv-SSODA Evals	4,200	4,700	3,500	4,900	4,200
1 4334167	Prof Serv-SSODA Polygraph	2,550	2,350	2,200	2,344	2,344
1 4334201	Communication-Telephone	37	436	297	400	
1 4334901	Miscellaneous		50			
Obj 004	Other Services - Charges	46,629	42,823	39,099	42,944	39,694
Fnc 433	SSODA	113,743	122,736	105,259	115,926	114,560
CASA Program						
Supplies						
1 4343101	Office & Operating Supplies	3,725	1,659	621	949	
1 4343590	Small Attrac-Tracked Invento	1,426				
Obj 003	Supplies	5,151	1,659	621	949	
Other Services - Charges						
1 4344101	Professional Services	200				
1 4344301	Travel	123	478	501	501	
1 4344401	Advertising	1,920	1,944	1,512	1,728	995
1 4344901	Miscellaneous	125	150	300	517	
Obj 004	Other Services - Charges	2,368	2,572	2,313	2,746	995

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
Fnc 434	CASA Program	7,519	4,231	2,934	3,695	995
CJS at Risk or High Risk Youth						
Salaries						
1 4361001	Salaries & Wages	206,823	210,241	183,049	210,301	303,302
1 4361002	Salaries-Overtime	579-				
1 4361006	Salaries Supervision		4,354	16,473		5,087
1 4361010	Accrued Annual Leave	832-	662-			
Obj 001	Salaries	205,412	213,934	199,522	210,301	308,389
Personnel Benefits						
1 4362002	Benefits Direct	79,410	89,031	77,942	93,203	135,411
1 4362004	Benefits-Bank Accruals	4	252	222		
Obj 002	Personnel Benefits	79,414	89,283	78,165	93,203	135,411
Supplies						
1 4363101	Office & Operating Supplies	21		94		
1 4363104	Printing	838	201		500	
Obj 003	Supplies	860	201	94	500	
Other Services - Charges						
1 4364101	Professional Services	1,097	1,179	1,585	1,000	1,325
1 4364201	Communication-Telephone	827	1,038	891	1,000	3,138
1 4364202	Communication-Postage	287	559	557	600	1,240
1 4364301	Travel					400
1 4364501	Operating Rentals & Leases					3,600
1 4364901	Miscellaneous	150	95		8,119	4,862
Obj 004	Other Services - Charges	2,361	2,872	3,033	10,719	14,565
Fnc 436	CJS at Risk or High Risk Youth	288,047	306,289	280,814	314,723	458,365
System Access Prevention						
Salaries						
1 4391001	Salaries & Wages	65,609	26,838	25,035	27,310	
1 4391002	Salaries-Overtime		20			
1 4391010	Accrued Annual Leave	186-	2,413-			
Obj 001	Salaries	65,423	24,445	25,035	27,310	
Personnel Benefits						
1 4392002	Benefits-Direct	25,220	10,912	10,675	11,665	
Obj 002	Personnel Benefits	25,220	10,912	10,675	11,665	

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
System Access Prevention						
Supplies						
1 4393101	Office & Operating Supplies	87	333	174	500	
1 4393104	Printing	439	498	169	750	
Obj 003	Supplies	525	831	343	1,250	
Other Services - Charges						
1 4394201	Communication-Telephone	50				
1 4394202	Communication-Postage	58			500	
1 4394301	Travel	392				
1 4394901	Miscellaneous	150			155	
Obj 004	Other Services - Charges	650			655	
Fnc 439	System Access Prevention	91,818	36,189	36,053	40,880	
3900 Impact						
Salaries						
1 4821001	Salaries & Wages	90,893	78,946	73,664	78,902	
1 4821010	Accrued Annual Leave	5,543-	540			
Obj 001	Salaries	85,350	79,486	73,664	78,902	
Personnel Benefits						
1 4822002	Benefits-Direct	31,427	23,675	31,857	34,073	
1 4822004	Benefits-Bank Accruals		39	33-		
Obj 002	Personnel Benefits	31,427	23,713	31,824	34,073	
Supplies						
1 4823101	Office & Operating Supplies	237		5	3,000	
1 4823104	Printing	1,255	50		1,000	
Obj 003	Supplies	1,491	50	5	4,000	
Other Services - Charges						
1 4824101	Professional Services		20			
1 4824201	Communication-Telephone	454	1,346	961	1,700	
1 4824202	Communication-Postage	229	559	557	650	
1 4824501	Operating Rentals & Leases		600	2,700	3,600	
1 4824901	Miscellaneous	50	110	75	3,837	
Obj 004	Other Services - Charges	734	2,635	4,293	9,787	
Fnc 482	3900 Impact	119,002	105,884	109,786	126,762	

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services							
BECCA/Truancy Program							
Salaries							
1 4851001		Salaries & Wages	162,476	134,954	113,481	99,354	95,784
1 4851006		Salaries Supervision		10,922			10,000
1 4851010		Accrued Annual Leave	1,234-	5,084-			
Obj 001	Salaries		161,243	140,792	113,481	99,354	105,784
Personnel Benefits							
1 4852002		Benefits-Direct	61,667	63,834	55,881	45,315	46,056
1 4852004		Benefits-Bank Accruals	3-	165-	481		
Obj 002	Personnel Benefits		61,664	63,669	56,362	45,315	46,056
Supplies							
1 4853101		Office & Operating Supplies	106	118		1,000	671
1 4853104		Printing	1,495	263	1,352	1,500	1,700
Obj 003	Supplies		1,601	381	1,352	2,500	2,371
Other Services - Charges							
1 4854101		Professional Services	18,596				
1 4854202		Communications-Postage	166	188	535	400	800
1 4854301		Travel	160	587		950	950
1 4854901		Miscellaneous	246	390	200	53,728	26,282
Obj 004	Other Services - Charges		19,167	1,166	735	55,078	28,032
Fnc 485	BECCA/Truancy Program		243,675	206,007	171,929	202,247	182,243
CASA/GAL-AOC							
Salaries							
1 4861001		Salaries & Wages	98,633	81,382	81,230	86,307	88,098
1 4861002		Salaries-Overtime	219-				
1 4861010		Accrued Annual Leave	1,849	102-			
Obj 001	Salaries		100,264	81,280	81,230	86,307	88,098
Personnel Benefits							
1 4862002		Benefits-Direct	36,446	32,220	32,532	35,638	36,808
1 4862004		Benefits-Bank Accruals	578-	619	817-		
Obj 002	Personnel Benefits		35,868	32,839	31,715	35,638	36,808
Supplies							
1 4863101		Office & Operating Supplies		61	9	500	
Obj 003	Supplies			61	9	500	

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
CASA/GAL-AOC						
Other Services - Charges						
1 4864301	Travel	693				
1 4864901	Miscellaneous				3,550	81
Obj 004	Other Services - Charges	693			3,550	81
Fnc 486	CASA/GAL-AOC	136,825	114,180	112,954	125,995	124,987
VOCA Contract						
Salaries						
1 4911001	Salaries & Wages			130,937	201,908	93,898
Obj 001	Salaries			130,937	201,908	93,898
Personnel Benefits						
1 4912002	Benefits-Direct			55,520	106,773	40,611
1 4912004	Benefits-Bank Accruals			334-		
Obj 002	Personnel Benefits			55,186	106,773	40,611
Supplies						
1 4913101	Office & Operating Supplies			8,437	20,000	5,000
1 4913104	Supplies-Printing			1,647	5,000	500
1 4913501	Small Tools & Minor Equipmen			3,077	3,000	300
1 4913502	Computer Software			4,315		
1 4913590	Small Attrac Computer/Monito			2,448	4,000	
Obj 003	Supplies			19,925	32,000	5,800
Other Services - Charges						
1 4914101	Professional Services			109	7,000	250
1 4914201	Communications-Telephone			930	1,610	381
1 4914202	Communications-Postage			101	1,500	698
1 4914301	Travel preapproval			4,547	10,000	2,500
1 4914401	Advertising			8,336	10,000	5,000
1 4914501	Operating Rental & Leases			7,179	18,672	3,918
1 4914590	Rent-Facilities Maint				40,200	14,952
1 4914601	Insurance				206	200
1 4914901	Miscellaneous			2,609	46,384	29,734
Obj 004	Other Services - Charges			23,811	135,572	57,633
Fnc 491	VOCA Contract			229,859	476,253	197,942

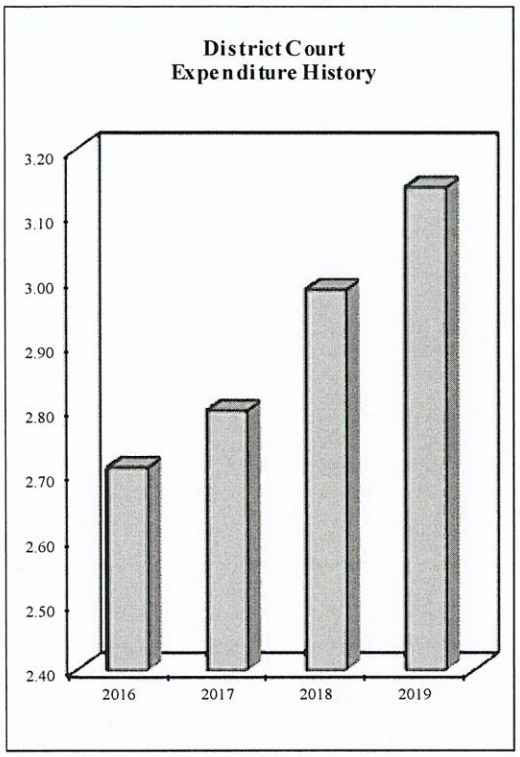
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
CJAA Expansion Grant						
Salaries						
1 4931001	Salaries & Wages	154,472	154,881	118,627	138,769	141,720
1 4931002	Salaries-Overtime	654				
1 4931010	Accrued Annual Leave	312	693			
Obj 001	Salaries	155,438	155,574	118,627	138,769	141,720
Personnel Benefits						
1 4932002	Benefits-Direct	52,594	70,544	57,843	69,283	71,572
1 4932004	Benefits-Bank Accruals	179	645-	85-		
Obj 002	Personnel Benefits	52,774	69,898	57,758	69,283	71,572
Supplies						
1 4933101	Office & Operating Supplies	1,645	2,806	1,504	1,130	665
Obj 003	Supplies	1,645	2,806	1,504	1,130	665
Other Services - Charges						
1 4934162	Prof Serv-MST	13,546	12,713	27,019	48,762	43,987
1 4934165	Prof Serv-JRA FFT	33,300	41,300	57,900	43,000	43,000
1 4934201	Communication-Telephone	311				
1 4934202	Communication-Postage	770				
1 4934301	Travel	2,081	1,496			
1 4934501	Operating Rentals & Leases	2,700				
1 4934901	Miscellaneous		45			
Obj 004	Other Services - Charges	52,708	55,555	84,919	91,762	86,987
Fnc 493	CJAA Expansion Grant	262,564	283,833	262,808	300,944	300,944
Juv Mental Health						
Salaries						
1 4941001	Salaries & Wages	50,486	51,615	48,451	53,040	54,159
1 4941010	Accrued Annual Leave	77	29			
Obj 001	Salaries	50,563	51,645	48,451	53,040	54,159
Personnel Benefits						
1 4942002	Benefits-Direct	14,228	21,694	20,863	22,999	23,755
1 4942004	Benefits-Bank Accruals	64	165	415-		
Obj 002	Personnel Benefits	14,292	21,860	20,448	22,999	23,755
Fnc 494	Juv Mental Health	64,855	73,504	68,899	76,039	77,914

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated Juvenile Services						
Contract Work for DSHS						
Salaries						
1 4951001	Salaries & Wages	3,538	7,635	6,570	7,195	7,346
1 4951010	Accrued Annual Leave	458	57-			
Obj 001	Salaries	3,996	7,578	6,570	7,195	7,346
Personnel Benefits						
1 4952002	Benefits-Direct	197	3,025	2,707	3,052	3,153
Obj 002	Personnel Benefits	197	3,025	2,707	3,052	3,153
Other Services - Charges						
1 4954301	Travel		536	785	233	41
Obj 004	Other Services - Charges		536	785	233	41
Fnc 495	Contract Work for DSHS	4,193	11,139	10,062	10,480	10,540
Sub 430	Consolidated Juvenile Services	1,427,271	1,364,468	1,485,081	1,907,468	1,579,098

District Court



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,357,681	1,345,901	1,377,768	1,414,299
Personnel Benefits	446,068	460,675	490,008	510,878
Supplies	71,543	44,352	54,928	101,450
Other Services & Charges	836,066	948,305	1,062,447	1,115,919
Total	2,711,358	2,799,233	2,985,151	3,142,546

Program Description:

The mission of the Yakima County Courts is to:

> **Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.**

The District Court provides limited jurisdiction court services for Yakima County residents. The Court hears a wide variety of civil and criminal cases and provides a therapeutic DUI Court.

District Court has jurisdiction over crimes punishable by up to one year in jail and a $5,000 fine. Criminal matters include driving under the influence of alcohol, thefts of property or service valued at $250 or less, domestic violence assaults and protection order violations, hit and run, and driving with a suspended license and violations of hunting and fishing laws. The Court also hears traffic and non-traffic infractions such as tickets for speeding and driving without insurance that are punishable only by a financial penalty.

The Washington State Patrol or the Yakima County Sheriff's Office files most of the criminal and infraction cases.

District Court also hears civil matters such as damage claims for personal injury, property damage, and breach of contract for amounts up to $50,000. The Court hears small claim cases up to $4,000, civil anti-harassment actions, name changes, and certain lien foreclosures.

District Court also runs DUI Therapeutic Court. The mission of DUI Court is to promote public safety through intensive court monitored treatment and assistance of high risk repeat DUI offenders by utilizing a collaborative approach which demands accountability of the offenders, court and treatment providers while focusing on public safety and a measurable reduction of DUI offenses. Funding is through Washington State Traffic Safety grants, general fund and DUI Court fess.

Major Objectives:

- Continue to provide quality services to the citizens of Yakima County with the limited resources allotted.

District Court (continued)

- Maximize the ability to handle caseloads within reasonable time frames absent adequate staffing levels and financial resources for operations to implement modern programs targeted at improved services.

Revenue/Expenditure Comment:

District Court operations are governed by state statute and constitutional requirements. Most expenses are beyond the control of the Court. In order to increase efficiencies and reduce costs to the taxpayers, the Court shares its Court Administrator with Superior Court, Juvenile Court, and District Court Probation. This unprecedented administrative consolidation has been widely recognized as a model for other courts around the state. Compared to 16 other counties like Yakima in size, demographics and income, Yakima County District Court averages far fewer staff, far more cases per capita and higher crime rates than any of these comparable counties.

District Court aggressively enforces financial sanctions through collections outsourcing and an expanded method of payment (i.e. credit cards and payment drop box).

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
REVENUES						
1 44033403501	Traffic Safety Commission	16,810	17,228			
1 44033403504	DUI Expansion	15,874	52,454			
1 44033403506	WTSC Mini Grants	7,987				
1 44033601290	Judges Task Force (5454)	90,680	117,025	69,576	90,000	90,000
1 44034122001	District Court Civil Filings	150,121	141,891	145,516	155,000	155,000
1 44034122002	Dist Crt-Anti Harrassment Fe	1,108	2,056	1,717	1,500	1,500
1 44034128001	Small Claims Filings	4,377	3,863	4,331	4,000	4,000
1 44034128002	Other Court Filings-Civil Mi	72,404	65,422	60,539	70,000	60,000
1 44034128003	Dist Court JST Court Filing	51,926	49,229	50,116	50,000	52,000
1 44034128004	Dist-Crt Gov File Fee	2,183	1,454	748	1,000	1,200
1 44034128006	Dist-Crt Tieton File Fee	4,400	2,970	1,815	1,600	1,600
1 44034132006	Abstract Driving Record Fee	209	217	347	200	200
1 44034133001	Name Change-Auditor Fees	1,606-	742-	1,493	3,500	4,000
1 44034133002	Name Change-District Court	1,455	1,129	1,056	1,300	1,300
1 44034133021	Dist Crt-Warrant Admin Fees	12,733	11,181	11,984	8,400	10,000
1 44034133031	Dist Crt-Def Prosecution Fee	38,733	32,331	24,045	30,000	28,000
1 44034133061	Dist Crt-Infract Time Pay Fe	22,978	21,737	22,444	23,000	24,000
1 44034162001	District Court Copies	3,259	4,728	4,310	4,000	4,500
1 44034162002	District Court Images		15,123			
1 44034210001	Traffic Safety Class		80,688	85,223	55,000	70,000
1 44034230015	DUI Court Fees	9,600	18,475	9,250	16,000	16,000
1 44034236003	Detention-Incarceration Fees	42,720	38,895	24,038	40,000	26,000
1 44034238001	Pre Conviction SOC	46,511	45,927	42,100	43,500	50,000
1 44035230001	Mandatory Insurance Cost	3,873	3,546	3,767	4,000	2,500
1 44035310001	Traffic Infraction Penalties	784,801	797,228	852,414	820,000	850,000
1 44035310002	Traffic Infraction JIS	2,224	1,071	1,310	2,000	1,400
1 44035310003	Traf Infr-Local Schl Zone Sf	2,121	3,414	1,849	2,800	2,600
1 44035310004	Traf Infr-Trauma Care Charge	124,196	131,411	140,704	127,000	140,000
1 44035310010	Local Legislative Assessment	87,934	91,325	99,485	95,000	95,000
1 44035310101	Infraction-Disabled Parking	250	28		100	50
1 44035310981	Snowmobile Infraction	504				
1 44035370001	Other Non-Parking Infrac Pen	9,893	6,107	8,560	7,000	8,000
1 44035400001	Parking Infraction Penalties	937	1,277	1,151	1,500	1,000
1 44035520001	DUI Penalties	132,517	131,488	96,255	125,000	100,000
1 44035520020	DUI Youth in Vehicle	2,269	3,506	2,459	2,000	2,500
1 44035580001	Othr Crim Traffic Misdem Pen	195,517	148,949	118,381	155,000	130,000
1 44035640001	Boating Safety Fines	25			100	100
1 44035690001	Other Criminal Non-Traffic P	31,744	27,676	31,891	30,000	40,000
1 44035725001	Court Interpreter	5				
1 44035731001	Dist Crt-Jury Demand Costs	585	1,336	1,865	1,000	1,500
1 44035732001	Dist Crt-Witness Costs	60			100	100
1 44036142009	Other Interest Earnings	79,869	78,618	88,051	80,000	65,000
1 44036250002	Space/Facil-Courthouse	1,588	1,588	1,588		
1 44036981001	Cashiers Over/Short	12	175-	5-	100	100
1 44036981002	Overpay/Underpay	136	129	101	100	100
1 44036981003	Misc Cash				50	50

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
REVENUES						
1 44036990001		498				
1 44036990005		462				
1 44036990016		43,397				
1 44036991001	Other Misc Revenue		1,077	11	1,000	500
1 44036991005	Misc-Service Chrg-Returned C		328	266	800	500
1 44036991026	Misc-Travel Reimbursement		510			
1 44039700003	Oper Tran In-Cap Projects		21,517			
1 44039700115	Oper Tran In-Hist Preservati	60,000	65,616			
1 44039700123	Tran in-Drug/Alcohol Excise		35,130	29,482	45,000	46,350
Sub 440	District Court	2,159,876	2,275,980	2,040,231	2,097,650	2,086,650

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
Salaries						
1 4411001	Salaries & Wages	607,707	518,781	502,733	549,489	558,849
1 4411002	Salaries-Overtime	8,426	4,745	2,129	4,800	1,000
1 4411003	Salaries-Extra Help	15,743	7,618			
1 4411010	Accrued Annual Leave	8,470-	4,883-			
1 4411020	Salaries-Judges	623,473	635,944	593,917	648,664	661,632
1 4411025	Salaries-Court Commissioners			27,839	30,406	31,015
1 4411026	Salaries-Judge Pro Tem	31,579	35,046	30,344	35,835	28,000
Obj 001	Salaries	1,278,458	1,197,251	1,156,962	1,269,194	1,280,496
Personnel Benefits						
1 4412002	Benefits-Direct	413,488	396,790	385,207	452,884	453,183
1 4412004	Benefits-Bank Accruals	119-	1,466	775		
Obj 002	Personnel Benefits	413,368	398,256	385,982	452,884	453,183
Supplies						
1 4413101	Office & Operating Supplies	6,845	4,415	7,507	12,628	15,000
1 4413104	Supplies-Forms & Printing	26,478	16,796	12,121	13,500	15,000
1 4413130	Supplies-Law Books	5,812	7,061	4,450	2,700	1,000
1 4413132	Supplies-Courtroom Costs	3,578	90	23	100	100
1 4413134	Supplies-Copier	2,945	805		4,000	1,000
1 4413501	Small Tools & Minor Equipmen	5,033	215	292	500	500
1 4413502	Computer Software	2,234	2,636		3,100	48,150
1 4413504	Small Tools-Office Equipment	2,397	91	876	200	200
1 4413507	Small Tools-PC Parts		389			
1 4413508	Small Tools-Furniture	2,418	4,987	3,424	2,000	1,000
1 4413590	Small Attrac-Tracked Invento	5,364	3,153	357		2,000
Obj 003	Supplies	63,105	40,639	29,050	38,728	83,950
Other Services - Charges						
1 4414101	Professional Services	1,363	2,281	9,034	12,500	2,000
1 4414106	Prof Serv-Court Consultant	54,818	58,811			
1 4414111	Prof Serv-Interpreter	23,749		24,521	15,600	28,000
1 4414191	Prof Serv-Purchasing Serv	6,106	5,167	3,823	4,170	4,343
1 4414192	Prof Serv-Info Services	253,705	285,526	327,184	356,928	327,026
1 4414199	Prof Serv-DOS	178,796	183,300	169,492	184,576	189,860
1 4414201	Communication-Telephone	2,576	1,817	1,808	1,800	1,800
1 4414202	Communication-Postage	7,809	7,961	8,084	8,000	8,000
1 4414219	Phone Charges-Allocated	5,538	4,968	4,422	4,824	4,824
1 4414301	Travel	6,376	10,746	20,285	12,500	12,500
1 4414401	Advertising	673	218	2,385	100	500
1 4414590	Rent-Facil Maint	153,613	163,993	129,491	141,263	141,263
1 4414690	Insurance-Interfund	9,906	9,329	7,764	8,470	13,395

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
Other Services - Charges						
1 4414801	Repairs & Maintenance	11,981	13,294	5,592	5,000	7,700
1 4414901	Miscellaneous	1,401	2,377	6,991	48	64,307
1 4414911	Misc-Training	1,973	6,225	110	6,500	6,500
1 4414913	Misc-Dues	4,571	6,893	6,454	6,500	7,000
1 4414929	Misc-Subscriptions/Law Books	259	1,673	645	700	700
Obj 004	Other Services - Charges	725,212	764,581	728,084	769,479	819,718
Fnc 441	District Court	2,480,143	2,400,727	2,300,077	2,530,285	2,637,347
Trial Court Task Fund						
Salaries						
1 4421001	Salaries & Wages	70,973	69,457	65,608	71,903	45,997
1 4421002	Salaries-Overtime	1,805	895	787	1,000	
1 4421010	Accrued Annual Leave	1,856	27-			
Obj 001	Salaries	74,634	70,325	66,395	72,903	45,997
Personnel Benefits						
1 4422002	Benefits-Direct	31,415	32,466	28,724	32,039	21,451
1 4422004	Benefits-Bank Accruals		6-	45-		
Obj 002	Personnel Benefits	31,415	32,459	28,679	32,039	21,451
Supplies						
1 4423590	Small Attrac-Tracked Invento	1,608				
Obj 003	Supplies	1,608				
Other Services - Charges						
1 4424901	Miscellaneous				10,049	33,455
Obj 004	Other Services - Charges				10,049	33,455
Fnc 442	Trial Court Task Fund	107,657	102,784	95,074	114,991	100,903
DUI Court						
Salaries						
1 4441001	Salaries & Wages		5,208	19,296	21,143	27,681
1 4441010	Accrued Annual Leave		390			
Obj 001	Salaries		5,598	19,296	21,143	27,681
Personnel Benefits						
1 4442002	Benefits-Direct		2,173	8,151	8,908	11,840

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court							
DUI Court							
Obj 002	Personnel Benefits			2,173	8,151	8,908	11,840
Supplies							
1 4443101		Office & Operating Supplies	150	1,479	976	2,000	3,000
1 4443104		Supplies & Printing		142	30		500
1 4443502		Computer Software	5,000		10,820	18,000	11,000
Obj 003	Supplies		5,150	1,622	11,826	20,000	14,500
Other Services - Charges							
1 4444101		Professional Services	10,261	10,669	4,628	15,000	25,000
1 4444201		Communications-Telephone	96				
1 4444301		Travel	5,615		1,734	22,000	10,000
1 4444501		Operating Rental & Leases			1,875	1,000	
1 4444901		Misc (Breath Test)		495	4,000	111,004	133,412
1 4444902		Misc Dues		440			
1 4444911		Training	1,800				5,000
Obj 004	Other Services - Charges		17,771	11,604	12,237	149,004	173,412
Fnc 444	DUI Court		22,921	20,997	51,509	199,055	227,433
Distric Court-Flex Costs							
Supplies							
1 4453131		Supplies-Jury Costs	1,680	1,806	1,805	3,000	3,000
Obj 003	Supplies		1,680	1,806	1,805	3,000	3,000
Other Services - Charges							
1 4454102		Prof Serv-Cost Bills				3,000	3,000
1 4454904		Misc-Jury Fees\Mileage	12,810	49,876	38,983	35,200	35,200
1 4454906		Misc-Jury Meals				2,000	2,000
1 4454909		Misc-Witness Fees\Mileage	540	606	1,008	2,000	2,000
Obj 004	Other Services - Charges		13,350	50,482	39,992	42,200	42,200
Fnc 445	Distric Court-Flex Costs		15,030	52,288	41,797	45,200	45,200
Drug/ Alcohol Fund							
Other Services - Charges							
1 4464101		Drug/Alcohol Excise Fund		36,048	45,861	45,000	46,350
Obj 004	Other Services - Charges			36,048	45,861	45,000	46,350

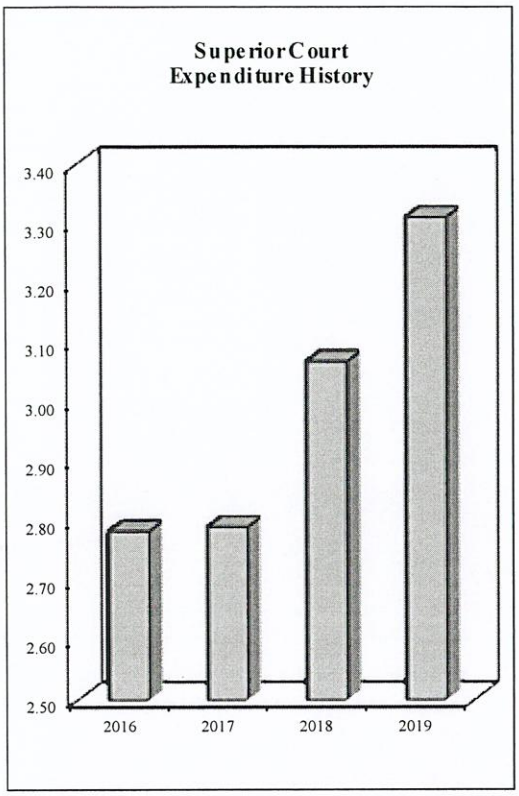
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
District Court JST						
Salaries						
1 4471001	Salaries & Wages		55,055	53,728	58,895	60,125
1 4471002	Salaries-Overtime		421	440		
1 4471010	Accrued Annual Leave		1,284			
Obj 001	Salaries		56,760	54,168	58,895	60,125
Personnel Benefits						
1 4472002	Benefits-Direct		21,424	21,624	23,647	24,404
Obj 002	Personnel Benefits		21,424	21,624	23,647	24,404
Other Services - Charges						
1 4474101	Professional Services	30,000	17,153	100		
1 4474191	Prof Serv-Purchasing	179				
1 4474192	Prof Serv-Tech Services	16,487				
1 4474199	Prof Serv-DOS	4,515				
1 4474201	Communications-Telephone			5,510	13,200	
1 4474590	Rent-Facilities Maint	10,650				
1 4474690	Insurance-Interfund	1,092				
1 4474901	Miscellaneous				26,258	784
Obj 004	Other Services - Charges	62,923	17,153	5,610	39,458	784
Fnc 447	District Court JST	62,923	95,338	81,401	122,000	85,313
DUI Court Enhancement						
Other Services - Charges						
1 4484101	Professional Services	16,810	19,931			
Obj 004	Other Services - Charges	16,810	19,931			
WTSC						
Salaries						
1 4491001	Salaries & Wages	4,589	15,284			
1 4491002	Overtime		682			
Obj 001	Salaries	4,589	15,966			
Personnel Benefits						
1 4492002	Benefits-Direct	1,285	6,362			
Obj 002	Personnel Benefits	1,285	6,362			
Supplies						
1 4493101	Office & Operating Supplies		285			

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court							
WTSC							
Obj 003	Supplies			285			
Other Services - Charges							
1 4494101		Professional Services		18,635			
1 4494301		Travel		25,372			
1 4494901		Miscellaneous		4,500			
Obj 004	Other Services - Charges			48,507			
Fnc 449	WTSC		5,874	71,120			
Sub 440	District Court		2,711,358	2,799,231	2,615,720	3,056,531	3,142,546

Superior Court



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,496,860	1,434,977	1,388,886	1,564,377
Personnel Benefits	246,622	241,483	229,008	289,030
Supplies	60,403	53,324	84,570	91,486
Other Services & Charges	980,284	1,061,544	1,366,644	1,367,123
Total	2,784,169	2,791,328	3,069,108	3,312,016

Program Description:

The mission of the Yakima County Courts is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

The function of the Superior Court is to hear and dispose of legal issues within the County of Yakima in and for the State of Washington. The general jurisdiction includes unlimited amount of civil actions, mandatory arbitration, civil commitment, domestic relations matters, criminal felonies, all juvenile litigation and issues involving mental health.

Major Objectives:

The major objective of the Superior Court is to continue to provide quality services to the citizens of Yakima County with the limited resources allotted by implementing modern computer scheduling and case management programs targeted at improved services.

Superior Court operates Therapeutic Courts funded through the general fund and federal grants when available. Therapeutic Courts include:

- Drug Court
- Mental Health Court
- Family Treatment Court

Revenue/Expenditure Comment:

Superior Court operations are governed by state statute and the constitution. Most expenses are beyond the control of the Court

In order to increase efficiencies and reduce costs, the Court shares its Court Administrator with Juvenile Court, District Court, and District Court Probation in an unprecedented administrative consolidation in Washington State. As compared to 16 other counties like Yakima in size, demographics and income, Yakima County Superior Court averages far fewer staff, far more cases per capita and higher crime rates than any of these comparable counties.

The Superior Court generates revenues through the budget year as fines and court costs that appear as revenue under the County Clerk's revenue stream. The only revenues credited to the Superior Court are those generated by grants.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
REVENUES						
1 45033396792	Fed Child Support Enforcemen	52,098	41,514	39,555	62,000	62,000
1 45033399991	HIDTA - Hi Intens Drug Traf	80,836	78,750	54,489	80,000	80,000
1 45033401203	AOC - Interpreter Services	24,294	19,628	7,072	23,548	23,548
1 45033403102	Dept of Ecology-Sup Crt	7,404	10,091	6,362	10,000	5,000
1 45033403128	Dept of Ecology-Contractors	24,680	32,800	29,840	32,550	16,275
1 45033404603	StateLocal Support Enforceme	8,974	8,001	6,863	10,500	10,500
1 45033404612	DSHS-Becca Bill	4,879	6,687	3,084	4,000	4,000
1 45033404650	Criminal Justice Trmnt Act	5,597				
1 45033601011	Witness Fees Reimbursement	211			8,000	2,000
1 45034134011	Arbitration De Novo	6,650	6,900	2,940	7,000	3,500
1 45034134021	Mandatory Arbitration Fee	12,100	8,580	9,187	6,500	11,000
1 45034149015	Sup-Crt Yakima Jury Fee		3,556	3,738	4,000	7,000
1 45034169006	GR 31 Records Requests	190	47		150	100
1 45034233021	Drug Court Fee	16,016	12,131	13,905	10,000	15,000
1 45034233091	Mental Health Program Fees		1,239	660		
1 45034640002	ITA Judicial Costs	91,241	91,241	71,854	90,000	130,250
1 45034650121	Guardianship Fee		20			
1 45035190003	Other Superior Court Fines	50				
1 45035722001	xSup Crt-Witness Costs	984	527	891		
1 45036140041	Sup Crt-Interest LFO	20,158	25,929	27,182	30,000	28,000
1 45036140401	xSup Crt-Interest LFO	81				
1 45036711021	NCSC Case Management Grant				65,625	
1 45036910001	Sale of Scrap and Junk		94	157		
1 45036990011		5,471				
1 45036991001	Misc-Reimburse of Costs		52			
1 45036991045	Misc-Reimbursement of Costs		458	1,502		
1 45039700005	Operating Trans In-Comm Serv	48,713	50,333	43,085	51,949	53,159
Sub 450	Superior Court	410,628	398,579	322,366	495,822	451,332

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
Salaries						
1 4511001	Salaries & Wages	385,990	281,023	205,731	209,209	296,565
1 4511002	Salaries-Overtime	4,352	2,946	1,100	2,500	1,000
1 4511004	Salaries-Bailiffs	17,464	22,500	16,083	26,000	20,000
1 4511010	Accrued Annual Leave	3,373-	10,632-			
1 4511020	Salaries-Judges	654,808	658,205	617,641	681,264	704,088
1 4511024	Salaries-Court Reporters	66,243	67,104	62,562	68,279	69,192
1 4511025	Salaries-Court Commissioners	245,741	294,260	259,349	275,911	359,606
1 4511026	Salaries-Judge Pro Tem	2,362	8,448	8,531	8,900	8,700
1 4511027	Salaries-Commissioners Pro T	50,811	16,350		10,000	
Obj 001	Salaries	1,424,398	1,340,204	1,170,996	1,282,063	1,459,151
Personnel Benefits						
1 4512002	Benefits-Direct	223,062	207,189	172,133	182,836	251,143
1 4512004	Benefits-Bank Accruals	986-	497	157		
Obj 002	Personnel Benefits	222,076	207,686	172,290	182,836	251,143
Supplies						
1 4513101	Office & Operating Supplies	4,332	7,287	6,235	7,800	7,800
1 4513104	Supplies-Forms & Printing	13,235	17,453	34,335	15,300	17,286
1 4513130	Supplies-Law Books	11,948	13,892	12,259	10,000	10,000
1 4513132	Supplies-Courtroom Costs	12,333	432			
1 4513134	Supplies-Copier	1,748	1,361	2,224	1,400	1,400
1 4513501	Small Tools & Minor Equipmen	176				
1 4513502	Computer Software	1,695	652	4,328		
1 4513504	Small Tools-Office Equipment	1,963		942	570	
1 4513507	Small Tools-PC Parts	363	115			
1 4513508	Small Tools-Furniture	5,022	1,406	3,732	1,500	1,000
1 4513590	Small Attrac-Tracked Invento	3,115	1,383	5,960	1,500	2,000
Obj 003	Supplies	55,930	43,981	70,017	38,070	39,486
Other Services - Charges						
1 4514101	Professional Services	4,191	4,030	16,703	2,600	11,800
1 4514106	Prof Serv-Court Consultant	22,346	7,996			
1 4514109	Prof Serv-Interpreters JUV	5,221	5,393	3,674	6,000	5,000
1 4514111	Prof Serv-Interpreters SUP	32,250	28,558	24,546	23,048	23,100
1 4514116	Prof Serv-Arbitrators	18,079	12,587	7,811	13,300	10,500
1 4514191	Prof Serv-Purchasing Serv	4,509	3,752	2,663	2,905	3,086
1 4514192	Prof Serv-Info Services	240,797	275,135	245,950	268,309	247,353
1 4514199	Prof Serv-DOS	105,504	102,136	96,543	104,156	109,398
1 4514201	Communication-Telephone	7,063	7,810	7,320	7,700	7,700
1 4514202	Communication-Postage	1,246	1,512	4,854	650	500
1 4514219	Phone Charges-Allocated	4,212	3,888	3,696	4,032	4,032

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
Other Services - Charges						
1 4514301	Travel	14,661	8,252	7,308	8,500	8,500
1 4514306	Travel-Visiting Judges		1,424	512	1,500	600
1 4514401	Advertising		586	685		
1 4514501	Operating Rentals & Leases	643				
1 4514590	Rent-Facil Maint	337,105	337,465	303,850	331,473	331,473
1 4514690	Insurance-Interfund	7,539	8,213	6,415	6,998	12,292
1 4514801	Repairs & Maintenance	10,957	11,637	7,176	5,395	
1 4514901	Miscellaneous	243	3,856	1,844	36,731	
1 4514911	Misc-Training	2,873	60	670	1,000	447
1 4514913	Misc-Dues	10,016	11,148	13,107	10,500	12,800
1 4514929	Misc-Subscriptions/Law Books	166	95			
1 4514960	Misc-Jury Fees City of Yakim	6,310	3,967	6,315	4,000	5,000
Obj 004	Other Services - Charges	835,931	839,499	761,642	838,797	793,581
Fnc 451	Superior Court	2,538,334	2,431,370	2,174,946	2,341,766	2,543,361
NCSC Case Management Grant						
Salaries						
1 4521001	Salaries & Wages				11,818	
Obj 001	Salaries				11,818	
Personnel Benefits						
1 4522002	Benefits-Direct				5,676	
Obj 002	Personnel Benefits				5,676	
Other Services - Charges						
1 4524101	Professional Services				42,789	
1 4524301	Travel				5,336	
1 4524901	Miscellaneous				6	
Obj 004	Other Services - Charges				48,131	
Fnc 452	NCSC Case Management Grant				65,625	
Drug Court						
Salaries						
1 4531001	Salaries & Wages	8,125				
1 4531002	Salaries-Overtime	2,421				
Obj 001	Salaries	10,546				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
Drug Court						
Personnel Benefits						
1 4532002	Benefits-Direct	2,716				
Obj 002	Personnel Benefits	2,716				
Supplies						
1 4533101	Office & Operating Supplies	1,521	1,887	1,562	1,500	2,000
1 4533104	Forms & Printing			93		
1 4533501	Small Tools & Minor Equipmen		4,000			
1 4533502	Computer Software			6,500	13,000	5,000
Obj 003	Supplies	1,521	5,887	8,155	14,500	7,000
Other Services - Charges						
1 4534101	Professional Services	286				
1 4534301	Travel	397	12,274	886	20,000	10,000
1 4534901	Miscellaneous				55,975	77,415
1 4534911	Miscellaneous-Training	150				
1 4534913	Misc Dues		600			
Obj 004	Other Services - Charges	833	12,874	886	75,975	87,415
Fnc 453	Drug Court	15,616	18,761	9,042	90,475	94,415
HIDTA Grant						
Salaries						
1 4541001	Salaries & Wages	22,163	51,938	37,135	54,100	53,867
1 4541002	Salaries-Overtime	495	684	1,543		
1 4541010	Accrued Annual Leave	738-	3,687			
Obj 001	Salaries	21,919	56,309	38,678	54,100	53,867
Personnel Benefits						
1 4542002	Benefits-Direct	11,879	23,170	17,196	24,917	25,534
1 4542004	Benefits-Bank Accruals	64-	70-	224-		
Obj 002	Personnel Benefits	11,815	23,100	16,972	24,917	25,534
Supplies						
1 4543104	Forms & Printing	312	407			
Obj 003	Supplies	312	407			
Other Services - Charges						
1 4544301	Travel	143				
1 4544901	Miscellaneous				983	599

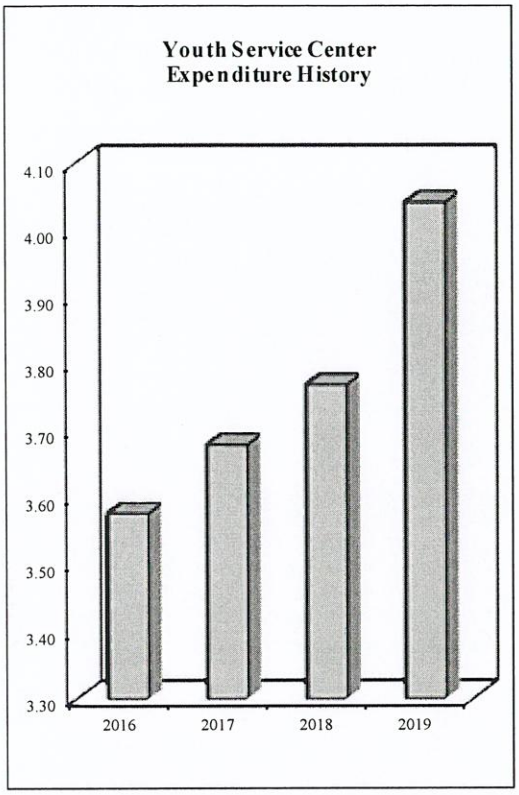
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
HIDTA Grant						
Obj 004	Other Services - Charges	143			983	599
Fnc 454	HIDTA Grant	34,189	79,816	55,649	80,000	80,000
Superior Court Flex Costs						
Supplies						
1 4553131	Supplies-Jury Costs	2,641	3,049	2,236	45,000	45,000
Obj 003	Supplies	2,641	3,049	2,236	45,000	45,000
Other Services - Charges						
1 4554102	Prof Serv-Cost Bills	15,417	18,916	10,347	20,000	20,000
1 4554904	Misc-Jury Fees	99,161	146,763	92,048	260,000	260,000
1 4554906	Misc-Jury Meals	2,576	3,679	1,577	8,000	8,000
1 4554909	Misc-Witness Fees	1,543	7,013	607	8,000	8,000
Obj 004	Other Services - Charges	118,697	176,370	104,578	296,000	296,000
Fnc 455	Superior Court Flex Costs	121,337	179,419	106,813	341,000	341,000
Mental Health Court						
Salaries						
1 4561001	Salaries & Wages	9,775	9,239	8,613	9,400	9,589
1 4561010	Accrued Annual Leave	1,005	1,940-			
1 4561025	Salaries Court Commissioners	24,602	31,166	28,068	30,657	31,270
Obj 001	Salaries	35,383	38,464	36,681	40,057	40,859
Personnel Benefits						
1 4562002	Benefits-Direct	9,974	10,697	10,820	11,892	12,353
Obj 002	Personnel Benefits	9,974	10,697	10,820	11,892	12,353
Fnc 456	Mental Health Court	45,357	49,161	47,501	51,949	53,212
Superior Court JST						
Other Services - Charges						
1 4574901	Miscellaneous				150,753	178,753
Obj 004	Other Services - Charges				150,753	178,753
DOE Expenses						
Salaries						
1 4581023	Salaries Water Clerk				10,000	10,500
1 4581026	Salaries Judge Pro Tem	4,614				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
DOE Expenses						
Obj 001	Salaries	4,614			10,000	10,500
Personnel Benefits						
1 4582002	Benefits-Direct	42				
Obj 002	Personnel Benefits	42				
Other Services - Charges						
1 4584101	Professional Services	24,680	32,800	39,080	32,550	10,775
Obj 004	Other Services - Charges	24,680	32,800	39,080	32,550	10,775
Fnc 458	DOE Expenses	29,336	32,800	39,080	42,550	21,275
Sub 450	Superior Court	2,784,169	2,791,328	2,433,031	3,164,118	3,312,016

Youth Service Center



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,585,078	1,601,430	1,676,529	1,769,073
Personnel Benefits	608,183	672,385	676,680	737,737
Supplies	63,800	46,157	66,712	88,386
Other Services & Charges	1,320,709	1,359,734	1,349,296	1,446,535
Total	3,577,770	3,679,706	3,769,217	4,041,731

Program Description:

The **Yakima County Juvenile Court Services** is a division of Yakima County Superior Court.

The Juvenile Court includes the operation of the juvenile detention facility and the juvenile court, to include administration, probation, dependency, and support services. Services are provided to both juvenile offenders and non-offenders.

Major Objectives:

1. To provide services to the juvenile offenders in Yakima County and hold them accountable for their actions through the following programs:
   - **Community Supervision/Probation Services.**
   - **Diversion Program -** An early intervention program for minor, first time offenders. This program reduces the number of misdemeanor cases going to court and has been proven to reduce recidivism.
   - **WAJCA Risk Assessment -** A tool that identifies youth most likely to re-offend and provides indicators for the most promising intervention for the individual assessed.
   - **CMAP (Case Management Assessment Process) -** A case management method that allows probation staff to focus their time and resources based on the findings of the Risk Assessment process.
   - **MST– (Multi-Systemic Therapy) -**A form of intensive counseling that focuses on the family as a whole. Counselors are assigned to the family based upon risk assessment eligibility criteria. The service is provided for 4-6 months with the counselor available for crisis situations twenty-four hours a day, seven days a week.
   - **FFT– (Functional Family Therapy)** – A somewhat less intensive form of counseling than MST, 10-12 weeks in duration. Focuses on behavior modification for specific types of behavior in the family.
   - **ART-(Aggression Replacement Training) -**A proven tool to reduce recidivism which focuses on social skills training, anger management and moral reasoning. The classes are three days a week for 10 weeks.

- **Restorative Community Service Program** – Volunteer community co-workers are recruited to work alongside youth who have been court ordered to complete community service hours. The co-workers provide pro-social interactions, education, and role modeling to the youth while they complete their hours by serving their community.
- **Mental Health Probation Counselor Services-**This program began with federal Systems of Care funding and will continue in 2017 with Yakima County funding. The Probation Counselor assigned to this role is a member of a W-ISE (Wrap-Around with Intensive Services) team that works together to provide specialized services to youth with serious mental health issues.
- **Gang Court-**This program was funded from 2011-2012 with Gates Grant funding. In 2013 Yakima County Juvenile Court decided to continue Gang Court with existing county funding. This program has a specialized probation counselor as well as a team of professionals who meet weekly with the judge to design services and programming specifically geared toward helping gang involved youth break away from the gang lifestyle and develop pro-social ties to the community.

2. To provide services to non-offender juveniles through the following programs:

   - **Court Appointed Special Advocate Program (CASA) -** A program that provides advocates for children in dependency matters through the recruitment and training of volunteers.

   - **BECCA** – A program for non-offender youth.

     - At-Risk Youth (ARY) - A program for non-offender youth needing court intervention to assist parents with youth who are not following the rules of home or school.
     - Children in Need of Services (CHINS) – Children who need the protection of the court; and
     - Truancy Program – An intervention program for truant children.

3. To provide rehabilitative juvenile detention services for youth who are in danger to community or self. Yakima County Juvenile Court is committed to helping youth involved in Juvenile Court develop into healthy, productive adults. While in detention, youth attend school and have access

to medical care, mental health services, drug and alcohol counseling, and other programs and services.

- All youth in detention are provided a standard school curriculum while in custody. Schooling is provided by Yakima School District. Youth receive instruction in Reading, Language Arts, Mathematics, and Life Skills as appropriate for their age, school progress in the community, and prior level of achievement. Special Education curriculum is available if needed. Youth may also work towards their G.E.D. in the Detention School. In addition, the teachers in the Detention School provide tutoring for status offender youth in the custody of Juvenile Detention.
- Programming includes but is not limited to services such as:
  - Mental health services
  - Drug/alcohol services
  - Health services
  - Volunteer religious services
  - YWCA domestic violence classes
  - Alternatives to secure detention
- PREA Certified (Prison Rape Elimination Act) – The Juvenile Detention facility has met all requirements of the act.

Revenue/Expenditure Comment:

Juvenile Court's budget is funded from the county's general fund; however, a moderate amount of revenue is collected for the general fund from the following resources:

1. Contracts with other juvenile agencies/jurisdictions for detention beds.
2. The collection of diversion fees from juveniles and parents for participating in the diversion process, which is available to first time juvenile offenders involved in minor offenses.
3. Reimbursement from OSPI (Office of Superintendent of Public Instruction) for food served to juvenile detention youth.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center						
REVENUES						
1 46033310501	National School Lunch Prg US	47,868	51,211	37,800	51,000	51,000
1 46034270001	Juvenile Services	15,092	1,120	8,158	650	650
1 46034270010	Gov-Juvenile Services	82,223	75,848	89,824	63,000	63,000
1 46034270011	Parent Pay Cost	70	60	90	80	80
1 46034270041	Juvenile Diversion	1,240	13,821	12,720	14,000	14,000
1 46036200100	Rents	1,252	1,676	1,163	1,000	1,000
1 46036990001		1,031				
1 46036990026		313				
1 46036991001	Other Misc Revenue	60	874	136		
1 46036991026	Misc-Travel Reimbursement		273		500	400
Sub 460	Youth Service Center	149,148	144,884	149,891	130,230	130,130

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center						
Administration						
Salaries						
1 4611001	Salaries & Wages	301,874	246,247	219,012	274,001	261,447
1 4611002	Salaries-Overtime	2,105	2,537	2,203	3,000	3,200
1 4611010	Accrued Annual Leave	342-	827-			
Obj 001	Salaries	303,636	247,958	221,215	277,001	264,647
Personnel Benefits						
1 4612002	Benefits-Direct	115,936	92,239	92,577	113,855	111,472
1 4612004	Benefits-Bank Accruals	61	268-	123		
Obj 002	Personnel Benefits	115,997	91,971	92,700	113,855	111,472
Supplies						
1 4613101	Office & Operating Supplies	11,820	9,607	11,460	11,000	17,000
1 4613104	Printing	3,181	8,010	8,015	9,491	11,000
1 4613130	Juv Law Books	305				
1 4613134	Printing Supplies				500	1,000
1 4613501	Small Tools & Minor Equipmen	4,285	219	3,331	8,000	13,000
1 4613502	Computer Software or Equipme	112			1,000	1,000
1 4613590	Small Attrac-Tracked Invento	1,319	1,834	725	500	4,000
Obj 003	Supplies	21,021	19,669	23,531	30,491	47,000
Other Services - Charges						
1 4614101	Professional Services	16,555	15,642	15,409	30,000	30,000
1 4614106	Prof Serv-Court Consultant	17,981	19,290			
1 4614111	Prof Serv-Interpreter				1,000	1,000
1 4614191	Prof Serv-Purchasing Serv	12,303	10,403	10,473	11,425	12,149
1 4614192	Prof Serv-Info Services	241,617	226,305	213,424	232,826	318,745
1 4614199	Prof Serv-DOS	119,490	113,363	108,685	117,937	120,158
1 4614201	Communication-Telephone	8,668	6,849	5,341	6,100	5,600
1 4614202	Communication-Postage	966	1,234	965	1,500	1,500
1 4614219	Phone Charges-Allocated	6,006	5,472	5,082	5,544	5,544
1 4614301	Travel	336	2,784	361	4,500	4,500
1 4614401	Advertising	352	1,434	1,553	2,500	2,500
1 4614501	Operating Rentals & Leases	73,722	67,839	54,808	70,000	65,000
1 4614590	Rent-Facil Maint	475,575	475,575	435,944	475,575	460,623
1 4614601	Insurance	50	50		150	150
1 4614690	Insurance-Interfund	28,024	30,514	24,289	26,497	45,029
1 4614801	Repairs & Maintenance	6,961	11,794	6,054	16,798	16,798
1 4614901	Miscellaneous	560	5,507	1,673	4,072	49,500
1 4614916	Misc-Color Of Justice			185		
Obj 004	Other Services - Charges	1,009,165	994,055	884,246	1,006,424	1,138,796

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center						
Administration						
Capital Outlay						
1 4616401	Capital Assets Juv		5,816			15,000
Obj 006	Capital Outlay		5,816			15,000
Fnc 461	Administration	1,449,820	1,359,469	1,221,692	1,427,771	1,576,915
Intake						
Salaries						
1 4621001	Salaries & Wages	32,167	77,356	66,769	78,738	87,354
1 4621002	Salaries-Overtime	1,463	513	716	450	1,000
1 4621010	Accrued Annual Leave	3,175-	6,812			
Obj 001	Salaries	30,455	84,681	67,486	79,188	88,354
Personnel Benefits						
1 4622002	Benefits-Direct	10,919	29,637	25,468	31,767	36,494
1 4622004	Benefits-Bank Accruals	137	513-	514-		
Obj 002	Personnel Benefits	11,056	29,124	24,954	31,767	36,494
Supplies						
1 4623104	Printing	60				
Obj 003	Supplies	60				
Other Services - Charges						
1 4624122	Prof Serv-Doctors and Expert				1,000	1,000
1 4624201	Communication-Telephone	53				
1 4624901	Miscellaneous			50	50	50
1 4624909	Misc-Witness Fees	1,379	284	658	2,500	2,500
Obj 004	Other Services - Charges	1,432	284	708	3,550	3,550
Fnc 462	Intake	43,002	114,089	93,147	114,505	128,398
Case Supervision						
Salaries						
1 4641001	Salaries & Wages	116,314	167,573	142,854	178,589	182,200
1 4641002	Salaries-Overtime	4,811	5,119	4,912	5,000	5,000
1 4641010	Accrued Annual Leave	1,034	3,201			
Obj 001	Salaries	122,159	175,893	147,766	183,589	187,200
Personnel Benefits						
1 4642002	Benefits-Direct	44,651	76,654	72,444	80,285	82,995

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center							
Case Supervision							
Personnel Benefits							
1 4642004		Benefits-Bank Accruals	88-	726-	40		
Obj 002	Personnel Benefits		44,563	75,928	72,484	80,285	82,995
Supplies							
1 4643101		Office & Operating Supplies	1,524	35	642		
1 4643104		Printing	4,459				
1 4643201		Fuel Consumed	50				
Obj 003	Supplies		6,032	35	642		
Other Services - Charges							
1 4644101		Professional Services	756	169	2,263	1,000	3,000
1 4644201		Communication-Telephone	872	1,933	1,154	2,100	1,500
1 4644301		Travel	2,266	1,095	1,569	2,000	2,500
1 4644401		Advertising	325				
1 4644501		Operating Rentals & Leases	2,064	3,000			
1 4644601		Insurance		855	606	2,200	625
1 4644901		Miscellaneous	763	1,081	983	1,000	2,000
Obj 004	Other Services - Charges		7,046	8,134	6,575	8,300	9,625
Fnc 464	Case Supervision		179,800	259,991	227,466	272,174	279,820
Dependency							
Salaries							
1 4651001		Salaries & Wages	187,154	170,024	162,374	182,649	186,480
1 4651002		Salaries-Overtime	11,106	5,425	5,410	6,000	3,600
1 4651010		Accrued Annual Leave	2,849-	3,362-			
Obj 001	Salaries		195,411	172,087	167,784	188,649	190,080
Personnel Benefits							
1 4652002		Benefits-Direct	73,685	71,063	70,861	77,278	79,890
1 4652004		Benefits-Bank Accruals	883	115	466-		
Obj 002	Personnel Benefits		74,568	71,178	70,395	77,278	79,890
Supplies							
1 4653101		Office & Operating Supplies	164	597	481	4,528	4,500
1 4653104		Printing	1,478	35	1,057	500	1,600
Obj 003	Supplies		1,642	633	1,537	5,028	6,100

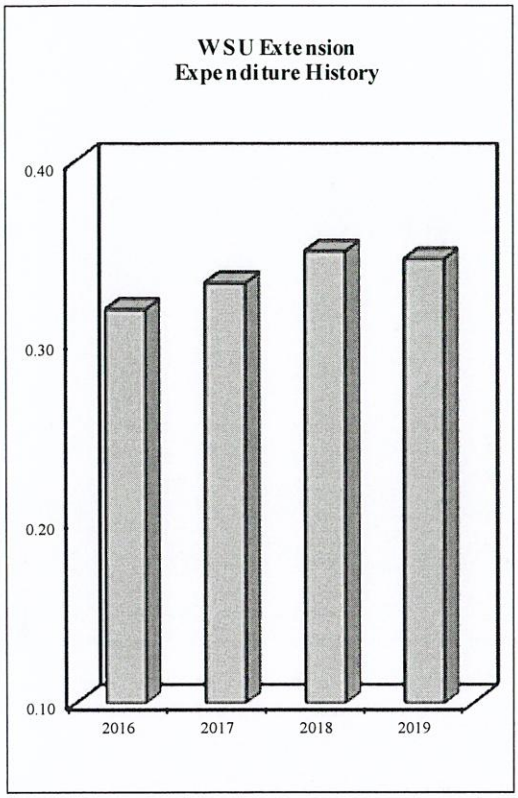
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center						
Dependency						
Other Services - Charges						
1 4654101	Professional Services	2,222	1,739	1,011	1,000	1,000
1 4654201	Communication-Telephone	688	1,870	1,395	2,000	1,500
1 4654202	Communication-Postage	1,343	887	549	1,200	600
1 4654301	Travel	1,886	2,967	2,405	2,500	3,275
1 4654401	Advertising	21,168	12,716	7,421	15,000	15,000
1 4654501	Operating Rentals & Leases			1,509-		
1 4654601	Insurance	3,669	1,061	1,672	2,200	2,000
1 4654901	Miscellaneous	875	1,425	250	1,000	1,000
Obj 004	Other Services - Charges	31,851	22,664	13,194	24,900	24,375
Fnc 465	Dependency	303,472	266,562	252,910	295,855	300,445
Resident Care & Custody						
Salaries						
1 4661001	Salaries & Wages	748,074	747,947	702,723	783,102	863,792
1 4661002	Salaries-Overtime	62,469	62,734	53,522	55,000	65,000
1 4661003	Salaries-Extra Help	112,343	115,735	96,316	110,000	110,000
1 4661010	Accrued Annual Leave	10,531	5,605-			
Obj 001	Salaries	933,417	920,811	852,560	948,102	1,038,792
Personnel Benefits						
1 4662002	Benefits-Direct	354,921	389,277	356,141	373,495	426,886
1 4662004	Benefits-Bank Accruals	7,079	14,908	2,113		
Obj 002	Personnel Benefits	362,000	404,185	358,254	373,495	426,886
Supplies						
1 4663101	Office & Operating Supplies	7,047	3,883	3,337	3,293	5,100
1 4663104	Printing	1,154	2,905	199	700	700
1 4663157	Staff Uniforms	9,026	4,764	4,263	9,000	9,000
1 4663196	Misc Supplies Inmate Medical			266	3,700	3,700
1 4663198	Misc Supplies (Inmates)	7,385	5,272	4,612	3,800	4,862
1 4663199	Misc Supplies (Janitorial)	9,213	8,895	8,816	9,200	9,224
1 4663401	Purchases for Inv of Resale		100			
1 4663501	Small Tools & Minor Equipmen				500	500
1 4663502	Computer Software			1,269		1,200
1 4663590	Small Attrac-Tracked Invento	503		119	1,000	1,000
Obj 003	Supplies	34,327	25,820	22,880	31,193	35,286
Other Services - Charges						
1 4664101	Professional Services	32,332	19,514	16,616	16,000	35,000
1 4664175	Prof Serv - Medical Contract	167,570	183,128	198,646	198,647	127,464

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center						
Resident Care & Custody						
Other Services - Charges						
1 4664193	Prof Serv-Meals-OANP	54,426	112,551	37,901	63,175	63,175
1 4664201	Communication-Telephone	605	1,042	594	1,200	1,000
1 4664202	Communication-Postage	671	498	361	700	700
1 4664301	Travel	2,635	1,827	2,083	2,400	2,400
1 4664312	Travel - Inmate Transport			122	1,000	1,000
1 4664401	Advertising	2,738	838	410	1,000	1,000
1 4664501	Operating Rentals & Leases	691	471	615	300	750
1 4664801	Repairs & Maintenance	1,779	109	737	2,500	2,500
1 4664901	Miscellaneous	260	1,438	533	5,000	6,000
Obj 004	Other Services - Charges	263,708	321,416	258,620	291,922	240,989
Fnc 466	Resident Care & Custody	1,593,453	1,672,231	1,492,315	1,644,712	1,741,953
Staff Training						
Supplies						
1 4693101	Office & Operating Supplies	717				
Obj 003	Supplies	717				
Other Services - Charges						
1 4694101	Professional Services				4,500	3,600
1 4694301	Travel	4,025	5,009	1,700	6,200	5,200
1 4694501	Operating Rentals & Leases				1,000	1,000
1 4694901	Miscellaneous	3,481	2,356	4,433	2,500	4,400
Obj 004	Other Services - Charges	7,507	7,366	6,133	14,200	14,200
Fnc 469	Staff Training	8,224	7,366	6,133	14,200	14,200
Sub 460	Youth Service Center	3,577,770	3,679,706	3,293,664	3,769,217	4,041,731

WSU Extension



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	82,169	84,511	98,131	96,841
Personnel Benefits	35,067	38,241	42,027	40,362
Supplies	5,234	6,056	6,000	6,000
Other Services & Charges	195,669	203,795	204,207	202,756
Total	318,139	332,603	350,365	345,959

Program Description:

WSU Yakima County Extension empowers our families, communities, and local partners through a network of educators and volunteers to provide research-based outreach and creative solutions to enhance agricultural productivity, environmental stewardship, and quality of life. WSU Extension assists the people of Yakima County by offering educational programming, technical assistance, consumer publications, and community partnerships.

Major Objectives:

Major objectives for 2018 include:

1. Provide educational opportunities for agricultural producers and urban residents on pest management practices.
2. Provide educational opportunities and community outreach programs surrounding vegetable and landscape gardening.
3. Provide educational and technical support for irrigated pastures, rangeland management and livestock production.
4. Provide nutrition education classes and policy, systems, and environment supports to encourage healthy eating patterns and increased physical activity for low-income individuals.
5. Strengthen farm-to-consumer linkages within Yakima County.
6. Provide educational opportunities for youth in personal growth and leadership development and support positive youth development systems.

Revenue/Expenditure Comment:

WSU Extension strives to provide solutions to local problems and thus stimulate our local economies. We leverage every dollar we receive with federal, state, grant and private funding to maximize our reach and effectiveness. In 2015, WSU Yakima County Extension received 19% of its total operating budget from Yakima County, 76% from WSU, and 5% from grants and contracts. Yakima County contribution each year reflects a continuation of basic program facilities, support staff, and general operating costs.

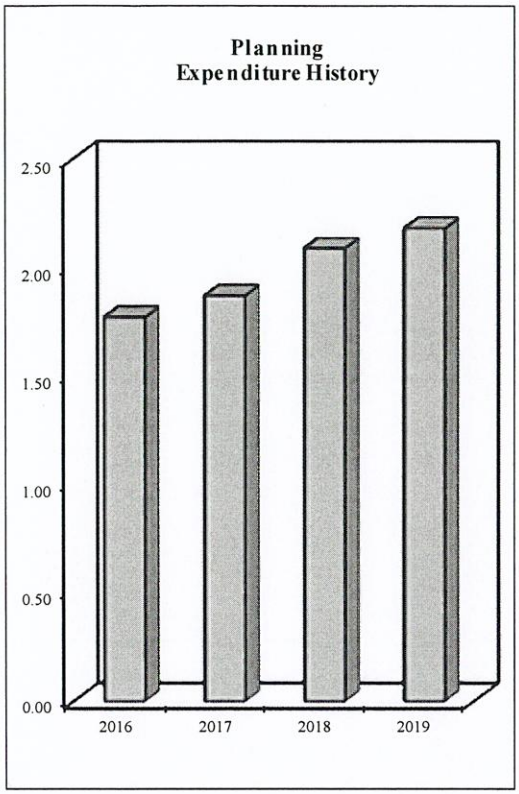
2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Cooperative Extension							
REVENUES							
1 62034710003		Master Garden Activity			3,000	4,000	4,000
1 62036200001	I	Rents - Tree Fruit		12,000			
1 62036200002		Rents - Master Gardeners			11,223		
1 62036250020		RentsTree Fruit	10,025			11,223	11,223
1 62039700142		Oper Trans In-Horticulture	28,100	28,500	26,125	28,500	28,500
Sub 620		Cooperative Extension	38,125	40,500	40,348	43,723	43,723

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Cooperative Extension						
Cooperative Extension						
Salaries						
1 6211001	Salaries & Wages	81,110	84,528	80,293	91,031	80,229
1 6211002	Salaries-Overtime	880	586	56		
1 6211003	Salaries-Extra Help			10,309	17,494	16,612
1 6211010	Accrued Annual Leave	179	603-		400	
Obj 001	Salaries	82,169	84,511	90,658	108,925	96,841
Personnel Benefits						
1 6212002	Benefits-Direct	35,066	38,248	38,631	42,027	40,362
1 6212004	Benefits-Bank Accruals	2	7-	7		
Obj 002	Personnel Benefits	35,067	38,241	38,637	42,027	40,362
Supplies						
1 6213101	Office & Operating Supplies	4,867	6,056	3,953	6,000	6,000
1 6213401	Purchases for Inv for Resale	367				
Obj 003	Supplies	5,234	6,056	3,953	6,000	6,000
Other Services - Charges						
1 6214101	Professional Services	110,086	117,208	91,656	109,265	117,160
1 6214191	Prof Serv-Purchasing Serv	2,214	2,030	457	498	519
1 6214192	Prof Serv-Info Services	25,540	27,670	24,118	26,310	26,831
1 6214202	Communication-Postage	514	491	435	650	550
1 6214219	Phone Charges-Allocated	1,248	1,152	1,056	1,152	1,152
1 6214301	Travel	4,371	3,497	3,407	5,000	5,000
1 6214401	Advertising			195		
1 6214501	Operating Rentals & Leases	1,331	484	354	600	380
1 6214590	Rent-Facil Maint	48,950	48,950	44,871	48,950	48,950
1 6214690	Insurance-Interfund	825	820	665	725	1,324
1 6214801	Repairs & Maintenance		357	324		390
1 6214901	Miscellaneous	590	1,137	634	263	500
Obj 004	Other Services - Charges	195,670	203,795	168,171	193,413	202,756
Fnc 621	Cooperative Extension	318,139	332,604	301,419	350,365	345,959
Coop. Ext. - Community Dev						
Personnel Benefits						
1 6232002	Benefits-Direct			414		
Obj 002	Personnel Benefits			414		
Sub 620	Cooperative Extension	318,139	332,603	301,833	350,365	345,959

Planning



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,017,692	975,881	1,135,270	1,153,140
Personnel Benefits	357,423	362,852	448,250	467,492
Supplies	17,398	25,562	15,639	21,040
Other Services & Charges	377,416	504,495	488,459	538,491
Total	1,769,929	1,868,790	2,087,618	2,180,163

Program Description:

Our mission: "It is our mission to assist the citizens of Yakima County to define and achieve their preferred future while supporting economic growth, ensuring public health and safety, promoting conservation of natural resources, and protecting the environment."

Planning is engaged in a wide range of community development service activities related to subdivision, zoning, environmental, long range comprehensive planning, special projects, intergovernmental coordination, grants and public involvement. Our responsibilities are:

- To maintain, update as needed and administer seven (7) of nineteen (19) titles of the Yakima County Code (YCC).
- Land use review, permitting, compliance and enforcement.
- To act as the lead agency for conducting environmental review (SEPA).
- To coordinate long range comprehensive planning under the Growth Management Act.
- To provide professional and technical support to the Planning Commission, Hearing Examiners, Board of County Commissioners, Boundary Review Board, citizen task groups, and County divisions and agencies.
- To provide professional, technical assistance and coordinate major development projects initiated by Yakima County, i.e., HOME Program, Volunteer Stewardship Program financial oversight, etc.

Major Objectives:

- Provide timely, professional basic review of land use, subdivision and environmental applications.
- Fulfill SEPA lead agency and statutory planning agency responsibilities for the County.
- Review and assure County land use regulations and policies are consistent and concurrent with state and federal legislation.
- Work with internal and external customers to simplify land development codes and procedures.

Major 2019 Projects:

- Evaluate the Unified Land Development Code annually as prescribed by code.
- Begin the County's State required shoreline update.
- Evaluate the Countywide Planning Policies and develop amendments to Interlocal Agreements with the cities and towns for implementation of the Growth Management Act's requirements for urban growth development.

Planning (continued)

- Make required amendments to County development codes due to litigation, Growth Management Hearings Board directives, and legislative changes.
- Serve as Technical support for the Yakima County Voluntary Stewardship Program – Implementation Development.
- The Vantage to Pomona Heights 230 kV Transmission Line – land use application.
- Bi-Annual Comprehensive Plan Amendment Applications.
- Coordinate the Environmental reviews required by the HOME Program.
- State mandated Yakima County Shoreline update – begin 2019 due 2021.

Revenue/Expenditure Comment:

Planning Division budget includes those functions of the past Senior Project Coordinators, which a portion of the Planning Division budget supported the now dissolved Development Services Center (absorbed into other Public Services Divisions). The Planning Division budget expenditures support a portion of the administrative costs of the Department of Public Services. Fees for coordinating and reviewing subdivision, zoning and environmental applications have historically recovered less than ten percent of the actual cost of processing. The Long Range Section of the Planning Division is responsible for addressing the County's Growth Management Act obligations and generates revenue only on those years where Yakima County accepts comprehensive plan amendment requests. The next opening of the biennial amendment cycle is 2020.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Planning							
REVENUES							
1	64032170002	Outdoor Festival Permit	1,000	2,000	4,000		4,000
1	64033403302	VSP - Voluntary Stewardship	108,888	172,583	7,478	120,000	193,000
1	64034175001	Sales Maps & Publications NT			19	50	50
1	64034181001	Copies	972	921	605	200	200
1	64034529001	Environment SEPA Fees	15,883	18,835	17,718	20,086	18,616
1	64034529002	Critical Area Fees	26,808	42,583	23,268	35,544	35,768
1	64034581002	Subdivision Fees	129,306	107,467	148,995	110,000	144,485
1	64034581003	Zoning Fees	149,918	147,556	172,284	195,347	148,800
1	64034581007	BRB Fees	50	500		100	303
1	64034581008	Hearing Examiner Fees	20,948	10,497	9,394	10,000	11,074
1	64034589002	Other Planning Recording Fee	12,153	11,593	9,628	20,585	20,456
1	64034589091	Planning Services - Other Go	1,352				
1	64036140001	Interest Notes/Contract AR R	37	19-		100	50
1	64036981001	Cashier Over & Short		1-			
Sub 640		Planning	467,315	514,517	393,390	512,012	576,802

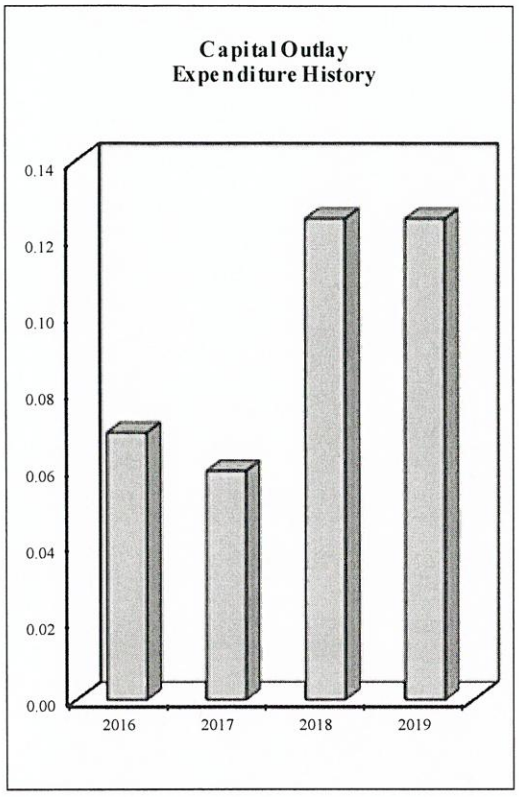
2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Planning							
Salaries							
1 6411001		Salaries & Wages	1,003,989	976,925	944,646	1,135,270	1,153,140
1 6411002		Salaries-Overtime	5,360	3,874	2,082		
1 6411003		Salaries-Extra Help	2,472		7,149		
1 6411010		Accrued Annual Leave	5,755	4,918-			
Obj 001	Salaries		1,017,575	975,881	953,877	1,135,270	1,153,140
Personnel Benefits							
1 6412002		Benefits-Direct	357,025	359,276	383,890	448,250	467,493
1 6412003		Benefits-Indirect	118-	2,719	964		
1 6412004		Benefits-Bank Accruals	454	857	999-		
Obj 002	Personnel Benefits		357,360	362,852	383,854	448,250	467,493
Supplies							
1 6413101		Office & Operating Supplies	12,932	15,151	6,220	10,290	16,000
1 6413201		Fuel Consumed				70	
1 6413501		Small Tools & Minor Equipmen	3,175	8,574	722	3,039	2,800
1 6413502		Computer Software	210	152	52	1,000	1,000
1 6413590		Small Attrac-Tracked Invento	1,082	1,685	520	1,240	1,240
Obj 003	Supplies		17,398	25,562	7,514	15,639	21,040
Other Services - Charges							
1 6414101		Professional Services	905	51,220	168	19,512	5,000
1 6414102		Prof Serv - Code Update				5,000	5,000
1 6414103		Professional Services-VSP	102,077	162,999		120,000	193,000
1 6414170		Prof Serv-Hearings Examiner	23,538	32,404	30,562	25,750	35,000
1 6414191		Prof Serv-Purchasing Serv	2,783	2,362	1,973	2,152	2,240
1 6414192		Prof Serv-Info Services	98,040	107,448	93,702	102,220	120,979
1 6414198		Prof Serv-GIS	37,050	37,669	34,809	37,973	38,701
1 6414199		Prof Serv-DOS	10,000	10,000	9,167	10,000	10,500
1 6414201		Communication-Telephone			493		720
1 6414202		Communication-Postage	4,670	3,584	5,041	6,245	6,000
1 6414292		Communication-TS Phone	1,681	1,476	1,353	1,476	1,692
1 6414301		Travel	6,750	4,278	15,038	12,750	7,500
1 6414401		Advertising	2,614	3,018	7,182	6,300	6,300
1 6414464		Public Notice	14,738	13,865	15,208	18,300	13,000
1 6414501		Operating Rentals & Leases	2,037	1,888	2,045	4,050	4,000
1 6414590		Rent-Facil Maint	36,016	36,016	32,801	35,783	35,783
1 6414601		Insurance				60	
1 6414690		Insurance-Interfund	7,905	7,953	5,701	6,219	11,119
1 6414801		Repairs & Maintenance	4,199	4,538	4,676	4,495	4,500
1 6414901		Miscellaneous	4,433	5,270	9,412	34,209	6,000
1 6414902		Misc-Dues	930	400	933	1,660	1,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Planning						
Other Services - Charges						
1 6414911	Misc-Training	3,891	170		12,820	10,000
1 6414935	Misc - Recording Fees	13,081	11,546	9,232	20,585	20,456
Obj 004	Other Services - Charges	377,338	498,104	279,495	487,559	538,490
Intergovernmental Services						
1 6415101	xIntergov Prof Services		18	3,408		
Obj 005	Intergovernmental Services		18	3,408		
Capital Outlay						
1 6416401	Machinery & Equipment		6,373			
Obj 006	Capital Outlay		6,373			
Fnc 641	Planning	1,769,672	1,868,790	1,628,149	2,086,718	2,180,163
Boundary Review Board						
Salaries						
1 6421001	Salaries & Wages	117				
Obj 001	Salaries	117				
Personnel Benefits						
1 6422002	Benefits-Direct	47				
1 6422003	Benefits-Indirect	16				
Obj 002	Personnel Benefits	63				
Other Services - Charges						
1 6424202	Communication-Postage				300	
1 6424911	Misc-Training				600	
1 6424935	Misc - Recording Fees	78				
Obj 004	Other Services - Charges	78			900	
Fnc 642	Boundary Review Board	258			900	
Sub 640	Planning	1,769,929	1,868,790	1,628,149	2,087,618	2,180,163

Capital Outlay



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Supplies	69,430	59,515	125,105	125,105
Capital Outlay	-	-	-	-
Total	69,430	59,515	125,105	125,105

Program Description:

The Capital Outlay department of the General Fund is to account for capital projects or equipment purchases separately from the operational budgets of the other departments of the General Fund. This allows comparative data from prior years to be operational based, and not include one-time capital purchases that could skew historical reviews. The department also accounts for the Computer Equipment Replacement Reserves for each department of the General Fund.

Major Objectives:

The major objective of this department is to track one-time capital purchases and those purchases related to computer equipment replacement for the departments of the General Fund.

Revenue/Expenditure Comment:

The Board of County Commissioners allocates an annual allocation to each department of the General Fund for computer equipment replacement each year. Use of these equipment replacement funds are tracked in this fund. If the annual allocation is not spent, the money is reserved and rolled to the next fiscal year.

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Computer Equipment Replacement						
Assessor						
Supplies						
1 8140103590	Small Attrac-Tracked Invento	7,508	2,663		7,934	7,532
Obj 003 Supplies		7,508	2,663		7,934	7,532
Auditor						
Supplies						
1 8140213590	Small Attrac-Tracked Invento	2,531	9,621	820	4,059	4,409
Obj 003 Supplies		2,531	9,621	820	4,059	4,409
Commissioner						
Supplies						
1 8140303590	Small Attrac-Tracked Invento	3,926	6,441	798	1,847	2,938
Obj 003 Supplies		3,926	6,441	798	1,847	2,938
Human Resources						
Supplies						
1 8140703590	Small Attrac-Tracked Invento	6,230		1,864	3,690	3,674
Obj 003 Supplies		6,230		1,864	3,690	3,674
Treasurer						
Supplies						
1 8140803590	Small Attrac-Tracked Invento	3,156	5,085	8,990	11,274	6,246
Obj 003 Supplies		3,156	5,085	8,990	11,274	6,246
Coroner						
Supplies						
1 8142003590	Small Attrac-Tracked Invento				1,107	1,102
Obj 003 Supplies					1,107	1,102
Sheriff						
Supplies						
1 8142203590	Small Attrac-Tracked Invento				17,714	18,555
Obj 003 Supplies					17,714	18,555
Assigned Counsel						
Supplies						
1 8144003590	Small Attrac-Tracked Invento		3,814	13,486	16,303	8,267
Obj 003 Supplies			3,814	13,486	16,303	8,267

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Computer Equipment Replacement						
Prosecuting Attorney						
Supplies						
1 8144103501	Small Tools & Minor Equipmen		49	426		
1 8144103590	Small Attrac-Tracked Invento	11,730	5,471	19,336	21,559	18,738
Obj 003 Supplies		11,730	5,520	19,762	21,559	18,738
Clerk						
Supplies						
1 8144203590	Small Attrac-Tracked Invento				10,887	10,288
Obj 003 Supplies					10,887	10,288
District Court						
Supplies						
1 8144403501	Small Tools & Minor Equipmen		220			
1 8144403590	Small Attrac-Tracked Invento	17,525	3,039		10,333	12,125
Obj 003 Supplies		17,525	3,259		10,333	12,125
Superior Court						
Supplies						
1 8144503501			770			
1 8144503590	Small Attrac-Tracked Invento	9,758		30,277	39,208	11,757
Obj 003 Supplies		9,758	770	30,277	39,208	11,757
Youth Service Center						
Supplies						
1 8144603501	Small Tools & Minor Equipmen		110			
1 8144603590	Small Attrac-Tracked Invento	5,755	10,139	1,154	11,809	11,574
Obj 003 Supplies		5,755	10,249	1,154	11,809	11,574
Cooperative Extension						
Supplies						
1 8146203590	Small Attrac-Tracked Invento	1,311	4,976	3,841	3,899	2,756
Obj 003 Supplies		1,311	4,976	3,841	3,899	2,756
Capital Outlay						
1 8146206401			7,117			
Obj 006 Capital Outlay			7,117			
Fnc 620 Cooperative Extension		1,311	12,093	3,841	3,899	2,756

2019 Final Budget
Expenditures
As of November 30, 2018

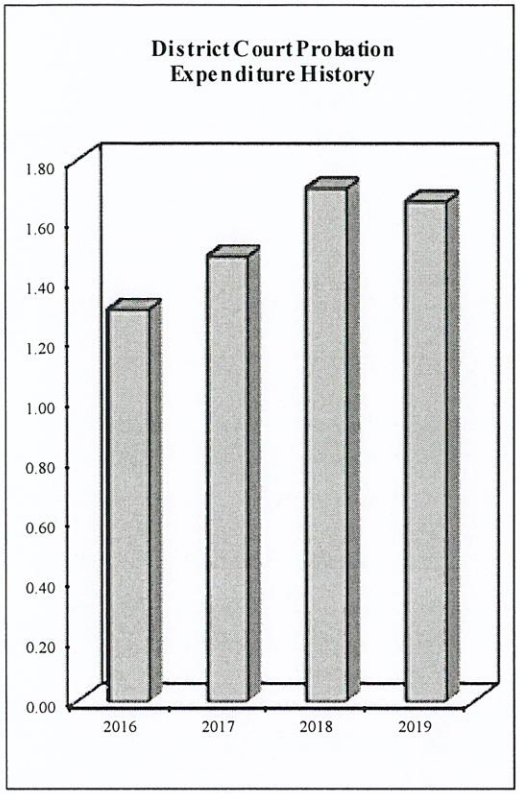
		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Computer Equipment Replacement						
Planning						
Supplies						
1 8146403590	Small Attrac-Tracked Invento				4,982	5,144
Obj 003	Supplies				4,982	5,144
Sub 814	Computer Equipment Replacement	69,430	59,515	80,992	166,605	125,105

This page left blank intentionally.

YAKIMA COUNTY

Special Revenue Funds

District Court Probation



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	791,188	797,623	861,443	903,801
Personnel Benefits	303,482	318,514	368,327	389,698
Supplies	29,603	21,369	16,000	21,500
Other Services & Charges	180,982	344,851	463,937	350,985
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,305,255	1,482,357	1,709,707	1,665,984
Ending Fund Balance	120,217	216,982	-	-
Total	1,425,472	1,699,339	1,709,707	1,665,984

Program Description:

Yakima County District Court Probation Services provides Yakima County District Court and Superior Courts with sentencing investigations, client supervision, treatment, compliance review, and community service placement for defendants with misdemeanor and gross misdemeanor cases.

The mission of the Yakima County Courts is to:

> **Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.**

Major Objectives:

- Provide probation service countywide.
- Improve training for probation officers and support staff.
- Pursue partnerships within the county and with other Courts to provide better service to the public.

Special Programs:

- Felony Diversion
- Union Gap Pre-File Diversion
- Traffic Safety Program
- Traffic Safety Classes
- Theft Awareness
- DUI Court
- Mental Health Court

Revenue/Expenditure Comment:

The Department's overall caseload may decline. Declining caseload also means declining revenue from probation fees. The Probation Department faces the challenge of improving the quality of service and supervision to protect public safety with a declining revenue stream.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court Probation							
REVENUES							
101 10130800001		Beginning Fund Balance				216,982	167,090
101 10133403501	C	WA Traffic Safety Commission	6,545				
101 10134233001		Adult Probation Service Char	469,842		106		
101 10134233012		Adult Prob-Interstate Compac			40	100	100
101 10134233013		Defensive Driving Fees	75				
101 10134233014		DV Impact Panel	150				
101 10134233015		Alive @ 25 Program		17,160	17,835	20,000	20,000
101 10134233016	I	Safe New Attitude Prog-SNAP	19,650				
101 10134233017		Traffic Level 1	43,205	46,435	45,480	46,000	46,000
101 10134233018		Theft Consumer Awareness	16,860	15,045	15,075	16,400	16,400
101 10134233020		YKM Diversion Program	3,160	3,000	2,160	2,500	2,500
101 10134233022		Program SOC	2,595	2,360	2,485	2,500	2,500
101 10134233024		Union Gap Diversion Program	960	240	7,338	9,730	9,730
101 10134233025		City Probation Serv Contract			64,798	87,780	87,780
101 10134233103		Collections YCCS		656	1,435		
101 10134233104		Collections Evergreen		1,274			
101 10134233201		Adult Probation Fee ACTIVE	664,209	1,154,956	1,004,393	1,167,534	1,167,534
101 10134233202		Adult Probation Fee Collecti	122,054	300,900	215,017	122,053	125,000
101 10134236009		Community Service Fees	880			1,000	1,000
101 10134236201		Drug & Alcohol Assessment	4,117	3,046	1,973	2,000	2,000
101 10136140006		Collection Interest YCCS	5,225		285		
101 10136142009		Other Interest Earnings	18,182	43,085	51,161	18,000	18,000
101 10136981001		Cashier\Over and Short	194	40-	45-	100	100
101 10136981002		Overpay Adjustments	276			250	250
101 10136991001		Other Misc Revenue		8,994-			
Fnd 101		District Court Probation	1,378,179	1,579,123	1,429,535	1,712,929	1,665,984

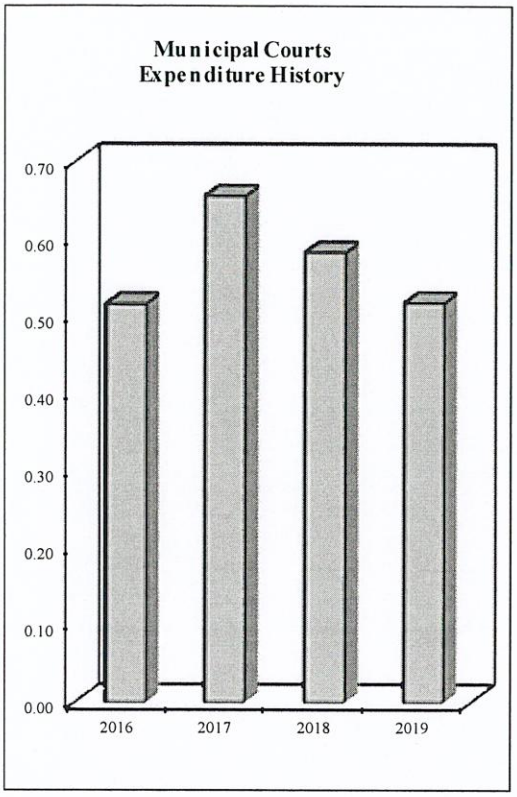
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court Probation						
Salaries						
101 1011001	Salaries & Wages	786,808	799,590	781,201	891,761	902,801
101 1011002	Salaries-Overtime	5,205	738	3,571	1,000	1,000
101 1011010	Accrued Annual Leave	825-	2,705-			
Obj 001	Salaries	791,188	797,623	784,772	892,761	903,801
Personnel Benefits						
101 1012002	Benefits-Direct	303,344	316,947	329,841	378,574	389,698
101 1012004	Benefits-Bank Accruals	138	1,567	1,677-		
Obj 002	Personnel Benefits	303,482	318,514	328,164	378,574	389,698
Supplies						
101 1013101	Office & Operating Supplies	12,529	15,652	19,247	10,000	16,000
101 1013104	Forms/Printing	9,794	2,659	2,286	3,500	2,500
101 1013134	Supplies-Copier	2,029	2,292	1,539	2,000	1,500
101 1013135	Supplies-Water	609	766	765	500	500
101 1013502	Computer Software	1,118				
101 1013504	Small Tools-Office Equipment	2,776		595	1,200	1,000
101 1013507	Small Tools/PC Parts	151		2,530		
101 1013508	Small Tools/Furniture	296				
101 1013590	Small Attrac-Tracked Invento	301				
Obj 003	Supplies	29,603	21,369	26,962	17,200	21,500
Other Services - Charges						
101 1014101	Professional Services	6,613	1,631	571	2,000	500
101 1014125	Prof Serv-Indirect Costs	24,285	26,913	29,225	31,882	31,377
101 1014182	Prof Serv-Drug Screening	6,028	6,779	8,591	5,000	6,400
101 1014191	Prof Serv-Purchasing Serv	2,414	1,954	1,634	1,782	1,869
101 1014192	Prof Serv-Info Serv	99,770	97,411	72,870	79,495	95,928
101 1014199	Prof Serv-DOS		23,814	22,436	24,476	25,799
101 1014202	Communications-Postage	2,635	2,645	2,098	2,500	2,500
101 1014219	Phone Charges-Allocated	2,262	2,016	1,518	1,656	1,656
101 1014301	Travel	4,340	4,452	9,339	5,000	5,000
101 1014401	Advertising	419	89	259	100	500
101 1014590	Rent-Facil Maint	12,545	55,125	50,531	55,125	55,125
101 1014690	Insurance-Interfund		106,532	104,910	114,447	48,745
101 1014801	Repairs & Maintenance	11,791	9,887	2,749	5,000	5,000
101 1014901	Miscellaneous		4,532	5,360	90,831	65,086
101 1014911	Misc-Training	7,242	286	3,882	5,000	5,000
101 1014913	Misc-Dues	550	750	1,385	100	500
101 1014929	Misc-Subscriptions	27	36	1,977		
101 1014933	Misc Bank Fees	60				
Obj 004	Other Services - Charges	180,982	344,852	319,334	424,394	350,985

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court Probation						
Sub 101	District Court Probation	1,305,255	1,482,359	1,459,232	1,712,929	1,665,984
Fnd 101	District Court Probation	1,305,255	1,482,357	1,459,232	1,712,929	1,665,984

Municipal Courts



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	317,894	429,607	386,081	276,905
Personnel Benefits	117,399	149,634	163,752	120,118
Supplies	6,238	7,575	1,000	250
Other Services & Charges	74,427	69,348	32,080	120,448
Total Expenditures	515,958	656,164	582,913	517,721
Ending Fund Balance	271,987	77,863	-	-
Total	787,945	734,027	582,913	517,721

Program Description:

The City of Grandview, City of Mabton, and City of Union Gap have contracted with Yakima County District Court pursuant RCW 3.5.805 and 39.34. The cities shall pay a reasonable sum to the County to provide adjudication and sentencing of cases filed by the cities. All court proceedings shall be conducted in the conformity with the Rules of General Application, the Criminal Rules for Courts of Limited Jurisdiction, the Infraction Rules for Courts of Limited Jurisdiction and the local rules of the Yakima County District Court.

All fines and costs shall be collected by and accounted for by the Yakima County District Court personnel in accordance with Chapter 3.62 of the Revised Code of Washington and any other applicable laws and paid to the City along with an accounting thereof monthly. Any uncollectible fines and costs shall be sent to collection as directed by the City.

The mission of the Yakima County Courts is to:

> **Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.**

Revenue/Expenditure Comment:

The cities pay an annual amount equal to the percentage of the Yakima County District Court's annual budget based upon a 4 year running average of District Court cases divided into the average number of the cities cases. Future negotiations for contracts will focus on overall cost of providing services, filing projections and case weighting.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Municipal Courts						
REVENUES						
102 10230850001	Beginning Fund Bal Assigned				22,423-	
102 10234128008	Dist-Crt Grandview File Fee	160,481	190,547	168,872	202,646	194,253
102 10234128009	Dist-Crt Union Gap File Fee	241,774	255,068	189,158	226,990	226,580
102 10234128011	City of Mabton Fee		16,425	41,062	49,274	40,838
102 102230850001	Beg Fund Bal Assigned Union				80,957	7,263
102 102330850001	Beg Fund Bal Assigned Grand				2,903	29,196
102 102430850001	Beg Fund Bal Assigned Mabton				16,425	19,591
Fnd 102	Municipal Courts	402,255	462,040	399,092	556,772	517,721

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Municipal Courts							
Union Gap							
Salaries							
102 201001		Salaries & Wages	62,913	162,252	109,184	120,946	61,287
102 201002		Salaries-Overtime	1,647	5,883	1,519		62,030
102 201010		Accrued Annual Leave	538	2,185-			
102 201025		Salaries Crt Commissioners	116,901	119,239	55,677	60,812	
Obj 001	Salaries		181,999	285,190	166,381	181,758	123,317
Personnel Benefits							
102 202002		Benefits-Direct	59,296	93,968	65,607	71,990	49,535
102 202004		Benefits-Bank Accruals	224	429	361-		
Obj 002	Personnel Benefits		59,520	94,397	65,246	71,990	49,535
Supplies							
102 203101		Office & Operating Supplies			28		
102 203508		Small Tools/Furniture		5,701			
Obj 003	Supplies			5,701	28		
Other Services - Charges							
102 204101		Professional Services	551	5,599	75		
102 204125		Indirect Costs	2,592	4,931			8,194
102 204137		Program Cost		2,477-			
102 204191		Prof Serv-Purchasing Serv	2,956	2,490	181	197	210
102 204199		Prof Serv-Misc	20	42			
102 204301		Travel	482				
102 204590		Rent-Facilities Serv	42,580				
102 204690		Insurance-Interfund		2,377	2,101	2,992	4,148
102 204901		Miscellaneous			2,670	9,387	29,239
102 204904		Jury Fee Union Gap		22,317	14,400	19,200	19,200
Obj 004	Other Services - Charges		49,180	35,279	19,427	31,776	60,991
Sub 020	Union Gap		290,700	420,567	251,081	285,524	233,843
Grandview							
Salaries							
102 301001		Salaries & Wages	134,653	140,566	97,322	121,729	122,574
102 301002		Salaries-Overtime	1,241	3,851	1,713		
Obj 001	Salaries		135,895	144,417	99,035	121,729	122,574
Personnel Benefits							
102 302002		Benefits-Direct	58,178	55,837	48,025	59,470	61,087
102 302004		Benefits-Bank Accruals	299-	600-	649		

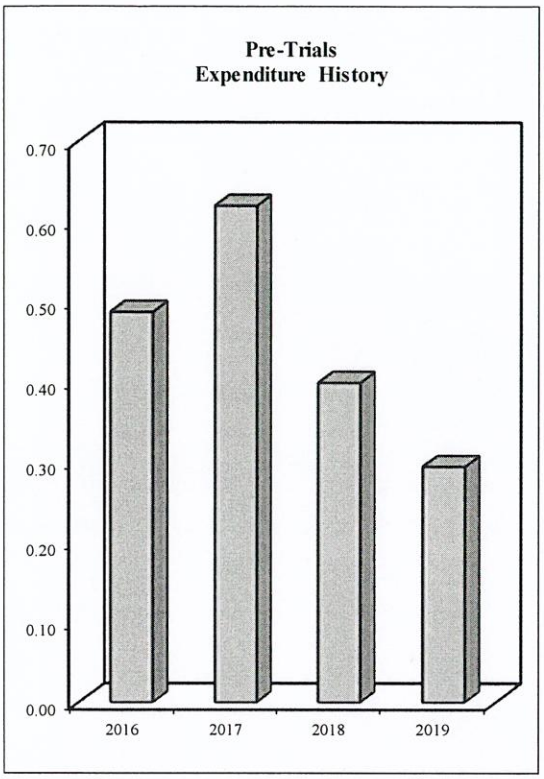
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Municipal Courts						
Grandview						
Obj 002	Personnel Benefits	57,879	55,237	48,674	59,470	61,087
Supplies						
102 303101	Office & Operating Supplies	141	119	554	500	250
102 303104	Printing	2,621	994			
102 303134	Copier/Printer Supplies	853	48		500	
102 303590	Small Tracked Inventory	2,624	714			
Obj 003	Supplies	6,238	1,874	554	1,000	250
Other Services - Charges						
102 304111	Pro Serv Interpreter		10,573			
102 304125	Pro Serv-Indirect Cost	2,592				
102 304199	Prof Serv-DOS	21,344		25		
102 304202	Communications-Postage	51	17			
102 304301	Travel	266				
102 304401	Advertising	943				
102 304501	Operating Rental & Leases	51	11,253			
102 304901	Miscellaneous				13,750	29,938
102 304904	Jury Fee Grandview		12,226	7,200	9,600	9,600
Obj 004	Other Services - Charges	25,247	34,069	7,225	23,350	39,538
Sub 030	Grandview	225,259	235,597	155,488	205,549	223,449
City of Mabton						
Salaries						
102 401001	Salaries				30,406	31,014
102 401025	Salaries Crt Commissioners			27,839		
Obj 001	Salaries			27,839	30,406	31,014
Personnel Benefits						
102 402002	Benefits-Direct			8,315	10,045	9,496
Obj 002	Personnel Benefits			8,315	10,045	9,496
Other Services - Charges						
102 404125	Prof Serv-Indirect Costs			6,225	6,791	
102 404901	Misc				16,425	17,887
102 404904	Jury Fee Mabton				2,032	2,032
Obj 004	Other Services - Charges			6,225	25,248	19,919
Sub 040	City of Mabton			42,378	65,699	60,429

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Fnd 102	Municipal Courts	515,958	656,164	448,948	556,772	517,721

Pre-Trial



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	139,901	175,913	198,654	185,111
Personnel Benefits	54,798	68,415	76,891	79,962
Supplies	1,107	1,261	2,800	1,500
Other Services & Charges	119,003	169,846	119,844	26,934
Operating Transfer Out	171,606	203,804	-	-
Total Expenditures	486,415	619,239	398,189	293,507
Ending Fund Balance	57,281	43,901	-	-
Total	543,696	663,140	398,189	293,507

Program Description:

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), and Bureau of Justice (BJA) granted federal funds to Yakima County Courts for the Smart Pretrial Demonstration Initiative. This program assists state and local jurisdictions in reducing crime and improving the fair administration of justice.

The Yakima County Courts received funding for Phase 1 and Phase 2 at up to $100,000 per year, for a total budget of $200,000 of $200,000 for October 2014 through September 2016. Application for Phase 2 funding is pending approval for October 2016 through September 2017.

Phase 1

Funding was used to –

- Support a local Smart Pretrial site coordinator who will staff the local policy team
- Support travel of the policy team to a two-day grant kick-off training in Washington, D.C.
- Reimburse local expenses for data collection
- Support travel for the local site coordinator to another training or site visit

Deliverables –

- Conduct baseline data collection, system mapping, and analysis of existing policies and practices (to include jail population analysis, case processing, lengths of stay in the stages of the system)
- Develop a pretrial system vision and a set of scorecard measures
- Develop a Phase 2, two-year work plan for implementation of the Smart Pretrial, to include signed policy agreements between members of the policy team
- Develop both an internal and external communications strategy and include elements in the two-year work plan

Phase 2

Funding will be used to –

- Support a local Smart Pretrial site coordinator who will staff the local policy team
- Reimburse local expense for data collection
- Support travel of the policy team to a 2-day Smart Pretrial Summit in Washington, D.C.
- Support travel for the local site coordinator to on other training or site visit

Deliverables –

- Sites will advance to Phase 2 based on the quality of the work plan and the progress made during Phase 1 to codify agreements that allow for implementation
- Sites will be required to continue to participate in webinars to keep them current with research and best practices in both pretrial and systems reform
- Sites will continue to be required to work collaboratively with the cross-site researcher, collect required data, and report quarterly. During Phase 2, the researcher will ensure that sites are collecting data that will be needed to independently assess the impact of the changes to the system outlined in their action plans. Quarterly reports will be generated during Phase 2

Major Objectives:

The major objective of the Pretrial Program is to reduce crime and improve the fair administration of justice.

Revenue/Expenditure Comment:

Depending on the availability of funding, supplemental awards for Phase 3 based on project performance may be available.

Phase 3

Funding will be used to –

- Support a local Smart Pretrial site coordinator who will staff the local policy team
- Reimburse local expense for data collection
- Support travel of the policy team to a 2-day Smart Pretrial Summit in Washington, D.C.
- Support travel for the local site coordinator to on other training or site visit

Deliverables –

- Sites would be required to continue to participate in webinars to keep them current with research and best practices in both pretrial and systems reform
- Sites would continue to be required to work collaboratively with the cross-site researcher, collect required data, and report quarterly. During Phase 3, the research partner would conduct an independent evaluation of the impact of the system change undertaken in Phase 2

2019 Final Budget
Revenue
As of November 30, 2018

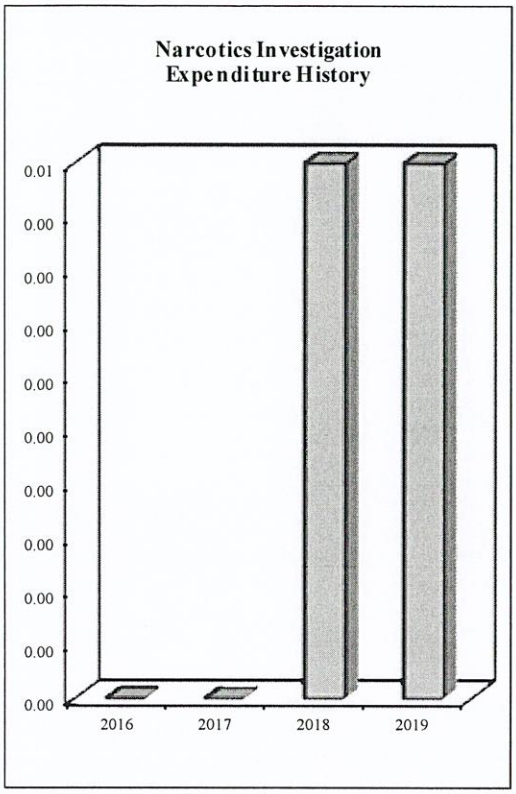
		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Pre-Trial						
REVENUES						
103 10330830002	Beg Fund Bal - Restricted 2				7,223	
103 10330850001	Beg Fund Bal Assigned				37,100	33,507
103 10333116751	Pre Trial Grant	91,577	84,806			
103 10336700011	Trueblood Grant		31,052	103,345	107,800	
103 10336700013	MacArthur Grant		50,000			
103 10339700001	Operating Tran in	315,000	440,000	260,000	260,000	260,000
Fnd 103	Pre-Trial	406,577	605,858	363,345	412,123	293,507

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Pre-Trial							
Fed Grant							
Supplies							
103 103101		Office & Operating Supplies			128		
Obj 003	Supplies				128		
Other Services - Charges							
103 104101		Professional Services	85,983	84,835			
103 104301		Travel	9,806				
Obj 004	Other Services - Charges		95,789	84,835			
Sub 010	Fed Grant		95,789	84,835	128		
Private Grant							
Reclassification & Cost Alloc.							
103 200100		Operating Transfers Out	171,606	203,804			
Obj 000	Reclassification & Cost Alloc.		171,606	203,804			
Salaries							
103 201001		Salaries & Wages	132,842	145,266	145,075	175,729	182,111
103 201002		Salaries Overtime	2,770	3,552	8,611	3,000	3,000
103 201010		Accrued Annual Leave	4,289	1,677			
Obj 001	Salaries		139,901	150,496	153,687	178,729	185,111
Personnel Benefits							
103 202002		Benefits-Direct	54,821	63,008	61,171	77,259	79,962
103 202004		Benefits-Bank Accruals	23-	622-	896-		
Obj 002	Personnel Benefits		54,798	62,386	60,274	77,259	79,962
Supplies							
103 203101		Office & Operating Supplies	730	72	295	1,000	500
103 203104		Supplies-Forms & Printing	377	810	500	500	500
103 203502		Computer Software				1,000	
103 203504		Copier/Printer Supplies				100	
103 203590		Small Attrac-Tracked Invento		379		200	500
Obj 003	Supplies		1,107	1,261	795	2,800	1,500
Other Services - Charges							
103 204101		Professional Services	1,292	14,110			
103 204125		Pro Serv Indirect Cost		1,707	3,493	3,810	4,737
103 204191		Prof Serv Purchasing Service			255	278	297
103 204192		Prof Serv-Tech Service	8,203	7,862	7,410	8,084	

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Pre-Trial						
Private Grant						
Other Services - Charges						
103 204199	Prof Serv-Misc	1,913	2,040	1,918	2,092	2,205
103 204202	Communication-Postage	35	38	40		
103 204219	Phone Charges Allocated	176				
103 204301	Travel	616	900		2,000	1,000
103 204401	Advertising	376				
103 204590	Rent-Facility Maint	10,604	14,138	12,960	14,138	14,138
103 204690	Insurance- Interfund		1,439	1,036	1,130	1,832
103 204901	Misc. Prosecutor & DAC			5,250	6,780	2,725
Obj 004	Other Services - Charges	23,214	42,234	32,361	38,312	26,934
Sub 020	Private Grant	390,626	460,181	247,117	297,100	293,507
MacArthur grant private						
Other Services - Charges						
103 214101	Professional Services		40,300	4,700	7,223	
103 214137	Program Support		2,477			
Obj 004	Other Services - Charges		42,777	4,700	7,223	
Sub 021	MacArthur grant private		42,777	4,700	7,223	
TrueBlood Grant						
Salaries						
103 221001	Salaries		25,109	30,521	27,107	
103 221002	Salaries Overtime		308	823		
103 221025	Salaries-Court Commissioners			44,551	44,415	
Obj 001	Salaries		25,417	75,896	71,522	
Personnel Benefits						
103 222002	Benefits-Direct		5,662	23,555	22,621	
103 222004	Benefits-Bank Accruals		366	565		
Obj 002	Personnel Benefits		6,028	24,120	22,621	
Other Services - Charges						
103 224901	Miscellaneous				13,657	
Obj 004	Other Services - Charges				13,657	
Sub 022	TrueBlood Grant		31,445	100,016	107,800	
Fnd 103	Pre-Trial	486,415	619,239	351,961	412,123	293,507



Narcotics Investigation

Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	1	-	5,000	5,000
Operating Transfer Out	-	-	-	-
Total Expenditures	1	-	5,000	5,000
Ending Fund Balance	-	-	13,666	23,000
Total	1	-	18,666	28,000

Program Description:

To further enhance the ongoing efforts to maintain aggressive investigation and prosecution of drug cases.

Major Objectives:

Continue to center on the detection, arrest, and prosecution of drug dealers and manufacturers that supply controlled substances.

Revenue/Expenditure Comment:

Revenue is generated from State and Federal drug seizures.

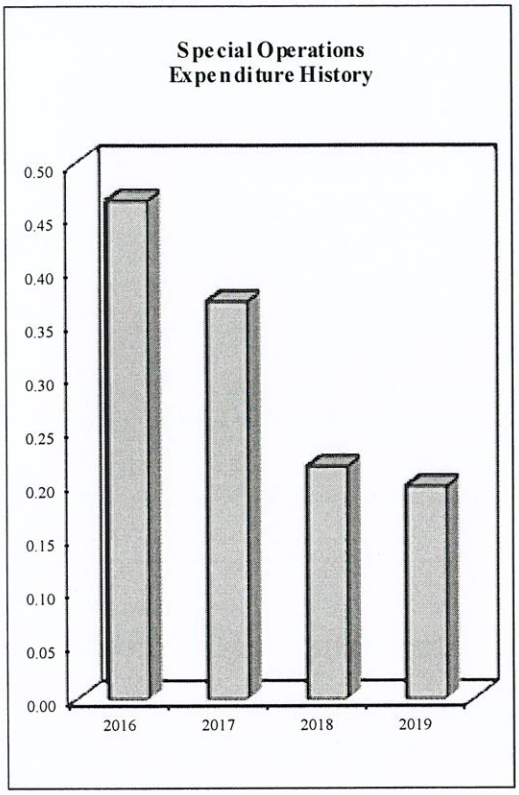
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Narcotics Investigation						
REVENUES						
144 14430840001	Beginning Fund Bal Committed				13,666	23,000
144 14435150011	Drug Fund Local Fine	4,999	6,236	9,866		
144 14435650001	Investigat Fund Assess-State	47			5,000	5,000
Fnd 104	Narcotics Investigation	5,046	6,236	9,866	18,666	28,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Narcotics Investigation State						
Narcotics Investigation State						
Reclassification & Cost Alloc.						
144 1440200	Ending Fund Balance Restrict				13,666	23,000
Obj 000	Reclassification & Cost Alloc.				13,666	23,000
Other Services - Charges						
144 1444101	Professional Services					
144 1444901	Miscellaneous				5,000	5,000
Obj 004	Other Services - Charges				5,000	5,000
Sub 144	Narcotics Investigation State				18,666	28,000
Fnd 104	Narcotics Investigation				18,666	28,000

Special Operations



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	4,045	9,948	5,000	5,000
Personnel Benefits	605	1,587	1,000	1,000
Supplies	66,656	87,406	44,100	47,100
Other Services & Charges	315,411	235,533	141,641	145,098
Capital Outlay	78,840	36,538	25,000	-
Operating Transfer Out	-	-	-	-
Total Expenditures	465,557	371,012	216,741	198,198
Ending Fund Balance	396,791	360,072	323,139	279,128
Total	862,348	731,084	539,880	477,326

Program Description:

This fund, operated through the Sheriff's Office, is a special revenue fund that receives its revenue from a variety of private sources. Generally these donations have specified expenditure requirements, such as: ORV (Off Road Vehicles), Search and Rescue, Boating Safety, etc.

Major Objectives:

- Patrol the recreational waters of Yakima County, promoting boating safety and education.
- Improve and expand Search and Rescue capability.
- Actively participate in county drug enforcement

Revenue/Expenditure Comment:

This special revenue fund receives its revenue from a variety of private sources. Generally these donations have specified expenditure requirements.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Special Operations						
REVENUES						
105 10530850001	Beginning Fund Bal Assigned				371,480	308,730
105 10533320601	Alcohol Imparied Driving Grt	3,740			3,500	3,500
105 10533397012		6,608				
105 10533399991	HIDTA-Hi Intens Drug Traf Ar	152,237	161,142	102,945	152,900	112,900
105 10533600841	Boating Safety	41,978	35,058	36,051	35,000	35,000
105 10534175002	Sale of ORV Maps	15,798	10,623	9,164	10,000	10,196
105 10534220001	Fire / Emergency Services			23,594		
105 10536711001	Donations from Private Sourc	252,289	65,297	107,355	2,000	2,000
105 10536711003	Donations-Search & Rescue	3,700	17,490	1,947	2,000	2,000
105 10536711013	Donations K9	2,581	1,122	2,989		
105 10536990001		23				
105 10536990002		2,538				
105 10536991001	Other Misc Revenue		29,600			
105 10536991006	Other Misc Rev Prop/Evidence		2,219	2,167	3,000	3,000
105 10539510001	Sale of Fixed Assets		11,740			
Fnd 105	Special Operations	481,494	334,292	286,212	579,880	477,326

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Special Operations						
Ending Fund Balance						
Reclassification & Cost Alloc.						
105 100200	Ending Fund Balance Restrict				238,139	279,128
Obj 000	Reclassification & Cost Alloc.				238,139	279,128
Sub 010	Ending Fund Balance				238,139	279,128
County Narcotics						
Other Services - Charges						
105 204901	C Miscellaneous	850				
Obj 004	Other Services - Charges	850				
Sub 020	County Narcotics	850				
Canine						
Supplies						
105 303101	Office & Operating Supplies	1,082	163			
Obj 003	Supplies	1,082	163			
Other Services - Charges						
105 304101	Professional Services			100		
105 304301	Travel		4,336		3,000	3,000
105 304901	Miscellaneous		427			
Obj 004	Other Services - Charges		4,763	100	3,000	3,000
Capital Outlay						
105 306401	Machinery & Equipment		16,025			
Obj 006	Capital Outlay		16,025			
Sub 030	Canine	1,082	20,950	100	3,000	3,000
Crime Prevention						
Supplies						
105 403101	Office & Operating Supplies	699	11,571	1,193	500	500
105 403501	Small Tools & Minor Equipmen	132	25,753	29,926	30,000	
105 403590	Small Attrac-Tracked Invento	54,082	23,957	12,691	13,000	13,000
Obj 003	Supplies	54,913	61,281	43,809	43,500	13,500
Other Services - Charges						
105 404101	Professional Services	145,438	45,593	7,944	20,000	
105 404301	Travel		1,444	1,364		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Special Operations						
Crime Prevention						
Other Services - Charges						
105 404801	Repairs & Maintenance		817	5,332		
105 404901	Miscellaneous	430	238	2,238		
Obj 004	Other Services - Charges	145,868	48,091	16,878	20,000	
Capital Outlay						
105 406401	Machinery & Equipment	78,840	20,513	59,303	60,000	
Obj 006	Capital Outlay	78,840	20,513	59,303	60,000	
Sub 040	Crime Prevention	279,620	129,884	119,990	123,500	13,500
Boating Safety - VRF						
Salaries						
105 501002	Salaries-Overtime		9,948	9,587	5,000	5,000
Obj 001	Salaries		9,948	9,587	5,000	5,000
Personnel Benefits						
105 502002	Benefits-Direct		1,587	1,520	1,000	1,000
105 502014	Benefits Uniforms			837		
Obj 002	Personnel Benefits		1,587	2,357	1,000	1,000
Supplies						
105 503101	Office & Operating Supplies	1,442	1,473	898	2,000	2,000
105 503104	Printing				100	100
105 503201	Fuel Consumed		710	900	500	500
105 503501	Small Tools & Minor Equipmen	528		2,234	2,500	2,500
105 503590	Small Attrac-Tracked Invento	3,399	745	4,193	10,000	12,500
Obj 003	Supplies	5,369	2,928	8,224	15,100	17,600
Other Services - Charges						
105 504101	Professional Services		364		200	200
105 504201	Communication-Telephone	2,595	2,641	2,184	3,226	3,226
105 504301	Travel		586	452		
105 504501	Operating Rentals & Lease	47	177	920	1,000	2,000
105 504690	Liability Insurance	4,852	4,853	3,861	4,212	6,222
105 504801	Repairs & Maintenance	2,904	23,593	3,583	6,000	6,000
105 504901	Miscellaneous		490	1,790		
Obj 004	Other Services - Charges	10,397	32,704	12,790	14,638	17,648
Sub 050	Boating Safety - VRF	15,766	47,166	32,958	35,738	41,248

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Special Operations						
Boating Safety Grant						
Salaries						
105 511001	Salaries & Wages	1,724				
105 511002	Salaries-Overtime	2,320				
Obj 001	Salaries	4,045				
Personnel Benefits						
105 512002	Benefits-Direct	605				
Obj 002	Personnel Benefits	605				
Supplies						
105 513101	Office & Operating Supplies	1,311				
105 513501	Office & Operating Supplies	242				
Obj 003	Supplies	1,552				
Other Services - Charges						
105 514801	Repairs & Maintenance	407				
Obj 004	Other Services - Charges	407				
Sub 051	Boating Safety Grant	6,608				
Search & Rescue						
Supplies						
105 603101	Office & Operating Supplies		1,048	63	1,000	1,000
105 603201	Fuel Consumed			258		500
105 603501	Small Tools & Minor Equipmen		4,487	433		
105 603590	Small Attrac-Tracked Invento			384	1,000	1,000
Obj 003	Supplies		5,535	1,137	2,000	2,500
Other Services - Charges						
105 604101	Professional Services		186	877		
105 604801	Repairs & Maintenance		2,737	1,386		2,000
105 604901	Miscellaneous	3,500		49	2,000	2,000
Obj 004	Other Services - Charges	3,500	2,923	2,312	2,000	4,000
Capital Outlay						
105 606401	Machinery & Equipment			5,000		
Obj 006	Capital Outlay			5,000		
Sub 060	Search & Rescue	3,500	8,458	8,449	4,000	6,500

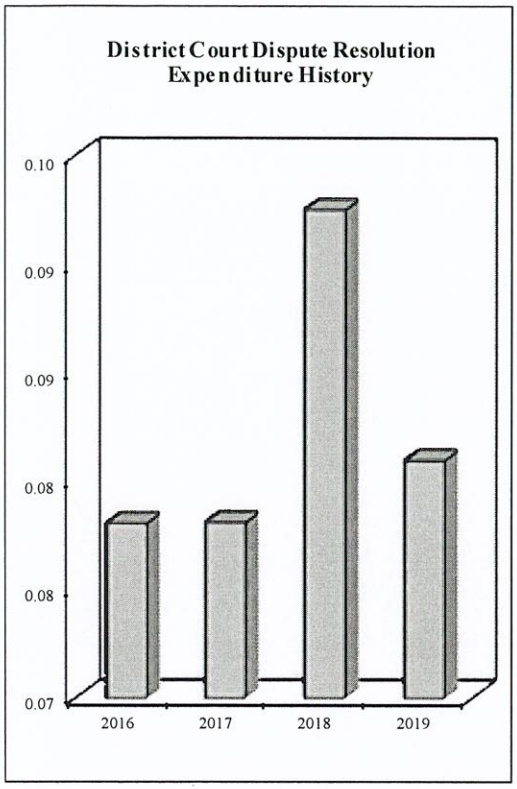
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Special Operations						
LEARN						
Other Services - Charges						
105 704801	Repairs & Maintenance				2,000	2,000
Obj 004	Other Services - Charges				2,000	2,000
Sub 070	LEARN				2,000	2,000
HIDTA Yakima Task Force						
Supplies						
105 1003101	Office & Operating Supplies		17,500			
Obj 003	Supplies		17,500			
Other Services - Charges						
105 1004907	Grant Pass Through	152,237	143,642	93,768	152,900	112,900
Obj 004	Other Services - Charges	152,237	143,642	93,768	152,900	112,900
Sub 100	HIDTA Yakima Task Force	152,237	161,142	93,768	152,900	112,900
Traffic Safety						
Supplies						
105 1103501	Small Tools & Minor Equipmen	1,000			3,500	3,500
105 1103590	Small Attrac - Tracked	2,740				
Obj 003	Supplies	3,740			3,500	3,500
Sub 110	Traffic Safety	3,740			3,500	3,500
Property & Evidence						
Other Services - Charges						
105 1404125	Prof Serv-Indirect	1,076	1,705	1,880	2,051	1,275
Obj 004	Other Services - Charges	1,076	1,705	1,880	2,051	1,275
Sub 140	Property & Evidence	1,076	1,705	1,880	2,051	1,275
ORV-Maps						
Supplies						
105 1603101	Office & Operating Supplies			92		
105 1603104	Printing				10,000	10,000
Obj 003	Supplies			92	10,000	10,000
Other Services - Charges						
105 1604101	Professional Services			11,267	3,000	3,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Special Operations						
ORV-Maps						
Other Services - Charges						
105 1604125	Prof Serv-Indirect	1,076	1,706	1,881	2,052	1,275
Obj 004	Other Services - Charges	1,076	1,706	13,148	5,052	4,275
Sub 160	ORV-Maps	1,076	1,706	13,241	15,052	14,275
Fnd 105	Special Operations	465,557	371,012	270,386	579,880	477,326

District Court Dispute Resolution



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	78,061	78,096	92,514	80,958
Total Expenditures	78,061	78,096	92,514	80,958
Ending Fund Balance	17,556	10,585	-	-
Total	95,617	88,681	92,514	80,958

Program Description:

Yakima County created a Dispute Resolution Center to provide a forum where persons may voluntarily participate in the resolution of various disputes in an informal and less adversarial atmosphere than that faced in a civil judicial setting.

Major Objectives:

To reduce the amount of time in court required for processing various disputes and therefore allowing more judicial time for the court to apply to remaining caseload.

Revenue/Expenditure Comment:

RCW 7.75.035 allows the Civil Division of District Court to impose a surcharge to all civil and small claim filings to offset county costs of funding a Dispute Resolution Center. These surcharges are estimated to generate approximately $50,000 to $95,000 per year. Cost of dispute resolution to Yakima County is exceeding the amount generated by the civil surcharge imposed. The Dispute Resolution Center intends to pursue partnerships and grants to fill the gap, and will be utilizing funding from Superior Court and District Court funds to continue service needs.

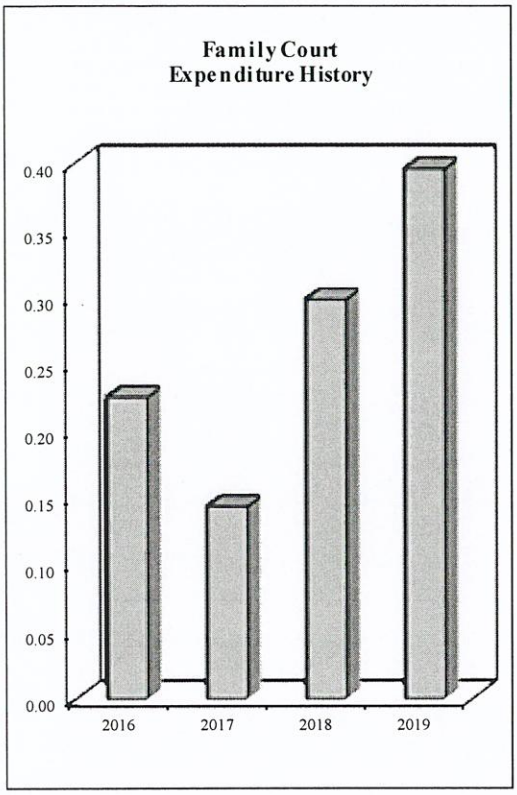
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Dist. Court Dispute Resolution						
REVENUES						
106 10630800001	Beginning Fund Balance				10,585	7,958
106 10634124001	Dispute Resolution Surcharge	74,863	71,125	71,263	73,000	73,000
Fnd 106	Dist. Court Dispute Resolution	74,863	71,125	71,263	83,585	80,958

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Dist Court Dispute Resolution						
Dist Court Dispute Resolution						
Other Services - Charges						
106 1064101	Professional Services	77,140	77,133	63,072	82,710	73,000
106 1064125	Prof Serv-Indirect Costs	852	912	751	819	842
106 1064690	Liability Insurance	69	51	51	56	92
106 1064901	Miscellaneous					7,024
Obj 004	Other Services - Charges	78,061	78,096	63,874	83,585	80,958
Sub 106	Dist Court Dispute Resolution	78,061	78,096	63,874	83,585	80,958
Fnd 106	Dist. Court Dispute Resolution	78,061	78,096	63,874	83,585	80,958

Family Court



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	153,814	76,495	101,279	117,908
Personnel Benefits	59,173	31,719	40,788	48,286
Supplies	5,477	28,583	-	-
Other Services & Charges	6,964	7,040	156,281	229,800
Capital Outlay	-	-	-	-
Total Expenditures	225,428	143,837	298,348	395,994
Ending Fund Balance	88,583	166,890	-	-
Total	314,011	310,727	298,348	395,994

Program Description:

Family Court offers services to people going through Superior Court, typically in marriage dissolution, but has expanded its services to other case types and issues to serve the growing number of litigants who are or may not be represented by attorneys. Information brochures are developed, printed and distributed. Parenting information is made available to families in crisis. Court Investigators are appointed in selected cases to review the case and make recommendations to the judge.

Family Court does not supplant any existing services of the Superior Court. It enhances the work of the Superior Court. The program makes the court more accessible to the public, especially to the poor and saves limited court resources.

The facilitator provides assistance to pro se litigants in family law cases by: identifying and assessing their needs and assisting them in obtaining and completing the necessary forms, reviewing the forms before presentation to the court, and assisting the public in getting their cases before a judge. The facilitator provides basic dissolution and paternity group intake classes for pro se litigants prior to their dissolution or paternity case filing. These classes (in English and Spanish) promote public education and assists in demystifying the complexities of court procedures. The facilitator also maintains and provides an inventory of informational and instructional brochures available to the public. Investigators appointed by the Court research, interview parties of the case, collect collateral documentation, testifies at trials, and submit reports with recommendations to the Family Court Judge.

Major Objectives:

- Continue to establish facilitator user fees at a reasonable scale;
- Continue to establish pro se litigant literature fees at a reasonable scale;
- Continue to provide monolingual and bilingual Investigator and Facilitator services based on reasonable caseload and revenue expectations;
- Meet program facility needs with an expansion of space to meet the public need of safety considering the many varied factors involving domestic relations and domestic violence cases.

Family Court (continued)

Revenue/Expenditure Comment:

Family Court is supported by user fees and other dedicated funding sources. However, this essential program cannot continue to operate from user fees alone. The Court intends to pursue partnerships and grants to fill the gap, and will be utilizing funding from 3/10th tax funds to expand service needs in Family Court to assist in mitigating congested court dockets and public safety issues.

Facilitator services are available to the public on an appointment basis, but many emergency issues such as Orders of Protection require the facilitator to be immediately available. The Court is experiencing an increasing domestic caseload with pro se litigants who require extensive staffing assistance in processing their cases. The Court has also seen a significant increase in monolingual litigants. In order to continue providing bilingual services to clients, it may be necessary to increase fees to clients.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Family Court						
REVENUES						
107 10730800001	Begin Unreserv Fund Balance				79,900	51,781
107 10730830001	Beg Fund Bal - DV Restricted				86,990	115,113
107 10732222001	Family Court Fees	30,705	30,544	28,750	30,000	30,000
107 10734134031	Court Current Expense	174	174	174	100	100
107 10734134231	Guardian Ad Litem Fee	25,800	31,693	23,540	30,000	30,000
107 10734165021	Facilitator Forms Fee	57,713	57,359	52,695	60,000	60,000
107 10734650011	DV Facilitator Program Fee	27,353	25,810	26,792	25,000	25,000
107 10734650021	Facilitator User Fee	87,659	73,260	62,165	80,000	80,000
107 10734650041	DV Prevention Acct, Local	3,306	3,304	3,314	4,000	4,000
107 10734651003		225-				
107 10736711013	Donations from Foundation			3,560		
Fnd 107 Family Court		232,484	222,143	200,989	395,990	395,994

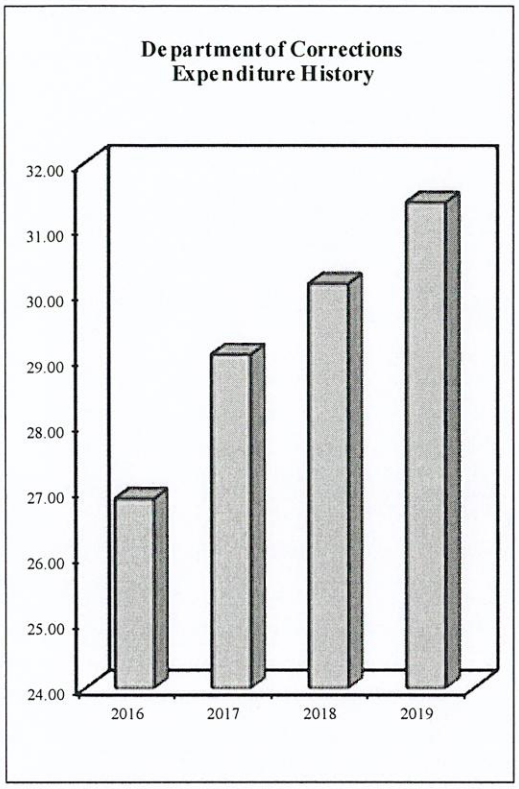
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Family Court						
Family Court						
Salaries						
107 1071001	Salaries & Wages	149,723	76,769	123,314	136,067	117,408
107 1071002	Salaries-Overtime	2,783	2,809	1,320	500	500
107 1071010	Accrued Annual Leave	1,309	3,082-			
Obj 001	Salaries	153,814	76,495	124,634	136,567	117,908
Personnel Benefits						
107 1072002	Benefits-Direct	59,276	31,556	50,825	55,759	48,286
107 1072004	Benefits-Bank Accruals	102-	162	258-		
Obj 002	Personnel Benefits	59,173	31,718	50,567	55,759	48,286
Supplies						
107 1073101	Office & Operating Supplies	1,171	579			
107 1073104	Supplies Forms & Printing	3,542	27,030			
107 1073501	Small Tools & Minor Equipmen	249				
107 1073502	Computer Software	441	974			
107 1073504	Small Tools-Office Equipment	74		4,240		
Obj 003	Supplies	5,477	28,583	4,240		
Other Services - Charges						
107 1074101	Professional Services	171	131	50		
107 1074125	Prof Serv-Indirect Costs	2,673	3,132	3,362	3,668	2,694
107 1074191	Prof Serv-Purchasing Serv			172	188	201
107 1074192	Prof Serv-Info Serv			13,506	14,734	17,812
107 1074199	Prof Serv-DOS			4,335	4,729	4,984
107 1074202	Communications-Postage			1	100	
107 1074301	Travel	2,122	577		100	
107 1074501	Operating Rentals & Leases	70			500	
107 1074590	Rent-Facil Maint			9,763	10,650	10,650
107 1074690	Liability Insurance		1,071	923	1,007	1,733
107 1074801	Repairs & Maintenance	277	738	197	400	
107 1074901	Miscellaneous	27		250	51,598	47,613
Obj 004	Other Services - Charges	5,340	5,649	32,560	87,674	85,687
Sub 107	Family Court	223,805	142,446	212,001	280,000	251,881
Domestic Violence Prevention						
Other Services - Charges						
107 1104101	Professional Services	1,624	1,391	658	1,500	2,000
107 1104901	Miscellaneous				114,490	142,113
Obj 004	Other Services - Charges	1,624	1,391	658	115,990	144,113

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Family Court						
Family Court						
Sub 110	Domestic Violence Prevention	1,624	1,391	658	115,990	144,113
Fnd 107	Family Court	225,428	143,837	212,658	395,990	395,994

Department of Corrections



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	10,800,847	11,330,626	11,244,925	11,243,528
Personnel Benefits	4,338,205	4,837,827	5,654,735	5,737,174
Supplies	798,188	930,017	948,386	808,386
Other Services & Charges	8,098,711	9,181,663	9,577,819	10,867,651
Debt Service	2,843,603	2,797,048	2,732,646	2,744,996
Total Expenditures	26,879,554	29,077,181	30,158,511	31,401,735
Ending Fund Balance	3,284,000	4,085,212	3,541,165	1,947,300
Total	33,162,393	33,162,393	33,699,676	33,349,035

Program Description:

The services of the Yakima County Department of Corrections are dedicated to public safety and community wellness. Services are accomplished by the safe, secure, and productive management of pre-adjudicated and convicted persons placed in to our custody. Services and practices are delivered and performed in accordance with contemporary, ethical, and professional correctional standards and constitutional requirements.

Major Objectives:

Major objectives are carefully selected after thoughtful consideration and critical discussion of various organizational issues and concerns. Organizational priorities are established in the form of major objectives and/or initiatives. Objectives and initiatives are articulated following a review of:

1. Progress and performance of previous year objectives
2. The Yakima County Criminal Justice Plan
3. Fiscal and corrections population projections
4. Organizational self-evaluation
5. The mission of the department and the county.
6. Clean-up the Main and Annex facilities.
7. Improve safety at all facilities.
8. Improve the inmate management program (Protrak).
9. Emergency Management Plan updates and exercises.
10. Improve maintenance of all facilities.
11. Plan for the eventual opening of the Justice Center.
12. Continue improvements in inmate medical services.
13. Plan for and implement restructuring of department personnel.

Revenue/Expenditure Comment:

Revenue sources and collection rates are largely dictated by the number of beds available to meet demand from local and other jurisdictions, and by offenders' ability to compensate the county for services used. Additionally, contract bed rentals have seemingly become a relatively stable and reliable sources of revenue. It is the department's overall fiscal goal to balance revenues with expenses without jeopardizing community and facility safety and wellness.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
REVENUES						
108 10830800001	Begin Unreserv Fund Balance				3,531,004	2,185,529
108 10833116571	State Crim Alien Assist-SCAA	112,220				
108 10834172001	Juvenile Meal Pmt	146,431	140,060			
108 10834175005	Sales NT Merch-Commissary	249,374	390,251	368,409	400,000	390,000
108 10834210111	DNA Collector	1,615	3,204	3,378		3,500
108 10834230001	House Pris-US Marshall	2,448,677	2,061,452	1,402,951	1,800,000	2,005,000
108 10834230002	House Pris-INS	680,982	199,697	146,385	200,000	185,077
108 10834230003	House Pris-Grandview	2,853	4,386	10,722	10,000	2,323
108 10834230004	House Pris-Granger	4,942		287	500	2,323
108 10834230006	House Pris-Mabton	1,704	1,931	1,604	1,000	2,323
108 10834230007	House Pris-Moxee	37,727	28,213	27,422	30,000	44,141
108 10834230009	House Pris-Selah	32,524	40,058	71,935	75,000	46,465
108 10834230010	House Pris-Sunnyside	52,983	28,219	49,113	60,000	46,465
108 10834230011	House Pris-Tieton	17,488	14,475	10,399	10,923	11,616
108 10834230012	House Pris-Toppenish	5,689	8,649	6,051	6,000	9,293
108 10834230013	House Pris-Union Gap	59,900	88,884	280,645	310,000	278,787
108 10834230014	House Pris-Wapato	6,394	4,231	25,677	50,000	23,232
108 10834230016	House Pris-Yakima	1,741,732	1,767,662	1,347,900	1,796,330	1,817,692
108 10834230017	House Pris-Zillah	2,165	956	2,187	2,185	2,323
108 10834230020	House Pris-Contract	1,708,994	3,311,774	2,764,183	3,166,408	2,368,303
108 10834230021	House Pris-State DOC	3,244,812	3,908,305	3,041,357	4,667,380	5,844,562
108 10834230022	House of Pris-CWCMH	864,354	1,022,262	901,450	1,067,632	1,031,000
108 10834230024	House of Pris-Pretrial	51,096	8,235			
108 10834230026	House of Pris-JRA	1,879	1,430	57		
108 10834236001	Housing-Agency Home Detentio	5,130	580			
108 10834236003	Housing-Client Home Detentio	256,052	116,613	487		
108 10834236005	Work Ethics Client	42	126	60		
108 10834237001	Booking Fees - DOC	39,910	42,933	41,903	45,000	50,000
108 10836111001	Investment Interest	27,640	57,049	62,431	70,000	40,000
108 10836111032	Gain/Loss on Investments	18,982-	4,065-	23,047	23,000	
108 10836132001		1,514				
108 10836142009	Other Interest Earnings	5				
108 10836250014	Facilities-Commisary Rent		1,000	11,000	12,000	12,000
108 10836700001	Donations	3,750				
108 10836910001	Sale of Scrap and Junk		451			
108 10836920001	Unclaimed Property	3,470	633	570		
108 10836990001		355				
108 10836990003		199,329				
108 10836990008		176,345				
108 10836990011		815				
108 10836990018		81				
108 10836990029		45,400				
108 10836990031		14,110				
108 10836991001	Other Misc Revenue		30	34,745	40,000	1,000
108 10836991007	Misc-Inmate Telephone		159,656	162,619	150,000	150,000
108 10836991008	Misc-Medical Serv Reimburse		570,209	564,902	600,000	500,000
108 10836991018	Misc-Work Crews			45		

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
REVENUES						
108 10836991029	Misc-Reimb of Costs-SSA		64,200	35,800	50,000	50,000
108 10836991030	Misc-Firing Range		757			
108 10836991031	Misc-Medical Clinic Reimburs		10,124	9,227	14,000	18,000
108 10836991045	Misc-Reimb of Costs		1,611	1,160	1,000	1,000
108 10839700002	Operating Transfer In - GF	13,636,154	13,436,154	12,233,975	13,346,154	13,646,154
108 10839700121	Operating Transfer In-Tax Le	2,286,217	2,201,347	1,990,941	2,200,000	2,200,000
108 10839700122	Operating Tsf In-Mental Heal	253,929	184,651	328,470	371,680	380,927
Fnd 108	Department of Corrections	28,407,798	29,878,394	25,963,492	34,107,196	33,349,035

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Office of the Director						
Salaries						
108 1011001	Salaries & Wages	142,056	145,488	135,638	148,000	152,130
108 1011010	Accrued Annual Leave	499	23,300			
Obj 001	Salaries	142,555	168,788	135,638	148,000	152,130
Personnel Benefits						
108 1012002	Benefits-Direct	37,920	40,152	28,267	34,675	43,368
108 1012004	Benefits-Bank Accruals			439-		
108 1012008	Benefits-Uniform				250	250
108 1012009	Benefits-Uniform Cleaning			12	75	75
Obj 002	Personnel Benefits	37,920	40,152	27,841	35,000	43,693
Supplies						
108 1013101	Office & Operating Supplies	429	278	1,225	1,200	1,200
108 1013104	Printing	108	390	22	300	300
108 1013105	Operating Supplies	741	357		750	750
108 1013501	Small Tools & Minor Equipmen	198		3,609	800	800
Obj 003	Supplies	1,476	1,025	4,856	3,050	3,050
Other Services - Charges						
108 1014101	Professional Services				500	500
108 1014201	Communications-Telephone	257	263	251	1,000	1,000
108 1014202	Communications-Postage				50	50
108 1014219	Phone Charges Allocated	78	72	66	72	72
108 1014301	Travel	93			750	750
108 1014501	Operating Rental & Leases	13,651	10,818	6,164	15,000	15,000
108 1014801	Repair & Maintenance				250	250
108 1014901	Miscellaneous	75	75	272	500	500
Obj 004	Other Services - Charges	14,154	11,228	6,753	18,122	18,122
Sub 001	Office of the Director	196,105	221,192	175,087	204,172	216,995
Deputy Director						
Reclassification & Cost Alloc.						
108 1080200	Ending Fund Balance Restrict				1,051,570	1,947,300
108 2060100	Operating Transfer Out		66,615			
108 2060169	Oper Trans Out - RC	326,770	322,008	329,220	329,220	329,920
108 2060170	Oper Trans Out - YCCC	1,907,088	1,901,488	1,893,688	1,893,688	1,904,938
108 2060173	Oper Trans Out - Main Jail R	609,746	506,938	509,738	509,738	510,138
Obj 000	Reclassification & Cost Alloc.	2,843,603	2,797,048	2,732,645	3,784,216	4,692,296

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Deputy Director						
Salaries						
108 2011001	Salaries & Wages	63,767	97,600	77,361	90,000	64,242
108 2011002	Salaries-Overtime	520	872	1,211		
108 2011010	Accrued Annual Leave	810	332			
108 2021001	Salaries & Wages	135,257	175,057	171,158	195,000	174,233
108 2021002	Salaries-Overtime	1,187	1,523	3,818		
108 2021010	Accrued Annual Leave	757	380			
108 2031001	Salaries & Wages	43,275	44,058	41,090	44,680	45,687
108 2031010	Accrued Annual Leave	97	23			
108 2041001	Salaries & Wages	184,892	197,203	180,155	210,000	145,014
108 2041002	Salaries-Overtime	4,593	3,605	3,360		
108 2041010	Accrued Annual Leave	133	497-			
108 2051001	Salaries & Wages	25,595				
108 2051002	Salaries-Overtime	2,893				
108 2051010	Accrued Annual Leave	1,876-				
108 2081001	Salaries & Wages	190,333	196,913	179,089	200,000	231,051
108 2081002	Salaries-Overtime	1,304	1,660	2,289		
108 2081010	Accrued Annual Leave	160-	1,565			
108 2091001	Salaries & Benefits	76,809	72,901	120,581	135,000	142,757
108 2091002	Salaries-Overtime	14,788	16,444	3,646		
108 2091010	Accrued Annual Leave	108	4,048-			
Obj 001	Salaries	745,082	805,588	783,758	874,680	802,984
Personnel Benefits						
108 2012002	Benefits-Direct	22,708	32,426	37,661	44,848	25,891
108 2012008	Benefits-Uniform		443			
108 2022002	Benefits-Direct	59,583	80,280	80,990	90,700	86,041
108 2022004	Benefits-Bank Accruals	325-	252	147-		
108 2022008	Benefits-Uniform		350	620	1,000	1,000
108 2022009	Benefits-Uniform Cleaning	606	647	478	300	300
108 2032002	Benefits-Direct	18,563	19,997	19,398	21,256	21,961
108 2032008	Benefits-Uniform		103	17	250	250
108 2032009	Benefits-Uniform Cleaning				75	75
108 2042002	Benefits-Direct	85,936	96,436	90,178	103,375	79,851
108 2042004	Benefits-Bank Accruals	140	814-	1,253		
108 2042008	Benefits-Uniform	627	364	551	1,250	1,000
108 2042009	Benefits-Uniform Cleaning				375	300
108 2052002	Benefits-Direct	10,792				
108 2052008	Benefits-Uniform	33				
108 2052009	Benefits-Uniform Cleaning	144				
108 2082002	Benefits-Direct	86,372	98,447	93,946	103,050	122,646
108 2082004	Benefits-Bank Accruals	728-	376-	397		
108 2082008	Benefits-Uniform	145	476	314	1,500	1,500
108 2082009	Benefits-Uniform Cleaning	430	456	437	450	450
108 2092002	Benefits-Direct	30,906	29,899	55,673	65,675	67,528

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections							
Deputy Director							
Personnel Benefits							
108 2092004		Benefits-Bank Accruals			2,998		
108 2092008		Benefits-Uniform	208		940	250	500
108 2092009		Benefits-Uniform Cleaning	358	141		75	150
Obj 002	Personnel Benefits		316,499	359,528	385,705	434,429	409,443
Supplies							
108 2013101		Office & Operating Supplies	2,437	2,925	3,759	3,500	2,500
108 2013104		Printing	33		575	750	500
108 2013105		Operating Supplies	123	312		500	500
108 2013501		Small Tools & Minor Equipmen	791	334	909	500	500
108 2013590		Small Attrac Computer/Monito	894				
108 2023101		Office & Operating Supplies	2,823	3,824	3,670	4,000	3,000
108 2023104		Printing	64	187	55		
108 2023501		Small Tools & Minor Equipmen	833	1,265	422	700	500
108 2023590		Small Attrac Computer/Monito		495	209		
108 2033101		Office & Operating Supplies	1,553	1,080	330	500	1,000
108 2033104		Printing	152		539	600	250
108 2033105		Operating Supplies		187			
108 2033501		Small Tools & Minor Equipmen				100	250
108 2043101		Office & Operating Supplies	1,433	1,687	1,368	1,000	1,000
108 2043104		Printing	738	443	924	1,000	1,000
108 2043105		Operating Supplies	851	117		1,000	1,000
108 2043501		Small Tools & Minor Equipmen	2,134	618	1,673	1,000	1,000
108 2043590		Small Attrac Computer/Monito	1,147	287			
108 2053101		Office & Operating Supplies	202				
108 2053105		Operating Supplies	34				
108 2053502		Computer Software			265		
108 2063101		Office & Operating Supplies	45		43		
108 2063501		Small Tools & Minor Equipmen	2,314	168	641		
108 2063502		Computer Software	367	275			
108 2063590		Small Attrac Computer/Monito	20,181	13,502	34,071	70,000	70,000
108 2083101		Office & Operating Supplies	2,999	4,067	3,822	5,000	3,500
108 2083104		Printing				250	250
108 2083105		Operating Supplies	26	107			
108 2083501		Small Tools & Minor Equipmen		362	648	800	500
108 2083502		Computer Software	1,811				
108 2093101		Office & Operating Supplies	608	823	1,516	2,500	500
108 2093104		Printing			145	100	100
108 2093105		Operating Supplies	344	296	480		
108 2093501		Small Tools & Minor Equipmen		199	764	500	500
108 2093502		Computer Software			28,799	29,500	
108 2093590		Small Attrac Computer/Monito			269		
Obj 003	Supplies		44,939	33,561	85,896	123,800	88,350

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Deputy Director						
Other Services - Charges						
108 2014101	Professional Services	68				
108 2014219	Phone Charges Allocated	78	72	132	144	144
108 2014301	Travel			149	250	250
108 2014501	Operating Rental & Leases	118	93	236	750	750
108 2014801	Repair & Maintenance			227		
108 2014901	Miscellaneous	408	638	614	500	500
108 2024219	Phone Charges Allocated	312	288	264	288	288
108 2024501	Operating Rental & Leases	960	1,048	1,825	1,750	750
108 2024901	Miscellaneous	10			250	250
108 2034101	Professional Services	912	1,290	498	600	1,000
108 2034219	Phone Charges Allocated	156	144	66	72	72
108 2034901	Miscellaneous	75	75	25	250	250
108 2044101	Professional Services				500	44,000
108 2044201	Communications-Telephone	250	10			
108 2044219	Phone Charges Allocated	390	360	330	360	360
108 2044401	Advertising			329		
108 2044901	Miscellaneous				250	250
108 2054201	Communications-Telephone	126				
108 2054219	Phone Charges Allocated	78	72			
108 2054301	Travel	30				
108 2064101	Professional Services	69,642	73,829	134,098	150,000	62,971
108 2064118	Pro Serv Audit Cost	14,963	15,657			
108 2064125	Prof Serv-Indirect	570,627	596,717	606,281	661,397	698,165
108 2064137	Prof Serv-Program Support	104,502	105,358	100,729	109,886	108,625
108 2064191	Prof Serv-Purchasing	44,062	36,685	39,090	42,644	45,364
108 2064192	Prof Serv-Tech Services	564,704	609,081	622,533	679,127	702,480
108 2064198	Prof Serv-GIS	1,368	1,396	1,252	1,366	
108 2064201	Communications-Telephone	282	263	251	750	750
108 2064219	Phone Charges-Allocated			7,623	8,316	8,316
108 2064301	Travel		38		250	250
108 2064401	Advertising			102		
108 2064501	Operating Rental & Leases				10,000	7,000
108 2064520	Lease Payments	8,468	8,578	7,087		
108 2064590	Rent-Facilities Maint	1,483,768	1,483,768	2,243,938	2,447,932	2,451,371
108 2064690	Insurance-Interfund	366,746	159,902	730,661	758,448	1,153,936
108 2064801	Repair & Maintenance		71			
108 2064901	Miscellaneous	104	36	1,155	368	368
108 2084219	Phone Charges Allocated	234	216	396	432	432
108 2084501	Operating Rental & Leases	1,212	1,079	1,356	1,500	1,500
108 2084901	Miscellaneous	20			250	250
108 2094101	Professional Services	3,161		2,063		
108 2094201	Communications-Telephone	257	263	479	1,000	1,000
108 2094219	Phone Charges Allocated	78	72	66	72	72
108 2094301	Travel	12				
108 2094901	Miscellaneous				2,250	250

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Deputy Director						
Obj 004	Other Services - Charges	3,238,180	3,097,100	4,503,854	4,881,952	5,291,964
Capital Outlay						
108 2066401	Machinery & Equipment	5,480	22,734	246,588	250,000	
Obj 006	Capital Outlay	5,480	22,734	246,588	250,000	
Sub 002	Deputy Director	7,193,784	7,115,558	8,738,446	10,349,077	11,285,037
Administrative Division						
Salaries						
108 3021001	Salaries & Wages	84,388	129,605	99,754	126,520	112,778
108 3021002	Salaries-Overtime	2,963	8,523	11,985		
108 3021010	Accrued Annual Leave	4,027	681-			
108 3041001	Salaries & Wages	41,316	42,081	39,243	44,000	43,623
108 3041002	Salaries-Overtime		364			
108 3041010	Accrued Annual Leave	303	739			
Obj 001	Salaries	132,998	180,630	150,982	170,520	156,401
Personnel Benefits						
108 3022002	Benefits-Direct	33,907	57,459	53,677	62,738	60,886
108 3022004	Benefits-Bank Accruals			1,099		
108 3022008	Benefits-Uniform	46	406	602	500	500
108 3022009	Benefits-Uniform Cleaning	88	141	35	150	150
108 3032008	Benefits-Uniform	1,541	1,194	790		
108 3042002	Benefits-Direct	18,183	19,688	19,121	20,835	21,524
108 3042008	Benefits-Uniform	177	195	81	250	250
108 3042009	Benefits-Uniform Cleaning				75	75
Obj 002	Personnel Benefits	53,943	79,083	75,406	84,548	83,385
Supplies						
108 3013101	Office & Operating Supplies		3			
108 3023101	Office & Operating Supplies	480	1,554	1,574	1,500	1,500
108 3023104	Printing		38	318	250	250
108 3023105	Operating Supplies	18,505	12,885	12,114	12,000	12,000
108 3023501	Small Tools & Minor Equipmen	163		5,738	6,000	500
108 3023502	Computer Software	8,461	2,921	1,798	1,800	
108 3023590	Small Attrac Computer/Monito	1,233		1,693	1,700	
108 3033104	Printing	316	124	52		
108 3033105	Operating Supplies	22				
108 3043101	Office & Operating Supplies	308	685	1,082	1,500	500
108 3043105	Operating Supplies	421	27	63		
108 3043501	Small Tools & Minor Equipmen	1,000		2,960	3,000	

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections							
Administrative Division							
Obj 003	Supplies		30,908	18,237	27,393	27,750	14,750
Other Services - Charges							
108 3024101		Professional Services	5,248		10,662	12,000	
108 3024201		Communications-Telephone	131	263	251		
108 3024219		Phone Charges Allocated	78	72	132	144	144
108 3024301		Travel	27,088	11,221	17,304	20,000	15,000
108 3024501		Operating Rental & Leases	5,058	6,659	13,848	15,000	8,000
108 3024601		Insurance			54		
108 3024901		Miscellaneous	13,808	13,080	25,903	27,000	12,000
108 3034101		Professional Services	23,532	13,135	11,705	15,000	25,000
108 3034202		Communications-Postage	171				
108 3034301		Travel	72	44			1,500
108 3034401		Advertising	3,321	2,781	4,671	4,000	4,000
108 3034901		Miscellaneous	13,904	6,530	6,457	10,000	1,500
108 3044219		Phone Charges Allocated	78	72	66	72	72
108 3044901		Miscellaneous			10	250	250
Obj 004	Other Services - Charges		92,487	53,858	91,063	103,466	67,466
Sub 003	Administrative Division		310,336	331,808	344,843	386,284	322,002
Security Operations Division							
Salaries							
108 4011001		Salaries & Wages	195,209	212,372	239,751	284,916	182,548
108 4011002		Salaries-Overtime	2,885	2,581	20,647		
108 4011010		Accrued Annual Leave	2,783	5,676			
108 4031001		Salaries & Wages	727,308	717,554	690,802	955,000	774,042
108 4031002		Salaries-Overtime	34,902	75,566	82,882		
108 4031010		Accrued Annual Leave	2,544-	4,386			
108 4041001		Salaries & Wages	7,027,866	7,100,501	6,690,530	8,555,000	7,493,551
108 4041002		Salaries-Overtime	722,148	1,009,367	960,366	250,000	250,000
108 4041010		Accrued Annual Leave	39,832	6,274-			
108 4051001		Salaries & Wages					387,282
108 4061001		Salaries & Wages	177,233	179,551	166,820	185,000	255,070
108 4061002		Salaries-Overtime	893	659	886		
108 4061010		Accrued Annual Leave	1,222-	615-			
Obj 001	Salaries		8,927,291	9,301,322	8,852,684	10,229,916	9,342,493
Personnel Benefits							
108 4012002		Benefits-Direct	66,113	77,117	97,391	109,230	72,794
108 4012004		Benefits-Bank Accruals	90	508	1,795		
108 4012008		Benefits-Uniform	376	109	69	750	250
108 4012009		Benefits-Uniform Cleaning	144	111	275	225	75

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Security Operations Division						
Personnel Benefits						
108 4032002	Benefits-Direct	293,709	323,617	340,296	372,797	383,458
108 4032004	Benefits-Bank Accruals	1,038	286	590-		
108 4032008	Benefits-Uniform	16,026	5,055	9,936	16,000	4,000
108 4032009	Benefits-Uniform Cleaning	846	943	1,020	975	900
108 4042002	Benefits-Direct	2,989,762	3,344,896	3,428,006	3,900,000	4,000,985
108 4042004	Benefits-Bank Accruals	125,966	120,037	106,394		
108 4042008	Benefits-Uniform	19,762	36,096	45,875	50,000	36,250
108 4042009	Benefits-Uniform Cleaning	12,358	14,525	12,085	15,000	9,375
108 4052002	Benefits-Direct					195,072
108 4052008	Benefits-Uniform					1,500
108 4052009	Benefits-Uniform Cleaning					450
108 4062002	Benefits-Direct	75,179	80,723	78,345	85,790	127,729
108 4062004	Benefits-Bank Accruals	261-	347-	266		
108 4062008	Benefits-Uniform	199	541	526	1,000	1,500
108 4062009	Benefits-Uniform Cleaning	518	561	312	300	450
Obj 002	Personnel Benefits	3,601,825	4,004,778	4,122,000	4,552,067	4,834,788
Supplies						
108 4013101	Office & Operating Supplies	295	172	768	350	350
108 4013104	Printing		33			
108 4013105	Operating Supplies	18	76	8	350	350
108 4013501	Small Tools & Minor Equipmen	327	1,571	4,415	5,000	1,000
108 4013590	Small Attrac Computer/Monito			269		
108 4033101	Office & Operating Supplies	449	794	942	1,000	1,000
108 4033104	Printing		28			
108 4033105	Operating Supplies	212	254	276	500	500
108 4033201	Fuel Consumed	86	98	155		
108 4033501	Small Tools & Minor Equipmen	1,502	80	626	750	250
108 4043101	Office & Operating Supplies	16,530	18,673	8,569	8,500	8,500
108 4043104	Printing	11,795	21,734	14,362	16,000	21,000
108 4043105	Operating Supplies	108,295	87,900	172,140	191,500	58,000
108 4043150	Operating Supplies-Laundry	20,755	22,991	23,684	30,000	25,000
108 4043151	Operating Supplies-Hygiene	110,051	132,975	121,942	130,000	100,000
108 4043152	Operating Supplies-Clothing	39,395	50,036	65,298	75,000	35,000
108 4043153	Operating Supplies-Linen	18,604	15,560	19,370	20,000	20,000
108 4043154	Operating Supplies-Sanitatio	36,237	48,464	59,820	65,000	30,000
108 4043501	Small Tools & Minor Equipmen	21,945	46,352	26,015	50,000	18,000
108 4043502	Computer Software	8,613		6,393	10,000	
108 4043590	Small Attrac Computer/Monito	12,952	6,192	137,445	140,000	1,000
108 4053105	Operating Supplies	514				
108 4053150	Operating Supplies-Laundry					36,712
108 4053153	Operating Supplies-Linen					15,000
108 4053590	Small Attrac Computer/Monito	2,087				
108 4063101	Office & Operating Supplies	1,480	1,675	1,413	1,500	1,500

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Security Operations Division						
Supplies						
108 4063105	Operating Supplies			21		
108 4063501	Small Tools & Minor Equipmen	400	4,347			
Obj 003	Supplies	412,541	460,005	663,931	745,450	373,162
Other Services - Charges						
108 4014101	Professional Services	985		2		
108 4014201	Communications-Telephone	513	644	718	2,500	2,500
108 4014219	Phone Charges Allocated	156	144	132	144	144
108 4014301	Travel	22	38		100	100
108 4014501	Operating Rental & Leases	6,024	5,396	4,535	8,000	8,000
108 4014601	Insurance			50		
108 4014901	Miscellaneous			251	750	750
108 4034101	Professional Services	1,298				
108 4034201	Communications-Telephone	2,208	2,091	1,377	2,500	2,500
108 4034219	Phone Charges Allocated	624	576	528	576	576
108 4034301	Travel	10,327	11,009	107	2,000	16,000
108 4034501	Operating Rental & Leases	152,215	215,514	205,931	230,000	230,000
108 4034601	Insurance			50		
108 4034801	Repair & Maintenance				500	500
108 4034901	Miscellaneous	5,616	5,976	8,931	9,000	4,000
108 4044101	Professional Services	22,040	9,156	18,418	25,000	25,000
108 4044153	Prof Svr-Lower Valley Housin	3,238	625		7,000	7,000
108 4044201	Communications-Telephone	5,373	4,688	4,557	5,000	5,000
108 4044202	Communications-Postage	3,526	2,764	1,161	2,000	2,000
108 4044204	Postage-Inmate Welfare	13,527	13,954	15,531	13,000	13,000
108 4044219	Phone Charges Allocated	1,638	1,728	1,716	1,872	1,872
108 4044301	Travel	12	10	10	1,500	1,500
108 4044401	Advertising	468	183	1,253		
108 4044501	Operating Rental & Leases	8,596	10,481	4,520	6,000	10,000
108 4044601	Insurance		200	50		
108 4044701	Utilities-Services	977	1,034	1,079		
108 4044801	Repair & Maintenance	9,762	59,231	48,157	60,000	10,000
108 4044901	Miscellaneous	6,950	7,025	20,230	25,000	10,000
108 4054101	Professional Services	8,186				
108 4054219	Phone Charges Allocated		288	660	720	720
108 4054501	Operating Rental & Leases	452				
108 4054590	Rent-Facilities Maint	358,251	402,742			
108 4054801	Repair & Maintenance	2,132				
108 4064219	Phone Charges Allocated	468	432	396	432	432
108 4064901	Miscellaneous				250	250
Obj 004	Other Services - Charges	625,585	755,928	340,349	403,844	351,844

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Security Operations Division						
Capital Outlay						
108 4046401	Machinery & Equipment		173,128	90,138	100,000	
Obj 006	Capital Outlay		173,128	90,138	100,000	
Sub 004	Security Operations Division	13,567,242	14,695,162	14,069,102	16,031,277	14,902,287
Prog/Population Mgmt Division						
Salaries						
108 5011001	Salaries & Wages	81,917	100,474	185,900	210,584	210,855
108 5011002	Salaries-Overtime	3,556	6,337	7,055		
108 5011010	Accrued Annual Leave	388	5,425			
108 5061001	Salaries & Wages	349,971	369,972	295,335	355,379	317,538
108 5061002	Salaries-Overtime	22,261	25,077	20,418		
108 5061010	Accrued Annual Leave	29	4,907			
108 5071001	Salaries & Wages	182,454	218,169	237,294	320,000	261,127
108 5071002	Salaries-Overtime	25,282	49,731	51,994		
108 5071010	Accrued Annual Leave	257	2,744-			
108 5111001	Salaries & Wages	171,353	98,940			
108 5111002	Salaries-Overtime	17,043	11,817			
108 5111010	Accrued Annual Leave	1,590-	13,804-			
Obj 001	Salaries	852,921	874,299	797,995	885,963	789,520
Personnel Benefits						
108 5012002	Benefits-Direct	30,079	39,219	67,830	75,035	77,522
108 5012004	Benefits-Bank Accruals	68		649		
108 5012008	Benefits-Uniform		722	26	500	500
108 5012009	Benefits-Uniform Cleaning	34		67	150	150
108 5062002	Benefits-Direct	144,542	162,312	140,284	158,616	154,509
108 5062004	Benefits-Bank Accruals	34-	1,233	564		
108 5062008	Benefits-Uniform	715	774	1,288	1,500	1,250
108 5062009	Benefits-Uniform Cleaning	960	279	223	450	375
108 5072002	Benefits-Direct	76,543	103,764	122,063	136,537	130,259
108 5072004	Benefits-Bank Accruals	40	385	217-		
108 5072008	Benefits-Uniform	447	166	1,556	1,000	1,000
108 5072009	Benefits-Uniform Cleaning	315	354	399	300	300
108 5112002	Benefits-Direct	72,403	44,426			
108 5112004	Benefits-Bank Accruals	1,448	62-			
108 5112008	Benefits-Uniform	457	715			
Obj 002	Personnel Benefits	328,019	354,286	334,731	374,088	365,865
Supplies						
108 5013101	Office & Operating Supplies	3,596	3,495	3,651	3,500	3,500
108 5013104	Printing	38	65	33	100	100

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Prog/Population Mgmt Division						
Supplies						
108 5013105	Operating Supplies		55		100	100
108 5013501	Small Tools & Minor Equipmen	1,840	5,127	3,079	3,500	500
108 5013590	Small Attrac Computer/Monito			277		
108 5023101	Office & Operating Supplies	186	784	786	2,000	2,000
108 5023104	Printing	1,915			3,000	3,000
108 5023105	Operating Supplies	1,566	16,574	28,321	26,000	250
108 5023158	Operating Supplies-Medical	2,485	5,656	1,556	8,812	8,812
108 5023159	Operating Supplies-RX	239,506	355,955	353,369	410,000	290,000
108 5023501	Small Tools & Minor Equipmen	522	1,386		1,712	1,712
108 5033101	Office & Operating Supplies	642	771	763	500	500
108 5033104	Printing	264		448	1,250	250
108 5033105	Operating Supplies		1,915	1,592	1,500	
108 5033501	Small Tools & Minor Equipmen			1,027	1,200	
108 5043105	Operating Supplies		388	926		
108 5043501	Small Tools & Minor Equipmen		1,107			
108 5063101	Office & Operating Supplies	3,279	2,308	1,671	5,000	5,000
108 5063104	Printing		345	393	100	100
108 5063105	Operating Supplies	3,647	3,707	4,999	4,500	4,500
108 5063501	Small Tools & Minor Equipmen	1,591	392	4,292	4,000	500
108 5063502	Computer Software			76		
108 5063590	Small Attrac Computer/Monito		607		100	100
108 5073101	Office & Operating Supplies	445	869	1,485	1,500	300
108 5073104	Printing	430	636			
108 5073105	Operating Supplies			39		
108 5073501	Small Tools & Minor Equipmen		889	396	600	100
108 5113101	Office & Operating Supplies	1,200	379			
108 5113104	Printing	433				
108 5113105	Operating Supplies	5,439	2,813			
108 5113501	Small Tools & Minor Equipmen	327				
108 5113590	Small Attrac Computer/Monito	29,210				
108 5143101	Office & Operating Supplies	240	318	120	500	500
108 5143105	Operating Supplies	9,523	10,164	6,899	7,000	7,000
108 5143501	Small Tools & Minor Equipmen		81		250	250
108 5143590	Small Attrac Computer/Monito		402			
Obj 003	Supplies	308,323	417,190	416,196	486,724	329,074
Other Services - Charges						
108 5014101	Professional Services			56		
108 5014201	Communications-Telephone	257	369	467	1,000	1,000
108 5014219	Phone Charges Allocated	78	72	66	72	72
108 5014301	Travel	50	163		250	250
108 5014501	Operating Rental & Leases	2,170	1,416	6,468	7,500	4,000
108 5014801	Repair & Maintenance	114	292	325		
108 5014901	Miscellaneous			148	500	500

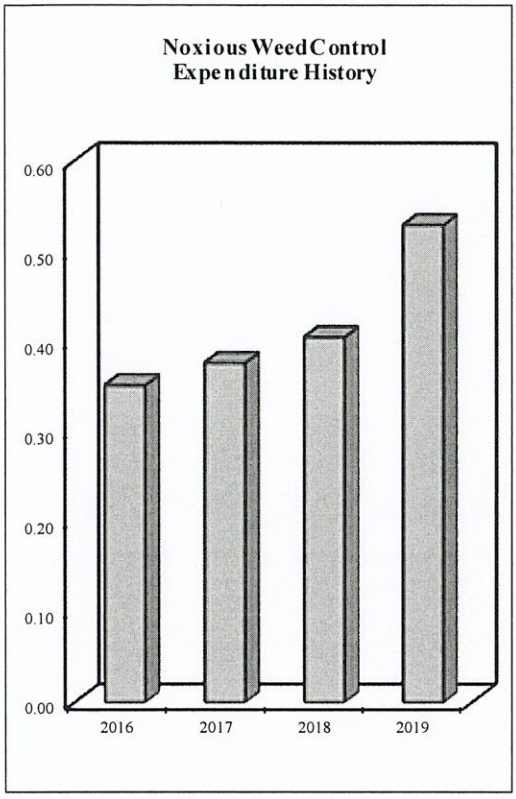
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Prog/Population Mgmt Division						
Other Services - Charges						
108 5024101	Professional Services	1,548,081	2,028,987	2,351,876	2,575,000	2,625,842
108 5024141	Prof Services-Drs/Clinic	61,095	94,055	102,941	100,000	60,000
108 5024142	Prof Services-Hospital	185,740	330,544	313,105	300,000	221,650
108 5024143	Prof Services-Ambulance	14,166	9,764	10,408	15,000	10,000
108 5024144	Prof Services-Dental	9,802	26,554	21,273	25,000	20,000
108 5024145	Prof Services-Labs	19,651	32,907	39,430	45,000	29,275
108 5024146	Prof Services-X-Rays/CTs	26,972	24,485	11,152	20,000	25,000
108 5024202	Communications-Postage	67				
108 5024219	Phone Charges Allocated	468	720	792	864	864
108 5024801	Repair & Maintenance	78	1,115			
108 5024901	Miscellaneous	20	43	10	500	500
108 5034101	Professional Services	275,341	346,409	362,354	456,107	459,984
108 5034219	Phone Charges Allocated	156	216	198	216	216
108 5034901	Miscellaneous	20	20	70	178	178
108 5044107	Inmate Meals DOC	1,624,405	1,885,865	1,473,137	1,660,000	1,505,000
108 5044113	Inmate Meals Juvenile	105,809	119,911			
108 5044114	Staff Meals- DOC	89,044	79,067	82,243	100,000	100,000
108 5044115	Staff Meals- Juvenile	11,930	53			
108 5044219	Phone Charges Allocated	312	288	264	288	288
108 5044501	Operating Rental & Leases		5,421	4,954	6,000	
108 5044801	Repair & Maintenance			32		
108 5044901	Miscellaneous	20	30	40	500	500
108 5064101	Professional Services	957			750	750
108 5064201	Communications-Telephone	1,317	812	627	750	500
108 5064202	Communications-Postage	13				
108 5064219	Phone Charges Allocated	546	504	462	754	504
108 5064301	Travel		24			
108 5064501	Operating Rental & Leases	4,108	848	976	1,500	5,000
108 5064801	Repair & Maintenance	168	227	503	500	
108 5064901	Miscellaneous		40		250	250
108 5074101	Professional Services			16		
108 5074219	Phone Charges Allocated	312	288	264	288	288
108 5074301	Travel	14				
108 5074501	Operating Rental & Leases		222	565		
108 5074601	Insurance			50		
108 5074901	Miscellaneous		100	30	100	100
108 5114101	Professional Services	12,381	4,099			
108 5114201	Communications-Telephone	1,142	659			
108 5114219	Phone Charges Allocated	8,316	8,424			
108 5114501	Operating Rental & Leases	12,731	6,270			
108 5114801	Repair & Maintenance	20,170	81			
108 5114901	Miscellaneous	21,050				
108 5144101	Professional Services	56,653	53,280	67,386	70,000	65,000
108 5144201	Communications-Telephone	392	399	375	250	250
108 5144202	Communications-Postage				100	100

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Corrections						
Prog/Population Mgmt Division						
Other Services - Charges						
108 5144219	Phone Charges Allocated	78	72	132	144	144
108 5144901	Miscellaneous	20	10	20	250	250
108 5174601	Insurance	6,612	2,562	6,111		
Obj 004	Other Services - Charges	4,122,825	5,067,688	4,859,325	5,389,611	5,138,255
Sub 005	Prog/Population Mgmt Division	5,612,088	6,713,462	6,408,247	7,136,386	6,622,714
Fnd 108	Department of Corrections	26,879,554	29,077,181	29,735,725	34,107,196	33,349,035

Noxious Weed Control



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	185,136	187,131	186,896	278,868
Personnel Benefits	79,705	86,881	83,284	97,471
Supplies	28,284	33,625	43,250	43,892
Other Services & Charges	32,156	52,568	61,473	79,242
Capital Outlay	26,095	15,997	30,000	30,000
Total Expenditures	351,376	376,202	404,903	529,473
Ending Fund Balance	531,626	580,473	240,760	112,959
Total	883,002	956,675	645,663	642,432

Program Description:

Yakima County Noxious Weed Control is a department of Yakima County. The day-to-day operation is directed by a board of directors appointed by the Board of County Commissioners. The Noxious Weed Board is granted its authority within RCW 17.10 and the County's Noxious Weed List and Control Policy, which is approved each year during an annual hearing. The Noxious Weed Board is responsible to direct landowners to control noxious weeds on their property and encourage the control of other problem weeds.

Major Objectives:

- To cause the control or eradication of all weeds that are classified as A & B designated, or as so outlined within RCW 17.10 and the County Noxious Weed Policy.
- Work with State, County and local agencies to promote an acceptable weed control program that will benefit the general public.
- Generate an annual budget and submit it to the Board of County Commissioners for their approval.

Revenue/Expenditure Comment:

Funds are generated through an assessment levy placed upon properties classified as County properties. Assessment rates increase as needed to cover the increase in operational expenditures, such as liability insurance, purchasing services, technology services fees, office rental, and salary step increases. Grant revenues are occasionally obtained. This department utilizes no funds from the General Fund.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Noxious Weed							
REVENUES							
110	11030850001	Beginning Fund Bal Assigned				236,106	237,106
110	11033602311	DNR PILT NAP/NRCA	180	180			
110	11034516001	Weed Control Service Fees	15,734	32,775	5,944	4,500	4,000
110	11036111001	Investment Interest	4,983	7,911	9,612	4,500	7,990
110	11036111032	Gain/Loss on Investments	2,912-	553-	3,465		
110	11036132001		431				
110	11036141001	Interest-Operating Assessmen	4,075	4,203	3,164	800	800
110	11036851001	Operating Special Assessment	379,073	380,531	375,173	378,922	378,236
110	11036991001	Other Misc Revenue				20,835	14,300
110	11039510001	Proceeds From Sale/Fixed Ass			3,408		
Fnd 110	Noxious Weed		401,563	425,047	400,765	645,663	642,432

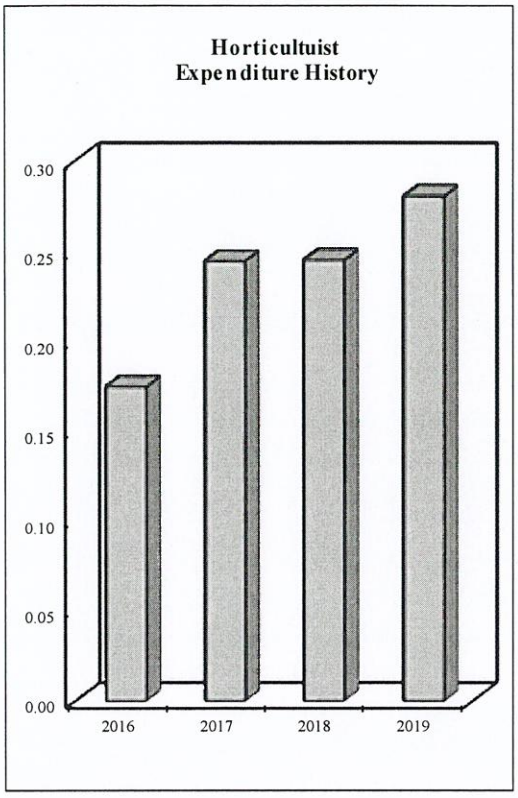
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Noxious Weed						
Noxious Weed						
Reclassification & Cost Alloc.						
110 10180	Oper Tran Out 2008B Bond	16,095	15,735	12,775	15,362	14,975
110 10200	Ending Fund Balance Restrict				209,340	112,959
Obj 000	Reclassification & Cost Alloc.	16,095	15,735	12,775	224,702	127,934
Salaries						
110 11001	Salaries and Wages	178,568	181,099	185,414	200,000	273,196
110 11002	Salaries-Overtime	599	818	968		
110 11003	Salaries-Extra Help	5,962	5,442	5,115	5,600	5,672
110 11010	Accrued Annual Leave	10	228-			
Obj 001	Salaries	185,139	187,131	191,497	205,600	278,868
Personnel Benefits						
110 12002	Benefits-Direct	79,426	87,088	81,753	90,000	97,471
110 12004	Benefits-Bank Accruals	279	207-	442		
Obj 002	Personnel Benefits	79,705	86,881	82,195	90,000	97,471
Supplies						
110 13101	Office & Operating Supplies	23,455	28,042	25,890	32,365	32,632
110 13201	Fuel Consumed	4,591	5,043	6,638	8,250	8,625
110 13501	Small Tools and Minor Equip	238			1,300	1,300
110 13502	Computer Software				335	335
110 13590	Small Attrac-Tracked Invento		539		1,000	1,000
Obj 003	Supplies	28,284	33,625	32,528	43,250	43,892
Other Services - Charges						
110 14101	Professional Services	514	6,607	287	500	500
110 14103	Prof Service Assessor	1,500	1,571		1,600	1,600
110 14125	Prof Serv-Indirect Costs	3,547	4,132	4,779	5,213	5,766
110 14191	Prof Serv-Purchasing Serv	1,420	1,211	1,184	1,292	1,369
110 14192	Prof Serv-Info Services	4,540	4,410	4,043	4,410	4,274
110 14201	Communications-Telephone	2,026	1,875	1,988	3,000	3,000
110 14202	Communications-Postage	973	1,079	1,106	1,550	1,550
110 14219	Phone Charges-Allocated	546	504	462	504	504
110 14301	Travel	2,385	1,579	2,155	3,500	4,000
110 14401	Advertising	367	383	1,010	1,260	1,260
110 14501	Operating Rentals and Leases	111	113	240	577	577
110 14690	Liability Insurance	5,639	4,863	3,857	4,208	10,942
110 14701	Utilities	3,153	3,101	2,438	3,650	3,700
110 14801	Repair and Maintenance	2,330	17,690	15,596	16,000	20,000
110 14901	Miscellaneous	2,950	3,450	8,719	4,622	5,000
110 14957	Intergov Prof Services					125

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Noxious Weed						
Noxious Weed						
Other Services - Charges						
110 14958	Tax / Operating Assessments					100
Obj 004	Other Services - Charges	32,001	52,568	47,863	51,886	64,267
Intergovernmental Services						
110 15101	XIntergov Prof Services	103	178	103	125	
110 15301	XExternal Taxes & Oper Asses	52	84	86	100	
Obj 005	Intergovernmental Services	155	262	189	225	
Capital Outlay						
110 16401	Machinery & Equipment	10,000		22,500	30,000	30,000
Obj 006	Capital Outlay	10,000		22,500	30,000	30,000
Sub 001	Noxious Weed	351,378	376,201	389,547	645,663	642,432
Fnd 110	Noxious Weed	351,376	376,202	389,547	645,663	642,432

Horticulturist



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	68,933	40,866	83,794	84,204
Personnel Benefits	23,698	18,462	25,238	24,857
Supplies	4,814	11,848	11,800	12,000
Other Services & Charges	77,158	173,342	123,256	158,751
Capital Improvements	0	0	900	900
Total Expenditures	174,603	244,518	244,988	280,712
Ending Fund Balance	193,018	165,328	95,198	88,912
Total	367,621	409,846	340,186	369,624

Program Description:

The Yakima County Pest and Disease Board enables the County to more efficiently control and prevent the spread of horticultural pests and diseases.

Major Objectives:

1) To control and prevent the spread of horticultural pests and diseases within the County as provided by RCW 15.09.080.
2) To charge the owner for the expense of such work in accordance with RCW 15.09.090.

Revenue/Expenditure Comment:

The Pest Board foresees a possible increase in the number of orchard removals due to the passage of an amendment to RCW 15.09.080. This amendment makes it easier for the Board to order the complete removal of abandoned, neglected orchards (as such removals are often quite expensive). The Board will make every effort to have the property owner pay for the removal of abandoned, neglected orchards.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Horticulture						
REVENUES						
112 11230850001	Beginning Fund Bal Assigned				160,000	192,324
112 11236851001	Operating Special Assessment	176,727	177,918	182,913	176,686	177,300
112 11236990001		3,160				
112 11236991001	Other Misc Revenue		38,909		3,500	
Fnd 112	Horticulture	179,887	216,827	182,913	340,186	369,624

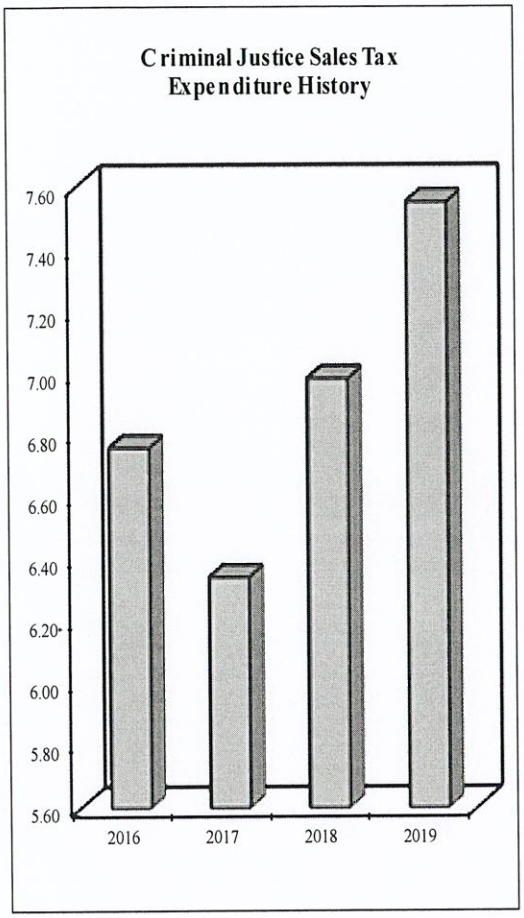
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Horticulture						
Administration						
Reclassification & Cost Alloc.						
112 10100	Op Trans Out Coop Ext	28,100	28,500	26,125	28,500	28,500
112 10200	Ending Fund Balance Restrict				56,752	88,912
Obj 000	Reclassification & Cost Alloc.	28,100	28,500	26,125	85,252	117,412
Salaries						
112 11001	Salaries & Wages	56,007	43,858	31,108	57,794	54,192
112 11003	Salaries-Extra Help	12,848			25,500	25,512
112 11010	Accrued Annual Leave	78	2,992-		500	4,500
Obj 001	Salaries	68,933	40,866	31,108	83,794	84,204
Personnel Benefits						
112 12002	Benefits-Direct	23,698	18,462	15,015	25,238	24,857
Obj 002	Personnel Benefits	23,698	18,462	15,015	25,238	24,857
Supplies						
112 13101	Office & Operating Supplies	1,114	1,182	22	2,500	2,500
112 13102	Horticultural Supplies	2,950	2,016		1,000	3,000
112 13104	Supplies-Printing	27			1,000	2,000
112 13201	Fuel Consumed				5,000	500
112 13501	Small Tools & Minor Equipmen	370			400	1,500
112 13502	Computer Software				500	500
112 13590	Small Attrac Tracked Invento				250	500
112 13591	Small Attrac Computer/Printe				500	500
Obj 003	Supplies	4,462	3,198	22	11,150	11,000
Other Services - Charges						
112 14101	Professional Services			2,619	700	1,000
112 14102	Prof Serv-Board Membr Per Di				1,000	1,000
112 14103	Prof Serv-Clerical Support				2,000	1,000
112 14118	Prof Serv-Audit Costs	112	101		100	110
112 14125	Prof Serv-Indirect	1,646	1,819	1,511	1,648	2,725
112 14191	Prof Serv-Purchasing	1,504	1,273	259	283	298
112 14192	Prof Serv-Tech Services	2,275	2,430	2,228	2,430	2,503
112 14198	Prof Serv-GIS	1,826	1,851	1,836	2,003	2,042
112 14201	Communications-Telephone				950	
112 14202	Communications-Postage		4		800	100
112 14301	Travel			709	500	500
112 14401	Advertising		865	245	2,000	500
112 14502	Operating Rental-ER&R	4,364	1,945		3,000	4,000
112 14690	Insurance-Interfund	1,414	1,409	977	1,066	1,888
112 14801	Repair & Maintenance				500	500

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Horticulture						
Administration						
Other Services - Charges						
112 14901	Miscellaneous	10			209	935
Obj 004	Other Services - Charges	13,150	11,697	10,383	19,189	19,101
Capital Outlay						
112 16401	Machinery & Equipment				900	900
Obj 006	Capital Outlay				900	900
Sub 001	Administration	138,343	102,723	82,653	225,523	257,474
Apple Maggot Control						
Supplies						
112 23101	Office & Operating Supplies	352	8,649		650	1,000
Obj 003	Supplies	352	8,649		650	1,000
Other Services - Charges						
112 24101	Professional Services	35,546	133,145	103,446	103,446	100,000
112 24401	Advertising	362			750	750
112 24801	Repair & Maintenance				400	400
Obj 004	Other Services - Charges	35,908	133,145	103,446	104,596	101,150
Sub 002	Apple Maggot Control	36,260	141,794	103,446	105,246	102,150
Abandon Orchard						
Other Services - Charges						
112 34101	Professional Services				9,417	10,000
Obj 004	Other Services - Charges				9,417	10,000
Sub 003	Abandon Orchard				9,417	10,000
Fnd 112	Horticulture	174,603	244,518	186,099	340,186	369,624

Criminal Justice Sales Tax



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	3,069,395	3,328,688	3,640,636	3,827,224
Personnel Benefits	1,176,363	1,405,043	1,527,176	1,643,645
Supplies	356,735	70,767	55,811	54,157
Other Services & Charges	2,048,088	1,538,485	1,756,719	2,024,056
Capital Outlay	109,428	-	-	-
Total Expenditures	6,760,009	6,342,983	6,980,342	7,549,082
Ending Fund Balance	1,041,340	1,176,220	579,187	891,523
Total	7,801,349	7,519,203	7,559,529	8,440,605

Program Description:

Yakima County voters approved an additional three-tenths of one percent sales and use tax to support criminal justice programs. For Yakima County the criminal justice programs are limited to the Sheriff's Office, Prosecuting Attorney's Office, Department of Assigned Counsel, Office of the County Clerk, and Superior, Juvenile and District Courts.

Major Objectives:

To have additional resources available to enhance the criminal justice operations of Yakima County.

Revenue/Expenditure Comment:

Funds are received from a voter approved three-tenths sales tax that will sunset in 2022. Voters approved this tax originally in 2004, in 2009, then in 2015.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Criminal Justice Sales Tax						
REVENUES						
115 11531315001	Local Sales Tax-3/10	6,469,229	6,471,239	5,843,378	6,750,000	7,275,000
115 11536111001	Investment Interest	8,566	7,242	9,832		
115 11536111032	Gain/Loss on Investments	2,314-	616-	2,931		
115 11536132001		895				
115 11536990011		815				
115 11539700001	Operating Transfers In	2,192				
115 22130830001	Beginning Fund Bal Restricte				313,339	501,417
115 30130830001	Begin RestrictedFund Balance				25,172	36,544
115 40130830001	Beginning Fund Bal Restricte				286,376	217,399
115 41130830001	Beginning Fund Bal Restricte				45,284	113,219
115 42130830001	Beginning Fund Bal Restricte					37,184
115 44130830001	Beginning Fund Bal Restricte				40,000	148,655
115 45130830001	Beginning Fund Bal Restricte				99,872	23,941
115 46130830001	Beginning Fund Bal Restricte				8,258	87,172
115 55230830001	Beginning Fund Bal Restricte				31,228	74
Fnd 115	Criminal Justice Sales Tax	6,479,383	6,477,864	5,856,141	7,599,529	8,440,605

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Non Departmental						
Transfers						
Reclassification & Cost Alloc.						
115 580184	Operating TRF Pretrial			110,000	110,000	110,000
Obj 000	Reclassification & Cost Alloc.			110,000	110,000	110,000
Fnc 058	Transfers			110,000	110,000	110,000
Sub 050	Non Departmental			110,000	110,000	110,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Administration						
Reclassification & Cost Alloc.						
115 2210200	Ending Fund Balance Restrict				152,450	501,417
Obj 000	Reclassification & Cost Alloc.				152,450	501,417
Fnc 221	Administration				152,450	501,417
Administration						
Salaries						
115 2801002	Salaries-Overtime				45,000	
Obj 001	Salaries				45,000	
Personnel Benefits						
115 2802014	Benefits Uniforms	151	71,915			
Obj 002	Personnel Benefits	151	71,915			
Supplies						
115 2803101	Office & Operating Supplies	59,338	1,408			
115 2803590	Small Attract Computer/Monit	18,116				
Obj 003	Supplies	77,454	1,408			
Other Services - Charges						
115 2804101	Professional Services	21,358	14,961	19,684	60,000	
115 2804191	Prof Serv-Purchasing	3,007	2,542	10,169	11,093	11,860
115 2804192	Prof Serv-Tech Services	226,510	40,587	43,298	47,234	55,902
115 2804501	Operating Rentals & Leases	508				10,440
115 2804690	Insurance-Interfund	22,460	23,564	18,882	20,599	37,019
115 2804901	Misc	4,533		13,376	25,000	31,921
Obj 004	Other Services - Charges	278,374	81,654	105,408	163,926	147,142
Capital Outlay						
115 2806401	Machinery & Equipment	63,005				
Obj 006	Capital Outlay	63,005				
Fnc 280	Administration	418,985	154,977	105,408	208,926	147,142
Civil						
Supplies						
115 2823502	Software		8,710			
Obj 003	Supplies		8,710			

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
Fnc 282	Civil			8,710			
Detective							
Salaries							
115 2841001		Salaries & Wages	205,207	236,997	282,139	245,094	332,185
115 2841002		Salaries-Overtime	16,247	11,521	8,193	5,000	5,000
115 2841010		Accrued Annual Leave	1,322	4,360			
Obj 001	Salaries		222,776	252,878	290,332	250,094	337,185
Personnel Benefits							
115 2842002		Benefits-Direct	71,384	87,905	116,431	95,286	146,456
115 2842004		Benefits-Bank Accruals	10,872	18,060	15,225		
115 2842014		Benefits-Uniforms		837	837		
Obj 002	Personnel Benefits		82,256	106,802	132,493	95,286	146,456
Supplies							
115 2843101		Office & Operating Supplies	4,199				
115 2843104		Printing		33			
115 2843117		Ammunition	545		741	840	840
115 2843201		Fuel Consumed	4,681	4,299	3,920	6,000	5,981
115 2843590		Small Attract Computer/Monit	11,403		1,382		
Obj 003	Supplies		20,829	4,332	6,043	6,840	6,821
Other Services - Charges							
115 2844101		Professional Services	199	2,273	2,417		200
115 2844201		Communications-Telephone	1,816	3,807	2,757	3,000	3,000
115 2844301		Travel			350	500	500
115 2844305		Travel-Training	388	582		1,000	1,000
115 2844501		Operating Rental & Leases	11,535	13,002	11,863	15,460	17,784
115 2844806		Veh Repair & Maintenance	9,759	522	2,523	7,500	5,000
115 2844901		Miscellaneous		4,112	11,573	20,000	8,611
115 2844924		Misc-Tuition/Fees	3,850				
Obj 004	Other Services - Charges		27,547	24,297	31,483	47,460	36,095
Fnc 284	Detective		353,408	388,309	460,350	399,680	526,557
Dispatch							
Salaries							
115 2851001		Salaries & Wages	41,451	71,890	56,658	82,225	83,316
115 2851002		Salaries-Overtime	10,888	18,465	16,671	7,000	7,000
115 2851010		Accrued Annual Leave	378	2,538			
Obj 001	Salaries		52,717	92,893	73,329	89,225	90,316

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff							
Dispatch							
Personnel Benefits							
115 2852002		Benefits-Direct	10,327	20,609	20,353	39,872	40,757
115 2852004		Benefits-Bank Accruals	747-	2,352	763		
Obj 002	Personnel Benefits		9,580	22,961	21,115	39,872	40,757
Supplies							
115 2853101		Office & Operating Supplies	35,669				
115 2853201		Fuel Consumed		20		200	
Obj 003	Supplies		35,669	20		200	
Other Services - Charges							
115 2854305		Travel-Training		681		1,500	1,500
115 2854501		Operating Rental & Leases		6,178			6,178
115 2854924		Misc-Tuition/Fees					500
Obj 004	Other Services - Charges			6,859		1,500	8,178
Fnc 285	Dispatch		97,966	122,733	94,444	130,797	139,251
Lower Valley Patrol							
Salaries							
115 2881001		Salaries & Wages	326,325	281,829	233,971	349,498	278,250
115 2881002		Salaries-Overtime	34,654	14,286	20,765	10,000	10,000
115 2881010		Accrued Annual Leave	6,676-	4,892			
Obj 001	Salaries		354,304	301,007	254,736	359,498	288,250
Personnel Benefits							
115 2882002		Benefits-Direct	144,356	124,991	104,266	162,435	131,223
115 2882004		Benefits-Bank Accruals	11,285	14,003	4,602		
115 2882009		Benefits-Uniform Cleaning		84	5		
115 2882014		Benefits-Uniforms	15,366	7,949	2,587	3,500	3,500
Obj 002	Personnel Benefits		171,006	147,027	111,459	165,935	134,723
Supplies							
115 2883101		Office & Operating Supplies	14,957	451	1,761	1,175	608
115 2883104		Printing	33	162	33	100	200
115 2883117		Ammunition	720		741	1,056	1,056
115 2883199		Misc Supplies	6,640			250	
115 2883201		Fuel Consumed	24,463	22,977	19,332	26,500	26,500
115 2883501		Small Tools & Minor Equipmen	6,159		1,819	500	500
115 2883590		Small Attract Computer/Monit	27,876	5,851	3,594		
Obj 003	Supplies		80,848	29,441	27,279	29,581	28,864

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Lower Valley Patrol						
Other Services - Charges						
115 2884101	Professional Services	112	186	1,687	5,000	
115 2884164	Prof Serv. Psychological Eva	900	900		450	450
115 2884177	Prof Serv. Polygraph	175	175		175	175
115 2884197	Prof Svcs-Physical	1,818	1,487		1,500	1,500
115 2884201	Communications-Telephone	6,447	3,863	2,799	3,000	3,000
115 2884301	Travel	98				
115 2884305	Travel-Training		75		1,000	3,494
115 2884501	Operating Rental & Leases	61,275	28,949	44,648	47,500	56,500
115 2884806	Veh Repair & Maintenance	26,666	8,578	3,259	15,000	10,000
115 2884901	Miscellaneous	7,732	7,732	7,882	8,000	8,000
115 2884924	Misc-Training	4,002		445	4,200	5,273
Obj 004	Other Services - Charges	109,224	51,944	60,720	85,825	88,392
Fnc 288	Lower Valley Patrol	715,382	529,419	454,194	640,839	540,229
Upper Valley Patrol						
Salaries						
115 2911001	Salaries & Wages	150,937	239,676	261,826	312,990	338,211
115 2911002	Salaries-Overtime	27,194	12,749	17,594	10,000	10,000
115 2911010	Accrued Annual Leave	2,219-	2,970			
Obj 001	Salaries	175,912	255,395	279,420	322,990	348,211
Personnel Benefits						
115 2912002	Benefits-Direct	65,661	100,474	126,465	138,683	163,457
115 2912004	Benefits-Bank Accruals	10,295	9,095	6,807		
115 2912009	Benefits-Uniform Cleaning	62	46			
115 2912014	Benefits-Uniforms	13,910	5,762	739	3,500	3,500
Obj 002	Personnel Benefits	89,928	115,377	134,011	142,183	166,957
Supplies						
115 2913101	Office & Operating Supplies	18,614	3,352	2,540	1,176	608
115 2913104	Printing	65	70	65	100	200
115 2913117	Ammunition	916		926	1,344	1,344
115 2913199	Misc Supplies	1,077			250	
115 2913201	Fuel Consumed	13,702	15,999	13,612	14,820	14,820
115 2913501	Small Tools & Minor Equipmen	4,752		2,257	500	500
115 2913590	Small Attract Computer/Monit	30,827	6,573	5,390		
Obj 003	Supplies	69,954	25,995	24,790	18,190	17,472
Other Services - Charges						
115 2914101	Professional Services	160	283	50		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
Upper Valley Patrol						
Other Services - Charges						
115 2914164	Pro Ser Psych Evals	6,694		450	450	450
115 2914177	Prof Serv. Polygraph	700		175	175	175
115 2914197	Prof Serv Physical Eval	6,790	200	1,422	1,500	1,500
115 2914201	Communications-Telephone	4,202	5,763	3,587	3,000	3,000
115 2914305	Travel	859			3,651	3,494
115 2914501	Operating Rental & Leases	21,826	43,159	62,536	79,680	88,680
115 2914806	Veh Repair & Maintenance	13,892	18,770	14,864	15,000	10,000
115 2914811	Towing		216			
115 2914901	Miscellaneous	7,732	7,768	7,732	8,000	8,000
115 2914924	Misc-Training	619	7,427	60	4,200	5,273
Obj 004	Other Services - Charges	63,473	83,585	90,875	115,656	120,572
Capital Outlay						
115 2916401	Machinery & Equipment	40,768				
Obj 006	Capital Outlay	40,768				
Fnc 291	Upper Valley Patrol	440,035	480,351	529,097	599,019	653,212
Traffic Enforcement						
Other Services - Charges						
115 2974305	Travel-Training				1,500	
115 2974501	Operating Rental & Leases					39,000
Obj 004	Other Services - Charges				1,500	39,000
Fnc 297	Traffic Enforcement				1,500	39,000
School Resource Officer						
Salaries						
115 2981001	Salaries		6,868	15,661	17,995	19,827
115 2981010	Accrued Annual Leave		910			
Obj 001	Salaries		7,779	15,661	17,995	19,827
Personnel Benefits						
115 2982002	Benefits-Direct		2,981	7,734	8,982	10,361
115 2982004	Benefits-Bank Accruals		16	715		
Obj 002	Personnel Benefits		2,998	8,449	8,982	10,361
Other Services - Charges						
115 2984201	Communications-Telephone					100
115 2984305	Travel Training			1,319		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Sheriff						
School Resource Officer						
Other Services - Charges						
115 2984501	Operating Rental & Leases					1,500
Obj 004	Other Services - Charges			1,319		1,600
Fnc 298	School Resource Officer		10,776	25,429	26,977	31,788
Sub 220	Sheriff	2,025,775	1,695,275	1,668,922	2,160,188	2,578,596

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Security						
Security						
Reclassification & Cost Alloc.						
115 3010200	Ending Fund Balance Restrict				35,389	46,760
Obj 000	Reclassification & Cost Alloc.				35,389	46,760
Fnc 301	Security				35,389	46,760
Sub 300	Security				35,389	46,760

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
General Indigent Defense						
Reclassification & Cost Alloc.						
115 4010200	Ending Fund Balance Restrict				213,134	217,399
Obj 000	Reclassification & Cost Alloc.				213,134	217,399
Salaries						
115 4011002	Salaries-Overtime				1,500	1,500
115 4011003	Salaries-Extra Help				1,500	1,500
Obj 001	Salaries				3,000	3,000
Other Services - Charges						
115 4014101	Professional Services	826	823		7,452	7,452
115 4014191	Prof Serv-Purchasing	12	10			
Obj 004	Other Services - Charges	838	833		7,452	7,452
Fnc 401	General Indigent Defense	838	833		223,586	227,851
Adult Felony						
Salaries						
115 4021001	Salaries & Wages	120,807	235,116	236,398	292,648	407,519
115 4021002	Salaries-Overtime	1,165	304	247		
115 4021010	Accrued Annual Leave	6,897-	5,196			
Obj 001	Salaries	115,075	240,617	236,645	292,648	407,519
Personnel Benefits						
115 4022002	Benefits-Direct	43,091	87,331	88,723	113,291	153,636
115 4022004	Benefits-Bank Accruals			184-		
Obj 002	Personnel Benefits	43,091	87,331	88,539	113,291	153,636
Other Services - Charges						
115 4024147	Contract Defend-Basic	625,128	599,746	592,801	652,545	665,598
115 4024156	Panel Attorney	88,218	131,677	112,779	101,507	75,350
115 4024157	Panel Attorney-Homicide	51,756	66,985		65,000	65,000
115 4024301	Travel		2,149			
115 4024401	Advertising		191			
115 4024801	Repair & Maintenance		3,059			
115 4024901	Miscellaneous		1,950			
Obj 004	Other Services - Charges	765,101	805,758	705,580	819,052	805,948
Fnc 402	Adult Felony	923,267	1,133,705	1,030,763	1,224,991	1,367,103

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Adult Misdemeanor						
Salaries						
115 4031001	Salaries & Wages	56,474	77,276	94,713	56,363	56,780
115 4031002	Salaries-Overtime	390		188		
115 4031010	Accrued Annual Leave	2,763-	2,678			
Obj 001	Salaries	54,100	79,953	94,901	56,363	56,780
Personnel Benefits						
115 4032002	Benefits-Direct	15,230	31,961	43,407	26,525	30,760
Obj 002	Personnel Benefits	15,230	31,961	43,407	26,525	30,760
Other Services - Charges						
115 4034147	Contract Defend-Basic	186,378	189,000	176,715	192,780	196,635
115 4034156	Panel Attorney	42,867	30,742	15,084	5,000	5,000
Obj 004	Other Services - Charges	229,245	219,742	191,799	197,780	201,635
Fnc 403	Adult Misdemeanor	298,575	331,657	330,108	280,668	289,175
Juvenile Offender						
Salaries						
115 4041001	Salaries & Wages	77,429				3,626
115 4041010	Accrued Annual Leave	4,131	4,131-			
Obj 001	Salaries	81,560	4,131-			3,626
Personnel Benefits						
115 4042002	Benefits-Direct	24,438				1,939
Obj 002	Personnel Benefits	24,438				1,939
Other Services - Charges						
115 4044156	Panel Attorney	280	1,507			
Obj 004	Other Services - Charges	280	1,507			
Fnc 404	Juvenile Offender	106,278	2,624-			5,565
Truancy At-Risk-Youth						
Salaries						
115 4061001	Salaries & Wages	4,075				
115 4061010	Accrued Annual Leave	217	217-			
Obj 001	Salaries	4,293	217-			

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Truancy At-Risk-Youth						
Personnel Benefits						
115 4062002	Benefits-Direct	1,286				
Obj 002	Personnel Benefits	1,286				
Fnc 406	Truancy At-Risk-Youth	5,579	217-			
Civil Com Mental Health						
Salaries						
115 4071001	Salaries & Wages		3,168		3,465	1,813
115 4071010	Accrued Annual Leave		36			
Obj 001	Salaries		3,204		3,465	1,813
Personnel Benefits						
115 4072002	Benefits-Direct		1,767		1,859	970
Obj 002	Personnel Benefits		1,767		1,859	970
Fnc 407	Civil Com Mental Health		4,971		5,324	2,783
Sub 400	Assigned Counsel	1,334,537	1,468,325	1,360,871	1,734,569	1,892,477

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Felony Division						
Reclassification & Cost Alloc.						
115 4110200	Ending Fund Balance Restrict				17,325	88,689
Obj 000	Reclassification & Cost Alloc.				17,325	88,689
Salaries						
115 4111001	Salaries & Wages	786,301	800,893	724,297	760,794	835,394
115 4111002	Salaries-Overtime	434	865	228		1,500
115 4111010	Accrued Annual Leave	7,532-	2,095-		5,000	5,000
Obj 001	Salaries	779,203	799,663	724,525	765,794	841,894
Personnel Benefits						
115 4112002	Benefits-Direct	227,937	236,539	220,113	249,538	279,213
115 4112004	Benefits-Bank Accruals	104-	490			500
Obj 002	Personnel Benefits	227,833	237,029	220,113	249,538	279,713
Other Services - Charges						
115 4114118	Audit Costs	708	706			800
115 4114191	Prof Serv-Purchasing	36	30			
Obj 004	Other Services - Charges	744	736			800
Fnc 411	Felony Division	1,007,780	1,037,428	944,638	1,032,657	1,211,096
District Court						
Salaries						
115 4171001	Salaries & Wages	62,879	126,229	101,954	150,160	87,581
115 4171002	Salaries-Overtime	745	1,088			1,000
115 4171010	Accrued Annual Leave	1,342-	6,012		2,000	2,000
Obj 001	Salaries	62,283	133,329	101,954	152,160	90,581
Personnel Benefits						
115 4172002	Benefits-Direct	22,559	44,522	39,698	59,719	36,188
115 4172004	Benefits-Bank Accruals	370-	167-	65		500
Obj 002	Personnel Benefits	22,190	44,355	39,764	59,719	36,688
Fnc 417	District Court	84,472	177,684	141,717	211,879	127,269
Juvenile Division						
Salaries						
115 4191001	Salaries & Wages	31,253	49,381	61,036	65,629	69,738
115 4191010	Accrued Annual Leave	2,677	1,603-		266	2,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Attorney						
Juvenile Division						
Obj 001	Salaries	33,930	47,778	61,036	65,895	71,738
Personnel Benefits						
115 4192002	Benefits-Direct	10,205	19,884	15,053	25,048	26,548
Obj 002	Personnel Benefits	10,205	19,884	15,053	25,048	26,548
Fnc 419	Juvenile Division	44,135	67,662	76,089	90,943	98,286
Sub 410	Attorney	1,136,387	1,282,773	1,162,444	1,335,479	1,436,651

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Clerk						
Clerk						
Reclassification & Cost Alloc.						
115 4210200	Ending Fund Balance Restrict					37,184
Obj 000	Reclassification & Cost Alloc.					37,184
Salaries						
115 4211001	Salaries & Wages	120,029	114,682	106,373	131,475	134,424
115 4211002	Salaries-Overtime	3,182	2,569	2,221	524	5,000
115 4211003	Salaries-Extra Help	9,520		2,913	12,500	8,027
115 4211010	Accrued Annual Leave	956-	1,704-			
Obj 001	Salaries	131,775	115,548	111,507	144,499	147,451
Personnel Benefits						
115 4212002	Benefits-Direct	53,918	49,080	56,123	72,869	75,305
115 4212004	Benefits-Bank Accruals	330	266-	358		
Obj 002	Personnel Benefits	54,248	48,815	56,481	72,869	75,305
Other Services - Charges						
115 4214101	Professional Services	118	118			
115 4214191	Prof Serv-Purchasing	2				
Obj 004	Other Services - Charges	120	118			
Fnc 421	Clerk	186,143	164,481	167,988	217,368	259,940
Sub 420	Clerk	186,143	164,481	167,988	217,368	259,940

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
District Court						
Reclassification & Cost Alloc.						
115 4410100	Operating Transfers Out-Misc	540				
Obj 000	Reclassification & Cost Alloc.	540				
Salaries						
115 4411001	Salaries & Wages	248,285	245,106	212,769	246,043	299,493
115 4411002	Salaries-Overtime	4,049	4,620	1,829		1,000
115 4411010	Accrued Annual Leave	4,212	140			
Obj 001	Salaries	256,545	249,866	214,598	246,043	300,493
Personnel Benefits						
115 4412002	Benefits-Direct	108,338	114,328	101,799	119,484	145,394
115 4412004	Benefits-Bank Accruals	16-	1,157	174		
Obj 002	Personnel Benefits	108,322	115,485	101,973	119,484	145,394
Supplies						
115 4413101	Office & Operating Supplies	5,869	773	681	1,000	1,000
115 4413104	Printing	229				
115 4413132	Supplies-Courtroom Costs	286				
115 4413134	Supplies-Copier	219	89			
115 4413501	Small Tools & Minor Equipmen	325				
115 4413502	Computer Software	26,299				
115 4413504	Small Tools-Office Equipment	222				
115 4413508	Small Tools-Furniture	163				
115 4413590	Small Attrac Computer/Monito	10,120				
Obj 003	Supplies	43,731	861	681	1,000	1,000
Other Services - Charges						
115 4414101	Professional Services	7,127	3,884	40,322	40,000	10,000
115 4414111	Prof Serv-Interpreter	28,234	17,669	12,910	18,000	24,000
115 4414191	Prof Serv-Purchasing	1,700	1,434	1,252	1,366	1,462
115 4414192	Prof Serv-Tech Services	51,176	54,132	48,168	52,547	48,746
115 4414201	Communications-Telephone	6,116	6,412	545		
115 4414202	Communications-Postage	166	339			
115 4414301	Travel	7,930	6,999			
115 4414501	Operating Rental & Leases	146,961	123,778	123,778	135,030	
115 4414590	Rent-Facilities Maint					135,030
115 4414690	Insurance-Interfund	127,924				
115 4414801	Repair & Maintenance	192				
115 4414901	Miscellaneous				21,338	77,655
115 4414909	Misc-Witness Fees\Mileage		345	234		
115 4414929	Subscriptions/Law Books		5,000			

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
District Court						
District Court						
Obj 004	Other Services - Charges	377,526	219,991	227,209	268,281	296,893
Fnc 441	District Court	786,664	586,204	544,461	634,808	743,780
DUI Court						
Salaries						
115 4441001	Salaries	10,432				
Obj 001	Salaries	10,432				
Personnel Benefits						
115 4442002	Benefits-Direct	4,405				
Obj 002	Personnel Benefits	4,405				
Supplies						
115 4443101	Office & Operating Supplies	1,050				
Obj 003	Supplies	1,050				
Other Services - Charges						
115 4444101	Professional Services	34,445				
115 4444201	Communications-Telephone	427				
115 4444501	Operating Rentals	932				
Obj 004	Other Services - Charges	35,804				
Fnc 444	DUI Court	51,691				
Sub 440	District Court	838,355	586,204	544,461	634,808	743,780

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Superior Court						
Superior Court						
Salaries						
115 4511001	Salaries & Wages	196,336	248,657	242,596	271,005	270,319
115 4511002	Salaries-Overtime	2,832	4,498	3,015	1,000	1,500
115 4511010	Accrued Annual Leave	3,367-	1,438			
115 4511025	Salaries-Court Commissioners			17,955	31,725	
Obj 001	Salaries	195,801	254,593	263,566	303,730	271,819
Personnel Benefits						
115 4512002	Benefits-Direct	82,710	110,723	117,015	130,418	122,237
115 4512004	Benefits-Bank Accruals	1,262-	1,645	271-		
Obj 002	Personnel Benefits	81,448	112,368	116,745	130,418	122,237
Supplies						
115 4513104	Printing	25,146				
115 4513501	Small Tools & Minor Equipmen	1,298				
115 4513590	Small Attrac Computer/Monito	757				
Obj 003	Supplies	27,201				
Other Services - Charges						
115 4514101	Professional Services	45,965	196			
115 4514191	Prof Serv-Purchasing	340	286	728	794	849
115 4514201	Communications-Telephone	80				
115 4514301	Travel	1,531	2,375			
115 4514901	Miscellaneous	692			43,898	18,217
Obj 004	Other Services - Charges	48,608	2,857	728	44,692	19,066
Capital Outlay						
115 4516401	Machinery & Equipment	5,115				
Obj 006	Capital Outlay	5,115				
Fnc 451	Superior Court	358,173	369,818	381,038	478,840	413,122
Sub 450	Superior Court	358,173	369,818	381,038	478,840	413,122

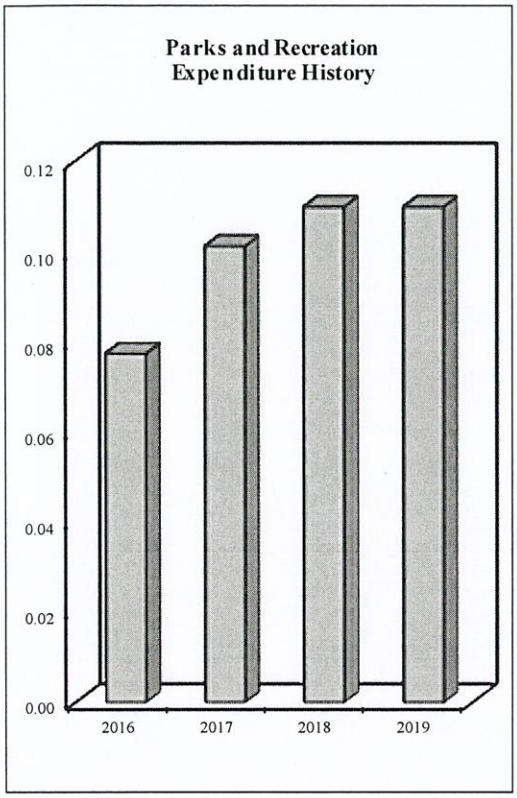
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Youth Service Center						
Administration						
Salaries						
115 4611001	Salaries & Wages	35,629	24,521	24,164	32,488	33,219
115 4611002	Salaries-Overtime	673	140			
115 4611010	Accrued Annual Leave	198	14			
Obj 001	Salaries	36,500	24,675	24,164	32,488	33,219
Personnel Benefits						
115 4612002	Benefits-Direct	16,273	11,085	13,343	18,137	18,745
115 4612004	Benefits-Bank Accruals	3	12-	526-		
Obj 002	Personnel Benefits	16,276	11,073	12,817	18,137	18,745
Other Services - Charges						
115 4614101	Professional Services	18,737	510			
115 4614401	Advertising	344				
Obj 004	Other Services - Charges	19,081	510			
Fnc 461	Administration	71,856	36,257	36,982	50,625	51,964
Resident Care & Custody						
Salaries						
115 4661001	Salaries & Wages	464,070	437,801	408,097	468,423	478,502
115 4661002	Salaries-Overtime	43,320	41,067	32,429	35,908	35,000
115 4661010	Accrued Annual Leave	5,201-	5,009-			
Obj 001	Salaries	502,190	473,860	440,526	504,331	513,502
Personnel Benefits						
115 4662002	Benefits-Direct	208,256	221,489	219,076	244,550	252,456
115 4662004	Benefits-Bank Accruals	6,214	6,408	1,230-		
Obj 002	Personnel Benefits	214,471	227,897	217,846	244,550	252,456
Other Services - Charges						
115 4664175	Prof Serv - Medical Contract		10,484			79,129
115 4664191	Prof Serv-Purchasing	120	101	7	8	8
115 4664193	Prof Serv Meal Srvs	92,005	27,509	55,293	55,293	55,293
Obj 004	Other Services - Charges	92,125	38,094	55,300	55,301	134,430
Fnc 466	Resident Care & Custody	808,785	739,851	713,672	804,182	900,388
Sub 460	Youth Service Center	880,641	776,108	750,654	854,807	952,352

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Assigned Counsel						
Flex Cost-Adult Felony						
Reclassification & Cost Alloc.						
115 5520200	Ending Fund Balance Restrict					74
Obj 000	Reclassification & Cost Alloc.					74
Other Services - Charges						
115 5524122	Prof Serv-Experts			24,244	38,081	6,853
Obj 004	Other Services - Charges			24,244	38,081	6,853
Fnc 552	Flex Cost-Adult Felony			24,244	38,081	6,927
Flex Cost-Adult Misdemeanor						
Other Services - Charges						
115 5534122	Prof Serv-Experts			7,000		
Obj 004	Other Services - Charges			7,000		
Fnc 553	Flex Cost-Adult Misdemeanor			7,000		
Flex Cost-Juvenile Offender						
Other Services - Charges						
115 5544122	Prof Serv-Experts			2,813		
Obj 004	Other Services - Charges			2,813		
Fnc 554	Flex Cost-Juvenile Offender			2,813		
Flex Cost-ITA Committments						
Other Services - Charges						
115 5574122	Prof Serv-Experts			4,024		
Obj 004	Other Services - Charges			4,024		
Fnc 557	Flex Cost-ITA Committments			4,024		
Sub 550	Assigned Counsel			38,081	38,081	6,927
Fnd 115	Criminal Justice Sales Tax	6,760,010	6,342,984	6,184,458	7,599,529	8,440,605
	Report Final Totals	6,760,010	6,342,984	6,184,458	7,599,529	8,440,605

Parks and Recreation



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	39,761	50,869	43,300	43,300
Personnel Benefits	18,504	21,778	25,370	25,370
Supplies	6,430	8,780	9,000	9,000
Other Services & Charges	12,670	19,722	19,907	19,907
Intergovernmental Services	68	68	1,000	1,000
Capital Outlay	-	-	11,400	11,400
Total Expenditures	77,433	101,217	109,977	109,977
Ending Fund Balance	69,417	69,103	70,023	70,023
Total	146,850	170,320	180,000	180,000

Our Purpose:

To provide, maintain and make available superior park facilities to address the leisure needs of the public.

Program Description:

The Yakima County Parks Division oversees two (2) facilities namely the Eschbach Nature Area (150 acres), and the Lower Naches Community Park (8 acres). These facilities are operated to provide a maximum level of public service within the budget appropriation. Parks Division owns the Sun Valley Shooting Park (244 acres) located east of Moxee. Approximately 33 acres is managed as a County Law Enforcement training range, and the remainder is leased to and managed by the Central Washington Range Conservancy, a not-for-profit organization. The Division also owns a one-acre Nelson Pioneer Cemetery located in the community of Gleed.

Major objectives:

- Oversee Eschbach Nature Area to maintain year round limited public access.
- Continue to maintain Lower Naches Community Park with the current FTE and volunteers.
- Oversee ongoing maintenance and improvement of the Shooting Range for the Sheriff and Department of Corrections departments.
- Fund the County's commitment to the Central Washington Range Conservancy to assist in maintaining Public access to the Sun Valley Shooting Park.

Revenue Sources:

The Parks Division relies on the County General Fund for funding for ongoing operations and maintenance for the Law Enforcement Training facility and volunteers to provide maintenance of the Lower Naches Community Park.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Parks and Recreation						
REVENUES						
120 12030850001	Beg fund Bal - Assigned				80,000	80,000
120 12034193001	Maintenance Service Fees				5,000	5,000
120 12036111001	Investment Interest	560	928	1,177		
120 12036111032	Gain/Loss on Investments	117-	25-	142		
120 12036132001		3				
120 12039700002	Operating Transfers In-C/EX	100,000	100,000	100,000	95,000	95,000
Fnd 120	Parks and Recreation	100,446	100,903	101,319	180,000	180,000

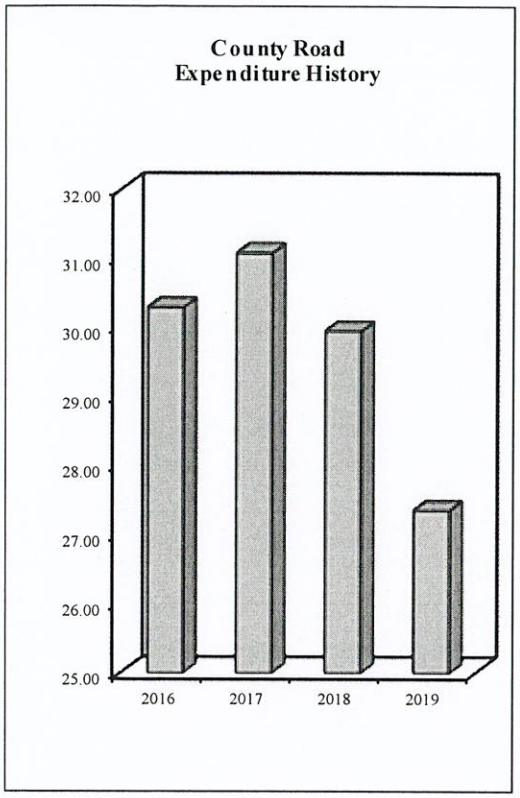
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Parks and Recreation						
Parks & Rec						
Traditional						
Reclassification & Cost Alloc.						
120 100250	Ending Fund Bal - Assigned				70,023	70,023
Obj 000	Reclassification & Cost Alloc.				70,023	70,023
Salaries						
120 101001	Salaries & Wages	39,711	50,112	33,204	43,000	43,000
120 101002	Salaries-Overtime	37	7	590		
120 101003	Salaries-Extra Help	14	751		300	300
Obj 001	Salaries	39,761	50,869	33,794	43,300	43,300
Personnel Benefits						
120 102002	Benefits-Direct	31,241	36,624	22,657	21,070	21,070
120 102003	Benefits-Indirect	5,036	5,054	3,284	4,300	4,300
Obj 002	Personnel Benefits	36,278	41,678	25,941	25,370	25,370
Supplies						
120 103101	Office & Operating Supplies	2,487	5,257	6,721	7,500	7,500
120 103501	Small Tools & Minor Equipmen	64	1		500	500
120 103590	Small Attrac-Tracked Invento	3,879	3,523	942	1,000	1,000
Obj 003	Supplies	6,430	8,780	7,663	9,000	9,000
Other Services - Charges						
120 104101	Professional Services	847	1,285	1,480	1,000	1,000
120 104125	Prof Serv-Indirect		906	1,061	1,157	1,301
120 104191	Prof Serv-Purchasing Serv	676	618	428	467	495
120 104202	Communication-Postage			8		
120 104501	Operating Rentals & Lease	8,235	14,632	13,793	10,500	10,500
120 104701	Utility Services	2,412	2,149	1,916	3,050	3,050
120 104801	Repairs & Maintenance	304	132	164	3,500	3,500
120 104901	Miscellaneous	196			233	61
Obj 004	Other Services - Charges	12,670	19,722	18,850	19,907	19,907
Intergovernmental Services						
120 105101	xIntergov Prof Services				1,000	1,000
120 105301	xExternal Taxes & Oper Asses	68	68	136		
Obj 005	Intergovernmental Services	68	68	136	1,000	1,000
Sub 010	Traditional	95,206	121,117	86,383	168,600	168,600

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Parks and Recreation						
Parks & Rec						
Fringe Overhead						
Personnel Benefits						
120 192002	Benefits-Direct	12,948-	16,250-	12,158-		
120 192003	Benefits-Indirect	4,827-	3,650-	2,481-		
Obj 002	Personnel Benefits	17,774-	19,900-	14,640-		
Sub 019	Fringe Overhead	17,774-	19,900-	14,640-		
Capital Projects						
Capital Outlay						
120 906501	Construction In Progress				11,400	11,400
Obj 006	Capital Outlay				11,400	11,400
Sub 090	Capital Projects				11,400	11,400
Fnd 120	Parks and Recreation	77,433	101,217	71,744	180,000	180,000

County Road



Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Budget
Maintenance	10,945,167	11,301,279	10,444,800	10,691,500
Administration	3,574,719	3,619,589	3,244,261	3,323,798
Construction	14,514,582	14,873,102	13,747,400	10,660,200
Miscellaneous	1,258,071	1,287,527	2,513,990	2,681,565
Special Operations	-	-	-	-
Total Expenditures	30,292,539	31,081,497	29,950,451	27,357,063
Ending Fund Balance	6,117,563	3,641,174	1,083,962	727,012
Total	36,410,102	34,722,671	31,034,413	28,084,075

Program Description:

The County Road Division of the Public Services Department is responsible for the Maintenance, Preservation and Improvement of 1,633 miles of roads, 308 federally inventoried bridges and 267 short-span bridges. The County Road Division is also responsible for the administration, accounting and right-of-way management to support these primary activities.

Major Objectives:

- Maintain and Preserve the County's road and bridge inventory is a condition that meets the transportation demands places on it.
- Sustain a Safety Improvement Program, including enhanced traffic law enforcement, in order to ensure the safety of persons traveling on Yakima County roads.
- Plan, Design and Construct those vital transportation improvements identified in the adopted annual road program and Six Year Transportation Improvement Program.
- Aggressively pursue grants, loans and other innovative financing opportunities required to sustain the road and bridge improvements necessary to support the continued economic vitality of the region.
- Sustain a Maintenance Management system in order to ensure the long term, economical and efficient maintenance of County roads.
- Implement organizational and operational programs including: providing adequate levels of staff, developing employee training opportunities, and streamlining development review processes.
- Maintain and update countywide transportation plan.

Revenue/Expenditure Comment:

Major sources of revenue for the County Roads includes: up to $2.25 per $1,000 of assessed value property tax in the unincorporated areas of Yakima County. For 2019, the Maximum Lawful Road levy is estimated to be $15,091,000. For the Preliminary Budget, a Levy Shift of $2,000,000 is assumed, lowering the Road Levy to $13,149,000, with a resulting Levy Rate of $1.90 per $1,000 of assessed valuation. Other major fund sources are: direct allocation of the County's share of the State Gas Tax, and funds from State and Federal Transportation Grants.

County Road (cont.)

County Road spending priorities are: Maintaining and preserving the existing system, providing targeted improvements calculated to improve the safety of County roads, enhancing the economic viability of the region through focused investment in transportation improvements, and provide for enhanced quality of life for Yakima County citizens.

The County Road fund also focuses on traffic Safety by funding the cost of three and one half Sheriff's Deputies under an annual contract between the County Sheriff and Board of County Commissioners. Four Deputies are assigned to a Traffic Enforcement Squad but are available to answer higher priority criminal and life safety calls. Implementation of the contract and performance measurements are identified in a Memorandum of Understanding between the County Engineer and the County Sheriff. For budget purposes a 2019 County Road expenditure amount of $512,000 for traffic policing is included in the Preliminary Budget.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
REVENUES						
121 12130800001	Beginning Fund Balance				4,260,000	2,450,000
121 12131110001	Real Property	11,817,422	12,335,654	12,514,329	12,291,007	12,272,696
121 12131130001	Sale of Tax Title Property	292	294			
121 12131720001	Leasehold Excise Tax	38,576	44,679	37,431		
121 12131743001	Harvest Tax	13,031	3,900	45,659		
121 12132191001	Franchise Fees	4,786	4,067	2,472		
121 12132240001	Street & Curb Permits	64,800	63,700	59,800		
121 12132240002	Street & Curb Permits-Adress	20,505	24,560	10,445		
121 12133210681	Fed Forest Yield	580,082	112,257	543,076	235,000	235,000
121 12133215211	Fed Grazing Leases-Taylor Ac	1,930	2,233	1,618		
121 12133215601	Wildlife Refuge	2,350	2,390	2,414		
121 12133320201	Fed Hiway Adm-STP (R)	145,156	500,553		185,200	
121 12133320202	Fed Hiway Adm-STP (BR)	5,306,941	5,106,431	62,710	1,257,000	1,257,000
121 12133320204	Fed Hiway Adm-STP (S)			159,592		
121 12133320212	Fed Hiway Admin-STP (ER)	210,348	108,276	570,603		
121 12133402801	Utilities & Transportation C			8,520		
121 12133403603	DOT	1,747,944	252,056			
121 12133403702	Co Rd Admin Brd-RAP	73,890	451,100	427,610	3,779,000	364,000
121 12133403721	Co Rd Admin Brd-CAPA	1,214,298	1,032,346	921,053	1,088,692	1,050,000
121 12133403801	TIB	1,053,374	572,319	170,123	146,300	3,346,300
121 12133600751	Multimodal Transportation	195,427	204,592	208,730		
121 12133600891	Motor Vehicle Fuel Tax-Co-Rd	6,139,702	6,770,504	5,329,952	6,098,614	6,223,679
121 12133602311	DNR PILT NAP/NRCA	8,349	7,731			
121 12133602511	In Lieu of Taxes-State	29,130	11,875	28,142		
121 12133707857	City - Yakima Annex Impact F	39,095	39,095	39,095		
121 12134143001	Budgeting and Accounting Ser	181	469	195		
121 12134144004	Data Consulting Services	25,702				
121 12134175002	Sales Plans NT	2,025	1,140	1,820		
121 12134181001	Printing Copies	25,062	29,327			
121 12134182001	Engineering Fees & Charges	608,693	229,609	387,287		
121 12134410001	Road Maint & Repair Charges		23,116			
121 12134410091	Road Strt Maint/Repair Oth G	23,489	18,883			
121 12134583002	Transportation-Long Plat Rev			5,010		
121 12134583003	Transportation-Short Plat Re	23,050	18,775	26,380		
121 12135951001	New Penalty Special Assessme		7	111		
121 12136111001	Investment Interest	58,251	60,221	79,692		
121 12136111032	Gain/Loss on Investments	7,791-	7,329	461		
121 12136132001		3,956				
121 12136140001	Interest Notes/Contract AR R	1,158	388	2,093		
121 12136140007	Interest - Interfund	484				
121 12136142001	Interest-Special Assessment		4	72		
121 12136142002	Int PredeteminedSpecial Asse	158	418	510		
121 12136711001	Donations-Mitigation			2,056		
121 12136712001	Development Contributions	13,590				
121 12136810003	Assessment Principal-RID 98	1,000	2,037	5,945		
121 12136910001	Sale of Scrap & Junk	1,873		3,215		
121 12136981001	Cashiers Over/Short					

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
REVENUES						
121 12136990001		2,517				
121 12136991001	Other Misc Revenue		17,195	2,411	117,000	116,800
121 12139520001	Comp Loss/Impairment	957-	6,404-	6,499-		
121 12139530001	Comp Loss/Impairment Othe	43,998	16,873	13,411		
121 12139700001	Operating Transfers In	46,946				
121 12139700003	Operating Trans In-RE Cap Pr	395,181	859,596		1,499,000	
121 12139700021	Operating Trans In-SEID	76,609	927,370	754,450	77,600	768,600
Fnd 121	County Road	30,052,604	29,856,964	22,421,994	31,034,413	28,084,075

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Preservation-Roadway						
Salaries						
121 1301001	Salaries - Wages	135,305	144,794	143,067		
121 1301002	Salaries-Overtime	27,344	32,270	26,836		
121 1301003	Salaries-Extra Help	15,863	16,986	16,059		
Obj 001	Salaries	178,512	194,050	185,962		
Personnel Benefits						
121 1302002	Benefits-Direct	72,877	81,638	83,163		
121 1302003	Benefits-Indirect	21,210	25,951	24,972		
Obj 002	Personnel Benefits	94,087	107,590	108,135		
Supplies						
121 1303101	Office-Operating Supplies	976,352	1,059,947	1,227,881		
121 1303201	Fuel Consumed	369				
121 1303501	Small Tools - Minor Equipmen	1,445		239		
Obj 003	Supplies	978,167	1,059,947	1,228,120		
Other Services - Charges						
121 1304101	Professional Services	5,165	211	43,736		
121 1304202	Communication-Postage			83		
121 1304401	Advertising	392	411	1,164		
121 1304501	Operating Rentals - Leases	198,380	210,368	229,190		
121 1304701	Utility Services	39				
121 1304801	Repairs - Maintenance	4,202	19,754	3,688		
121 1304901	Miscellaneous	4,499	15,155	77	1,761,000	1,861,000
Obj 004	Other Services - Charges	212,675	245,898	277,937	1,761,000	1,861,000
Intergovernmental Services						
121 1305101	xIntergov Prof Services	16,764	46,860			
Obj 005	Intergovernmental Services	16,764	46,860			
Sub 130	Preservation-Roadway	1,480,206	1,654,344	1,800,155	1,761,000	1,861,000
Preservation-Structures						
Other Services - Charges						
121 1504401	Advertising			137		
Obj 004	Other Services - Charges			137		
Sub 150	Preservation-Structures			137		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Traffic Policing						
Other Services - Charges						
121 1704101	Professional Services	389,352	448,000	434,496	512,000	512,000
Obj 004	Other Services - Charges	389,352	448,000	434,496	512,000	512,000
Sub 170	Traffic Policing	389,352	448,000	434,496	512,000	512,000
Principal-Road Contsruction						
Debt Service-Principal						
121 1957801	Intergov Loans-Principal	891,227	891,227	891,227	875,438	904,764
Obj 007	Debt Service-Principal	891,227	891,227	891,227	875,438	904,764
Sub 195	Principal-Road Contsruction	891,227	891,227	891,227	875,438	904,764
Roadway						
Salaries						
121 2301001	Salaries & Wages	810,969	734,534	774,039		
121 2301002	Salaries-Overtime	2,869	2,556	1,409		
121 2301003	Salaries-Extra Help	5,825	5,935	8,579		
Obj 001	Salaries	819,662	743,025	784,027		
Personnel Benefits						
121 2302002	Benefits-Direct	358,888	332,636	376,287		
121 2302003	Benefits-Indirect	105,837	110,528	116,251		
Obj 002	Personnel Benefits	464,725	443,163	492,538		
Supplies						
121 2303101	Office & Operating Supplies	1,229,247	1,255,822	1,124,537		
121 2303201	Fuel Consumed	3,851	8,121	9,208		
121 2303501	Small Tools & Minor Equipmen	404	79	354		
121 2303590	Small Attrac-Tracked Invento	1,560	76			
Obj 003	Supplies	1,235,062	1,264,098	1,134,098		
Other Services - Charges						
121 2304101	Professional Services	549	4,797	218		
121 2304201	Communication-Telephone	4,900	5,155	4,171		
121 2304202	Communication-Postage		40			
121 2304301	Travel		48			
121 2304401	Advertising	1,259	768	178		
121 2304501	Operating Rentals & Lease	1,180,657	1,097,315	1,160,839		
121 2304701	Utility Services	5,187	6,672	4,918		
121 2304801	Repairs & Maintenance	15,952	1,996	11,277		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Roadway						
Other Services - Charges						
121 2304901	Miscellaneous	1,000	1,286-	1,507	3,622,600	3,700,000
Obj 004	Other Services - Charges	1,209,504	1,115,505	1,183,108	3,622,600	3,700,000
Intergovernmental Services						
121 2305101	Intergov Prof Services		1,634			
Obj 005	Intergovernmental Services		1,634			
Sub 230	Roadway	3,728,953	3,567,426	3,593,772	3,622,600	3,700,000
Storm Drainage						
Salaries						
121 2401001	Salaries & Wages	188,758	163,579	143,132		
121 2401002	Salaries-Overtime	6,356	4,298	735		
121 2401003	Salaries-Extra Help	3,401	2,252	1,390		
Obj 001	Salaries	198,515	170,129	145,256		
Personnel Benefits						
121 2402002	Benefits-Direct	86,321	75,925	69,357		
121 2402003	Benefits-Indirect	25,376	25,180	21,573		
Obj 002	Personnel Benefits	111,697	101,106	90,930		
Supplies						
121 2403101	Office & Operating Supplies	42,267	14,029	6,529		
121 2403501	Small Tools & Minor Equipmen	173	1,046			
121 2403590	Small Attrac-Tracked Invento	162				
Obj 003	Supplies	42,602	15,075	6,529		
Other Services - Charges						
121 2404101	Professional Services		900			
121 2404201	Communication-Telephone	41	243	179		
121 2404501	Operating Rentals & Lease	251,539	295,830	222,488		
121 2404701	Utility Services	489		1,061		
121 2404801	Repairs & Maintenance	154,543		8,700		
121 2404901	Miscellaneous	350			592,200	601,000
Obj 004	Other Services - Charges	406,962	296,972	232,428	592,200	601,000
Sub 240	Storm Drainage	759,776	583,282	475,144	592,200	601,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Structures						
Salaries						
121 2501001	Salaries & Wages	37,213	43,134	30,398		
121 2501002	Salaries-Overtime	164	5,350	202		
121 2501003	Salaries-Extra Help	1,948	167	170		
Obj 001	Salaries	39,326	48,651	30,770		
Personnel Benefits						
121 2502002	Benefits-Direct	16,714	21,846	14,714		
121 2502003	Benefits-Indirect	4,863	7,273	4,590		
Obj 002	Personnel Benefits	21,577	29,119	19,304		
Supplies						
121 2503101	Office & Operating Supplies	10,823	15,105	41,681		
121 2503501	Small Tools & Minor Equipmen	140		522		
121 2503590	Small Attrac-Tracked Invento	226		1,421		
Obj 003	Supplies	11,189	15,105	43,624		
Other Services - Charges						
121 2504101	Professional Services	1,019		1,290		
121 2504501	Operating Rentals & Lease	40,325	65,124	40,358		
121 2504701	Utility Services	345	722	259		
121 2504801	Repairs & Maintenance	248,458				
121 2504901	Miscellaneous	1,150	870		133,600	140,000
Obj 004	Other Services - Charges	291,298	66,717	41,907	133,600	140,000
Intergovernmental Services						
121 2505101	xIntergov Prof Services	150	21,814	5,597		
Obj 005	Intergovernmental Services	150	21,814	5,597		
Sub 250	Structures	363,540	181,405	141,202	133,600	140,000
Sidewalks						
Salaries						
121 2611001	Salaries & Wages	5,905	9,702	4,656		
121 2611002	Salaries - Overtime	76	73			
121 2611003	Salaries - Extra Help	220	1,967			
Obj 001	Salaries	6,201	11,742	4,656		
Personnel Benefits						
121 2612002	Benefits-Direct	2,662	4,733	2,235		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Sidewalks						
Personnel Benefits						
121 2612003	Benefits-Indirect	777	1,466	699		
Obj 002	Personnel Benefits	3,440	6,200	2,933		
Supplies						
121 2613101	Office & Operating Supplies	2,787	2,872			
Obj 003	Supplies	2,787	2,872			
Other Services - Charges						
121 2614501	Operating Rentals & Lease	3,663	6,607	3,275		
121 2614701	Utility Services	147	259			
121 2614801	Repairs & Maintenance		76	487		
121 2614901	Miscellaneous				37,600	35,000
Obj 004	Other Services - Charges	3,810	6,942	3,761	37,600	35,000
Sub 261	Sidewalks	16,238	27,756	11,351	37,600	35,000
Street Lighting						
Salaries						
121 2631001	Salaries & Wages			341		
Obj 001	Salaries			341		
Personnel Benefits						
121 2632002	Benefits-Direct			164		
121 2632003	Benefits-Indirect			51		
Obj 002	Personnel Benefits			215		
Other Services - Charges						
121 2634201	Communication-Telephone		47			
121 2634701	Utility Services	85,265	81,738	63,246		
121 2634801	Repairs & Maintenance	47,201	83,049	12,928		
121 2634901	Miscellaneous				127,200	130,000
Obj 004	Other Services - Charges	132,467	164,835	76,174	127,200	130,000
Sub 263	Street Lighting	132,467	164,835	76,731	127,200	130,000
Traffic Control Devices						
Salaries						
121 2641001	Salaries & Wages	180,245	192,565	187,868		
121 2641002	Salaries-Overtime	12,417	21,917	9,952		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Traffic Control Devices						
Salaries						
121 2641003	Salaries-Extra Help	13,636	16,082	13,712		
Obj 001	Salaries	206,298	230,563	211,532		
Personnel Benefits						
121 2642002	Benefits-Direct	86,679	99,178	97,236		
121 2642003	Benefits-Indirect	25,045	32,134	29,667		
Obj 002	Personnel Benefits	111,723	131,312	126,903		
Supplies						
121 2643101	Office & Operating Supplies	513,308	580,068	556,931		
121 2643201	Fuel Consumed		39			
121 2643501	Small Tools & Minor Equipmen	6,718	4,098	261		
121 2643502	Computer Software	4,350				
121 2643590	Small Attrac-Tracked Invento	373	368	70		
Obj 003	Supplies	524,749	584,573	557,263		
Other Services - Charges						
121 2644101	Professional Services	1,159		1,785		
121 2644201	Communication-Telephone	10,823	11,016	10,232		
121 2644202	Communication-Postage	50	106	32		
121 2644401	Advertising	813				
121 2644501	Operating Rentals & Lease	125,729	143,061	127,878		
121 2644701	Utility Services	9,090	12,249	12,651		
121 2644801	Repairs & Maintenance	63,570	82,194	28,985		
121 2644901	Miscellaneous	601	822	637	1,085,700	1,100,000
Obj 004	Other Services - Charges	211,837	249,449	182,199	1,085,700	1,100,000
Intergovernmental Services						
121 2645101	C Intergov Prof Services	753				
Obj 005	Intergovernmental Services	753				
Sub 264	Traffic Control Devices	1,055,360	1,195,897	1,077,897	1,085,700	1,100,000
Snow & Ice Control						
Salaries						
121 2661001	Salaries & Wages	127,720	215,017	61,287		
121 2661002	Salaries-Overtime	24,577	51,407	8,236		
Obj 001	Salaries	152,298	266,424	69,523		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Snow & Ice Control						
Personnel Benefits						
121 2662002	Benefits-Direct	66,986	119,822	33,351		
121 2662003	Benefits-Indirect	19,873	39,895	10,390		
Obj 002	Personnel Benefits	86,859	159,717	43,741		
Supplies						
121 2663101	Office & Operating Supplies	119,151	124,221	12,655		
121 2663501	Small Tools & Minor Equipmen	433	1,494			
121 2663590	Small Attrac-Tracked Invento	324	497			
Obj 003	Supplies	119,908	126,212	12,655		
Other Services - Charges						
121 2664101	Professional Services	29,736	8,675			
121 2664201	Communication-Telephone	2,320	726	588		
121 2664301	Travel		236			
121 2664401	Advertising	744	363			
121 2664501	Operating Rentals & Lease	232,604	463,211	127,016		
121 2664701	Utility Services	54				
121 2664801	Repairs & Maintenance	3,518	2,095	787		
121 2664901	Miscellaneous				615,000	630,000
Obj 004	Other Services - Charges	268,976	475,306	128,391	615,000	630,000
Sub 266	Snow & Ice Control	628,041	1,027,659	254,309	615,000	630,000
Street Cleaning						
Salaries						
121 2671001	Salaries & Wages	32,277	34,594	30,237		
121 2671002	Salaries-Overtime	2,371	968	877		
121 2671003	Salaries-Extra Help			57		
Obj 001	Salaries	34,648	35,562	31,171		
Personnel Benefits						
121 2672002	Benefits-Direct	15,245	16,003	14,909		
121 2672003	Benefits-Indirect	4,504	5,334	4,598		
Obj 002	Personnel Benefits	19,749	21,337	19,507		
Supplies						
121 2673101	Office & Operating Supplies	1,383	775	1,971		
Obj 003	Supplies	1,383	775	1,971		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Street Cleaning						
Other Services - Charges						
121 2674501	Operating Rentals & Lease	64,850	70,366	53,288		
121 2674801	Repairs & Maintenance	24		2,584		
121 2674901	Miscellaneous			13	123,000	120,000
Obj 004	Other Services - Charges	64,874	70,366	55,886	123,000	120,000
Sub 267	Street Cleaning	120,655	128,041	108,534	123,000	120,000
Roadside						
Salaries						
121 2701001	Salaries & Wages	156,466	107,803	108,098		
121 2701002	Salaries-Overtime	2,850	2,908	3,881		
121 2701003	Salaries-Extra Help	14,978	14,234	19,356		
Obj 001	Salaries	174,295	124,944	131,335		
Personnel Benefits						
121 2702002	Benefits-Direct	72,211	52,202	56,712		
121 2702003	Benefits-Indirect	20,717	16,571	16,795		
Obj 002	Personnel Benefits	92,927	68,773	73,506		
Supplies						
121 2703101	Office & Operating Supplies	321,972	352,995	361,937		
121 2703501	Small Tools & Minor Equipmen	345	381	590		
121 2703590	Small Attrac-Tracked Invento	876	1,064	927		
Obj 003	Supplies	323,193	354,439	363,454		
Other Services - Charges						
121 2704101	Professional Services	96,180	91,786	93,866		
121 2704401	Advertising	540		797		
121 2704501	Operating Rentals & Lease	182,194	127,079	121,807		
121 2704701	Utility Services	9,967	8,972	6,869		
121 2704801	Repairs & Maintenance	1,248	468	557		
121 2704901	Miscellaneous				944,200	950,000
Obj 004	Other Services - Charges	290,130	228,306	223,895	944,200	950,000
Intergovernmental Services						
121 2705301	xExternal Taxes & Oper Asses	418	424	599		
Obj 005	Intergovernmental Services	418	424	599		
Sub 270	Roadside	880,964	776,886	792,789	944,200	950,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Maintenance Administration						
Salaries						
121 2901001	Salaries & Wages	515,539	432,530	430,074		
121 2901002	Salaries-Overtime	8,721	4,150	7,011		
121 2901003	Salaries-Extra Help	358	4,427	624		
121 2901009	Call Out/Standby	40,813	42,909	38,242		
Obj 001	Salaries	565,431	484,015	475,951		
Personnel Benefits						
121 2902002	Benefits-Direct	248,662	216,557	228,244		
121 2902003	Benefits-Indirect	73,464	71,934	71,291		
Obj 002	Personnel Benefits	322,126	288,491	299,535		
Supplies						
121 2903101	Office & Operating Supplies	5,235	10,020	14,949		
121 2903201	Fuel Consumed	257				
121 2903501	Small Tools & Minor Equipmen	2,865	1,777	377		
121 2903590	Small Attrac-Tracked Invento	745		3,707		
Obj 003	Supplies	9,103	11,798	19,033		
Other Services - Charges						
121 2904101	Professional Services	108,396	92,270	91,127		
121 2904192	Prof Serv-Info Serv	52,202	52,486	49,601		
121 2904201	Communication-Telephone	9,433	9,513	8,164		
121 2904202	Communication-Postage	141	132	43		
121 2904292	Communication-TS Phone	1,248	1,152	1,056		
121 2904301	Travel	660	974	833		
121 2904401	Advertising	6,076	6,005	3,426		
121 2904501	Operating Rentals & Lease	251,789	257,364	231,310		
121 2904701	Utility Services	179	188	168		
121 2904801	Repairs & Maintenance	66,845	354,010	61,976		
121 2904901	Miscellaneous	4,164-	12,647-		1,402,700	1,424,500
Obj 004	Other Services - Charges	492,806	761,447	447,704	1,402,700	1,424,500
Intergovernmental Services						
121 2905101	Intergov Prof Services	150				
Obj 005	Intergovernmental Services	150				
Sub 290	Maintenance Administration	1,389,615	1,545,750	1,242,223	1,402,700	1,424,500

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Interest-Road Construction						
Debt Service-Interest						
121 2958301	Interest on L-T External Deb	37,850	29,745	21,640	37,430	
Obj 008	Debt Service-Interest	37,850	29,745	21,640	37,430	
Sub 295	Interest-Road Construction	37,850	29,745	21,640	37,430	
Management						
Salaries						
121 3101001	Salaries & Wages	190,105	307,173	226,110		
121 3101002	Salaries-Overtime	73		60		
121 3101003	Salaries-Extra Help	234	796	21		
Obj 001	Salaries	190,411	307,968	226,192		
Personnel Benefits						
121 3102002	Benefits-Direct	76,886	130,142	94,242		
121 3102003	Benefits-Indirect	22,706	43,336	29,450		
Obj 002	Personnel Benefits	99,593	173,477	123,692		
Supplies						
121 3103101	Office & Operating Supplies	2,744	10,059	5,824		
121 3103501	Small Tools & Minor Equipmen	2,576	5,486	11,970		
121 3103502	Computer Software		139			
121 3103590	Small Attrac-Tracked Invento	54	501	1,415		
Obj 003	Supplies	5,374	16,185	19,210		
Other Services - Charges						
121 3104101	Professional Services	2,311	4,424	2,911		
121 3104125	Prof Serv-Indirect Costs	274,644	311,614	322,140	351,425	390,111
121 3104192	Prof Serv-Info Serv	10,252	10,308	9,741		
121 3104201	Communication-Telephone	1,537	790	345		
121 3104202	Communication-Postage		150	74		
121 3104292	Communication-TS Phone	898	810	743		
121 3104301	Travel	15		158		
121 3104401	Advertising	472	155	329		
121 3104501	Operating Rentals & Lease	7,474	15,488	12,010		
121 3104601	Insurance	52		50		
121 3104801	Repairs & Maintenance	718	2,163	5,125		
121 3104901	Miscellaneous	20,586	20,007	19,256	1,274,312	1,281,200
121 3104945	Misc-Interest on Tax Refunds	12	34	67		
Obj 004	Other Services - Charges	318,970	365,942	372,949	1,625,737	1,671,311

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Management						
Intergovernmental Services						
121 3105101	xIntergov Prof Services	1,292	1,511	1,511		
Obj 005	Intergovernmental Services	1,292	1,511	1,511		
Sub 310	Management	615,641	865,084	743,553	1,625,737	1,671,311
Undistributed Engineering						
Salaries						
121 3201001	Salaries & Wages	159,707	153,294	198,343		
121 3201002	Salaries-Overtime	1,397	773	886		
121 3201003	Salaries-Extra Help	303	5,609	605		
Obj 001	Salaries	161,407	159,675	199,834		
Personnel Benefits						
121 3202002	Benefits-Direct	70,914	70,276	95,645		
121 3202003	Benefits-Indirect	20,939	23,105	29,860		
Obj 002	Personnel Benefits	91,853	93,381	125,504		
Supplies						
121 3203101	Office & Operating Supplies	12,659	21,409	10,228		
121 3203201	Fuel Consumed			4		
121 3203501	Small Tools & Minor Equipmen	439	2,535	1,318		
121 3203502	Computer Software	3,062				
121 3203590	Small Attrac-Tracked Invento	648	967	1,042		
Obj 003	Supplies	16,808	24,912	12,591		
Other Services - Charges						
121 3204101	Professional Services	5,313	2,217	4,586		
121 3204192	Prof Serv-Inf Serv	63,003	63,345	59,863		
121 3204198	Prof Services - GIS	45,046	45,894	42,450		
121 3204201	Communication-Telephone	1,243	1,318	2,604		
121 3204202	Communication-Postage	21	22	59		
121 3204292	Communication-TS Phone	1,326	1,134	1,040		
121 3204301	Travel	225	146	359		
121 3204401	Advertising	329	466			
121 3204501	Operating Rentals & Lease	51,050	61,374	53,852		
121 3204701	Utility Services	5,600	4,773	3,498		
121 3204801	Repairs & Maintenance	263	2,104	2,056		
121 3204901	Miscellaneous	9,418	9,749	7,083	314,862	323,000
Obj 004	Other Services - Charges	182,835	192,542	177,449	314,862	323,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Undistributed Engineering						
Intergovernmental Services						
121 3205101	xIntergov Prof Services	855-	74			
121 3205301	xIntergovernmental Taxes	791	912	933		
Obj 005	Intergovernmental Services	64-	986	933		
Sub 320	Undistributed Engineering	452,839	471,495	516,312	314,862	323,000
General Services						
Salaries						
121 3301001	Salaries & Wages	655,771	608,463	583,479		
121 3301002	Salaries-Overtime	5,637	3,406	5,189		
121 3301003	Salaries-Extra Help	69	2,355	11,646		
Obj 001	Salaries	661,477	614,224	600,314		
Personnel Benefits						
121 3302002	Benefits-Direct	287,861	273,511	281,288		
121 3302003	Benefits-Indirect	87,670	90,085	86,936		
Obj 002	Personnel Benefits	375,531	363,597	368,224		
Supplies						
121 3303101	Office & Operating Supplies	28,124	26,864	13,267		
121 3303501	Small Tools & Minor Equipmen	3,272	3,466	5,120		
121 3303502	Computer Software	13,980	22,156	16,743		
121 3303590	Small Attrac-Tracked Invento			4,512		
Obj 003	Supplies	45,376	52,487	39,643		
Other Services - Charges						
121 3304101	Professional Services	67,835	23,685	1,846		
121 3304191	Prof Serv-Purchasing Serv	14,833	12,491	6,199	6,763	7,085
121 3304192	Prof Serv-Info Serv	162,137	163,020	154,057	322,082	375,388
121 3304198	Prof Services - GIS	8,074	8,226	7,609	54,610	55,685
121 3304199	Prof Serv-DOS	9,377	9,777	9,326	10,174	10,746
121 3304201	Communication-Telephone	737	479	1,032		
121 3304202	Communication-Postage	3,509	1,995	2,036		
121 3304292	Communication-TS Phone	702	864	792	4,104	4,140
121 3304301	Travel		205	5,733		
121 3304401	Advertising	12,930	19,072	10,734		
121 3304501	Operating Rentals & Lease	11,505	13,533	13,427	9,126	10,746
121 3304590	Rent-Facil Maint	97,640	97,640	88,788	96,860	96,860
121 3304690	Liability Insurance	196,643	207,127	431,911	471,176	727,456
121 3304701	Utility Services					
121 3304801	Repairs & Maintenance	16,106	19,154	1,062		

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road							
General Services							
Other Services - Charges							
121 3304901		Miscellaneous	3,708	2,330	9,821	686,642	570,501
121 3304957	C	Intergov-COG					7,085
Obj 004	Other Services - Charges		605,736	579,599	744,373	1,661,537	1,865,692
Intergovernmental Services							
121 3305101		Intergov Prof Services	1,835	18			
121 3305103	C	xIntergov-COG				12,380	
Obj 005	Intergovernmental Services		1,835	18		12,380	
Sub 330	General Services		1,689,954	1,609,924	1,752,554	1,673,917	1,865,692
Planning							
Salaries							
121 3401001		Salaries & Wages	172,595	179,019	125,016		
121 3401002		Salaries-Overtime	301		867		
121 3401003		Salaries-Extra Help	83				
Obj 001	Salaries		172,978	179,019	125,883		
Personnel Benefits							
121 3402002		Benefits-Direct	76,082	80,559	60,424		
121 3402003		Benefits-Indirect	22,475	26,853	18,883		
Obj 002	Personnel Benefits		98,557	107,412	79,306		
Supplies							
121 3403101		Office & Operating Supplies	780	3,645	1,359		
121 3403502		Computer Software	141	3,814	4,696		
Obj 003	Supplies		921	7,459	6,054		
Other Services - Charges							
121 3404101		Professional Services	1,876	13,238	8,568		
121 3404192		Prof Serv-Info Serv	23,133	23,259	21,981		
121 3404201		Communication-Telephone	240	480	90		
121 3404202		Communication-Postage		25	32		
121 3404292		Communication-TS Phone	156	144	132		
121 3404401		Advertising	1,721	1,741	240		
121 3404501		Operating Rentals & Lease	7,252	8,285	12,249		
121 3404701		Utility Services	517	520			
121 3404801		Repairs & Maintenance	6,027	763	32,368		
121 3404901		Miscellaneous	712	274	1,356	317,017	320,000
Obj 004	Other Services - Charges		41,634	48,729	77,016	317,017	320,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Planning						
Intergovernmental Services						
121 3405101	xIntergov Prof Services	8,597	7,476	9,951		
Obj 005	Intergovernmental Services	8,597	7,476	9,951		
Sub 340	Planning	322,687	350,095	298,210	317,017	320,000
Facilities						
Salaries						
121 3501001	Salaries & Wages	24	63			
Obj 001	Salaries	24	63			
Personnel Benefits						
121 3502002	Benefits-Direct	11	28			
121 3502003	Benefits-Indirect	3	9			
Obj 002	Personnel Benefits	14	38			
Other Services - Charges						
121 3504501	Operating Rentals & Lease	54				
121 3504801	Repairs & Maintenance			469		
121 3504901	Miscellaneous				51,626	50,000
Obj 004	Other Services - Charges	54		469	51,626	50,000
Sub 350	Facilities	93	100	469	51,626	50,000
Training						
Salaries						
121 3601001	Salaries & Wages	50,026	64,840	75,451		
121 3601002	Salaries-Overtime	881	1,746	3,247		
121 3601003	Salaries-Extra Help	1,129	2,071	3,103		
Obj 001	Salaries	52,037	68,657	81,800		
Personnel Benefits						
121 3602002	Benefits-Direct	22,558	30,310	38,315		
121 3602003	Benefits-Indirect	6,618	9,985	11,804		
Obj 002	Personnel Benefits	29,175	40,295	50,118		
Supplies						
121 3603101	Office & Operating Supplies	515	1,524	450		
121 3603201	Fuel Consumed			78		
121 3603590	Small Attrac Computer/Monito			2,348		

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road							
Training							
Obj 003	Supplies		515	1,524	2,876		
Other Services - Charges							
121 3604101		Professional Services	3,864	6,435	2,443		
121 3604301		Travel	13,554	9,332	17,123		
121 3604501		Operating Rental & Leases	2,934	6,326	42,505		
121 3604901		Miscellaneous	16,110	14,997	28,173	119,630	130,000
Obj 004	Other Services - Charges		36,463	37,090	90,243	119,630	130,000
Sub 360	Training		118,190	147,566	225,038	119,630	130,000
Undist indirect Labor Costs							
Salaries							
121 3701001		Salaries & Wages	850,992	907,036	821,790		
121 3701003		Salaries-Extra Help			698		
121 3701010		Accrued Annual Leave	18,458	48,253-			
Obj 001	Salaries		869,451	858,782	822,489		
Personnel Benefits							
121 3702002		Benefits-Direct	968	119,648	120,965		
121 3702003		Benefits-Indirect	700,578-	813,098-	704,170-		
121 3702004		Benefits-Bank Accruals	2,374	2,217	18,445-		
Obj 002	Personnel Benefits		697,236-	691,233-	601,651-		
Sub 370	Undist indirect Labor Costs		172,214	167,549	220,838		
Ending Fund Balance							
Reclassification & Cost Alloc.							
121 508200		Ending Fund Balance Restrict				1,083,962	727,012
Obj 000	Reclassification & Cost Alloc.					1,083,962	727,012
Sub 508	Ending Fund Balance					1,083,962	727,012
Engineering							
Salaries							
121 5101001		Salaries & Wages	639,249	738,018	560,000		
121 5101002		Salaries-Overtime	67,965	77,903	60,336		
121 5101003		Salaries-Extra Help	2,527	2,495	1,290		
Obj 001	Salaries		709,741	818,416	621,626		

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road							
Engineering							
Personnel Benefits							
121 5102002		Benefits-Direct	311,471	367,540	297,622		
121 5102003		Benefits-Indirect	91,916	122,366	92,940		
Obj 002	Personnel Benefits		403,387	489,906	390,562		
Supplies							
121 5103101		Office & Operating Supplies	13,499	11,076	10,074		
121 5103501		Small Tools & Minor Equipmen	60				
Obj 003	Supplies		13,559	11,076	10,074		
Other Services - Charges							
121 5104101		Professional Services	1,085,092	1,639,626	1,319,801		
121 5104202		Communication-Postage		214	499		
121 5104301		Travel		134			
121 5104401		Advertising	12,048	6,203	8,035		
121 5104501		Operating Rentals & Lease	67,343	80,879	44,484		
121 5104701		Utility Services	162		9		
121 5104801		Repairs & Maintenance	32,956	22,742	1,420		
121 5104901		Miscellaneous	5,221	21,335			
Obj 004	Other Services - Charges		1,202,822	1,771,132	1,374,248		
Intergovernmental Services							
121 5105101		xIntergov Prof Services	4,473	1,746	4,730		
Obj 005	Intergovernmental Services		4,473	1,746	4,730		
Capital Outlay							
121 5106501		Construction in Progress	31,381				
Obj 006	Capital Outlay		31,381				
Sub 510	Engineering		2,365,364	3,092,276	2,401,241		
Right of Way							
Salaries							
121 5201001		Salaries & Wages	104,075	85,468	65,415		
121 5201002		Salaries-Overtime	267	270	133		
121 5201003		Salaries-Extra Help		153			
Obj 001	Salaries		104,343	85,891	65,548		
Personnel Benefits							
121 5202002		Benefits-Direct	45,912	38,608	31,463		

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road							
Right of Way							
Personnel Benefits							
121 5202003		Benefits-Indirect	13,564	12,861	9,832		
Obj 002	Personnel Benefits		59,475	51,469	41,295		
Supplies							
121 5203101		Office & Operating Supplies	547	5			
Obj 003	Supplies		547	5			
Other Services - Charges							
121 5204101		Professional Services	100,287	39,474	67,537		
121 5204501		Operating Rentals & Lease	2,620	2,157	195		
121 5204901		Miscellaneous	2,179	679	254		
Obj 004	Other Services - Charges		105,086	42,310	67,987		
Intergovernmental Services							
121 5205101		xIntergov Prof Services	40	40			
Obj 005	Intergovernmental Services		40	40			
Capital Outlay							
121 5206101		Land Aquisition	278,400	769,406	558,258		
121 5206102		Land Aquisition Services	21,180				
Obj 006	Capital Outlay		299,580	769,406	558,258		
Sub 520	Right of Way		569,072	949,120	733,088		
Roadway							
Salaries							
121 5301001		Salaries & Wages	6,115				
121 5301002		Salaries-Overtime	145				
Obj 001	Salaries		6,260				
Personnel Benefits							
121 5302002		Benefits-Direct	2,754				
121 5302003		Benefits-Indirect	814				
Obj 002	Personnel Benefits		3,568				
Supplies							
121 5303101		Office & Operating Supplies	17,251	214,184	102,443		
Obj 003	Supplies		17,251	214,184	102,443		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Roadway						
Other Services - Charges						
121 5304202	Communication-Postage	27				
121 5304501	Operating Rentals & Lease	8,386				
121 5304801	Repairs & Maintenance	12,920	191,224	82,413		
Obj 004	Other Services - Charges	21,333	191,224	82,413		
Capital Outlay						
121 5306501	Construction Projects	4,235,990	3,429,720	3,001,298		
Obj 006	Capital Outlay	4,235,990	3,429,720	3,001,298		
Sub 530	Roadway	4,284,402	3,835,127	3,186,154		
Storm Drainage						
Intergovernmental Services						
121 5405101	C Intergov Prof Services	630				
Obj 005	Intergovernmental Services	630				
Capital Outlay						
121 5406501	Construction Projects	139,308	155,377	107,280		
Obj 006	Capital Outlay	139,308	155,377	107,280		
Sub 540	Storm Drainage	139,938	155,377	107,280		
Structures						
Salaries						
121 5501001	Salaries & Wages		289			
Obj 001	Salaries		289			
Personnel Benefits						
121 5502002	Benefits-Direct		130			
121 5502003	Benefits-Indirect		43			
Obj 002	Personnel Benefits		173			
Supplies						
121 5503101	Office & Operating Supplies	222	160,618			
Obj 003	Supplies	222	160,618			
Other Services - Charges						
121 5504501	Operating Rentals & Lease		285			

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Structures						
Other Services - Charges						
121 5504801	Repairs & Maintenance		54,805	584,548		
Obj 004	Other Services - Charges		55,090	584,548		
Capital Outlay						
121 5506501	Construction Projects	6,079,919	5,107,238	37,906		
Obj 006	Capital Outlay	6,079,919	5,107,238	37,906		
Sub 550	Structures	6,080,141	5,323,408	622,454		
Sidewalks						
Capital Outlay						
121 5616501	Construction Projects	89,918	81,723			
Obj 006	Capital Outlay	89,918	81,723			
Sub 561	Sidewalks	89,918	81,723			
Street Lighting						
Other Services - Charges						
121 5634801	Repairs & Maintenance	68,309	60,762			
Obj 004	Other Services - Charges	68,309	60,762			
Capital Outlay						
121 5636501	Construction Projects	70,721				
Obj 006	Capital Outlay	70,721				
Sub 563	Street Lighting	139,030	60,762			
Traffic Control Devices						
Salaries						
121 5641001	Salaries & Wages	8,890	9,682	9,446		
121 5641002	Salaries-Overtime		138	249		
Obj 001	Salaries	8,890	9,820	9,695		
Personnel Benefits						
121 5642002	Benefits-Direct	3,911	4,419	4,653		
121 5642003	Benefits-Indirect	1,156	1,473	1,454		
Obj 002	Personnel Benefits	5,067	5,892	6,108		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Traffic Control Devices						
Supplies						
121 5643101	Office & Operating Supplies	12,370		118		
Obj 003	Supplies	12,370		118		
Other Services - Charges						
121 5644501	Operating Rentals & Lease		234			
121 5644801	Repairs & Maintenance	60,478	82,467	85,910		
Obj 004	Other Services - Charges	60,478	82,700	85,910		
Capital Outlay						
121 5646501	Construction Projects	618,063	826,453	244,487		
Obj 006	Capital Outlay	618,063	826,453	244,487		
Sub 564	Traffic Control Devices	704,867	924,865	346,317		
Parking Facilities Construct.						
Capital Outlay						
121 5656501	Construction in Progress	7,500	64,997	9,296		
Obj 006	Capital Outlay	7,500	64,997	9,296		
Sub 565	Parking Facilities Construct.	7,500	64,997	9,296		
Roadside Development						
Capital Outlay						
121 5706501	Construction Projects	14,342	63,449	12,920		
Obj 006	Capital Outlay	14,342	63,449	12,920		
Sub 570	Roadside Development	14,342	63,449	12,920		
Construction Admin & Overhead						
Salaries						
121 5901001	Salaries & Wages	27,627	15,246	19,126		
121 5901002	Salaries-Overtime		167			
121 5901003	Salaries-Extra Help			2,042		
Obj 001	Salaries	27,627	15,413	21,168		
Personnel Benefits						
121 5902002	Benefits-Direct	12,156	6,936	9,487		
121 5902003	Benefits-Indirect	3,592	2,312	2,869		
Obj 002	Personnel Benefits	15,748	9,248	12,356		

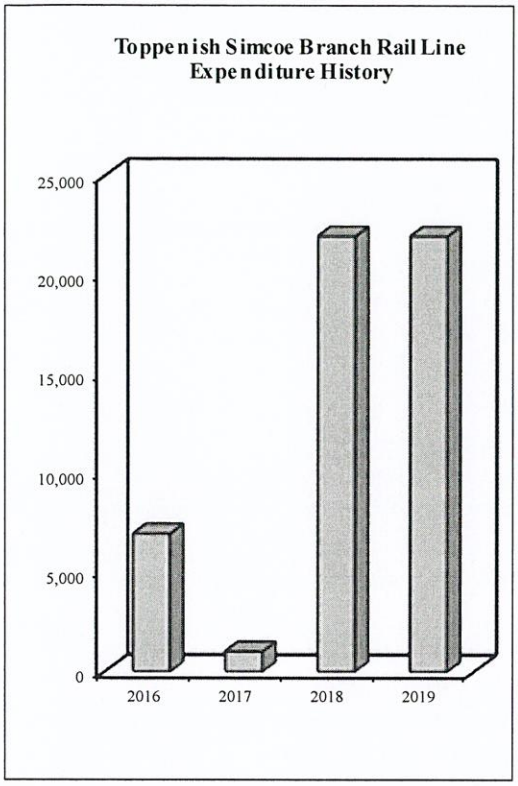
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Construction Admin & Overhead						
Supplies						
121 5903101	Office & Operating Supplies			151		
121 5903501	Small Tools & Minor Equipmen			288		
121 5903502	Computer Software			26,917		
Obj 003	Supplies			27,355		
Other Services - Charges						
121 5904101	Professional Services		14,763	87,472		
121 5904201	Communication-Telephone	3,872	2,865	4,854		
121 5904301	Travel	15				
121 5904401	Advertising			414		
121 5904501	Operating Rentals & Lease	24,586	27,349	27,003		
121 5904701	Utility Services	81		37		
121 5904801	Repairs & Maintenance	20,370	72,655	49,934		
121 5904901	Miscellaneous		76	730		
Obj 004	Other Services - Charges	48,925	117,708	170,443		
Intergovernmental Services						
121 5905101	Intergov Prof Services		670	1,222		
Obj 005	Intergovernmental Services		670	1,222		
Capital Outlay						
121 5906501	CONSTRUCTION PROJECTS		172,439	396,128	13,747,400	10,660,200
Obj 006	Capital Outlay		172,439	396,128	13,747,400	10,660,200
Sub 590	Construction Admin & Overhead	92,299	315,478	628,673	13,747,400	10,660,200
Operating Transfers Out						
Reclassification & Cost Alloc.						
121 7000100	Operating Transfers Out	170,201	159,428	32,141	157,183	158,596
Obj 000	Reclassification & Cost Alloc.	170,201	159,428	32,141	157,183	158,596
Sub 700	Operating Transfers Out	170,201	159,428	32,141	157,183	158,596
Capitalized Expenditures						
Capital Outlay						
121 9426401	Machinery & Equipment	27,708			32,839	30,000
121 9436401	Machinery & Equipment		6,517	3,192	40,572	40,000
Obj 006	Capital Outlay	27,708	6,517	3,192	73,411	70,000
Sub 940	Capitalized Expenditures	27,708	6,517	3,192	73,411	70,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
County Road						
Operating Transfers Out						
Salaries						
121 9701001	Salaries & Wages	102,942	54,385	46,828		
121 9701002	Salaries-Overtime	3,937	1,732	2,290		
121 9701003	Salaries-Extra Help	55	904	794		
Obj 001	Salaries	106,934	57,021	49,912		
Personnel Benefits						
121 9702002	Benefits-Direct	47,034	25,407	23,682		
121 9702003	Benefits-Indirect	13,894	8,418	7,357		
Obj 002	Personnel Benefits	60,928	33,824	31,039		
Supplies						
121 9703101	Office & Operating Supplies	43,446	75,570	91,390		
121 9703201	Fuel Consumed	318				
Obj 003	Supplies	43,765	75,570	91,390		
Other Services - Charges						
121 9704101	Professional Services	7,106	5,601	25,839		
121 9704301	Travel	642				
121 9704501	Operating Rentals & Lease	12,439	13,803	36,492		
121 9704801	Repairs & Maintenance	129,847	25,156			
121 9704901	Miscellaneous	232		219,165		
Obj 004	Other Services - Charges	150,267	44,559	281,497		
Intergovernmental Services						
121 9705101	C Intergov Prof Services		3,924			
Obj 005	Intergovernmental Services		3,924			
Sub 970	Operating Transfers Out	361,894	214,899	453,838		
Fnd 121	County Road	30,292,539	31,081,497	23,215,174	31,034,413	28,084,075

Toppenish Simcoe Branch Rail Line



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	3,286	340	1,600	1,600
Personnel Benefits	1,873	204	960	960
Supplies	411	11	750	750
Other Services & Charges	1,384	458	3,650	3,650
Capital Improvements	-	-	15,000	15,000
Total Expenditures	6,954	1,013	21,960	21,960
Ending Fund Balance	64,599	79,685	63,540	70,440
Total	71,553	80,698	85,500	92,400

Program Description:

Provide administrative oversight of County owned Rail Line that interchanges with the BNSF Railway Company near Toppenish and runs approximately 22 miles to the terminus at Yakima Forest Products sawmills near White Swan

Major Objectives:

- To preserve the Branch Line as an operating freight rail line for the benefit of shippers on the line, and to minimize the impacts of freight trucking on County Roads.
- To work with Lease Operator to fund capital improvements to the line to improve service on the line, and to enhance economic opportunities in the Lower Yakima Valley.

Revenue/Expenditure Comment:

Revenues on the line are derived from operating lease payments received from the Lease Operator, and grant funding from Federal and State freight rail or Grade Crossing grant programs.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Topp/Simcoe West Railroad						
REVENUES						
122 12230800001	Beginning Fund Balance				72,800	79,700
122 12234175002	Sales Publications - Plans	35				
122 12236111001	Investment Interest	513	842	1,146	600	600
122 12236111032	Gain/Loss on Investments	74-	71-	145		
122 12236132001		3				
122 12236290001	Other Rents & Use Charges	12,000	12,000	9,000	12,000	12,000
122 12236991001	Other Misc Revenue				100	100
Fnd 122	Topp/Simcoe West Railroad	12,476	12,771	10,291	85,500	92,400

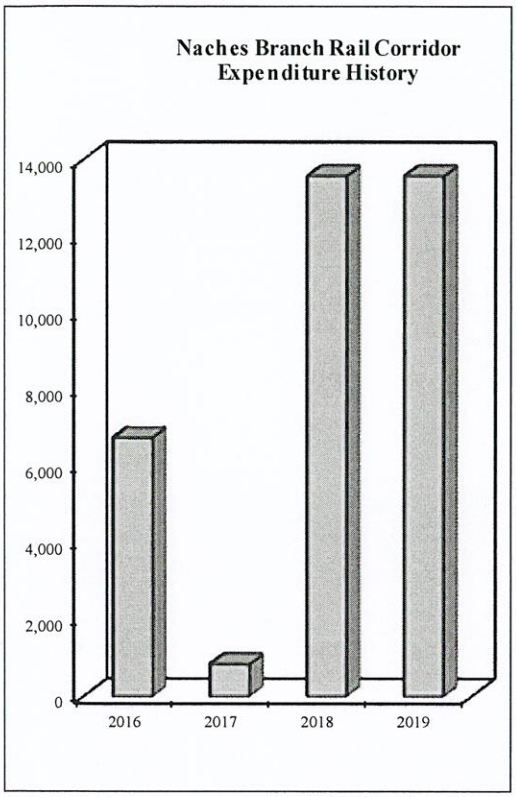
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Topp/Simcoe & West Railroad						
Railroad Maintenance						
Reclassification & Cost Alloc.						
122 500200	Ending Fund Balance Restrict				63,540	70,440
Obj 000	Reclassification & Cost Alloc.				63,540	70,440
Salaries						
122 501001	Salaries & Wages	483	340	326	1,600	1,600
Obj 001	Salaries	483	340	326	1,600	1,600
Personnel Benefits						
122 502002	Benefits-Direct	213	153	156	960	960
122 502003	Benefits-Indirect	63	51	49		
Obj 002	Personnel Benefits	275	204	205	960	960
Supplies						
122 503101	Office & Operating Supplies	9	11	2	750	750
122 503501	Small Tools & Minor Equipmen					
Obj 003	Supplies	9	11	2	750	750
Other Services - Charges						
122 504101	Professional Services	391	328	26		
122 504125	Prof Serv-Indirect Costs	185	120	33	36	10
122 504191	Prof Serv-Purchasing Serv				28	30
122 504690	Insurance-Interfund	2	4	11	12	22
122 504801	Repairs & Maintenance	4	6	4		
122 504901	Miscellaneous				3,574	3,588
Obj 004	Other Services - Charges	583	458	73	3,650	3,650
Sub 050	Railroad Maintenance	1,349	1,013	606	70,500	77,400
Capital Improvements						
Salaries						
122 9471001	Salaries & Wages	2,804				
Obj 001	Salaries	2,804				
Personnel Benefits						
122 9472002	Benefits-Direct	1,234				
122 9472003	Benefits-Indirect	364				
Obj 002	Personnel Benefits	1,598				

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Topp/Simcoe & West Railroad						
Capital Improvements						
Supplies						
122 9473101	Office & Operating Supplies	402				
Obj 003	Supplies	402				
Other Services - Charges						
122 9474401	Advertising	801				
Obj 004	Other Services - Charges	801				
Capital Outlay						
122 9476501	Construction Projects				15,000	15,000
Obj 006	Capital Outlay				15,000	15,000
Sub 947	Capital Improvements	5,605			15,000	15,000
Fnd 122	Topp/Simcoe West Railroad	6,954	1,013	606	85,500	92,400

Naches Branch Rail Corridor



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	2,524	512	4,200	4,200
Personnel Benefits	1,421	307	2,520	2,520
Supplies	504	10	1,200	1,200
Other Services & Charges	2,298	20	659	659
Intergovernmental Services	0	0	0	0
Capital Outlay	0	0	5,000	5,000
Operating Transfer Out	0	0	0	0
Total Expenditures	6,747	849	13,579	13,579
Ending Fund Balance	35,487	47,900	33,781	40,681
Total	42,234	48,749	47,360	54,260

Program Description:

Provide administrative oversight of County owned and Rail-banked rail corridor that runs from 40th Avenue to Naches along Highway 12.

Major Objectives:

- To preserve the Yakima to Naches rail corridor for future use as a transportation corridor.
- To partner with the Yakima Greenway Foundation to ensure the ongoing maintenance of the recently completed Naches Trail.
- To provide basic level maintenance on property which has not been utilized as the Greenway trail.

Revenue/Expenditure Comments:

Revenues on the line are derived from property lease payments received and from disposal of non-mainline property along the corridor. All ongoing operation and maintenance expenditures for the Naches Trail are provided directly buy the Yakima Greenway Foundation. The Naches Rail fund supports the ongoing maintenance of areas that ate outside of the Greenway Foundation's responsibility.

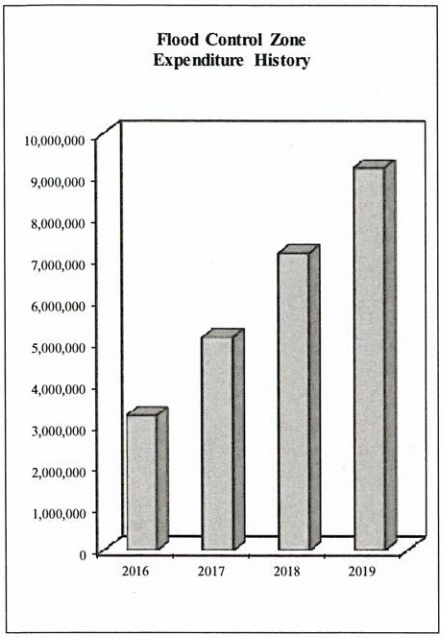
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Naches Rail Branch						
REVENUES						
123 12330800001	Beginning Fund Balance				41,250	48,150
123 12336111001	Investment Interest	192	463	668	110	110
123 12336111032	Gain/Loss on Investments	62-	117-	179		
123 12336132001		10				
123 12336290001	Other Rents & Use Charges	6,719	7,009	7,299	6,000	6,000
123 12339700001	Operating Transfer In	13,500				
Fnd 123	Naches Rail Branch	20,358	7,355	8,146	47,360	54,260

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Naches Rail Branch						
Naches Rail Branch Maintenance						
Reclassification & Cost Alloc.						
123 500200	Ending Fund Balance Committe				33,781	40,681
Obj 000	Reclassification & Cost Alloc.				33,781	40,681
Salaries						
123 501001	Salaries-Wages	2,483	512	380	4,200	4,200
123 501003	Salaries-Extra Help	41				
Obj 001	Salaries	2,524	512	380	4,200	4,200
Personnel Benefits						
123 502002	Benefits-Direct	1,098	230	183	2,520	2,520
123 502003	Benefits-Indirect	323	77	57		
Obj 002	Personnel Benefits	1,421	307	240	2,520	2,520
Supplies						
123 503101	Office & Operating Supplies	504	10	1	1,200	1,200
123 503501	Small Tools & Minor Equipmen					
Obj 003	Supplies	504	10	1	1,200	1,200
Other Services - Charges						
123 504101	Professional Services	9	4			
123 504125	Prof Serv-Indirect Costs	7	4	24	26	3
123 504191	Prof Serv-Purchasing Serv			52	57	61
123 504501	Operating Rentals & Leases	1,987				
123 504690	Insurance-Interfund	16	6	70	76	13
123 504701	Utilities-Services	275				
123 504801	Repair - Maintenance	5	6	2		
123 504901	Insurance-Interfund				500	582
Obj 004	Other Services - Charges	2,298	20	148	659	659
Sub 050	Naches Rail Branch Maintenance	6,748	848	769	42,360	49,260
Capital Improvements						
Capital Outlay						
123 9476501	Construction Projects				5,000	5,000
Obj 006	Capital Outlay				5,000	5,000
Sub 947	Capital Improvements				5,000	5,000
Fnd 123	Naches Rail Branch	6,747	849	769	47,360	54,260

Flood Control Zone District



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	762,632	602,589	796,500	797,155
Personnel Benefits	273,920	189,896	370,240	409,765
Supplies	26,548	14,283	18,900	15,898
Other Services & Charges	1,226,695	590,683	437,909	368,424
Intergovernmental Services	127,855	418,258	3,656	0
Capital Outlay	791,870	1,504,632	5,492,000	7,602,430
Debt Service	24,675	24,164	24,017	0
Total Expenditures	3,234,195	3,344,505	7,143,222	9,193,672
Ending Fund Balance	1,542,451	2,123,779	1,258,294	1,244,701
Total	4,776,646	5,468,284	8,401,516	10,438,373

Staffing – by Public Works Surface Water Management Division and Road Maintenance Division staff who dedicate part of their time to the program.

Program Description:

The Countywide Flood Control Zone District is responsible for carrying out activities to: (1) reduce or mitigate existing flooding problems and risk, (2) prevent the creation of new flooding problems, (3) ensure that the existing flood protection systems are properly maintained, and (4) enhance understanding of floodplain and river systems to provide direction on best use of Yakima County and basin resources to meet the first three activities.

General program activities include: public education and technical assistance, identification of areas of high flood hazard for mitigation measures, long term flood management planning, projects to protect public infrastructure, minor bank stabilization projects, levee and flood gate maintenance, and enhancing flood related maps through technical studies and utilization of Geographic Information Systems (GIS).

Major Objectives:

- To develop collaborative partnerships within the County and Yakima basin to maximize flood benefits and reduce overall costs though the provision of technical resources and common initiatives.
- To inform the public and county municipalities of flood risk and assist local citizen initiatives to reduce same.
- To inspect and maintain levees and floodgates within Corps of Engineers programs.
- To implement the Ahtanum/Wide Hollow, Upper Yakima and Lower Naches Comprehensive Flood Hazard Management Plans.
- To develop flood planning tools in the lower Yakima River and Upper Naches over the next several years.
- To investigate the need for early warning systems and better access to flood fighting equipment.
- To assist local agencies in managing development in flood prone areas.
- To develop more accurate floodplain maps, delineate high hazard areas, and where necessary, work with the Federal Emergency Management Agency (FEMA) to update flood maps and communicate flood risks.
- To ensure District compliance with the Endangered Species Act listings of Bull Trout and Steelhead while carrying out its activities.

- Provide input to Basin Initiates such as the Yakima Basin Fish and Wildlife Recovery Board and the Yakima Basin Integrated Plan.
- To administer and manage the staff and activities of the Countywide Flood Control Zone District.

Revenue/Expenditure Comment:

Construction of major flood reduction projects is included in the 2017 projected expenditures along with long range planning efforts to further flood mitigation. The FCZD has accumulated reserves that will be used to: (a) cover operational costs that are temporarily in excess of annual revenues, (b) provide funds for future flood fighting and levee repairs, and (c) provide funding for on the ground projects. It is also necessary to reserve funds to be used as match for future grant applications.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control						
REVENUES						
125 12530800001	Beginning Fund Balance				1,076,221	1,103,516
125 12531110001	Real Property	1,432,765	1,469,433	1,485,108	1,508,559	1,544,764
125 12531130001	Sale of Tax Title Property	356	16		107	149
125 12531720001	Leasehold Excise Tax	2,460	2,699	2,207	2,500	2,494
125 12533115608	Fish & Wildlife Mgt Assist	19,446	21,382	9,291	55,000	
125 12533197045	FEMA - State/Local Support	5,504	29,887	8,786		
125 12533215601	Wildlife Refuge	119	119	118	119	119
125 12533311438	Dept commerc-Salmon Restortn	159,131			1,320,000	
125 12533397029	DHS-FEMA Flood Mitigation As				964,000	
125 12533397047	FEMA - Pre-Disaster Mitigati		410,904	67,106		
125 12533403101	Dept of Ecology-FCAAP					7,777,200
125 12533403112	Dept of Ecology-Water Qualit	297,985	625,831	165,631	413,000	
125 12533403116	Dept of Ecology-FCZD	1,349,465	1,278,195	690,504	3,055,000	
125 12533602311	DNR PILT NAP/NRCA	414	377			
125 12533602511	In Lieu of Taxes- State	1,446	572	1,362	1,010	1,009
125 12534175002	Sales Plans NT		400	375		140
125 12536111001	Investment Interest	8,890	11,902	19,708	5,000	9,325
125 12536111032	Gain/Loss on Investments	912-	885-	1,796	1,000	343-
125 12536132001		400				
125 12536711001	Donations From Private Sourc		75,000	600		
125 12536991001	Other Misc Revenue					
125 12539510001	Sale of Fixed Asset	138,294				
Fnd 125	Flood Control	3,415,762	3,925,833	2,452,592	8,401,516	10,438,373

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control							
Administration							
Reclassification & Cost Alloc.							
125 310200		Ending Fund Balance Restrict				1,258,294	1,244,701
Obj 000	Reclassification & Cost Alloc.					1,258,294	1,244,701
Salaries							
125 311001		Salaries & Wages	261,988	280,130	240,375	280,000	223,340
125 311002		Salaries-Overtime	989	1,157	1,385	500	833
125 311003		Salaries-Extra Help		555	57		
125 311010		Accrued Annual Leave	1,941	3,732			3,098
Obj 001	Salaries		264,918	285,573	241,817	280,500	227,271
Personnel Benefits							
125 312002		Benefits-Direct	73,435	76,513	60,895	109,200	107,020
125 312003		Benefits-Indirect	59,955-	60,755-	57,460-		58,682
125 312004		Benefits-Bank Accruals	584-	1,126	3,101-		
Obj 002	Personnel Benefits		12,895	16,884	334	109,200	165,702
Supplies							
125 313101		Office & Operating Supplies	3,942	3,242	1,134	2,000	3,444
125 313501		Small Tools & Minor Equipmen	111	815	3,815		
125 313502		Computer Software	8,456	2,622	2,765	5,000	6,285
125 313590		Small Attrac Computer/Monito	396	303		500	369
Obj 003	Supplies		12,904	6,982	7,714	7,500	10,098
Other Services - Charges							
125 314101		Professional Services	1,771	3,403			
125 314125		Prof Serv-Indirect Costs	32,428	47,402	58,007	63,280	66,509
125 314191		Prof Serv-Purchasing Serv	2,767	2,212	3,298	3,598	3,834
125 314192		Prof Serv-Tech Services	21,107	20,554	19,388	59,647	72,597
125 314198		Prof Services - GIS	76,909	78,509	74,035	80,765	82,588
125 314199		Prof Serv - DOS	3,536	3,688	3,417	3,728	3,937
125 314201		Communications-Telephone	790	649	355	958	1,006
125 314202		Communications-Postage	742	316	454	1,519	695
125 314292		Communication-TS Phone	974	957	878	958	1,015
125 314301		Travel	2,274	1,565	1,183	6,284	2,506
125 314401		Advertising	5,063	2,304	375	8,976	
125 314501		Operating Rental & Leases	2,831	3,068	2,400	3,000	3,686
125 314590		Rent-Facilities Maint	36,828	36,828	32,543	35,501	35,501
125 314690		Insurance-Interfund	9,506	9,667	7,827	8,538	17,804
125 314701		Utilities-Services	130	973		508	
125 314801		Repair & Maintenance	2,478	14,542	774	7,361	
125 314901		Miscellaneous	6,546	2,710	3,375	8,494	4,895

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control						
Administration						
Other Services - Charges						
125 314945	Misc-Interest on Tax Refunds	1	7	8	37	11
125 314957	Inter Gov Prof Services					654
125 314958	Tax / Operating Assessments					556
Obj 004	Other Services - Charges	206,683	229,353	208,316	293,152	297,794
Intergovernmental Services						
125 315201	xIntergov Payments	1,650			1,895	
125 315301	External Taxes & Oper Assess	311	1,181	732	261	
Obj 005	Intergovernmental Services	1,961	1,181	732	2,156	
Capital Outlay						
125 316401	Machinery & Equipment			3,192		
Obj 006	Capital Outlay			3,192		
Sub 031	Administration	499,361	539,974	462,104	1,950,802	1,945,566
Planning						
Salaries						
125 321001	Salaries & Wages	212,753	206,752	206,289	200,000	213,510
125 321002	Salaries-Overtime	10,797	7,031	6,636	10,000	5,404
125 321003	Salaries-Extra Help	96		8,450		
Obj 001	Salaries	223,646	213,783	221,375	210,000	218,914
Personnel Benefits						
125 322002	Benefits-Direct	88,041	87,928	96,006	78,000	70,370
125 322003	Benefits-Indirect	30,333	28,270	29,253	26,000	30,450
Obj 002	Personnel Benefits	118,374	116,199	125,259	104,000	100,820
Supplies						
125 323101	Office & Operating Supplies	6,821	6,712	4,573	5,000	
125 323501	Small Tools & Minor Equipmen	15			700	
125 323502	Computer Software				1,000	
125 323590	Small Attrac Computer/Monito	3,427		334		
Obj 003	Supplies	10,263	6,712	4,907	6,700	
Other Services - Charges						
125 324101	Professional Services	168,930	159,465	92,267		
125 324192	Prof Serv-Tech Services	38,417	37,412	35,289		
125 324202	Communications-Postage	2	24	57	50	154

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control						
Planning						
Other Services - Charges						
125 324301	Travel	437	2,017	910	500	979
125 324401	Advertising	776	9,416	2,690	1,107	5,097
125 324501	Operating Rental & Leases	6,539	5,960	7,613	7,000	6,248
125 324801	Repair & Maintenance		11,832			1,807
125 324901	Miscellaneous	1,222	3,395	7,629		
125 324958	Tax / Operating Assessments					278
Obj 004	Other Services - Charges	216,323	229,522	146,455	8,657	14,563
Intergovernmental Services						
125 325101	xIntergov Prof Services	121,885	414,585	81,743		
125 325301	External Taxes & Oper Assess	278	287	299		
Obj 005	Intergovernmental Services	122,163	414,872	82,042		
Capital Outlay						
125 326101	Capital Outlay - Land	159,654		1,000		
125 326501	Machinery & Equipment			55,685		
Obj 006	Capital Outlay	159,654		56,685		
Sub 032	Planning	850,422	981,087	636,724	329,357	334,297
FCZD Project						
Salaries						
125 331001	Salaries & Wages	11,862	12,436	8,411	10,000	7,180
125 331003	Salaries-Extra Help		49			
Obj 001	Salaries	11,862	12,486	8,411	10,000	7,180
Personnel Benefits						
125 332002	Benefits-Direct	4,525	5,011	3,553	3,900	1,670
125 332003	Benefits-Indirect	1,542	1,630	1,100	1,300	1,150
Obj 002	Personnel Benefits	6,067	6,642	4,654	5,200	2,820
Other Services - Charges						
125 334101	Professional Services	49,963	60,604	13,083		
125 334501	Operating Rental & Leases	74		5		
Obj 004	Other Services - Charges	50,037	60,604	13,088		
Sub 033	FCZD Project	67,965	79,731	26,154	15,200	10,000

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control							
Maintenance							
Salaries							
125 351001		Salaries & Wages	31,014	88,090	42,113	62,000	60,060
125 351002		Salaries-Overtime	269	2,274		2,000	
125 351003		Salaries-Extra Help	34	383			
Obj 001	Salaries		31,317	90,747	42,113	64,000	60,060
Personnel Benefits							
125 352002		Benefits-Direct	12,843	37,791	19,298	24,180	20,010
125 352003		Benefits-Indirect	4,067	12,380	6,012	8,060	4,873
Obj 002	Personnel Benefits		16,910	50,171	25,309	32,240	24,883
Supplies							
125 353101		Office & Operating Supplies	1,298	462	3,819	700	800
125 353201		Fuel Consumed		52			
125 353501		Small Tools & Minor Equipmen		75			
Obj 003	Supplies		1,298	589	3,819	700	800
Other Services - Charges							
125 354101		Professional Services	10,645	2,440	15,214		
125 354301		Travel	454	91			
125 354501		Operating Rental & Leases	12,367	33,693	48,857	20,000	25,021
125 354701		Utilities-Services	1,124	880	1,393		
125 354801		Repair & Maintenance	941	33,671	168,843	1,000	11,746
125 354901		Miscellaneous		428	870	1,000	
Obj 004	Other Services - Charges		25,530	71,204	235,177	22,000	36,767
Intergovernmental Services							
125 355101		xIntergov Payments	1,350	2,205	4,402		
Obj 005	Intergovernmental Services		1,350	2,205	4,402		
Debt Service-Principal							
125 357801		Principal on Debt	17,017	17,017	17,017	17,017	
Obj 007	Debt Service-Principal		17,017	17,017	17,017	17,017	
Debt Service-Interest							
125 358301		Interest on Interfund Debt				7,000	
Obj 008	Debt Service-Interest					7,000	
Sub 035	Maintenance		93,422	231,932	327,837	142,957	122,510

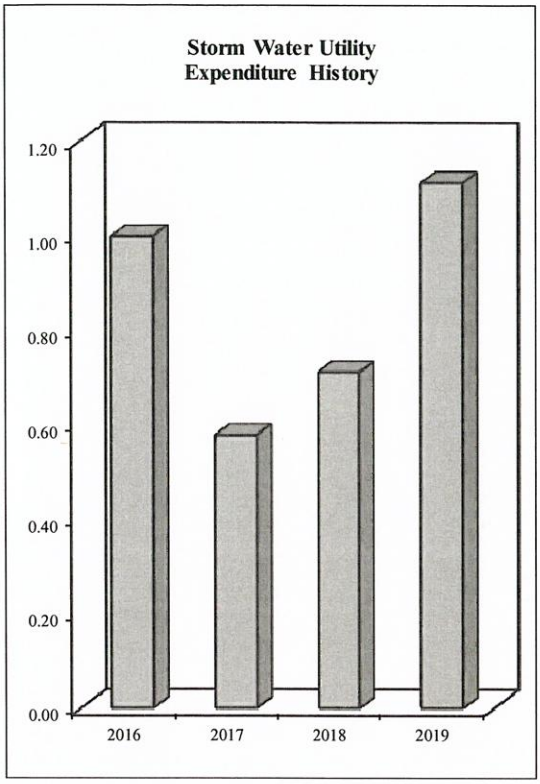
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control						
Debt Service						
Debt Service-Interest						
125 928301	Interest - External Debt	7,658	7,147	6,637		
Obj 008	Debt Service-Interest	7,658	7,147	6,637		
Sub 092	Debt Service	7,658	7,147	6,637		
Capital						
Salaries						
125 931001	Salaries & Wages	227,567	193,198	199,310	230,000	283,730
125 931002	Salaries-Overtime	2,633	3,322	2,476	2,000	
125 931003	Salaries-Extra Help	689	583			
Obj 001	Salaries	230,888	197,102	201,786	232,000	283,730
Personnel Benefits						
125 932002	Benefits-Direct	89,746	81,082	86,970	89,700	80,370
125 932003	Benefits-Indirect	29,929	26,520	26,973	29,900	35,170
Obj 002	Personnel Benefits	119,675	107,602	113,942	119,600	115,540
Supplies						
125 933101	Office & Operating Supplies	2,029	776	4,258	4,000	5,000
125 933201	Fuel Consumed	54				
Obj 003	Supplies	2,083	776	4,258	4,000	5,000
Other Services - Charges						
125 934101	Professional Services	512,570	133,371	79,987	100,000	
125 934202	Communications-Postage	49	13	66		
125 934301	Travel	808		132	300	400
125 934401	Advertising	1,216	2,227	564	800	1,400
125 934501	Operating Rental & Leases	19,236	5,062	13,001	5,000	9,000
125 934701	Utilities-Services	914		27	1,000	
125 934801	Repair & Maintenance	132,991		326,640		
125 934901	Miscellaneous	60,338	36,216	170	7,000	7,000
125 934957	Intergovernmental Payments					1,500
Obj 004	Other Services - Charges	728,122	176,890	420,587	114,100	19,300
Intergovernmental Services						
125 935101	Ixntergovernmental Payments	2,300	10,636	26,522	1,500	
125 935301	C Intergovernmental Payments	82				
Obj 005	Intergovernmental Services	2,381	10,636	26,522	1,500	

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Flood Control						
Capital						
Capital Outlay						
125 936101	Land	632,216	612,987	1,012,681	471,000	157,000
125 936301	Other Improvements				5,021,000	7,445,430
125 936501	Construction in Progress		398,639	202,836		
Obj 006	Capital Outlay	632,216	1,011,626	1,215,517	5,492,000	7,602,430
Sub 093	Capital	1,715,366	1,504,632	1,982,612	5,963,200	8,026,000
Fnd 125	Flood Control	3,234,195	3,344,505	3,442,068	8,401,516	10,438,373

Yakima County Stormwater Utility



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	193,693	211,582	396,421	338,011
Personnel Benefits	111,042	127,566	108,895	144,101
Supplies	2,924	1,820	16,878	10,878
Other Services & Charges	1,118,513	222,340	182,876	619,261
Intergovernmental Services	19,407	14,500	6,400	-
Capital Outlay	-	-	-	-
Total Expenditures	1,445,579	577,808	711,470	1,112,251
Ending Fund Equity	1,742,447	1,834,329	1,661,230	1,197,619
Total	3,188,026	2,412,137	2,372,700	2,309,870

Program Description:

The Yakima County Stormwater Utility is responsible for carrying out activities to: (1) comply with the requirements of the Eastern Washington Phase II Municipal Stormwater Permit issued by the Washington Department of Ecology under the Clean Water Act, (2) protect water quality and prevent the creation of new water quality problems, (3) ensure that the existing stormwater conveyance and treatment systems are properly maintained, and (4) enhance understanding of the impacts of development, land use, impervious surfaces and runoff to provide direction on best use of Yakima County and basin resources to meet the first three activities.

General program activities include: public education, stormwater management planning, projects to protect public water quality discharged from the municipal separate storm sewer system, and enhancing runoff water quality through technical studies and utilization of Geographic Information Systems (GIS).

Major Objectives:

- Administer the stormwater system compliance.
- Administer the utility ordinance and all regulations and procedures related to the utility stormwater system compliance.
- Advise the County's governing body and other County departments and divisions on matters relating to stormwater, water quality, and the utility.
- Prepare and periodically revise comprehensive stormwater management and drainage plans.
- Develop standards and ordinances relating to stormwater drainage and treatment to apply to new development and redevelopment.
- Enforce regulations to protect and maintain water quality and quantity within the stormwater system in compliance with receiving body water quality standards.
- Annually analyze the cost of services and benefits provided to utility customers and prepare budgets for adoption by the County's governing body.
- Perform all other activities allowable by law and required to ensure compliance with state and federal stormwater and water quality laws.
- Develop collaborative partnerships within the County and Yakima basin to maximize water quality benefits and reduce overall costs.
- Provide input to Basin Initiates related to surface water quality such as TMDLs and water quality improvement projects.
- Administer and manage the staff and activities of the County Stormwater Utility.

Yakima County Stormwater Utility (cont.)

Revenue/Expenditure Comment:

Construction of major stormwater utility projects is not included in the 2013 projected expenditures. The Stormwater Utility has been awarded a grant to convert outfalls to infiltration systems that reduce the volume of discharge, improve water quality, and reduce sampling liability. The Stormwater Utility has accumulated reserves that will be used to: (a) cover operational costs that are temporarily in excess of annual revenues, (b) provide funds for future permit compliance, and (c) provide grant match funding for on the ground projects. It is also necessary to reserve funds to be used as match for future grant applications.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Storm Water Utility						
REVENUES						
126 12630800001	Beginning Fund Balance				1,877,730	1,814,900
126 12633403112	Dept of Ecology-Water Qualit	5,687	148,644			
126 12634529091	Environmental RSPG Cities	22,792	14,430	9,846	10,000	
126 12636111001	Investment Interest	14,461	21,701	27,312		9,497
126 12636111032	Gain/Loss on Investments	5,356-	520-	5,876		503
126 12636132001		692				
126 12636141001	Interest OP Assessment	320	108			
126 12636851001	Operating Special Assessment	485,574	485,030	501,199	484,970	484,970
126 12636851002	Operating Special Assess 2	919	295			
Fnd 126	Storm Water Utility	525,089	669,689	544,233	2,372,700	2,309,870

2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Storm Water Utility							
Administration							
Reclassification & Cost Alloc.							
126 1000200		Ending Fund Balance Restrict				1,661,230	1,197,619
Obj 000	Reclassification & Cost Alloc.					1,661,230	1,197,619
Salaries							
126 1001001		Salaries & Wages	42,407	61,892	23,171	78,201	48,580
126 1001002		Salaries-Overtime	3	4	28	80	32
126 1001003		Salaries-Extra Help		3,151			3,200
126 1001010		Accrued Annual Leave	779	1,485		1,240	857
Obj 001	Salaries		43,188	66,531	23,199	79,521	52,669
Personnel Benefits							
126 1002002		Benefits-Direct	28,976	42,058	18,670	19,966	13,730
126 1002003		Benefits-Indirect	4,885	7,898	2,717	8,557	5,890
Obj 002	Personnel Benefits		33,861	49,956	21,387	28,523	19,620
Supplies							
126 1003101		Office & Operating Supplies	529	237	56	340	521
126 1003501		Small Tools & Minor Equipmen	29	3	59		
126 1003502		Computer Software	152			200	
126 1003590		Small Attrac Computer/Monito	65				
Obj 003	Supplies		776	240	115	540	521
Other Services - Charges							
126 1004101		Professional Services	1,187	262		453	575
126 1004125		Prof Serv-Indirect	2,063	7,799	2,626	2,865	6,360
126 1004191		Prof Serv-Purchasing	959	864	401	437	463
126 1004192		Prof Serv-Tech Services	25,510	24,841	23,433	25,563	30,959
126 1004198		Prof Services - GIS	32,962	33,646	31,729	34,613	35,395
126 1004199		Prof Serv - DOS	1,516	1,580	1,465	1,598	1,688
126 1004292		Communications-TS Phone	419	411	376	410	434
126 1004301		Travel	42	3,493		70	1,224
126 1004501		Operating Rental & Leases	950	1,148	874	1,000	1,116
126 1004590		Rent-Facilities Maint	15,783	15,783	13,947	15,215	15,215
126 1004690		Insurance-Interfund	1,366	821	962	1,049	1,891
126 1004801		Repair & Maintenance	44	46	27		
126 1004901		Miscellaneous	449	2,215	12	5,209	1,332
Obj 004	Other Services - Charges		83,250	92,908	75,851	88,482	96,652
Sub 100	Administration		161,075	209,635	120,553	1,858,296	1,367,081

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Storm Water Utility						
Planning						
Salaries						
126 2001001	Salaries & Wages	141,359	127,174	157,485	174,265	189,230
126 2001002	Salaries-Overtime	1,518	1,635	3,022		
126 2001003	Salaries-Extra Help		2,470			
Obj 001	Salaries	142,876	131,279	160,506	174,265	189,230
Personnel Benefits						
126 2002002	Benefits-Direct	54,532	52,474	66,753	47,495	57,340
126 2002003	Benefits-Indirect	18,411	17,075	20,664	20,355	24,580
Obj 002	Personnel Benefits	72,943	69,550	87,417	67,850	81,920
Supplies						
126 2003101	Office & Operating Supplies	1,147	1,437	2,874	2,446	
126 2003501	Small Tools & Minor Equipmen	37				18
126 2003502	Computer Software	569				
126 2003590	Small Attrac Computer/Monito	396			3,792	198
Obj 003	Supplies	2,148	1,437	2,874	6,238	216
Other Services - Charges						
126 2004101	Professional Services	19,500	19,500	62,613	21,675	218,859
126 2004202	Communications-Postage				150	
126 2004301	Travel	1,309	3,684	854	1,137	1,942
126 2004401	Advertising	190	204		6,000	
126 2004501	Operating Rental & Leases	2,694	3,062	3,498	1,817	2,878
126 2004901	Miscellaneous	1,580	5,695	977	1,434	2,931
126 2004957	Intergov Prof Serv					12,000
Obj 004	Other Services - Charges	25,272	32,145	67,943	32,213	238,610
Intergovernmental Services						
126 2005101	xIntergov Prof Serv	19,405	14,500	19,510	6,400	
Obj 005	Intergovernmental Services	19,405	14,500	19,510	6,400	
Sub 200	Planning	262,646	248,911	338,250	286,966	509,976
Projects						
Salaries						
126 3001001	Salaries & Wages	1,142	3,364			81,100
126 3001003	Salaries-Extra Help				123,600	1,045
Obj 001	Salaries	1,142	3,364		123,600	82,145

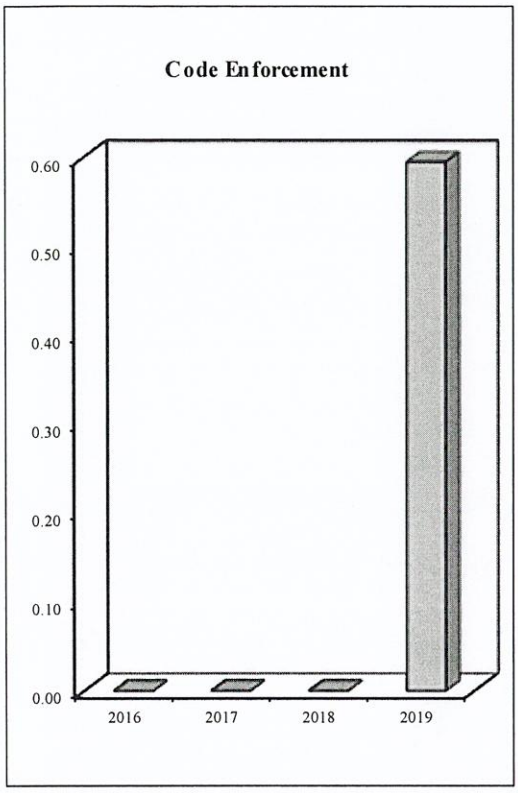
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Storm Water Utility						
Projects						
Personnel Benefits						
126 3002002	Benefits-Direct	434	1,370		3,741	24,580
126 3002003	Benefits-Indirect	148	447			10,540
Obj 002	Personnel Benefits	582	1,817		3,741	35,120
Supplies						
126 3003502	Computer Software				10,000	10,000
Obj 003	Supplies				10,000	10,000
Other Services - Charges						
126 3004101	Professional Services	3,962	93,633		30,000	30,000
126 3004202	Communications-Postage				1,000	1,000
126 3004401	Advertising				1,500	1,500
126 3004801	Repair & Maintenance					221,000
Obj 004	Other Services - Charges	3,962	93,633		32,500	253,500
Sub 300	Projects	5,687	98,814		169,841	380,765
Maintenance						
Salaries						
126 4001001	Salaries & Benefits	6,390	9,865	16,696	18,849	13,708
126 4001002	Salaries-Overtime		543	397		259
126 4001003	Salaries-Extra Help	96			186	
Obj 001	Salaries	6,487	10,408	17,092	19,035	13,967
Personnel Benefits						
126 4002002	Benefits-Direct	2,825	4,683	8,204	6,525	5,590
126 4002003	Benefits-Indirect	831	1,560	2,564	2,256	1,851
Obj 002	Personnel Benefits	3,656	6,243	10,768	8,781	7,441
Supplies						
126 4003101	Office & Operating Supplies		143	866	100	141
Obj 003	Supplies		143	866	100	141
Other Services - Charges						
126 4004101	Professional Services	372				
126 4004501	Operating Rental & Leases	5,656	3,654	5,418	5,681	6,499
126 4004701	Utilities-Services			73		
126 4004801	Repair & Maintenance				24,000	24,000
Obj 004	Other Services - Charges	6,029	3,654	5,490	29,681	30,499

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Storm Water Utility						
Sub 400	Maintenance	16,172	20,448	34,217	57,597	52,048
Fnd 126	Storm Water Utility	445,579	577,808	493,019	2,372,700	2,309,870

Code Enforcement



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
	-	-	-	-
Salaries & Wages	-	-	-	225,485
Personnel Benefits	-	-	-	99,622
Supplies	-	-	-	20,442
Other Services & Charges	-	-	-	205,118
Capital Outlay	-	-	-	45,000
Total Expenditures	-	-	-	595,667
Ending Fund Balance	-	-	-	-
Total	-	-	-	595,667

Program Description:

Yakima County Code Enforcement is a division of Public Services. It is responsible for enforcing ordinances designed to safeguard life, health, property, and public welfare in unincorporated Yakima County. Specifically, the division enforces the Yakima County ordinance regulating Building, Mechanical, and Plumbing codes. It also enforces ordinances regulating Zoning, Abatement of Dangerous Buildings and Public Nuisances. These ordinances regulate and control the design, construction, and quality of materials; use and occupancy; location and placement; and repair and maintenance of all buildings and structures in unincorporated Yakima County.

Major Objectives:

- To proactively enforce codes related to dangerous buildings and public nuisances.
- To develop and deliver public safety awareness programs.

Revenue/Expenditure Comment:

Code Enforcement's revenue stream is obtained through the County's General Fund. Expenditures are made with the knowledge that this money is provided through taxpayer dollars. The division is dedicated to developing innovative and collaborative solutions to safeguard property and the public.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Code Enforcement						
REVENUES						
128 12839700002	Operating Transfers In-GF					595,667
Fnd 128	Code Enforcement					595,667

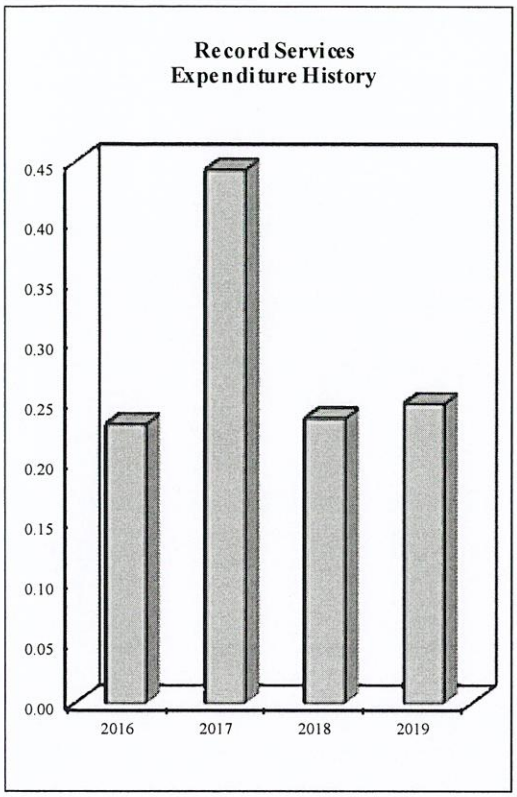
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Code Enforcement						
Code Enforcement-Admin						
Salaries						
128 101001	Salaries & Benefits					76,633
Obj 001	Salaries					76,633
Personnel Benefits						
128 102002	Benefits-Direct					35,510
Obj 002	Personnel Benefits					35,510
Supplies						
128 103101	Office & Operating Supplies					4,040
128 103501	Small Tools & Minor Equipmen					11,200
128 103502	Computer Software					5,202
Obj 003	Supplies					20,442
Other Services - Charges						
128 104125	Prof Serv-Indirect					4,709
128 104191	Prof Serv-Purchasing					511
128 104192	Prof Serv-Tech Services					24,893
128 104198	Prof Service-GIS					4,039
128 104199	Prof Serv-DOS					545
128 104201	Communications-Telephone					1,698
128 104301	Travel					2,123
128 104590	Rent-Facilities Maint					4,911
128 104690	Insurance-Interfund					3,034
128 104901	Miscellaneous					4,911
128 104957	Intergov Prof Serv					1,889
Obj 004	Other Services - Charges					53,263
Capital Outlay						
128 106401	Machinery and Equipment					45,000
Obj 006	Capital Outlay					45,000
Sub 010	Code Enforcement-Admin					230,848
Code Enforcement-Enforcement						
Salaries						
128 201001	Salaries & Benefits					148,852
Obj 001	Salaries					148,852

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Code Enforcement						
Code Enforcement-Enforcement						
Personnel Benefits						
128 202002	Benefits-Direct					64,112
Obj 002	Personnel Benefits					64,112
Other Services - Charges						
128 204101	Professional Services					100,000
128 204501	Operating Rental & Leases					31,212
Obj 004	Other Services - Charges					131,212
Sub 020	Code Enforcement-Enforcement					344,176
Code Enforcement-Abatement						
Other Services - Charges						
128 304801	Repair & Maintenance					20,643
Obj 004	Other Services - Charges					20,643
Sub 030	Code Enforcement-Abatement					20,643
Fnd 128	Code Enforcement					595,667

Record Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	46,816	45,131	57,844	58,828
Personnel Benefits	19,255	20,098	24,655	25,419
Supplies	6,708	7,835	23,600	23,600
Other Services & Charges	159,550	371,009	131,151	141,721
Capital Outlay	-	-	-	-
Total Expenditures	232,329	444,073	237,250	249,568
Ending Fund Balance	234,776	106,749	49,938	63,179
Total	467,105	550,822	287,188	312,747

Program Description:

The monies collected as a result of the Centennial Document Preservation Act of 1989 are to be used for the operation and maintenance of the Auditor's recording system, and for copying, indexing, and preserving recorded documents. The fund also accounts for a surcharge on recorded documents that, at the discretion of the County Auditor or Board of County Commissioners, shall be used to promote historical preservation or historical programs, which may include preservation of historic documents (RCW 36.22.170).

Major Objectives:

- Funds will continue to be used to maintain and enhance the recording, indexing, and imaging system. Enhancement included conversion to a recording system with automated indexing and electronic (e-recording) features. These e-recording documents are received from local and national companies.
- Funds will continue to be used to maintain the indexing and imaging system for the County Commissioners' minutes and resolutions, and along with the County Auditor enhance historical document preservation for County departments.
- Funds accumulated for historical preservation will continue to be prioritized for imaging and preservation of historic documents to reduce the increasing storage requirements of the County.

Revenue/Expenditure Comment:

As the archival of records continues to be more important for security reasons, Yakima County Auditor's office has increased the number of records preserved through the use of Record Services funds. Revenues are generated from a fee charged for each recorded document. Money from this fund will continue to be used to maintain the Auditor's recording system and to assist the Auditor and Commissioners' office in preserving historical documents.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Records Services						
REVENUES						
130 13030830002	Beginning Fund Balance-Comm				34,353	61,179
130 13030850001	Beginning Fund Bal Assigned				68,031	55,568
130 13033604111	Centennial Document Preserva	97,132	102,963	97,548	105,000	92,500
130 13034136001	Commissioners Surcharge	36,052	34,682	31,689	34,500	32,000
130 13034136002	O & M Auditor Surcharge	72,106	69,406	63,412	70,000	63,000
130 13034181005	Information Access Fee	9,897	8,994	9,022	10,062	8,500
130 13039700001	Operating Transfer In		100,000			
Fnd 130	Records Services	215,187	316,045	201,671	321,946	312,747

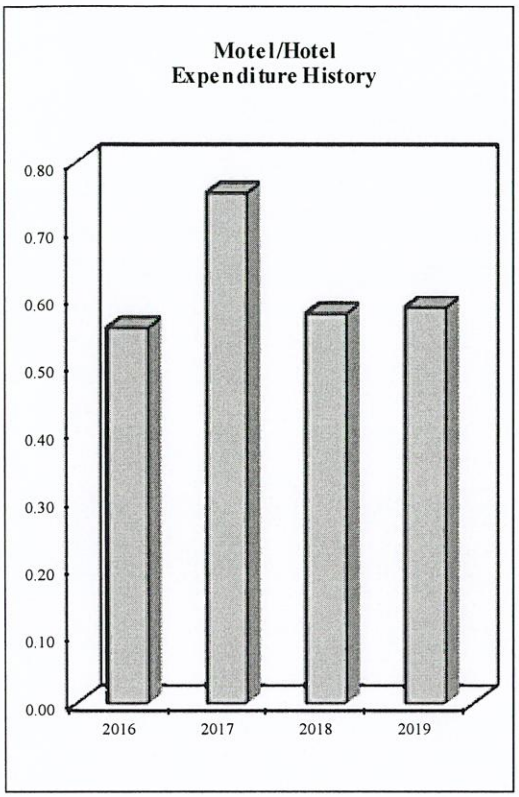
2019 Final Budget
Expenditure
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Records Services							
Record Services							
Salaries							
130 1301001		Salaries & Wages	42,252	44,620	50,032	52,844	53,828
130 1301002		Salaries-Overtime	4,464	6	74	5,000	5,000
130 1301010		Accrued Annual Leave	100	505			
Obj 001	Salaries		46,816	45,131	50,106	57,844	58,828
Personnel Benefits							
130 1302002		Benefits-Direct	19,255	20,098	22,954	24,655	25,419
Obj 002	Personnel Benefits		19,255	20,098	22,954	24,655	25,419
Supplies							
130 1303101		Office & Operating Supplies	3,554	2,378	2,265	2,600	2,600
130 1303501		Small Tools & Minor Equipmen	1,833		110	2,000	2,000
130 1303502		Computer Software			812	1,000	1,000
130 1303590		Small Attrac-Tracked Invento	1,321	4,264		15,000	15,000
Obj 003	Supplies		6,708	6,642	3,186	20,600	20,600
Other Services - Charges							
130 1304101		Professional Services	5,118	207,114	43,976	52,241	6,500
130 1304118		Prof Serv-Audit Cost	143	135		200	200
130 1304125		Prof Serv-Indirect Costs	2,503	1,759	2,054	2,241	4,593
130 1304191		Prof Serv-Purchasing Serv	1,765	1,489	918	1,001	1,071
130 1304192		Prof Serv-Info Serv	48,874	52,893	48,469	52,875	60,657
130 1304301		Travel	1,048	1,002	911	3,000	3,000
130 1304501		Operating Rentals - E R & R	27,805	29,722	27,245	32,000	32,000
130 1304690		Liability Insurance	560	531	400	436	700
130 1304801		Maintenance Agreements	5,466	1,807	866	2,000	2,000
130 1304901		Miscellaneous	2,291	4,923	1,676	4,000	4,000
Obj 004	Other Services - Charges		95,574	301,375	126,515	149,994	114,721
Sub 130	Record Services		168,353	373,246	202,761	253,093	219,568
Commiss Historic Preservation							
Reclassification & Cost Alloc.							
130 1310200		Ending Fund Balance Restrict				33,955	63,179
130 1500100		Op Trans Out-Hist Preservati	60,000	65,616		22,500	
Obj 000	Reclassification & Cost Alloc.		60,000	65,616		56,455	63,179
Supplies							
130 1313590		Small Attrac-Tracked Invento		1,192	5,293	8,000	3,000
Obj 003	Supplies			1,192	5,293	8,000	3,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Records Services						
Commiss Historic Preservation						
Other Services - Charges						
130 1314101	Professional Services	514	1,138	555	1,500	26,500
130 1314192	Prof Serv-Tech Services	3,104	2,881	2,657	2,898	
130 1314801	Repair & Maint	359		76		500
Obj 004	Other Services - Charges	3,977	4,019	3,287	4,398	27,000
Sub 131	Commiss Historic Preservation	63,977	70,826	8,581	68,853	93,179
Fnd 130	Records Services	232,329	444,073	211,342	321,946	312,747

Motel/Hotel



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	194	194	194	194
Intergovernmental Services	-	-	-	-
Operating Transfers Out	555,610	755,333	576,360	585,610
Total Expenditures	555,804	755,527	576,554	585,804
Ending Fund Balance	420,073	386,244	527,031	858,886
Total	975,877	1,141,771	1,103,585	1,444,690

Program Description:

The Motel/Hotel tax was initiated by the Board of County Commissioners in 1975 pursuant to RCW 67.28. The revenue collected is a 2% tax calculated on the cost of lodging as provided by motels, hotels and other lodging within the County. Monies collected are designated for expenditures that support the tourism industry of Yakima County.

Major Objectives:

Yakima County issued $5,006,650 of bonds in 2009 that will be repaid using the Lodging taxes collected. A Local Tax Advisory Committee (LTAC) recommended capital projects to the Board of County Commissioners. Commissioners approved allocating resources to the following organizations for capital improvements to their facilities: State Fair Park, the Capital Theater, the Seasons Performance Hall, the Yakima Convention Center, and the Yakima Valley Museum.

Revenue/Expenditure Comment:

The Motel/Hotel taxes collected will be used for the general obligation financing for the improvements to the facilities listed above. Revenue collected in excess of bond payments will be accumulated for future consideration by the LTAC and the Board of County Commissioners.

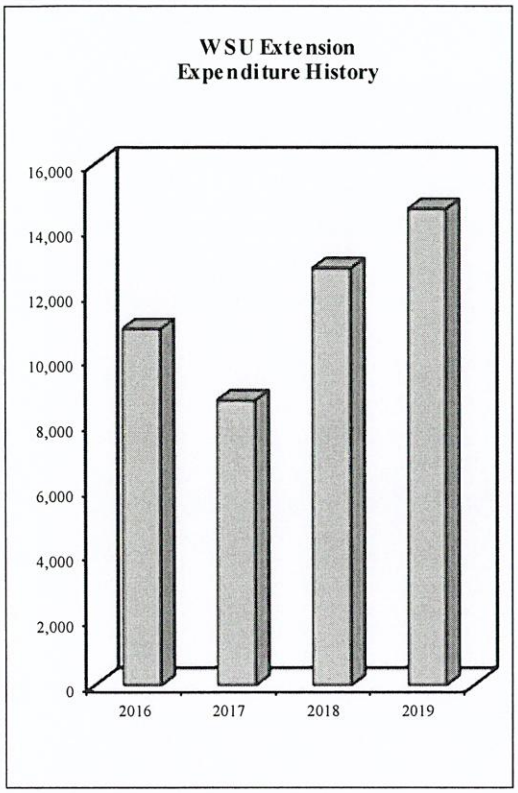
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Motel/Hotel Tax						
REVENUES						
131 13130850001	Beginning Fund Bal Assigned				308,585	599,690
131 13131331001	Hotel Motel Tax-City	634,565	661,019	560,221	727,000	775,000
131 13131331002	Hotel Motel Tax-County	47,190	55,008	54,552	63,000	65,000
131 13136111001	Investment Interest	3,522	5,952	7,098	5,000	5,000
131 13136111032	Gain/Loss on Investments	946-	281-	1,226		
131 13136132001		153				
Fnd 131	Motel/Hotel Tax	684,484	721,697	623,097	1,103,585	1,444,690

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Motel/Hotel Tax						
Stadiums & Auditoriums						
Reclassification & Cost Alloc.						
131 100107	Oper Tran Out-Sundome		188,973	9,222		
131 100161	Oper Tran Out-CWSF Cap Proj			54,099	80,000	
131 100172	Oper Tran Out-2009 GO Bond	555,610	566,360	576,360	576,360	585,610
131 100200	Ending Fund Balance Restrict				447,031	858,886
Obj 000	Reclassification & Cost Alloc.	555,610	755,333	639,681	1,103,391	1,444,496
Other Services - Charges						
131 104101	Professional Services	194	194	194	194	194
Obj 004	Other Services - Charges	194	194	194	194	194
Sub 010	Stadiums & Auditoriums	555,804	755,526	639,875	1,103,585	1,444,690
Fnd 131	Motel/Hotel Tax	555,804	755,527	639,875	1,103,585	1,444,690

WSU Extension



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	-	-	4,000	6,500
Personnel Benefits	-	-	1,000	1,500
Supplies	10,482	7,630	6,181	6,000
Other Services & Charges	461	1,110	1,619	627
Capital Outlay	-	-	-	-
Total Expenditures	10,943	8,740	12,800	14,627
Ending Fund Balance	37,695	36,882	31,015	31,582
Total	48,638	45,622	43,815	46,209

Program Description:

WSU Yakima County Extension empowers our families, communities, and local partners through a network of educators and volunteers to provide research-based outreach and creative solutions to enhance agricultural productivity, environmental stewardship, and quality of life. WSU Extension assists the people of Yakima County by offering educational programming, technical assistance, consumer publications, and community partnerships.

Major Objectives:

Major objectives for 2019 include:
1) Provide educational opportunities for agricultural producers and urban residents on pest management practices.
2) Provide educational opportunities and community outreach programs surrounding vegetable and landscape gardening.
3) Provide educational and technical support for irrigated pastures, rangeland management and livestock production.
4) Provide nutrition education classes and policy, systems, and environment supports to encourage healthy eating patterns and increased physical activity for low-income individuals.
5) Strengthen farm-to-consumer linkages within Yakima County.
6) Provide educational opportunities for youth in personal growth and leadership development and support positive youth development systems.

Revenue/Expenditure Comment:

WSU Extension strives to provide solutions to local problems and thus stimulate our local economies. We leverage every dollar we receive with federal, state, grant and private funding to maximize our reach and effectiveness. In 2015, WSU Yakima County Extension received 19% of its total operating budget from Yakima County, 76% from WSU, and 5% from grants and contracts. Yakima County contribution each year reflects a continuation of basic program facilities, support staff, and general operating costs.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
WSU Extension							
REVENUES							
135	13530850001	Beginning Fund Bal Assigned				37,695	38,579
135	13534171003	Sales of Publications-WSU	7,662	6,058	6,726	6,000	7,500
135	13534175001	Sales Map & Publications NT	130	1,050			
135	13536711001	Donations From Private Sourc		100			
135	13536990011		169				
135	13536990040		300				
135	13536991040	Misc-Livestock		600	418		
135	13536991045	Misc-Revenues		119	98	120	130
Fnd 135	WSU Extension		8,262	7,927	7,242	43,815	46,209

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
WSU Extension						
WSU Extension						
Reclassification & Cost Alloc.						
135 1350200	Ending Fund Balance Restrict				16,015	31,582
Obj 000	Reclassification & Cost Alloc.				16,015	31,582
Sub 135	WSU Extension				16,015	31,582
WSU Exten-ACG_MCP						
Salaries						
135 6231001	Salaries & Wages				15,000	
135 6231003	Salaries-Extra Help			986		
Obj 001	Salaries			986	15,000	
Personnel Benefits						
135 6232002	Benefits-Direct			292-		
Obj 002	Personnel Benefits			292-		
Sub 623	WSU Exten-ACG_MCP			694	15,000	
WSU Exten-Master Food Preserve						
Supplies						
135 6263101	Office & Operating Supplies	410			100	
Obj 003	Supplies	410			100	
Other Services - Charges						
135 6264901	Miscellaneous	122				
Obj 004	Other Services - Charges	122				
Sub 626	WSU Exten-Master Food Preserve	532			100	
WSU Exten-Livestock						
Supplies						
135 6273101	Office & Operating Supplies	2,681	2,000	1,041	1,200	
Obj 003	Supplies	2,681	2,000	1,041	1,200	
Other Services - Charges						
135 6274901	Miscellaneous	227	201	244		
Obj 004	Other Services - Charges	227	201	244		
Sub 627	WSU Exten-Livestock	2,908	2,201	1,284	1,200	

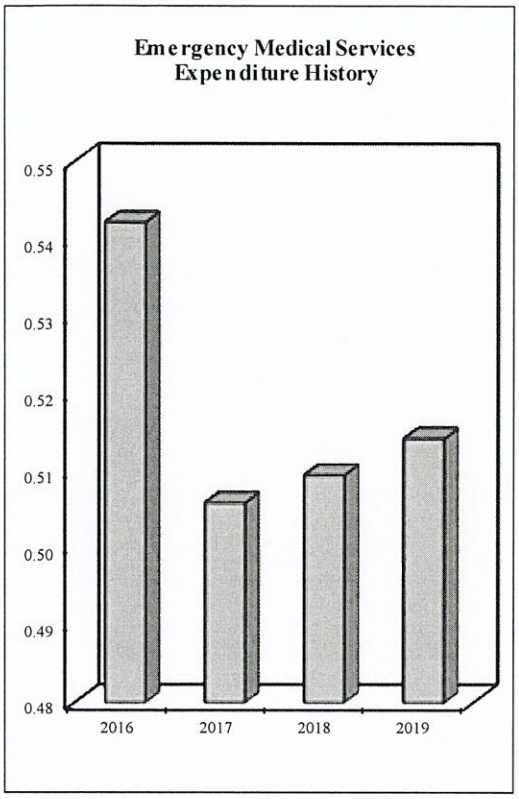
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
WSU Extension						
WSU Exten-Seminars						
Supplies						
135 6293101	Office & Operating Supplies	1,505	595	256	500	500
Obj 003	Supplies	1,505	595	256	500	500
Other Services - Charges						
135 6294202	Communications-Postage	33				
135 6294901	Miscellaneous		838			
Obj 004	Other Services - Charges	33	838			
Sub 629	WSU Exten-Seminars	1,538	1,433	256	500	500
WSU Exten-Sales of Publication						
Supplies						
135 6303101	Office & Operating Supplies	202				
135 6303401	Purchases for Inv or Resale	5,684	5,036	3,707	3,881	5,500
Obj 003	Supplies	5,886	5,036	3,707	3,881	5,500
Other Services - Charges						
135 6304101	Professional Services	2	6			
135 6304191	Prof Serv-Purchasing	77	65	109	119	127
Obj 004	Other Services - Charges	79	71	109	119	127
Sub 630	WSU Exten-Sales of Publication	5,965	5,107	3,816	4,000	5,627
WSU Tree Fruit						
Salaries						
135 6341003	Salaries-Extra Help				4,000	6,500
Obj 001	Salaries				4,000	6,500
Personnel Benefits						
135 6342003	Benefits-Indirect				1,000	1,500
Obj 002	Personnel Benefits				1,000	1,500
Supplies						
135 6343101	Office & Operating Supplies				500	
Obj 003	Supplies				500	
Other Services - Charges						
135 6344101	Professional Services				1,000	

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
WSU Extension						
WSU Tree Fruit						
Other Services - Charges						
135 6344301	Travel				500	500
Obj 004	Other Services - Charges				1,500	500
Sub 634	WSU Tree Fruit				7,000	8,500
Fnd 135	WSU Extension	10,943	8,740	6,050	43,815	46,209

Emergency Medical Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	221,864	209,088	212,807	206,194
Personnel Benefits	68,424	70,695	70,490	74,000
Supplies	35,837	25,074	26,908	24,500
Other Services & Charges	195,614	194,987	199,256	209,487
Capital Outlay	20,426	6,032	-	-
Debt Interest	-	-	-	-
Total Expenditures	542,165	505,876	509,461	514,181
Ending Fund Balance	408,361	426,707	408,611	385,512
Total	950,526	932,583	918,072	899,693

Program Description:

The Yakima County Department of Emergency Medical Services (EMS) is an administrative agency responsible for providing services, support and programs related to the delivery of emergency medical services within Yakima County. The primary areas of responsibility include EMS quality improvements, general administration, EMS system development, training and continuing medical education, public information and prevention programs, support to the Yakima County Medical Program Director and EMS council, and EMS incident data collection.

Major Objectives:

Revenue/Expenditure Comment:

The major source of revenue comes from a countywide emergency medical service levy that began in 1991 and was renewed by the voters for another ten years in 2011. It is a regular property tax in the amount of 0.25 cents per $1,000 of assessed value. A portion goes to fund the department, with the remainder distributed among the city and county fire departments for the provision of EMS. The Department of Emergency Medical Services also acquires revenue from a variety of other sources that include state grants, administrative fees, and student tuition for training courses.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Emergency Medical Services						
REVENUES						
140 14030840001	Beginning Fund Bal Committed					373,366
140 14030850001	Beginning Fund Bal Assigned				376,361	
140 14031110001	Real Property	452,398	464,688	469,648	462,933	488,899
140 14031130001	Sale of Tax Title Property	112	5			
140 14031720001	Leasehold Excise Tax	6,767	7,424	6,072	4,700	4,700
140 14033404901	Dept of Health-Trauma Fund	25,228	26,436	12,850	24,228	24,228
140 14033602311	DNR PILT NAP/NRCA	131	119			
140 14033602511	In Lieu of Taxes- State	457	181	431		
140 14034171001	Sales of Maps & Publications	350				
140 14034250001	Emergency Service Fees-Admin	3,786	4,050	2,292	4,000	3,000
140 14034250002	Emergency Service Fees-Train	4,625	4,340	4,416	1,400	1,400
140 14034250003	Emergency Serv Fees-EMT Trai	16,183	5,785	1,125	5,000	1,100
140 14036111001	Investment Interest	1,200	1,677	2,028	1,000	1,000
140 14036111032	Gain/Loss on Investments	709-	58-	767		
140 14036132001		118				
140 14036990001		2,814				
140 14036991001	Other Misc Revenue		3,973	5,492	1,500	2,000
142 14230850001	Beg Fund Bal Assigned				32,000	
142 14231110001	Real Property	4,342	1,641	48		
142 14231130001	Sale of Tax Title Property	1				
142 14233602311	DNR PILT NAP/NRCA	1				
142 14233602511	In Lieu of Taxes- State	4				
142 14236111001	Investment Interest	260	343	416	250	
142 14236111032	Gain/Loss on Investments	142-	15-	157		
142 14236132001		26				
142 14236990016		852				
142 14236991001	Other Misc Revenue				1,000	
143 14331110001	Real Property	3,435	3,630	3,758	3,700	
143 14331130001	Sale of Tax Title Property	1				
143 14333602311	DNR PILT NAP/NRCA	1	1			
143 14333602511	In Lieu of Taxes- State	3	1	3		
Fnd 140	Emergency Medical Services	522,245	524,223	509,504	918,072	899,693

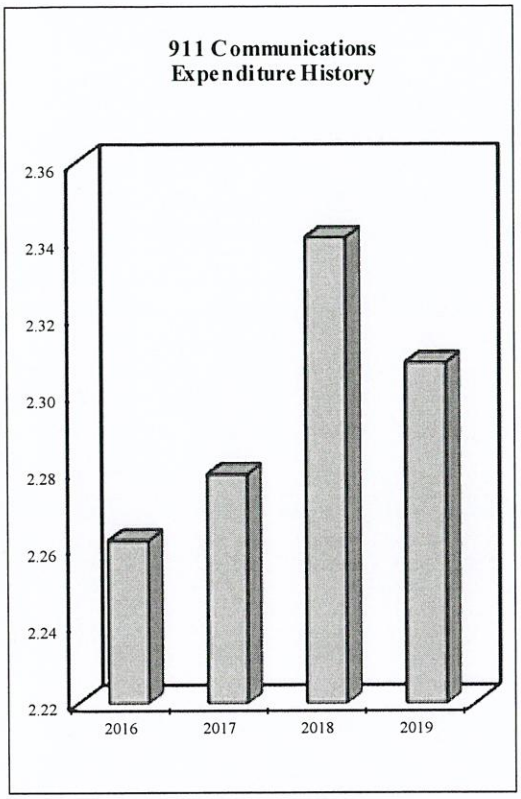
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Emergency Medical Services						
EMS-Administration						
Reclassification & Cost Alloc.						
140 1400200	Ending Fund Balance Restrict				376,361	385,512
Obj 000	Reclassification & Cost Alloc.				376,361	385,512
Salaries						
140 1401001	Salaries & Wages	161,742	160,931	128,700	171,807	165,194
140 1401002	Salaries-Overtime	7,992	8,499	7,806	7,000	7,000
140 1401003	Salaries-Extra Help	50,567	39,569	39,393	34,000	34,000
140 1401010	Accrued Annual Leave	1,563	89			
Obj 001	Salaries	221,864	209,088	175,899	212,807	206,194
Personnel Benefits						
140 1402002	Benefits-Direct	68,034	70,504	60,384	70,490	74,000
140 1402004	Benefits-Bank Accruals	390	191	702-		
Obj 002	Personnel Benefits	68,424	70,695	59,681	70,490	74,000
Supplies						
140 1403101	Office & Operating Supplies	2,863	3,427	3,046	3,183	3,500
140 1403107	Supplies-Training	12,905	7,643	4,570	7,000	9,000
140 1403190	Supplies-Interfund	1,384	983	482	900	500
140 1403501	Small Tools & Minor Equipmen	779	1,111	1,145	2,000	2,000
140 1403502	Computer Software	2,567	141	1,022	1,000	1,000
140 1403503	Small Tools-Training	12,018	7,199	6,288	10,000	6,000
140 1403590	Small Attrac-Tracked Invento	3,321	4,571		2,825	2,500
Obj 003	Supplies	35,837	25,074	16,552	26,908	24,500
Other Services - Charges						
140 1404101	Professional Services	36,752	38,908	41,073	38,342	43,000
140 1404118	Prof Serv-Audit	305	329			
140 1404125	Prof Serv-Indirect Costs	45,098	52,478	48,270	52,658	50,933
140 1404129	Prof Serv-MPD	15,929	13,274	18,317	15,927	19,982
140 1404191	Prof Serv-Purchasing Serv	4,582	3,803	2,005	2,187	2,331
140 1404192	Prof Serv-Info Serv	16,863	16,817	15,184	16,564	19,838
140 1404201	Communications-Telephone	3,521	3,105	2,774	3,300	3,300
140 1404202	Communications-Postage	176	253	100	500	250
140 1404219	Phone Charges-Allocated	390	360	330	360	360
140 1404301	Travel	11,842	12,201	8,926	14,288	10,000
140 1404401	Advertising	560		10	600	300
140 1404501	Operating Rentals & Leases	780	781	3,594	1,200	7,000
140 1404590	Rent-Facil Maint	41,250	41,250	37,813	41,250	41,250
140 1404690	Insurance-Interfund	1,282	1,246	999	1,090	1,943
140 1404801	Repairs & Maintenance	259		1,621	1,500	3,000

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Emergency Medical Services						
EMS-Administration						
Other Services - Charges						
140 1404901	Miscellaneous	906	1,727	635	790	2,000
140 1404911	Misc-Training	4,867	1,949	2,410	4,000	4,000
140 1404945	Misc-Interest on Tax Refunds		1	2		
Obj 004	Other Services - Charges	185,362	188,482	184,062	194,556	209,487
Capital Outlay						
140 1406401	Machinery & Equipment	20,426	6,032			
Obj 006	Capital Outlay	20,426	6,032			
Sub 140	EMS-Administration	531,913	499,372	436,194	881,122	899,693
EMS-White Pass						
Reclassification & Cost Alloc.						
142 1420200	Ending Fund Balance Restrict				32,250	
Obj 000	Reclassification & Cost Alloc.				32,250	
Other Services - Charges						
142 1424101	Out of District Prof Service	6,523	2,607	1,058	1,000	
Obj 004	Other Services - Charges	6,523	2,607	1,058	1,000	
Sub 141	EMS-White Pass	6,523	2,607	1,058	33,250	
Evergreen Sub						
Other Services - Charges						
143 1434101	Nurse Review Prof Services	3,729	3,898	3,168	3,700	
Obj 004	Other Services - Charges	3,729	3,898	3,168	3,700	
Sub 143	Evergreen Sub	3,729	3,898	3,168	3,700	
Fnd 140	Emergency Medical Services	542,165	505,876	440,420	918,072	899,693

911 Communications



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Supplies	-	-	-	-
Other Services & Charges	2,141,217	2,160,298	2,218,599	2,188,940
Capital Outlay	120,850	118,900	121,950	119,150
Total Expenditures	2,262,067	2,279,198	2,340,549	2,308,090
Ending Fund Balance	1,314,617	1,265,855	903,755	1,247,478
Total	3,576,684	3,545,053	3,244,304	3,555,568

Program Description:

The 911 Communications fund was established by a Yakima County voter approved telephone charge. This money is dedicated to the operation of a Countywide 911 system.

Major Objectives:

Provide emergency call receiving to all areas of Yakima County.

Revenue/Expenditure Comment:

All revenues are generated from taxes on telephones lines. 911 services are contracted with the City of Yakima through 2022. The 911 call takers and the City of Yakima dispatch services are located in the County owned Resource Center Facility. The Capital Improvements to this facility were completed in 2015, and the annual debt payments are split evenly between 911 and the City of Yakima.

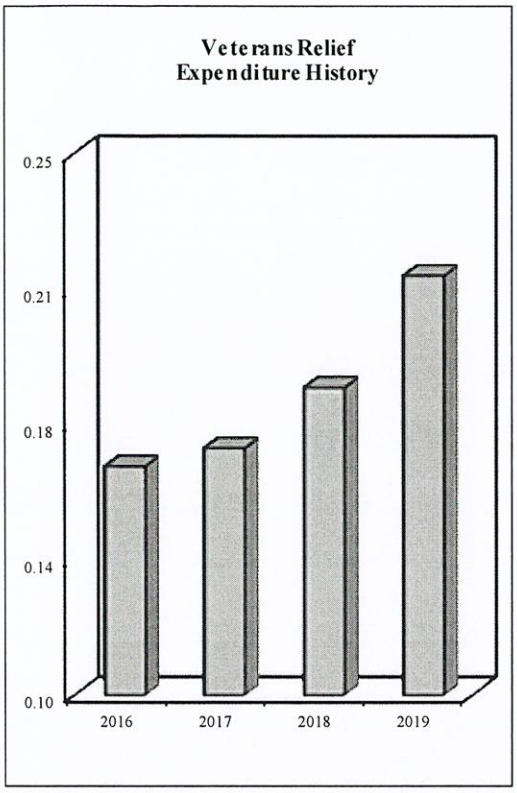
2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
911							
REVENUES							
141	14130850001	Beginning Fund Bal Assigned				1,089,804	1,222,446
141	14131363001	911 Switched Access Lines	317,949	276,624	194,386	280,908	234,639
141	14131364001	911 Wireless Access Lines	1,204,257	1,225,312	1,078,742	1,183,394	1,287,548
141	14131364002	911 Prepaid Wireless Lines	444,598	460,523	437,832	436,603	538,989
141	14131365001	911 VOIP Lines	189,355	205,089	178,121	199,095	212,446
141	14133401801	Military-Emergency Managemen	23,609	51,877	1,337	44,500	44,500
141	14136111001	Investment Interest	8,048	9,880	12,051	10,000	15,000
141	14136111032	Gain/Loss on Investments	3,683-	820-	4,503		
141	14136132001		759				
141	14136140001	Interest Earnings Acessed	825	1,103	1,386		
141	14136140003	Interest Earnings Switched	223	252	252		
141	14136140004	Interest Earnings Other	129	184	229		
141	14136140005	Int Earn -Prepaid Wireless A	304	410	569		
Fnd 141	911		2,186,374	2,230,436	1,909,406	3,244,304	3,555,568

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
911						
Reclassification & Cost Alloc.						
141 1410102	Oper Tran Out-2014 LTGO Bond	120,850	118,900	121,950	121,950	119,150
141 1410200	Ending Fund Balance Restrict				903,755	1,247,478
Obj 000	Reclassification & Cost Alloc.	120,850	118,900	121,950	1,025,705	1,366,628
Other Services - Charges						
141 1414101	Prof Serv-City of Yakima	1,993,908	2,051,877	2,100,020	2,100,000	2,086,571
141 1414118	Professional Services	53,986	1,326		2,000	2,000
141 1414125	Prof Serv-Indirect	20,664	29,186	34,379	37,504	20,547
141 1414137	Prof Serv-Program Support	1,059	2,100	2,573	2,806	2,875
141 1414192	Prof Serv-Info Serv	17,225	21,434	20,088	21,914	22,572
141 1414590	Rent-Facil Maint	54,375	54,375	49,844	54,375	54,375
Obj 004	Other Services - Charges	2,141,217	2,160,298	2,206,903	2,218,599	2,188,940
Sub 141	911	2,262,067	2,279,198	2,328,853	3,244,304	3,555,568
Fnd 141	911	2,262,067	2,279,198	2,328,853	3,244,304	3,555,568

Veterans Relief



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Supplies	33,869	40,393	37,300	41,800
Other Services & Charges	129,981	128,517	148,503	175,199
Total Expenditures	163,850	168,910	185,803	216,999
Ending Fund Balance	98,619	116,642	88,862	79,946
Total	262,469	285,552	274,665	296,945

Program Description:

Yakima County Veterans Program provides information and assistance to Yakima County Veterans. The program provides direct emergency financial assistance to low income Veterans through the Veterans Relief Fund. Money released through this program can only be used for items of necessity, such as food, rent, utilities, emergency transportation, gasoline, minor emergency expenses, and burial benefits.
Additional service includes case management, homeless outreach, and services to incarcerated Veterans being released into the community.

Major Objectives:

To provide emergency relief to indigent veterans and their immediate family in Yakima County.

To provide case management and homeless services.

To provide information, referral and advocacy for Veterans in obtaining services and benefits.

To provide outreach, reentry services, and case management to incarcerated Veterans being released into the community.

Revenue/Expenditure Comment:

RCW 73.08.080 authorizes the County to collect taxes for the purpose of aiding honorably discharged Veterans.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Veterans Relief							
REVENUES							
150	15030830001	Beginning Fund Bal Restricte				93,430	112,075
150	15031110001	Real Property	179,078	184,409	191,550	179,310	182,895
150	15031130001	Sale of Tax Title Property	45	2		25	25
150	15031720001	Leasehold Excise Tax	307	338	284	300	300
150	15033602311	DNR PILT NAP/NRCA	52	47			
150	15033602511	In Lieu of Taxes- State	181	72	176	150	150
150	15036111001	Investment Interest	677	1,063	1,659	450	500
150	15036111032	Gain/Loss on Investments	15-	557-	572		
150	15036132001		36				
150	15036711039	Donations-Veterans Relief		1,561	1,220		1,000
150	15036719002	Donations-Veterans Specific	1,700			1,000	
Fnd 150		Veterans Relief	182,061	186,935	195,460	274,665	296,945

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Veterans Relief						
Reclassification & Cost Alloc.						
150 1500200	Ending Fund Balance Restrict				88,862	79,946
Obj 000	Reclassification & Cost Alloc.				88,862	79,946
Salaries						
150 1501001	Salaries & Wages	54,825	55,602	51,839	56,576	57,774
150 1501003	Salaries-Extra Help					15,000
150 1501010	Accrued Annual Leave	77	29		1,000	1,000
Obj 001	Salaries	54,902	55,631	51,839	57,576	73,774
Personnel Benefits						
150 1502002	Benefits-Direct	10,941	11,848	13,132	23,160	23,907
Obj 002	Personnel Benefits	10,941	11,848	13,132	23,160	23,907
Supplies						
150 1503101	Office & Operating Supplies	1,595	1,813	2,667	1,500	2,700
150 1503201	Fuel Consumed		31		50	150
Obj 003	Supplies	1,595	1,844	2,667	1,550	2,850
Other Services - Charges						
150 1504101	Professional Services				50	50
150 1504118	Prof Serv-Audits	88	95		300	200
150 1504125	Prof Serv-Indirect Costs	1,334	2,026	2,332	2,544	2,467
150 1504137	Prof Serv-Program Support	16,447	10,295	8,351	9,110	9,011
150 1504191	Prof Serv-Purchasing Serv	631	527	855	933	992
150 1504192	Prof Serv-Tech Services	10,677	10,773	9,605	10,478	12,583
150 1504199	Prof Serv-DOS	1,675				
150 1504201	Communications-Telephone	751	725	559	1,000	1,000
150 1504202	Communications-Postage	61	39	53	500	500
150 1504219	Phone Charge Allocated	312	288	264	288	288
150 1504301	Travel	325	874	941	4,000	3,000
150 1504401	Advertising				1,000	1,000
150 1504501	Operating Rentals & Leases	398	569	449	500	500
150 1504590	Rent-Facil Maint	8,675	8,125	7,448	8,125	8,125
150 1504801	Repairs & Maintenance	108			100	100
150 1504901	Miscellaneous-	265	180	160	2,072	6,242
150 1504945	Misc-Interest on Tax Refunds				10	10
Obj 004	Other Services - Charges	41,747	34,516	31,018	41,010	46,068
Sub 150	Veterans Relief	109,185	103,840	98,656	212,158	226,545

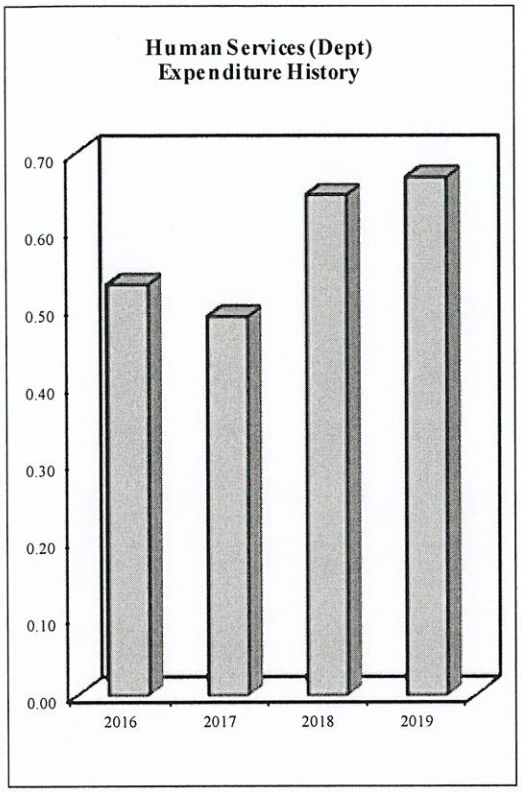
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Veterans Relief						
Veterans Relief Upper Valley						
Supplies						
150 1513101	Office & Operating Supplies	19,371	23,668	23,539	21,000	22,000
150 1513201	Fuel Consumed	9,229	9,985	10,112	9,500	11,000
Obj 003	Supplies	28,600	33,653	33,651	30,500	33,000
Other Services - Charges						
150 1514101	Professional Services			300		1,500
150 1514301	Travel			33		
150 1514501	Operating Rentals & Leases	7,483	10,299	8,157	6,500	8,000
150 1514701	Utility Services	9,945	11,964	6,252	13,500	14,000
150 1514901	Miscellaneous	975	1,659	993	2,507	1,500
Obj 004	Other Services - Charges	18,404	23,922	15,735	22,507	25,000
Sub 151	Veterans Relief Upper Valley	47,004	57,575	49,386	53,007	58,000
Veterans Relief Lower Valley						
Supplies						
150 1523101	Office & Operating Supplies	2,131	3,221	3,970	3,500	4,000
150 1523201	Fuel Consumed	925	1,675	1,676	1,300	1,500
Obj 003	Supplies	3,056	4,896	5,646	4,800	5,500
Other Services - Charges						
150 1524501	Operating Rentals & Leases		600	2,250	1,100	2,500
150 1524701	Utility Services	783	1,975	1,662	1,100	1,800
150 1524901	Miscellaneous	25	25	75	900	1,000
Obj 004	Other Services - Charges	808	2,600	3,987	3,100	5,300
Sub 152	Veterans Relief Lower Valley	3,864	7,496	9,633	7,900	10,800
Specific Donations						
Supplies						
150 1533101	Office & Operating Supplies	500			400	400
150 1533201	Fuel Consumed	117			50	50
Obj 003	Supplies	617			450	450
Other Services - Charges						
150 1534501	Operating Rental & Leases	3,180		274	1,000	1,000
150 1534701	Utilities				100	100
150 1534901	Miscellaneous				50	50
Obj 004	Other Services - Charges	3,180		274	1,150	1,150

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Veterans Relief						
Sub 153	Specific Donations	3,797		274	1,600	1,600
Fnd 150	Veterans Relief	163,850	168,910	157,948	274,665	296,945

Human Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	-	6,182	-	-
Supplies	-	-	-	-
Other Services & Charges	209,722	138,744	100,225	110,797
Operating Transfers Out	320,547	343,880	546,233	558,350
Programs	-	-	-	-
Total Expenditures	530,268	488,806	646,458	669,147
Ending Fund Balance	3,187,311	3,128,020	2,792,674	2,430,753
Total	3,717,579	3,616,826	3,439,132	3,099,900

Program Description:

Human Services performs various levels of administrative functions in the areas of mental health, developmental disabilities, and alcohol/chemical dependency in the County.

Major Objectives:

- Yakima County serves as a member of the Behavior Health Organization (BHO) responsible for the oversight and implementation of local programs serving individuals needing mental health and alcohol/chemical dependency services. The BHO contracts with service providers in Yakima County.
- The Yakima Health District administers the Developmental Disabilities program in the Yakima County. The Yakima County Commissioners are members of the Board of Health. The Yakima Health District contracts with service providers in Yakima County.

Revenue/Expenditure Comment:

- The State authorizes certain revenues for the County to cover the various administrative costs and limited program funding for these services as follows:
  - Property tax millage for mental health and developmental disabilities.
  - 2% alcohol tax for alcohol and chemical dependency services.
- This department is not dependent on funds from the County's General Fund.

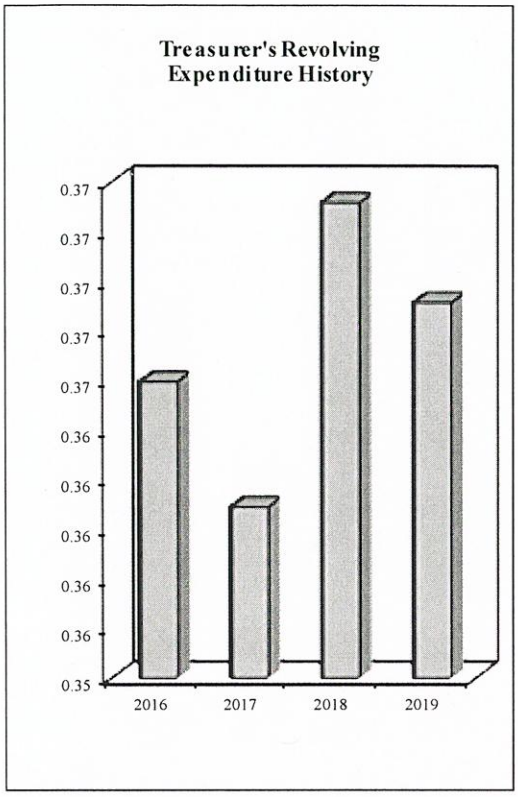
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Community Services						
REVENUES						
151 15130830001	Beginning Fund Bal Restricte				2,021,486	1,852,329
151 15131110001	Real Property	340,978	349,707	353,345	344,440	347,884
151 15131130001	Sale of Tax Title Property	85	4			
151 15131720001	Leasehold Excise Tax	584	642	525		
151 15133602311	DNR PILT NAP/NRCA	99	90			
151 15133602511	In Lieu of Taxes- State	344	136	324		
151 15133606941	Liquor Excise Tax	2,433	3,565	2,901	2,424	2,448
151 15133606951	Liquor Board Profits	6,759	6,722	5,027	6,818	6,886
151 15136111001	Investment Interest	17,881	35,721	44,762		
151 15136111032	Gain/Loss on Investments	6,334-	11,027-	17,362		
151 15136132001		1,722				
151 15138880001		35,768-				
151 15139530001	Loss Recoveries		29	260		
151 15139700001		192,618				
151 20030850001	Beginning Fund Bal Assigned				392,011	260,931
151 20036111001	Investment Interest				3,920	2,609
151 30030850001	Beginning Fund Bal Assigned				130,494	119,299
151 30036111001	Investment Interest				1,305	1,193
151 40030830001	Beginning Fund Bal Restricte				476,694	446,236
151 40036111001	Investment Interest				5,000	5,000
151 151231314001	Intergov-Alcoholism Serv(2%)	54,436	43,926	12,690	54,540	55,085
Fnd 151	Community Services	575,837	429,515	437,193	3,439,132	3,099,900

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Community Services						
Reclassification & Cost Alloc.						
ODt 0125	Oper Tran Out-Parks Developmnt		73,766	56,961	75,565	77,914
ODt 0126	Oper Tran Out-Grant Management	48,713	50,333	43,085	51,865	53,159
ODt 0127	OP Trans Out-Mental Health	271,834	133,476	277,564	410,180	327,086
ODt 0138	Oper Trans Out-Comm Serv		51,175	50,906	52,273	53,841
ODt 0178	Oper Trans Out-DUI Court		35,130	29,482	46,350	46,350
ODt 0200	Ending Fund Balance				2,702,674	2,430,753
Obj 000	Reclassification & Cost Alloc.	320,547	343,880	457,999	3,338,907	2,989,103
Personnel Benefits						
ODt 2003	Benefits-Indirect		6,182			
Obj 002	Personnel Benefits		6,182			
Other Services - Charges						
ODt 4101	Professional Services	56,605	81,162	51,450	52,500	59,475
ODt 4118	Prof Serv-Audits	2,555	651			
ODt 4137	Prof Serv-Program Support	71,003	47,219	38,403	38,771	41,671
ODt 4191	Prof Serv-Purchasing Serv		8	392	428	457
ODt 4199	Prof Serv-DOS	565	581	548	598	630
ODt 4202	Communication-Postage	14	24	39		
ODt 4401	Advertising	345				
ODt 4590	Rent-Facilities Services	4,038	4,038	3,702	4,038	4,038
ODt 4690	Insurance-Interfund	56,400	2,371	479	522	1,108
ODt 4901	Miscellaneous	18,195	2,689	3,368	3,368	3,418
ODt 4945	Misc-Interest on Tax Refunds		1	1		
Obj 004	Other Services - Charges	209,722	138,744	98,381	100,225	110,797
Fnd 151	Community Services	530,268	488,806	556,380	3,439,132	3,099,900

Treasurer's Revolving



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	142,884	146,723	150,894	144,603
Supplies	52,349	59,420	63,203	63,339
Other Services & Charges	7,407	4,850	8,200	8,000
Capital Outlay	163,325	149,915	150,906	153,224
Debt Interest	-	-	-	-
Total Expenditures	365,965	360,908	373,203	369,166
Ending Fund Balance	147,294	180,449	90,000	90,000
Total	513,259	541,357	463,203	459,166

Program Description:

The Treasurer's Revolving Fund is a self-supporting fund, which is established within statutory regulations to recover all administrative costs incurred by processing the Treasurer's real estate tax foreclosure sale. In addition, collection costs pertaining to delinquent personal property taxes and distraint process are recovered. The costs that the County Treasurer incurs for each of these actions are applied directly to the property tax record for the properties involved in either foreclosure or distraint.

Major Objectives:

1) Continue to provide cost-effective, professional services within the statutory regulations applicable to foreclosure and distraint activities.
2) Create efficiencies within the foreclosure and distraint activities by continuing to evaluate our processes.

Revenue/Expenditure Comment:

Increased costs are a result of rising costs of title searches, legal advertising, personnel resources, and additional legal requirements placed by legislative and/or court case mandates.

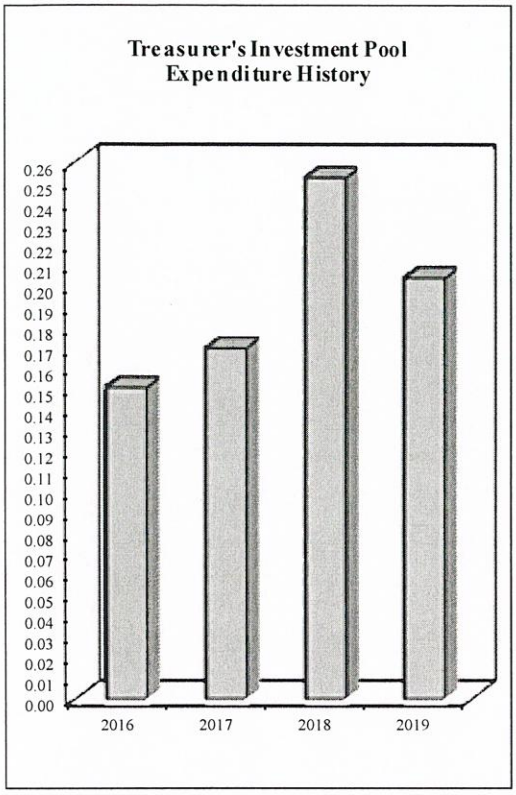
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Treasurer's Revolving						
REVENUES						
160 16030850001	Beginning Fund Bal Assigned				125,000	150,000
160 16034142001	Treasurers Fees	367,640	392,692	235,339	336,203	306,166
160 16034142002	Treasurers Fee	54			1,000	1,000
160 16034181001	Printing & Duplicating	113	65	46		
160 16036111001	Investment Interest	968	1,516	2,242	1,000	2,000
160 16036111032	Gain/Loss on Investments	678-	208-	886		
160 16036132001		107				
Fnd 160	Treasurer's Revolving	368,204	394,064	238,513	463,203	459,166

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Treasurer's Revolving						
Treasurer's Revolving						
Reclassification & Cost Alloc.						
160 1600200	Ending Fund Balance Restrict				90,000	90,000
Obj 000	Reclassification & Cost Alloc.				90,000	90,000
Salaries						
160 1601001	Salaries & Wages	140,594	144,960	131,324	147,794	141,503
160 1601002	Salaries-Overtime			10	100	100
160 1601003	Salaries-Extra Help	1,587	667	1,271	1,500	1,500
160 1601010	Accrued Annual Leave	703	1,096		1,500	1,500
Obj 001	Salaries	142,884	146,723	132,605	150,894	144,603
Personnel Benefits						
160 1602002	Benefits-Direct	52,349	59,420	56,335	63,203	63,339
Obj 002	Personnel Benefits	52,349	59,420	56,335	63,203	63,339
Supplies						
160 1603101	Office & Operating Supplies	6,272	4,331	4,361	6,500	6,000
160 1603501	Small Tools & Minor Equipmen	1,134	520	876	500	500
160 1603502	Computer Software				200	200
160 1603590	Small Attrac-Tracked Invento			162	1,000	1,300
Obj 003	Supplies	7,407	4,850	5,399	8,200	8,000
Other Services - Charges						
160 1604101	Professional Services	69,863	84,704	37,442	82,000	80,000
160 1604125	Prof Serv-Indirect Costs	3,282	4,047			
160 1604191	Prof Serv-Purchasing Serv	2,409	1,827	1,122	1,224	1,268
160 1604192	Prof Servi-Info Services	43,678	25,541	24,233	26,436	31,324
160 1604202	Communications-Postage	12,762	10,266	8,102	13,000	12,000
160 1604219	Phone Charges-Allocated	300	263	208	227	227
160 1604301	Travel	211	28	280	500	500
160 1604401	Advertising	5,421	5,234	3,105	7,500	7,500
160 1604501	Operating Rentals & Leases	467	186	189	800	500
160 1604590	Rent-Facil Maint	17,316	10,389	9,523	10,389	10,389
160 1604601	Insurance		100	50	100	100
160 1604690	Insurance-Interfund	1,142	1,113	898	980	1,716
160 1604801	Repairs & Maintenance	649	288	373	750	700
160 1604901	Miscellaneous	5,824	5,930	2,533	7,000	7,000
Obj 004	Other Services - Charges	163,325	149,915	88,059	150,906	153,224
Sub 160	Treasurer's Revolving	365,965	360,909	282,398	463,203	459,166
Fnd 160	Treasurer's Revolving	365,965	360,908	282,398	463,203	459,166

Treasurer's Investment Pool



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	98,576	113,132	115,084	117,510
Personnel Benefits	31,685	39,333	41,494	42,906
Supplies	840	1,370	1,450	3,050
Other Services & Charges	19,874	16,119	94,639	40,486
Capital Outlay	-	-	-	-
Total Expenditures	150,975	169,954	252,667	203,952
Ending Fund Balance	102,271	132,481	56,797	72,122
Total	253,246	302,435	309,464	276,074

Program Description:

The Yakima County Treasurer's Office actively manages an investment portfolio of approximately $425 million dollars. The investments of Yakima County, as well as most districts in the County, are pooled together in the Treasurer's Investment Pool (TIP). Currently, TIP participation involves 97 different government entities geographically located within the county with over 265 different funds. The Treasurer's Office invests the public's funds in accordance with all federal, state and local governing statutes as well as in accordance with the Yakima County Investment Policy and standards established by the Governmental Accounting Standards Board (GASB).

The Treasurer's Investment Pool Fund is a self-supporting fund, which is established within statutory regulations to recover all costs incurred by administering the investment pool. TIP was established to provide a more efficient way to manage cash reserves and maximize interest income.

Major Objectives:

- Safety of the principal invested always remains the primary objective in order to insure against loss.
- The Treasurer's Investment Pool will remain sufficiently liquid to enable all participants to meet operating requirements which might be reasonably anticipated.
- Provide a higher return on investments than a participant would receive if investing individually.

Revenue/Expenditure Comment:

The expenses of operating the pool are covered through an administrative fee which is charged to participants based on their average daily balance in the pool.

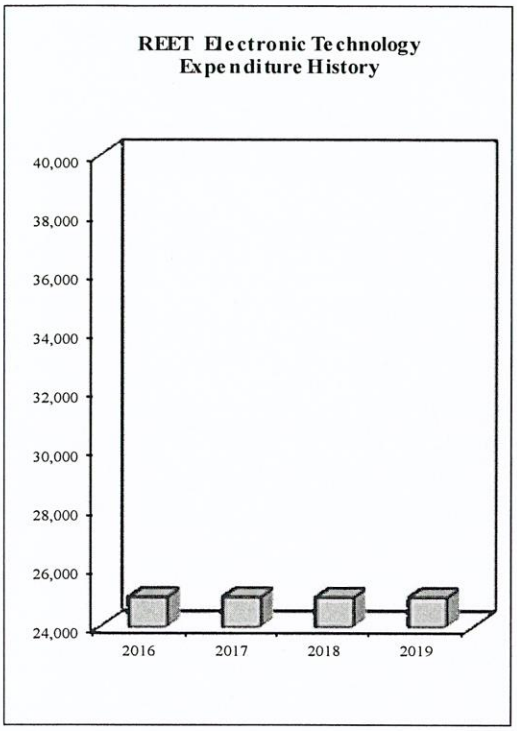
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Treas Investment Pool Maint						
REVENUES						
165 16530830001	Beg Fund Balance Restricted				118,807	74,000
165 16536111001	Investment Interest	589	1,141	1,561	657	1,805
165 16536111032	Gain/Loss on Investments	348-	311-	660		
165 16536119001	Investment Pool Service Fees	184,669	199,332	199,495	190,000	200,269
165 16536132001		58				
Fnd 165	Treas Investment Pool Maint	184,967	200,162	201,715	309,464	276,074

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Treas Investment Pool Maint						
Reclassification & Cost Alloc.						
165 1650200	Ending Fund Balance Restrict				56,797	72,122
Obj 000	Reclassification & Cost Alloc.				56,797	72,122
Salaries						
165 1651001	Salaries & Benefits	97,694	112,554	103,698	114,529	116,895
165 1651002	Salaries-Overtime	9			500	500
165 1651010	Accrued Annual Leave	872	577		55	115
Obj 001	Salaries	98,576	113,132	103,698	115,084	117,510
Personnel Benefits						
165 1652002	Benefits-Direct	31,685	39,333	36,968	41,494	42,906
Obj 002	Personnel Benefits	31,685	39,333	36,968	41,494	42,906
Supplies						
165 1653101	Office & Operating Supplies	462	537	663	1,000	1,000
165 1653501	Small Tools & Minor Equipmen	378	536		350	350
165 1653590	Small Attrac Computer/Monito		298		100	1,700
Obj 003	Supplies	840	1,370	663	1,450	3,050
Other Services - Charges						
165 1654101	Professional Services	94	188	70,067	75,000	18,600
165 1654125	Prof Serv-Indirect Costs	1,550	1,755			
165 1654191	Prof Serv-Purchasing	159	134	128	140	150
165 1654192	Prof Serv-Tech Services	8,736	8,514	8,078	8,812	10,441
165 1654202	Communications-Postage				150	150
165 1654219	Phone Charges-Allocated	137	126	109	119	119
165 1654301	Travel	1,369	1,232	802	3,000	3,000
165 1654401	Advertising	158		100	200	200
165 1654501	Operating Rental & Leases	93	62	63	190	190
165 1654590	Rent-Facilities Maint	3,463	3,463	3,174	3,463	3,463
165 1654690	Insurance-Interfund	599	436	353	385	993
165 1654801	Repair & Maintenance		9		180	180
165 1654901	Miscellaneous	3,515	199	294	3,000	3,000
Obj 004	Other Services - Charges	19,874	16,119	83,168	94,639	40,486
Sub 165	Treas Investment Pool Maint	150,974	169,953	224,497	309,464	276,074
Fnd 165	Treas Investment Pool Maint	150,975	169,954	224,497	309,464	276,074

REET & Property Tax Administration



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	0	0	0	0
Personnel Benefits	0	0	0	0
Supplies	0	0	0	0
Other Services & Charges	25,015	25,014	25,000	25,000
Capital Improvements	0	0	0	0
Total Expenditures	25,015	25,014	25,000	25,000
Ending Fund Balance	139,933	156,252	164,100	191,500
Total	164,948	181,266	189,100	216,500

Program Description:

The Real Estate Excise Tax & Property Tax Administration Assistance fund was established to assist local government with the maintenance and operation of an electronic processing and reporting system for real estate excise tax affidavits, and the annual revaluation system for property tax valuation.

Major Objectives:

Assist local government with the cost of maintaining an annual revaluation system & electronic Real Estate Excise Tax system.

Revenue/Expenditure Comments:

House Bill 1240 became law on May 16, 2005 and was effective July 1, 2005. All County Treasurers are required to collect an additional five-dollar fee on all real estate sales. Beginning January 1 2014, the treasurers shall deposit one-half of this fee in the special Real Estate and Property Tax Administration Assistance account and remit the balance to the State Treasurer who will distribute it back to each County Treasurer according to the following formula: One-half of the funds available shall be equally distributed among the 39 Counties and the balance shall be ratably distributed among the Counties in direct proportion to their population as it relates to the total State's population based on most recent statistics by the Office of Financial Management.

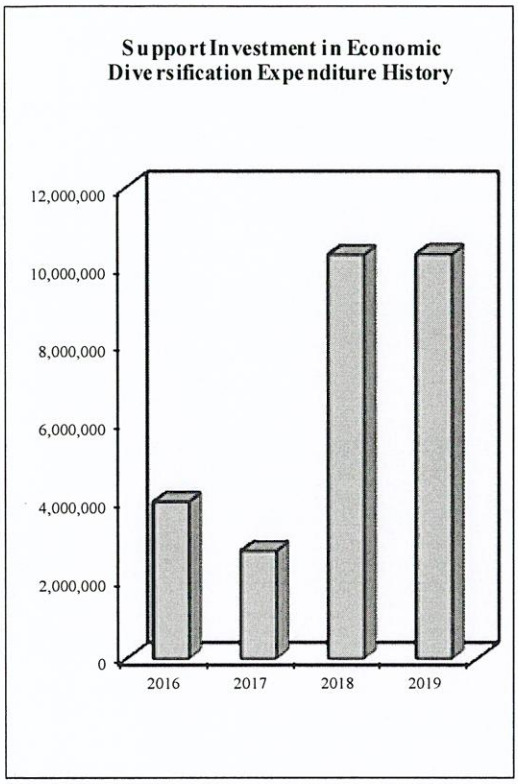
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
REET & Property Tax Admin						
REVENUES						
166 16630850001	Beginning Fund Bal Assigned				146,800	173,000
166 16633600971	RE Excise-State Tech Fee Dis	21,371	21,754	19,353	21,000	21,000
166 16634142203	REET & Prop Tax Admin Asst	18,468	18,305	16,478	20,000	20,000
166 16636111001	Investment Interest	935	1,332	1,614	1,200	2,500
166 16636111032	Gain/Loss on Investments	552-	58-	610	100	
166 16636132001		92				
Fnd 166	REET & Property Tax Admin	40,313	41,333	38,055	189,100	216,500

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
REET Electronic Tech						
Reclassification & Cost Alloc.						
166 1660200	Ending Fund Balance Restrict				164,100	191,500
Obj 000	Reclassification & Cost Alloc.				164,100	191,500
Other Services - Charges						
166 1664101	Professional Services	15	15			
166 1664192	Prof Serv-Assessor/Treasurer	25,000	25,000	22,917	25,000	25,000
Obj 004	Other Services - Charges	25,015	25,014	22,917	25,000	25,000
Sub 166	REET Electronic Tech	25,015	25,014	22,917	189,100	216,500
Fnd 166	REET & Property Tax Admin	25,015	25,014	22,917	189,100	216,500

Support Investment in Economic Diversification



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	3,991,691	2,742,945	10,285,640	10,300,235
Total Expenditures	3,991,691	2,742,945	10,285,640	10,300,235
Ending Fund Balance	20,652,794	20,652,794	16,929,730	20,537,531
Total	24,644,485	23,395,739	27,215,370	30,837,766

Program Description:

The Support Investment in Economic Diversification program (SIED) was established to assist local government infrastructure development to promote ongoing operation and expansion of businesses, to attract new businesses to rural communities, and promote the development of communities of excellence in rural distressed areas of Washington.
Yakima County Commissioners have established the SIED Advisory Board to review and make recommendations to the Commissioners regarding projects requesting SIED funding. The Yakima County Development Association is contracted to provide administrative support to the program.

Major Objectives:

Assist local government infrastructure development in order to promote development of communities of excellence in rural distressed areas of Washington.

Revenue/Expenditure Comment:

House Bill 2894, Referendum No. 49 became law on December 3, 1998 and authorized the Distressed County/Infrastructure Fund. Distressed rural counties are allowed to levy an infrastructure tax of .04% on sales, which is credited against the state sales tax. The State legislature has since expanded the State tax credit to .09%. This is not an additional tax, but a credit against the already collected State sales tax.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Support Invest in Econ Divers						
REVENUES						
178 10030800001	Beginning Fund Balance				16,193,970	18,850,812
178 10031318001	Rural County Sales & Use Tax	3,622,264	3,654,422	3,289,127	3,825,000	4,070,000
178 10036111032	Gain/Loss on Investments	31,087-	13,218-	44,305		
178 10036132001		5,828				
178 20030800001	Beginning Fund Balance				699,494	1,052,418
178 20036111001	Investment Interest	95,508	169,795	233,185	100,000	300,000
178 20036111032	Gain/Loss on Investments	1,070-	3,010-	4,080		
178 20036132001		304				
178 20036140002	Interest on Loans	167,820	316,668	218,057	125,000	220,000
178 30030800001	Beginning Fund Balance				5,271,906	5,344,536
178 30036111032	Gain/Loss on Investments	19,210-	6,758-	25,968		
178 30036132001		3,348				
178 30039700001	Operating Transfer In	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fnd 178	Support Invest in Econ Divers	4,843,704	5,117,900	4,814,721	27,215,370	30,837,766

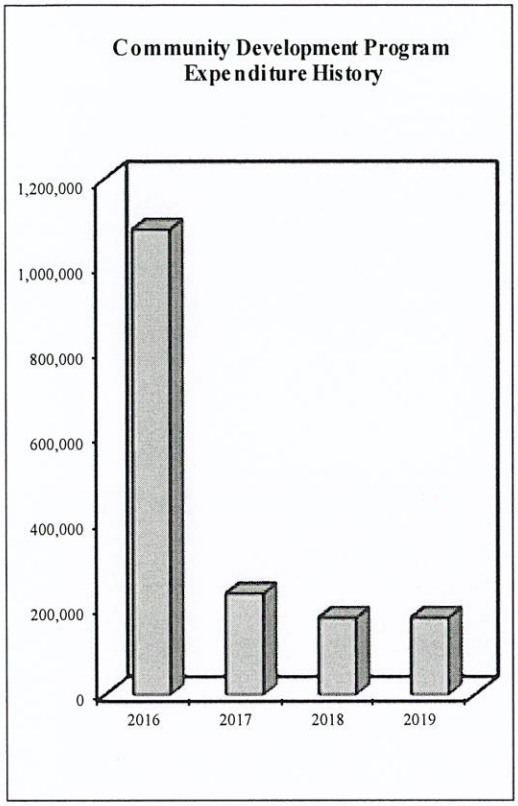
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Support Invest In Econ Divers						
Restricted						
Reclassification & Cost Alloc.						
178 1010200	Ending Fund Balance Restrict				11,938,970	14,805,812
178 1020101	Oper Transfers Out-Interfund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
178 1020108	Oper Transfers Out-PW	2,509			2,000,000	2,000,000
Obj 000	Reclassification & Cost Alloc.	1,002,509	1,000,000	1,000,000	14,938,970	17,805,812
Other Services - Charges						
178 1014101	Professional Services	80,000	80,000	80,000	80,000	115,000
178 1024101	Professional Services	1,766,500	567,580			
178 1024957	Intergov-Professional Servic					5,000,000
Obj 004	Other Services - Charges	1,846,500	647,580	80,000	80,000	5,115,000
Intergovernmental Services						
178 1025101	C Intergov-Professional Servic				5,000,000	
Obj 005	Intergovernmental Services				5,000,000	
Sub 100	Restricted	2,849,009	1,647,580	1,080,000	20,018,970	22,920,812
Economic Development						
Reclassification & Cost Alloc.						
178 2010108	Oper Trans out PW	41,790				
178 2010200	Ending Fund Balance Restrict				718,854	1,387,183
Obj 000	Reclassification & Cost Alloc.	41,790			718,854	1,387,183
Other Services - Charges						
178 2014101	Professional Services YCDA			3,000		
178 2014102	Prof Serv- Treasurer	23,000	23,000	23,000	24,000	24,000
178 2014118	Audit Costs	1,458	2,316		2,000	2,500
178 2014125	Indirect Costs	8,671	10,050	30,862	33,668	11,715
178 2014137	Prof Serv-Program Support	9,928	4,500	3,641	3,972	4,020
178 2014191	Purchasing	2,524	2,129			
178 2024101	Professional Services	123,000	126,000	110,000	137,000	143,000
178 2024102	Prof Services-ESC-YBIP				5,000	
Obj 004	Other Services - Charges	168,581	167,995	170,503	205,640	185,235
Sub 200	Economic Development	210,371	167,995	170,503	924,494	1,572,418
Macro Projects						
Reclassification & Cost Alloc.						
178 3010108	Operating trans out PW	32,311	927,370	472,630	2,000,000	2,000,000
178 3010200	Ending Fund Balance Restrict				4,271,906	4,344,536

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Support Invest In Econ Divers						
Macro Projects						
Obj 000	Reclassification & Cost Alloc.	32,311	927,370	472,630	6,271,906	6,344,536
Other Services - Charges						
178 3014101	Professional Services	900,000				
Obj 004	Other Services - Charges	900,000				
Sub 300	Macro Projects	932,311	927,370	472,630	6,271,906	6,344,536
Fnd 178	Support Invest in Econ Divers	3,991,691	2,742,945	1,723,133	27,215,370	30,837,766

Community Development Program



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	1,080,636	235,106	178,625	178,706
Total Expenditures	1,080,636	235,106	178,625	178,706
Ending Fund Balance	2,515	-	-	-
Total	1,083,151	235,106	178,625	178,706

Program Description:

This program is established to advance community development within Yakima County. Its aim is to encourage economic development projects through assistance to the low and moderately low-income population of Yakima County.

Major Objectives:

To account for the community block grants received through the Washington State Department of Commerce.

Revenue/Expenditure Comment:

Yakima County received an annual allocation of Community Development Block Grant funds which are contracted with the Yakima Farm Workers Clinic/Northwest Community Action Center (NCAC), to provide services to low to moderate income persons in Yakima County.

In 2016 and 2017, the County received $1 million of CDBG funds to support the building of a new fire station in the Nile Valley.

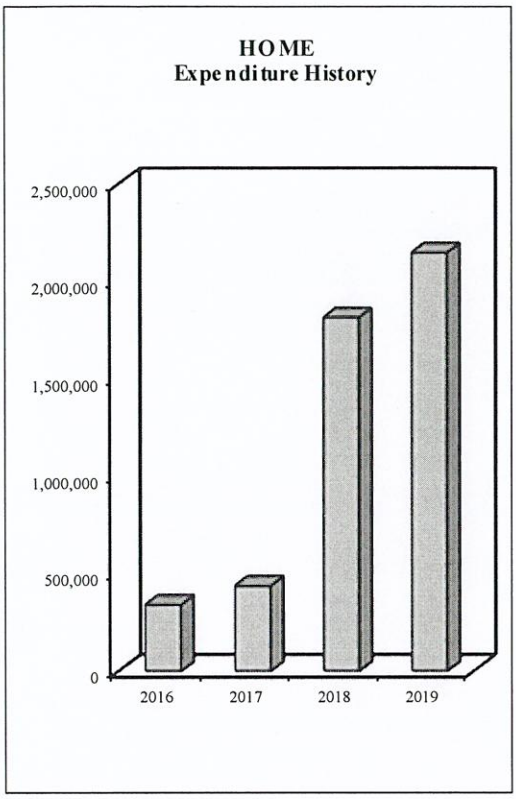
2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Community Development Programs							
REVENUES							
181 18130800001	C	Beginning Fund Balance				2,515	
181 18136111001		Investment Interest	20	30			
181 18136111032		Gain/Loss on Investments					
181 18136132001							
181 18120133314228	C	CDBG -Year 1 GP	912,384	87,616			
181 18160133314228		CDBG -CommAction Center	170,722	144,946	160,678	176,110	178,706
Fnd 181		Community Development Programs	1,083,126	232,592	160,678	178,625	178,706

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Community Development Programs						
ADMIN						
Other Services - Charges						
181 2014137	I Program Support	9,847				
181 2014901	I Miscellaneous	903,148	82,413			
Obj 004	Other Services - Charges	912,996	82,413			
Sub 201	ADMIN	912,996	82,413			
CDBG Other Program						
Other Services - Charges						
181 6014137	Program Support		9,429		3,125	3,206
181 6014202	Postage		24			
181 6014401	Advertising		366		500	500
181 6014906	Misc Other	167,641	142,875	157,178	175,000	175,000
Obj 004	Other Services - Charges	167,641	152,693	157,178	178,625	178,706
Sub 601	CDBG Other Program	167,641	152,693	157,178	178,625	178,706
Fnd 181	Community Development Programs	1,080,636	235,106	157,178	178,625	178,706

HOME



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	78,200	134,275	162,730	210,137
Personnel Benefits	30,756	58,384	71,620	112,642
Supplies	1,904	28,063	9,600	15,667
Other Services & Charges	227,938	214,894	1,570,305	1,808,674
Total Expenditures	338,798	435,616	1,814,255	2,147,120
Ending Fund Balance	604,744	684,211	394,052	475,980
Total	943,542	1,119,827	2,208,307	2,623,100

Program Description:

The HOME Investment Partnership Act Program is administered by the United States Department of Housing and Urban Development (HUD). HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households. Each year HUD allocates approximately $2 billion among the States and hundreds of localities nationwide.

Counties that wish to form a consortium are required to develop interlocal agreements between the Lead Entity (County) and contiguous government jurisdictions in order to receive HOME funding. Each HOME participating jurisdiction is required to develop a consolidated plan for affordable housing that provides an assessment of needs, outlines five-year strategies, and proposes the use of grant funds.

The following jurisdictions have formed a consortium to provide affordable housing throughout Yakima County in the participating jurisdictions. Additional jurisdictions may join the Consortium in subsequent years, which would increase the Consortium's Federal allocation. Current jurisdictions are as follows:

City of Grandview
City of Mabton
City of Sunnyside
City of Toppenish
City of Union Gap
City of Wapato
Yakima County representing Unincorporated Areas

Major Objectives:

The Yakima County HOME Consortium has developed the following goals to provide affordable housing activities:

Goal I: Revitalize Neighborhoods through stabilization and the expansion of homeownership.
Goal II: Expand affordable housing opportunities for lower income Renter households.

HOME (continued)

Eligible Activities:

Strategy 1. Support local efforts to improve residential neighborhoods.

Expected Outcomes: Lower income homeowner households will have their homes brought up to code, in lead-free condition, and made energy efficient for the purpose of increasing the sustainability of decent housing.

Strategy 2. Demolish derelict and substandard housing not suitable for rehabilitation and construct new single-family housing for low-and moderate-income households in existing neighborhoods.

Expected Outcomes: Lower income households will obtain access to new decent affordable housing.

Strategy 3. Expand the supply of decent affordable rental housing through the development of new multi-family housing resources throughout the area.

Expected Outcomes: Lower income renter households will have access to new affordable housing.

Revenue/Expenditure Comments:

Yakima County is the lead entity for the HOME Consortium which receives between $350,000 - $750,000 a year depending on Federal budgets. This allocation may be smaller or larger depending on Congressional allocations in the Federal Fiscal Budget or on the number of additional jurisdictions that join the Consortium. These funds require a 25% match; the Homeless Network of Yakima County approved the use of SHB 2060 filing revenue to fulfill the annual match requirement bringing potential program funds to just over $900,000 in the first year (2010). Annually, HUD assesses each community's demographic and economic needs and may grant up to a 100% match reduction. Yakima County has received a 100% match reduction over the past three years of the program.

10% of the pre-match award can be used for administration of the funds by the lead entity. Additionally, 15% of the total funds must be set aside for local Community Housing Development Organizations (CHDO's) in the County certified by the lead entity.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Affordable Housing						
REVENUES						
182 18230800001	Beginning Fund Balance				575,300	713,500
182 18234126001	Affordable Housing - Admin	13,487	12,948	13,933	13,000	13,000
182 18234126002	Affordable Housing - Program	153,746	147,602	158,832	144,000	144,000
182 18234570009	Lead Hazard Certification Tr		275			
182 18235990006	Late Payment - Penalty		80			
182 18236111001	Investment Interest	3,989	7,681	10,075	6,450	6,450
182 18236111032	Gain/Loss on Investments	2,306-	128	2,178		
182 18236132001		191				
182 3001033114239	HOME Investment-Admin	59,584	65,815	24,573	41,694	27,470
182 3002033114239	HOME Investment-Program	191,688	109,381	184,273	841,758	1,154,950
182 3002133114239	Home - Housing-Program Inc	35,864	30,504	24,273	303,550	25,440
182 4001033114901	Lead Hazard Control-Admin	9,951	101,040	20,477		
182 4002033114901	Lead Hazard Control-Program		34,929	221,273	282,555	538,290
182 4002034570009	Lead Hazard Certification Tr		4,700			
Fnd 182	Affordable Housing	466,194	515,083	659,886	2,208,307	2,623,100

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Affordable Housing						
Reclassification & Cost Alloc.						
182 260100200	Ending Fund Balance				394,052	475,980
Obj 000	Reclassification & Cost Alloc.				394,052	475,980
Salaries						
182 260101001	Salaries & Benefits	20,847	21,837	27,222	24,550	30,000
182 260101002	Salaries-Overtime	1,171	1,484	434		
182 260101003	Salaries-Extra Help			4		
182 260101010	Accrued Annual Leave	177-	945			
182 260201001	Salaries & Benefits		5,569	963	6,000	1,300
182 260201002	Salaries-Overtime			258		
Obj 001	Salaries	21,841	29,836	28,880	30,550	31,300
Personnel Benefits						
182 260102002	Benefits-Direct	17,750	14,367	16,959	15,470	15,470
182 260102003	Benefits-Indirect	220	8,840-	9,228-		
182 260102004	Benefits-Bank Accruals		956-	597		
182 260202002	Benefits-Direct		2,325	464	2,300	600
182 260202003	Benefits-Indirect		714	122	800	
Obj 002	Personnel Benefits	17,971	7,611	8,914	18,570	16,070
Supplies						
182 260103101	Office & Operating Supplies	670	215	2,429	1,300	2,700
182 260103501	Small Tools & Minor Equipmen	436		267		
182 260203101	Office & Operating Supplies		202			
Obj 003	Supplies	1,106	416	2,696	1,300	2,700
Other Services - Charges						
182 260104101	Professional Services	417	5,695	147	4,500	
182 260104201	Communications-Telephone	790	1,784	1,904	1,800	
182 260104202	Communications-Postage	184	236	137	200	
182 260104292	Communication-TS Phone			198		216
182 260104301	Travel	5,206	1,555		1,700	
182 260104401	Advertising		2,233	2,785	2,500	1,000
182 260104801	Repair & Maintenance	237	550	611	500	
182 260104901	Miscellaneous	167	85	70	200	
182 260204101	Professional Services		3,500		11,000	
182 260204125	Prof Serv-Indirect	10,811	10,205	7,264	7,924	6,517
182 260204191	Prof Serv-Purchasing	454	383	376	410	427
182 260204192	Prof Serv-Tech Services	4,060	4,322	12,583	13,727	16,639
182 260204292	Prof Serv-TS Phone				216	
182 260204590	Rent-Facilities Maint			179		

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Affordable Housing						
Other Services - Charges						
182 260204801	Repair & Maintenance		32,967	119,712	292,438	362,500
182 260204901	Miscellaneous			210		
Obj 004	Other Services - Charges	22,325	63,513	146,176	337,115	387,299
Sub 260	Affordable Housing	63,242	101,376	186,667	781,587	913,349
HOME						
Salaries						
182 300101001	Salaries & Benefits	36,166	22,016	15,163	60,000	25,000
182 300101002	Salaries-Overtime	1,577	2,583	2,729		
182 300101003	Salaries-Extra Help			23		
182 300201001	Salaries & Benefits	11,309	9,695	23,134	36,090	27,000
182 300201002	Salaries-Overtime	584	172	175		
182 300201003	Salaries-Extra Help			4		
182 300301001	Salaries & Benefits		1,095	282		
182 300301002	Salaries-Overtime		64			
Obj 001	Salaries	49,636	35,625	41,511	96,090	52,000
Personnel Benefits						
182 300102002	Benefits-Direct	3,583	9,547	10,070	22,120	13,500
182 300102003	Benefits-Indirect	65	2,475	1,597		
182 300102004	Benefits-Bank Accruals	25-	188			
182 300202002	Benefits-Direct	4,605	3,751	8,880	15,465	14,580
182 300202003	Benefits-Indirect	1,330	988	2,350		
182 300302002	Benefits-Direct		441	107		
182 300302003	Benefits-Indirect		116	28		
Obj 002	Personnel Benefits	9,558	17,505	23,033	37,585	28,080
Supplies						
182 300103101	Office & Operating Supplies	342	2,347	938	2,300	1,200
182 300103501	Small Tools & Minor Equipmen	68	363		400	
182 300103502	Computer Software		11,307		3,000	
182 300103590	Small Attrac Computer/Monito		328	87	2,000	
182 300203101	Office & Operating Supplies	388			600	
Obj 003	Supplies	798	14,345	1,025	8,300	1,200
Other Services - Charges						
182 300104101	Professional Services	2,076-	8,904		10,000	
182 300104202	Communications-Postage	164	217	27	300	50
182 300104301	Travel	999	2,065	53	2,100	4,850
182 300104401	Advertising	1,473	4,293	3,148	4,300	4,300

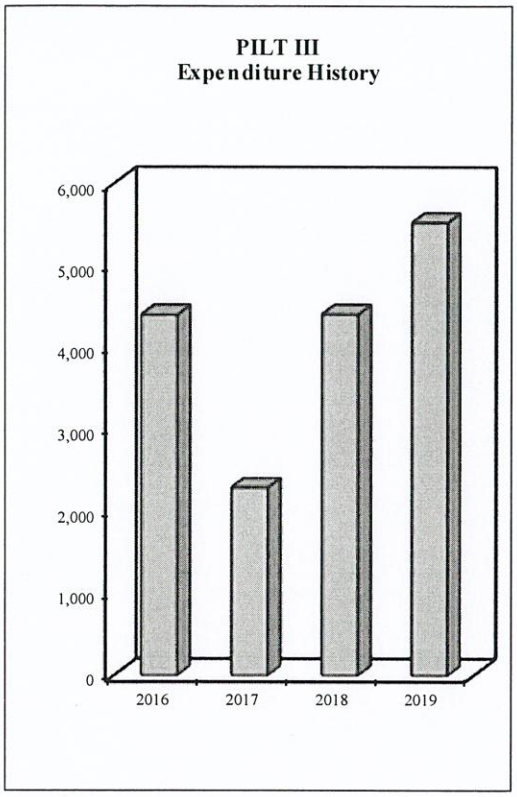
2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Affordable Housing						
HOME						
Other Services - Charges						
182 300104601	Insurance			102		150
182 300104801	Repair & Maintenance		324	1,419	150	1,800
182 300104901	Miscellaneous	876	1,612	1,585	1,620	1,620
182 300204101	Professional Services	18,238	12,571		10,000	10,000
182 300204301	Travel	25	10			
182 300204801	Repair & Maintenance		46,726	106,776	622,765	858,367
182 300204901	Miscellaneous	185,914	16,592		18,000	
182 300304801	Repair & Maintenance		37,483	87,191		245,000
182 300304901	Miscellaneous				218,895	
Obj 004	Other Services - Charges	205,613	130,796	200,301	888,130	1,126,137
Sub 300	HOME	265,606	198,271	265,869	1,030,105	1,207,417
Lead Hazard Control Healthy HM						
Salaries						
182 400101001	Salaries & Benefits	6,724	56,628	7,488	36,090	26,190
182 400101002	Salaries-Overtime		1,410	910		
182 400201001	Salaries & Benefits		10,316	61,646		100,647
182 400201002	Salaries-Overtime		460	1,205		
Obj 001	Salaries	6,724	68,814	71,248	36,090	126,837
Personnel Benefits						
182 400102002	Benefits-Direct	2,555	22,181	3,370	15,465	14,142
182 400102003	Benefits-Indirect	672	5,858	993		
182 400202002	Benefits-Direct		4,128	23,883		54,350
182 400202003	Benefits-Indirect		1,102	6,285		
Obj 002	Personnel Benefits	3,227	33,269	34,532	15,465	68,492
Supplies						
182 400103101	Office & Operating Supplies		2,194	1,277		1,500
182 400103501	Small Tools & Minor Equipmen		1,460			
182 400103590	Small Attrac Computer/Monito		6,573			
182 400203101	Office & Operating Supplies		3,043			10,267
182 400203590	Small Attrac Computer/Monito		32			
Obj 003	Supplies		13,302	1,277		11,767
Other Services - Charges						
182 400104202	Communications-Postage			62		80
182 400104301	Travel		4,407	5,227		5,500
182 400104901	Miscellaneous		330	1,777		1,900
182 400204101	Professional Services		9,720	37,490		51,488

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Affordable Housing						
Lead Hazard Control Healthy HM						
Other Services - Charges						
182 400204301	Travel		1,375	370		10,033
182 400204501	Operating Rental & Leases		1,954	1,952		
182 400204801	Repair & Maintenance			90,632	282,555	226,237
182 400204901	Miscellaneous		2,798	1,163		
182 400404801	Repair & Maintenance				62,505	
Obj 004	Other Services - Charges		20,584	138,672	345,060	295,238
Sub 400	Lead Hazard Control Healthy HM	9,951	135,970	245,730	396,615	502,334
Fnd 182	Affordable Housing	338,798	435,616	698,265	2,208,307	2,623,100

PILT Title III



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	4,394	2,293	4,400	5,521
Total Expenditure	4,394	2,293	4,400	5,521
Ending Fund Balance	124,547	130,074	122,219	135,153
Total	128,941	132,367	126,619	140,674

Program Description:

This fund was created to account for the proceeds of the Property in Lieu of Tax (PILT) Title III funds. These funds can only be used for programs on federal forest land.

Major Objectives:

The only programs currently authorized by the Federal Government to use PILT Title III funds are as follows:

- Firewise Communities programs.
- Yakima County Sheriff's Search and Rescue.

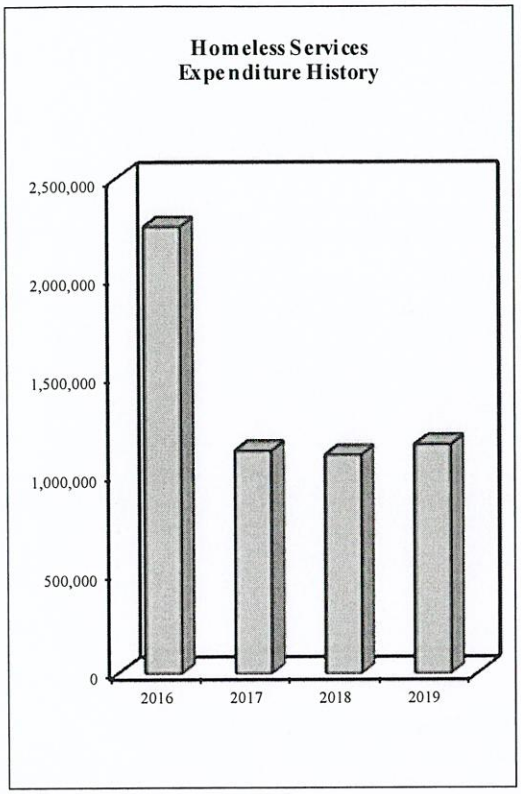
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
PILT Title III Funds						
REVENUES						
183 18330850001	Beginning Fund Bal Assigned				119,119	133,174
183 18333210701	National Agriculture Library			89,444		
183 18336111001	Investment Interest	5,860	7,902	9,233	7,500	7,500
183 18336111032	Gain/Loss on Investments	2,882-	82-	2,964		
183 18336132001		497				
Fnd 183	PILT Title III Funds	3,476	7,820	101,641	126,619	140,674

2019 Final Budget
Expenditure
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
PILT Title III						
Program Administration						
Reclassification & Cost Alloc.						
183 1830200	Ending Fund Balance Restrict				122,219	135,153
Obj 000	Reclassification & Cost Alloc.				122,219	135,153
Other Services - Charges						
183 104118	Prof Serv-Audits	3	3		50	50
183 104125	Prof Serv-Indirect Costs	295	95	96	105	53
183 104137	Prof Serv-Program Support	3,983	2,196	3,433	3,745	4,918
183 104401	Advertising	113			500	500
Obj 004	Other Services - Charges	4,394	2,293	3,529	4,400	5,521
Sub 010	Program Administration	4,394	2,293	3,529	126,619	140,674
Fnd 183	PILT Title III Funds	4,394	2,293	3,529	126,619	140,674

Homeless Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	0	0	0	0
Personnel Benefits	0	0	0	0
Supplies	0	0	0	0
Other Services & Charges	2,256,851	1,123,320	1,102,468	1,154,295
Total Expenditures	2,256,851	1,123,320	1,102,468	1,154,295
Ending Fund Balance	1,643,244	1,315,237	770,012	787,431
Total	3,900,095	2,438,557	1,872,480	1,941,726

Program Description:

The Washington State Legislature passed the Homelessness Housing and Assistance Act (ESSHB 2163) in the spring of 2005, directing local governments to develop plans to reduce homelessness.

Major Objectives:

Yakima County contracts with the Yakima Valley Conference of Governments (YVCOG) to plan and allocate resources to homelessness providers in all communities of the County.

Revenue/Expenditure Comments:

The State of Washington has enacted certain fees on recorded documents that fund the Homeless Service Programs. These funds are collected by Yakima County and allocated to YVCOG on request for services to the homeless of Yakima County.

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Homeless Services Fund							
REVENUES							
184 18430850001		Beginning Fund Bal Assigned				1,116,020	788,726
184 18434127001		Homeless - AHFA Admin	49,010	47,029	48,915	44,620	51,405
184 18434127002		Homeless - AHFA Prog	769,230	738,163	893,729	700,340	1,093,595
184 18436111001		Investment Interest	14,080	14,093	11,854	11,500	8,000
184 18436111032		Gain/Loss on Investments	2,364-	3,981-	6,345		
184 18436132001			709				
184 18436990001			584				
184 18439700005	C	Operating Trans In-Homeless	42,930	9			
184 18446633404210	C	HEN Commerce	400,452				
184 18447133314231	C	Emergency Solutions Grant Y1	151,644				
184 18476633404210		HEN Commerce Year 2	367,316				
184 18477033404210	C	Consolidated Homeless Grant-	394,346				
Fnd 184		Homeless Services Fund	2,187,938	795,313	960,842	1,872,480	1,941,726

2019 Final Budget
Expenditure
As of November 30, 2018

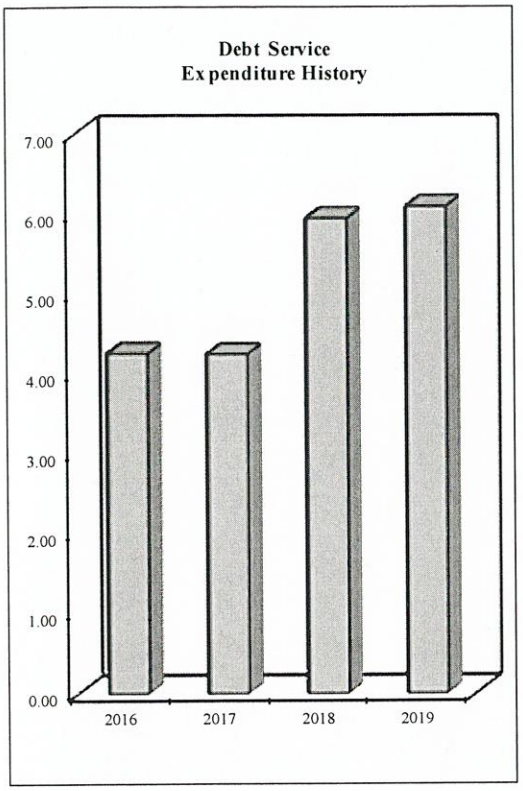
		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Homeless Services Fund						
Reclassification & Cost Alloc.						
184 1840200	Ending Fund Balance Restrict				255,012	787,431
Obj 000	Reclassification & Cost Alloc.				255,012	787,431
Other Services - Charges						
184 41010514118	Prof Serv-Audits				500	2,500
184 41010514137	Prof Serv-Program Support	36,607	17,408	1,804	3,968	1,795
184 42020514118	Prof Serv-Audit Cost	1,944	2,070			
184 42020514125	Prof Serv-Indirect Costs	7,583				
184 46020324901	Misc YVCOG CHG	10,404				
184 46020514901	Miscellaneous YVCOG	496,161				
184 46320514901	Miscellaneous	76,008				
184 46420514901	Miscellaneous	15,000				
184 46610314137	Program Support HEN	12,983				
184 46620314901	Miscellaneous HEN	387,469				
184 46820514901	Miscellaneous-WFF	44,031				
184 47110414137	Prof Serv Program Supprt ESG	3,295				
184 47110514137	Prof Serv Program Supprt ESG	20,432				
184 47120414901	Misc. ESG	148,350				
184 47120514901	Miscellaneous	71,816				
184 47130514901	Misc ESG Other Local Fees	89,488				
184 47920514901	Miscellaneous	11,178				
184 48510514137	Prof Serv-Program Support HU	742				
184 76020514901	Miscellaneous YVCOG		1,103,842	1,602,056	1,613,000	1,150,000
184 76320514901	Miscellaneous	30,000				
184 76610314137	Program Support HEN	13,133				
184 76620314901	Miscellaneous HEN	354,183				
184 76820514901	Miscellaneous-WFF	42,101				
184 77010314137	Prof Serv Program Supprt CHG	32,747				
184 77020314901	Miscellaneous CHG	222,872				
184 77030314901	CHG / TANF RfP MATCH to ESG	127,569				
184 77032314901	CHG/ TANF Operations	754				
Obj 004	Other Services - Charges	2,256,851	1,123,320	1,603,860	1,617,468	1,154,295
Fnd 184	Homeless Services Fund	2,256,851	1,123,320	1,603,860	1,872,480	1,941,726

This page left blank intentionally.

YAKIMA COUNTY

Debt Service Funds

All Debt Service Funds



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
1997 G O Bond	-	-	126	28
2008 G O Bond	-	-	41,670	41,673
2008B G O Bond	16,095	15,735	15,363	14,975
2009 Bond Redemption	882,380	889,430	905,580	915,530
2010A Bond Redemption	2,775,944	2,768,544	3,205,175	3,212,325
2010B Bond Redemption	121,500	121,500	1,313,514	1,458,511
2014 G O Bond	438,781	436,731	443,060	434,531
LID #3	16,210	7,632	8,604	3,492
RID #99	-	-	2,946	1,950
Total	4,250,910	4,239,572	5,936,038	6,083,043

Program Description:

1997 G O Bond Redemption – A fund to account for redemption of bonds to be used for the defeasment of Juvenile Justice debt.

2008 G O Bond Redemption - A fund to account for redemption of bonds to be used for the refinancing of the 1997 G O Bonds.

2008B G O Bond Redemption – A fund to account for redemption of bonds to be used for the purchase of a Noxious Weed facility.

2009 G O Bond Redemption – A fund to account for the refunding of the 1999 Resource Center, and various capital projects for public improvements of tourist promotion facilities.

2010A G O Bond Redemption – A Fund to account for various capital improvement projects and refunding of 2002 GO Bond.

2010B G O Bond Redemption – Qualified Energy Conservation Bonds to fund a new outside energy efficient shell for the county courthouse.

2014 G O Bond Redemption – A fund to account for redemption of bonds for the remodel of the Resource Center and County Road bridge replacements.

Road Improvement District (RID) - Funds established to account for financing of public improvements deemed to benefit the adjacent properties. Financing is provided by the sale of special assessments bonds. Each property owner within the benefiting area is assessed a proportionate share of the costs.

Local Improvement District (LID) – Funds established to account for financing of public improvements deemed to benefit the adjacent properties. Financing is provided by the sale of special assessment bonds. Each property owner within the benefiting area is assessed a proportionate share of the costs.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2014 LTGO Bond Redemption						
REVENUES						
201 20130840001	Beg Fund Bal - Committed				3,028	
201 20133700002	2014 LTGO Other Payments	120,850	118,900	121,950	121,950	119,150
201 20136111001	Investment Interest	309	622	934	500	
201 20136111032	Gain/Loss on Investments	12-	4-	16		
201 20136132001		2				
201 20139700011	Oper Trans In-County Road	141,869	144,619	31,109	142,219	144,019
201 20139700040	Operating Transfers In - REE	55,213	54,313	49,328	53,413	52,212
201 20139700050	Operating Transfers In - 911	120,850	118,900	121,950	121,950	119,150
Fnd 201	2014 LTGO Bond Redemption	439,080	437,349	325,287	443,060	434,531

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2014 LTGO Bond Redemption						
Reclassification & Cost Alloc.						
201 2010200	Ending Fund Bal - Committed				3,529	
Obj 000	Reclassification & Cost Alloc.				3,529	
Debt Service-Principal						
201 2017101	Principal-G.O. Bonds	235,000	240,000		250,000	255,000
Obj 007	Debt Service-Principal	235,000	240,000		250,000	255,000
Debt Service-Interest						
201 2018301	Interest on L-T External Deb	203,781	196,731	94,766	189,531	179,531
Obj 008	Debt Service-Interest	203,781	196,731	94,766	189,531	179,531
Sub 201	2014 LTGO Bond Redemption	438,781	436,731	94,766	443,060	434,531

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
1997 G.O. Bond Redemption						
REVENUES						
207 20730840001	Beg Fund Bal - Committed				126	3
207 20731110001	Real Property	3	3			25
Fnd 207	1997 G.O. Bond Redemption	3	3		126	28

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
1997 G.O. Bond Redemption						
Reclassification & Cost Alloc.						
207 2070100	Operating Tran 2008 Go Bond				126	28
Obj 000	Reclassification & Cost Alloc.				126	28
Sub 207	1997 G.O. Bond Redemption				126	28

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2008 GO Bond Redemption						
REVENUES						
214 21430840001	Beg Fund Balance Committed				41,519	41,640
214 21431110001	Real Property	165	9	20	25	5
214 21439700001	Operating Tran In-1997 GO Bo				126	28
Fnd 214	2008 GO Bond Redemption	165	9	20	41,670	41,673

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2008 GO Bond (ref 1997 GO)						
Reclassification & Cost Alloc.						
214 2140100	C Operating Transfer Out					41,673
214 2140200	Ending Fund Bal - Committed				41,665	
Obj 000	Reclassification & Cost Alloc.				41,665	41,673
Other Services - Charges						
214 2144945	Misc-Interest on Tax Refund		1		5	
Obj 004	Other Services - Charges		1		5	
Sub 214	2008 GO Bond (ref 1997 GO)		1		41,670	41,673

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2008 GO Bond Redemption						
REVENUES						
215 21539700001	Operating Tran In-Noxious We	16,095	15,735	12,775	15,363	14,975
Fnd 215	2008 GO Bond Redemption	16,095	15,735	12,775	15,363	14,975

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2008 GO Bond (Nox Weed)						
Debt Service-Principal						
215 2157101	Principal-G.O. Bonds	10,000	10,000	10,000	10,000	10,000
Obj 007	Debt Service-Principal	10,000	10,000	10,000	10,000	10,000
Debt Service-Interest						
215 2158301	Interest on L-T External Deb	6,095	5,735	2,775	5,363	4,975
Obj 008	Debt Service-Interest	6,095	5,735	2,775	5,363	4,975
Sub 215	2008 GO Bond (Nox Weed)	16,095	15,735	12,775	15,363	14,975

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2009 Bond Redemption						
REVENUES						
216 21636111001	Investment Interest	4	11			
216 21636111032	Gain/Loss on Investments	5-	5			
216 21639700001	Operating Tran In-Hotel/Mote	555,610	566,360	576,360	576,360	585,610
216 21639700002	Operating Tran In-DOC	326,770	322,008	329,220	329,220	329,920
216 21639700025	Operating Tran In-Capital	1,062				
Fnd 216	2009 Bond Redemption	883,441	888,385	905,580	905,580	915,530

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2009 Bond Redemption						
Debt Service-Principal						
216 2167101	Principal-G.O. Bonds	765,000	795,000		835,000	870,000
Obj 007	Debt Service-Principal	765,000	795,000		835,000	870,000
Debt Service-Interest						
216 2168301	Interest on L-T External Deb	117,380	94,430	35,290	70,580	45,530
Obj 008	Debt Service-Interest	117,380	94,430	35,290	70,580	45,530
Sub 216	2009 Bond Redemption	882,380	889,430	35,290	905,580	915,530

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2010A Bond Redemption						
REVENUES						
217 21739700001	Operating Transfers In				442,031	440,631
217 21739700002	Oper Trans In-Gen Fund-Other	14,629	14,809	14,964	14,964	14,577
217 21739700015	Oper Trans In-Tech Services	58,800	56,800	54,800	54,800	58,300
217 21739700040	Oper Trans In-REET	130,025	127,425	124,825	124,825	122,875
217 21739700107	Oper Trans In-DOC	2,415,825	2,408,425	2,403,425	2,403,425	2,415,075
217 21739700108	Oper Trans In-Co Road	14,629	14,809	1,032	14,964	14,577
217 21739700110	Oper Trans In-Facilities Ser	116,074	116,113	121,003	121,003	117,877
217 21739700140	Oper Trans In-GF Sheriff	25,963	30,163	2,081	29,163	28,413
Fnd 217	2010A Bond Redemption	2,775,944	2,768,544	2,722,130	3,205,175	3,212,325

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2010A Bond Redmpt						
Debt Service-Principal						
217 2177101	Principal-G.O. Bonds	2,060,000	2,135,000		2,595,000	2,680,000
Obj 007	Debt Service-Principal	2,060,000	2,135,000		2,595,000	2,680,000
Debt Service-Interest						
217 2178301	Interest on L-T External Deb	715,944	633,544	274,072	610,175	532,325
Obj 008	Debt Service-Interest	715,944	633,544	274,072	610,175	532,325
Sub 217	2010A Bond Redmpt	2,775,944	2,768,544	274,072	3,205,175	3,212,325

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2010B Bond Redemption						
REVENUES						
218 21830840001	Beg Fund Balance Committed				1,046,514	1,191,511
218 21833221201	ARRA Bonds Interest Subsidy	75,897	75,978	76,263	76,100	76,426
218 21836111001	Investment Interest	6,038	10,966	15,344	12,000	20,000
218 21836111032	Gain/Loss on Investments	4,469-	1,282-	5,751		
218 21836132001		491				
218 21839700040	Oper Trans In-REET	192,876	183,022	173,237	178,900	170,574
Fnd 218	2010B Bond Redemption	270,834	268,684	270,595	1,313,514	1,458,511

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
2010B Bond Redmpt						
Reclassification & Cost Alloc.						
218 2180200	Ending Fund Bal - Committed				1,192,014	1,337,011
Obj 000	Reclassification & Cost Alloc.				1,192,014	1,337,011
Debt Service-Interest						
218 2188301	Interest on L-T External Deb	121,500	121,500	60,750	121,500	121,500
Obj 008	Debt Service-Interest	121,500	121,500	60,750	121,500	121,500
Sub 218	2010B Bond Redmpt	121,500	121,500	60,750	1,313,514	1,458,511

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Consolidated LID #3 2008 Bond						
REVENUES						
223 22330840001	Beg Fund Balance Committed				2,732	3,452
223 22335951001	Penalty Special Assessment	61	26	27	22	
223 22336111001	Investment Interest	19	27	37	20	40
223 22336111032	Gain/Loss on Investments	11-	1-	12		
223 22336132001		2				
223 22336142001	Interest-Special Assessment	47	20	21	19	
223 22336142002	Int PredeteminedSpecial Asse	979	439	208	215	
223 22336142009	Other Interest Earnings	49				
223 22336810001	Assessment Principal	12,911	5,742	5,395	5,596	
Fnd 223	Consolidated LID #3 2008 Bond	14,057	6,254	5,700	8,604	3,492

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
CLID 2008 Bond Redemption						
Reclassification & Cost Alloc.						
223 2230200	Ending Fund Bal - Committed				3,241	3,492
Obj 000	Reclassification & Cost Alloc.				3,241	3,492
Other Services - Charges						
223 2234901	Miscellaneous	170	170	14-	170	
Obj 004	Other Services - Charges	170	170	14-	170	
Debt Service-Principal						
223 2237101	Principal-GO Bonds		7,000			
223 2237301	Principal-Special Assess Bon	15,000		5,000	5,000	
Obj 007	Debt Service-Principal	15,000	7,000	5,000	5,000	
Debt Service-Interest						
223 2238301	Interest on L-T External Deb	1,040	462	193	193	
Obj 008	Debt Service-Interest	1,040	462	193	193	
Sub 223	CLID 2008 Bond Redemption	16,210	7,632	5,179	8,604	3,492

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
RID #99						
REVENUES						
250 25030840001	Beg Fund Balance Committed				2,931	1,915
250 25036111001	Investment Interest	16	23	32	15	35
250 25036111032	Gain/Loss on Investments	9-	1-	10		
250 25036132001		2				
250 25036142009	Other Interest Earnings	10				
250 25036991001			98			
Fnd 250 RID #99		18	120	43	2,946	1,950

2019 Final Budget
Expenditures
As of November 30, 2018

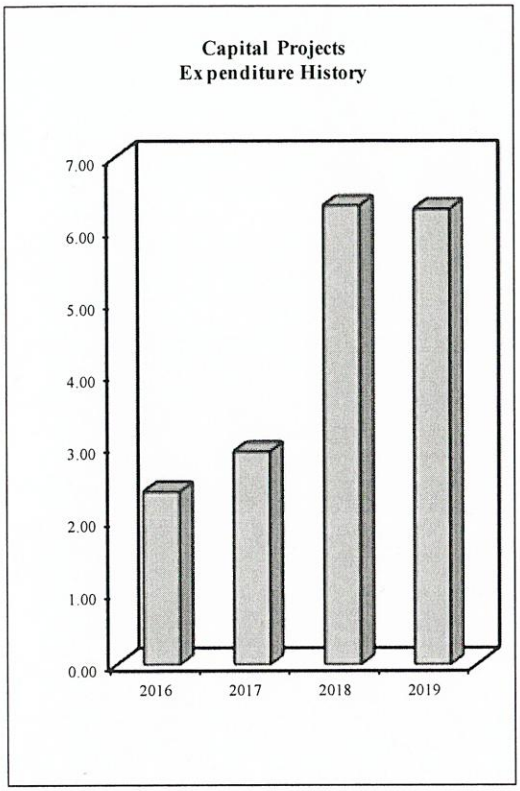
		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
RID #99						
Reclassification & Cost Alloc.						
250 2500200	Ending Fund Balance				2,946	1,950
Obj 000	Reclassification & Cost Alloc.				2,946	1,950
Sub 250	RID #99				2,946	1,950

This page left blank intentionally.

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

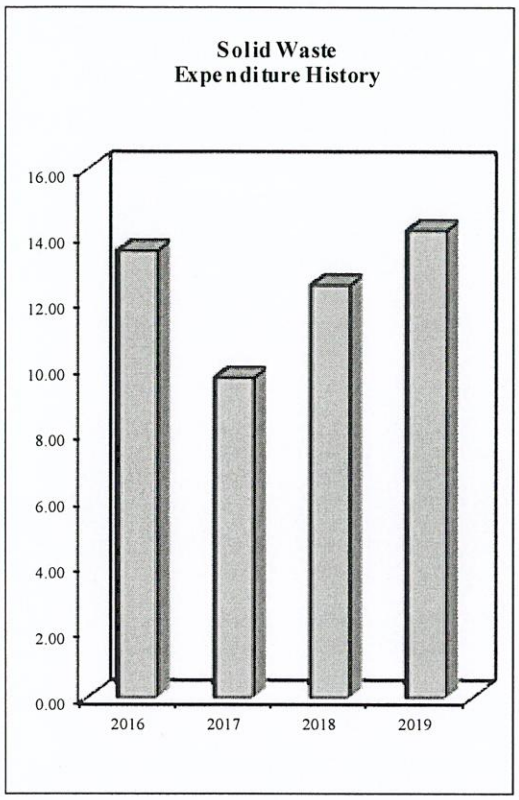
2019 Final Budget
Expenditures
As of November 30, 2018

		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

YAKIMA COUNTY

Enterprise Funds

Solid Waste



Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Budget
Administration	1,498,107	800,493	1,340,521	2,077,649
Planning, Research	182,613	64,800	67,946	69,899
Depreciation	2,815,716	1,286,990	1,625,000	1,625,000
Marketing/Recycle	415,377	398,636	427,708	517,360
Operations-Gen. Drop Box	-	-	-	-
Operations--Land Fill	3,571,592	3,601,372	4,435,550	4,702,942
Operations--Transfer Station	1,651,995	1,637,421	1,715,050	1,812,261
Cheyne Gravel Pit	1,250	-	-	-
Capital Outlay	2,902,621	1,418,237	1,950,000	2,374,754
HSBWCF	413,262	413,900	498,250	541,115
Debt Service	90,631	76,631	440,000	440,000
Total Expenditures	13,543,164	9,698,480	12,500,025	14,160,980
Ending Fund Equity	6,330,340	8,510,488	6,627,903	4,775,507
Total	19,873,504	18,208,968	19,127,928	18,936,487

Program Description:

The Solid Waste Division of Yakima County Public Works provides an integrated waste management system for a population base of over 235,000 residents and a waste stream of over 350,000 tons per year. The Solid Waste Division is comprised of four program areas: Administration/Planning, Facilities and Landfill Operations, Moderate Risk Waste Operations and Waste Reductions and Recycling Programs.

Major Objectives:

- Provide an environmentally sound, cost effective and efficient solid waste disposal operation.
- Implementation of the recommendations as approved in the Yakima County Hazardous Waste and Solid Waste Management Plans.
- Continue the public education and information programs for waste reduction and recycling of solid and hazardous waste which includes promoting curbside and drop-off recycling opportunities; yard and wood waste diversion programs; school recycling and technical assistance programs and household hazardous waste collections.

Revenue/Expenditure Comment:

The Solid Waste Division operates as an Enterprise Fund. Revenues are dedicated exclusively to operations of the fund based on fees charged to the ratepayers.

All revenues are generated through tip fee for waste disposal.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
REVENUES						
401 40130800001	Beginning Fund Balance				8,807,428	7,661,662
401 40133403101	Department of Ecology	268,659		148,425		
401 40134175002	Sales of Plans NT	360				
401 40134370001	Garbage/Solid Waste Fees	8,372,835	9,322,157	8,867,916	9,180,000	10,008,000
401 40134370007	Sale of Compost Material	182	370	14		
401 40134370008	Sale of Compost-Wood Chips	250	446	251		
401 40134370010	Recycling Fees	93,955	117,522	114,900	80,000	80,000
401 40134370013	Garbage - Yard Waste	326,467	350,381	358,132	272,000	297,000
401 40134370015	Garbage - Septage	460,945	516,647	466,777	484,500	540,000
401 40134370016	Garbage - Tires	109,496	130,368	143,526	97,500	135,000
401 40134370017	Garbage - Appliances	43,881	56,631	58,061	38,500	40,825
401 40134370018	Recycling Fees-Oil	10,393	414			
401 40134370531	Garbage - Unsecured Load	18,485	22,245	19,855	10,000	15,000
401 40134370532	Garbage - Late Fee	8,336	3,154-	2,309		
401 40136111001	Investment Interest	166,848	248,139	332,397	150,000	150,000
401 40136111032	Gain/Loss on Investments	91,342-	17,968-	109,310		
401 40136132001		15,866				
401 40136910005	Sale of Scrap-Batteries	9,486	10,339	9,293	8,000	9,000
401 40136940001	Other Judgements/Settlements	529	114	80		
401 40136981001	Cashiers Over/Short	129-	485	62-		
401 40136990001	Other Misc Revenue	5,376				
401 40136990057		2,396-				
401 40136991001	Other Misc Revenue		5,817	11,077		
401 40136991057	Misc - SW Customer Discount		3,625-	3,353-		
401 40137300001	Gains (losses) Disp Captl As	7,617-				
401 40137910003	Capital Contrib-Interfund Ou	540,823-				
Fnd 401 Solid Waste		9,270,041	10,757,327	10,638,905	19,127,928	18,936,487

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste							
Ending Fund Balance							
Reclassification & Cost Alloc.							
401 5080200		Ending Fund Balance				6,627,903	4,775,507
Obj 000	Reclassification & Cost Alloc.					6,627,903	4,775,507
Sub 508	Ending Fund Balance					6,627,903	4,775,507
Administration-General							
Salaries							
401 7101001		Salaries & Wages	395,985	414,712	391,634	355,350	452,701
401 7101002		Salaries-Overtime	3,923	1,044	1,300	3,090	3,182
401 7101003		Salaries-Extra Help	45	484	653	500	500
401 7101010		Accrued Annual Leave	24,258	11,134	235,032-		
Obj 001	Salaries		424,211	427,374	158,555	358,940	456,383
Personnel Benefits							
401 7102002		Benefits-Direct	591,338	652,090	645,939	571,650	590,814
401 7102003		Benefits-Indirect	31,424	31,968	27,034		
401 7102005		Benefits-Pension Expense	708,134	392,678-			710,000
Obj 002	Personnel Benefits		1,330,895	291,380	672,973	571,650	1,300,814
Supplies							
401 7103101		Office & Operating Supplies	4,523	6,383	4,623	3,000	3,500
401 7103501		Small Tools & Minor Equipmen	1,085	2,105	5	1,000	1,000
401 7103502		Computer Software	9	5			
401 7103590		Small Attract Tract Inventor	792	313	2,218	2,000	2,000
Obj 003	Supplies		6,409	8,807	6,846	6,000	6,500
Other Services - Charges							
401 7104101		Professional Services	40,861	3,851	3,532	3,000	4,000
401 7104125		Prof Serv-Indirect Costs	57,447	56,155	60,008	65,463	65,109
401 7104191		Prof Serv-Purchasing	23,701	20,483	8,120	8,858	9,403
401 7104192		Prof Serv-Info Serv	73,288	71,386	67,540	102,601	119,731
401 7104201		Communication-Telephone	1,805	1,595	1,388	2,000	2,000
401 7104202		Communication-Postage	1,989	1,884	1,561	2,000	2,000
401 7104292		Communication-TS Phones				1,512	1,593
401 7104301		Travel	2,564	2,973	1,137	5,000	5,000
401 7104401		Advertising	5,098	1,235	1,991	4,000	4,000
401 7104501		Operating Rentals & Lease	4,056	3,508	2,434	4,000	4,000
401 7104690		Liability Insurance	51,805	49,241	113,664	123,997	30,821
401 7104801		Repairs & Maintenance	5,323	2,949	2,723	6,500	6,500
401 7104901		Miscellaneous	1,158	1,492	685	15,000	198

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
Administration-General						
Other Services - Charges						
401 7104957	Intergov Prof Services					59,597
Obj 004	Other Services - Charges	269,094	216,752	264,782	343,931	313,952
Intergovernmental Services						
401 7105101	xIntergov Prof Services	60,000	57,750	55,000	60,000	
Obj 005	Intergovernmental Services	60,000	57,750	55,000	60,000	
Sub 710	Administration-General	2,090,610	1,002,064	1,158,156	1,340,521	2,077,649
Fringe Overhead						
Salaries						
401 7191001	Salaries & Wages	86,532	59,502	52,737		
Obj 001	Salaries	86,532	59,502	52,737		
Personnel Benefits						
401 7192002	Benefits-Direct	445,614-	456,068-	503,773-		
401 7192003	Benefits-Indirect	228,235-	199,472-	200,615-		
401 7192004	Benefits-Bank Accruals	5,186-	1,790	7,681-		
Obj 002	Personnel Benefits	679,035-	653,750-	712,069-		
Sub 719	Fringe Overhead	592,503-	594,248-	659,332-		
Administration-Planning						
Salaries						
401 7201001	Salaries & Wages	38,495	36,875	31,962	40,994	42,000
Obj 001	Salaries	38,495	36,875	31,962	40,994	42,000
Personnel Benefits						
401 7202002	Benefits-Direct	18,092	17,700	16,300	18,952	19,899
401 7202003	Benefits-Indirect	5,774	4,794	4,155		
Obj 002	Personnel Benefits	23,867	22,493	20,456	18,952	19,899
Supplies						
401 7203101	Office & Operating Supplies		3,088		1,000	1,000
Obj 003	Supplies		3,088		1,000	1,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
Administration-Planning						
Other Services - Charges						
401 7204101	Professional Services	118,758	1,419		5,000	5,000
401 7204301	Travel		125			
401 7204501	Operating Rentals & Lease	1,494	800	288	2,000	2,000
Obj 004	Other Services - Charges	120,251	2,343	288	7,000	7,000
Sub 720	Administration-Planning	182,613	64,800	52,706	67,946	69,899
Depreciation						
Other						
401 7309101	Depreciation/Ammortization	1,013,716	1,093,623		650,000	650,000
401 7309110	Reserve	1,802,000	193,367		975,000	975,000
Obj 009	Other	2,815,716	1,286,990		1,625,000	1,625,000
Sub 730	Depreciation	2,815,716	1,286,990		1,625,000	1,625,000
Recycling						
Salaries						
401 7701001	Salaries & Wages	108,287	108,291	100,955	115,566	119,032
401 7701002	Salaries-Overtime	8,561	5,699	9,047	6,200	6,386
401 7701003	Salaries-Extra Help	119	1,063	976	1,000	1,000
Obj 001	Salaries	116,966	115,052	110,977	122,766	126,418
Personnel Benefits						
401 7702002	Benefits-Direct	54,935	54,896	56,247	73,542	73,542
401 7702003	Benefits-Indirect	17,527	14,819	14,300		
Obj 002	Personnel Benefits	72,462	69,714	70,548	73,542	73,542
Supplies						
401 7703101	Office & Operating Supplies	25,200	18,910	28,190	20,000	20,000
401 7703501	Small Tools & Minor Equipmen	453	65	395		
401 7703590	Small Attract Tract Inventor	270		2,470		
Obj 003	Supplies	25,922	18,975	31,055	20,000	20,000
Other Services - Charges						
401 7704101	Professional Services	160,667	164,085	187,930	160,000	245,500
401 7704201	Communication-Telephone				300	300
401 7704202	Communication-Postage				100	100
401 7704301	Travel	2,392	720	1,574	4,000	4,000
401 7704401	Advertising	14,120	8,944	6,770	20,000	20,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
Recycling						
Other Services - Charges						
401 7704501	Operating Rentals & Lease	10,459	13,283	21,332	15,000	15,500
401 7704801	Repairs & Maintenance	9,241	7,022	3,030	2,000	2,000
401 7704901	Miscellaneous	3,148	840	1,934	10,000	10,000
Obj 004	Other Services - Charges	200,027	194,894	222,570	211,400	297,400
Sub 770	Recycling	415,377	398,636	435,149	427,708	517,360
Landfill Operations						
Salaries						
401 7811001	Salaries & Wages	632,835	649,869	678,661	807,950	1,015,179
401 7811002	Salaries-Overtime	42,946	56,396	86,362	41,200	60,000
401 7811003	Salaries-Extra Help	6,803	16,006	15,058	10,300	10,609
Obj 001	Salaries	682,583	722,272	780,081	859,450	1,085,788
Personnel Benefits						
401 7812002	Benefits-Direct	318,108	341,325	391,945	494,400	578,954
401 7812003	Benefits-Indirect	101,146	92,045	99,743		
Obj 002	Personnel Benefits	419,255	433,370	491,688	494,400	578,954
Supplies						
401 7813101	Office & Operating Supplies	73,454	96,595	158,124	110,000	150,000
401 7813201	Fuel Consumed		117	42		
401 7813501	Small Tools & Minor Equipmen	8,695	6,840	7,919	6,000	6,500
401 7813502	Computer Software			49,027		
401 7813590	Small Attract Tract Inventor	3,026	17,217	4,783	10,000	10,000
Obj 003	Supplies	85,176	120,770	219,895	126,000	166,500
Other Services - Charges						
401 7814101	Professional Services	193,983	146,620	149,057	544,000	350,500
401 7814192	Prof Serv-Info Serv	22,150	21,575	20,412	25,000	25,000
401 7814201	Communication-Telephone	3,816	3,879	4,433	5,000	5,000
401 7814202	Communication-Postage		14		1,000	1,000
401 7814292	Communication-TS Phone	564	328	301	700	700
401 7814301	Travel	1,973	8,277	7,243	5,000	10,000
401 7814401	Advertising	942	346		5,000	4,000
401 7814501	Operating Rentals & Lease	1,846,954	1,797,293	1,858,571	2,000,000	2,100,000
401 7814701	Utility Services	29,783	32,509	29,490	40,000	40,000
401 7814801	Repairs & Maintenance	66,252	71,041	127,020	100,000	100,000
401 7814901	Miscellaneous	26,170	38,023	39,374	20,000	25,000
401 7814957	Intergov Prof Services					60,500

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
Landfill Operations						
Other Services - Charges						
401 7814958	Tax / Operating Assessments					150,000
Obj 004	Other Services - Charges	2,192,586	2,119,905	2,235,901	2,745,700	2,871,700
Intergovernmental Services						
401 7815101	xIIntergov Prof Services	53,863	48,509	61,567	60,000	
401 7815301	xExternal Taxes	138,129	155,297	123,243	150,000	
Obj 005	Intergovernmental Services	191,992	203,806	184,810	210,000	
Sub 781	Landfill Operations	3,571,592	3,600,122	3,912,375	4,435,550	4,702,942
Operations-Transfer Station						
Salaries						
401 7831001	Salaries & Wages	472,341	449,408	417,666	504,700	519,841
401 7831002	Salaries-Overtime	29,655	43,587	51,849	30,000	45,000
401 7831003	Salaries-Extra Help	2,652	17,760	14,605	5,000	10,000
Obj 001	Salaries	504,648	510,755	484,120	539,700	574,841
Personnel Benefits						
401 7832002	Benefits-Direct	236,285	239,508	241,511	252,350	259,920
401 7832003	Benefits-Indirect	75,306	64,056	61,051		
Obj 002	Personnel Benefits	311,591	303,564	302,562	252,350	259,920
Supplies						
401 7833101	Office & Operating Supplies	5,791	14,693	16,862	10,000	10,000
401 7833501	Small Tools & Minor Equipmen	287	151	11,407	2,000	2,000
401 7833590	Small Attract Tract Inventor		160	1,738	5,000	5,000
Obj 003	Supplies	6,079	15,004	30,007	17,000	17,000
Other Services - Charges						
401 7834101	Professional Services	9,074	7,735	13,859	25,000	25,000
401 7834201	Communication-Telephone	999	1,166	1,237	1,000	1,000
401 7834202	Communication-Postage			52		
401 7834292	Communication-TS Phone	110	98	90		
401 7834301	Travel	280	2,041	1,419	2,000	2,000
401 7834401	Advertising	443	79	74	1,000	2,500
401 7834501	Operating Rentals & Lease	770,610	730,669	618,588	800,000	850,000
401 7834701	Utility Services	20,352	22,453	19,246	25,000	25,000
401 7834801	Repairs & Maintenance	26,344	39,895	38,621	50,000	50,000
401 7834901	Miscellaneous	1,465	3,875	3,446	2,000	5,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
Operations-Transfer Station						
Obj 004	Other Services - Charges	829,677	808,011	696,633	906,000	960,500
Intergovernmental Services						
401 7835101	C xIntergov Prof Services		86	86		
Obj 005	Intergovernmental Services		86	86		
Debt Service-Interest						
401 7838301	Interest on L-T External Deb	90,631	76,631	31,016		
401 7838310	Interest on L-T External Deb				90,000	90,000
Obj 008	Debt Service-Interest	90,631	76,631	31,016	90,000	90,000
Sub 783	Operations-Transfer Station	1,742,626	1,714,052	1,544,424	1,805,050	1,902,261
HSBWCF Operations						
Salaries						
401 7841001	Salaries & Wages	124,962	119,645	119,738	168,920	203,987
401 7841002	Salaries & Wages-Overtime	306	1,475	612	1,100	1,100
401 7841003	Salaries & Wages-Extra Help		56	9,450		4,000
Obj 001	Salaries	125,268	121,175	129,800	170,020	209,087
Personnel Benefits						
401 7842002	Benefits - Direct	58,789	58,141	64,426	73,130	75,428
401 7842003	Benefits - Indirect	18,732	15,750	16,277		
Obj 002	Personnel Benefits	77,521	73,891	80,703	73,130	75,428
Supplies						
401 7843101	Office Operating Supplies	15,967	16,930	18,684	16,000	17,000
401 7843201	Fuel Consumed	9,300	7,855	4,075	10,000	10,000
401 7843501	Small Tools & Equipment	327	561	249	2,000	2,000
401 7843590	Small Attract Tract Inventor		1,310		6,000	6,000
Obj 003	Supplies	25,594	26,657	23,008	34,000	35,000
Other Services - Charges						
401 7844101	Professional Services	153,803	146,804	139,509	160,000	165,000
401 7844201	Communications Telephone	493	542	664	1,000	1,000
401 7844202	Communication-Postage		56		100	100
401 7844301	Travel		3,189	1,721	3,000	3,500
401 7844401	Advertising	2,470	5,441	2,586	5,000	5,000
401 7844501	Rentals	9,111	8,968	8,734	20,000	20,000

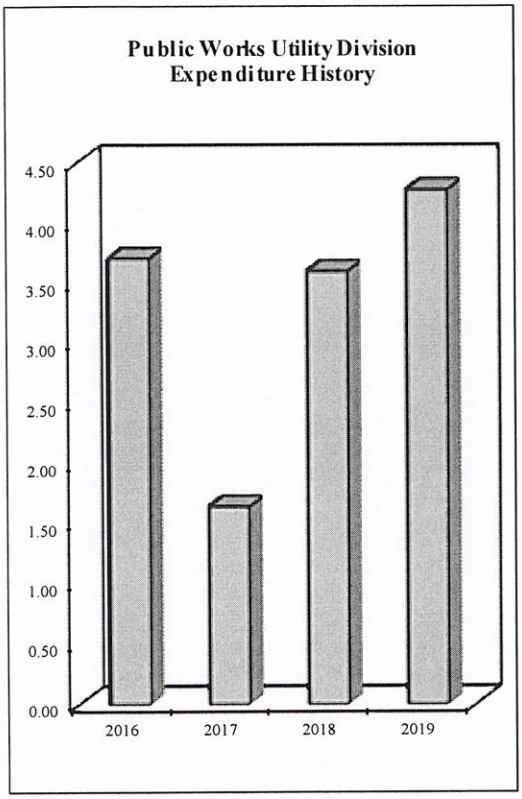
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
HSBWCF Operations						
Other Services - Charges						
401 7844701	Utility Services	11,430	12,506	7,829	12,000	12,000
401 7844801	Repairs & Maintainence	5,079	11,058	2,002	10,000	10,000
401 7844901	Misc.	2,444	3,611	2,215	10,000	5,000
Obj 004	Other Services - Charges	184,830	192,177	165,261	221,100	221,600
Intergovernmental Services						
401 7845101	C xIntergov Prof Serv	49		215		
Obj 005	Intergovernmental Services	49		215		
Sub 784	HSBWCF Operations	413,262	413,900	398,987	498,250	541,115
Cheyne LF Gravel Pit						
Other Services - Charges						
401 8174901	Misc.	1,250	1,250	2,000		
Obj 004	Other Services - Charges	1,250	1,250	2,000		
Sub 817	Cheyne LF Gravel Pit	1,250	1,250	2,000		
Debt Redemption						
Debt Service-Principal						
401 8207501	Capital Lease - Principal				350,000	350,000
Obj 007	Debt Service-Principal				350,000	350,000
Sub 820	Debt Redemption				350,000	350,000
Capital Outlay						
Salaries						
401 9401001	Salaries & Wages	57,687	89,750	4,833		
401 9401002	Salaries-Overtime	6,072	11,825			
401 9401003	Salaries-Extra Help	96	195			
Obj 001	Salaries	63,855	101,770	4,833		
Personnel Benefits						
401 9402002	Benefits-Direct	28,067	45,742	2,320		
401 9402003	Benefits-Indirect	8,289	15,236	725		
Obj 002	Personnel Benefits	36,356	60,979	3,045		

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Solid Waste						
Capital Outlay						
Supplies						
401 9403101	Office & Operating Supplies	3,756	3,686			
401 9403590	Small Attrac-Tracked Invento		7,534			
Obj 003	Supplies	3,756	11,220			
Other Services - Charges						
401 9404101	Professional Services	145,725				
401 9404401	Advertising	2,105				
401 9404501	Operating Rentals & Lease	6,734	6,895	265		
401 9404801	Repairs & Maintenance		23,636	65		
401 9404901	Miscellaneous	1,470				
Obj 004	Other Services - Charges	156,034	30,531	330		
Capital Outlay						
401 9406401	Machinery & Equipment	579,621		489,866	1,150,000	125,000
401 9406501	Construction Projects	2,062,999	1,213,737	85,944	800,000	2,249,754
Obj 006	Capital Outlay	2,642,619	1,213,737	575,810	1,950,000	2,374,754
Sub 940	Capital Outlay	2,902,621	1,418,237	584,018	1,950,000	2,374,754
Fnd 401	Solid Waste	13,543,163	9,305,802	7,428,483	19,127,928	18,936,487

Public Works Utility Division



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Buena Water	86,146	74,276	73,000	79,000
Gibson Water	2,301	1,453	2,500	2,800
Utility Review	37,503	40,779	50,000	49,000
Buena Sewer	401,557	185,460	307,000	222,000
Star Crest Water	1,926	2,428	2,400	4,200
Terrace Heights Water	3,042,995	1,185,477	2,433,000	3,680,000
Gala Estates	35,456	27,188	26,600	26,600
Wyseacre Water	1,530	1,431	1,900	4,100
Meadowbrook Water	1,663	1,793	4,300	6,500
Wendt Road Water	2,847	1,586	2,300	2,100
Kodiak Water	2,041	5,260	3,000	9,900
Mt Shadows	9,346	11,020	12,000	8,300
Huntzinger Water	10,031	4,253	8,500	5,300
Heysman Water	3,350	1,583	4,400	5,500
Crewport Water	2,176	52,265	2,900	50,500
Ray Symmonds Water	39,473	1,527	31,600	4,100
Stein Water	1,969	3,101	2,600	9,300
North Bon Air Water	4,355	1,781	5,800	4,800
Nagler Water	2,218	1,407	3,100	5,100
Buchanan Water	1,331	3,225	2,300	4,400
Fairway Estates Water	3,220	14,608	3,900	16,700
Beckonridge Water	1,995	2,440	2,900	4,100
Speyers	4,537	3,663	2,700	5,100
Bittner Water	2,456	2,515	2,300	2,200
Norman Water	2,496	3,798	2,000	3,300
Raptor Water	1,879	2,121	1,100	1,100
Oliver Water	2,051	1,607	1,500	1,700
Horizon	502	4,032	1,300	2,600
Pleasant Hill	223	3,239	2,700	3,600
Water Resources	-	-	600,000	54,000
Total Expenditures	3,706,797	1,638,045	2,999,600	4,277,900
Ending Fund Balance	2,718,208	2,977,283	2,371,300	1,793,500
Total	6,425,005	4,615,328	5,370,900	6,071,400

Program Description:

The Utility Division of the Public Services Department is responsible for the planning, engineering, and construction of improvements to, and the operation of 32 County owned community water and wastewater systems. The Division is also responsible for the coordination and review of proposed water and sewer systems within unincorporated Yakima County.

Major Objectives:

- To maintain safe and dependable water for residents within each of our water systems.
- To operate the Buena Wastewater Collection and Treatment System in compliance with the National Pollution Discharge Elimination System (NPDES) permit.
- To coordinate and review for future ownership and operation proposed systems within unincorporated Yakima County.
- To aggressively seek and secure funding sources for future construction.
- To update the Comprehensive Water System Plans for the Terrace Heights Water System.
- To update the Comprehensive Water System Plans for the Buena Water System.

Public Works Utility Division (cont.)

- To rehabilitate the Country Club Water Tower in the Terrace Heights Water System.
- To increase supply capacity in the Terrace Heights Water System.
- To increase distribution capacity in Maple Avenue in Terrace Heights as part of the County Road project.
- To rehabilitate the recirculation tanks and expand the capacity at the Buena Wastewater Treatment Facility.
- To extend waterlines in Butterfield Road as part of the County Road project.

Revenue/Expenditure Comment:

Revenue to fund this department is generated through user fees.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buena Water						
REVENUES						
421 42130810001	Beginng Fund Balance Reserve				179,300	202,700
421 42134340211	Water Service-Residential	70,406	74,048	71,125	72,595	79,348
421 42134340219	Residential Inspections	35	105		37	114
421 42134340281	Water Service-Misc Penalties	1,626	1,799	1,501	1,677	1,928
421 42134340291	Water Service-Turn on Fee	805	700	595	830	750
421 42134340292	Water Service-New Permit Cha		2,500	5,000		
421 42136111001	Investment Interest	1,192	2,085	2,878	1,229	2,234
421 42136111032	Gain/Loss on Investments	442-	349-	790	368-	374-
421 42136132001		85				
421 42136981001	Cashiers Over/Short			180-		
Sub 421	Buena Water	73,707	80,888	81,710	255,300	286,700

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buena Water						
Reclassification & Cost Alloc.						
421 4100200	Ending Fund Bal				182,300	207,700
Obj 000	Reclassification & Cost Alloc.				182,300	207,700
Salaries						
421 4101001	Salaries & Wages	11,634	8,374	7,808	14,547	12,894
421 4501001	Salaries & Wages	7,877	7,821	6,375	9,960	11,900
421 4501002	Salaries-Overtime	218	303	105	276	460
421 4501003	Salaries-Extra Help		153			232
Obj 001	Salaries	19,729	16,650	14,288	24,783	25,486
Personnel Benefits						
421 4102002	Benefits-Direct	4,672	3,460	3,130	5,842	5,327
421 4102003	Benefits-Indirect	1,516	1,134	968	1,895	1,746
421 4502002	Benefits-Direct	3,202	3,435	2,822	4,049	5,227
421 4502003	Benefits-Indirect	1,124	1,095	857	1,422	1,666
Obj 002	Personnel Benefits	10,515	9,124	7,777	13,208	13,966
Supplies						
421 4103101	Office & Operating Supplies	837	1,128	328	1,046	1,737
421 4103501	Small Tools & Minor Equipmen	9	66	42	11	101
421 4103502	Computer Software	1	1		1	1
421 4103590	Small Attrac-Tracked Invento	75	2		93	3
421 4503101	Office & Operating Supplies	2,106	1,952	2,156	2,663	2,969
421 4503501	Small Tools & Minor Equipmen	38		54	48	
421 4503590	Small Attrac-Tracked Invento	92		70	117	
Obj 003	Supplies	3,158	3,149	2,651	3,979	4,811
Other Services - Charges						
421 4104101	Professional Services	40	33	12	50	51
421 4104125	Prof Serv-Indirect	389	448	548	487	690
421 4104191	Prof Serv-Purchasing	100	85	125	125	131
421 4104192	Prof Serv-Info Serv	1,029	1,232	1,461	1,287	1,897
421 4104198	Prof Serv-GIS	580	643	694	725	990
421 4104199	Prof Serv-DOS	15	17	19	18	27
421 4104201	Communication - Telephone	30	110	114	38	170
421 4104202	Communication - Postage	292	345	392	365	531
421 4104292	Communication - TS Phone	13	14	15	16	21
421 4104301	Travel	36		1	45	
421 4104501	Operating Rentals & Leases	598	405	297	748	625
421 4104590	Rent-Facil Maint	157	171	185	197	264
421 4104690	Liability Insurance	2,152	1,552	1,378	2,691	2,389
421 4104801	Repairs & Maintenance	549	479	405	685	737
421 4104901	Miscellaneous	781	23	126	976	36

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buena Water						
Other Services - Charges						
421 4104958	Tax / Operating Assessments					2,633
421 4504101	Professional Services	2,586	2,746	1,901	3,270	4,179
421 4504201	Communication - Telephone	1,591	1,458	1,327	2,012	2,219
421 4504501	Operating Rentals & Leases	7,043	6,877	6,152	8,906	10,465
421 4504701	Utility Services	3,418	4,115	3,546	4,323	6,262
421 4504801	Repairs & Maintenance	266	855	6,580	1,564	1,342
421 4504901	Misellaneous	302	992-	174	382	1,509-
421 4504957	Inter Gov Prof Services					576
421 4504958	Tax / Operating Assessments					11
Obj 004	Other Services - Charges	21,966	20,615	25,452	28,910	34,737
Intergovernmental Services						
421 4105301	External Taxes & Oper Assess	1,689	1,808	1,606	2,112	
421 4505101	Intergov Prof Services		379			
421 4505301	External Taxes & Oper Assess	7	7	7	8	
Obj 005	Intergovernmental Services	1,696	2,194	1,613	2,120	
Other						
421 4309101	Depreciation	29,082	22,544			
Obj 009	Other	29,082	22,544			
Sub 421	Buena Water	86,146	74,276	51,781	255,300	286,700

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Gibson Water System						
REVENUES						
422 42230810001	Beginng Fund Balance Reserve				25,000	26,700
422 42234340211	Water Service-Residential	2,448	2,448	2,245	2,532	2,589
422 42234340281	Water Service-Misc Penalties	25	24	55	26	24
422 42234340291	Water Service-Turn on Fee			70		
422 42236111001	Investment Interest	194	285	368	201	302
422 42236111032	Gain/Loss on Investments	68-	15-	83	59-	15-
422 42236132001		11				
Sub 422	Gibson Water System	2,610	2,741	2,821	27,700	29,600

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Gibson Water System						
Reclassification & Cost Alloc.						
422 4100200	Ending Fund Balance				25,200	26,800
Obj 000	Reclassification & Cost Alloc.				25,200	26,800
Salaries						
422 4101001	Salaries & Wages	147	78	43	242	186
422 4501001	Salaries & Wages	188	155	145	285	385
422 4501002	Salaries-Overtime	97			147	
Obj 001	Salaries	432	233	188	674	571
Personnel Benefits						
422 4102002	Benefits-Direct	59	33	19	98	79
422 4102003	Benefits-Indirect	20	11	6	34	26
422 4502002	Benefits-Direct	111	63	62	168	157
422 4502003	Benefits-Indirect	40	20	19	60	51
Obj 002	Personnel Benefits	231	128	107	360	313
Supplies						
422 4103101	Office & Operating Supplies	1	2	2	2	5
422 4103501	Small Tools & Minor Equipmen		1	1		2
422 4103590	Small Attrac-Tracked Invento					
422 4503101	Office & Operating Supplies	22			34	
Obj 003	Supplies	23	3	3	36	7
Other Services - Charges						
422 4104101	Professional Services	1	1		2	2
422 4104125	Prof Serv-Indirect	10	11	9	16	26
422 4104191	Prof Serv-Purchasing	3	2	2	5	5
422 4104192	Prof Serv-Info Serv	28	29	24	46	70
422 4104198	Prof Serv-GIS	16	15	11	26	35
422 4104199	Prof Serv-DOS					
422 4104201	Communication - Telephone	1	3	2	2	7
422 4104202	Communication - Postage	8	8	6	13	19
422 4104301	Travel				1	2
422 4104501	Operating Rentals & Leases	6	1	1	11	2
422 4104590	Rent-Facil Maint	4	4	3	6	9
422 4104690	Liability Insurance	58	37	22	96	88
422 4104801	Repairs & Maintenance	4			6	
422 4104901	Misellaneous		1	1		
422 4104958	External Taxes & Opera Asses					137
422 4504101	Professional Services	74	29	78	111	72
422 4504501	Operating Rentals & Leases	101	81	58	153	200
422 4504701	Utility Services	556	498	299	842	1,235
422 4504801	Repairs & Maintenance	374				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Gibson Water System						
Obj 004	Other Services - Charges	1,244	719	517	1,336	1,909
Intergovernmental Services						
422 4105301	External Taxes & Oper Assess	57	57	49	94	
Obj 005	Intergovernmental Services	57	57	49	94	
Other						
422 4309101	Depreciation	313	313			
Obj 009	Other	313	313			
Sub 422	Gibson Water System	2,301	1,453	863	27,700	29,600

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Utility Review						
REVENUES						
423 42330810001	Beginng Fund Balance Reserve				82,500	98,100
423 42336111001	Investment Interest	388	904	1,416		893
423 42336111032	Gain/Loss on Investments	45-	352-	398		348-
423 42336132001		18				
423 42339700003	Transfers In-R/E Excise Tax	50,000	50,000	50,000	50,000	49,455
Sub 423	Utility Review	50,361	50,551	51,814	132,500	148,100

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Utility Review						
Reclassification & Cost Alloc.						
423 4200200	Ending Fund Balance				82,500	99,100
Obj 000	Reclassification & Cost Alloc.				82,500	99,100
Salaries						
423 4201001	Salaries & Wages	23,986	26,059	16,800	31,979	31,313
423 4201002	Salaries-Overtime	68	36	33	91	43
Obj 001	Salaries	24,055	26,095	16,833	32,070	31,356
Personnel Benefits						
423 4202002	Benefits-Direct	9,381	10,699	7,240	12,509	12,856
423 4202003	Benefits-Indirect	3,368	3,392	2,189	4,491	4,076
Obj 002	Personnel Benefits	12,749	14,091	9,429	17,000	16,932
Supplies						
423 4203101	Office & Operating Supplies					
Obj 003	Supplies					
Other Services - Charges						
423 4204101	Professional Services	167	22		222	26
423 4204125	Prof Serv-Indirect					
423 4204191	Prof Serv-Purchasing					
423 4204192	Prof Serv-Info Serv					
423 4204198	Prof Serv-GIS					
423 4204202	Communication - Postage					
423 4204501	Operating Rentals & Leases	531	566	377	707	680
423 4204590	Rent-Facil Maint					
423 4204690	Liability Insurance	1			1	
423 4204801	Repairs & Maintenance					
423 4204901	Miscellaneous					
423 4204958	External Taxes & Opera Asses					6
Obj 004	Other Services - Charges	699	588	377	930	712
Intergovernmental Services						
423 4205301	C External Taxes & Oper Assess		5			
Obj 005	Intergovernmental Services		5			
Sub 423	Utility Review	37,503	40,779	26,639	132,500	148,100

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buena Sewer						
REVENUES						
424 42430810001	Beginng Fund Balance Reserve				362,200	321,900
424 42434350001	Sewer Service Charges	136,731	140,741	134,121	147,925	152,494
424 42434350281	Sewer Service Misc Penalties	5,994	8,278	6,220	6,484	8,969
424 42434350291	Sewer Service-Turn on Fee	70			76	
424 42434350292	Sewer Service-New Permit Cha			1,250		
424 42436111001	Investment Interest	3,419	4,153	4,359	3,699	4,500
424 42436111032	Gain/Loss on Investments	1,435-	35	1,400	1,205-	37
424 42436132001		321				
424 42436990001		19				
424 42436991001	Misc. Revenue				21	
Sub 424	Buena Sewer	145,118	153,207	147,350	519,200	487,900

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buena Sewer						
Reclassification & Cost Alloc.						
424 5100200	Ending Fund Balance				212,200	265,900
Obj 000	Reclassification & Cost Alloc.				212,200	265,900
Salaries						
424 5101001	Salaries & Wages	13,225	16,486	13,096	14,643	17,942
424 5101002	Salaries-Overtime	50			56	
424 5501001	Salaries & Wages	32,632	32,131	31,195	27,083	34,278
424 5501002	Salaries-Overtime	1,000	2,015	1,863	830	2,149
Obj 001	Salaries	46,907	50,632	46,154	42,612	54,369
Personnel Benefits						
424 5102002	Benefits-Direct	5,389	6,876	5,520	5,967	7,484
424 5102003	Benefits-Indirect	1,770	2,212	1,701	1,961	2,407
424 5502002	Direct Benefits	13,116	14,006	14,238	10,886	14,942
424 5502003	Benefits-Indirect	4,709	4,441	4,305	3,908	4,737
Obj 002	Personnel Benefits	24,985	27,535	25,765	22,722	29,570
Supplies						
424 5103101	Office & Operating Supplies	74	341	337	82	371
424 5103501	Small Tools & Minor Equipmen	9	87	106	9	95
424 5103502	Computer Software	1	1		1	1
424 5103590	Small Attrac-Tracked Invento	98	7		109	7
424 5503101	Office & Operating Supplies	28,689	8,202	8,960	23,811	8,749
424 5503501	Small Tools & Minor Equipmen	559			463	
424 5503590	Small Attrac-Tracked Invento		205	231		218
Obj 003	Supplies	29,431	8,843	9,634	24,475	9,441
Other Services - Charges						
424 5104101	Professional Services	105	127	33	116	138
424 5104125	Prof Serv-Indirect	875	1,647	1,702	969	1,792
424 5104191	Prof Serv-Purchasing	226	329	389	250	357
424 5104192	Prof Serv-Info Serv	2,317	4,510	4,535	2,565	4,909
424 5104198	Prof Serv-GIS	1,306	2,378	2,153	1,446	2,588
424 5104199	Prof Serv-DOS	34	63	60	38	68
424 5104201	Communication - Telephone	61	468	407	67	509
424 5104202	Communication - Postage	658	1,282	1,219	729	1,395
424 5104301	Travel			4		
424 5104501	Operating Rentals & Leases	734	495	435	813	539
424 5104590	Rent-Facil Maint	354	634	574	392	690
424 5104690	Liability Insurance	4,845	6,197	4,276	5,364	6,745
424 5104801	Repairs & Maintenance	421			466	
424 5104901	Misellaneous	87	15	553	96	16
424 5104958	Tax / Operating Assessments					4,947

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buena Sewer						
Other Services - Charges						
424 5204101	Professional Services	5,942	3,800		5,000	5,000
424 5504101	Professional Services	6,732	7,964	19,253	5,588	8,496
424 5504201	Communication - Telephone	2,128	2,000	1,789	1,766	2,134
424 5504202	Communication - Postage	8			6	
424 5504501	Operating Rentals & Leases	8,119	8,389	8,296	6,738	8,949
424 5504701	Utility Services	8,847	9,392	7,919	7,343	10,019
424 5504801	Repairs & Maintenance	66,980	39,337	61,759	20,749	41,965
424 5504901	Misellaneous	453	453	773	376	484
424 5504957	Intergov Prof Services					1,782
424 5504958	Tax / Operating Assessments					98
Obj 004	Other Services - Charges	111,232	89,480	116,129	60,877	103,620
Intergovernmental Services						
424 5105301	xExternal Taxes & Oper Asses	4,390	4,546	3,921	4,861	
424 5505101	Intergov Prof Services	1,660	1,670	1,673	1,378	
424 5505301	External Taxes & Oper Assess	91	91	91	75	
Obj 005	Intergovernmental Services	6,141	6,307	5,686	6,314	
Capital Outlay						
424 9246501	Construction in Progress				150,000	25,000
Obj 006	Capital Outlay				150,000	25,000
Other						
424 5309101	Depreciation	182,861	2,663			
Obj 009	Other	182,861	2,663			
Sub 424	Buena Sewer	401,557	185,460	203,368	519,200	487,900

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Star Crest Water System						
REVENUES						
425 42530810001	Beginng Fund Balance Reserve				20,400	21,000
425 42534340211	Water Service-Residential	2,530	2,530	2,319	2,694	2,552
425 42534340281	Water Service-Misc Penalties	75	86	83	80	88
425 42534340291	Water Service-Turn on Fee		35	35-		36
425 42534340292	Water Service-New Permit Cha					1
425 42536111001	Investment Interest	155	224	286	165	227
425 42536111032	Gain/Loss on Investments	44-	7-	51	39-	6-
425 42536132001		7				
425 42536991001	Other Misc Revenue					1
425 42537910001	Contributed Capital-Private					1
Sub 425	Star Crest Water System	2,722	2,867	2,704	23,300	23,900

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Star Crest Water System						
Reclassification & Cost Alloc.						
425 4100200	Ending Fund Balance				20,900	19,700
Obj 000	Reclassification & Cost Alloc.				20,900	19,700
Salaries						
425 4101001	Salaries & Wages	295	112	49	429	164
425 4501001	Salaries & Wages	151	231	133	223	292
Obj 001	Salaries	446	342	182	652	456
Personnel Benefits						
425 4102002	Benefits-Direct	118	48	22	172	70
425 4102003	Benefits-Indirect	41	16	7	59	23
425 4502002	Benefits-Direct	59	94	57	87	120
425 4502003	Benefits-Indirect	21	30	17	31	38
Obj 002	Personnel Benefits	239	188	104	349	251
Supplies						
425 4103101	Office & Operating Supplies	1	3	2	2	4
425 4103501	Small Tools & Minor Equipmen		1	1		1
425 4103590	Small Attrac-Tracked Invento	1				
425 4503101	Office & Operating Supplies	43	584		63	743
Obj 003	Supplies	45	588	3	65	748
Other Services - Charges						
425 4104101	Professional Services	1	1		1	1
425 4104125	Prof Serv-Indirect	13	16	10	18	23
425 4104191	Prof Serv-Purchasing	3	3	2	4	4
425 4104192	Prof Serv-Info Serv	33	44	27	48	64
425 4104198	Prof Serv-GIS	19	23	13	28	34
425 4104199	Prof Serv-DOS		1			
425 4104201	Communication - Telephone	1	4	2	1	6
425 4104202	Communication - Postage	9	12	7	13	17
425 4104301	Travel		5			7
425 4104501	Operating Rentals & Leases	13	4	3	18	6
425 4104590	Rent-Facil Maint	5	6	3	7	9
425 4104690	Liability Insurance	70	55	25	102	81
425 4104801	Repairs & Maintenance	6			8	
425 4104901	Misellaneous	1	1	1	2	2
425 4104958	Tax / Operating Assessments					84
425 4504101	Professional Services	27	78	128	40	99
425 4504501	Operating Rentals & Leases	89	84	50	132	107
425 4504701	Utility Services	560	630	488	824	801
Obj 004	Other Services - Charges	849	967	760	1,246	1,345

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Star Crest Water System						
Intergovernmental Services						
425 4105301	External Taxes & Oper Assess	60	57	48	88	
Obj 005	Intergovernmental Services	60	57	48	88	
Capital Outlay						
425 9276301	Other Improvements					1,400
Obj 006	Capital Outlay					1,400
Other						
425 4309101	Depreciation	287	287			
Obj 009	Other	287	287			
Sub 425	Star Crest Water System	1,926	2,428	1,097	23,300	23,900

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Terrace Heights Water System						
REVENUES						
426 42630810001	Beginng Fund Balance Reserve				1,950,400	2,174,400
426 42634175002	Sales of Plans NT			120		
426 42634340211	Water Serv-Resident-T/Estate	1,103,218	1,116,937	1,112,206	1,171,055	1,185,077
426 42634340219	Residential Inspections	20,860	23,275	70-	22,143	24,694
426 42634340241	Water Service-Fire Protectio	55,944	58,908	55,224	59,384	62,501
426 42634340281	Water Service-Misc Penalties	19,983	20,171	19,357	21,211	21,401
426 42634340291	Water Service-Turn on Fee	8,155	8,155	6,685	8,657	8,653
426 42634340292	Water Service-New Permit Cha	314,850	125,390	79,830	179,625	112,438
426 42636111001	Investment Interest	8,535	21,211	29,662	9,060	22,504
426 42636111032	Gain/Loss on Investments	7,541-	2,110-	9,651	7,181-	2,238-
426 42636132001		776				
426 42636140007	Interest - Interfund	394	778		418	825
426 42636910001	Sale of Scrap and Junk	191				
426 42636981001	Cashiers Over/Short	1-		1	1-	
426 42636990001	Other Misc Revenue	403	100	60		
426 42636991001	Other Misc Revenue			40	629	106
426 42637910001	Contributed Capital-Private		46,065			48,875
426 42639180001	Longterm Intergov Loan - PWT	1,970,721	57,371-		251,000	572,130
426 42639540001	Gain (loss) on Displ of Asse		911-			966-
Sub 426	Terrace Heights Water System	3,496,487	1,360,599	1,312,765	3,666,400	4,230,400

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Terrace Heights Water System						
Reclassification & Cost Alloc.						
426 4100200	Ending Fund Balance				1,233,400	550,400
Obj 000	Reclassification & Cost Alloc.				1,233,400	550,400
Salaries						
426 4101001	Salaries & Wages	164,423	171,785	147,217	238,090	237,257
426 4101002	Salaries-Overtime	532	335	2,510	771	462
426 4101003	Salaries-Extra Help			1,502		
426 4101010	Accrued Annual Leave	24,572	11,416	73,346-	35,581	15,767
426 4201001	Salaries & Benefits	3,678	1,781	15,992	5,325	2,460
426 4201002	Salaries-Overtime		8			10
426 4501001	Salaries & Wages	125,449	135,756	125,967	181,665	187,244
426 4501002	Salaries-Overtime	6,970	6,489	10,637	10,094	8,951
426 4501003	Salaries-Extra Help	41	1,244	936	59	1,715
426 4501009	Call Out/Standby	19,044	19,986	18,038	27,578	27,567
426 9261001	Salaries & Wages	69,726	2,298	7,972		3,171
426 9261002	Salaries-Overtime	6,347	425	2,965		586
Obj 001	Salaries	420,784	351,525	260,388	499,163	485,190
Personnel Benefits						
426 4102002	Benefits-Direct	54,049	60,831	55,344	78,263	84,016
426 4102003	Benefits-Indirect	19,055-	15,012-	15,701-	27,591-	20,733-
426 4102004	Benefits-Bank Accruals	304-	176	2,276-	440-	242
426 4102005	Benefits-Pension Expense	96,039	40,899-		139,068	56,487-
426 4202002	Benefits-Direct	1,563	805	7,278	2,264	1,112
426 4202003	Benefits-Indirect	457	269	2,238	663	371
426 4502002	Benefits-Direct	60,065	68,375	65,724	86,981	94,307
426 4502003	Benefits-Indirect	13,693	14,032	13,051	19,829	19,354
426 4502004	Benefits-Bank Accruals	527-	337-	287	763-	463-
426 9262002	Benefits-Direct	32,548	1,163	5,087		1,604
426 9262003	Benefits-Indirect	10,074	377	1,575		520
Obj 002	Personnel Benefits	248,602	89,780	132,607	298,274	123,843
Supplies						
426 4103101	Office & Operating Supplies	22,182	6,338	2,394	32,121	8,754
426 4103501	Small Tools & Minor Equipmen	13	704	580	18	972
426 4103502	Computer Software	2	1		3	1
426 4103590	Small Attrac-Tracked Invento	359	45		521	61
426 4203101	Office & Operating Supplies	67		500	96	
426 4503101	Office & Operating Supplies	33,025	50,287	35,475	47,824	69,360
426 4503501	Small Tools & Minor Equipmen	2,404	586	495	3,481	809
426 4503502	Computer Software			541		
426 4503590	Small Attrac-Tracked Invento		2,270	333		3,131
426 9263101	Office & Operating Supplies	307	81	1,000		111
Obj 003	Supplies	58,359	60,311	41,318	84,064	83,199

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Terrace Heights Water System						
Other Services - Charges						
426 4104101	Professional Services	655	1,686	180	948	2,329
426 4104125	Prof Serv-Indirect	11,349	11,118	8,895	16,434	15,357
426 4104191	Prof Serv-Purchasing Serv	2,931	2,114	1,994	4,244	2,919
426 4104192	Prof Serv-Info Services	30,049	30,608	30,709	43,513	42,272
426 4104198	Prof Serv-GIS	16,935	15,967	11,025	24,523	22,052
426 4104199	Prof Serv-DOS	441	321	207	638	444
426 4104201	Communication-Telephone	1,103	2,073	589	1,597	2,863
426 4104202	Communication-Postage	4,876		6,238	7,061	
426 4104292	Communication-TS Phone	291	83	77	420	115
426 4104301	Travel	375	378	1,866	543	522
426 4104401	Advertising			2,719		
426 4104501	Operating Rentals & Leases	4,045	2,355	3,278	5,858	3,253
426 4104590	Rent-Facil Maint	2,322	4,248	2,941	3,362	5,866
426 4104690	Liability Insurance	46,512	38,588	14,408	67,351	53,295
426 4104801	Repairs & Maintenance	576	719	634	834	993
426 4104901	Miscellaneous	3,184	1,398	3,648	4,611	1,931
426 4104958	External Taxes & Opera Asses					43,524
426 4204101	Professional Services	358		3,473	519	
426 4204125	Prof Serv-Indirect	234		2,670	340	
426 4204191	Prof Serv-Purchasing	60		611	87	
426 4204192	Prof Serv-Tech Services	619		7,115	897	
426 4204201	Communications-Telephone	77		697	111	
426 4204202	Communications-Postage	193		2,058	279	
426 4204301	Travel	19		126	29	
426 4204501	Operating Rental & Leases	32		257	47	
426 4204590	Rent-Facilities Maint	94		901	137	
426 4204690	Insurance-Interfund	1,294		6,709	1,874	
426 4204901	Miscellaneous	47-			69-	
426 4504101	Professional Services	11,204	19,757	32,914	16,224	27,251
426 4504201	Communications - Telephone	2,532	1,197	1,150	3,667	1,651
426 4504202	Communications - Postage	28	196	39	40	270
426 4504501	Operating Rentals / Leases	39,507	37,555	44,434	57,211	51,798
426 4504701	Utility services	81,968	86,074	83,237	118,699	118,719
426 4504801	Repairs & Maintenance	37,066	64,733	29,151	53,676	89,284
426 4504901	Miscellaneous	7,711-	11,795-	4,748-	11,167-	16,268-
426 4504957	Inter Gov Prof Services					3,254
426 4504958	Tax / Operating Assessments					377
426 9264101	Professional Services	56,765	77,648	12,428		107,096
426 9264202	Communication-Postage			55		
426 9264401	Advertising		698	1,392		965
426 9264501	Operating Rentals & Leases	4,882	130	727		179
426 9264801	Maintenance	1,306	12,419			17,130
426 9264901	Miscellaneous	2,453-	150	2,762		208
Obj 004	Other Services - Charges	353,669	400,419	317,562	424,538	599,649

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Terrace Heights Water System							
Intergovernmental Services							
426 4105301		External Taxes & Oper	33,880	31,514	27,968	49,059	
426 4505101		Intergovernmental Prof Servi		2,359	1,090		
426 4505301		External Taxes	267	274	443	387	
426 9265101		Intergov Prof Services	1,463				
Obj 005	Intergovernmental Services		35,609	34,147	29,501	49,446	
Capital Outlay							
426 9266401		Machinery & Equipment		11,277			15,552
426 9266501		Construction in Progress	1,745,473	74,363	205,332	1,050,000	2,372,567
Obj 006	Capital Outlay		1,745,473	85,640	205,332	1,050,000	2,388,119
Debt Service-Principal							
426 9107901		Other Debt	19,000			27,515	
Obj 007	Debt Service-Principal		19,000			27,515	
Debt Service-Interest							
426 9238401		Debt Issue Costs	25,220				
Obj 008	Debt Service-Interest		25,220				
Other							
426 4309101		Depreciation	136,278	163,655			
Obj 009	Other		136,278	163,655			
Sub 426	Terrace Heights Water System		3,042,995	1,185,477	986,708	3,666,400	4,230,400

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Gala Estates Water						
REVENUES						
427 42730810001	Beginng Fund Balance Reserve				17,500	20,300
427 42734340211	Water Service-Residential	24,399	24,416	22,781	26,361	26,209
427 42734340281	Water Service-Misc Penalties	401	555	559	433	596
427 42734340291	Water Service-Turn on Fee	175	70	140	189	75
427 42736111001	Investment Interest	50	209	274	54	224
427 42736111032	Gain/Loss on Investments	34-	4-	37	37-	4-
427 42736132001		1				
Sub 427	Gala Estates Water	24,991	25,247	23,792	44,500	47,400

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Gala Estates Water						
Reclassification & Cost Alloc.						
427 4100200	Ending Fund Balance				17,900	20,800
Obj 000	Reclassification & Cost Alloc.				17,900	20,800
Salaries						
427 4101001	Salaries & Wages	1,978	1,533	995	2,353	1,826
427 4501001	Salaries & Wages	5,301	5,178	4,841	5,984	6,153
427 4501002	Salaries-Overtime	65	231	166	74	275
Obj 001	Salaries	7,344	6,942	6,003	8,411	8,254
Personnel Benefits						
427 4102002	Benefits-Direct	813	658	457	967	785
427 4102003	Benefits-Indirect	272	215	141	324	256
427 4502002	Benefits-Direct	2,093	2,218	2,153	2,363	2,636
427 4502003	Benefits-Indirect	751	703	651	848	835
Obj 002	Personnel Benefits	3,928	3,794	3,402	4,502	4,512
Supplies						
427 4103101	Office & Operating Supplies	20	36	35	24	43
427 4103501	Small Tools & Minor Equipmen		12	12		14
427 4103590	Small Attrac-Tracked Invento	6	1		6	1
427 4503101	Office & Operating Supplies	2,806	705	1,956	3,167	838
Obj 003	Supplies	2,832	754	2,002	3,197	896
Other Services - Charges						
427 4104101	Professional Services	12	18	3	15	22
427 4104125	Prof Serv-Indirect	159	190	167	189	227
427 4104191	Prof Serv-Purchasing	41	36	38	49	43
427 4104192	Prof Serv-Info Serv	420	522	444	500	622
427 4104198	Prof Serv-GIS	237	272	211	282	324
427 4104199	Prof Serv-DOS	6	7	6	6	8
427 4104201	Communication - Telephone	14	47	35	18	56
427 4104202	Communication - Postage	122	146	119	145	173
427 4104292	Communication - TS Phones	5	6	4		
427 4104301	Travel					
427 4104501	Operating Rentals & Leases	84	32	29	99	38
427 4104590	Rent-Facil Maint	64	72	56	76	85
427 4104690	Liability Insurance	879	658	419	1,046	784
427 4104801	Repairs & Maintenance	60			76	
427 4104901	Misellaneous	6	9	15	6	10
427 4104958	Tax / Operating Assessments					683
427 4504101	Professional Services	349	684	1,709	394	813
427 4504201	Communication - Telephone	564	519	477	637	618
427 4504501	Operating Rentals & Leases	2,754	2,680	2,258	3,110	3,185

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Gala Estates Water						
Other Services - Charges						
427 4504701	Utility Services	2,612	2,699	2,173	2,949	3,208
427 4504801	Repairs & Maintenance	7,908	983			1,168
427 4504901	Misellaneous	66	6	166	74	7
427 4504957	Inter Gov Prof Services					864
Obj 004	Other Services - Charges	16,365	9,587	8,331	9,671	12,938
Intergovernmental Services						
427 4105301	External Taxes & Oper Assess	574	574	493	684	
427 4505101	Intergov Prof Services		727			
Obj 005	Intergovernmental Services	574	1,302	493	684	
Debt Service-Interest						
427 4108201	Interest on Interfund Debt	113	509		135	
Obj 008	Debt Service-Interest	113	509		135	
Other						
427 4309101	Depreciation	4,300	4,300			
Obj 009	Other	4,300	4,300			
Sub 427	Gala Estates Water	35,456	27,188	20,231	44,500	47,400

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Wysacre Water Service						
REVENUES						
428 42830810001	Beginng Fund Balance Reserve				22,600	21,900
428 42834340211	Water Service-Residential	3,985	3,913	3,072	4,021	3,988
428 42834340281	Water Service-Misc Penalties	170	151	123	172	154
428 42834340291	Water Service-Turn on Fee	70	35	35		35
428 42836111001	Investment Interest	145	239	305	146	244
428 42836111032	Gain/Loss on Investments	44-	21-	65	39-	21-
428 42836132001		5				
Sub 428	Wysacre Water Service	4,331	4,317	3,601	26,900	26,300

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Wysacre Water Service						
Reclassification & Cost Alloc.						
428 4100200	Ending Fund Balance				21,629	22,200
Obj 000	Reclassification & Cost Alloc.				21,629	22,200
Salaries						
428 4101001	Salaries & Wages	34	64	302	400	218
428 4501001	Salaries & Wages	270	202	444	580	687
Obj 001	Salaries	304	267	746	980	905
Personnel Benefits						
428 4102002	Benefits-Direct	15	27	138	250	92
428 4102003	Benefits-Indirect	5	9	42	8	30
428 4502002	Benefits-Direct	105	83	191	300	280
428 4502003	Benefits-Indirect	38	26	58	53	88
Obj 002	Personnel Benefits	162	146	429	611	490
Supplies						
428 4103101	Office & Operating Supplies	1	2	13	2	7
428 4103501	Small Tools & Minor Equipmen		1	4		4
428 4103590	Small Attrac-Tracked Invento					
428 4503101	Office & Operating Supplies			1,461	1,800	
Obj 003	Supplies	1	2	1,478	1,802	11
Other Services - Charges						
428 4104101	Professional Services	1	1	2	2	4
428 4104125	Prof Serv-Indirect	7	9	66	75	30
428 4104191	Prof Serv-Purchasing	2	2	15	20	7
428 4104192	Prof Serv-Info Serv	18	25	177	200	85
428 4104198	Prof Serv-GIS	10	13	84	92	44
428 4104199	Prof Serv-DOS			2	4	
428 4104201	Communication - Telephone	1	3	16		9
428 4104202	Communication - Postage	5	7	47	8	24
428 4104301	Travel					
428 4104501	Operating Rentals & Leases	1	1	7	2	4
428 4104590	Rent-Facil Maint	3	3	22	27	9
428 4104690	Liability Insurance	38	32	167	200	111
428 4104801	Repairs & Maintenance	3			5	
428 4104901	Misellaneous			8	1	
428 4104958	Tax / Operating Assessments					322
428 4504101	Professional Services	27	29	89	100	99
428 4504501	Operating Rentals & Leases	108	77	173	250	262
428 4504701	Utility Services	518	496	450	729	1,684
Obj 004	Other Services - Charges	741	698	1,326	1,715	2,694

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Wysacre Water Service						
Intergovernmental Services						
428 4105301	External Taxes & Oper Assess	97	95	67	163	
Obj 005	Intergovernmental Services	97	95	67	163	
Other						
428 4309101	Depreciation	225	225			
Obj 009	Other	225	225			
Sub 428	Wysacre Water Service	1,530	1,431	4,046	26,900	26,300

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Meadowbrook Water System						
REVENUES						
429 42930810001	Beginng Fund Balance Reserve				24,400	25,300
429 42934340211	Water Service-Residential	2,858	2,858	2,620	3,061	2,940
429 42934340281	Water Service-Misc Penalties	4			4	
429 42936111001	Investment Interest	177	267	350	190	274
429 42936111032	Gain/Loss on Investments	60-	15-	74	55-	14-
429 42936132001		8				
Sub 429	Meadowbrook Water System	2,988	3,111	3,044	27,600	28,500

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Meadowbrook Water System							
Reclassification & Cost Alloc.							
429 4100200		Ending Fund Balance				23,300	22,000
Obj 000	Reclassification & Cost Alloc.					23,300	22,000
Salaries							
429 4101001		Salaries & Wages	110	87	59	195	187
429 4501001		Salaries & Wages	207	174	1,171	364	362
Obj 001	Salaries		317	261	1,230	559	549
Personnel Benefits							
429 4102002		Benefits-Direct	44	37	27	78	79
429 4102003		Benefits-Indirect	15	12	8	26	24
429 4502002		Benefits-Direct	81	71	503	142	147
429 4502003		Benefits-Indirect	29	23	152	51	49
Obj 002	Personnel Benefits		169	143	691	297	299
Supplies							
429 4103101		Office & Operating Supplies	1	2	3	2	4
429 4103501		Small Tools & Minor Equipmen		1	1		2
429 4103590		Small Attrac-Tracked Invento					
429 4503101		Office & Operating Supplies			610		
Obj 003	Supplies		1	3	614	2	6
Other Services - Charges							
429 4104101		Professional Services	2	1		3	2
429 4104125		Prof Serv-Indirect	8	12	12	14	24
429 4104191		Prof Serv-Purchasing	2	2	3	3	4
429 4104192		Prof Serv-Info Serv	21	33	33	38	70
429 4104198		Prof Serv-GIS	12	17	16	21	38
429 4104199		Prof Serv-DOS					
429 4104201		Communication - Telephone	1	3	3	2	6
429 4104202		Communication - Postage	6	9	9	10	18
429 4104301		Travel					
429 4104501		Operating Rentals & Leases	2	1	1	4	2
429 4104590		Rent-Facil Maint	3	5	4	5	10
429 4104690		Liability Insurance	43	42	31	76	88
429 4104801		Repairs & Maintenance	3			5	
429 4104901		Misellaneous		1	1		2
429 4104958		Tax / Operating Assessments					140
429 4504101		Professional Services	74	29	29	130	61
429 4504501		Operating Rentals & Leases	117	158	195	207	331
429 4504701		Utility Services	457	647	572	806	1,350
Obj 004	Other Services - Charges		750	960	909	1,324	2,146

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Meadowbrook Water System						
Intergovernmental Services						
429 4105301	External Taxes & Oper Assess	66	66	55	118	
Obj 005	Intergovernmental Services	66	66	55	118	
Capital Outlay						
429 9276301	Other Improvements				2,000	3,500
Obj 006	Capital Outlay				2,000	3,500
Other						
429 4309101	Depreciation	360	360			
Obj 009	Other	360	360			
Sub 429	Meadowbrook Water System	1,663	1,793	3,499	27,600	28,500

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Wendt Road Water System						
REVENUES						
430 43030810001	Beginng Fund Balance Reserve				4,900	5,800
430 43034340211	Water Service-Residential	1,962	2,044	1,947	2,193	2,216
430 43034340281	Water Service-Misc Penalties	65	34		73	36
430 43036111001	Investment Interest	33	44	67	36	48
430 43036111032	Gain/Loss on Investments	3-		4	2-	
430 43036132001		1				
Sub 430	Wendt Road Water System	2,058	2,121	2,017	7,200	8,100

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Wendt Road Water System						
Reclassification & Cost Alloc.						
430 4100200	Ending Fund Balance				4,900	6,000
Obj 000	Reclassification & Cost Alloc.				4,900	6,000
Salaries						
430 4101001	Salaries & Wages	152	79	45	150	166
430 4501001	Salaries & Wages	466	130	144	458	245
430 4501002	Salaries-Overtime	113			111	
Obj 001	Salaries	731	209	189	719	411
Personnel Benefits						
430 4102002	Benefits-Direct	61	34	21	61	72
430 4102003	Benefits-Indirect	21	11	6	21	22
430 4502002	Benefits-Direct	226	53	62	223	101
430 4502003	Benefits-Indirect	81	17	19	80	33
Obj 002	Personnel Benefits	389	115	107	385	228
Supplies						
430 4103101	Office & Operating Supplies	1	2	2	2	4
430 4103501	Small Tools & Minor Equipmen		1	1		2
430 4103590	Small Attrac-Tracked Invento					
430 4503101	Office & Operating Supplies	114			111	
Obj 003	Supplies	115	3	3	113	6
Other Services - Charges						
430 4104101	Professional Services	1	1		2	2
430 4104125	Prof Serv-Indirect	9	11	9	8	22
430 4104191	Prof Serv-Purchasing	2	2	2	1	4
430 4104192	Prof Serv-Info Serv	25	29	25	24	31
430 4104198	Prof Serv-GIS	14	15	12	13	63
430 4104199	Prof Serv-DOS					
430 4104201	Communication - Telephone	1	3	2	2	6
430 4104202	Communication - Postage	7	8	7	6	16
430 4104301	Travel					
430 4104501	Operating Rentals & Leases	7	1	1	6	2
430 4104590	Rent-Facil Maint	4	4	3	3	8
430 4104690	Liability Insurance	52	37	24	51	78
430 4104801	Repairs & Maintenance	4			3	
430 4104901	Misellaneous		1	1	1	2
430 4104958	Tax / Operating Assessments					100
430 4504101	Professional Services	288	29	78	283	55
430 4504501	Operating Rentals & Leases	177	46	46	173	86
430 4504701	Utility Services	470	519	313	461	980
Obj 004	Other Services - Charges	1,063	707	525	1,037	1,455

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Wendt Road Water System						
Intergovernmental Services						
430 4105301	External Taxes & Oper Asmnts	46	48	41	46	
Obj 005	Intergovernmental Services	46	48	41	46	
Other						
430 4309101	Depreciation	503	503			
Obj 009	Other	503	503			
Sub 430	Wendt Road Water System	2,847	1,586	864	7,200	8,100

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Kodiak Water						
REVENUES						
431 43130810001	Beginng Fund Balance Reserve				52,000	51,500
431 43134340211	Water Service-Residential	5,318	5,318	4,876	5,544	5,328
431 43134340281	Water Service-Penality Charg	120	123	116	125	123
431 43134340291	Water Service-Turn on Fee			70		
431 43136111001	Investment Interest	378	576	729	394	577
431 43136111032	Gain/Loss on Investments	184-	28-	212	163-	28-
431 43136132001		27				
Sub 431	Kodiak Water	5,660	5,990	6,003	57,900	57,500

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Kodiak Water							
Reclassification & Cost Alloc.							
431 4100200		Ending Fund Bal				54,900	47,600
Obj 000	Reclassification & Cost Alloc.					54,900	47,600
Salaries							
431 4101001		Salaries & Wages	111	177	59	233	232
431 4501001		Salaries & Wages	188	944	182	368	1,169
431 4501002		Salaries-Overtime	71		18	139	
Obj 001	Salaries		370	1,121	259	740	1,401
Personnel Benefits							
431 4102002		Benefits-Direct	45	76	27	94	98
431 4102003		Benefits-Indirect	15	25	8	31	34
431 4502002		Benefits-Direct	101	402	86	197	498
431 4502003		Benefits-Indirect	36	130	26	70	161
Obj 002	Personnel Benefits		197	633	147	392	791
Supplies							
431 4103101		Office & Operating Supplies	1	5	3	2	6
431 4103501		Small Tool & Minor Equipment		2	1		2
431 4103590		Small Attrac-Tracked Invento					
431 4503101		Office & Operating Supplies		299			370
Obj 003	Supplies		1	307	4	2	378
Other Services - Charges							
431 4104101		Professional Services	1	1		2	1
431 4104125		Prof Serv-Indirect	6	27	12	12	36
431 4104191		Prof Serv-Purchasing Serv	2	5	3	4	6
431 4104192		Prof Serv-Info Sev	17	73	31	37	95
431 4104198		Prof Serv-GIS	9	38	15	19	49
431 4104199		Prof Serv-DOS		1			1
431 4104201		Communication-Telephone	1	7	2		9
431 4104202		Communication-Postage	5	21	8	10	28
431 4104292		Communication-Telephone TS		1		2	1
431 4104301		Travel					
431 4104501		Operating Rentals & Leases	3	2	1	6	2
431 4104590		Rent-Facilities Maintenance	3	10	4	6	12
431 4104690		Liability Insurance	35	92	29	74	121
431 4104801		Repairs & Maintenance	2			4	
431 4104901		Miscellaneous		1	1		2
431 4104958		Tax / Operating Assessments					165
431 4504101		Professional Services	54	58	157	106	72
431 4504501		Operating Rentals & Leases	122	772	81	239	956
431 4504701		Utility Services	553	558	403	1,081	691

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Kodiak Water						
Other Services - Charges						
431 4504801	Repairs & Maintenance		874			1,083
Obj 004	Other Services - Charges	813	2,540	747	1,602	3,330
Intergovernmental Services						
431 4105301	External Taxes & Oper Assess	125	125	106	264	
Obj 005	Intergovernmental Services	125	125	106	264	
Capital Outlay						
431 9276301	Other Improvments					4,000
Obj 006	Capital Outlay					4,000
Other						
431 4309101	Depreciation/Amortization	535	535			
Obj 009	Other	535	535			
Sub 431	Kodiak Water	2,041	5,260	1,263	57,900	57,500

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Fairway Estates Water						
REVENUES						
432 43230810001	Beginng Fund Balance Reserve				79,000	80,400
432 43234340211	Water Service-Residential	6,782	6,782	6,217	7,026	6,795
432 43234340281	Sewer Service-Penality Charg	11	64	51		
432 43234350001	Sewer Service Charges	6,598	6,598	6,048	6,835	6,611
432 43234350281	Sewer Service Misc Penalties				11	64
432 43236111001	Investment Interest	579	875	1,138	600	878
432 43236111032	Gain/Loss on Investments	308-	48-	356	272-	48-
432 43236132001		46				
Sub 432	Fairway Estates Water	13,707	14,272	13,811	93,200	94,700

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Fairway Estates Water						
Reclassification & Cost Alloc.						
432 4100200	Ending Fund Bal				81,200	78,000
Obj 000	Reclassification & Cost Alloc.				81,200	78,000
Salaries						
432 4101001	Salaries & Wages	190	822	215	339	981
432 4501001	Salaries & Wages	464	728	718	808	847
432 4501002	Salaries-Overtime			35		
Obj 001	Salaries	654	1,550	968	1,147	1,828
Personnel Benefits						
432 4102002	Benefits-Direct	82	352	98	147	420
432 4102003	Benefits-Indirect	26	115	30	45	137
432 4502002	Benefits-Direct	181	299	324	315	348
432 4502003	Benefits-Indirect	65	95	98	113	110
Obj 002	Personnel Benefits	353	860	549	620	1,015
Supplies						
432 4103101	Office & Operating Supplies	5	20	9	9	23
432 4103501	Small Tool & Minor Equipment		8	3		9
432 4103590	Small Attrac-Tracked Invento	1			2	
432 4503101	Office & Operating Supplies	164	203	563	286	237
Obj 003	Supplies	170	232	575	297	269
Other Services - Charges						
432 4104101	Professional Services	127	132	129	226	157
432 4104125	Prof Serv-Indirect	39	108	44	70	128
432 4104191	Prof Serv-Purchasing Serv	10	20	10	17	23
432 4104192	Prof Serv-Info Sev	102	297	117	181	355
432 4104198	Prof Serv-GIS	58	155	56	104	183
432 4104199	Prof Serv-DOS	2	4	2	1	5
432 4104201	Communication-Telephone	3	27	9	5	32
432 4104202	Communication-Postage	32	83	31	57	99
432 4104292	Communication - TS Phones	1	3	1	1	3
432 4104301	Travel					
432 4104501	Operating Rentals & Leases	8	10	4	14	12
432 4104590	Rent-Facilities Maintenance	16	41	15	29	49
432 4104690	Liaability Insurance	214	373	111	382	444
432 4104801	Repairs & Maintenance	12			20	
432 4104901	Miscellaneous	1	4	4	1	5
432 4104958	Tax / Operating Assessments					435
432 4504201	Communication-Telephone	1,338	1,504	1,392	2,327	1,751
432 4504202	Communication-Postage		63			72
432 4504501	Operating Rentals & Leases	393	469	455	683	547

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Fairway Estates Water						
Other Services - Charges						
432 4504701	Utility Services	403	567	386	701	660
432 4504801	Repairs & Maintenance	2,570	5,264	4,604	4,467	6,128
Obj 004	Other Services - Charges	5,328	9,125	7,370	9,286	11,088
Intergovernmental Services						
432 4105301	External Taxes & Oper Assess	364	365	314	650	
Obj 005	Intergovernmental Services	364	365	314	650	
Capital Outlay						
432 9276301	Other Improvments					2,500
Obj 006	Capital Outlay					2,500
Other						
432 4309101	Depreciation/Amortization	2,477	2,477			
Obj 009	Other	2,477	2,477			
Sub 432	Fairway Estates Water	9,346	14,609	9,776	93,200	94,700

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Mountain Shadows Sewer						
REVENUES						
433 43330810001	Beginng Fund Balance Reserve				26,500	27,500
433 43334350001	Sewer Service Charges	7,341	7,584	6,968	8,244	7,980
433 43334350281	Sewer Service Misc Penalties	84	91	82	95	96
433 43334350291	Sewer Service-Turn on Fee		35			36
433 43336111001	Investment Interest	199	294	369	224	310
433 43336111032	Gain/Loss on Investments	66-	21-	87	63-	22-
433 43336132001		10				
Sub 433	Mountain Shadows Sewer	7,568	7,983	7,505	35,000	35,900

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Mountain Shadows Sewer						
Reclassification & Cost Alloc.						
433 5100200	Ending Fund Balance				26,500	27,600
Obj 000	Reclassification & Cost Alloc.				26,500	27,600
Salaries						
433 4101001	Salaries & Wages	152	373			
433 5101001	Salaries & Benefits			220	210	429
433 5501001	Salaries & Benefits	927	1,113	992	1,214	1,278
433 5501002	Salaries-Overtime		163	87		187
Obj 001	Salaries	1,079	1,649	1,299	1,424	1,894
Personnel Benefits						
433 4102002	Benefits-Direct	66	159			
433 4102003	Benefits-Indirect	21	52			
433 5102002	Benefits-Direct			100	92	184
433 5102003	Benefits-Indirect			31	29	60
433 5502002	Benefits-Direct	361	523	464	472	601
433 5502003	Benefits-Indirect	130	166	140	171	190
Obj 002	Personnel Benefits	577	900	735	764	1,035
Supplies						
433 4103101	Office & Operating Supplies	4	11			
433 4103501	Small Tool & Minor Equipment		3			
433 4103590	Small Attrac-Tracked Invento	1				
433 5103101	Office & Operating Supplies			10	6	12
433 5103501	Small Tools & Minor Equipmen			4		
433 5103590	Small Attrac-Tracked Invento				2	
433 5503101	Office & Operating Supplies	174	144	267	228	165
Obj 003	Supplies	179	158	280	236	177
Other Services - Charges						
433 4104101	Professional Services	3	4			
433 4104125	Prof Serv-Indirect	30	53			
433 4104191	Prof Serv-Purchasing Serv	8	10			
433 4104192	Prof Serv-Info Sev	80	145			
433 4104198	Prof Services - GIS	45	76			
433 4104199	Prof Serv-DOS	1	2			
433 4104201	Communication-Telephone	3	13			
433 4104202	Communication-Postage	23	41			
433 4104292	Communication - TS Phones	1	2			
433 4104501	Operating Rentals & Leases	6	5			
433 4104590	Rent-Facilities Maintenance	12	20			
433 4104690	Liaability Insurance	168	182			
433 4104801	Repairs & Maintenance	12				

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Mountain Shadows Sewer						
Other Services - Charges						
433 4104901	Miscellaneous	1	2			
433 5104101	Professional Services			1	4	5
433 5104125	Prof Serv-Indirect			45	42	62
433 5104191	Prof Serv-Purchasing			10	10	12
433 5104192	Prof Serv-Tech Services			120	111	166
433 5104198	Prof Serv-GIS			57	61	87
433 5104199	Prof Serv-DOS			2	1	2
433 5104201	Communications-Telephone			9	4	14
433 5104202	Communications-Postage			32	32	47
433 5104292	Communications-TS Phones			1	1	2
433 5104301	Travel					
433 5104501	Operating Rental & Leases			4	9	6
433 5104590	Rent-Facilities Maint			15	16	23
433 5104690	Insurance-Interfund			113	233	209
433 5104801	Repair & Maintenance				16	
433 5104901	Miscellaneous			4	2	1
433 5104958	Tax / Operating Assessments					276
433 5504101	Professional Services	491	536	533	644	619
433 5504201	Communications-Telephone	560	579	537	732	666
433 5504501	Operating Rental & Leases	334	467	402	436	536
433 5504701	Utilities-Services	283	311	272	370	357
433 5504801	Repair & Maintenance	1,899	1,625		2,485	1,867
433 5504901	Miscellaneous	203			267	
433 5504957	Intergov Prof Serv					237
Obj 004	Other Services - Charges	4,164	4,070	2,156	5,476	5,194
Intergovernmental Services						
433 4105301	External Taxes & Oper Assess	232	240			
433 5105301	External Taxes & Oper Assess			199	319	
433 5505101	Intergov Prof Serv		203	203	281	
Obj 005	Intergovernmental Services	232	443	402	600	
Other						
433 4309101	Depreciation/Amortization	3,800	3,800			
Obj 009	Other	3,800	3,800			
Sub 433	Mountain Shadows Sewer	10,031	11,020	4,872	35,000	35,900

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Huntzinger Water						
REVENUES						
434 43430810001	Beginng Fund Balance Reserve				38,300	36,200
434 43434340211	Water Service-Residential	4,603	4,994	3,921	4,753	5,017
434 43434340281	Water Service-Penality Charg	122	84	76	126	84
434 43434340291	Water Service-Turn on Fee	427		35	441	
434 43436111001	Investment Interest	278	425	500	287	427
434 43436111032	Gain/Loss on Investments	122-	28-	150	107-	28-
434 43436132001		18				
Sub 434	Huntzinger Water	5,326	5,475	4,683	43,800	41,700

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Huntzinger Water						
Reclassification & Cost Alloc.						
434 4100200	Ending Fund Balance				31,297	36,400
Obj 000	Reclassification & Cost Alloc.				31,297	36,400
Salaries						
434 4101001	Salaries & Benefits	52	169	474	600	290
434 4501001	Salaries & Benefits	397	608	732	1,100	981
434 4501002	Salaries-Overtime		18	164		30
Obj 001	Salaries	449	794	1,370	1,700	1,301
Personnel Benefits						
434 4102002	Benefits-Direct	22	72	216	360	123
434 4102003	Benefits-Indirect	7	23	66	14	41
434 4502002	Benefits-Direct	155	257	385	600	415
434 4502003	Benefits-Indirect	56	81	117	104	129
Obj 002	Personnel Benefits	240	433	784	1,078	708
Supplies						
434 4103101	Office & Operating Supplies	1	5	19	40	8
434 4103501	Small Tools & Minor Equipmen		2	6		3
434 4103590	Small Attrac-Tracked Invento					
434 4503101	Office & Operating Supplies	27	95	1,796	2,200	153
Obj 003	Supplies	29	101	1,821	2,240	164
Other Services - Charges						
434 4104101	Professional Services	2	1	2	4	2
434 4104125	Prof Serv-Indirect	10	24	98	120	42
434 4104191	Prof Serv-Purchasing	3	5	22	30	6
434 4104192	Prof Serv-Tech Services	27	66	261	320	114
434 4104198	Prof Serv-GIS	15	34	124	150	58
434 4104199	Prof Serv-DOS		1	3	5	2
434 4104201	Communications-Telephone	1	6	21	2	10
434 4104202	Communications-Postage	8	19	70	16	32
434 4104292	Communications-Telephone TS		1	3		2
434 4104301	Travel					
434 4104501	Operating Rental & Leases	1	2	6	2	3
434 4104590	Rent-Facilities Maint	5	10	37	50	16
434 4104690	Insurance-Interfund	57	83	246	300	143
434 4104801	Repair & Maintenance	4			8	
434 4104901	Miscellaneous		1	9		2
434 4104958	External Taxes & Opera Asses					203
434 4504101	Professional Services	229	173	168	421	278
434 4504501	Operating Rental & Leases	200	263	296	368	424
434 4504701	Utilities-Services	945	1,111	963	1,740	1,790

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Huntzinger Water						
Other Services - Charges						
434 4504801	Repair & Maintenance			3,037	3,700	
Obj 004	Other Services - Charges	1,507	1,800	5,369	7,236	3,127
Intergovernmental Services						
434 4105301	External Taxes & Oper Assess	118	117	84	249	
Obj 005	Intergovernmental Services	118	117	84	249	
Other						
434 4309101	Depreciation/Amortizati	1,008	1,008			
Obj 009	Other	1,008	1,008			
Sub 434	Huntzinger Water	3,350	4,253	9,428	43,800	41,700

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Heysman Water						
REVENUES						
435 43530810001	Beginng Fund Balance Reserve				26,000	28,200
435 43534340211	Water Service-Residential	3,187	3,187	2,924	3,300	3,253
435 43534340281	Water Service-Penalty Charge	59	66	51	61	66
435 43534340291	Water Service-Turn on Fee			35		
435 43536111001	Investment Interest	193	295	391	200	301
435 43536111032	Gain/Loss on Investments	69-	20-	89	61-	20-
435 43536132001		10				
Sub 435	Heysman Water	3,381	3,527	3,490	29,500	31,800

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Heysman Water							
Reclassification & Cost Alloc.							
435 4100200		Ending Fund Balance				26,600	26,300
Obj 000	Reclassification & Cost Alloc.					26,600	26,300
Salaries							
435 4101001		Salaries & Benefits	410	241	243	674	691
Obj 001	Salaries		410	241	243	674	691
Personnel Benefits							
435 4102002		Benefits-Direct	163	100	106	268	286
435 4102003		Benefits-Indirect	57	32	32	94	91
Obj 002	Personnel Benefits		221	132	138	362	377
Supplies							
435 4103101		Office & Operating Supplies	2	2	3	3	5
435 4103501		Small Tools & Minor Equipmen		1	1		
435 4103590		Small Attrac-Tracked Invento	1			2	2
435 4503101		Office & Operating Supplies	224			352	
Obj 003	Supplies		226	3	4	357	7
Other Services - Charges							
435 4104101		Professional Services	1	1		2	2
435 4104125		Prof Serv-Indirect	16	10	13	26	28
435 4104191		Prof Serv-Purchasing	4	2	3	6	5
435 4104192		Prof Serv-Tech Services	42	28	34	69	81
435 4104198		Prof Serv-GIS	24	15	16	40	46
435 4104199		Prof Serv-DOS	1			2	
435 4104201		Communications-Telephone	1	3	3	2	8
435 4104202		Communications-Postage	12	8	9	19	23
435 4104292		Communications-Telephone TS	1			1	
435 4104301		Travel					
435 4104501		Operating Rental & Leases	1	1	1	2	3
435 4104590		Rent-Facilities Maint	9	4	5	13	10
435 4104690		Insurance-Interfund	87	36	32	144	104
435 4104801		Repair & Maintenance	7			11	
435 4104901		Miscellaneous	1		1	1	
435 4104958		Tax / Operating Assessments					215
435 4504101		Professional Services	27	29	78	43	85
435 4504501		Operating Rental & Leases	142	65	69	223	190
435 4504701		Utilities-Services	497	557	508	782	1,625
Obj 004	Other Services - Charges		871	760	773	1,386	2,425

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Heysman Water						
Intergovernmental Services						
435 4105301	External Taxes & Oper Assess	75	75	63	121	
Obj 005	Intergovernmental Services	75	75	63	121	
Capital Outlay						
435 9276301	Other Improvments					2,000
Obj 006	Capital Outlay					2,000
Other						
435 4309101	Depreciation/Amortizati	373	373			
Obj 009	Other	373	373			
Sub 435	Heysman Water	2,176	1,583	1,220	29,500	31,800

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Crewport Water						
REVENUES						
436 43630810001	Beginng Fund Balance Reserve				88,000	77,800
436 43634340211	Water Service-Residential	32,313	32,525	31,031	32,373	33,826
436 43634340281	Water Service-Penality Charg	684	900	978	685	936
436 43634340291	Water Service-Turn on Fee	140	245	175	140	255
436 43636111001	Investment Interest	585	896	1,075	585	932
436 43636111032	Gain/Loss on Investments	329-	49	280	283-	51
436 43636132001		46				
Sub 436	Crewport Water	33,438	34,615	33,539	121,500	113,800

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Crewport Water							
Reclassification & Cost Alloc.							
436 4100200		Ending Fund Balance				89,900	63,300
Obj 000	Reclassification & Cost Alloc.					89,900	63,300
Salaries							
436 4101001		Salaries & Benefits	972	2,723	1,770	1,898	3,324
436 4501001		Salaries & Benefits	3,246	4,504	3,309	6,342	5,510
436 4501002		Salaries-Overtime	271	1,124	207	530	1,376
Obj 001	Salaries		4,489	8,351	5,286	8,770	10,210
Personnel Benefits							
436 4102002		Benefits-Direct	423	1,174	811	826	1,433
436 4102003		Benefits-Indirect	130	383	250	254	467
436 4502002		Benefits-Direct	1,372	2,308	1,512	2,681	2,823
436 4502003		Benefits-Indirect	492	732	457	961	896
Obj 002	Personnel Benefits		2,416	4,597	3,030	4,722	5,619
Supplies							
436 4103101		Office & Operating Supplies	15	58	68	28	71
436 4103501		Small Tools & Minor Equipmen		20	26		25
436 4103590		Small Attrac-Tracked Invento	4	1		7	
436 4503101		Office & Operating Supplies	247	569	411	482	697
Obj 003	Supplies		266	648	505	517	793
Other Services - Charges							
436 4104101		Professional Services	14	11	6	28	13
436 4104125		Prof Serv-Indirect	118	308	295	230	376
436 4104191		Prof Serv-Purchasing	30	58	68	59	71
436 4104192		Prof Serv-Tech Services	312	847	786	610	1,033
436 4104198		Prof Serv-GIS	176	442	373	344	540
436 4104199		Prof Serv-DOS	5	12	10	7	14
436 4104201		Communications-Telephone	10	76	60	20	92
436 4104202		Communications-Postage	93	237	211	180	289
436 4104292		Communication - TS Phones	4	9	8	7	10
436 4104301		Travel			1		
436 4104501		Operating Rental & Leases	9	22	18	17	28
436 4104590		Rent-Facilities Maint	63	124	108	124	152
436 4104690		Insurance-Interfund	652	1,067	741	1,273	1,302
436 4104801		Repair & Maintenance	43			84	
436 4104901		Miscellaneous	5	14	26	10	16
436 4104958		Tax / Operating Assessments					943
436 4504101		Professional Services	932	2,214	2,522	1,821	2,708
436 4504501		Operating Rental & Leases	3,239	4,152	2,777	6,329	5,080
436 4504701		Utilities-Services	1,957	2,018	2,137	3,824	2,469

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Crewport Water						
Other Services - Charges						
436 4504801	Repair & Maintenance	388	2,761	5,285	759	3,378
436 4504901	Miscellaneous	78	6	179	152	7
436 4504957	Inter Gov Prof Services					217
436 4504958	External Taxes & Opera Asses					140
Obj 004	Other Services - Charges	8,125	14,378	15,612	15,878	18,878
Intergovernmental Services						
436 4105301	External Taxes & Oper Assess	765	773	685	1,494	
436 4505101	Intergov Prof Serv		179			
436 4505301	External Taxes & Oper Assess	112	115	119	219	
Obj 005	Intergovernmental Services	877	1,067	804	1,713	
Capital Outlay						
436 9276501	Construction Projects					15,000
Obj 006	Capital Outlay					15,000
Debt Service-Interest						
436 4108201	Interest on Interfund Debt	2,736	2,662	3,071		
Obj 008	Debt Service-Interest	2,736	2,662	3,071		
Other						
436 4309101	Depreciation/Amortizati	20,563	20,563			
Obj 009	Other	20,563	20,563			
Sub 436	Crewport Water	39,473	52,265	28,307	121,500	113,800

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Ray Symmonds Water						
REVENUES						
437 43730810001	Beginng Fund Balance Reserve				17,400	16,500
437 43734340211	Water Service-Residential	3,757	3,751	3,435	3,796	3,787
437 43734340281	Water Service-Penality Charg	214	176	139	216	178
437 43734340291	Water Service-Turn on Fee		70	35		70
437 43736111001	Investment Interest	107	182	229	107	184
437 43736111032	Gain/Loss on Investments	20-	19-	40	19-	19-
437 43736132001		1				
Sub 437	Ray Symmonds Water	4,058	4,160	3,878	21,500	20,700

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Ray Symmonds Water						
Reclassification & Cost Alloc.						
437 4100200	Ending Fund Balance				15,302	16,600
Obj 000	Reclassification & Cost Alloc.				15,302	16,600
Salaries						
437 4101001	Salaries & Benefits	75	66	355	450	245
437 4501001	Salaries & Benefits	313	179	600	820	619
437 4501002	Salaries-Overtime			72		
Obj 001	Salaries	388	245	1,027	1,270	864
Personnel Benefits						
437 4102002	Benefits-Direct	33	28	162	210	103
437 4102003	Benefits-Indirect	11	9	50	17	34
437 4502002	Benefits-Direct	122	73	289	500	252
437 4502003	Benefits-Indirect	44	23	87	71	80
Obj 002	Personnel Benefits	209	134	588	798	469
Supplies						
437 4103101	Office & Operating Supplies	2	2	16	25	7
437 4103501	Small Tools & Minor Equipmen		1	5		5
437 4103590	Small Attrac-Tracked Invento	1			2	
437 4503101	Office & Operating Supplies	106		1,442	1,800	
Obj 003	Supplies	109	2	1,462	1,827	12
Other Services - Charges						
437 4104101	Professional Services	1	1	2	2	5
437 4104125	Prof Serv-Indirect	17	9	78	95	34
437 4104191	Prof Serv-Purchasing	4	2	18	25	7
437 4104192	Prof Serv-Tech Services	44	25	207	260	94
437 4104198	Prof Serv-GIS	25	13	98	120	50
437 4104199	Prof Serv-DOS	1		3	5	
437 4104201	Communications-Telephone	1	2	17	2	7
437 4104202	Communications-Postage	12	7	56	19	26
437 4104292	Communication - TS Phones	1		2		
437 4104301	Travel					
437 4104501	Operating Rental & Leases	1	1	5	2	5
437 4104590	Rent-Facilities Maint	9	4	30	40	14
437 4104690	Insurance-Interfund	93	32	195	250	118
437 4104801	Repair & Maintenance	8			13	
437 4104901	Miscellaneous	1		9	1	5
437 4104958	Tax / Operating Assessments					341
437 4504101	Professional Services	27	29	157	220	100
437 4504501	Operating Rental & Leases	100	71	281	350	246
437 4504701	Utilities-Services	465	494	390	751	1,703

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Ray Symmonds Water						
Obj 004	Other Services - Charges	810	691	1,547	2,155	2,755
Intergovernmental Services						
437 4105301	External Taxes & Oper Assess	90	92	75	148	
Obj 005	Intergovernmental Services	90	92	75	148	
Other						
437 4309101	Depreciation/Amortizati	363	363			
Obj 009	Other	363	363			
Sub 437	Ray Symmonds Water	1,969	1,527	4,698	21,500	20,700

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Stein Water System						
REVENUES						
438 43830810001	Beginng Fund Balance Reserve				43,300	47,000
438 43834340211	Water Service-Residential	5,857	5,834	5,500	6,036	5,903
438 43834340281	Water Service-Penalty Charge	122	129	119	126	129
438 43834340291	Water Service-Turn on Fee	35			36	
438 43836111001	Investment Interest	323	497	651	333	503
438 43836111032	Gain/Loss on Investments	149-	35-	185	131-	35-
438 43836132001		22				
Sub 438	Stein Water System	6,209	6,424	6,455	49,700	53,500

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Stein Water System							
Reclassification & Cost Alloc.							
438 4100200		Ending Fund Bal				37,619	44,200
Obj 000	Reclassification & Cost Alloc.					37,619	44,200
Salaries							
438 4101001		Salaries & Wages	94	176	235	310	472
438 4501001		Salaries & Wages	564	370	559	881	959
438 4501002		Salaries-Overtime		97	100		252
Obj 001	Salaries		658	643	893	1,191	1,683
Personnel Benefits							
438 4102002		Benefits-Direct	40	75	106	180	201
438 4102003		Benefits-Indirect	13	24	32	22	65
438 4502002		Benefits-Direct	220	192	283	345	498
438 4502003		Benefits-Indirect	79	61	86	123	159
Obj 002	Personnel Benefits		352	352	507	670	923
Supplies							
438 4103101		Office & Operating Supplies	3	4	6	15	10
438 4103501		Small Tool & Minor Equipment		1	1		3
438 4103590		Small Attrac-Tracked Invento	1				
438 4503101		Office & Operating Supplies	1,043			631	
Obj 003	Supplies		1,046	6	8	646	13
Other Services - Charges							
438 4104101		Professional Services	1	2		2	5
438 4104125		Prof Serv-Indirect	19	24	42	55	65
438 4104191		Prof Serv-Purchasing Serv	5	5	10	15	13
438 4104192		Prof Serv-Info Sev	50	66	112	140	177
438 4104198		Prof Serv-GIS	28	34	53	70	91
438 4104199		Prof Serv-DOS	1	1	1	5	3
438 4104201		Communication-Telephone	2	6	9	2	16
438 4104202		Communication-Postage	16	18	30	27	50
438 4104292		Communication-TS Phones	1	1	1	1	3
438 4104301		Travel					
438 4104501		Operating Rentals & Leases	1	2	3	2	5
438 4104590		Rent-Facilities Maintenance	10	10	15	20	26
438 4104690		Liability Insurance	104	83	105	178	222
438 4104801		Repairs & Maintenance	5			8	
438 4104901		Miscellaneous	1	1	1	1	5
438 4104958		Tax / Operating Assessments					368
438 4504101		Professional Services	148	58	58	231	151
438 4504501		Operating Rental & Leases	316	220	166	493	571
438 4504701		Utilities-Services	765	738	796	1,196	1,910

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Stein Water System						
Other Services - Charges						
438 4504801	Repair & Maintenance			5,749	6,900	
438 4504901	Miscellaneous			25-		
Obj 004	Other Services - Charges	1,472	1,268	7,127	9,346	3,681
Intergovernmental Services						
438 4105301	External Taxes & Oper Assess	133	137	117	228	
Obj 005	Intergovernmental Services	133	137	117	228	
Capital Outlay						
438 9346501	Construction In Progress					3,000
Obj 006	Capital Outlay					3,000
Other						
438 4309101	Depreciation/Amortization	695	695			
Obj 009	Other	695	695			
Sub 438	Stein Water System	4,355	3,101	8,652	49,700	53,500

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
North Bon Air Water System						
REVENUES						
439 43930810001	Beginng Fund Balance Reserve				18,300	19,400
439 43934340211	Water Service-Residential	3,103	3,106	2,847	3,182	3,169
439 43934340281	Water Service-Penalty Charge	13	9	13	13	9
439 43934340291	Water Service-Turn on Fee		35	35		36
439 43936111001	Investment Interest	127	198	264	130	202
439 43936111032	Gain/Loss on Investments	29-	16-	45	25-	16-
439 43936132001		4				
Sub 439	North Bon Air Water System	3,218	3,332	3,204	21,600	22,800

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
North Bon Air Water System						
Reclassification & Cost Alloc.						
439 4100200	Ending Fund Bal				18,500	18,000
Obj 000	Reclassification & Cost Alloc.				18,500	18,000
Salaries						
439 4101001	Salaries & Wages	61	88	93	125	234
439 4501001	Salaries & Wages	360	171	382	645	450
Obj 001	Salaries	421	259	475	770	684
Personnel Benefits						
439 4102002	Benefits-Direct	26	37	42	53	101
439 4102003	Benefits-Indirect	8	12	13	16	33
439 4502002	Benefits-Direct	140	70	164	254	185
439 4502003	Benefits-Indirect	50	22	50	90	58
Obj 002	Personnel Benefits	226	142	269	413	377
Supplies						
439 4103101	Office & Operating Supplies	1	2	4	2	6
439 4103501	Small Tools & Minor Equipmen		1	2		2
439 4103590	Small Attrac-Tracked Invento					
439 4503101	Office & Operating Supplies	82		81	146	
Obj 003	Supplies	84	3	87	148	8
Other Services - Charges						
439 4104101	Professional Services	2	1		4	2
439 4104125	Prof Serv-Indirect	13	12	19	26	33
439 4104191	Prof Serv-Purchasing Serv	3	2	4	6	6
439 4104192	Prof Serv-Info Serv	34	33	50	71	87
439 4104198	Prof Serv-GIS	19	17	24	39	46
439 4104199	Prof Serv-DOS	1		1	2	
439 4104201	Communications-Telephone	1	3	4	2	7
439 4104202	Communications-Postage	10	9	13	20	24
439 4104292	Communications-Telephone TS			1		
439 4104301	Travel					
439 4104501	Operating Rental & Leases	3	1	2	6	2
439 4104590	Rent-Facilities Maintenance	5	5	6	10	13
439 4104690	Liability Insurance	72	41	47	146	109
439 4104801	Repair & Maintenance	5			12	
439 4104901	Miscellaneous	1	1	2	2	2
439 4104958	Tax / Operating Assessments					193
439 4504101	Professional Services	27	29	78	49	77
439 4504501	Operating Rental & Leases	270	201	213	483	529
439 4504701	Utilities-Services	410	417	363	733	1,101
Obj 004	Other Services - Charges	877	773	827	1,611	2,231

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
North Bon Air Water System						
Intergovernmental Services						
439 4105301	External Taxes & Oper Assess	78	73	61	158	
Obj 005	Intergovernmental Services	78	73	61	158	
Capital Outlay						
439 9346501	Construction In Progress					1,500
Obj 006	Capital Outlay					1,500
Other						
439 4309101	Depreciation/Amortization	532	532			
Obj 009	Other	532	532			
Sub 439	North Bon Air Water System	2,218	1,781	1,719	21,600	22,800

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Nagler Water System						
REVENUES						
440 44030810001	Beginng Fund Balance Reserve				21,800	22,000
440 44034340211	Water Service-Residential	2,932	2,932	2,687	2,957	2,960
440 44034340281	Water Service-Penalty Charge	33	21	51	33	21
440 44036111001	Investment Interest	148	234	300	149	236
440 44036111032	Gain/Loss on Investments	44-	17-	61	39-	17-
440 44036132001		5				
Sub 440	Nagler Water System	3,074	3,170	3,100	24,900	25,200

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Nagler Water System						
Reclassification & Cost Alloc.						
440 4100200	Ending Fund Bal				18,887	20,100
Obj 000	Reclassification & Cost Alloc.				18,887	20,100
Salaries						
440 4101001	Salaries & Wages	23	54	165	210	186
440 4501001	Salaries & Wages	153	131	1,297	1,650	439
440 4501002	Salaries-Overtime			55		
Obj 001	Salaries	176	185	1,516	1,860	625
Personnel Benefits						
440 4102002	Benefits-Direct	10	23	75	150	79
440 4102003	Benefits-Indirect	3	7	23	9	24
440 4502002	Benefits-Direct	60	54	581	1,000	180
440 4502003	Benefits-Indirect	21	17	176	57	57
Obj 002	Personnel Benefits	94	101	854	1,216	340
Supplies						
440 4103101	Office & Operating Supplies	1	1	7	15	3
440 4103501	Small Tools & Minor Equipmen			2		3
440 4103590	Small Attrac-Tracked Invento					
440 4503101	Office & Operating Supplies			128	160	
Obj 003	Supplies	1	2	137	175	6
Other Services - Charges						
440 4104101	Professional Services	4		1	11	4
440 4104125	Prof Serv-Indirect	5	7	32	40	23
440 4104191	Prof Serv-Purchasing Serv	1	1	7	10	3
440 4104192	Prof Serv-Info Serv	13	21	84	110	72
440 4104198	Prof Serv-GIS	7	11	40	50	38
440 4104199	Prof Serv-DOS			1	5	
440 4104201	Communications-Telephone		2	6		7
440 4104202	Communications-Postage	4	6	23	11	20
440 4104292	Communications-Telephone TS			1		
440 4104301	Travel					
440 4104501	Operating Rental & Leases		1	2		3
440 4104590	Rent-Facilities Maintenance	3	3	11	20	10
440 4104690	Liability Insurance	27	26	79	100	90
440 4104801	Repair & Maintenance	2			6	
440 4104901	Miscellaneous			2		
440 4104958	Tax / Operating Assessments					235
440 4504101	Professional Services	27	29	618	750	98
440 4504501	Operating Rental & Leases	49	42	400	480	142
440 4504701	Utilities-Services	362	413	314	969	1,384

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Nagler Water System						
Obj 004	Other Services - Charges	504	563	1,621	2,562	2,129
Intergovernmental Services						
440 4105301	External Taxes & Oper Assess	68	68	57	200	
Obj 005	Intergovernmental Services	68	68	57	200	
Capital Outlay						
440 9346301	Other Improvements					2,000
Obj 006	Capital Outlay					2,000
Other						
440 4309101	Depreciation/Amortizati	488	488			
Obj 009	Other	488	488			
Sub 440	Nagler Water System	1,331	1,407	4,187	24,900	25,200

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buchanan Water						
REVENUES						
441 44130810001	Beginng Fund Balance Reserve				37,700	40,100
441 44134340211	Water Service-Residential	5,136	5,139	4,718	5,343	5,202
441 44134340281	Water Service-Penalty Cha	88	80	78	92	81
441 44134340291	Water Service-Turn on Fee		35			35
441 44136111001	Investment Interest	257	412	560	268	417
441 44136111032	Gain/Loss on Investments	114-	36-	149	103-	35-
441 44136132001		15				
441 44136990001	Other Misc Revenue			10		
Sub 441	Buchanan Water	5,382	5,631	5,515	43,300	45,800

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buchanan Water						
Reclassification & Cost Alloc.						
441 4100200	Ending Fund Bal				39,400	41,400
Obj 000	Reclassification & Cost Alloc.				39,400	41,400
Salaries						
441 4101001	Salaries & Wages	33	65	63	115	248
441 4501001	Salaries & Wages	211	200	145	670	719
441 4501002	Salaries-Overtime	35			111	
Obj 001	Salaries	279	265	208	896	967
Personnel Benefits						
441 4102002	Benefits-Direct	14	28	29	47	106
441 4102003	Benefits-Indirect	4	9	9	14	32
441 4502002	Benefits-Direct	96	82	62	306	294
441 4502003	Benefits-Indirect	35	26	19	111	94
Obj 002	Personnel Benefits	149	145	118	478	526
Supplies						
441 4103101	Office & Operating Suppli	1	2	3	3	6
441 4103501	Small Tools & Minor Equip		1	1		3
441 4103590	Small Attrac-Tracked Inve					
441 4503101	Office & Operating Suppli		30			109
Obj 003	Supplies	1	33	4	3	118
Other Services - Charges						
441 4104101	Professional Services	1	1		3	3
441 4104125	Prof Serv-Indirect	7	9	13	24	32
441 4104191	Prof Serv-Purchasing Serv	2	2	3	7	6
441 4104192	Prof Serv-Info Serv	18	25	35	64	96
441 4104198	Prof Serv-GIS	10	13	16	34	48
441 4104199	Prof Serv-DOS					
441 4104201	Communications-Telephone	1	2	3	3	6
441 4104202	Communications-Postage	5	7	9	17	26
441 4104292	Communications-TS Phones					
441 4104301	Travel					
441 4104501	Operating Rental & Leases	1	1	1	3	3
441 4104590	Rent-Facilities Maintenan	3	3	4	10	10
441 4104690	Liability Insurance	37	31	33	128	119
441 4104801	Repair & Maintenance	2			7	
441 4104901	Miscellaneous			1	3	
441 4104958	Tax / Operating Assessments					456
441 4504101	Professional Services	27	29	194	86	103
441 4504501	Operating Rental & Leases	82	79	50	259	285
441 4504701	Utilities-Services	458	444	359	1,457	1,596

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Buchanan Water						
Obj 004	Other Services - Charges	654	646	723	2,105	2,789
Intergovernmental Services						
441 4105301	External Taxes & Oper Ass	120	121	102	418	
Obj 005	Intergovernmental Services	120	121	102	418	
Other						
441 4309101	Depreciation/Amortizati	2,016	2,016			
Obj 009	Other	2,016	2,016			
Sub 441	Buchanan Water	3,220	3,225	1,154	43,300	45,800

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Beckonridge Water						
REVENUES						
442 44230810001	Beginng Fund Balance Reserve				17,900	18,500
442 44234340211	Water Service-Residential	3,830	3,830	3,511	3,890	3,908
442 44234340281	Water Service-Penalty Cha	17	16	24	17	16
442 44236111001	Investment Interest	113	185	254	115	189
442 44236111032	Gain/Loss on Investments	24-	14-	38	22-	13-
442 44236132001		2				
Sub 442	Beckonridge Water	3,938	4,018	3,826	21,900	22,600

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Beckonridge Water							
Reclassification & Cost Alloc.							
442 4100200		Ending Fund Bal				19,000	18,500
Obj 000	Reclassification & Cost Alloc.					19,000	18,500
Salaries							
442 4101001		Salaries & Wages	45	102	86	94	226
442 4501001		Salaries & Wages	269	405	303	540	882
Obj 001	Salaries		315	507	389	634	1,108
Personnel Benefits							
442 4102002		Benefits-Direct	20	44	39	43	96
442 4102003		Benefits-Indirect	6	14	12	12	30
442 4502002		Benefits-Direct	105	166	130	211	361
442 4502003		Benefits-Indirect	38	53	39	76	113
Obj 002	Personnel Benefits		169	277	221	342	600
Supplies							
442 4103101		Office & Operating Suppli	1	3	4	2	6
442 4103501		Small Tools & Minor Equip		1	2		2
442 4103590		Small Attrac-Tracked Inve					
442 4503101		Office & Operating Suppli	14	61	142	27	133
Obj 003	Supplies		15	65	148	29	141
Other Services - Charges							
442 4104101		Professional Services	1	1		2	2
442 4104125		Prof Serv-Indirect	10	15	17	20	35
442 4104191		Prof Serv-Purchasing Serv	2	3	4	6	6
442 4104192		Prof Serv-Info Serv	25	40	45	53	89
442 4104198		Prof Serv-GIS	14	21	22	29	47
442 4104199		Prof Serv-DOS		1	1		2
442 4104201		Communications-Telephone	1	4	3	2	8
442 4104202		Communications-Postage	7	11	12	14	24
442 4104292		Communications-Telephone TS					
442 4104301		Travel					
442 4104501		Operating Rental & Leases	2	1	2	4	2
442 4104590		Rent-Facilities Maintenan	4	6	6	8	14
442 4104690		Liability Insurance	53	50	43	113	112
442 4104801		Repair & Maintenance	4			8	
442 4104901		Miscellaneous	1	1	1	2	
442 4104958		Tax / Operating Assessments					199
442 4504101		Professional Services	27	29	78	55	64
442 4504501		Operating Rental & Leases	89	150	96	179	327
442 4504701		Utilities-Services	603	606	552	1,212	1,320
Obj 004	Other Services - Charges		843	938	883	1,707	2,251

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Beckonridge Water						
Intergovernmental Services						
442 4105301	External Taxes & Oper Ass	89	89	74	188	
Obj 005	Intergovernmental Services	89	89	74	188	
Other						
442 4309101	Depreciation/Amortizati	565	565			
Obj 009	Other	565	565			
Sub 442	Beckonridge Water	1,995	2,440	1,715	21,900	22,600

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Speyers Water						
REVENUES						
443 44330810001	Beginng Fund Balance Reserve				14,000	14,900
443 44334340211	Water Service-Residential	3,521	3,521	3,213	3,538	3,590
443 44334340281	Water Service-Penalty Cha	75	84	55	75	85
443 44334340291	Water Service-Turn on Fee			35		
443 44336111001	Investment Interest	86	134	194	86	137
443 44336111032	Gain/Loss on Investments	3-	12-	15	1	12-
443 44336132001		4				
Sub 443	Speyers Water	3,682	3,727	3,512	17,700	18,700

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Speyers Water						
Reclassification & Cost Alloc.						
443 4100200	Ending Fund Bal				12,344	13,600
Obj 000	Reclassification & Cost Alloc.				12,344	13,600
Salaries						
443 4101001	Salaries & Wages	84	89	111	150	174
443 4501001	Salaries & Wages	786	250	1,195	1,520	492
443 4501002	Salaries-Overtime	100		73	96	
Obj 001	Salaries	970	340	1,380	1,766	666
Personnel Benefits						
443 4102002	Benefits-Direct	36	38	50	90	73
443 4102003	Benefits-Indirect	11	12	15	11	22
443 4502002	Benefits-Direct	346	103	545	850	202
443 4502003	Benefits-Indirect	124	33	165	122	65
Obj 002	Personnel Benefits	517	186	776	1,073	362
Supplies						
443 4103101	Office & Operating Suppli	2	3	3	3	5
443 4103501	Small Tools & Minor Equip		1	1		2
443 4103590	Small Attrac-Tracked Inve	1				
443 4503101	Office & Operating Suppli		556	566	700	1,091
Obj 003	Supplies	3	559	571	703	1,098
Other Services - Charges						
443 4104101	Professional Services	1	2			4
443 4104125	Prof Serv-Indirect	17	13	20	30	24
443 4104191	Prof Serv-Purchasing Serv	5	2	5	10	4
443 4104192	Prof Serv-Info Serv	46	36	53	65	69
443 4104198	Prof Serv-GIS	26	19	25	30	38
443 4104199	Prof Serv-DOS	1	1	1	5	2
443 4104201	Communications-Telephone	1	3	4		5
443 4104202	Communications-Postage	14	10	14	17	18
443 4104292	Communications-Telephone TS	1		1		
443 4104301	Travel					
443 4104501	Operating Rental & Leases	4	1	2	6	2
443 4104590	Rent-Facilities Maintenan	7	5	7	10	9
443 4104690	Liability Insurance	97	45	50	112	86
443 4104801	Repair & Maintenance	6			5	
443 4104901	Miscellaneous	1		1		2
443 4104958	Tax / Operating Assessments					161
443 4504101	Professional Services	80	144	404	510	281
443 4504501	Operating Rental & Leases	300	81	331	400	157
443 4504701	Utilities-Services	354	313	181	343	612

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Speyers Water						
Other Services - Charges						
443 4504801	Repair & Maintenance	183			176	
Obj 004	Other Services - Charges	1,144	675	1,099	1,719	1,474
Intergovernmental Services						
443 4105301	External Taxes & Oper Ass	83	83	69	95	
Obj 005	Intergovernmental Services	83	83	69	95	
Capital Outlay						
443 9346301	Other Improvements					1,500
Obj 006	Capital Outlay					1,500
Other						
443 4309101	Depreciation/Amortizati	1,820	1,820			
Obj 009	Other	1,820	1,820			
Sub 443	Speyers Water	4,537	3,663	3,894	17,700	18,700

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Bittner Water System						
REVENUES						
444 44430810001	Beginng Fund Balance Reserve				5,400	5,800
444 44434340211	Water Service-	2,087	2,087	1,913	2,238	2,117
444 44434340281	Water Service-	122	132	135	131	133
444 44436111001	Investment Interest	31	48	66	33	49
444 44436111032	Gain/Loss on Investments	2-	1	2	2-	1
444 44436132001						
Sub 444	Bittner Water System	2,238	2,267	2,116	7,800	8,100

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Bittner Water System							
Reclassification & Cost Alloc.							
444 4100200		Ending Fund Balance				5,500	5,900
Obj 000	Reclassification & Cost Alloc.					5,500	5,900
Salaries							
444 4501001		Salaries & Benefits	185	244	237	387	457
Obj 001	Salaries		185	244	237	387	457
Personnel Benefits							
444 4102002		Benefits-Direct	12	30	17	25	58
444 4102003		Benefits-Indirect	4	10	5	8	19
444 4502002		Benefits-Direct	61	71	86	127	133
444 4502003		Benefits-Indirect	22	23	26	45	44
Obj 002	Personnel Benefits		99	134	134	205	254
Supplies							
444 4103101		Office & Operating Supplies	1	2	2	2	4
444 4103501		Small Tools & Minor Equipmen		1	1		2
444 4103590		Small Attrac Computer/Monito					
444 4503101		Office & Operating Supplies		28	71		53
Obj 003	Supplies		1	31	73	2	59
Other Services - Charges							
444 4104101		Professional Services	1	1		2	2
444 4104125		Prof Serv-Indirect	6	10	8	12	19
444 4104191		Prof Serv-Purchasing	2	2	2	2	4
444 4104192		Prof Serv-Tech Services	16	27	21	32	53
444 4104198		Prof Serv-GIS	9	14	10	18	26
444 4104199		Prof Serv-DOS					
444 4104201		Communications-Telephone	1	2	2		4
444 4104202		Communications-Postage	5	7	6	10	13
444 4104292		Communications-Telephone TS					
444 4104301		Travel					
444 4104501		Operating Rental & Leases	1	1	1	2	2
444 4104590		Rent-Facilities Maint	2	4	3	4	8
444 4104690		Insurance-Interfund	32	34	20	69	66
444 4104801		Repair & Maintenance	2			4	
444 4104901		Miscellaneous		1	1	2	
444 4104958		Tax / Operating Assessments					98
444 4504101		Professional Services	74	29	29	153	55
444 4504501		Operating Rental & Leases	77	65	50	161	122
444 4504701		Utilities-Services	253	232	167	527	436
Obj 004	Other Services - Charges		481	429	318	998	908

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Bittner Water System						
Intergovernmental Services						
444 4105301	External Taxes & Oper Ass	50	50	42	108	
Obj 005	Intergovernmental Services	50	50	42	108	
Debt Service-Interest						
444 4108201	Interest on Interfund Debt	281	269		600	522
Obj 008	Debt Service-Interest	281	269		600	522
Other						
444 4309101	Depreciation	1,359	1,359			
Obj 009	Other	1,359	1,359			
Sub 444	Bittner Water System	2,456	2,515	803	7,800	8,100

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Norman Water System						
REVENUES						
445 44530810001	Beginng Fund Balance Reserve				8,300	9,500
445 44534340211	Water Service-	2,923	3,292	3,386	2,960	3,295
445 44534340281	Water Service-	5	7	12	5	7
445 44534340291	Water Service-		35			35
445 44536111001	Investment Interest	39	71	119	39	71
445 44536111032	Gain/Loss on Investments	4-	8-	12	4-	8-
445 44536132001						
Sub 445	Norman Water System	2,963	3,398	3,529	11,300	12,900

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Norman Water System						
Reclassification & Cost Alloc.						
445 4100200	Ending Fund Balance				9,300	9,600
Obj 000	Reclassification & Cost Alloc.				9,300	9,600
Salaries						
445 4101001	Salaries & Benefits	15	135	34	47	249
445 4501001	Salaries & Benefits	129	362	121	405	595
445 4501002	Salaries-Overtime		51			85
Obj 001	Salaries	144	547	155	452	929
Personnel Benefits						
445 4102002	Benefits-Direct	6	58	15	18	108
445 4102003	Benefits-Indirect	2	19	5	5	34
445 4502002	Benefits-Direct	50	169	52	158	278
445 4502003	Benefits-Indirect	18	54	16	57	90
Obj 002	Personnel Benefits	77	299	88	238	510
Supplies						
445 4103101	Office & Operating Supplies		3	1		5
445 4103501	Small Tools & Minor Equipmen		1	1		2
445 4103590	Small Attrac Computer/Monito					
445 4503101	Office & Operating Supplies		556			917
Obj 003	Supplies		560	2		924
Other Services - Charges						
445 4104101	Professional Services	1			3	36
445 4104125	Prof Serv-Indirect	3	19	7	9	
445 4104190	Prof Serv-Communications					
445 4104191	Prof Serv-Purchasing	1	4	2	3	7
445 4104192	Prof Serv-Tech Services	8	51	19	25	95
445 4104198	Prof Serv-GIS	4	27	9	16	50
445 4104199	Prof Serv-DOS		1			2
445 4104201	Communications-Telephone		5	1		7
445 4104202	Communications-Postage	2	14	5	5	25
445 4104292	Communications-Telephone TS		1			2
445 4104301	Travel					
445 4104501	Operating Rental & Leases	2	9	3	5	16
445 4104690	Insurance-Interfund	17	64	18	52	118
445 4104801	Repair & Maintenance	1			4	
445 4104901	Miscellaneous		1	1		2
445 4104958	Tax / Operating Assessments					142
445 4504101	Professional Services	27		29	84	
445 4504501	Operating Rental & Leases	48	110	39	150	181
445 4504701	Utilities-Services	238	349	240	746	574

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Norman Water System						
Other Services - Charges						
445 4504901	Miscellaneous		194-			320-
Obj 004	Other Services - Charges	352	460	372	1,102	937
Intergovernmental Services						
445 4105301	External Taxes & Oper Ass	68	77	71	208	
Obj 005	Intergovernmental Services	68	77	71	208	
Other						
445 4309101	Depreciation	1,855	1,855			
Obj 009	Other	1,855	1,855			
Sub 445	Norman Water System	2,496	3,798	689	11,300	12,900

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Raptor Water System						
REVENUES						
446 44630810001	Beginng Fund Balance Reserve				2,500	2,700
446 44634340211	Water Service-Residential	1,037	1,037	950	1,053	1,108
446 44634340281	Water Service-Penalty Chg	35	69	35	35	74
446 44636111001	Investment Interest	13	20	28	13	21
446 44636111032	Gain/Loss on Investments	1-	3-	4	1-	3-
446 44636132001						
Sub 446	Raptor Water System	1,083	1,123	1,017	3,600	3,900

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Raptor Water System						
Reclassification & Cost Alloc.						
446 4100200	Ending Fund Balance				2,500	2,800
Obj 000	Reclassification & Cost Alloc.				2,500	2,800
Salaries						
446 4101001	Salaries & Benefits	20	60	29	36	87
446 4501001	Salaries & Benefits	118	178	121	195	205
Obj 001	Salaries	139	238	150	231	292
Personnel Benefits						
446 4102002	Benefits-Direct	9	26	13	15	38
446 4102003	Benefits-Indirect	3	8	4	4	11
446 4502002	Benefits-Direct	46	74	52	77	85
446 4502003	Benefits-Indirect	17	24	16	29	28
Obj 002	Personnel Benefits	74	132	85	125	162
Supplies						
446 4103101	Office & Operating Supplies	1	2	1	1	3
446 4103501	Small Tools & Minor Equipmen					
446 4103590	Small Attrac Computer/Monito					
446 4503101	Office & Operating Supplies		61			71
Obj 003	Supplies	1	63	2	1	74
Other Services - Charges						
446 4104101	Professional Services					
446 4104125	Prof Serv-Indirect	4	8	6	8	11
446 4104191	Prof Serv-Purchasing	1	2	1	2	3
446 4104192	Prof Serv-Tech Services	11	23	16	21	34
446 4104198	Prof Serv-GIS	6	12	8	12	17
446 4104199	Prof Serv-DOS					
446 4104201	Communications-Telephone		2	1		3
446 4104202	Communications-Postage	3	6	4	4	8
446 4104292	Communications-TS Phones					
446 4104301	Travel					
446 4104501	Operating Rental & Leases	1	1	1	2	1
446 4104590	Rent-Facilities Maint	2	3	2	3	4
446 4104690	Insurance-Interfund	24	29	15	44	42
446 4104801	Repair & Maintenance	2			3	
446 4104901	Miscellaneous			1		1
446 4104958	Tax / Operating Assessments					37
446 4504501	Operating Rental & Leases	64	55	42	106	65
446 4504701	Utilities-Services	299	300	186	493	346
Obj 004	Other Services - Charges	420	442	285	698	572

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Raptor Water System							
Intergovernmental Services							
446 4105301		External Taxes & Oper Ass	25	25	21	45	
Obj 005	Intergovernmental Services		25	25	21	45	
Other							
446 4309101		Depreciation	1,221	1,221			
Obj 009	Other		1,221	1,221			
Sub 446	Raptor Water System		1,879	2,122	542	3,600	3,900

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Oliver Water System						
REVENUES						
447 44730810001	Beginning Fund Balance				7,200	8,200
447 44734340211	Water Service-Residential	1,251	1,688	1,544	1,717	1,787
447 44734340281	Water Service-Penalty Chg	48	12	28	65	12
447 44734340291	Water Service-Turn On Fee		35			37
447 44734340292	Water Service-New Permit	5,000				
447 44736111001	Investment Interest	14	68	102	19	72
447 44736111032	Gain/Loss on Investments	1-	8-	10	1-	8-
Sub 447	Oliver Water System	6,312	1,794	1,685	9,000	10,100

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Oliver Water System						
Reclassification & Cost Alloc.						
447 4100200	Ending Fund Balance				7,500	8,400
Obj 000	Reclassification & Cost Alloc.				7,500	8,400
Salaries						
447 4101001	Salaries & Benefits	2	32	19	13	120
447 4501001	Salaries & Benefits	96	167	143	601	527
Obj 001	Salaries	98	199	162	614	647
Personnel Benefits						
447 4102002	Benefits-Direct	1	13	9	7	47
447 4102003	Benefits-Indirect		4	3		14
447 4502002	Benefits-Direct	37	70	62	231	220
447 4502003	Benefits-Indirect	13	23	19	84	73
Obj 002	Personnel Benefits	52	110	92	322	354
Supplies						
447 4103101	Office & Operating Supplies		1	1		4
447 4103501	Small Tools & Minor Equipmen					
447 4103590	Small Attrac Computer/Monito					
Obj 003	Supplies		1	1		4
Other Services - Charges						
447 4104101	Professional Services					
447 4104125	Prof Serv-Indirect		4	4		14
447 4104191	Prof Serv-Purchasing		1	1		4
447 4104192	Prof Serv-Tech Services	1	12	10	7	43
447 4104198	Prof Serv-GIS		6	5		22
447 4104199	Prof Serv-DOS					
447 4104201	Communications-Telephone		1	1		4
447 4104202	Communications-Postage		3	3		11
447 4104292	Communication-TS Phone					
447 4104301	Travel					
447 4104501	Operating Rental & Leases					4
447 4104590	Rent-Facilities Maint		2	1		7
447 4104690	Insurance-Interfund	1	15	10	13	54
447 4104901	Miscellaneous					4
447 4104958	Tax / Operating Assessments					148
447 4504101	Professional Services	54	65	29	341	205
447 4504501	Operating Rental & Leases	31	55	46	196	175
447 4504901	Miscellaneous	72-			453-	
Obj 004	Other Services - Charges	15	166	111	104	695

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Oliver Water System						
Intergovernmental Services						
447 4105301	External Taxes & Oper Assess	70	40	33	460	
Obj 005	Intergovernmental Services	70	40	33	460	
Other						
447 4309101	Depreciation	1,816	1,091			
Obj 009	Other	1,816	1,091			
Sub 447	Oliver Water System	2,051	1,607	399	9,000	10,100

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Horizon Water System						
REVENUES						
448 44830810001	Beginning Fund Balance				1,600	10,900
448 44834340211	Water Service-Residential	1,144	1,248	1,678	1,283	2,681
448 44834340281	Water Service-Penalty Chg	10		7	12	
448 44834340292	Water Service-New Permit			10,000		
448 44836111001	Investment Interest	6	8	98	6	17
448 44836111032	Gain/Loss on Investments	1-	1		1-	2
448 44837910001	Contributed Capital-Private	92,732				
Sub 448	Horizon Water System	93,891	1,257	11,783	2,900	13,600

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Horizon Water System						
Reclassification & Cost Alloc.						
448 4100200	Ending Fund Balance				1,600	11,000
Obj 000	Reclassification & Cost Alloc.				1,600	11,000
Salaries						
448 4101001	Salaries & Benefits	90	74	66	232	331
448 4501001	Salaries & Benefits	32	178	247	83	741
Obj 001	Salaries	122	253	313	315	1,072
Personnel Benefits						
448 4102002	Benefits-Direct	35	32	30	91	141
448 4102003	Benefits-Indirect	12	10	9	34	44
448 4502002	Benefits-Direct	13	74	106	34	313
448 4502003	Benefits-Indirect	5	24	32	13	100
Obj 002	Personnel Benefits	65	140	178	172	598
Supplies						
448 4103101	Office & Operating Supplies		2	4		9
448 4103501	Small Tools & Minor Equipmen			2		
448 4103590	Small Attrac Computer/Monito					
448 4503101	Office & Operating Supplies		28	569		117
Obj 003	Supplies		30	574		126
Other Services - Charges						
448 4104101	Professional Services					
448 4104125	Prof Serv-Indirect		10	14		44
448 4104191	Prof Serv-Purchasing		2	3		9
448 4104192	Prof Serv-Tech Services	1	27	37	3	118
448 4104198	Prof Serv-GIS	1	14	18	3	61
448 4104199	Prof Serv-DOS					
448 4104201	Communications-Telephone		2	3		9
448 4104202	Communications-Postage		7	10		31
448 4104292	Communication-TS Phone					
448 4104301	Travel					
448 4104501	Operating Rental & Leases	29	1	1	75	4
448 4104590	Rent-Facilities Maint		4	5		17
448 4104690	Insurance-Interfund	2	34	35	5	150
448 4104901	Miscellaneous		1	1		4
448 4104958	Tax / Operating Assessments					128
448 4504101	Professional Services			78		
448 4504501	Operating Rental & Leases	12	55	85	32	229
448 4504701	Utilities-Services	247			638	
448 4504801	Repair & Maintenance			37		
448 4504901	Miscellaneous			830-		

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Horizon Water System						
Obj 004	Other Services - Charges	293	158	502-	756	804
Intergovernmental Services						
448 4105301	External Taxes & Oper Assess	22	29	184	57	
Obj 005	Intergovernmental Services	22	29	184	57	
Other						
448 4309101	Depreciation		3,423			
Obj 009	Other		3,423			
Sub 448	Horizon Water System	502	4,033	747	2,900	13,600

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Pleasant Hill Com Water System						
REVENUES						
449 44930810001	Beginning Fund Balance				1,500	2,400
449 44934340211	Water Service-Residential	636	2,592	2,376	2,674	2,674
449 44934340281	Water Service-Penalty Chg	11	81	67	7	84
449 44934340291	Water Service-Turn On Fee		35			36
449 44936111001	Investment Interest		8	21	19	8
449 44936111032	Gain /Loss of Investments		2-	2		2-
449 44937910001	Contributed Capital-Private	49,300				
Sub 449	Pleasant Hill Com Water System	49,947	2,714	2,465	4,200	5,200

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Pleasant Hill Com Water System							
Reclassification & Cost Alloc.							
449 4100200		Ending Fund Balance				1,500	1,600
Obj 000	Reclassification & Cost Alloc.					1,500	1,600
Salaries							
449 4101001		Salaries & Benefits	14	58	59	41	122
449 4501001		Salaries & Benefits	35	166	169	427	307
449 4501002		Salaries-Overtime			36		
Obj 001	Salaries		49	224	265	468	429
Personnel Benefits							
449 4102002		Benefits-Direct	5	25	27	17	53
449 4102003		Benefits-Indirect	2	8	8	4	16
449 4502002		Benefits-Direct	14	68	89	174	126
449 4502003		Benefits-Indirect	5	22	27	55	42
Obj 002	Personnel Benefits		26	123	150	250	237
Supplies							
449 4103101		Office & Operating Supplies		2	3		4
449 4103501		Small Tools & Minor Equipmen		1	1		2
449 4103590		Small Attrac Computer/Monito					
Obj 003	Supplies			2	3		6
Other Services - Charges							
449 4104101		Professional Services					
449 4104125		Prof Serv-Indirect		9	12	4	18
449 4104191		Prof Serv-Purchasing		2	3		4
449 4104192		Prof Serv-Tech Services	1	23	32	13	49
449 4104198		Prof Serv-GIS		12	15	4	23
449 4104199		Prof Serv-DOS					
449 4104201		Communications-Telephone		2	3		4
449 4104202		Communications-Postage		7	9	4	14
449 4104292		Communication-TS Phone					
449 4104301		Travel					
449 4104501		Operating Rental & Leases	4	1	1		2
449 4104590		Rent-Facilities Maint		3	4		6
449 4104690		Insurance-Interfund	1	29	31	17	61
449 4104701		Utilities-Services	114				
449 4104901		Miscellaneous			1		
449 4104958		Tax / Operating Assessments					122
449 4504101		Professional Services		29	29		54
449 4504501		Operating Rental & Leases	12	54	73	139	101
449 4504701		Utilities-Services		903	647	1,705	1,670
Obj 004	Other Services - Charges		132	1,075	860	1,886	2,128

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Pleasant Hill Com Water System						
Intergovernmental Services						
449 4105301	External Taxes & Oper Assess	15	58	51	96	
Obj 005	Intergovernmental Services	15	58	51	96	
Capital Outlay						
449 9346501	Construction In Progress					800
Obj 006	Capital Outlay					800
Other						
449 4309101	Depreciation		1,757			
Obj 009	Other		1,757			
Sub 449	Pleasant Hill Com Water System	223	3,239	1,330	4,200	5,200

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Yakima County Water Resources						
REVENUES						
403 40330800001	Beginning Fund Balance					15,000
403 40333403109	Water Rights Purchase		50,000	450,000	500,000	
403 40334340211	Water Service-Residential					35,262
403 40334340281	Water Service-Penalty Chg					101
403 40334340292	Water Service-New Permit			29,250		65,486
403 40334340921	Water Service-New Connect				20,000	
403 40336111001	Investment Interest		1	212		101
403 40336111032	Gain/Loss on Investments		22-	22		50
403 40338110001	Interfund Loan Proceeds				100,000	
Fnd 403	Yakima County Water Resources		49,980	479,484	620,000	116,000

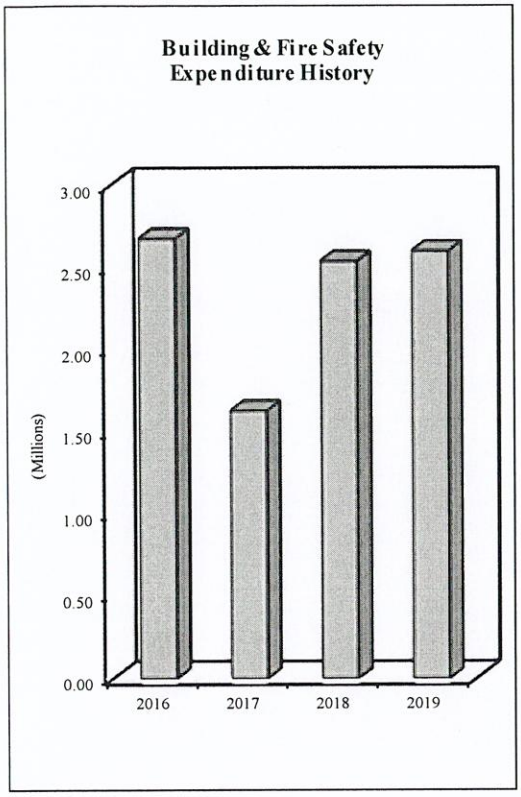
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Yakima County Water Resources						
Administration						
Reclassification & Cost Alloc.						
403 4100200	Ending Fund Balance				20,000	62,000
Obj 000	Reclassification & Cost Alloc.				20,000	62,000
Salaries						
403 4101001	Salaries & Benefits					25,175
Obj 001	Salaries					25,175
Personnel Benefits						
403 4102002	Benefits-Direct					11,077
403 4102003	Benefits-Indirect					3,524
Obj 002	Personnel Benefits					14,601
Supplies						
403 4103101	Office & Operating Supplies					60
403 4103590	Small Attrac Computer/Monito					4,000
Obj 003	Supplies					4,060
Other Services - Charges						
403 4104125	Prof Serv-Indirect					60
403 4104191	Prof Serv-Purchasing					806
403 4104192	Prof Serv-Tech Services					403
403 4104198	Prof Service-GIS					10
403 4104201	Communications-Telephone					70
403 4104202	Communications-Postage					201
403 4104301	Travel			178		
403 4104401	Advertising		162			
403 4104501	Operating Rental & Leases					20
403 4104590	Rent-Facilities Maint					101
403 4104690	Insurance-Interfund					1,007
403 4104801	Repair & Maintenance					604
403 4104901	Miscellaneous			1,141		1,075
403 4104958	Tax / Operating Assessments					807
Obj 004	Other Services - Charges		162	1,318		5,164
Intergovernmental Services						
403 4105301	External Taxes & Oper Assess			273		
Obj 005	Intergovernmental Services			273		
Sub 410	Administration		162	1,591	20,000	111,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Yakima County Water Resources						
Maintenance						
Salaries						
403 4501001	Salaries & Benefits			264		2,732
Obj 001	Salaries			264		2,732
Personnel Benefits						
403 4502002	Benefits-Direct			114		1,202
403 4502003	Benefits-Indirect			34		383
Obj 002	Personnel Benefits			148		1,585
Supplies						
403 4503101	Office & Operating Supplies			3		
Obj 003	Supplies			3		
Other Services - Charges						
403 4504101	Professional Services			89		
403 4504501	Operating Rental & Leases			150		683
403 4504901	Miscellaneous			1,300-		
Obj 004	Other Services - Charges			1,061-		683
Sub 450	Maintenance			646-		5,000
Capital						
Supplies						
403 9343101	Office & Operating Supplies			3,002		
Obj 003	Supplies			3,002		
Other Services - Charges						
403 9344901	Miscellaneous				50,000	
Obj 004	Other Services - Charges				50,000	
Capital Outlay						
403 9346103	Intangible Asset-Water Right		50,000	459,089	500,000	
403 9346401	Machinery & Equipment				50,000	
Obj 006	Capital Outlay		50,000	459,089	550,000	
Sub 934	Capital		50,000	462,091	600,000	
Fnd 403	Yakima County Water Resources		50,162	463,036	620,000	116,000

Building & Fire Safety



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,050,181	1,064,842	1,229,013	1,176,176
Personnel Benefits	837,642	14,845	533,818	534,016
Supplies	26,835	28,374	65,606	88,940
Other Services & Charges	760,147	506,090	695,532	786,358
Transfer Out	-	-	12,240	12,485
Reserves	-	-	-	-
Capital Outlay	-	12,890	-	-
Total Expenditures	2,674,805	1,627,041	2,536,209	2,597,975
Ending Fund Equity	656,531	1,666,223	2,763,431	1,941,255
Total	3,331,336	3,293,264	5,299,640	4,539,230

Program Description:

Yakima County Building and Fire Safety administers the comprehensive ordinance, contained in Yakima County Code Title 13, adopting Building regulations, codes and standards, and local amendments. The adopted codes include Building, Mechanical, Plumbing, Wildland Urban Interface, and Fire Code. This ordinance is enacted to safeguard life, health, property, and general public welfare. The ordinance regulates and controls the design, construction, and quality of materials; use and occupancy; location and placement; and repair and maintenance of all buildings and structures in unincorporated Yakima County. Building and Fire Safety also enforces the Flood Hazard Ordinance, State Energy Code, and Barrier Free regulations.

Major Objectives:

- To improve customer service and maintain a maximum plan review turnaround of three weeks for residential construction and eight weeks for commercial construction.
- To help applicants comply with the various ordinances and regulations by providing clear, concise instructions and supportive educational materials.
- To develop and deliver relevant public safety awareness programs.
- To investigate the cause and origin of undetermined fires.
- To implement customer satisfaction/service measurements and a customer satisfaction program.

Revenue/Expenditure Comment:

Revenues for Building and Fire Safety are generated by permit fees and by fees for services provided to other local jurisdictions.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
REVENUES						
450 45030800001	Beginning Fund Balance				2,344,700	1,903,680
450 45032210001	Building Permits	1,294,804	1,205,076	1,060,410	1,269,540	1,372,965
450 45032210002	Plumbing Permits	65,590	61,122	54,488	61,619	69,038
450 45032210003	Mechanical Permits	65,627	61,816	61,041	58,661	63,479
450 45032210006	Flood Hazard Permit	10,417	14,464	12,734	12,877	11,315
450 45032290004	Fire Permits	131,994	115,041	96,076	104,225	76,022
450 45032290006	Fire Life Safety Permit	54,631	128,207	114,892	119,949	137,626
450 45033210701	National Agriculture Library	26,788	31,278	22,449	11,440	70,000
450 45033315228	BLM - S Central WA Resource	9,254	11,506		15,341	
450 45033402302	Dept of Nat Res-Firewise	18,176	12,040		16,053	
450 45034170003	Sales of Merchanise-Reports			37		
450 45034175003	Sales of Merchanise-Reports	85	379	92	388	181
450 45034224004	Abatement Administrative Fee			550		
450 45034229004	Certifcate of Nuisance Remov			5,939		
450 45034240002	Abatement Administrative Fee			142		
450 45034240004	Certifcate of Nuisance OLDl			42		
450 45034240429	Protective Insp-BLD Other Go	94,054			140,095	
450 45034529004	Certifcate of Nuisance Remov	15,160	53,736	11,060	62,968	13,351
450 45034581009	ESLU Type 1	5,149	7,020	3,315	6,760	3,751
450 45034583001	Plan Checking Fees	836,487	805,114	678,020	730,948	699,829
450 45034583004	Plan Checking Fees-Fire		96,663	49,859	81,216	29,623
450 45035370102	Infraction-Building Code	28,056	13,163	9,194	15,507	7,206
450 45036111001	Investment Interest	11,058	21,882	33,595	17,405	32,407
450 45036111032	Gain/Loss on Investments	5,493-	3,426-	8,919	7,324	3,570
450 45036132001		624				
450 45036140001	Interest Notes/Contract AR R	110	150	347	124	187
450 45036910001	Sale of Scrap & Junk	136				
450 45036981001	Cashier Over/Short	3-		4-		
450 45039520001	Loss on Capital Asset			246-		
450 45039700002	Operating Transfers In-GF			54,714	222,500	45,000
Fnd 450	Building and Fire Safety	2,662,703	2,635,229	2,277,665	5,299,640	4,539,230

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Bldg Admin - General						
Admin - General						
Reclassification & Cost Alloc.						
450 4104100200	Ending Fund Balance				2,763,431	1,941,255
Obj 000	Reclassification & Cost Alloc.				2,763,431	1,941,255
Salaries						
450 4104101001	Salaries & Benefits	209,257	183,295	205,029	159,498	240,145
450 4104101002	Salaries-Overtime	727	322	761		5,000
450 4104101003	Salaries-Extra Help			5,425		
450 4104101010	Accrued Annual Leave	27,880-	2,075-	108,503-		
Obj 001	Salaries	182,104	181,542	102,712	159,498	245,145
Personnel Benefits						
450 4104102002	Benefits-Direct	110,486	122,673	132,219	71,295	118,461
450 4104102003	Benefits-Indirect	14,795	13,574	9,954		
450 4104102004	Benefits-Bank Accruals			207		
450 4104102005	Benefits-Pension Expense	424,353	434,751-			
Obj 002	Personnel Benefits	549,635	298,504-	142,379	71,295	118,461
Supplies						
450 4104103101	Office & Operating Supplies	4,099	4,094	1,412	5,000	7,000
450 4104103501	Small Tools & Minor Equipmen	694	730	8,047	1,500	6,000
450 4104103502	Computer Software	384	22	17,084	1,500	1,500
450 4104103590	Small Attrac Computer/Monito		58			
Obj 003	Supplies	5,177	4,903	26,543	8,000	14,500
Other Services - Charges						
450 4104104101	Professional Services	293,434	8,496	3,722-	2,000	69,642
450 4104104125	Prof Serv-Indirect	47,102	55,428	62,397	68,069	64,534
450 4104104191	Prof Serv-Purchasing	2,919	2,538	3,662	3,995	3,744
450 4104104192	Prof Serv-Tech Services	172,810	156,991	148,126	161,592	182,545
450 4104104198	Prof Serv-GIS	32,038	32,672	30,216	32,963	29,622
450 4104104199	Prof Serv-DOS	3,800	3,962	3,942	4,300	3,996
450 4104104202	Communications-Postage	1,020	973	1,244	1,499	1,500
450 4104104292	Communications-TS Phone	2,391	2,340	2,145	2,340	2,394
450 4104104301	Travel	1,655		687		
450 4104104401	Advertising	9,128	6,984	5,387	6,000	6,000
450 4104104501	Operating Rental & Leases			4,583		
450 4104104590	Rent-Facilities Maint	39,574	39,574	37,700	40,924	36,013
450 4104104690	Insurance-Interfund	28,725	17,414	12,880	14,051	22,249
450 4104104801	Repair & Maintenance	2,741	3,147	3,623	1,600	1,600
450 4104104901	Miscellaneous	17,991	23,734	19,499	15,000	15,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Bldg Admin - General						
Admin - General						
Obj 004	Other Services - Charges	655,328	354,254	332,370	354,333	438,839
Intergovernmental Services						
450 4104105101	C Intergov Prof Serv		18			
Obj 005	Intergovernmental Services		18			
Fnc 410	Admin - General	1,392,244	242,213	604,005	3,356,557	2,758,200
Admin - Building Direct						
Salaries						
450 4104111001	Salaries & Benefits				44,326	14,896
Obj 001	Salaries				44,326	14,896
Personnel Benefits						
450 4104112002	Benefits-Direct				26,312	9,425
Obj 002	Personnel Benefits				26,312	9,425
Other Services - Charges						
450 4104114101	Professional Services			25,528	45,000	45,000
450 4104114301	Travel				3,000	
450 4104114801	Repair & Maintenance			304		
Obj 004	Other Services - Charges			25,832	48,000	45,000
Fnc 411	Admin - Building Direct			25,832	118,638	69,321
Building						
Bldg Plan Check						
Salaries						
450 4504201001	Salaries & Benefits	82,480	97,028	106,915	127,297	137,917
450 4504201002	Salaries-Overtime	175	792	334		
Obj 001	Salaries	82,655	97,820	107,248	127,297	137,917
Personnel Benefits						
450 4504202002	Benefits-Direct	31,042	39,287	44,308	50,454	56,246
450 4504202003	Benefits-Indirect	3,920	4,673	1,270		
450 4504202004	Benefits-Bank Accruals	175-	600-	184		
Obj 002	Personnel Benefits	34,787	43,360	45,762	50,454	56,246

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety							
Building							
Bldg Plan Check							
Supplies							
450	4504203101	Office & Operating Supplies				3,500	8,000
450	4504203502	Computer Software				2,000	2,000
Obj 003	Supplies					5,500	10,000
Other Services - Charges							
450	4504204101	Professional Services					100,000
450	4504204301	Travel				2,500	2,500
Obj 004	Other Services - Charges					2,500	102,500
Fnc 420	Bldg Plan Check		117,442	141,180	153,011	185,751	306,663
Bldg Inspections							
Salaries							
450	4504211001	Salaries & Benefits	371,432	432,594	418,742	518,866	500,058
450	4504211002	Salaries-Overtime	3,889	3,352	8,424		6,000
Obj 001	Salaries		375,322	435,946	427,166	518,866	506,058
Personnel Benefits							
450	4504212002	Benefits-Direct	136,536	179,045	177,902	220,263	217,813
450	4504212003	Benefits-Indirect	1,845-	5,262	9,120		
450	4504212004	Benefits-Bank Accruals	762-	37	3,364-		
Obj 002	Personnel Benefits		133,929	184,344	183,658	220,263	217,813
Supplies							
450	4504213101	Office & Operating Supplies	10,377	10,277	6,418	10,000	18,000
450	4504213501	Small Tools & Minor Equipmen	2,631	2,929	2,852	3,000	3,000
450	4504213502	Computer Software			172	6,000	6,000
450	4504213590	Small Attrac Computer/Monito	794	2,682	1,206	3,500	3,500
Obj 003	Supplies		13,801	15,888	10,647	22,500	30,500
Other Services - Charges							
450	4504214101	Professional Services	1,407	3,012	254	3,100	103,193
450	4504214201	Communications-Telephone	3,283	3,775	3,838	4,120	4,244
450	4504214301	Travel	3,437	610	796	6,695	11,896
450	4504214401	Advertising		50			
450	4504214501	Operating Rental & Leases	35,917	53,156	47,427	38,110	39,253
450	4504214801	Repair & Maintenance	1				
450	4504214901	Miscellaneous	619	1,258	1,139	1,648	1,697
Obj 004	Other Services - Charges		44,663	61,861	53,454	53,673	160,283

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Building						
Bldg Inspections						
Intergovernmental Services						
450 4504215101	C Intergov Prof Serv			979		
Obj 005	Intergovernmental Services			979		
Fnc 421	Bldg Inspections	567,715	698,040	675,904	815,302	914,654
Bldg Int Gov Contracts						
Salaries						
450 4504291001	Salaries & Benefits		135	42		
Obj 001	Salaries		135	42		
Personnel Benefits						
450 4504292002	Benefits-Direct		61	20		
450 4504292003	Benefits-Indirect		17	5		
Obj 002	Personnel Benefits		78	25		
Fnc 429	Bldg Int Gov Contracts		213	67		
Bldg Training						
Salaries						
450 4504401001	Salaries & Benefits	9,533	7,779	11,229		
450 4504401002	Salaries-Overtime	141	106	109		
Obj 001	Salaries	9,673	7,884	11,339		
Personnel Benefits						
450 4504402002	Benefits-Direct	4,163	3,545	5,443		
450 4504402003	Benefits-Indirect	1,714	1,035	1,474		
Obj 002	Personnel Benefits	5,877	4,581	6,917		
Supplies						
450 4504403101	Office & Operating Supplies	582	208			
450 4504403201	Fuel Consumed	10				
Obj 003	Supplies	592	208			
Other Services - Charges						
450 4504404101	Professional Services		10,850			
450 4504404301	Travel	2,379	4,140	126	3,500	3,500
450 4504404501	Operating Rental & Leases	50				
450 4504404901	Miscellaneous	2,430	2,636	15	3,000	3,000

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Building						
Bldg Training						
Obj 004	Other Services - Charges	4,859	17,626	141	6,500	6,500
Fnc 440	Bldg Training	21,001	30,300	18,396	6,500	6,500
Enforcement						
Enforcement						
Salaries						
450 4604601001	Salaries & Benefits	133,439	94,867	125,201	113,367	
450 4604601002	Salaries-Overtime	311				
Obj 001	Salaries	133,750	94,867	125,201	113,367	
Personnel Benefits						
450 4604602002	Benefits-Direct	30,080	21,653	23,364	44,921	
450 4604602003	Benefits-Indirect	9,951-	5,435-	5,920-		
450 4604602004	Benefits-Bank Accruals	7-	1,418			
Obj 002	Personnel Benefits	20,122	17,636	17,444	44,921	
Supplies						
450 4604603101	Office & Operating Supplies	645	1,382	1,298	1,020	
450 4604603501	Small Tools & Minor Equipmen		3	836		
450 4604603502	Computer Software	325		1,600	5,100	
450 4604603590	Small Attrac Computer/Monito		108			
Obj 003	Supplies	970	1,494	3,734	6,120	
Other Services - Charges						
450 4604604101	Professional Services	173	908	66,088		
450 4604604201	Communications-Telephone	1,286	950	1,263	1,632	
450 4604604301	Travel				2,040	
450 4604604401	Advertising		786			
450 4604604501	Operating Rental & Leases	19,717	15,097	10,460	20,400	
450 4604604801	Repair & Maintenance	185	15,282	46		
450 4604604901	Miscellaneous	7,434	6,621	7,503	179,259	
Obj 004	Other Services - Charges	28,795	39,644	85,361	203,331	
Fnc 460	Enforcement	183,637	153,641	231,739	367,739	
Fire						
Admin						
Salaries						
450 4702101001	Salaries & Benefits	76,975	61,830	37,450	68,580	66,347

2019 Final Budget
Expenditures
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety							
Fire							
Admin							
Salaries							
450	4702101002	Salaries-Overtime		665			
Obj 001	Salaries		76,975	62,495	37,450	68,580	66,347
Personnel Benefits							
450	4702102002	Benefits-Direct	17,344	19,435	8,560	28,870	30,081
450	4702102003	Benefits-Indirect	31,438-	14,611-	16,230-		
450	4702102004	Benefits-Bank Accruals	313	2,005	607		
Obj 002	Personnel Benefits		13,781-	6,830	7,062-	28,870	30,081
Supplies							
450	4702103101	Office & Operating Supplies				3,838	6,000
450	4702103501	Small Tools & Minor Equipmen			535		
450	4702103502	Computer Software				5,100	5,202
450	4702103590	Small Attrac Computer/Monito					1,000
Obj 003	Supplies				535	8,938	12,202
Other Services - Charges							
450	4702104301	Travel		224			
450	4702104590	Rent-Facilities Maint			366		
450	4702104901	Miscellaneous	265			408	416
Obj 004	Other Services - Charges		265	224	366	408	416
Fnc 210	Admin		63,458	69,549	31,287	106,796	109,046
FCP Plan Check Bldg							
Salaries							
450	4702201001	Salaries & Benefits	27,244	26,722	21,292	27,707	28,293
Obj 001	Salaries		27,244	26,722	21,292	27,707	28,293
Personnel Benefits							
450	4702202002	Benefits-Direct	11,715	12,025	10,220	11,764	13,971
450	4702202003	Benefits-Indirect	4,904	3,474	2,768		
Obj 002	Personnel Benefits		16,619	15,499	12,988	11,764	13,971
Supplies							
450	4702203101	Office & Operating Supplies	22			1,836	1,873
Obj 003	Supplies		22			1,836	1,873

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Fire						
FCP Plan Check Bldg						
Other Services - Charges						
450 4702204301	Travel				1,020	1,040
Obj 004	Other Services - Charges				1,020	1,040
Fnc 220	FCP Plan Check Bldg	43,885	42,221	34,280	42,327	45,177
FCP Inspections Bldg						
Salaries						
450 4702211001	Salaries & Benefits	31,911	22,329	27,404	27,917	28,500
450 4702211002	Salaries-Overtime	88	54			
Obj 001	Salaries	31,999	22,383	27,404	27,917	28,500
Personnel Benefits						
450 4702212002	Benefits-Direct	13,760	10,072	13,091	11,759	13,493
450 4702212003	Benefits-Indirect	5,760	2,910	3,627		
Obj 002	Personnel Benefits	19,519	12,982	16,717	11,759	13,493
Supplies						
450 4702213101	Office & Operating Supplies	1,390	2,875	2,279	1,224	1,248
450 4702213501	Small Tools & Minor Equipmen	327	146	736		1,000
450 4702213590	Small Attrac Computer/Monito	137				
Obj 003	Supplies	1,854	3,021	3,015	1,224	2,248
Other Services - Charges						
450 4702214101	Professional Services		1,929	2,530	3,060	3,121
450 4702214201	Communications-Telephone	3,548	3,901	2,845		
450 4702214301	Travel	432			1,020	1,040
450 4702214501	Operating Rental & Leases	3,334	3,044	3,034	6,120	6,242
450 4702214601	Insurance		102			
450 4702214801	Repair & Maintenance	246	136	181		
450 4702214901	Miscellaneous	319	1,476	1,614	612	624
Obj 004	Other Services - Charges	7,879	10,588	10,203	10,812	11,027
Intergovernmental Services						
450 4702215101	C Intergov Prof Serv	92				
Obj 005	Intergovernmental Services	92				
Fnc 221	FCP Inspections Bldg	61,343	48,974	57,339	51,712	55,268

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Fire						
FLS Inspections						
Salaries						
450 4702221001	Salaries & Benefits	49,202	43,441	53,248	43,505	44,442
450 4702221002	Salaries-Overtime	350	112	102		
450 4702221003	Salaries-Extra Help			50		2,500
Obj 001	Salaries	49,552	43,553	53,399	43,505	46,942
Personnel Benefits						
450 4702222002	Benefits-Direct	20,088	12,231	16,751	20,851	22,328
450 4702222003	Benefits-Indirect	8,134	1,357	3,541		
450 4702222004	Benefits-Bank Accruals		7	164-		
Obj 002	Personnel Benefits	28,222	13,594	20,128	20,851	22,328
Supplies						
450 4702223101	Office & Operating Supplies	540	807	57	3,825	7,000
450 4702223501	Small Tools & Minor Equipmen		49			2,800
450 4702223502	Computer Software				3,825	3,902
Obj 003	Supplies	540	856	57	7,650	13,702
Other Services - Charges						
450 4702224101	Professional Services	1,929				
450 4702224301	Travel	539			1,020	1,040
450 4702224501	Operating Rental & Leases	2,948	4,125	3,940	6,120	6,242
450 4702224901	Miscellaneous	240				
Obj 004	Other Services - Charges	5,656	4,125	3,940	7,140	7,282
Fnc 222	FLS Inspections	83,970	62,128	77,524	79,146	90,254
FBP Training						
Salaries						
450 4702401001	Salaries & Benefits	21,419	26,381	13,133		
450 4702401002	Salaries-Overtime	812	1,302	167		2,000
Obj 001	Salaries	22,231	27,684	13,300		2,000
Personnel Benefits						
450 4702402002	Benefits-Direct	9,559	12,458	6,384		
450 4702402003	Benefits-Indirect	4,002	3,599	1,729		
Obj 002	Personnel Benefits	13,561	16,057	8,113		

2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
Fire						
FBP Training						
Supplies						
450 4702403101	Office & Operating Supplies	87	94			
Obj 003	Supplies	87	94			
Other Services - Charges						
450 4702404301	Travel	618	3,622	3,597		5,500
450 4702404901	Miscellaneous	2,388	2,296	3,281		
Obj 004	Other Services - Charges	3,006	5,918	6,878		5,500
Fnc 240	FBP Training	38,885	49,752	28,291		7,500
FPB Other						
Salaries						
450 4702601001	Salaries & Benefits	54,475	61,140	54,859	97,950	100,078
450 4702601002	Salaries-Overtime	4,200	2,672	1,164		
Obj 001	Salaries	58,675	63,812	56,022	97,950	100,078
Personnel Benefits						
450 4702602002	Benefits-Direct	27,338	46,176	44,891	47,329	52,198
450 4702602003	Benefits-Indirect	5,048	7,518	6,460		
450 4702602004	Benefits-Bank Accruals	1,284-				
Obj 002	Personnel Benefits	31,101	53,694	51,351	47,329	52,198
Supplies						
450 4702603101	Office & Operating Supplies	3,467	1,676	136	3,838	3,915
450 4702603501	Small Tools & Minor Equipmen	327	234			
Obj 003	Supplies	3,794	1,910	136	3,838	3,915
Other Services - Charges						
450 4702604301	Travel	1,117	792			
450 4702604501	Operating Rental & Leases	7,608	9,368	17,524	7,815	7,971
450 4702604901	Miscellaneous	879	168			
Obj 004	Other Services - Charges	9,604	10,328	17,524	7,815	7,971
Fnc 260	FPB Other	103,174	129,743	125,033	156,932	164,162

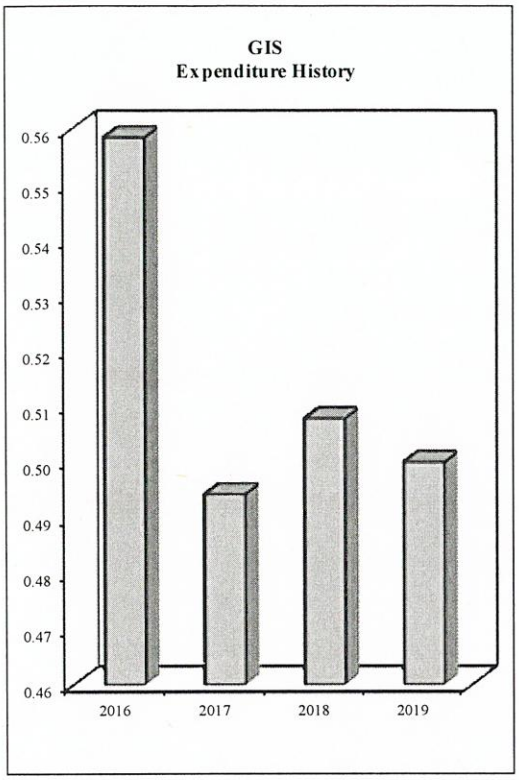
2019 Final Budget
Expenditures
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Building and Fire Safety						
BFS - Capital Outlay						
BFS - Capital Outlay						
Capital Outlay						
450 4909406401	Machinery & Equipment		12,890		12,240	12,485
Obj 006	Capital Outlay		12,890		12,240	12,485
Fnc 940	BFS - Capital Outlay		12,890		12,240	12,485
Sub 450	Building and Fire Safety	2,676,754	1,680,844	2,062,707	5,299,640	4,539,230

YAKIMA COUNTY

Internal Service Funds

Geographic Information Systems (GIS)



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	282,695	296,546	304,090	292,956
Personnel Benefits	167,348	66,392	105,221	108,881
Supplies	4,965	11,977	7,000	7,000
Other Services & Charges	97,761	115,605	81,451	91,080
Capital Outlay	-	-	10,000	-
Depreciation	5,613	3,645	-	-
Total Expenditures	558,382	494,165	507,762	499,917
Ending Fund Equity	65,085	61,384	214,585	164,865
Total	623,467	555,549	722,347	664,782

Program Description:

The Geographic Information Services (GIS) Department provides geographic information and analysis to County departments, local and regional agencies and the general public. The GIS department works in conjunction with the County Assessor to maintain the digital map of parcels and the county WEB mapping application. GIS also updates street maps and produces a road atlas for all of Yakima County.

Major Objectives:

The major objective of the GIS department is to support the creation, use, and maintenance of a digital library of land use, transportation, demographics, health public safety, and resource management activities for Yakima County. GIS will continue to deliver more geographic information via the Internet with the goal of meeting the majority of the public's geographic and mapping needs from their place of business or residence.

Revenue/Expenditure Comment:

This department is funded through Public Works, grants, contracts with other entities, map sales and the General Fund.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
GIS						
REVENUES						
501 50130881001	Beg Fund Balance Unreserved				231,266	158,320
501 50134171001	Sale of Maps & Publications	1,187	351	370	1,000	1,000
501 50134175001	Sales Maps & Publications NT	6,943	7,269	6,218	7,000	7,000
501 50134180002	Info Processing-Public	43,305	14,726	7,344	7,500	7,500
501 50134181002	Info Proc Serv-Agency	7,960	8,121	7,567	8,256	8,436
501 50134880001	Info Proc Serv-County	440,485	450,535	420,409	458,625	473,826
501 50136111001	Investment Interest	1,950	3,044	3,150	1,500	1,500
501 50136111032	Gain/Loss on Investments	938-	181-	1,119		
501 50136132001		164				
501 50136200100	Rents	7,240	6,600	6,200	7,200	7,200
501 50139540001	Gain on Disposal of Fixed As	3,952-				
Fnd 501 GIS		504,344	490,465	452,378	722,347	664,782

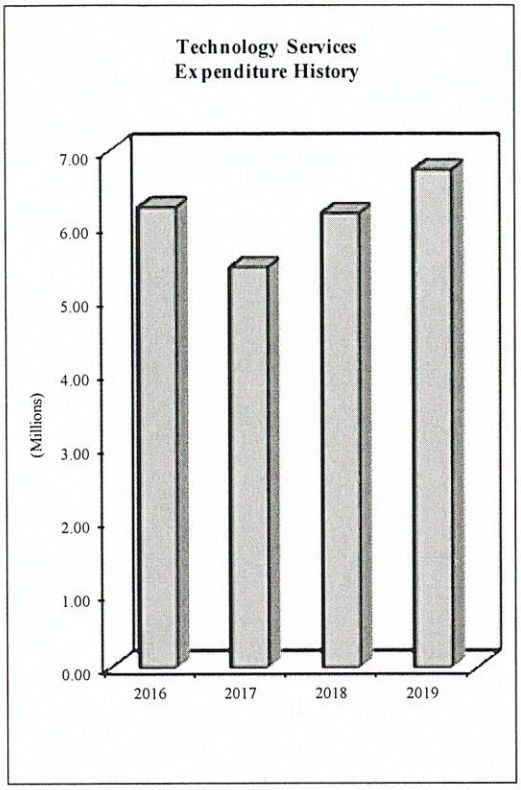
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
GIS						
Reclassification & Cost Alloc.						
501 5010200	Ending Fund Balance				185,585	164,865
Obj 000	Reclassification & Cost Alloc.				185,585	164,865
Salaries						
501 5011001	Salaries & Benefits	276,157	281,709	262,642	286,643	292,956
501 5011003	Salaries-Extra Help	3,526	13,949	16,888	17,447	
501 5011010	Accrued Annual Leave	3,011	888	39,583-		
Obj 001	Salaries	282,695	296,546	239,948	304,090	292,956
Personnel Benefits						
501 5012002	Benefits-Direct	90,516	99,112	96,822	105,221	108,881
501 5012005	Benefits-Pension Expense	76,832	32,719-			
Obj 002	Personnel Benefits	167,348	66,393	96,822	105,221	108,881
Supplies						
501 5013101	Office & Operating Supplies	4,965	4,798	3,831	5,000	5,000
501 5013501	Small Tools & Minor Equipmen		135	1,673	2,500	1,000
501 5013502	Computer Software		383	108	1,000	1,000
501 5013590	Small Attrac Computer/Monito		6,661			
Obj 003	Supplies	4,965	11,977	5,613	8,500	7,000
Other Services - Charges						
501 5014101	Professional Services	51,869	70,189	29,284	57,225	32,985
501 5014137	Prof Serv-Program Support	2,733	3,720	3,196	3,486	2,734
501 5014191	Prof Serv-Purchasing	1,311	1,126	340	371	388
501 5014192	Prof Serv-Tech Services	17,977	19,456	17,432	19,017	24,304
501 5014199	Prof Serv-DOS	2,093	2,151	2,027	2,211	2,330
501 5014201	Communications-Telephone	847	672	580	700	700
501 5014202	Communications-Postage	49	41	78	200	200
501 5014219	Phone Charges-Allocated	468	432	330	360	500
501 5014301	Travel	3,357	300	1,815	4,605	4,205
501 5014501	Operating Rental & Leases	458	667	1,001	1,400	1,000
501 5014590	Rent-Facilities Maint	14,938	14,938	13,693	14,938	14,938
501 5014690	Insurance-Interfund	1,516	1,534	1,236	1,348	2,406
501 5014901	Miscellaneous	144	380	2,385	3,090	1,450
Obj 004	Other Services - Charges	97,761	115,605	73,396	108,951	88,140
Capital Outlay						
501 5016401	Machinery & Equipment			10,948	10,000	

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
GIS							
Obj 006	Capital Outlay				10,948	10,000	
Other							
501 5019101		Depreciation/Ammortization	5,613	3,645			2,940
Obj 009	Other		5,613	3,645			2,940
Sub 501	GIS		558,382	494,165	426,727	722,347	664,782
Sub 501	GIS		558,382	494,165	426,727	722,347	664,782
Fnd 501	GIS		558,382	494,165	426,727	722,347	664,782

Technology Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	2,096,116	2,013,317	2,126,831	2,217,951
Personnel Benefits	1,360,997	389,009	807,010	856,183
Supplies	232,438	339,565	162,039	188,871
Other Services & Charges	2,120,032	2,228,678	2,466,344	2,853,715
Capital Outlay	106,302	130,099	267,258	281,200
Depreciation	259,743	263,407	216,478	234,717
Operating Transfer Out	58,800	56,800	105,387	108,887
Total Expenditures	6,234,428	5,420,875	6,151,347	6,741,524
Ending Fund Equity	834,722	1,523,037	918,000	2,064,463
Total	7,069,150	6,943,912	7,069,347	8,805,987

Program Description:

Technology Services provides support for information technology to county departments, local agencies, cities and towns within Yakima County. Services include computer hardware and software support, data base management, voice and data communications, software development, internet services, desktop computing support, network security, data backup and enterprise data center services.

Major Objectives:

- Technology Services operates and supports all major technology systems and infrastructure for our customers' use.
- Redesign and reconfigure county networks to enhance our security position and better serve TS customers. This project will enable TS to isolate different business units so that an attack on one unit will not affect any of the others. This will require next generation firewalls, core switching changes and physical network restructuring.
- Start up and put several new large business systems into production. Major new systems are planned for Superior Court, Assigned Counsel, District Court and others.
- Continue work on the statewide Local Government Network (LGN) to enable regionalization of services between different jurisdictions.

Revenue/Expenditure Comment:

Costs for computing and communications are apportioned to all County departments (both general fund departments and non-general fund departments) according to the computing and support resources required by each. Miscellaneous revenues are received from external users of county information residing on county computers and from internal training/consulting efforts.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Technology Services						
REVENUES						
502 50230881001	Beg Fund Balance Unreserved				918,000	2,233,191
502 50234180001	Info Proce Serv-Public	427,997	649,025	448,876	644,510	685,817
502 50234180008	Info Proce Serv YakCorp	294,568		184,721	180,367	197,028
502 50234181002	Info Process Service-Agency	95,314	73,740	62,591	77,830	61,542
502 50234181005	Information Access Fee	146,823	173,884	156,235	175,098	68,585
502 50234181007	Info Serv-Agency Depreciatio	2,752				3,206
502 50234181008	Phone Charges-Agency	7,450	16,867	16,164	15,804	16,088
502 50234810001	Phone Charges-County	87,251	81,324	76,263	84,348	84,712
502 50234880001	Info Process Service-County	4,466,509	4,546,266	4,415,042	4,736,581	5,212,769
502 50234880002	Info Serv-County Depreciatio	123,356	248,277	190,683	224,809	223,049
502 50236111001	Investment Interest	15,770	27,942	36,130	12,000	20,000
502 50236111032	Gain/Loss on Investments	10,041-	3,351-	13,392		
502 50236132001		1,429				
502 50236990001		98,424				
502 50236991001	Other Misc. Revenue		2,400	909		
502 50237910002	Capital Contrb-Interfund			172,197		
502 50239510001	Proceeds From Sale/Fixed Ass		2,001-			
502 50239700001	Operating Transfers-In	222,021				
Fnd 502	Technology Services	5,979,622	5,814,374	5,773,203	7,069,347	8,805,987

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Administration						
Reclassification & Cost Alloc.						
502 100119	Oper Trans Out-Capital Proj			700,000	700,000	
502 100200	Ending Fund Balance				68,000	2,064,463
Obj 000	Reclassification & Cost Alloc.			700,000	768,000	2,064,463
Salaries						
502 101001	Salaries & Wages	469,041	366,794	373,469	470,668	457,050
502 101002	Salaries-Overtime				1,000	1,000
502 101003	Salaries-Extra Help				5,000	5,000
502 101009	Standby Pay				25,200	25,200
502 101010	Accrued Annual Leave	25,612-	6,656	48,542-		
Obj 001	Salaries	443,429	373,450	324,927	501,868	488,250
Personnel Benefits						
502 102002	Benefits-Direct	133,376	123,197	126,355	167,470	181,832
502 102005	Benefits-Pension Expense	635,051	356,011-			
Obj 002	Personnel Benefits	768,428	232,814-	126,355	167,470	181,832
Supplies						
502 103101	Office & Operating Supplies	10,419	3,259	2,235	4,500	4,500
502 103501	Small Tools & Minor Equipmen	2,142	1,410	270	8,600	8,600
502 103502	Software		130		2,424	2,424
502 103590	Small Attrac-Tracked Invento	561	4,233	1,441	5,000	5,000
Obj 003	Supplies	13,122	9,032	3,945	20,524	20,524
Other Services - Charges						
502 104101	Professional Services	3,259	3,495	26,739	5,000	11,000
502 104102	Pro Serv KnowBe4	3,100	7,425	10,790	10,000	10,000
502 104137	Prof Serv-Program Support	36,370	54,574	52,696	57,486	61,047
502 104191	Prof Serv-Purchasing Serv	21,746	17,722	18,297	19,960	21,324
502 104201	Communication-Telephone	887	2,380	200	3,500	3,500
502 104202	Communication-Postage	182	91	217	300	300
502 104210	Long Distance Charges		2,475		1	
502 104219	Phone Charges-Allocated	3,828	3,516	3,058	3,336	3,750
502 104301	Travel	4,138	3,654	1,419	2,000	2,000
502 104401	Advertising	6,568	3,034	825	3,500	3,500
502 104501	Operating Rentals & Lease	1,122	1,664	757	2,100	2,100
502 104590	Rent-Facil Maint	80,550	80,550	73,838	80,550	80,550
502 104690	Liability Insurance	4,293	14,224	10,802	11,784	21,338
502 104801	Repairs & Maintenance			95		
502 104901	Miscellaneous	896	517	1,990	1,414	1,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Administration						
Other Services - Charges						
502 104902	Miscellaneous Costs			3,572	14,280	14,282
Obj 004	Other Services - Charges	166,939	195,320	205,294	215,211	235,691
Sub 010	Administration	1,391,918	344,988	1,360,521	1,673,073	2,990,760
Reserves						
Other Services - Charges						
502 114101	Professional Services	30,734	1,560	1,374	20,000	20,000
Obj 004	Other Services - Charges	30,734	1,560	1,374	20,000	20,000
Sub 011	Reserves	30,734	1,560	1,374	20,000	20,000
Phones						
Other Services - Charges						
502 154201	Communication-Telephone	1,595	1,305	1,015	1,750	1,750
502 154221	Call Charges	96,452	90,666	92,535	69,803	100,800
Obj 004	Other Services - Charges	98,046	91,970	93,550	71,553	102,550
Sub 015	Phones	98,046	91,970	93,550	71,553	102,550
Network Operations						
Reclassification & Cost Alloc.						
502 200183	Operating Transfer out-2010					26,818
Obj 000	Reclassification & Cost Alloc.					26,818
Salaries						
502 201001	Salaries & Wages	248,097	245,936	226,718	358,314	363,656
502 201002	Salaries-Overtime	6,494	14,550	8,158	14,000	15,000
502 201010	Accrued Annual Leave	1,704	2,301	30,026-		
Obj 001	Salaries	256,294	262,787	204,850	372,314	378,656
Personnel Benefits						
502 202002	Benefits-Direct	86,941	94,461	88,469	138,119	144,772
502 202004	Benefits-Bank Accruals	971-	800-	1,943		
Obj 002	Personnel Benefits	85,970	93,661	90,412	138,119	144,772
Supplies						
502 203101	Office & Operating Supplies	1,820	1,946	1,151	3,000	3,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Network Operations						
Supplies						
502 203501	Small Tools & Minor Equipmen	41,428	94,648	209-	10,000	15,000
502 203502	Software					50,963
502 203590	Small Attrac-Tracked Invento	25,233	14,285	3,910	5,000	5,000
Obj 003	Supplies	68,481	110,879	4,852	18,000	73,963
Other Services - Charges						
502 204101	Professional Services	25,778	358			15,000
502 204112	Prof Serv-Network Instrument	10,071		1,676	6,000	6,000
502 204113	Prof Serv-NEC/One Call	79	187	127	200	200
502 204114	Prof Serv-Secure FTP Process				845	845
502 204116	Pacific Power Light NetOPs	228	452	257	400	400
502 204117	Open Domain Solution	1,635	1,668	1,804	2,000	2,000
502 204118	Zones Forescout Vendor	14,302	11,408	24,513	26,700	26,700
502 204119	Osmosis Engine				27,230	
502 204120	Vendor Maint on Alien Vault	13,011	14,907	11,717	16,000	16,000
502 204121	Structured M&O		258	15,570	14,000	22,300
502 204123	GovQA		31,300	24,885	33,866	28,050
502 204124	Veeam				20,334	
502 204125	xVeeam			9,688		10,800
502 204126	Prof Services DSX/E3			5,112	6,320	5,112
502 204190	Prof Serv-Communication Serv		6,390			
502 204201	Communication-Telephone	1,073	1,374	722		
502 204202	Communication-Postage	80		20		
502 204203	Century Link Net OPS		2,228	7,873	19,370	19,370
502 204212	Comm-Cell Phones	3,744	3,995	7,916	9,000	17,000
502 204213	Comm - DIS-IGN	22,242	18,150	16,500	23,000	20,000
502 204301	Travel	7,787	8,042	6,235	7,000	7,500
502 204501	Operating Rentals & Lease	5,325	5,004	5,333	18,000	18,000
502 204511	Comm-Charter	9,180	9,180	6,274	9,280	5,194
502 204701	Utility Services	338	374	365	720	720
502 204801	Repairs & Maintenance	534		163		
502 204810	Rep & Maint - Cabling		7,514	10,850	8,000	8,000
502 204811	Rep & Maint - Switch Maint	6,726	86,924	40,881	20,000	20,000
502 204813	Rep&Maint - Solarwinds Net M	2,184	1,815		3,400	3,400
502 204814	Rep&Maint - Cisco	86,426	165,018	44,721	44,721	101,723
502 204820	Repairs - Misc.	3,234	12,506	9,849	2,300	70,000
502 204901	Miscellaneous	25,098	1,033	6,166	5,000	12,000
502 204902	Dedicated Bandwidth Pass Thr				1,300	1,300
502 204991	Miscellaneous-Training	13,690	3,629	8,935	20,000	20,000
Obj 004	Other Services - Charges	252,766	393,716	268,152	344,986	457,614

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Network Operations						
Capital Outlay						
502 206401	Machinery & Equipment	5,186		2,802	15,000	15,000
Obj 006	Capital Outlay	5,186		2,802	15,000	15,000
Debt Service-Principal						
502 207801	Intergovernmental Loans				25,208	
Obj 007	Debt Service-Principal				25,208	
Other						
502 209101	Depreciation/Ammortization	79,871	131,229	119,320	130,167	157,064
Obj 009	Other	79,871	131,229	119,320	130,167	157,064
Sub 020	Network Operations	748,568	992,272	690,389	1,043,794	1,253,887
Work Station Support						
Salaries						
502 301001	Salaries & Wages	303,377	291,920	255,853	322,550	373,842
502 301002	Salaries-Overtime	7,321	11,292	11,121	10,000	10,000
502 301010	Accrued Annual Leave	4,679-	15,573-	24,939-		
Obj 001	Salaries	306,019	287,639	242,035	332,550	383,842
Personnel Benefits						
502 302002	Benefits-Direct	121,661	122,942	119,435	147,250	149,018
502 302004	Benefits-Bank Accruals	665	170	1,444-		
Obj 002	Personnel Benefits	122,326	123,112	117,991	147,250	149,018
Supplies						
502 303101	Office & Operating Supplies	166	369	1,492	1,500	1,500
502 303501	Small Tools & Minor Equipmen	16,444	6,307	4,378	6,000	6,000
502 303502	Software	60	6,986	18	2,500	2,500
502 303590	Small Attrac-Tracked Invento	7,238	1,419	4,787	5,000	5,000
Obj 003	Supplies	23,908	15,081	10,674	15,000	15,000
Other Services - Charges						
502 304101	Professional Services	22,823				
502 304110	Profess Serv - Ghost	1,294	110	1,890	2,000	
502 304112	Prof Serv-Lansweeper				9,710	6,600
502 304115	Viper Sunbelt WSS	11,664	13,179	7,060	13,000	
502 304116	Malware Bytes	10,820	16,568	15,806	15,806	15,806

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Work Station Support						
Other Services - Charges						
502 304161	Support Suite WSS	130			140	
502 304201	Communication-Telephone	3,883	3,733	3,036	4,500	4,500
502 304301	Travel	6,470	6,117	4,226	8,000	8,000
502 304801	Repairs-Maintenance	2,582	10,899	2,950	16,000	11,000
502 304901	Miscellaneous	230		3,319	1,200	1,200
502 304991	Miscellaneous - Training	7,460	5,000	5,725	15,000	15,000
Obj 004	Other Services - Charges	67,357	55,604	44,011	85,356	62,106
Sub 030	Work Station Support	519,609	481,438	414,712	580,156	609,966
Systems Administration						
Reclassification & Cost Alloc.						
502 400183	Operating Transfer out-2010					11,660
Obj 000	Reclassification & Cost Alloc.					11,660
Salaries						
502 401001	Salaries & Wages	715,722	715,734	693,122	653,424	691,947
502 401002	Salaries-Overtime	9,263	20,039	14,322	10,000	10,000
502 401010	Accrued Annual Leave	9,947-	1,069-	67,130-		
Obj 001	Salaries	715,038	734,703	640,314	663,424	701,947
Personnel Benefits						
502 402002	Benefits-Direct	250,456	265,334	263,331	251,502	275,538
502 402004	Benefits-Bank Accruals	2,730	784-	1,601-		
Obj 002	Personnel Benefits	253,186	264,550	261,729	251,502	275,538
Supplies						
502 403101	Office & Operating Supplies	1,145	528	1,715	5,000	5,000
502 403501	Small Tools & Minor Equipmen	5,560	1,271	211	2,000	2,000
502 403502	Software	719				
502 403590	Small Attrac-Tracked Invento	2,092	4,282	2,297	5,000	5,000
Obj 003	Supplies	9,516	6,081	4,223	12,000	12,000
Other Services - Charges						
502 404101	Professional Services	1,381	750			
502 404110	DBA Serv-Oracle, UNIX, Infor	16,000	16,400	16,480	18,180	18,180
502 404111	DBA Serv-Cayenta	12,800	12,400	11,768	12,990	12,990
502 404113	FivePoint			3,150	3,310	3,310
502 404120	Prof Serv-Cayenta	134,815	146,129	186,053	183,435	183,435

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Systems Administration						
Other Services - Charges						
502 404121	Prof Serv-Cayenta HR	25,403	27,182	27,182	27,182	27,182
502 404123	Prof Serv-Cayenta E Verify				6,487	6,487
502 404124	Prof Serv-Cayenta Semi-Month			8,591		8,591
502 404126	Prof Serv-Cayenta Prl Wts Po			1,857	1,857	1,857
502 404131	Prof Serv-Fidlar	48,477	48,477	60,322	52,683	60,489
502 404132	Prof Serv-Informix		13,571	8,357	8,406	23,933
502 404134	Prof Serv-IdenTrust	401	286		897	897
502 404135	Prof Serv-Sigma	48,814	51,482	52,048	52,780	55,572
502 404136	Prof Serv-Sigma Rate Table			1,296		35,000
502 404137	Prof Serv-Program Support		32,925	123,049	120,957	120,957
502 404138	Prof Serv-Accela Tidemark	67,669	69,699	79,412	69,980	73,943
502 404141	Filemaker		701			
502 404142	FTR Vendor Support	19,154	19,154	19,154	19,154	19,154
502 404143	Prof Serv Infax Inc				2,640	2,640
502 404144	Prof Serv-Icims HR Recruit		18,720	21,514	21,876	21,514
502 404147	Prof Serv-LexiPol					15,493
502 404148	Prof Serv-CASA					6,252
502 404149	Prof Serv-Sympro					9,584
502 404150	Prof Serv-Manatron/Asix	54,124	54,124	54,105	54,124	56,988
502 404151	Prof Serv-Manatron/New Era	8,794	9,146	9,512	9,512	10,015
502 404152	Prof Serv-Manatron/Wrnt Rec	11,470	12,007	12,488	12,488	13,148
502 404153	Prof Serv-Manatron/Ascend We	11,444	11,902	12,396	12,396	13,051
502 404154	Prof Serv-Manatron Querik Su	3,570	3,634	3,780	3,780	3,979
502 404155	Prof Serv-Manatron eFile	2,607	2,712	2,820	2,820	2,969
502 404157	Prof Serv-Manatron e Convey	8,607	8,952	9,310	9,310	9,802
502 404158	Prof Serv-RiteTrak					15,563
502 404159	Prof Serv-SmartGov					9,584
502 404161	Prof Serv-Front Range/HEAT		19,558			
502 404163	Prof Serv-Jury System Plus			7,415	8,024	8,024
502 404164	Prof Serv-Liberty/Eagle	39,531	433			
502 404165	Prof Serv-IKON/Image System	45,816	26,828	26,828	26,830	28,172
502 404166	Prof Serv-IKON/Kofax	280	7,191	20,447	20,402	25,922
502 404169	Prof Serv-SpringBrook	14,346		847	8,797	9,237
502 404170	Prof Serv-BOSS				300	300
502 404171	Prof Serv-Paradigm	17,399	17,485	17,560	18,210	20,090
502 404172	Prof Serv-Porter Lee/BEAST	3,536	3,683	3,819	4,132	4,132
502 404175	Prof Serv-Tablea Sftw Vendor	2,597	2,164		4,167	2,167
502 404177	Dell Computing		4,975	3,023	16,246	16,246
502 404178	Prof Serv-Stancil	3,580	3,760	7,871	8,314	8,314
502 404179	Prof Serv-Rain Netwrks Barac				3,100	3,100
502 404180	Prof Serv-Assetworks	1,500			1,623	1,623
502 404181	Pro Serv Software Assurance	293,084		3,375	296,393	
502 404182	Justware Full Licenses		11,285	11,641	11,603	11,603
502 404183	Justware Web License				962	962

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Systems Administration						
Other Services - Charges						
502 404184	Justware Imaging Licenses			200	256	256
502 404185	InnovaSafe, Inc	200	200		200	200
502 404186	Smarsh Service			5,194		1
502 404199	Prof Serv-DOS		299,340	336,027		307,962
502 404201	Communication-Telephone	5,505	4,336	2,693	4,300	4,300
502 404301	Travel	3,501	4,032	1,538	2,000	2,000
502 404801	Repairs & Maintenance	325				
502 404813	Maint - Canon Scanners	1,672	1,672	1,672	3,000	3,000
502 404901	Miscellaneous	9,720	1,257	94		
502 404991	Misc - Training	11,182	23,294	23,610	20,000	20,000
Obj 004	Other Services - Charges	929,304	991,844	1,198,496	1,166,103	1,320,170
Debt Service-Principal						
502 407801	Bond Payment - Firewall				10,960	
Obj 007	Debt Service-Principal				10,960	
Other						
502 409101	Depreciation/Ammortization	142,106	80,497	26,880	29,324	3,396
Obj 009	Other	142,106	80,497	26,880	29,324	3,396
Sub 040	Systems Administration	2,049,149	2,077,676	2,131,643	2,133,313	2,324,711
YAKCORPS INTERNAL						
Reclassification & Cost Alloc.						
502 420183	Oper Trans Out-2010 GO Bond	58,800	56,800	54,800		19,822
Obj 000	Reclassification & Cost Alloc.	58,800	56,800	54,800		19,822
Supplies						
502 423101	Office & Operating Supplies				1,000	1,000
502 423501	Small Tools & Minor Equipmen				500	500
502 423502	Computer Software	2,811			500	500
502 423590	Small Attrac Computer/Monito				500	500
Obj 003	Supplies	2,811			2,500	2,500
Other Services - Charges						
502 424134	Prof Serv - Spillman/YAKCORP	298,645	201,798	211,001	210,208	230,297
502 424201	Communications-Telephone				2,000	2,000
502 424301	Travel	318	559	1,057	2,000	2,000
502 424901	Miscellaneous	4,354	2,267	995	2,500	2,500

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
YAKCORPS INTERNAL						
Obj 004	Other Services - Charges	303,316	204,625	213,053	216,708	236,797
Capital Outlay						
502 426401	Machinery & Equipment	29,905				
Obj 006	Capital Outlay	29,905				
Debt Service-Principal						
502 427801	Capital Bond				18,632	
Obj 007	Debt Service-Principal				18,632	
Sub 042	YAKCORPS INTERNAL	394,832	261,425	267,853	237,840	259,119
YAKCORPS EXTERNAL						
Salaries						
502 431001	Salaries & Benefits	126,068	124,318	104,873	77,831	86,233
502 431002	Salaries-Overtime	2,458	807	1,167		
502 431010	Accrued Annual Leave	4,228	3,877-	21,660-		
Obj 001	Salaries	132,754	121,249	84,380	77,831	86,233
Personnel Benefits						
502 432002	Benefits-Direct	44,134	46,532	39,795	31,153	34,325
502 432004	Benefits-Bank Accruals	483-	2,197	197-		
Obj 002	Personnel Benefits	43,650	48,729	39,598	31,153	34,325
Supplies						
502 433102	Spillman Backup Tapes	48		5,318	19,200	22,400
502 433502	Justware Microware & Symante				1,810	1,810
Obj 003	Supplies	48		5,318	21,010	24,210
Other Services - Charges						
502 434112	Justware Image Storage				378	378
502 434198	Prof Service GIS	39,707	40,512	38,075	41,536	42,899
502 434301	Travel	369				
Obj 004	Other Services - Charges	40,076	40,512	38,075	41,914	43,277
Other						
502 439101	Depreciation/Amortizati	10,494	8,218	7,755	8,460	8,460
Obj 009	Other	10,494	8,218	7,755	8,460	8,460

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Sub 043	YAKCORPS EXTERNAL	227,021	218,708	175,126	180,368	196,505
WEB Development						
Supplies						
502 503503	CivicPlus Govt Content Mgmt	55,329	59,866	21,940	55,331	23,000
502 503504	Site Improv		8,679	6,991	7,974	7,974
Obj 003	Supplies	55,329	68,545	28,931	63,305	30,974
Other Services - Charges						
502 504101	Professional Services	6,683				
502 504201	Communication-Telephone	40				
502 504901	Miscellaneous	86	431			
502 504910	Misc - Trust ID	285	166	1,353	1,268	1,268
Obj 004	Other Services - Charges	7,094	598	1,353	1,268	1,268
Sub 050	WEB Development	62,423	69,143	30,283	64,573	32,242
Capital						
Supplies						
502 603101	Computer Supplies	326				
502 603502	Computer Software		70,619			
502 603590	Small Attrac-Tracked Invento	42,910	19,540			
Obj 003	Supplies	43,236	90,159			
Capital Outlay						
502 606401	Machinery & Equipment	11,800	70,619-		22,722	108,000
502 606402	Equipment Replacement	8,759	200,718	89,878	374,809	155,397
502 606404	Replacement Funding Needed	50,652			4,727	2,803
Obj 006	Capital Outlay	71,211	130,099	89,878	402,258	266,200
Other						
502 609101	Depreciation/Amortization		30,687	27,364	29,852	47,048
Obj 009	Other		30,687	27,364	29,852	47,048
Sub 060	Capital	114,447	250,944	117,242	432,110	313,248
Telephony						
Salaries						
502 701001	Salaries & Wages	148,441	145,771	138,829	88,401	91,298
502 701002	Salaries-Overtime	6,584	8,146	6,155	1,500	1,500

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Telephony						
Salaries						
502 701010	Accrued Annual Leave	664	1,607-	10,551-		
Obj 001	Salaries	155,689	152,310	134,433	89,901	92,798
Personnel Benefits						
502 702002	Benefits-Direct	55,275	58,966	55,658	36,342	36,369
502 702004	Benefits-Bank Accruals	371-	194	2,084		
Obj 002	Personnel Benefits	54,904	59,160	57,742	36,342	36,369
Supplies						
502 703101	Office & Operating Supplies			195	500	500
502 703501	Small Tools & Minor Equipmen	2,941	29,059	394	4,700	4,700
502 703502	Computer Software		2,769		500	500
502 703590	Small Attrac-Tracked Invento	1,942				
Obj 003	Supplies	4,883	31,828	589	5,700	5,700
Other Services - Charges						
502 704101	Professional Services	5,772	10,143	14,236	6,600	39,500
502 704139	Pro Serv Micro TEL	2,250	2,290	2,290	2,500	2,500
502 704201	Communications-Telephone	60	13			
502 704204	Trust ID Telephony				250	250
502 704301	Travel	26		2,127	3,200	3,200
502 704811	Repair & Maint-Cisco	72,744	107,381	64,286	64,610	109,007
502 704812	Repair & Maint-MicroTel			967	30,015	30,015
502 704813	Cisco Attendant WEST					15,720
502 704991	Misc. - Training				2,500	2,500
Obj 004	Other Services - Charges	80,853	119,826	83,906	109,675	202,692
Other						
502 709101	Depreciation/Amortizati	23,948	8,771	6,256	6,825	4,004
Obj 009	Other	23,948	8,771	6,256	6,825	4,004
Sub 070	Telephony	320,278	371,896	282,927	248,443	341,563
Exception						
Other Services - Charges						
502 804901	Miscellaneous	974-	100			
502 804910	Misc-External P-Card	1,212	718-	19,032		
Obj 004	Other Services - Charges	238	618-	19,032		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
Sub 080 Exception		238	618-	19,032		
Virtual Desk Tops						
Salaries						
502 851001	Salaries & Benefits	40,990	37,441	5,242	13,965	10,294
502 851002	Salaries-Overtime	528	778			
502 851010	Accrued Annual Leave	196-	1,781-	2,473-		
Obj 001 Salaries		41,322	36,438	2,769	13,965	10,294
Personnel Benefits						
502 852002	Benefits-Direct	16,462	16,083	2,181	6,494	4,106
Obj 002 Personnel Benefits		16,462	16,083	2,181	6,494	4,106
Supplies						
502 853501	Small Tools & Minor Equipmen		202			
502 853502	Computer Software	2,406	2,341		500	500
502 853590	Small Attrac Computer/Monito	2,638				
Obj 003 Supplies		5,044	2,544		500	500
Other Services - Charges						
502 854101	Professional Services		3,548		5,000	5,000
502 854111	Nutanix VDI Server Cluster		14,511	14,511	19,000	15,250
502 854131	VMWare VDI	16,505	3,663	24,941	18,000	18,000
502 854901	Miscellaneous			2,272	4,500	4,500
502 854910	Misc-Trust ID				70	70
Obj 004 Other Services - Charges		16,505	21,722	41,724	46,570	42,820
Other						
502 859101	Depreciation/Amortizati			7,284	7,946	10,168
Obj 009 Other				7,284	7,946	10,168
Sub 085 Virtual Desk Tops		79,333	76,787	53,958	75,475	67,888
Wireless Network						
Salaries						
502 901001	Salaries & Benefits	44,759	43,214	42,326	46,888	47,622
502 901002	Salaries-Overtime	663	1,390	459		
502 901010	Accrued Annual Leave	149	138	306-		
Obj 001 Salaries		45,571	44,741	42,478	46,888	47,622

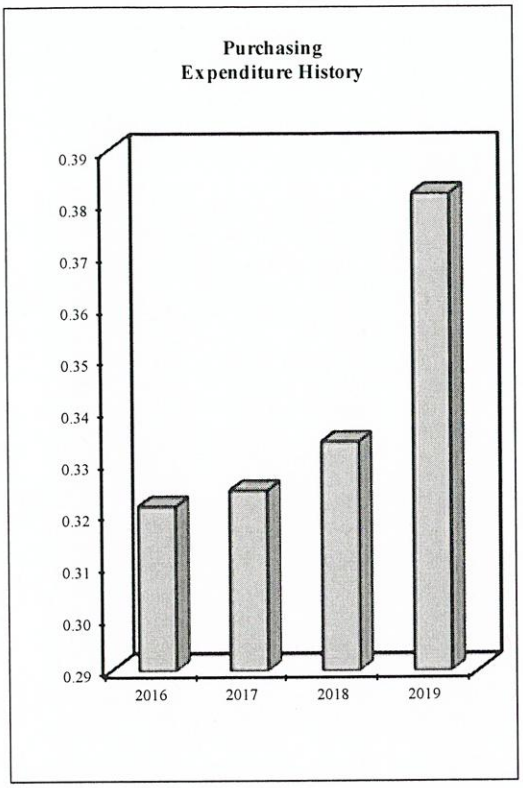
2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services							
Wireless Network							
Personnel Benefits							
502 902002		Benefits-Direct	16,101	16,742	16,556	18,134	18,957
502 902004		Benefits-Bank Accruals	30-	214-	40-		
Obj 002	Personnel Benefits		16,071	16,528	16,516	18,134	18,957
Supplies							
502 903101		Office & Operating Supplies				500	500
502 903501		Small Tools & Minor Equipmen	820			1,000	1,000
502 903502		Computer Software				1,000	1,000
502 903590		Small Attrac Computer/Monito	4,780	1,416			
Obj 003	Supplies		5,600	1,416		2,500	2,500
Other Services - Charges							
502 904101		Professional Services	9,795				
502 904111		Prof Serv - Net Motion	21,081	20,816	21,857	21,000	21,000
502 904112		Prof Serv - Airwave	3,030			3,500	
502 904201		Communications-Telephone				300	300
502 904811		Repair & Maint - Misc.	6,204			1,000	1,000
Obj 004	Other Services - Charges		40,110	20,816	21,857	25,800	22,300
Other							
502 909101		Depreciation/Ammortization	3,325	1,738	1,547	1,688	
Obj 009	Other		3,325	1,738	1,547	1,688	
Sub 090	Wireless Network		110,676	85,240	82,398	95,010	91,379
SDC							
Salaries							
502 991001		Salaries & Benefits				28,090	28,309
Obj 001	Salaries					28,090	28,309
Personnel Benefits							
502 992002		Benefits-Direct				10,546	11,266
Obj 002	Personnel Benefits					10,546	11,266
Supplies							
502 993101		Office & Operating Supplies			1,356	1,000	1,000
502 993501		Small Tools & Minor Equipmen	460	4,000			
502 993590		Small Attrac Computer/Monito			3,978		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Technology Services						
SDC						
Obj 003	Supplies	460	4,000	5,335	1,000	1,000
Other Services - Charges						
502 994101	Professional Services	9,773	1,353	11,603	4,000	5,000
502 994203	Communications JNET	26,328	26,328	24,134	27,000	27,000
502 994301	Travel				500	500
502 994592	Rent ER&R	21,600	21,600	19,800	21,000	21,000
502 994801	Repair & Maintenance	948	2,057	6,837	10,000	10,000
502 994810	Repair & Maint-Apollo SM HVA		392	2,820	7,000	7,000
502 994811	Repair&Maint-Liebert UPS Mai	27,829	31,613	17,663	40,000	29,230
502 994812	Repair & Maint-Simplex Ginne			301	1,200	1,200
502 994813	Repair & Maint-e3	218	2,892		500	500
502 994814	Repair & Maint-SDC Fixes		4,944	11,074	10,000	5,000
Obj 004	Other Services - Charges	86,695	91,180	94,232	121,200	106,430
Debt Service-Interest						
502 998201	Interest on Interfund Debt				50,587	50,587
Obj 008	Debt Service-Interest				50,587	50,587
Other						
502 999101	Depreciation/Ammortization		2,265	2,031	2,216	4,577
Obj 009	Other		2,265	2,031	2,216	4,577
Sub 099	SDC	87,156	97,445	101,598	213,639	202,169
Sub 502	Technology Services	6,234,428	5,420,875	5,822,607	7,069,347	8,805,987
Fnd 502	Technology Services	6,234,428	5,420,875	5,822,607	7,069,347	8,805,987

Purchasing



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	7,834	-	-	-
Personnel Benefits	3,530	-	-	-
Supplies	1,298	3,096	2,000	2,000
Other Services & Charges	307,033	319,635	329,472	377,896
Capital Outlay	-	-	-	-
Depreciation	1,767	1,767	2,400	1,767
Debt Interest	-	-	-	-
Total Expenditures	321,462	324,498	333,872	381,663
Ending Fund Equity	88,724	70,815	56,517	47,311
Total	410,186	395,313	390,389	428,974

Program Description:

Purchasing facilitates the timely procurement of goods and services to help customers fulfill their mission by providing cost effective opportunities to purchase quality goods and services at the best value while conducting business in a legal, fair, open, and competitive manner.

Major Objectives:

Yakima County and the City of Yakima have combined their purchasing functions into one department that services both entities. It is the City/County Purchasing department's goals and objectives to:

- Maintain and expand relationships with vendors and purchasing organizations, and promote fair and equitable opportunities for vendors.
- Educate City and County departments on the services provided by Purchasing and their legal requirements and obligations.
- Develop seamless procurement processes and procedures that comply with each jurisdiction's legal requirements.
- Develop and utilize cost-effective methods for purchasing using best management practices and technological tools, where appropriate.
- Maximize the efficiency and effectiveness of administrative policies, internal operations, and public information.
- Create and maintain a positive and cooperative culture that respects employees, customers and vendors.
- Hire and retain professional, well trained, and knowledgeable employees.

Revenue/Expenditure Comment:

Costs for purchasing services represent the County's share of the City/County Purchasing department which are paid to the City of Yakima under an approved interlocal agreement. Costs for Purchasing also represent the costs of labor to sort incoming and process outgoing mail for the County, and reconcile/maintain Procurement Cards.

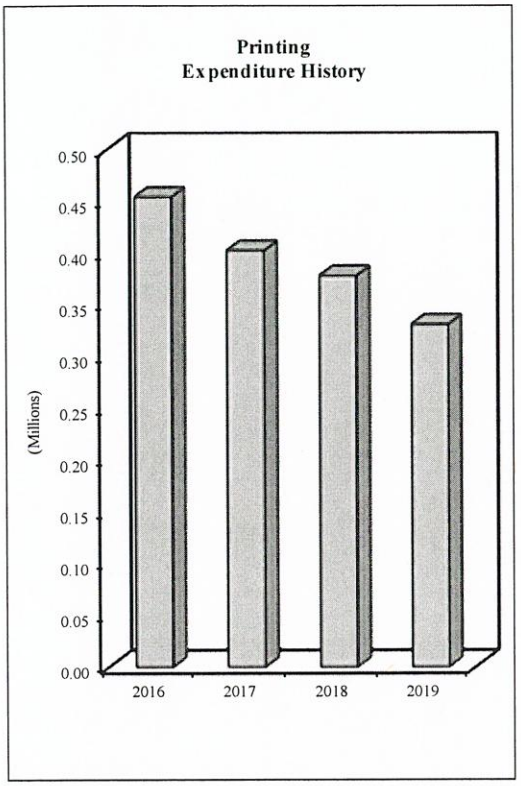
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Purchasing						
REVENUES						
503 50330881001	Beg Fund Balance Unreserved				82,131	77,812
503 50334194001	Purchasing Services				287,658	328,962
503 50334194003	Purchasing Serv-Agency	1,878	1,427	2,640		
503 50334894001	Purchasing Service Fees & Ch	337,134	277,853	261,049		
503 50336111001	Investment Interest	595	1,052	899	600	1,200
503 50336111032	Gain/Loss on Investments	269-	48-	317		
503 50336132001		12				
503 50336990001		23,701				
503 50336991001	Other Misc Revenue		24,539	19,449	20,000	21,000
Fnd 503 Purchasing		363,051	304,823	284,354	390,389	428,974

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Purchasing						
Purchasing Services						
Reclassification & Cost Alloc.						
503 100200	Ending Fund Balance				56,517	47,311
Obj 000	Reclassification & Cost Alloc.				56,517	47,311
Salaries						
503 101001	Salaries & Wages	7,834				
Obj 001	Salaries	7,834				
Personnel Benefits						
503 102002	Benefits-Direct	3,530				
Obj 002	Personnel Benefits	3,530				
Supplies						
503 103101	Office & Operating Supplies	1,298	3,096	1,656	2,000	2,000
Obj 003	Supplies	1,298	3,096	1,656	2,000	2,000
Other Services - Charges						
503 104101	Professional Services	50,050	22,194	2,219		
503 104103	City of Yakima ILA	231,739	244,138	233,626	254,898	308,694
503 104118	Prof Serv-St Audit	201	185		250	250
503 104137	Prof Serv-Program Support	23,255	50,522	48,191	52,573	51,525
503 104192	Prof Serv-Info Services	360	360	1,314	1,433	1,392
503 104202	Communication-Postage	150				
503 104219	Phone Charges-Allocated	78	72	66	72	72
503 104401	Advertising		260	130	130	130
503 104501	Operating Rentals & Lease	837	1,520	1,188	2,500	2,500
503 104690	Insurance-Interfund	197	218	159	173	333
503 104801	Repairs & Maintenance			2,219	3,000	3,000
503 104901	Miscellaneous	165	165	180	14,443	10,000
Obj 004	Other Services - Charges	307,033	319,635	289,291	329,472	377,896
Other						
503 109101	Depreciation/Ammortization	1,767	1,767		2,400	1,767
Obj 009	Other	1,767	1,767		2,400	1,767
Sub 010	Purchasing Services	321,462	324,498	290,947	390,389	428,974
Sub 503	Purchasing	321,462	324,498	290,947	390,389	428,974
Fnd 503	Purchasing	321,462	324,498	290,947	390,389	428,974

Printing



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	118,203	114,272	117,841	119,421
Personnel Benefits	83,096	32,570	50,945	52,048
Supplies	124,637	115,568	111,850	78,600
Other Services & Charges	96,331	101,365	81,678	80,384
Capital Outlay	14,198	23,698	-	-
Depreciation	17,979	14,854	15,500	-
Total Expenditures	454,444	402,327	377,814	330,453
Ending Fund Equity	(67,783)	(56,035)	72,636	-
Total	386,661	346,292	450,450	330,453

Program Description:

The Printing Department serves all County departments and is able to perform all printing of forms, documents, books, etc. The availability of this service eliminates the need to take County work to commercial print shops. Printing jobs are accomplished in a cost-effective, timely manner.

Major Objectives:

- Continue to improve the quality of printing provided to all departments.
- Strive to improve the timely turnaround of printing jobs.
- Maintain competitive pricing.

Revenue/Expenditure Comment:

Revenue is received from other County funds for printing services provided.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Printing						
REVENUES						
504 50430881001	Beg Fund Balance Unreserved				20,000	
504 50434181001	Printing & Dup charges	78,681	62,807	65,071	80,000	70,000
504 50434181003	New Copier Revenue	119	282	343	150	392
504 50434860001	Printing & Dup Charges	270,977	277,070	216,392	275,000	200,000
504 50434860002	Printing & Dup Charges-Copie	72,315	58,719	52,064	75,000	60,000
504 50436111001	Investment Interest	202	306	116	200	61
504 50436111032	Gain/Loss on Investments	62-	40	22	100	
504 50436132001		1				
504 50439520002	Compensation Loss/Impairment		12,747-			
Fnd 504 Printing		422,233	386,476	334,007	450,450	330,453

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Printing							
Salaries							
504 1001001		Salaries & Benefits	83,798	86,035	80,362	82,489	83,595
Obj 001	Salaries		83,798	86,035	80,362	82,489	83,595
Personnel Benefits							
504 1002002		Benefits-Direct	30,925	34,039	33,041	35,661	36,434
Obj 002	Personnel Benefits		30,925	34,039	33,041	35,661	36,434
Supplies							
504 1003101		Office & Operating Supplies	85			200	
504 1003401		Purchases for Inventory	89,268	70,952	51,599	85,000	60,000
Obj 003	Supplies		89,353	70,952	51,599	85,200	60,000
Other Services - Charges							
504 1004401		Advertising		282			
504 1004801		Repair & Maintenance		648	19	700	
Obj 004	Other Services - Charges			930	19	700	
Other							
504 1009101		Depreciation/Ammortization	298			500	
Obj 009	Other		298			500	
Sub 100	Printing		204,374	191,956	165,020	204,550	180,029
Copiers							
Salaries							
504 2001001		Salaries & Benefits	1,519	1,453	224	5,892	5,971
Obj 001	Salaries		1,519	1,453	224	5,892	5,971
Personnel Benefits							
504 2002002		Benefits-Direct	559	532	86	2,547	2,602
Obj 002	Personnel Benefits		559	532	86	2,547	2,602
Supplies							
504 2003401		Purchases for Inventory		142	284	150	100
Obj 003	Supplies			142	284	150	100

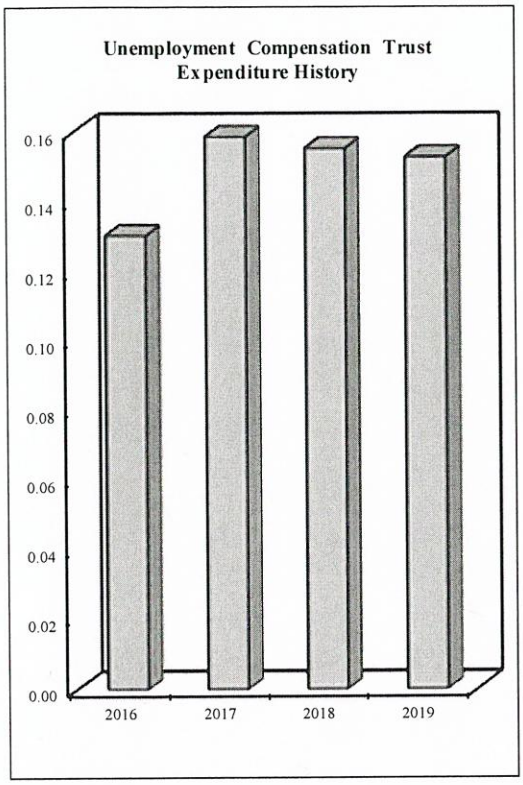
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Printing						
Copiers						
Other Services - Charges						
504 2004202	Communications-Postage			23		
504 2004801	Repair & Maintenance	50,768	57,525	43,841	35,000	35,000
504 2004901	Miscellaneous	71			100	
Obj 004	Other Services - Charges	50,839	57,525	43,864	35,100	35,000
Capital Outlay						
504 2006401	Machinery & Equipment	14,198	23,698	9,954		
Obj 006	Capital Outlay	14,198	23,698	9,954		
Debt Service-Interest						
504 2008301	Interest-Leases	728	531		1,000	
Obj 008	Debt Service-Interest	728	531		1,000	
Other						
504 2009101	Depreciation/Ammortization	17,681	14,854		15,000	
Obj 009	Other	17,681	14,854		15,000	
Sub 200	Copiers	85,524	98,736	54,411	59,689	43,673
Paper						
Salaries						
504 3001001	Salaries & Benefits	3,420	2,636	1,231	17,676	17,913
504 3001010	Accrued Annual Leave					
Obj 001	Salaries	3,420	2,636	1,231	17,676	17,913
Personnel Benefits						
504 3002002	Benefits-Direct	1,368	929	472	7,642	7,807
Obj 002	Personnel Benefits	1,368	929	472	7,642	7,807
Supplies						
504 3003401	Purchases for Inventory	33,724	43,299	37,217	25,000	18,000
Obj 003	Supplies	33,724	43,299	37,217	25,000	18,000
Sub 300	Paper	38,512	46,864	38,920	50,318	43,720

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Printing						
Admin						
Reclassification & Cost Alloc.						
504 4000200	Ending Fund Balance				72,636	
Obj 000	Reclassification & Cost Alloc.				72,636	
Salaries						
504 4001001	Salaries & Benefits	25,986	25,687	26,186	11,784	11,942
504 4001010	Accrued Annual Leave	3,480	1,540-	29,342-		
Obj 001	Salaries	29,466	24,148	3,157-	11,784	11,942
Personnel Benefits						
504 4002002	Benefits-Direct	11,828	13,430	12,982	5,095	5,205
504 4002005	Benefits-Pension Expense	38,416	16,360-			
Obj 002	Personnel Benefits	50,244	2,930-	12,982	5,095	5,205
Supplies						
504 4003101	Office & Operating Supplies	1,561	685	693	1,500	500
504 4003501	Small Tools & Minor Equipmen		490			
Obj 003	Supplies	1,561	1,175	693	1,500	500
Other Services - Charges						
504 4004118	Pro Ser Audit Cost	217	253		225	225
504 4004137	Prof Serv Program Sup	4,236	3,853	4,987	5,440	4,450
504 4004191	Pro Serv Purchasing	1,661	1,399	1,523	1,661	1,771
504 4004192	Prof Serf Tech Service	9,579	8,829	8,098	8,834	10,626
504 4004202	Communications-Postage	73	280-	35-	300	300
504 4004219	Phone Charges-Allocated	312	288	264	288	288
504 4004590	Rent-Facilities Maint	26,375	26,375	22,917	26,375	26,375
504 4004601	Insurance	54		24	100	
504 4004690	Insurance Interfund	872	857	692	755	1,349
504 4004901	Miscellaneous	1,353	804	260	900	
504 4004958	Tax / Operating Assessments					
Obj 004	Other Services - Charges	44,731	42,378	38,728	44,878	45,384
Intergovernmental Services						
504 4005301	I External Taxes & Oper Assess	32	2	5		
Obj 005	Intergovernmental Services	32	2	5		
Sub 400	Admin	126,034	64,772	49,252	135,893	63,031
Sub 504	Printing	454,444	402,328	307,603	450,450	330,453
Fnd 504	Printing	454,444	402,327	307,603	450,450	330,453

Unemployment Compensation Trust



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	55,432	57,717	57,655	58,824
Personnel Benefits	17,193	18,234	20,883	21,577
Supplies	-	1,059	1,000	1,000
Other Services & Charges	57,479	81,474	75,575	71,170
Total Expenditures	130,104	158,484	155,113	152,571
Ending Fund Equity	1,398,556	1,565,252	1,517,945	1,662,682
Total	1,528,660	1,723,736	1,673,058	1,815,253

Program Description:

Yakima County is self-insured for unemployment compensation. The purpose of this fund is to pay unemployment claims and to minimize the total cost of unemployment premiums and other activities related to severance of employment. The fund pays for unemployment and reemployment services. Unemployment claims are administered by Equifax Workforce Solutions.

Major Objectives:

- To fund unemployment claims and to minimize the total cost of unemployment premiums.
- To cover the administrative costs associated with employee terminations.

Revenue/Expenditure Comment:

The rate for unemployment funding is established by charging each department based on the gross wage of each employee. As annual payments are made, the rate is adjusted up or down to maintain the reserve.
This money is set aside in the Unemployment Compensation Fund.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Unemployment Comp Trust						
REVENUES						
505 50530881001	Beg Fund Balance Unreserved				1,398,558	1,565,253
505 50534897008	Interfund Trust Contribution	310,205	312,854	224,953	262,000	230,000
505 50536111001	Investment Interest	8,687	15,492	23,482	12,500	20,000
505 50536111032	Gain/Loss on Investments	5,481-	3,168-	8,648		
505 50536132001		743				
Fnd 505	Unemployment Comp Trust	314,154	325,178	257,083	1,673,058	1,815,253

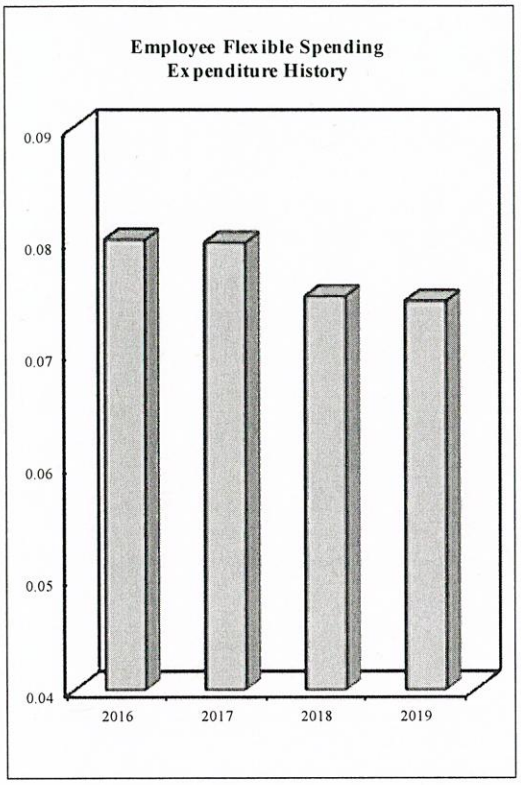
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Unemployment Comp Trust						
Administration						
Reclassification & Cost Alloc.						
505 100200	Ending Fund Balance				1,517,945	1,662,682
Obj 000	Reclassification & Cost Alloc.				1,517,945	1,662,682
Salaries						
505 101001	Salaries & Wages	55,743	55,586	53,544	57,655	58,824
505 101002	Salaries-Overtime	733	1,158	835		
505 101010	Accrued Annual Leave	1,043-	973	8,102-		
Obj 001	Salaries	55,432	57,717	46,278	57,655	58,824
Personnel Benefits						
505 102002	Benefits-Direct	17,193	18,234	19,225	20,883	21,577
Obj 002	Personnel Benefits	17,193	18,234	19,225	20,883	21,577
Supplies						
505 103101	Office & Operating Supplies		1,059		1,000	1,000
Obj 003	Supplies		1,059		1,000	1,000
Other Services - Charges						
505 104101	Professional Services	7,920	8,278	9,893	9,500	4,000
505 104104	Re Employment Service				2,000	2,000
505 104118	Prof Serv-Audits	105	75		300	300
505 104191	Prof Serv-Purchasing	62	52	24	26	27
505 104192	Prof Serv-Info Serv	6,338	8,203	7,695	8,395	9,252
505 104199	Prof Serv-DOS	322	464	437	477	478
505 104219	Phones Allocated	68	87	80	87	87
505 104301	Travel	1,048			1,000	1,000
505 104590	Rent-Facil Maint	2,301	2,301	2,109	2,301	2,301
505 104690	Insurance-Interfund	410	341	265	289	525
505 104901	Miscellaneous			328	1,200	1,200
Obj 004	Other Services - Charges	18,575	19,801	20,831	25,575	21,170
Sub 010	Administration	91,200	96,811	86,334	1,623,058	1,765,253
Payments to Claimants						
Other Services - Charges						
505 304901	Miscellaneous	38,904	61,673	44,025	50,000	50,000
Obj 004	Other Services - Charges	38,904	61,673	44,025	50,000	50,000
Sub 030	Payments to Claimants	38,904	61,673	44,025	50,000	50,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Unemployment Comp Trust						
Sub 505	Unemployment Comp Trust	130,104	158,484	130,359	1,673,058	1,815,253
Fnd 505	Unemployment Comp Trust	130,104	158,484	130,359	1,673,058	1,815,253

Employee Flexible Spending



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	80,032	79,777	75,000	74,575
Total Expenditures	80,032	79,777	75,000	74,575
Ending Fund Equity	59,366	46,357	56,366	43,782
Total	139,398	126,134	131,366	118,357

Program Description:

The Yakima County Employee Flexible Spending Fund enables employees to set aside pre-tax dollars from their paychecks to pay for eligible out-of-pocket health care and child care expenses during the plan year. The plan is administered by the Allegiance Benefit Plan Management Inc.

Major Objectives:

- Expand the program by encouraging employees to take advantage of the tax saving opportunity.

Revenue/Expenditure Comment:

This program is funded solely through dollars set aside by employees.

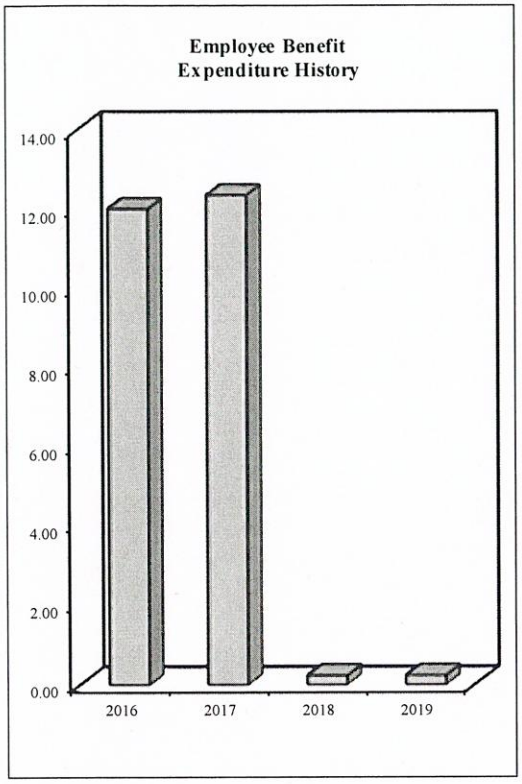
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Employee Flexible Spend Fund						
REVENUES						
506 50630881001	Beg Fund Balance Unreserved				59,366	46,357
506 50634897001	Flex Spend Acct-Health Care	58,989	47,297	43,301	52,000	50,000
506 50634897002	Flex Spend Acct-Child Care	19,988	19,472	19,698	20,000	22,000
Fnd 506	Employee Flexible Spend Fund	78,977	66,768	62,999	131,366	118,357

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Employee Flexible Spend Fund						
Administration						
Reclassification & Cost Alloc.						
506 100200	Ending Fund Balance				56,366	43,782
Obj 000	Reclassification & Cost Alloc.				56,366	43,782
Other Services - Charges						
506 104101	Professional Services			1,819	2,962	2,500
506 104690	Insurance-Interfund			35	38	75
Obj 004	Other Services - Charges			1,854	3,000	2,575
Sub 010	Administration			1,854	59,366	46,357
Health Care						
Other Services - Charges						
506 204901	Miscellaneous	58,511	54,449	38,604	52,000	50,000
Obj 004	Other Services - Charges	58,511	54,449	38,604	52,000	50,000
Sub 020	Health Care	58,511	54,449	38,604	52,000	50,000
Child Care						
Other Services - Charges						
506 304901	Miscellaneous	21,521	25,328	21,008	20,000	22,000
Obj 004	Other Services - Charges	21,521	25,328	21,008	20,000	22,000
Sub 030	Child Care	21,521	25,328	21,008	20,000	22,000
Sub 506	Employee Flexible Spend Fund	80,032	79,777	61,466	131,366	118,357
Fnd 506	Employee Flexible Spend Fund	80,032	79,777	61,466	131,366	118,357

Employee Benefit



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	78,610	80,613	81,381	78,995
Personnel Benefits	25,914	27,024	30,603	29,590
Supplies	2,825	6,327	2,500	2,500
Other Services & Charges	11,892,179	12,230,295	120,876	126,251
Total Expenditures	11,999,528	12,344,259	235,360	237,336
Ending Fund Equity	1,663,841	716,123	829,881	640,187
Total		13,060,382	1,065,241	877,523

Program Description:

The Yakima County Employee Benefit fund is a fund to pay medical, dental, vision, life insurance premiums, and administration fees for Yakima County employees, and to provide wellness programs. Gallagher Benefit Services serves as the County's broker for benefit plans.

Major Objectives:

- To coordinate county insurance premiums to fund health and life insurance benefits for employees.
- Develop and fund a preventative health assessment program for employees.

Revenue/Expenditure Comment:

This program is funded through employer/employee premiums.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Employee Benefit Fund						
REVENUES						
507 50730881001	Beg Fund Balance Unreserved				889,241	716,123
507 50734197002	Med Admin Prem-Ext Employer	576	480	448		400
507 50734897003	Medical Premium-Employee	1,908,747	1,529,789			
507 50734897004	Medical Premium-Employer	8,640,425	8,410,006			
507 50734897005	Medical Premium-Self Pay	841,310	877,854	1,148		
507 50734897006	Medical Premium-COBRA	28,451	40,693			
507 50734897007	Medical Admin Prem-Employer	173,232	174,576	146,160	175,000	150,000
507 50734897009	Employee Voluntary Benefits	394,381	361,291	37-		
507 50736111001	Investment Interest	772	4,546	10,912	1,000	11,000
507 50736111032	Gain/Loss on Investments	456-	3,590-	4,046		
507 50736132001		76				
507 50736940001	Other Settlements		894	2,777		
507 50736990001		640				
Fnd 507	Employee Benefit Fund	11,988,154	11,396,539	165,453	1,065,241	877,523

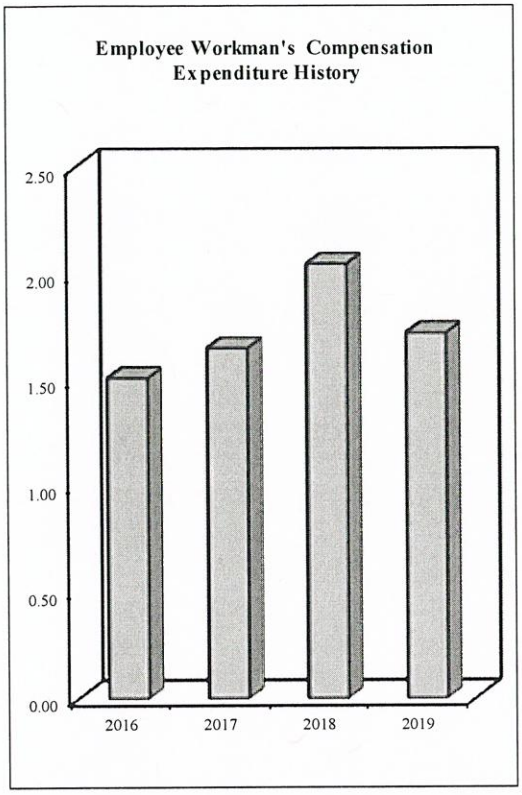
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Employee Benefit Fund						
Administration						
Reclassification & Cost Alloc.						
507 100186	Operating Trans Out - ERP				500,000	
507 100200	Ending Fund Balance				329,881	640,187
Obj 000	Reclassification & Cost Alloc.				829,881	640,187
Salaries						
507 101001	Salaries & Wages	80,275	78,230	71,307	81,381	78,995
507 101002	Salaries-Overtime	659	1,288	1,141		
507 101010	Accrued Annual Leave	2,324-	1,095	10,219-		
Obj 001	Salaries	78,610	80,613	62,229	81,381	78,995
Personnel Benefits						
507 102002	Benefits-Direct	25,914	27,024	26,263	30,603	29,590
Obj 002	Personnel Benefits	25,914	27,024	26,263	30,603	29,590
Supplies						
507 103101	Office & Operating Supplies	43		231	1,000	1,000
507 103104	Printing	2,781	6,327	2,575	1,500	1,500
Obj 003	Supplies	2,825	6,327	2,806	2,500	2,500
Other Services - Charges						
507 104101	Professional Services	73,477	71,873	70,443	85,000	85,000
507 104118	Prof Serv-St Audit	6,934	7,007		8,000	8,000
507 104191	Prof Serv-Purchasing	194	163	66	72	78
507 104192	Prof Serv-Info Services	10,385	13,441	12,609	13,755	15,159
507 104199	Prof Serv-DOS	528	760	716	781	817
507 104219	Phones Allocated	109	134	123	134	134
507 104301	Travel		44	491	500	500
507 104590	Rent-Facil Maint	3,772	3,772	3,458	3,772	3,772
507 104690	Insurance-Interfund	9,550	8,945	6,714	7,324	791
507 104901	Miscellaneous	228	1,066	1,716	1,538	2,000
Obj 004	Other Services - Charges	105,178	107,206	96,336	120,876	116,251
Sub 010	Administration	212,527	221,169	187,634	1,065,241	867,523
Claims to Process						
Other Services - Charges						
507 204101	Professional Services	11,396,719	11,726,131			
Obj 004	Other Services - Charges	11,396,719	11,726,131			

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Employee Benefit Fund						
Sub 020	Claims to Process	11,396,719	11,726,131			
Voluntary Benefits						
Other Services - Charges						
507 404101	Professional Services	390,282	396,958	1,794		10,000
Obj 004	Other Services - Charges	390,282	396,958	1,794		10,000
Sub 040	Voluntary Benefits	390,282	396,958	1,794		10,000
Sub 507	Employee Benefit Fund	11,999,528	12,344,259	189,428	1,065,241	877,523
Fnd 507	Employee Benefit Fund	11,999,528	12,344,259	189,428	1,065,241	877,523

Employees Worker's Compensation



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	134,191	132,974	135,152	138,099
Personnel Benefits	63,055	38,005	49,769	51,474
Supplies	1,027	3,307	3,000	3,000
Other Services & Charges	1,306,890	1,471,372	1,853,249	1,523,060
Total Expenditures	1,505,163	1,645,658	2,041,170	1,715,633
Ending Fund Equity	1,051,306	759,455	550,735	529,740
Total	2,556,469	2,405,113	2,591,905	2,245,373

Program Description:

Yakima County is self-insured for worker's compensation. The purpose of this fund is to pay worker's compensation claims of Yakima County employees, maintain the Accident Prevention Program by preservation of a safe working environment, provide health and safety training, and minimize the total cost of worker's compensation premiums. Worker's compensation claims are administered by Matrix Absence Management, Inc. Midwest Employees Casualty Company (MECC) provides excess coverage for the county's workers compensation program. The Gallagher-Risk Management Company serves as the County's broker for the worker's compensation plan.

Major Objectives:

- Minimize workplace illnesses and injuries through workplace safety programs and employee safety training.
- Maintain reserves at a level to fund worker's compensation claims and administration costs.
- Minimize the total cost of worker's compensation premiums.

Revenue/Expenditure Comment:

This fund is funded through premiums charged to the employer & employee based on job risks.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Employee's Worker's Comp						
REVENUES						
508 50830881001	Beg Fund Balance Unreserved				990,905	640,873
508 50834897008	Interfund Trust Contribution	757,477	1,246,226	1,200,314	1,500,000	1,500,000
508 50836111001	Investment Interest	8,423	7,228	10,105	7,500	9,000
508 50836111032	Gain/Loss on Investments	3,434-	43-	3,476		
508 50836132001		1,064				
508 50836940001	Other Judgements/Settlements	40,975	16,098	22,435	10,000	12,000
508 50836972001	Ext Trust Contrib-Employee M	82,339	84,297	76,265	83,500	83,500
Fnd 508	Employee's Worker's Comp	886,844	1,353,807	1,312,596	2,591,905	2,245,373

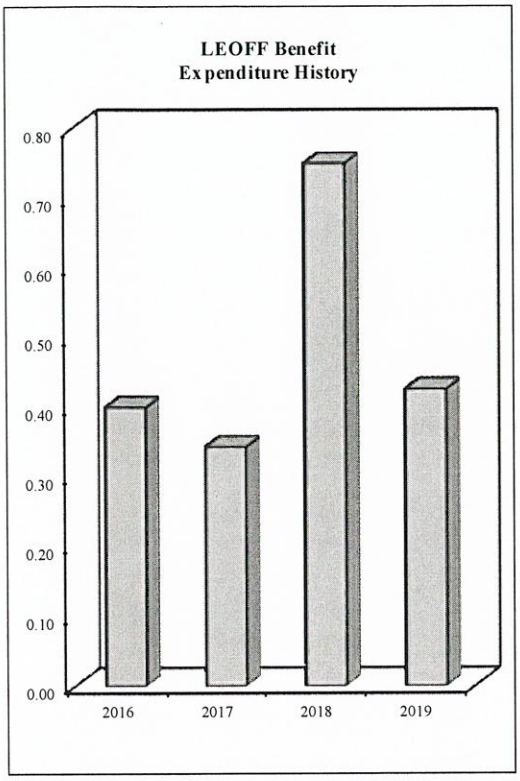
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Employee's Workmen's Comp						
Administration						
Reclassification & Cost Alloc.						
508 100200	Ending Fund Balance				550,735	529,740
Obj 000	Reclassification & Cost Alloc.				550,735	529,740
Salaries						
508 101001	Salaries & Wages	133,410	131,671	122,821	135,152	138,099
508 101002	Salaries-Overtime	426	279	1,027		
508 101010	Accrued Annual Leave	355	1,024	20,182-		
Obj 001	Salaries	134,191	132,974	103,666	135,152	138,099
Personnel Benefits						
508 102002	Benefits-Direct	43,821	46,234	46,093	49,769	51,474
508 102004	Benefits-Bank Accruals	26	50-	222-		
508 102005	Benefits-Pension Expense	19,208	8,180-			
Obj 002	Personnel Benefits	63,055	38,005	45,871	49,769	51,474
Supplies						
508 103101	Office & Operating Supplies	495	1,891		2,000	2,000
508 103104	Printing	532	1,416	89	1,000	1,000
Obj 003	Supplies	1,027	3,307	89	3,000	3,000
Other Services - Charges						
508 104101	Professional Services	368,591	335,768	316,891	500,000	400,000
508 104118	Prof Serv-Audits	829	873		1,000	1,000
508 104191	Prof Serv-Purchasing	58	49	75	82	88
508 104192	Prof Serv-Info Serv	16,723	21,644	20,304	22,150	24,410
508 104199	Prof Serv-DOS	850	1,224	1,153	1,258	1,361
508 104219	Phones Allocated	176	211	193	211	211
508 104301	Travel	757	803	1,762	1,000	2,000
508 104590	Rent-Facil Maint	6,073	6,073	5,567	6,073	6,073
508 104601	Insurance	43,225	45,250	50,119	50,000	60,000
508 104690	Insurance-Interfund	1,627	1,614	1,352	1,475	2,917
508 104901	Miscellaneous	250,629	288,317	197,689	275,000	225,000
Obj 004	Other Services - Charges	689,538	701,827	595,106	858,249	723,060
Sub 010	Administration	887,811	876,113	744,731	1,596,905	1,445,373
Payments to Claimants						
Other Services - Charges						
508 304101	Professional Services	325,393	387,064	340,469	540,000	450,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Employee's Workmen's Comp						
Payments to Claimants						
Other Services - Charges						
508 304901	Miscellaneous	291,959	382,482	236,021	455,000	350,000
Obj 004	Other Services - Charges	617,352	769,546	576,491	995,000	800,000
Sub 030	Payments to Claimants	617,352	769,546	576,491	995,000	800,000
Sub 508	Employee's Worker's Comp	1,505,163	1,645,658	1,321,222	2,591,905	2,245,373
Fnd 508	Employee's Worker's Comp	1,505,163	1,645,658	1,321,222	2,591,905	2,245,373

LEOFF Benefit



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Other Services & Charges	398,997	342,575	748,846	424,873
Total Expenditures	398,997	342,575	748,846	424,873
Ending Fund Equity	1,987,552	2,404,659	1,164,269	1,749,120
Total	2,386,549	2,747,234	1,913,115	2,173,993

Program Description:

The LEOFF (Law Enforcement Officers and Fire Fighters) Benefit Fund is a reserve fund to pay administrative costs, medical premiums and expenses for LEOFF I active and retired employees.

Major Objectives:

To maintain a sufficient reserve to fund the medical premiums and expenses of LEOFF I employees, active and retired.

Revenue/Expenditure Comment:

This program is funded from direct contributions from the General Fund and employee family medical coverage premiums.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
LEOFF Benefit Fund						
REVENUES						
509 50930881001	Beg Fund Balance Unreserved				1,151,115	1,403,793
509 50936111001	Investment Interest	5,812	13,056	24,253	11,000	20,000
509 50936111032	Gain/Loss on Investments	3,981-	3,964-	7,945		
509 50936132001		330				
509 50936971002	LEOFF 1 Med Premium-Self Pay	6,401	592	193	1,000	200
509 50939700002	Operating Transfers In-GF	750,000	750,000	750,000	750,000	750,000
Fnd 509	LEOFF Benefit Fund	758,562	759,685	782,391	1,913,115	2,173,993

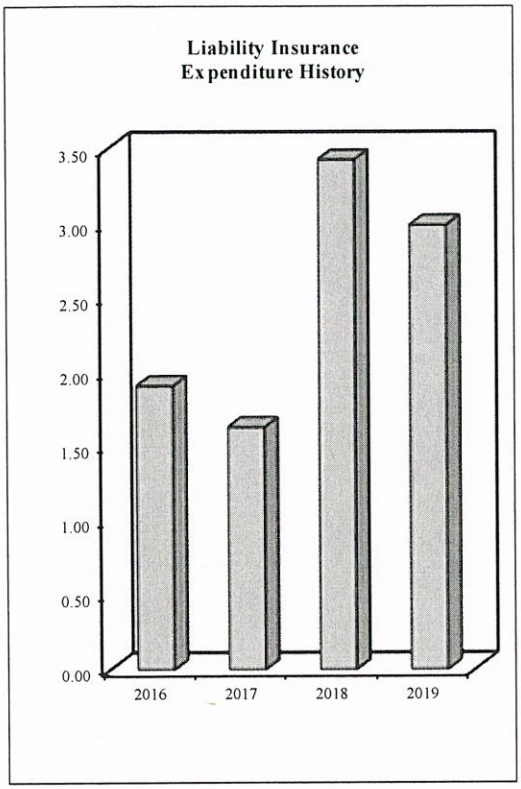
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
LEOFF Benefit Fund						
Administration						
Reclassification & Cost Alloc.						
509 100200	Ending Fund Balance				1,164,269	1,749,120
Obj 000	Reclassification & Cost Alloc.				1,164,269	1,749,120
Salaries						
509 101001	Salaries & Benefits	11,679	11,851	10,797	12,349	12,601
509 101002	Salaries-Overtime	207	375	414		
509 101010	Accrued Annual Leave	343	287	2,646-		
Obj 001	Salaries	12,229	12,513	8,564	12,349	12,601
Personnel Benefits						
509 102002	Benefits-Direct	4,085	4,382	4,171	4,847	5,011
509 102005	Benefits-Pension Expense	103,151-	164,431-			
Obj 002	Personnel Benefits	99,066-	160,049-	4,171	4,847	5,011
Other Services - Charges						
509 104118	Prof Serv-Audits	163	231		500	500
509 104191	Prof Serv-Purchasing	43	37	43	47	50
509 104192	Prof Serv-Tech Services	1,760	2,278	2,137	2,331	2,573
509 104199	Prof Serv-DOS	89	128	121	132	136
509 104219	Phones Allocated	19	22	20	22	22
509 104301	Travel	1,321	1,068	1,092	1,500	1,500
509 104590	Rent-Facilities Maint	640	640	587	640	640
509 104690	Insurance-Interfund	541	541	438	478	840
509 104901	Miscellaneous	700	800	800	1,000	1,000
Obj 004	Other Services - Charges	5,276	5,746	5,237	6,650	7,261
Sub 010	Administration	81,561-	141,790-	17,973	1,188,115	1,773,993
LEOFF I Medical Premiums						
Other Services - Charges						
509 204101	Professional Services	446,847	420,717	143,897	650,000	250,000
Obj 004	Other Services - Charges	446,847	420,717	143,897	650,000	250,000
Sub 020	LEOFF I Medical Premiums	446,847	420,717	143,897	650,000	250,000
LEOFF I Medical Expenses						
Other Services - Charges						
509 304101	Professional Services	33,710	63,648	103,674	75,000	150,000
Obj 004	Other Services - Charges	33,710	63,648	103,674	75,000	150,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
LEOFF Benefit Fund						
Sub 030	LEOFF I Medical Expenses	33,710	63,648	103,674	75,000	150,000
Sub 509	LEOFF Benefit Fund	398,997	342,575	265,544	1,913,115	2,173,993
Fnd 509	LEOFF Benefit Fund	398,997	342,575	265,544	1,913,115	2,173,993

Liability Insurance



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	313,239	422,440	443,584	450,238
Personnel Benefits	271,380	91,600	155,752	159,764
Supplies	2,400	-	-	-
Other Services & Charges	1,317,804	1,112,646	2,825,718	2,373,836
Debt Interest	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Expenditures	1,904,823	1,626,686	3,425,054	2,983,838
Ending Fund Equity	819,941	784,729	526,667	500,000
Total	2,724,764	2,411,415	3,951,721	3,483,838

Program Description:

The Liability Insurance Fund is a reserve fund for liability and property insurance. The fund pays liability insurance premiums, property insurance premiums, employee fidelity bond premiums, and claims and judgments against the County. It also pays for the expenses of claims litigation and risk management, including all or part of the salary of attorneys and clerical staff. Expenses of claims litigation includes, but is not limited to, expert witness fees, consultant fees, deposition and other court fees, and travel expenses for witnesses, consultants and attorneys. The fund also pays for supplies and equipment used by claims defense staff.

Major Objectives:

- Provide a reserve for payment of the above noted expenses avoiding unfunded expenses that vary significantly from month to month and year to year.
- Provide evaluation and defense of claims and suits against the County.

Revenue/Expenditure Comment:

Costs for liability insurance are allocated to all County departments (both general fund departments and non-general fund departments) according to the cost of claims litigation and payments to claimants. Administrative costs, including insurance premiums, are allocated using a five year claims history, operating budget, and the number of staff and vehicles in a department.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Liability Insurance						
REVENUES						
520 52030881001	Beg Fund Balance Unreserved				762,187	404,459
520 52034195001	Legal Services-Agency	2,128	2,922	2,343		
520 52034815001	Legal Services-County	1,695,377	1,565,518	2,553,654	3,160,223	3,053,800
520 52036111001	Investment Interest	8,667	9,941	11,211	13,732	10,000
520 52036111032	Gain/Loss on Investments	2,737-	2,486-	5,223		
520 52036132001		495				
520 52036940001	Other Judgements & Settlemen	47,500				
520 52039700002	Operating Transfers In-GF	15,579	15,579	11,684	15,579	15,579
Fnd 520	Liability Insurance	1,767,009	1,591,474	2,584,116	3,951,721	3,483,838

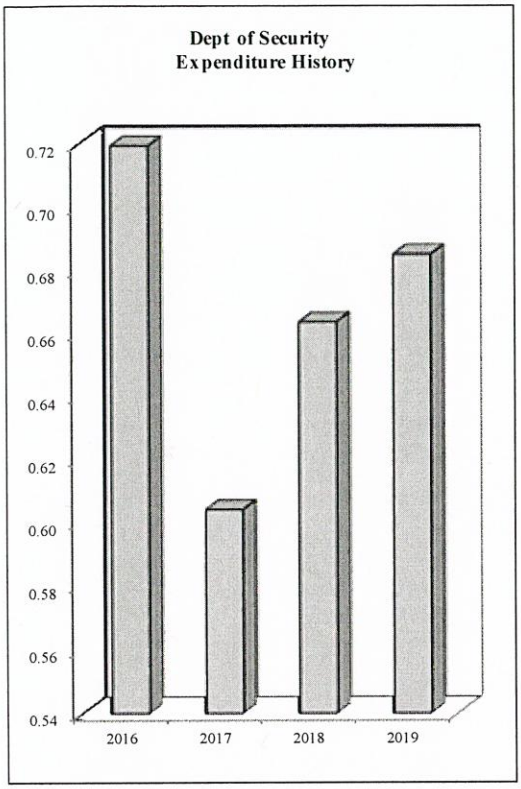
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Liability Insurance						
Administration						
Reclassification & Cost Alloc.						
520 100200	Ending Fund Balance				526,667	500,000
Obj 000	Reclassification & Cost Alloc.				526,667	500,000
Salaries						
520 101001	Salaries & Wages	304,369	417,167	393,165	435,384	439,238
520 101002	Salaries-Overtime	2,597	982	396	1,200	3,000
520 101003	Salaries-Extra Help				7,000	8,000
520 101010	Accrued Annual Leave	6,273	4,290	51,338-		
Obj 001	Salaries	313,239	422,440	342,223	443,584	450,238
Personnel Benefits						
520 102002	Benefits-Direct	115,059	140,608	129,401	155,752	159,764
520 102004	Benefits-Bank Accruals	290	71	45		
520 102005	Benefits-Pension Expense	156,031	49,079-			
Obj 002	Personnel Benefits	271,380	91,600	129,446	155,752	159,764
Supplies						
520 103101	Office & Operating Supplies	2,400				
Obj 003	Supplies	2,400				
Other Services - Charges						
520 104101	Professional Services		52	22		
520 104102	Prof Serv-Harassment Traing	54,320	25,528		40,000	40,000
520 104118	Audit Costs	986	1,105			
520 104128	Prof Serv-Lexis	3,513	5,539	3,253	4,000	4,800
520 104191	Prof Serv-Purchasing	450	380	220	240	257
520 104202	Communication-Postage		62			
520 104301	Travel	525	190	264		
520 104302	Travel-Administration				1,000	1,000
520 104305	Travel-Training	7,360		625	3,000	3,000
520 104401	Advertising			190		
520 104601	Insurance	6,201	13,445	12,455	12,200	13,500
520 104603	Insurance Property	180,009	425,213	172,304	185,000	195,000
520 104604	Insurance Liability	446,235		423,049	470,000	675,000
520 104901	Miscellaneous		50	550	450	1,700
520 104913	Misc-BAR Dues		221			
520 104914	Misc-Payments to Claimants	9,609-				
520 104915	Misc-Registration		375			
Obj 004	Other Services - Charges	689,990	472,161	612,932	715,890	934,257

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Liability Insurance						
Sub 010	Administration	1,277,008	986,201	1,084,601	1,841,893	2,044,259
	Payments to Claimants					
	Other Services - Charges					
520 304101	Professional Services	6,406	2,015	480	15,000	15,000
520 304119	Prof Serv-Consultants	6,283	378	1,479	30,000	30,000
520 304121	Prof Serv-Depositions	2,075		1,936	20,000	20,000
520 304123	Prof Serv-Exhibits		613	474		
520 304127	Prof Serv-Legal	353,146	531,729	306,587	605,500	324,157
520 304202	Communication-Postage	165	13			
520 304901	Miscellaneous	30				
520 304914	Misc-Payments to Claimants	248,851	104,133	1,511,411	1,397,600	1,006,000
Obj 004	Other Services - Charges	616,956	638,881	1,822,367	2,068,100	1,395,157
Sub 030	Payments to Claimants	616,956	638,881	1,822,367	2,068,100	1,395,157
	Tax Assessment Litigation					
	Other Services - Charges					
520 404121	Prof Serv-Depositions				5,000	5,000
520 404127	Prof Serv-Legal	10,858	1,604		34,728	34,422
520 404202	Communication-Postage				1,000	2,000
520 404901	Miscellaneous				1,000	3,000
Obj 004	Other Services - Charges	10,858	1,604		41,728	44,422
Sub 040	Tax Assessment Litigation	10,858	1,604		41,728	44,422
Sub 520	Liability Insurance	1,904,823	1,626,686	2,906,968	3,951,721	3,483,838
Fnd 520	Liability Insurance	1,904,823	1,626,686	2,906,968	3,951,721	3,483,838

Department of Security



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	311,980	331,698	342,809	350,018
Personnel Benefits	255,641	99,396	149,898	156,488
Supplies	6,009	8,571	12,750	13,700
Other Services & Charges	145,550	164,655	158,036	164,613
Total Expenditures	719,180	604,320	663,493	684,819
Ending Fund Equity	(151,748)	(125,834)	62,512	43,476
Total	567,432	478,486	726,005	728,295

Program Description:

The Yakima County Department of Security is a public safety agency established in 1995 by the Board of County Commissioners upon recommendation by the County Courthouse Security Task Force. The mission of the Department of Security is to provide a professional government protection program for county employees and citizens. Specific attention is directed to the facilities and county government operations that involve criminal and civil justice processes.

Major Objectives:

1. Continue to provide adequate security services during working hours at these locations:
   Courthouse, Juvenile Justice Center, Secured Civil Courtrooms and Probation Facility.
2. Conduct a minimum of 20 hours of specialized training per officer in the area of professional security and public safety.
3. Conduct a minimum of three firearm qualifications for all commissioned staff.
4. Conduct regular courthouse alarm system performance reviews:
   - Audit all devices for #location.
   - Audit report (annunciation).
   - What changes and why.

Revenue/Expenditure Comment:

This department is funded by other departments based on square footage and category of security risk.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Department of Security						
REVENUES						
530 53030881001	Beg Fund Balance Unreserved				76,325	48,869
530 53034193002	Building Security Serv-Badge	1,205	3,890	4,140	2,000	3,000
530 53034818001	Security - Law & Justice	524,705	529,932	525,725	547,424	570,913
530 53034818002	Security - Other Funds	92,585	92,593	65,234	97,256	102,513
530 53034818003	Security - Extra Charges	3,225	3,821	2,691	3,000	3,000
Fnd 530	Department of Security	621,720	630,236	597,790	726,005	728,295

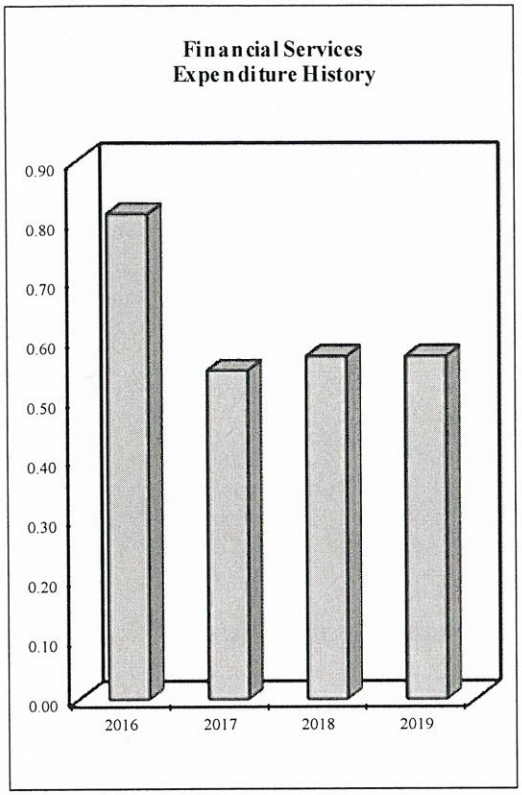
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Department of Security						
Dept of Security						
DOS						
Reclassification & Cost Alloc.						
530 5300200	Ending Fund Balance				62,512	43,476
Obj 000	Reclassification & Cost Alloc.				62,512	43,476
Salaries						
530 5301001	Salaries & Benefits	279,662	307,788	289,158	314,609	320,418
530 5301002	Salaries-Overtime	27,496	23,537	23,386	23,700	25,100
530 5301010	Accrued Annual Leave	4,823	374	39,494-	4,500	4,500
Obj 001	Salaries	311,980	331,698	273,050	342,809	350,018
Personnel Benefits						
530 5302002	Benefits-Direct	136,539	141,893	139,896	145,098	149,788
530 5302004	Benefits-Bank Accruals	1,017	373	74-	1,000	1,000
530 5302005	Benefits-Pension Expense	115,249	49,079-			
530 5302009	Benefits-Cleaning	742	1,156	1,014	800	1,200
530 5302014	Benefits-Uniforms	2,094	5,053	1,788	3,000	4,500
Obj 002	Personnel Benefits	255,641	99,396	142,624	149,898	156,488
Supplies						
530 5303101	Office & Operating Supplies	704	2,179	681	600	1,350
530 5303104	Printing		35	1,119	200	200
530 5303117	Ammunition	467		1,296	800	1,000
530 5303199	Misc Supplies	15			500	500
530 5303201	Fuel Consumed	3,426	4,483	4,577	5,150	5,150
530 5303501	Small Tools & Minor Equipmen	654		184	500	500
530 5303590	Small Attrac Computer/Monito	743	1,875		5,000	5,000
Obj 003	Supplies	6,009	8,571	7,857	12,750	13,700
Other Services - Charges						
530 5304101	Professional Services	85,903	94,160	72,226	88,368	89,800
530 5304191	Prof Serv-Purchasing	2,171	1,843	468	510	536
530 5304192	Prof Serv-Tech Services	18,116	19,986	18,163	19,814	24,298
530 5304201	Communications-Telephone	3,094	4,388	2,606	3,846	3,878
530 5304219	Phone Charges Allocated	312	288	264	288	288
530 5304305	Travel-Training				1,978	1,978
530 5304401	Advertising	459			450	
530 5304501	Operating Rental & Leases	3,419	9,972	3,969	7,680	7,680
530 5304520	Leased Assets	329	369	487	328	328
530 5304590	Rent-Facilities Maint	26,170	26,170	23,749	26,170	26,170
530 5304690	Insurance-Interfund	2,562	2,559	2,044	2,230	3,533
530 5304801	Repair & Maintenance		2	761	500	250

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Department of Security						
Dept of Security						
DOS						
Other Services - Charges						
530 5304806	Vehicle Repair&Maint	3,279	4,918	308	5,000	5,000
530 5304901	Miscellaneous	375-			874	874
530 5304924	Tuition	113				
Obj 004	Other Services - Charges	145,550	164,655	125,045	158,036	164,613
Sub 530	DOS	719,180	604,320	548,577	726,005	728,295
Sub 530	Department of Security	719,180	604,320	548,577	726,005	728,295
Fnd 530	Department of Security	719,180	604,320	548,577	726,005	728,295

Financial Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	464,631	406,253	372,547	362,003
Personnel Benefits	283,670	86,404	140,813	140,942
Supplies	8,780	7,514	6,000	7,500
Other Services & Charges	54,382	49,213	53,670	62,740
Total Expenditures	811,463	549,384	573,030	573,185
Ending Fund Balance	(238,083)	(168,554)	31,506	51,382
Total	573,380	380,830	604,536	624,567

Program Description:

Financial Services is established to centralize financial and accounting functions for departments and funds under the direction of the Board of County Commissioners with the exception of Public Services. Financial Services also serves as the central grant administration department, responsible for coordination of grant programs. The department provides program support to other departments by ensuring fiscal and programmatic accountability of Federal and State funds, property and other assets awarded to Yakima County.

Current services provided include the following:

- Full accounting for Facilities Services, Technology Services, Department of Corrections, GIS, Purchasing, Printing, Community Services, Board of County Commissioners, and Non-Departmental.
- Manage asset inventory county-wide (excluding Public Services).
- Manage P-Cards, Travel Cards, and office supply accounts.
- County–wide budgeting development and support.
- Indirect Cost Plan development and implementation.
- Capital projects.
- Other activities as required.

Major Objectives:

- Effectively manage the financial and accounting functions of the departments and funds served.
- Ensure proper disbursal of and accounting for Federal and State funds.
- Provide County-wide grant compliance review and technical assistance.
- Perform sub-recipient audits and monitor pass through funding.
- Ensure compliance with requirements applicable to Federal and State financial assistance programs.
- Serve as a County liaison to funding agencies, other municipalities, local business and the general public.
- Budget development and oversight.

Revenue/Expenditure Comment:

The expenses of operating the fund are covered through program support charges to departments and funds served.

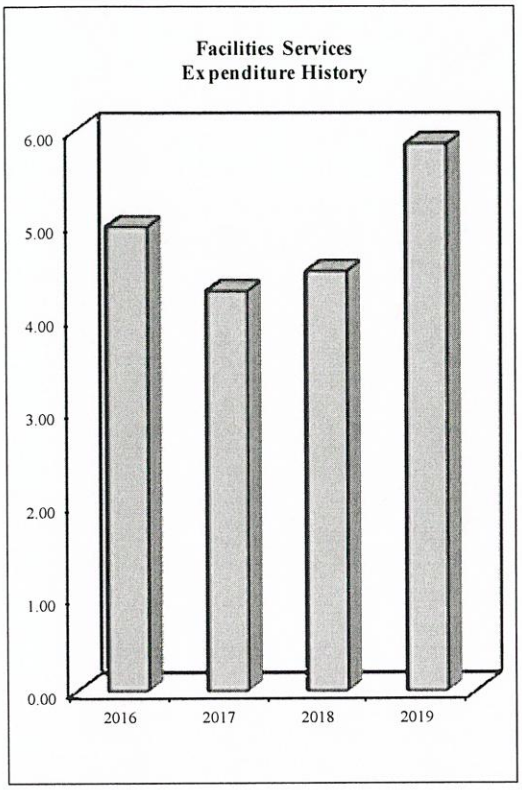
2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Financial Services						
REVENUES						
540 10034814001	Program Support Grants	13,170-				
540 54030881001	Beg Fund Balance Unreserved				31,506	51,382
540 54034814001	Program Support	700,761	617,330	525,269	573,030	573,185
540 54036111001	Investment Interest	1,368	1,930	2,134		
540 54036111032	Gain/Loss on Investments	493-	349-	842		
540 54036132001		177				
540 54036991001	Other Misc Revenue			3,124		
Fnd 540	Financial Services	688,644	618,912	531,368	604,536	624,567

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Financial Services						
Reclassification & Cost Alloc.						
ODt 0200	Ending Fund Balance				31,506	51,382
Obj 000	Reclassification & Cost Alloc.				31,506	51,382
Salaries						
ODt 1001	Salaries & Wages	462,993	421,346	334,157	367,547	357,003
ODt 1002	Salaries-Overtime	1,884	296	2,536		
ODt 1010	Accrued Annual Leave	245-	15,390-	69,462-	5,000	5,000
Obj 001	Salaries	464,631	406,253	267,231	372,547	362,003
Personnel Benefits						
ODt 2002	Benefits-Direct	149,295	141,935	114,640	140,813	140,942
ODt 2004	Benefits-Bank Accruals	82-	1,728	190-		
ODt 2005	Benefits-Pension Expense	134,457	57,258-			
Obj 002	Personnel Benefits	283,670	86,404	114,451	140,813	140,942
Supplies						
ODt 3101	Office & Operating Supplies	8,125	3,713	4,324	5,500	5,500
ODt 3501	Small Tools & Minor Equipment	655	45	1,350	500	500
ODt 3590	Small Attrac-Tracked Inventory		3,755	1,445		1,500
Obj 003	Supplies	8,780	7,514	7,118	6,000	7,500
Other Services - Charges						
ODt 4101	Professional Services	12	66		150	150
ODt 4118	Prof Serv-Audits	440	471			
ODt 4119	Prof Serv-Consultants				500	550
ODt 4191	Prof Serv-Purchasing Serv	1,063	846	335	365	389
ODt 4192	Prof Serv-Tech Services	27,306	22,401	16,843	18,374	25,294
ODt 4202	Communication-Postage	90	61	174	236	150
ODt 4219	Phone Charges-Allocated	624	576	396	432	432
ODt 4301	Travel	3,705	4,633	2,947	10,000	10,000
ODt 4401	Advertising	363		195	500	500
ODt 4501	Operating Rentals & Leases		40		100	100
ODt 4590	Rent-Facilities Services	14,079	14,079	12,906	14,079	14,079
ODt 4690	Insurance-Interfund	4,948	2,856	2,231	2,434	4,230
ODt 4801	Repairs - Maintenance			54		500
ODt 4901	Miscellaneous	1,751	3,184	1,753	6,500	6,366
Obj 004	Other Services - Charges	54,382	49,213	37,833	53,670	62,740
Fnd 540	Financial Services	811,463	549,384	426,633	604,536	624,567

Facilities Services



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Salaries & Wages	1,175,331	1,202,214	1,447,140	1,561,854
Personnel Benefits	1,352,721	147,630	690,059	713,009
Supplies	283,002	317,346	284,500	348,000
Other Services & Charges	1,824,950	1,792,417	1,786,350	2,108,299
Intergovernmental	11,586	14,023	10,500	-
Capital Outlay	7,613	-	5,000	10,000
Operating Transfers Out	316,074	806,113	271,004	1,117,878
Total Expenditures	4,971,277	4,279,743	4,494,553	5,859,040
Ending Fund Equity	1,593,467	1,698,054	2,202,401	1,899,410
Total	6,564,744	5,977,797	6,696,954	7,758,450

Program Description:

The Facilities Services Fund was established to provide for the maintenance, major improvements, cleaning and operations of Yakima County buildings and grounds.

Major Objectives:

- To bring existing facilities into compliance with life safety codes.
- To correct past deferred maintenance.
- To provide a productive work environment for County employees.
- To provide assessable convenient facilities for customers and visitors.
- To provide for structured planned growth of County facilities.
- To insure economical operation of facilities and utilities.
- To provide competent trained facilities personnel.

Revenue/Expenditure Comment:

Resources will be dedicated to continue a three point attack on outstanding Facilities issues.

- We will continue to implement conservation programs to reduce utility costs in all our buildings, building on past successes where in some major buildings we have cut electrical and natural gas consumption in half.
- We will continue to implement programs attacking the backlog of many years of deferred maintenance aligning these programs within the framework of future modifications.
- We will continue to protect the taxpayer's assets and plan for the future replacement and growth of County Facilities by insuring funding is available to maintain the County Facility assets.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Facilities Services						
REVENUES						
580 58030881001	Beg Fund Balance Unreserved				1,801,108	2,357,687
580 58034893001	Interfund Rent-Courthouse	1,238,865	1,230,189	1,117,302	1,219,231	1,219,231
580 58034893002	Interfund Rent-Youth Center	585,350	585,350	536,571	585,350	585,350
580 58034893003	Interfund Rent-Detention	1,131,738	1,131,738	1,143,754	1,247,732	1,251,171
580 58034893004	Interfund Rent-Rest Center	198,950	198,950	177,840	198,950	224,763
580 58034893005	Interfund Rent-Gen Admin	221,713	221,713	203,237	221,713	221,713
580 58034893006	Interfund Rent-1st Street	14,719	22,844	20,940	22,844	22,842
580 58034893007	Interfund Rent-Tech Services	80,550	80,550	73,838	80,550	80,550
580 58034893008	Interfund Rent-New Jail	677,570	722,060	1,070,197	1,167,488	1,167,488
580 58034893009	Interfund Rent-Safeway Bldg	36,815	36,815	33,218	36,815	36,815
580 58034893010	Interfund Rent-NYSO	25,720	25,720	23,577	25,720	527,200
580 58036111001	Investment Interest	24,835	35,492	37,485	10,000	10,000
580 58036111032	Gain/Loss on Investments	11,399-	2,861-	14,260		
580 58036132001		2,104				
580 58036230001	Parking	50,460	50,730	41,010	53,640	53,640
580 58036250007	LT Rent-Rest Center Agency	25,813	25,813	23,662	25,813	
580 58036910001	Sale of Scrap and Junk	5				
580 58036990001		615				
580 58036991001	Other Misc. Revenue		470	3,025		
580 58039530001	Comp Loss Recoveries		12			
580 58039700001	Operating Transfers In	11,168				
Fnd 580	Facilities Services	4,315,591	4,365,586	4,519,915	6,696,954	7,758,450

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance							
Administration Non Bldg							
Reclassification & Cost Alloc.							
580 1000101		Transfers Out-Fund 315	200,000	690,000	2,470,124	1,400,000	1,000,000
580 1000102		Transfers Out-Debt	116,074	116,113	121,003	121,004	117,878
580 1000200		Ending Fund Balance				952,401	1,899,410
Obj 000	Reclassification & Cost Alloc.		316,074	806,113	2,591,127	2,473,405	3,017,288
Salaries							
580 1001001		Salaries & Benefits	175,154	207,291	217,522	1,362,140	1,441,354
580 1001002		Salaries-Overtime	4,805	10,533	11,931	25,000	50,000
580 1001003		Salaries-Extra Help				35,000	35,000
580 1001009		Call out/ Standby	20,029	22,084	19,600	25,000	35,500
Obj 001	Salaries		199,987	239,908	249,053	1,447,140	1,561,854
Personnel Benefits							
580 1002002		Benfits Direct	77,098	92,782	99,983	690,059	713,009
580 1002003		Benefits-Indirect	46,263	58,422	59,997		
580 1002004		Benefits-Bank Accruals			42		
580 1002005		Benefits-Pension Expense	906,051	377,951-			
Obj 002	Personnel Benefits		1,029,412	226,747-	160,022	690,059	713,009
Supplies							
580 1003101		Office & Operating Supplies	1,339	552	1,036	16,000	16,000
580 1003105		Operating Supplies	5,642	13,800	44,135	250,000	306,000
580 1003201		Fuel Consumed	17		34	5,000	5,000
580 1003501		Small Tools & Minor Equipmen	230	430	5,994	8,000	11,000
580 1003590		Small Attrac Computer/Monito	198		9,265	5,500	10,000
Obj 003	Supplies		7,426	14,782	60,464	284,500	348,000
Other Services - Charges							
580 1004101		Professional Services	1,433	97	12	13,000	16,000
580 1004137		Prof Serv-Program Support	57,816	53,346	52,670	57,458	59,274
580 1004191		Prof Serv-Purchasing	17,088	14,511	12,613	13,760	14,649
580 1004192		Prof Serv-Tech Services	55,757	58,951	42,329	46,177	56,855
580 1004201		Communications-Telephone	5,099	3,489	3,223	6,500	6,500
580 1004202		Communications-Postage	79	227	89	550	550
580 1004219		Phone Charges Allocated	1,482	1,296	1,188	1,296	1,296
580 1004301		Travel				500	500
580 1004401		Advertising	2,867	1,125	540	1,000	1,200
580 1004501		Operating Rental & Leases	24,022	28,678	30,665	20,000	202,001
580 1004690		Insurance-Interfund	109,740	33,789	30,112	32,849	47,280
580 1004701		Utilties-Services	2,283	2,870		1,320,000	1,397,934

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
Administration Non Bldg						
Other Services - Charges						
580 1004801	Repair & Maintenance	11,560	9,892	4,591	225,000	245,000
580 1004901	Miscellaneous	723	737	314	24,260	24,260
580 1004957	Inter Gov Prof Services					5,000
580 1004958	Tax / Operating Assessments					10,000
Obj 004	Other Services - Charges	289,949	209,008	178,347	1,762,350	2,088,299
Intergovernmental Services						
580 1005101	Intergov Prof Serv				5,000	
580 1005301	External Tax & Assessments	362			5,500	
Obj 005	Intergovernmental Services	362			10,500	
Capital Outlay						
580 1006401	Machinery & Equipment	5,101		7,052	5,000	10,000
Obj 006	Capital Outlay	5,101		7,052	5,000	10,000
Other						
580 1009101	Depreciation/Amortization	23,276	18,744		24,000	20,000
Obj 009	Other	23,276	18,744		24,000	20,000
Sub 100	Administration Non Bldg	1,871,588	1,061,808	3,246,064	6,696,954	7,758,450
#1 Courthouse 1941						
Salaries						
580 1011001	Salaries & Benefits	87,099	89,824	84,650		
580 1011002	Salaries-Overtime	662	3,435	3,798		
Obj 001	Salaries	87,760	93,259	88,448		
Personnel Benefits						
580 1012002	Benefits-Direct	33,355	35,438	37,042		
580 1012003	Benefits-Indirect	24,578	26,106	24,766		
580 1012004	Benefits-Bank Accruals	19				
Obj 002	Personnel Benefits	57,952	61,544	61,808		
Supplies						
580 1013101	Office & Operating Supplies	51	477	145		
580 1013105	Operating Supplies	50,291	45,671	13,969		
580 1013501	Small Tools & Minor Equipmen	806	2,351	7,087		
Obj 003	Supplies	51,148	48,499	21,201		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
#1 Courthouse 1941						
Other Services - Charges						
580 1014101	Professional Services	2,880	598	312		
580 1014201	Communications-Telephone	12				
580 1014202	Communications-Postage			10		
580 1014701	Utilities-Services	83,927	79,564	59,831		
580 1014801	Repairs & Maintenance	11,554	7,230	9,221		
580 1014901	Miscellaneous	1,896	2,556	1,974		
Obj 004	Other Services - Charges	100,270	89,948	71,348		
Intergovernmental Services						
580 1015101	Intergov Prof Serv	830	179	385		
580 1015301	External Tax & Assessments	360	795	775		
Obj 005	Intergovernmental Services	1,191	974	1,160		
Sub 101	#1 Courthouse 1941	298,321	294,224	243,964		
#2 Courthouse 1962						
Salaries						
580 1021001	Salaries & Benefits	141,848	130,898	127,091		
580 1021002	Salaries-Overtime	3,452	3,970	9,565		
Obj 001	Salaries	145,300	134,869	136,657		
Personnel Benefits						
580 1022002	Benefits-Direct	55,158	51,193	57,308		
580 1022003	Benefits-Indirect	40,638	37,719	38,264		
Obj 002	Personnel Benefits	95,797	88,912	95,572		
Supplies						
580 1023101	Office & Operating Supplies	284	453	466		
580 1023105	Operating Supplies	24,527	28,777	5,245		
580 1023501	Small Tools & Minor Equipmen	996	1,278	1,463		
Obj 003	Supplies	25,807	30,509	7,174		
Other Services - Charges						
580 1024101	Professional Services	5,760	10,683	3,477		
580 1024701	Utilities-Services	138,787	141,060	119,514		
580 1024801	Repairs & Maintenance	25,355	30,249	47,770		
580 1024901	Miscellaneous	668	9	334		
Obj 004	Other Services - Charges	170,571	182,001	171,094		

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance							
#2 Courthouse 1962							
Intergovernmental Services							
580	1025101	Intergov Prof Serv	949	338	540		
580	1025301	External Tax & Assessments	732	1,074	1,653		
Obj 005		Intergovernmental Services	1,681	1,412	2,193		
Capital Outlay							
580	1026401	Machinery & Equipment	2,512				
Obj 006		Capital Outlay	2,512				
Sub 102		#2 Courthouse 1962	441,668	437,702	412,690		
#3 County Corrections center							
Salaries							
580	1031001	Salaries & Benefits	90,885	69,409	61,958		
580	1031002	Salaries-Overtime	3,818	6,374	2,954		
Obj 001		Salaries	94,703	75,783	64,912		
Personnel Benefits							
580	1032002	Benefits-Direct	36,006	28,799	27,259		
580	1032003	Benefits-Indirect	26,472	21,208	18,197		
580	1032004	Benefits-Bank Accruals			120		
Obj 002		Personnel Benefits	62,478	50,007	45,576		
Supplies							
580	1033101	Office & Operating Supplies	1,161	689	122		
580	1033105	Operating Supplies	23,676	41,696	7,073		
580	1033201	Fuel Consumed	198	181	622		
580	1033501	Small Tools & Minor Equipmen	1,006	1,618	353		
580	1033590	Small Attract Computer/Monit	119				
Obj 003		Supplies	26,160	44,185	8,170		
Other Services - Charges							
580	1034101	Professional Services	445	414	2,948		
580	1034201	Communications-Telephone	1,149	1,313	297		
580	1034202	Communications-Postage	40	9	42		
580	1034501	Operating Rental & Leases	3,199				
580	1034701	Utilities-Services	226,681	267,149	249,475		
580	1034801	Repairs & Maintenance	46,358	48,600	43,626		
580	1034901	Miscellaneous	263	6			
Obj 004		Other Services - Charges	278,136	317,492	296,389		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
#3 County Corrections center						
Intergovernmental Services						
580 1035101	C Intergov Prof Serv	57	258			
Obj 005	Intergovernmental Services	57	258			
Sub 103	#3 County Corrections center	461,534	487,725	415,047		
#4 General Admin Bldg						
Salaries						
580 1041001	Salaries & Benefits	22,018	29,066	41,191		
580 1041002	Salaries-Overtime	684	1,811	378		
Obj 001	Salaries	22,702	30,877	41,569		
Personnel Benefits						
580 1042002	Benefits-Direct	8,627	11,880	17,429		
580 1042003	Benefits-Indirect	6,353	8,370	11,639		
Obj 002	Personnel Benefits	14,980	20,250	29,069		
Supplies						
580 1043105	Operating Supplies	6,194	9,841	1,829		
580 1043501	Small Tools & Minor Equipmen			107		
580 1043590	Small Attract Computer/Monit	153				
Obj 003	Supplies	6,346	9,841	1,936		
Other Services - Charges						
580 1044101	Professional Services		112	268		
580 1044301	Travel			136		
580 1044701	Utilities-Services	95,893	62,272	50,853		
580 1044801	Repairs & Maintenance	10,323	10,703	11,259		
580 1044901	Miscellaneous	931	792	665		
Obj 004	Other Services - Charges	107,147	73,879	63,182		
Intergovernmental Services						
580 1045101	Intergov Prof Serv	322	90	261		
580 1045301	External Tax & Assessments	361	618	466		
Obj 005	Intergovernmental Services	684	708	728		
Sub 104	#4 General Admin Bldg	151,858	135,555	136,483		

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance							
#5 Main Jail							
Salaries							
580 1051001		Salaries & Benefits	152,961	151,268	160,944		
580 1051002		Salaries-Overtime	7,403	14,686	6,020		
580 1051009		Call Out		578	70		
Obj 001	Salaries		160,363	166,531	167,034		
Personnel Benefits							
580 1052002		Benefits-Direct	60,939	63,265	69,994		
580 1052003		Benefits-Indirect	44,899	46,608	46,756		
Obj 002	Personnel Benefits		105,839	109,874	116,750		
Supplies							
580 1053101		Office & Operating Supplies	327	913	787		
580 1053105		Operating Supplies	47,053	50,984	7,883		
580 1053201		Fuel Consumed	391	561	714		
580 1053501		Small Tools & Minor Equipmen	2,104	2,528	1,530		
580 1053590		Small Attract Computer/Monit	2,846				
Obj 003	Supplies		52,721	54,986	10,914		
Other Services - Charges							
580 1054101		Professional Services	960	146	3,455		
580 1054202		Communications-Postage	254	13	45		
580 1054701		Utilities-Services	330,209	410,467	343,362		
580 1054801		Repairs & Maintenance	59,151	48,431	74,830		
580 1054901		Miscellaneous	820	697	504		
Obj 004	Other Services - Charges		391,394	459,754	422,196		
Intergovernmental Services							
580 1055101		Intergov Prof Serv	1,762	381	652		
580 1055301		External Tax & Assessments	783	1,339	1,306		
Obj 005	Intergovernmental Services		2,545	1,720	1,958		
Sub 105	#5 Main Jail		712,862	792,865	718,852		
#6 Jail Annex							
Salaries							
580 1061001		Salaries & Benefits	29,726	40,512	42,195		
580 1061002		Salaries-Overtime	1,348	2,943	2,461		
Obj 001	Salaries		31,074	43,455	44,655		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
#6 Jail Annex						
Personnel Benefits						
580 1062002	Benefits-Direct	11,808	16,515	18,729		
580 1062003	Benefits-Indirect	8,699	12,162	12,504		
Obj 002	Personnel Benefits	20,506	28,677	31,232		
Supplies						
580 1063105	Operating Supplies	7,379	12,187	935		
580 1063501	Small Tools & Minor Equipmen	213	330	11		
580 1063590	Small Attract Computer/Monit		76			
Obj 003	Supplies	7,592	12,592	947		
Other Services - Charges						
580 1064101	Professional Services		146	920		
580 1064202	Communications-Postage	17				
580 1064501	Operating Rental & Leases	162				
580 1064701	Utilities-Services	63,702	74,090	72,132		
580 1064801	Repairs & Maintenance	19,828	27,231	26,196		
Obj 004	Other Services - Charges	83,709	101,468	99,248		
Intergovernmental Services						
580 1065101	Intergov Prof Serv	196	280	243		
Obj 005	Intergovernmental Services	196	280	243		
Sub 106	#6 Jail Annex	143,077	186,472	176,325		
#7 Juvenile Justice Center						
Salaries						
580 1071001	Salaries & Benefits	90,926	104,919	88,116		
580 1071002	Salaries-Overtime	3,013	4,645	1,879		
Obj 001	Salaries	93,939	109,564	89,995		
Personnel Benefits						
580 1072002	Benefits-Direct	35,709	41,636	37,714		
580 1072003	Benefits-Indirect	26,302	30,668	25,198		
580 1072004	Benefits-Bank Accruals	26				
Obj 002	Personnel Benefits	62,037	72,304	62,912		
Supplies						
580 1073101	Office & Operating Supplies		201	425		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
#7 Juvenile Justice Center						
Supplies						
580 1073105	Operating Supplies	22,583	28,564	7,224		
580 1073201	Fuel Consumed	205	173	217		
580 1073501	Small Tools & Minor Equipmen	253	3,576	2,426		
580 1073590	Small Attract Computer/Monit	776		184		
Obj 003	Supplies	23,817	32,514	10,477		
Other Services - Charges						
580 1074101	Professional Services	52	73	3,232		
580 1074201	Communications-Telephone	327				
580 1074202	Communications-Postage			7		
580 1074701	Utilities-Services	204,682	150,204	142,409		
580 1074801	Repairs & Maintenance	21,473	18,533	24,274		
580 1074901	Miscellaneous	1,904	1,892	1,295		
Obj 004	Other Services - Charges	228,438	170,702	171,217		
Intergovernmental Services						
580 1075101	Intergov Prof Serv	632	1,161	474		
580 1075301	External Tax & Assessments	1,845	3,157	3,079		
Obj 005	Intergovernmental Services	2,477	4,318	3,552		
Sub 107	#7 Juvenile Justice Center	410,707	389,402	338,152		
#8 Restitution Center						
Salaries						
580 1081001	Salaries & Benefits	87,542	69,006	43,920		
580 1081002	Salaries-Overtime	2,633	2,228	967		
Obj 001	Salaries	90,175	71,235	44,887		
Personnel Benefits						
580 1082002	Benefits-Direct	34,271	27,071	18,806		
580 1082003	Benefits-Indirect	25,223	19,938	12,563		
Obj 002	Personnel Benefits	59,494	47,008	31,369		
Supplies						
580 1083101	Office & Operating Supplies	1,098	752	374		
580 1083105	Operating Supplies	18,875	10,399	1,655		
580 1083201	Fuel Consumed	401	572	838		
580 1083501	Small Tools & Minor Equipmen	1,941	393	1,247		
580 1083590	Small Attract Computer/Monit	734				

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
#8 Restitution Center						
Obj 003	Supplies	23,049	12,115	4,113		
Other Services - Charges						
580 1084101	Professional Services		88	2,463		
580 1084501	Operating Rental & Leases	334	290	545		
580 1084701	Utilities-Services	80,701	76,962	64,970		
580 1084801	Repairs & Maintenance	3,457	12,009	20,003		
580 1084901	Miscellaneous	1,752	2,148	1,567		
Obj 004	Other Services - Charges	86,244	91,497	89,548		
Intergovernmental Services						
580 1085101	Intergov Prof Serv	453	453			
Obj 005	Intergovernmental Services	453	453			
Sub 108	#8 Restitution Center	259,415	222,308	169,917		
#9 Facilites Services Bldg						
Salaries						
580 1091001	Salaries & Benefits	51,967	57,387	31,468		
580 1091002	Salaries-Overtime	992	4,140	2,749		
Obj 001	Salaries	52,958	61,527	34,217		
Personnel Benefits						
580 1092002	Benefits-Direct	20,124	23,381	14,338		
580 1092003	Benefits-Indirect	14,828	17,227	9,581		
Obj 002	Personnel Benefits	34,952	40,608	23,919		
Supplies						
580 1093101	Office & Operating Supplies	7,095	13,893	5,251		
580 1093105	Operating Supplies	12,192	32,259	2,445		
580 1093201	Fuel Consumed	168	38			
580 1093501	Small Tools & Minor Equipmen	30,646	5,778	4,475		
580 1093502	Computer Software		190			
580 1093590	Small Attract Computer/Monit	1,042				
Obj 003	Supplies	51,142	52,158	12,172		
Other Services - Charges						
580 1094101	Professional Services		10,558	2,186		
580 1094201	Communications-Telephone	806	816	2,387		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
#9 Facilites Services Bldg						
Other Services - Charges						
580 1094401	Advertising		654	55		
580 1094501	Operating Rental & Leases	394	51	1,729		
580 1094701	Utilities-Services	19,228	24,538	21,270		
580 1094801	Repairs & Maintenance	1,946	5,754	10,648		
580 1094901	Miscellaneous	5,119	4,760	4,498		
Obj 004	Other Services - Charges	27,493	47,131	42,773		
Intergovernmental Services						
580 1095101	Intergov Prof Serv			125		
580 1095301	External Tax & Assessments	1,084	2,173	2,153		
Obj 005	Intergovernmental Services	1,084	2,173	2,278		
Sub 109	#9 Facilites Services Bldg	167,629	203,596	115,358		
#12 First Street Conf/ Morgue						
Salaries						
580 1121001	Salaries & Benefits	5,246	6,468	5,262		
580 1121002	Salaries-Overtime	381	707	130		
Obj 001	Salaries	5,627	7,175	5,392		
Personnel Benefits						
580 1122002	Benefits-Direct	2,138	2,727	2,263		
580 1122003	Benefits-Indirect	1,576	2,009	1,510		
Obj 002	Personnel Benefits	3,714	4,736	3,773		
Supplies						
580 1123105	Operating Supplies	327	1,840	24		
Obj 003	Supplies	327	1,840	24		
Other Services - Charges						
580 1124101	Professional Services	960	211	430		
580 1124701	Utilities-Services	17,766	9,949	5,254		
580 1124801	Repairs & Maintenance	433	12	683		
Obj 004	Other Services - Charges	19,159	10,172	6,368		
Intergovernmental Services						
580 1125301	External Tax & Assessments	163	280	273		
Obj 005	Intergovernmental Services	163	280	273		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Services						
Facilities Maintenance						
Sub 112	#12 First Street Conf/ Morgue	28,990	24,202	15,831		
#13 Technology Services						
Salaries						
580 1131001	Salaries & Benefits	7,922	7,525	9,750		
580 1131002	Salaries-Overtime	653	166	674		
Obj 001	Salaries	8,576	7,692	10,424		
Personnel Benefits						
580 1132002	Benefits-Direct	3,259	2,923	4,375		
580 1132003	Benefits-Indirect	2,401	2,154	2,916		
Obj 002	Personnel Benefits	5,660	5,076	7,291		
Supplies						
580 1133105	Operating Supplies	2,445	819	221		
580 1133501	Small Tools & Minor Equipmen			312		
Obj 003	Supplies	2,445	819	532		
Other Services - Charges						
580 1134101	Professional Services		964	677		
580 1134501	Operating Rental & Leases			30		
580 1134701	Utilities-Services	15,647	14,404	13,564		
580 1134801	Repairs & Maintenance		3	3,204		
580 1134901	Miscellaneous	433	260	32		
Obj 004	Other Services - Charges	16,080	15,631	17,508		
Intergovernmental Services						
580 1135301	External Tax & Assessments	692	828	832		
Obj 005	Intergovernmental Services	692	828	832		
Sub 113	#13 Technology Services	33,453	30,046	36,587		
18th Street Shop						
Salaries						
580 1141001	Salaries & Benefits	2,439	49	1,073		
Obj 001	Salaries	2,439	49	1,073		
Personnel Benefits						
580 1142002	Benefits-Direct	927	19	451		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
18th Street Shop						
Personnel Benefits						
580 1142003	Benefits-Indirect	683	14	300		
Obj 002	Personnel Benefits	1,610	32	751		
Other Services - Charges						
580 1144801	Repair & Maintenance		1,700	848		
Obj 004	Other Services - Charges		1,700	848		
Intergovernmental Services						
580 1145101	Intergo Prof Services			164		
Obj 005	Intergovernmental Services			164		
Sub 114	18th Street Shop	4,048	1,781	2,836		
Terrace Heights						
Salaries						
580 1151001	Salaries & Benefits	89	71	121		
Obj 001	Salaries	89	71	121		
Personnel Benefits						
580 1152002	Benefits-Direct	34	27	51		
580 1152003	Benefits-Indirect	25	20	34		
Obj 002	Personnel Benefits	59	47	85		
Sub 115	Terrace Heights	148	118	206		
Performance Park						
Salaries						
580 1161001	Salaries & Benefits	5,294	1,163	2,800		
580 1161002	Salaries-Overtime			84		
Obj 001	Salaries	5,294	1,163	2,884		
Personnel Benefits						
580 1162002	Benefits-Direct	2,012	442	1,211		
580 1162003	Benefits-Indirect	1,482	326	807		
Obj 002	Personnel Benefits	3,494	768	2,019		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
Performance Park						
Supplies						
580 1163101	Office & Operating Supplies	3,944	910	39		
580 1163501	Small Tools & Minor Equipmen			87		
Obj 003	Supplies	3,944	910	125		
Other Services - Charges						
580 1164701	Utilities-Services	2,211	2,222	1,884		
580 1164801	Repair & Maintenance	875	1,070	2,195		
Obj 004	Other Services - Charges	3,086	3,293	4,080		
Sub 116	Performance Park	15,817	6,133	9,108		
SAR Building						
Salaries						
580 1181001	Salaries &Wages	51		141		
580 1181002	Salaries-Overtime			256		
Obj 001	Salaries	51		397		
Personnel Benefits						
580 1182002	Benefits-Direct	19		167		
580 1182003	Benefits-Indirect	14		111		
Obj 002	Personnel Benefits	34		278		
Supplies						
580 1183101	Office & Operating Supplies	43				
580 1183590	Small Attrac Computer/Monito	561				
Obj 003	Supplies	604				
Sub 118	SAR Building	688		674		
YSO Building						
Salaries						
580 1191001	Salaries &Wages	6,619	4,276	8,075		
580 1191002	Salaries-Overtime	98		383		
Obj 001	Salaries	6,717	4,276	8,458		
Personnel Benefits						
580 1192002	Benefits-Direct	2,552	1,625	3,552		
580 1192003	Benefits-Indirect	1,881	1,197	2,368		

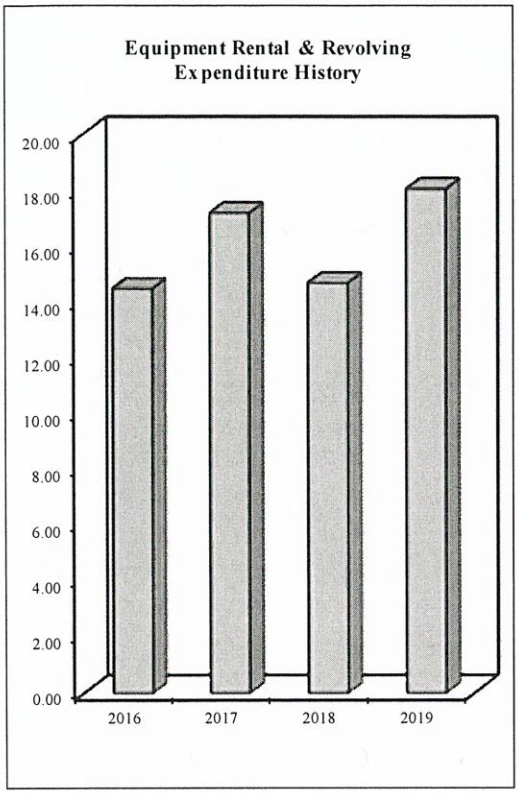
2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
YSO Building						
Obj 002	Personnel Benefits	4,433	2,822	5,920		
Supplies						
580 1193101	Office & Operating Supplies	367	1,596	2,023		
580 1193201	Fuel Consumed			55		
Obj 003	Supplies	367	1,596	2,078		
Other Services - Charges						
580 1194801	Repair & Maintenance			1,602		
Obj 004	Other Services - Charges			1,602		
Sub 119	YSO Building	11,517	8,694	18,058		
YC Fairgrounds						
Salaries						
580 1201001	Salaries & Benefits	126	254	155		
580 1201002	Salaries-Overtime		43			
Obj 001	Salaries	126	298	155		
Personnel Benefits						
580 1202002	Benefits-Direct	48	113	65		
580 1202003	Benefits-Indirect	35	83	43		
Obj 002	Personnel Benefits	83	196	108		
Supplies						
580 1203101	Office Supplies	106				
Obj 003	Supplies	106				
Intergovernmental Services						
580 1205301	C Intergov Tax or Assess		620			
Obj 005	Intergovernmental Services		620			
Sub 120	YC Fairgrounds	314	1,114	263		
YC Health District						
Salaries						
580 1211001	Salaries & Benefits	54				
Obj 001	Salaries	54				

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Facilities Maintenance						
YC Health District						
Personnel Benefits						
580 1212002	Benefits-Direct	20				
580 1212003	Benefits-Indirect	15				
Obj 002	Personnel Benefits	36				
Sub 121	YC Health District	89				
Property Mgmy Division						
Salaries						
580 2151001	Salaries & Benefits		71	161		
Obj 001	Salaries		71	161		
Personnel Benefits						
580 2152002	Benefits-Direct		32	76		
580 2152003	Benefits-Indirect		11	24		
Obj 002	Personnel Benefits		43	100		
Sub 200	Property Mgmy Division		114	262		
Salary/Benefit						
Salaries						
580 9991001	Salaries & Benefits	173,188	138,081	160,707		
580 9991002	Salaries-Overtime	443	18	282		
580 9991010	Accrued Annual Leave	6,231-	16,314	126,764-		
Obj 001	Salaries	167,400	154,413	34,225		
Personnel Benefits						
580 9992002	Benefits-Direct	95,529	141,849	114,012		
580 9992003	Benefits-Indirect	304,954-	300,497-	303,639-		
580 9992004	Benefits-Bank Accruals	421-	120	1,015-		
Obj 002	Personnel Benefits	209,846-	158,527-	190,642-		
Sub 900	Salary/Benefit	42,447-	4,114-	156,417-		
Sub 580	Facilities Services	4,971,277	4,279,743	5,900,260	6,696,954	7,758,450
Fnd 580	Facilities Services	4,971,277	4,279,743	5,900,260	6,696,954	7,758,450

Equipment Rental & Revolving Fund



Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Equipment Rental	9,616,999	11,405,362	9,730,293	12,044,431
Central Stores	3,467,650	4,417,603	3,659,518	4,486,600
Mechanical Shop	1,294,205	1,143,868	1,280,383	1,511,490
ER&R Facility	-	-	-	-
Fabrication Shop	95,057	204,457	-	-
Total Expenditures	14,473,911	17,171,290	14,670,194	18,042,521
Ending Fund Equity	10,507,723	9,994,748	3,806,663	8,490,827
Total	24,981,634	27,166,038	18,476,857	26,533,348

Program Description:

Equipment Rental and Revolving Fund is established to increase government efficiency by allowing departments to replace equipment at the end of the equipment useful cycle.

This fund is responsible for a variety of other functions which includes the purchase, maintenance, and repair of Yakima County Assets; The operation and maintenance of two Road Maintenance Facilities: the permitting and operation of twelve County owned pits and quarries, and educating and promoting safety in the workplace by providing training to County Road employees.

Major Objectives:

- Providing equipment to ensure low maintenance and operations costs while providing modern efficient equipment for use by County Departments.
- Ensuring worker training and safety through education and self-awareness.
- Reclamation and operation of Quarries and Pit-Sites that meet or exceed state requirements and ensuring adequate mineral resources needed for Yakima County Road Construction and Maintenance projects.

Revenue/Expenditure Comment:

Funding for this program comes from rental rates charged for use of equipment, central stores, and facilities.

2019 Final Budget
Revenue
As of November 30, 2018

		2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Equipment Rental and Revolving						
REVENUES						
591 59130800001	Begin Unreserv Fund Balance				5,780,950	12,766,100
591 59136111001	Investment Interest	53,238	70,327	81,076	85,000	60,000
591 59136111032	Gain/Loss on Investments	24,257-	1,514-	25,771	4,668	
591 59136132001		4,532				
591 59136140007	Interest - Interfund	60,968	54,415	47,582	62,797	47,582
591 59136210001	Equipment/Vehicle Rent-Sht T	6,253,509	6,469,542	6,179,657	7,741,209	6,103,000
591 59136910001	Sale of Scrap & Junk	11,483	2,214	5,295	11,829	2,281
591 59136940001	Other Judgements & Settement	151			156	
591 59136990001		50				
591 59136991001	Other Misc Revenue		9	2	52	
591 59137910002	Capital Contrb-Interfund	579,591	8,929	141,321	596,979	9,197
591 59138880001	Prior Years Correction		395,993			
591 59139510001	Proceeds from Sale/Fixed Ass	151,957	78,908	92,535	156,516	200,000
591 59139510002	Proceeds From Trade In Value		913,950	124,000	124,000	150,000
591 59139520001	Comp Loss/Impairment Insuran	1,311	51,597	57,852	57,800	53,145
591 59139540001	Gain (Loss) on Disp-Cap Asse		904,073-			
591 59139570001	Cost of Disposal Capital Ass	49,100-	2,300-		50,573-	50,000-
592 59230800001	Beginning Fund Balance				2,150,000	3,287,100
592 59232191001	Franchise Fees	5,700			5,871	
592 59234175002	Sales Plans NT			40		
592 59234820001	Sales of Road Materials	510,292	717,052	380,057	610,333	500,000
592 59234820002	Sale of CR screenings	13,632	17,137	673	5,000	1,000
592 59234820003	Sale of Top/Base Coarse	8,079	33,439	19,372	22,321	10,000
592 59234820007	Sale of Screenings	915	80	15	942	
592 59234820008	Sale of Rip Rap	22	39	18		
592 59234820009	Sale of Pit Run	16,641	5,184		2,000	2,000
592 59234840001	Sales of Parts	781,636	788,947	477,365	600,000	800,000
592 59234850001	Sales of Fuel	683,581	846,747	798,111	954,088	850,000
592 59234870001	Other Sales of Merchandise	2,828	57,016	55,482	74,000	60,000
592 59234870002	Other Sales - Oil	19,899	21,881	20,125	24,000	12,000
592 59234870003	Other Sales - Signs		5,041	10,802	11,900	20,000
592 59236111001	Investment Interest	15,366	26,258	35,880	37,827	15,000
592 59236111032	Gain/Loss on Investments	6,140-	470-	6,610	5,647-	
592 59236132001		657				
592 59236140003	Interest - Other	1				
592 59236290001	Other Rent & Use Charges	500	500	500	515	515
592 59236910001	Sale of Scrap & Junk	749	546	772	771	562
592 59236980001	Other Inmaterial Adjustments	25,031			25,782	
592 59236990011		636				
592 59236991045	Misc-Reimbursement of Costs				655	
592 59239700001	Operating Transfers In		191,275			
595 59530800001	Begin Unreserv Fund Balance				202,000	339,275
595 59534830001	Vehicle/Equipment Repair Chg	433,935	668,262	854,455	873,100	664,900
595 59536111001	Investment Interest	1,838	2,487	5,680	1,893	2,562
595 59536111032	Gain/Loss on Investments	10-	180-	190	81	185-
595 59536132001		88				
595 59536250001	Space/Facility Lease-Lng Ter	597,683	597,682	547,876	615,612	615,613

2019 Final Budget
Revenue
As of November 30, 2018

			2016 Actual	2017 Actual	2018 Current	2018 Budget	2019 Budget
Equipment Rental and Revolving							
REVENUES							
595 59536250004		Space/Facility Lease-Eleph M		11,701	11,701		
595 59536550021		Space/Rental - Elephant Mtn				11,701	11,701
595 59536910001		Sale of Scrap & Junk	166		131	171	
595 59538880001		Prior Years Correction		395,993-			
595 59539520001		Comp Loss/Impairment Insur	1,860				
597 59734870001	C	Other Sales of Merchandise	69,787	8,682			
597 59736111001	C	Investment Interest	161	54			
597 59736111032	C	Gain/Loss on Investments	2-	2			
597 59736132001			4				
Fnd 590		Equipment Rental and Revolving	10,228,967	10,741,367	9,980,946	20,796,299	26,533,348

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental & Revolving							
Administration							
Reclassification & Cost Alloc.							
591 1000200		Ending Fund Balance				3,330,380	7,296,874
Obj 000	Reclassification & Cost Alloc.					3,330,380	7,296,874
Salaries							
591 1001001		Salaries & Benefits	176,408	179,239	155,590	181,700	184,929
591 1001002		Salaries-Overtime	474	3,158	4,271	5,200	3,253
591 1001003		Salaries-Extra Help	213			219	
Obj 001	Salaries		177,096	182,397	159,861	187,119	188,182
Personnel Benefits							
591 1002002		Benefits-Direct	71,618	76,132	69,112	77,500	78,416
591 1002003		Benefits-Indirect	25,281	24,433	20,567	26,039	25,167
591 1002005		Benefits-Pension Expense	154,568-			159,205-	
Obj 002	Personnel Benefits		57,669-	100,566	89,680	55,666-	103,583
Supplies							
591 1003101		Office & Operating Supplies	13,680	9	2,500	10,000	10,000
591 1003501		Small Tools & Minor Equipmen	8	209	54		215
591 1003502		Computer Software	3	2		1,000	
Obj 003	Supplies		13,692	220	2,555	11,000	10,215
Other Services - Charges							
591 1004101		Professional Services	3,500	4,010	147	3,605	4,130
591 1004125		Prof Serv-Indirect Costs	49,250	53,822	51,936	56,657	68,218
591 1004191		Prof Serv-Purchasing Serv	18,366	15,287	9,541	10,408	11,120
591 1004192		Prof Serv-Info Services	26,822	24,608	29,981	32,706	42,695
591 1004201		Communications-Telephone	2,557	2,243	2,375	2,634	2,310
591 1004301		Travel	767	21	1,954	2,400	
591 1004401		Advertising	95			98	3,000
591 1004501		Operating Rental & Leases	228,778	228,436	209,704	235,641	235,289
591 1004901		Miscellaneous	5,399	5,201	2,884	3,500	5,500
Obj 004	Other Services - Charges		335,535	333,628	308,521	347,649	372,262
Sub 100	Administration		468,653	616,811	560,616	3,820,482	7,971,116
Prior Period Corrections							
Reclassification & Cost Alloc.							
591 5870591		C Operating TRF Out		100,000			103,000
Obj 000	Reclassification & Cost Alloc.			100,000			103,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental & Revolving						
Sub 588	Prior Period Corrections		100,000			103,000
Depreciation						
Other						
591 6309101	Depreciation/Amortization	2,704,790	3,141,546	2,159,065	2,785,934	3,235,792
Obj 009	Other	2,704,790	3,141,546	2,159,065	2,785,934	3,235,792
Sub 630	Depreciation	2,704,790	3,141,546	2,159,065	2,785,934	3,235,792
EQ Operations						
Salaries						
591 6801001	Salaries & Wages	4,139	3,677	1,335	4,262	3,787
591 6801002	Salaries-Overtime	932	109		960	112
591 6801003	Salaries-Extra Help	4,121	3,197		4,245	3,293
Obj 001	Salaries	9,191	6,984	1,335	9,467	7,192
Personnel Benefits						
591 6802002	Benefits-Direct	2,790	2,248	639	2,874	2,315
591 6802003	Benefits-Indirect	651	568	197	671	585
Obj 002	Personnel Benefits	3,441	2,816	836	3,545	2,900
Supplies						
591 6803101	Office & Operating Supplies	751,573	953,855	807,276	890,000	1,000,000
591 6803201	Fuel Consumed	716,685	926,164	1,030,586	1,132,000	850,000
591 6803501	Small Tools & Minor Equipmen	8,241		2,333	8,488	
591 6803502	Computer Software	3,229			3,326	
Obj 003	Supplies	1,479,728	1,880,019	1,840,195	2,033,814	1,850,000
Other Services - Charges						
591 6804101	Professional Services	23,101	1,019	12,065	23,794	24,000
591 6804201	Communication-Telephone		40,643	29,648	36,000	25,000
591 6804202	Communication-Postage		14	11		14
591 6804401	Advertising		294			303
591 6804501	Operating Rentals & Leases	8,902	7,089	4,696	9,169	8,000
591 6804690	Liability Insurance	76,891	55,318	69,426	75,737	35,029
591 6804801	Repairs & Maintenance	1,223,585	1,592,656	1,738,724	1,945,000	2,000,000
591 6804901	Miscellaneous	490		5,393	6,500	
Obj 004	Other Services - Charges	1,332,969	1,697,033	1,859,962	2,096,200	2,092,346

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental & Revolving						
EQ Operations						
Other						
591 6809101	Depreciation/Amortization	57-			59-	
Obj 009	Other	57-			59-	
Sub 680	EQ Operations	2,825,272	3,586,851	3,702,328	4,142,967	3,952,438
Capital Outlay						
Capital Outlay						
591 9406401	Machinery & Equipment	3,618,285	3,960,154	3,794,269	3,822,000	4,078,959
Obj 006	Capital Outlay	3,618,285	3,960,154	3,794,269	3,822,000	4,078,959
Sub 940	Capital Outlay	3,618,285	3,960,154	3,794,269	3,822,000	4,078,959
Sub 591	Equipment Rental and Revolving	9,617,000	11,405,362	10,216,278	14,571,383	19,341,305
Central Stores						
Central Stores						
Administration						
Reclassification & Cost Alloc.						
592 1000200	Ending Fund Balance				367,208	1,071,577
Obj 000	Reclassification & Cost Alloc.				367,208	1,071,577
Salaries						
592 1001001	Salaries & Benefits	60,101	58,387	85,466	92,500	110,553
592 1001002	Salaries-Overtime	89	17	467	92	18
592 1001003	Salaries-Extra Help			99		
592 1001010	Accrued Annual Leave	6,860-			7,065-	
Obj 001	Salaries	53,331	58,404	86,032	85,527	110,571
Personnel Benefits						
592 1002002	Benefits-Direct	24,944	24,822	39,330	42,600	34,921
592 1002003	Benefits-Indirect	8,952	7,911	11,362	12,400	8,148
Obj 002	Personnel Benefits	33,896	32,733	50,692	55,000	43,069
Supplies						
592 1003101	Office & Operating Supplies	12-	124	222		1,000
592 1003501	Small Tools & Minor Equipmen			806		
Obj 003	Supplies	12-	124	1,028		1,000

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving						
Central Stores						
Central Stores						
Administration						
Other Services - Charges						
592 1004101	Professional Services	6,731	1,371		6,958	1,412
592 1004191	Prof Serv-Purchasing Serv	18,366	15,287	9,541	10,408	11,120
592 1004192	Prof Serv-Info Services	13,352	9,904	11,279	12,304	42,694
592 1004202	Communications-Postage			17		
592 1004501	Operating Rental & Leases	167,060	176,821	184,919	200,917	182,126
592 1004901	Miscellaneous	11,181	11,809	15,048	24,430	12,000
592 1004958	Tax / Operating Assessments					195
Obj 004	Other Services - Charges	216,690	215,192	220,803	255,017	249,547
Intergovernmental Services						
592 1005301	External Taxes & Oper Assess	124	189	194	128	
Obj 005	Intergovernmental Services	124	189	194	128	
Other						
592 1009101	Depreciation/Amortization	572	572	572	589	589
Obj 009	Other	572	572	572	589	589
Sub 100	Administration	304,600	307,214	359,321	763,469	1,476,353
Pits/Quarries Operations						
Salaries						
592 2801001	Salaries & Wages		1,065	8,427	8,200	12,000
592 2801003	Salaries-Extra Help			142		
Obj 001	Salaries		1,065	8,569	8,200	12,000
Personnel Benefits						
592 2802002	Benefits-Direct		479	4,066	3,950	6,000
592 2802003	Benefits-Indirect		160	1,264	1,300	1,800
Obj 002	Personnel Benefits		639	5,330	5,250	7,800
Supplies						
592 2803101	Office & Operating Supplies	1,342		233	1,382	
592 2803401	Purchases for Inv of Resale	108,264	92,616	176,985-	10,000	95,394
Obj 003	Supplies	109,606	92,616	176,752-	11,382	95,394
Other Services - Charges						
592 2804101	Professional Services		95			98
592 2804202	Communication-Postage			15		

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving						
Central Stores						
Central Stores						
Pits/Quarries Operations						
Other Services - Charges						
592 2804401	Advertising			783		
592 2804501	Operating Rentals & Leases		190	2,227	1,200	196
592 2804701	Utility Services	571	904	654	588	931
592 2804801	Repairs & Maintenance		146			150
592 2804901	Miscellaneous	2,500			2,575	
Obj 004	Other Services - Charges	3,071	1,335	3,680	4,363	1,375
Other						
592 2809201	Store Issues	312,862	632,101		216,000	651,064
Obj 009	Other	312,862	632,101		216,000	651,064
Sub 280	Pits/Quarries Operations	425,540	727,756	159,173-	245,195	767,633
Sign Shop Operations						
Salaries						
592 3801001	Salaries & Benefits			441		
Obj 001	Salaries			441		
Personnel Benefits						
592 3802002	Benefits-Direct			212		
592 3802003	Benefits-Indirect			66		
Obj 002	Personnel Benefits			278		
Supplies						
592 3803401	Purchases for Inv of Resale		33,370	22,453-	13,507-	34,371
Obj 003	Supplies		33,370	22,453-	13,507-	34,371
Other						
592 3809201	Store Issues		58,228		63,000	59,975
Obj 009	Other		58,228		63,000	59,975
Sub 380	Sign Shop Operations		91,598	21,734-	49,493	94,346
Central Stores Operations						
Salaries						
592 4801001	Salaries & Wages		9,190	234		9,466
592 4801002	Salaries-Overtime		20	244		
Obj 001	Salaries		9,210	478		9,466

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving						
Central Stores						
Central Stores						
Central Stores Operations						
Personnel Benefits						
592 4802002	Benefits-Direct		3,960	226		4,080
592 4802003	Benefits-Indirect		1,197	64		1,233
Obj 002	Personnel Benefits		5,157	290		5,313
Supplies						
592 4803101	Office & Operating Supplies		314	896		323
592 4803401	Purchases for Inv of Resale	651,977	751,724	19,970-	671,536	774,276
Obj 003	Supplies	651,977	752,038	19,074-	671,536	774,599
Other Services - Charges						
592 4804501	Operating Rentals & Leases		6,000	6,193	7,500	6,180
Obj 004	Other Services - Charges		6,000	6,193	7,500	6,180
Other						
592 4809201	Store Issues	779,304	732,804		602,683	754,788
Obj 009	Other	779,304	732,804		602,683	754,788
Sub 480	Central Stores Operations	1,431,281	1,505,210	12,114-	1,281,719	1,550,346
Fuel Operations						
Supplies						
592 5803401	Purchases for Inv of Resale	1,294,872	1,602,988	825,747	1,832,000	1,643,190
Obj 003	Supplies	1,294,872	1,602,988	825,747	1,832,000	1,643,190
Other Services - Charges						
592 5804957	Intergov Prof Services					682
Obj 004	Other Services - Charges					682
Intergovernmental Services						
592 5805101	Intergov Prof Services	662	662	1,015	682	
Obj 005	Intergovernmental Services	662	662	1,015	682	
Other						
592 5809201	Store Issues	10,694	5,463	813,950-	17,500	5,627
Obj 009	Other	10,694	5,463	813,950-	17,500	5,627
Sub 580	Fuel Operations	1,306,229	1,609,113	12,812	1,850,182	1,649,499

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving						
Central Stores						
Central Stores						
Capital Outlay						
Salaries						
592 9401001	Salaries & Wages			10,104	11,700	
592 9401002	Salaries-Overtime			1,465	1,700	
592 9401003	Salaries-Extra Help			1,361	1,700	
Obj 001	Salaries			12,930	15,100	
Personnel Benefits						
592 9402002	Benefits-Direct			5,621	6,500	
592 9402003	Benefits-Indirect			1,528	1,800	
Obj 002	Personnel Benefits			7,149	8,300	
Supplies						
592 9403101	Office & Operating Supplies			13,862	142,000	
Obj 003	Supplies			13,862	142,000	
Other Services - Charges						
592 9404501	Operating Rentals & Leases			2,283	2,300	
592 9404801	Repairs & Maintenance			2,125	2,600	
Obj 004	Other Services - Charges			4,407	4,900	
Capital Outlay						
592 9406301	Other Improvements			28,885	160,000	20,000
592 9406501	Construction Projects		176,712			
Obj 006	Capital Outlay		176,712	28,885	160,000	20,000
Sub 940	Capital Outlay		176,712	67,234	330,300	20,000
Sub 592	Central Stores	3,467,650	4,417,603	246,346	4,520,358	5,558,177
Mechanical Shop						
Mechanical Shop						
Administration						
Reclassification & Cost Alloc.						
595 1000200	Ending Fund Balance				109,075	122,376
Obj 000	Reclassification & Cost Alloc.				109,075	122,376
Salaries						
595 1001001	Salaries & Benefits	125,407	71,319	74,677	129,169	151,770
595 1001002	Salaries-Overtime	2,902	1,299	1,404	2,989	1,338

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving							
Mechanical Shop							
Mechanical Shop							
Administration							
Salaries							
595 1001003		Salaries-Extra Help	14,297	1,626	1,141	14,726	1,675
595 1001010		Accrued Annual Leave	4,352-	4,090	61,478-	4,483-	4,213
Obj 001	Salaries		138,254	78,334	15,744	142,401	158,996
Personnel Benefits							
595 1002002		Benefits-Direct	110,401	105,267	142,628	113,713	108,425
595 1002003		Benefits-Indirect	15,826	4,541	3,813	16,301	4,677
595 1002005		Benefits-Pension Expense		144,637-			
Obj 002	Personnel Benefits		126,227	34,829-	146,440	130,014	113,102
Supplies							
595 1003101		Office & Operating Supplies	18,936	3,865	5,399	19,504	3,981
595 1003501		Small Tools & Minor Equipmen	1,458	2,601	1,356	1,502	2,679
595 1003590		Small Attrac Computer/Monito	3,016			3,106	
Obj 003	Supplies		23,410	6,467	6,754	24,112	6,660
Other Services - Charges							
595 1004101		Professional Services	11,148	2,106	473	11,482	2,169
595 1004192		Prof Serv-Info Services	5,504	3,023	3,946	4,305	
595 1004201		Communications-Telephone	3,109	724	740	3,202	3,860
595 1004202		Communications-Postage	755	10	27	778	10
595 1004292		Communication-TS Phone	614	504	462	504	630
595 1004301		Travel	1,232	597	212	1,270	614
595 1004401		Advertising	843	2,141	2,089	868	2,205
595 1004501		Operating Rental & Leases	28,359	26,875	24,617	29,210	27,681
595 1004701		Utilities-Services	70,960	37,015	36,221	73,089	38,125
595 1004801		Repair & Maintenance	17,244	2,956	1,463	17,761	3,045
595 1004901		Miscellaneous	10,223	13,057	9,033	14,022	13,449
595 1004957		Intergov Prof Serv					302
595 1004958		Tax / Operating Assessments					1,615
Obj 004	Other Services - Charges		149,992	89,007	79,286	156,491	93,705
Intergovernmental Services							
595 1005101		Intergov Prof Serv	251	293		259	
595 1005301		External Taxes & Oper Assess	1,127	1,568	1,613	1,161	
Obj 005	Intergovernmental Services		1,378	1,860	1,613	1,420	
Other							
595 1009101		Depreciation/Amortization	234,585	234,585	234,585	241,623	241,623

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving							
Mechanical Shop							
Mechanical Shop							
Administration							
Obj 009	Other		234,585	234,585	234,585	241,623	241,623
Sub 100	Administration		673,846	375,424	484,422	805,136	736,462
Fringe Overhead							
Salaries							
595 1091001		Salaries & Wages	14,429	28,180	16,174	14,863	40,000
Obj 001	Salaries		14,429	28,180	16,174	14,863	40,000
Personnel Benefits							
595 1092002		Benefits-Direct	52,203-	51,604-	103,978-	53,769-	53,152-
595 1092003		Benefits-Indirect	66,606-	56,479-	60,751-	68,604-	1,260-
595 1092004		Benefits-Bank Accruals	1,585-	1,222-	2,641-	1,633-	58,173-
Obj 002	Personnel Benefits		120,394-	109,306-	167,371-	124,006-	112,585-
Sub 109	Fringe Overhead		105,964-	81,126-	151,197-	109,143-	72,585-
EQ Operations							
Salaries							
595 3801001		Salaries & Wages	161,981	267,841	300,664	338,840	321,409
595 3801002		Salaries-Overtime	9,540	9,405	6,509	9,826	11,286
595 3801003		Salaries-Extra Help	2,065	765	113	2,126	918
Obj 001	Salaries		173,585	278,011	307,286	350,792	333,613
Personnel Benefits							
595 3802002		Benefits-Direct	72,379	119,351	144,477	162,550	143,221
595 3802003		Benefits-Indirect	32,378	36,048	40,141	45,349	43,258
Obj 002	Personnel Benefits		104,757	155,399	184,618	207,899	186,479
Supplies							
595 3803101		Office & Operating Supplies	130,725	87,234	40,553	80,000	89,851
595 3803201		Fuel Consumed			1,206		
595 3803501		Small Tools & Minor Equipmen	1,609	32,765	14,887	18,657	55,000
595 3803590		Small Attrac-Tracked Invento	17,087	27,452	6,694	17,600	28,276
Obj 003	Supplies		149,421	147,452	63,341	116,257	173,127
Other Services - Charges							
595 3804101		Professional Services	13,022	14,139	15,054	16,413	14,563
595 3804201		Communication-Telephone	4,870	4,298	3,886	5,016	4,427

2018 Final Budget
Expenditures
As of November 30, 2017

		2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving						
Mechanical Shop						
Mechanical Shop						
EQ Operations						
Other Services - Charges						
595 3804202	Communication-Postage		10			10
595 3804301	Travel			333		
595 3804501	Operating Rentals & Leases	1,988	150	5,080	6,148	155
595 3804701	Utility Services	55,133	94,460	69,520	56,788	97,294
595 3804801	Repairs & Maintenance	59,651	50,378	24,646	80,441	51,889
595 3804901	Miscellaneous	180	5,261	5	185	5,419
Obj 004	Other Services - Charges	134,845	168,696	118,523	164,991	173,757
Intergovernmental Services						
595 3805101	Intergov Prof Services	303		737	312	
Obj 005	Intergovernmental Services	303		737	312	
Capital Outlay						
595 3806401	Machinery & Equipment	61,979			63,838	
Obj 006	Capital Outlay	61,979			63,838	
Other						
595 3809101	Depreciation/Amortization	6,619	7,404		6,818	7,626
Obj 009	Other	6,619	7,404		6,818	7,626
Sub 380	EQ Operations	631,509	756,961	674,506	910,907	874,602
Capital Outlay						
Capital Outlay						
595 9406401	Machinery & Equipment	33,846	38,194		34,861	39,340
Obj 006	Capital Outlay	33,846	38,194		34,861	39,340
Debt Service-Interest						
595 9408201	Interest on Interfund Debt	60,968	54,415	47,582	62,797	56,047
Obj 008	Debt Service-Interest	60,968	54,415	47,582	62,797	56,047
Sub 940	Capital Outlay	94,814	92,609	47,582	97,658	95,387
Sub 595	Mechanical Shop	1,294,205	1,143,868	1,055,313	1,704,558	1,633,866

2018 Final Budget
Expenditures
As of November 30, 2017

			2015 Actual	2016 Actual	2017 Current	2017 Budget	2018 Budget
Equipment Rental and Revolving							
Fabrication Shop							
Fabrication Shop							
Administration							
Reclassification & Cost Alloc.							
597 1000100	C	Operating Transfers Out		191,275			
Obj 000	Reclassification & Cost Alloc.			191,275			
Salaries							
597 1001001			7,699	4,554			
Obj 001	Salaries		7,699	4,554			
Personnel Benefits							
597 1002002			2,729	1,778			
597 1002003			1,232	538			
Obj 002	Personnel Benefits		3,961	2,316			
Other Services - Charges							
597 1004101			37				
597 1004192			927	202			
597 1004501			39,726	23,172			
Obj 004	Other Services - Charges		40,690	23,374			
Sub 100	Administration		52,349	221,519			
Fab Shop Operations							
Supplies							
597 3803401	C	Purchases for Inv of Resale	13,114-	17,062-			
Obj 003	Supplies		13,114-	17,062-			
Other							
597 3809201	C	Store Issues	55,822				
Obj 009	Other		55,822				
Sub 380	Fab Shop Operations		42,708	17,062-			
Sub 597	Fabrication Shop		95,057	204,457			
Fnd 590	Equipment Rental and Revolving		14,473,911	17,171,291	11,517,937	20,796,299	26,533,348