YAKIMA COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW

Second Quarter 2018

2018 Budget Adjustments Summary

June 2018

Description			Debit	Credit	Source
General Fund					
Sheriff STOP Grant					
	Sheriff	Prof Services/Travel	26,960	(26,960)	STOP Grant
			26,960	(26,960)	
Child Support Enforcement Grant					
	Superior Court	Prof Services	9,000	(9,000)	Child Support Enforcement Grant
			9,000	(9,000)	
Unused 2017 Voices for Children Donation					
	Juvenile	Volunteer Support	3,223	(3,223)	Committed Fund Balance
			3,223	(3,223)	
Reconciliation of Clerk's 2017 Contingency					
				75,222	Unassigned Fund Balance
				(75,222)	Transfer In-3/10th's Sales Tax-Clerk Contingency Reconcile
			-	-	
Marshall & Swift Table Updates					
	Assessor	Professional Services	33,910	(33,910)	Committed Fund Balance-Contingency
			33,910	(33,910)	
Judge Advocate General (JAG) Interlocal Agreement					
	Sheriff	Small Tools	10,333	(10,333)	JAG Interlocal Agreement with the City of Yakima
			10,333	(10,333)	
Victim of Crimes Grant					
	CJS	Program	476,253	(476,253)	Victim of Crimes Grant (VOCA)
			476,253	(476,253)	
Financial Management System Upgrade Funding					
	Non-Departmental	Transfers Out	931,860	(931,860)	Unasigned Fund Balance
			931,860	(931,860)	
Total General Fund Amendment			1,491,539	(1,491,539)	
	Revised Revenues		522,546		
	Committed Fund Balance		37,133		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		931,860		**65,594,198**

General Fund
Income Statement
June 2018

	2016 Actual	2017 Actual	2018 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 26,330,930	$ 26,846,256	$ 27,320,000	$ -	$ 27,320,000	$ 15,490,062	$ 11,829,938	56.70%
Sales Tax	13,013,645	13,268,599	13,835,000	215,000	14,050,000	5,642,650	8,407,350	40.16%
Interest Earnings	116,709	477,054	625,000	100,000	725,000	313,126	411,874	43.19%
Other Taxes	174,282	124,087	83,500	1,000	84,500	50,116	34,384	59.31%
Licenses & Permits	428,666	426,645	455,000	(28,000)	427,000	131,406	295,594	30.77%
Grants	5,120,887	5,436,486	5,252,580	782,615	6,035,195	2,913,531	3,121,664	48.28%
Intergovernmental	2,911,622	2,636,514	2,726,351	292,108	3,018,459	699,897	2,318,562	23.19%
Charges/Fees for Service	7,774,332	8,243,060	8,282,201	31,251	8,313,452	3,748,349	4,565,103	45.09%
Fines and Forfeits	2,287,587	2,356,645	2,257,670	80,000	2,337,670	1,286,360	1,051,310	55.03%
Other Miscellaneous	1,999,141	1,934,464	1,571,990	56,746	1,628,736	887,296	741,440	54.48%
Total Revenue	**$ 60,157,801**	**$ 61,749,810**	**$ 62,409,292**	**$ 1,530,720**	**$ 63,940,012**	**$ 31,162,793**	**$ 32,777,219**	**48.74%**
Expense								
Salaries/Benefits	$ 29,354,606	$ 30,088,399	$ 32,180,604	$ 308,681	$ 32,489,285	$ 15,384,667	$ 17,104,618	47.35%
Supplies	1,343,882	1,110,887	1,138,292	42,333	1,180,625	453,141	727,484	38.38%
Other Services & Charges	11,792,670	12,299,634	13,540,204	208,665	13,748,869	6,189,262	7,559,607	45.02%
Debt Service	14,629	1,277	14,964	-	14,964	1,032	13,932	06.90%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,922,371	15,637,501	15,546,154	-	15,546,154	7,825,106	7,721,048	50.33%
Intergovernmental Charges	319,693	320,645	312,592	-	312,592	121,826	190,766	38.97%
Other Financing Uses	1,210,668	1,350,551	1,244,744	-	1,244,744	1,616,731	(371,987)	129.88%
Capital:								
Contingency	39,664	26,137	-	-	-	-	-	100.00%
Equipment Replacement	239,795	58,415	125,105	931,860	1,056,965	34,461	1,022,504	00.00%
Grant Projections	-	-	-	(83,759)	(83,759)	-	(83,759)	00.00%
Total Expense	**$ 60,237,978**	**$ 60,893,446**	**$ 64,102,659**	**$ 1,407,780**	**$ 65,510,439**	**$ 31,626,226**	**$ 33,884,213**	**48.28%**
	(46,050,533)	(46,706,001)				(17,438,781)		
Net Income/(Loss)	**$ (80,177)**	**$ 856,364**	**$ (1,693,367)**	**$ 122,940**	**$ (1,570,427)**	**$ (463,433)**		
Beginning Reserve Balance	**$ 10,846,478**	**$ 10,766,301**	**$ 11,622,665**		**$ 11,622,665**	**11,622,665**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 10,766,301**	**$ 11,622,665**	**$ 9,929,298**		**$ 10,052,238**	**11,159,232**		

General Fund
Revenue Detail

June 2018

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Projections	2019 Proj/ 2018 Budget	'19 Bud -'18 Bud Change %
General Revenues:								
Auditor								
Recording Filing Fees	298,983	311,654	296,451	280,000	280,000	285,000	5,000	01.79%
Vehicle Licensing Fees	1,289,330	1,320,552	1,326,606	1,335,000	1,335,000	1,320,000	(15,000)	-01.12%
Passports	52,025	62,450	144,785	55,000	60,000	72,000	17,000	30.91%
Other Misc Revenue	76,860	122,702	86,296	95,290	97,815	95,325	35	00.04%
	1,717,198	1,817,358	1,854,138	1,765,290	1,772,815	1,772,325	7,035	00.40%
Elections								
Elections Services	530,824	538,021	620,431	500,000	500,000	621,000	121,000	24.20%
Elections Services Registrations	162,350	131,417	143,283	130,000	130,000	143,000	13,000	10.00%
Other Misc Revenue	1,261	30,648	2,558	20,700	32,598	2,520	(18,180)	-87.83%
	694,435	700,086	766,272	650,700	662,598	766,520	115,820	17.80%
Commissioners								
Property Tax	23,531,834	24,030,921	24,644,719	25,120,000	25,120,000	25,670,000	550,000	02.19%
Sales Tax	12,606,166	13,013,645	13,268,599	13,835,000	14,050,000	14,475,000	640,000	04.63%
Gambling Excise Tax	118,423	104,526	70,926	20,000	20,000	20,000	-	00.00%
Franchise Fees	309,830	325,824	326,238	360,000	330,000	330,000	(30,000)	-08.33%
PUD Privilege Tax	298,076	280,051	300,648	305,000	273,003	275,000	(30,000)	-09.84%
County Assistance (6050)	-	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,412,565	1,867,231	1,589,432	1,675,000	1,675,000	1,725,000	50,000	02.99%
Extraordinary Criminal Justice	-	-	-	-	-	-	-	
Indirect Costs	1,276,667	1,217,579	1,329,584	1,515,214	1,515,214	1,571,994	56,780	03.75%
Other Misc Revenue	1,166,619	1,436,719	1,477,017	1,468,073	2,114,242	1,581,348	113,275	07.72%
	40,720,180	42,276,496	43,007,163	44,298,287	45,097,459	45,648,342	1,350,055	03.05%
Treasurer								
Property Tax Penalties	647,180	610,542	625,013	570,000	570,000	570,000	-	00.00%
Property Tax Interest	1,219,150	1,144,056	1,148,265	1,089,000	1,189,000	1,089,000	-	00.00%
Investment Earnings	265,251	348,210	505,453	625,000	725,000	1,040,000	415,000	66.40%
Other Misc Revenue	410,886	118,908	360,830	420,635	421,572	428,635	8,000	01.90%
	2,542,467	2,221,716	2,639,561	2,704,635	2,905,572	3,127,635	423,000	15.64%
Sheriff								
Law Enforcement Fees	100,321	102,510	105,551	90,000	90,000	90,000	-	00.00%
Animal Control	41,502	39,902	34,786	41,200	40,900	23,648	(17,552)	-42.60%
Other Misc Revenue	101,888	192,392	162,493	94,942	94,542	87,542	(7,400)	-07.79%
	243,711	334,804	302,830	226,142	225,442	201,190	(24,952)	-11.03%

General Fund
Revenue Detail

June 2018

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Projections	2019 Proj/ 2018 Budget	'19 Bud -'18 Bud Change %
District Court								
Civil Fees	173,258	150,121	141,891	155,000	155,000	155,000	-	00.00%
Traffic Infraction Penalties	948,573	784,801	797,228	820,000	820,000	850,000	30,000	03.66%
Traffic Infraction Trauma Car	141,946	124,196	131,411	127,000	127,000	140,000	13,000	10.24%
DUI Penalties	130,513	132,517	131,488	125,000	125,000	100,000	(25,000)	-20.00%
Other Criminal Traffic Mi	218,500	195,517	148,949	155,000	155,000	130,000	(25,000)	-16.13%
Other Criminal Non-Traffic	45,966	31,744	27,676	30,000	30,000	40,000	10,000	33.33%
Other Misc Revenue	473,301	528,774	392,972	460,650	460,650	457,300	(3,350)	-00.73%
	2,132,057	1,947,670	1,771,615	1,872,650	1,872,650	1,872,300	(350)	-00.02%

General Revenues:

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Projections	2019 Proj/ 2018 Budget	'19 Bud -'18 Bud Change %
Juvenile								
Juvenile Bed Rentals	82,555	82,223	76,968	63,650	63,650	70,000	6,350	09.98%
Other Misc Revenue	15,154	19,057	16,705	15,580	15,580	12,500	(3,080)	-19.77%
	97,709	101,280	93,673	79,230	79,230	82,500	3,270	04.13%
Planning								
Subdivision Fees	170,631	129,306	107,467	110,000	141,652	144,485	34,485	31.35%
Zoning Fees	189,657	149,918	147,556	195,347	145,882	148,800	(46,547)	-23.83%
Other Misc Revenue	71,772	67,050	75,316	66,080	66,772	70,061	3,981	06.02%
	432,060	346,274	330,339	371,427	354,306	363,346	(8,081)	-02.18%
Assessor	5,053	13,464	7,909	5,075	5,075	5,075	-	00.00%
Non-Departmental	110,949	85,289	94,852	65,000	155,222	80,000	15,000	23.08%
Human Resources	3,707	5,414	6,024	1,650	1,650	2,000	350	21.21%
Coroner	30,188	24,688	33,348	30,000	30,000	30,000	-	00.00%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	139,129	138,666	143,463	125,000	125,000	97,500	(27,500)	-22.00%
Prosecuting Attorney	133,682	79,650	33,420	134,200	134,200	134,200	-	00.00%
Clerk	691,628	715,549	707,549	976,683	976,683	1,009,720	33,037	03.38%
Superior Court	42,825	26,695	15,480	47,650	47,650	49,600	1,950	04.09%
WSU Extension	-	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	-	00.00%
Total - General Revenues	**49,736,978**	**50,835,099**	**51,807,636**	**53,353,619**	**54,445,552**	**55,242,253**	**1,888,634**	03.54%
	1,128,366	1,098,121	972,537	1,545,983	1,091,933	1,888,634		
	02.32%	02.21%	01.91%	02.98%	02.11%	**03.54%**		

General Fund
Revenue Detail

June 2018

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2019 Projections	2019 Proj/ 2018 Budget	'19 Bud -'18 Bud Change %
Grants/Contracts								
Assessor	3,300	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	-	00.00%
Elections	875	-	-	-	-	-	-	00.00%
Commissioners	-	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,394,991	2,300,008	2,201,538	2,200,000	2,200,000	2,200,000	-	00.00%
Non-Departmental	-	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	-	00.00%
Treasurer	30,716	32,372	32,374	35,500	35,500	35,500	-	00.00%
Sheriff	1,253,390	1,265,463	1,253,372	1,134,479	1,177,213	1,198,791	64,312	05.67%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	593,506	614,386	616,430	501,291	504,390	611,622	110,331	22.01%
Assigned Counsel-Expert Witness	10,625	1,025	-	2,500	1	1	(2,499)	-99.96%
Prosecuting Attorney	2,389,705	2,668,601	2,846,556	2,707,428	2,618,158	2,708,156	728	00.03%
Clerk	465,406	237,650	458,303	209,800	209,800	214,600	4,800	02.29%
CJS	1,465,859	1,396,724	1,366,948	1,427,520	1,903,773	1,619,541	192,021	13.45%
District Court	309,518	212,206	504,365	225,000	225,000	213,000	(12,000)	-05.33%
Superior Court	416,230	383,933	383,099	373,547	382,547	442,586	69,039	18.48%
Juvenile	51,451	47,868	51,211	51,000	51,000	51,000	-	00.00%
WSU Extension	38,125	38,125	40,500	43,723	43,723	43,723	-	00.00%
Horticulture	-	-	-	-	-	-	-	00.00%
Planning	27,400	121,041	184,178	140,585	140,055	130,456	(10,129)	-07.20%
GIS	-	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,451,097**	**9,322,702**	**9,942,174**	**9,055,673**	**9,494,460**	**9,472,276**	**416,603**	**04.60%**
	(278,736)	(128,395)	619,472	(267,029)	438,787	416,603	04.60%	
Total Revenues - All Sources	**59,188,075**	**60,157,801**	**61,749,810**	**62,409,292**	**63,940,012**	**64,714,529**	**2,305,237**	**03.69%**
	849,630	969,726	1,592,009	659,482	1,530,720	2,305,237		
	01.46%	01.64%	02.65%	01.07%	02.45%	03.69%		

General Fund Expenses

June 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,309,972	33,910	2,343,882	1,123,056	47.91%		-
Salary & Benefits	76.9%	1,776,470	-	1,776,470	837,236	47.13%		-
Fixed Cost	16.3%	376,783	-	376,783	188,392	50.00%		-
Other	06.8%	156,719	33,910	190,629	97,428	51.11%		-
020 Auditor	100.0%	1,612,007	-	1,612,007	750,389	46.55%		-
Salary & Benefits	73.6%	1,187,145	-	1,187,145	556,194	46.85%		-
Fixed Cost	20.2%	324,853	-	324,853	162,427	50.00%		-
Other	06.2%	100,009	-	100,009	31,768	31.77%		-
020 Elections	100.0%	1,337,526	-	1,337,526	506,344	37.86%		-
Salary & Benefits	30.1%	402,515	-	389,054	184,129	47.33%		-
Fixed Cost	08.5%	113,297	-	104,821	56,647	54.04%		-
Other	61.4%	821,714	-	994,633	265,568	26.70%		-
030 Commissioners	100.0%	945,841	-	945,841	456,911	48.31%		-
Salary & Benefits	68.2%	644,982	-	644,982	313,958	48.68%		-
Fixed Cost	14.8%	139,627	-	139,627	69,813	50.00%		-
Other	17.0%	161,232	-	161,232	73,140	45.36%		-
070 Human Resources	100.0%	716,906	-	716,906	326,939	45.60%		-
Salary & Benefits	82.1%	588,638	-	588,638	285,189	48.45%		-
Fixed Cost	07.8%	55,598	-	55,598	27,799	50.00%		-
Other	10.1%	72,670	-	72,670	13,951	19.20%		-
080 Treasurer	100.0%	1,511,162	-	1,511,162	703,696	46.57%		-
Salary & Benefits	71.5%	1,081,219	-	1,081,219	520,826	48.17%		-
Fixed Cost	14.9%	225,524	-	225,524	112,762	50.00%		-
Other	13.5%	204,419	-	204,419	70,108	34.30%		-
200 Coroner	100.0%	699,745	-	699,745	317,290	45.34%		-
Salary & Benefits	34.4%	240,766	-	240,766	118,127	49.06%		-
Fixed Cost	47.1%	329,352	-	329,352	164,678	50.00%		-
Other	18.5%	129,627	-	129,627	34,485	26.60%		-
220 Sheriff	100.0%	9,950,763	37,293	9,988,056	4,793,503	47.99%		-
Salary & Benefits	77.3%	7,694,158	-	7,694,158	3,641,031	47.32%		-
Fixed Cost	09.2%	912,190	-	912,190	456,096	50.00%		-
Other	13.5%	1,344,415	37,293	1,381,708	696,376	50.40%		-
400 Assigned Counsel	100.0%	3,607,175	-	3,607,175	1,650,076	45.74%		-
Salary & Benefits	60.8%	2,194,825	-	2,194,825	1,053,701	48.01%		-
Fixed Cost	08.9%	322,431	-	322,431	161,221	50.00%		-
Other	30.2%	1,089,919	-	1,089,919	435,154	39.93%		-
400 AC - Expert Witness		257,959	-	257,959	221,687	85.94%		-

General Fund Expenses

June 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	6,992,113	-	6,992,113	3,318,879	47.47%		-
Salary & Benefits	84.1%	5,883,063	-	5,883,063	2,769,655	47.08%		-
Fixed Cost	09.0%	626,230	-	626,230	313,117	50.00%		-
Other	06.9%	482,820	-	482,820	236,107	48.90%		-
420 Clerk	100.0%	2,349,530	-	2,349,530	1,063,256	45.25%		-
Salary & Benefits	74.1%	1,740,869	-	1,740,869	778,473	44.72%		-
Fixed Cost	20.7%	486,069	-	486,069	243,034	50.00%		-
Other	05.2%	122,592	-	122,592	41,749	34.06%		-
430 Consol Juv Serv	100.0%	1,427,520	476,253	1,903,773	784,710	41.22%		-
Salary & Benefits	82.9%	1,182,897	308,681	1,491,578	686,835	46.05%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	17.1%	244,623	167,572	412,195	97,875	23.74%		-
440 District Court	100.0%	2,985,151	-	2,985,151	1,410,360	47.25%		-
Salary & Benefits	62.6%	1,867,776	-	1,867,776	944,421	50.56%		-
Fixed Cost	23.3%	695,407	-	695,407	347,809	50.02%		-
Other	14.1%	421,968	-	421,968	118,130	28.00%		-
450 Superior Court	100.0%	3,069,108	9,000	3,078,108	1,299,005	42.20%		-
Salary & Benefits	52.7%	1,617,894	-	1,617,894	774,403	47.86%		-
Fixed Cost	23.3%	713,841	-	713,841	357,316	50.06%		-
Other	24.0%	737,373	9,000	746,373	167,286	22.41%		-
460 Youth Service Ctr	100.0%	3,769,217	3,223	3,772,440	1,788,089	47.40%		-
Salary & Benefits	62.4%	2,353,209	-	2,353,209	1,136,207	48.28%		-
Fixed Cost	22.9%	864,260	-	864,260	432,548	50.05%		-
Other	14.6%	551,748	3,223	554,971	219,334	39.52%		-
620 WSU Ext	100.0%	350,365	-	350,365	149,625	42.71%		-
Salary & Benefits	40.0%	140,158	-	140,158	66,929	47.75%		-
Fixed Cost	21.8%	76,483	-	76,483	38,242	50.00%		-
Other	38.2%	133,724	-	133,724	44,454	33.24%		-
640 Planning	100.0%	2,087,618	-	2,087,618	873,121	41.82%		-
Salary & Benefits	75.9%	1,583,520	-	1,583,520	717,029	45.28%		-
Fixed Cost	09.3%	194,347	-	194,347	97,175	50.00%		-
Other	14.8%	309,751	-	309,751	58,917	19.02%		-
Total	100.0%	64,102,659	1,491,539	65,594,198	31,626,226	48.21%		-
Salary & Benefits	50.2%	32,180,104	308,681	32,488,785	15,384,343	47.35%		-
Fixed Cost	10.1%	6,456,292	-	6,456,292	3,229,076	50.01%		-
Other	11.5%	7,343,282	250,998	7,594,280	2,923,517	38.50%		-
DOC	48.3%	15,546,154	-	15,546,154	7,825,106	50.33%		-
Non-Departmental	38.0%	2,451,722	931,860	3,383,582	2,229,723	65.90%		-
Capital	00.2%	125,105	-	125,105	34,461	27.55%		-

General Fund Reserves

June 2018

	2018 Beginning	2018 Budget Allocation	Budgeted Revenue	Budgeted Expense	2018 Budgeted Ending	Adjustments	Projected 2018 Ending	
Non-Spendable:								
Reserve for Petty Cash	57,935	-	-	-	57,935	-	57,935	
Total Non-Spendable	57,935	-	-	-	57,935	-	57,935	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	24,991	-	90,000	(90,000)	24,991	-	24,991	
Dist Crt Judicial Stabilization (JST)	72,000	-	50,000	(98,479)	23,521	-	23,521	
Dist Crt DUI Court Fees	128,055	-	71,000	(176,187)	22,868	-	22,868	
Superior Court Judicial Stabilization (JST)	122,752	-	28,000	(135,890)	14,862	-	14,862	
Drug Court Fees	80,474	-	10,000	(84,953)	5,521	-	5,521	
Total Restricted	428,272	-	249,000	(585,509)	91,763	-	91,763	
Committed:								
Equipment Replacement	545,317	-	-	-	545,317	-	545,317	
Elections Reserve	311,420	-	-	(311,420)	-	-	-	
Extraordinary Criminal Justice	431,724	-	-	-	431,724	-	431,724	
Contingency	831,730	-	-	(40,415)	791,315	252,451	1,043,766	
Prior Year Unspent Appropriations	3,223	-	-	-	3,223	(3,223)	-	
Total Committed	2,123,414	-	-	(351,835)	1,771,579	249,228	2,020,807	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	9,013,044	-	62,160,292	(63,165,315)	8,008,021	(126,288)	7,881,733	12.63%
Total Unassigned	9,013,044	-	62,160,292	(63,165,315)	8,008,021	(126,288)	7,881,733	
Total Fund Balance	11,622,665	-	62,409,292	(64,102,659)	9,929,298	122,940	10,052,238	

Total Change in Fund Balance	(1,570,427)	
GF Reserve (of 2019 Revenue Budget)	11.00%	7,033,401
Over/(Under)***		848,332

Commitments: ***

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

Non Departmental Expenditure History

June 2018

	Description	2016 Actual	2017 Actual	2018 Projection	2018 Actual	Diff.
Intergovern	Conference of Governments	39,553	40,797	41,815	20,907	20,908
	Clean Air	34,164	34,394	34,358	17,197	17,161
	Emergency Management	95,915	95,375	86,244	43,122	43,122
	District Health	150,000	150,000	150,000	75,000	75,000
	State Examiners	135,753	133,658	205,290	47,134	158,156
Interdepartmental	Grants Management	96,937	104,823	78,387	39,193	39,194
	Indirect Cost Plan	5,082	9,158	14,701	7,350	7,351
	Purchasing	3,026	2,451	23	12	11
	GIS	60,732	63,081	64,703	32,352	32,351
	DOS	3,085	3,174	3,262	1,631	1,631
	LEOFF I Medical Expenditures	750,000	750,000	750,000	375,000	375,000
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	18,378	18,379
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	315,000	440,000	150,000	150,000	0
	Board of Equalization	3,642	2,092	13,000	342	12,658
	Tax Litigation	15,579	15,579	15,579	7,790	7,789
	Parks & Recreation	100,000	100,000	100,000	50,000	50,000
DEBT	2002 G.O. Bond - Other	14,629	14,809	14,964	1,032	13,932
Membership	Memberships-NACO	4,865	4,865	5,011	4,865	146
	Memberships-WACO	31,858	32,489	33,463	16,344	17,119
	Memberships-WSAC	36,504	37,170	37,792	37,792	0
	WSAC/PILT	7,223	1,617	1,666	1,781	(115)
Operational	County Code Updates	8,350	8,074	8,000	5,039	2,961
	Minority Women (WAC 326-02-034(1))	6,274	5,000	5,000	1,741	3,259
	OASI Employment Security	325	332	500	325	175
	Code Enforment	0	0	200,000	100,000	100,000
	Labor Attorney	213,494	186,224	205,000	54,313	150,687
	Legislative Advocate	8,038	7,743	8,500	4,054	4,446
	Yakima Airport	46,026	227,970	165,429	165,429	0
	ITA Bill	6,224	5,581	8,603	4,302	4,301
	Fox Lawson	0	0	0	0	0
One-Time Expend	Tax Judgements	63	451	1,500	74	1,426
	Yakima Basin Integrated Plan	15,717	7,248	10,000	0	10,000
	YCDA	0	0	0	0	0
	FMS System	0	0	931,860	931,860	0
	Independent Review	30,192	0	0	0	0
	Utility Review	0	0	0	0	0
	Technology Capital Projects	0	0	0	0	0
	Community Cleanup Services	1,263	1,986	0	887	(887)
	Human Resources Director Recruitment	18,194	0	0	0	0
	Imaging	1,871	1,962	2,000	836	1,164
	Drug Court	4,127	0	0	0	0
	Emergency Declaration-Fire	1,094	0	0	0	0
	WSAC/Litigation	0	0	0	13,631	(13,631)
	WSAC/Columbia River Treaty	0	8,000	0	0	0
	Total	**2,301,556**	**2,532,860**	**3,383,582**	**2,229,713**	**1,153,869**

Tracked Costs

June 2018

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	8,638	50.81%
	Misc - Banking Services	45,000	45,000	0	0	0.00%
	Total Treasurer	**62,000**	**62,000**	**0**	**8,638**	**13.93%**
Coroner	Prof Service - Autopsies	92,411	92,411	0	24,342	26.34%
	Prof Service - Indigent Burials	8,681	8,681	0	2,500	28.80%
	Total Coroner	**101,092**	**101,092**	**0**	**26,842**	**26.55%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	21,064	15.38%
	Prof Service - Adult Misdemanor	11,000	11,000	0	1,900	17.27%
	Prof Service - Juvenile Offenders	41,999	41,999	0	5,136	12.23%
	Prof Service - Doctors & Experts	0	0	0	550	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	9,411	34.22%
	Prof Services - Aggravated Murder 1	40,000	40,000	0	183,626	459.07%
	Total Superior Court	**257,959**	**257,959**	**0**	**221,687**	**85.94%**
District Court	Supplies - Jury Costs	3,000	3,000	0	1,005	33.50%
	Prof Serv-Cost Bills	3,000	3,000	0	0	0.00%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	35,200	35,200	0	17,823	50.63%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	315	1,008	50.40%
	Total District Court	**45,200**	**45,200**	**315**	**19,836**	**43.88%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	1,024	2.28%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	5,167	25.84%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	41,319	15.89%
	Misc - Jury Meals	8,000	8,000	0	978	12.23%
	Misc - Witness Fees	8,000	8,000	0	258	3.23%
	Total Superior Court	**341,000**	**341,000**	**0**	**48,746**	**14.30%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**807,251**	**807,251**	**315**	**325,749**	**40.35%**

Other Funds

June 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Fund	11,622,665	31,162,793	31,626,226	11,159,232	12,376,073
	District Court Probation	217,414	763,190	788,136	192,468	201,271
	Municpal Courts	77,862	199,546	240,271	37,137	49,042
	Pre Trial	43,902	293,730	175,361	162,271	171,511
	Narcotics Investigation	17,573	5,554	0	23,127	23,416
	Special Operations	360,073	270,469	63,988	566,554	505,793
	District Court Dispute Resolution Center	10,585	38,123	42,486	6,222	6,223
	Family Court	136,888	112,445	114,984	134,349	167,856
	Department of Corrections	4,085,213	13,490,512	14,677,158	2,898,567	3,512,922
	Noxious Weed	580,471	374,533	230,406	724,598	761,041
	Horticulture	165,327	156,365	34,621	287,071	287,162
S	*Criminal Justice Sales Tax*	1,176,219	2,797,068	3,440,914	532,373	679,363
P	*Parks & Recreation*	69,104	50,650	50,683	69,071	69,109
E	*County Road*	4,893,029	12,298,189	10,008,317	7,182,901	8,076,854
C	*Toppenish/Simcoe West Railroad*	76,357	3,659	345	79,671	79,671
I	*Naches Rail Branch*	41,994	6,420	475	47,939	48,142
A	*Flood Control*	2,123,780	932,497	1,662,290	1,393,987	1,446,265
L	*Storm Water Utility*	1,834,329	444,290	302,207	1,976,412	1,975,671
	Records Services	106,748	55,376	128,647	33,477	36,406
	Motel/Hotel	386,243	243,190	34,902	594,531	594,532
	WSU Extension	36,883	6,094	4,409	38,568	39,220
	Emergency Medical Service	426,707	303,239	253,754	476,192	485,175
R	*911*	1,265,854	965,538	1,309,295	922,097	922,098
E	*Veterans Relief*	116,642	111,755	81,539	146,858	150,146
V	*Community Services*	3,128,020	244,989	219,289	3,153,720	3,156,311
E	*Treasurer's Revolving*	180,450	142,355	139,715	183,090	191,882
N	*Treasurer's Investment Pool*	132,480	105,600	128,499	109,581	115,706
U	*REET Electroninc Tech*	156,253	19,994	12,500	163,747	163,746
E	*Support Investment In Economic Diversification*	23,027,750	2,964,463	1,344,686	24,647,527	17,115,720
	Community Development Programs	0	126,943	90,638	36,305	36,305
	Community Housing	684,212	309,269	304,561	688,920	727,790
	Title III PILT	130,075	6,978	1,925	135,128	628,236
	Homeless Services	1,315,237	424,796	1,077,630	662,403	662,403
	Hud Housing Program	0	0	0	0	0
	Total Special Revenue Funds	**47,003,674**	**38,267,819**	**36,964,631**	**48,306,862**	**43,086,988**
	2014 GO Bond Redemption	3,135	190,936	94,766	99,305	99,306
	1997 GO Bond Redemption	183	0	0	183	129
	2001 GO Bond Redemption	1	0	0	1	1
	2008 GO Bond Redemption	41,509	3	0	41,512	41,513
D	*2009 GO Bond Redemption*	16	0	0	16	16
E	*2010B GO Bond Redemption*	1,041,446	73,425	60,750	1,054,121	1,054,120
B	*CRID Guaranty*	131,956	1,539	0	133,495	133,496
T	*LID Guaranty*	27,904	325	0	28,229	28,229
	CRID #3 Bond Redemption	2,716	5,678	5,193	3,201	3,202
	RID #99 Bond Redemption	2,931	23	0	2,954	2,954
	Total Debt Service Funds	**1,251,797**	**271,929**	**160,709**	**1,363,017**	**1,362,966**

Other Funds

June 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	176,280	934,905	13,342	1,097,843	1,097,842	
	Naches Rail Branch Line	1	0	0	1	0	
	Com Dev-Cowiche Sewer	528	0	0	528	528	
	Com Dev-Terrace Heights Water Ext	1,815	15	0	1,830	1,831	
C	*Com Dev-Buena Improvements*	0	0	0	0	0	
A	*Com Dev-Outlook Feasibility Study*	120	0	0	120	120	
P	*Fairground Capital Projects*	197,640	549,072	546,695	200,017	200,017	
I	*Public Works Capital Projects*	(822)	490,626	522,374	(32,570)	(15,325)	*
T	*2009 Bond Capital Projects*	0	0	0	0	0	
A	*2010A GO Bond Capital Projects*	655	0	0	655	656	
L	*2014 LTGO Capital Projects*	1,202,051	13,849	159,498	1,056,402	987,613	
	Ascend Royalties	128,005	1,491	0	129,496	129,495	
	RE Excise Cap Proj	1,927,384	453,326	89,319	2,291,391	2,291,391	
	RID 101	1	0	0	1	0	
	Total Capital Project Funds	**3,633,658**	**2,443,284**	**1,331,228**	**4,745,714**	**4,694,168**	

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	Solid Waste	22,005,367	5,632,681	4,199,572	23,438,476	22,904,632	
	Utility-Buena Water	567,282	41,687	29,290	579,679	197,379	
	Utility-Gibson Water System	33,383	1,566	454	34,495	26,265	
	Utility Review	79,264	25,995	10,104	95,155	95,155	
	Utility-Buena Sewer	414,404	80,984	72,909	422,479	308,204	
	Utilitiy-Star Crest Water System	26,523	1,448	452	27,519	20,932	
E	*Utility-Terrace Hts Water*	7,774,191	631,330	400,353	8,005,168	2,004,438	
N	*Utility-Gala Estates*	90,721	12,684	8,012	95,393	20,270	
T	*Utility-Wysacre Water System*	32,062	1,947	2,815	31,194	21,877	
E	*Utility-Meadowbrook Water System*	35,188	1,655	617	36,226	25,323	
R	*Utility-Wendt Road Water System*	20,135	1,091	452	20,774	5,562	
P	*Utility-Kodiak Water*	66,061	3,284	701	68,644	51,495	
R	*Utility-Fairway Estates Water*	138,121	7,564	2,122	143,563	80,067	
I	*Utility-Mountain Shadows*	114,224	4,070	2,483	115,811	26,423	
S	*Utility-Huntzinger Water*	71,722	2,556	3,990	70,288	36,155	
E	*Utility-Heysman Water*	39,019	1,893	653	40,259	28,103	
	Utility-Crewport Water	737,275	17,310	17,789	736,796	71,515	
	Utility-Ray Symmonds Water	30,410	2,126	3,450	29,086	16,503	
	Utility-Stein Water System	71,676	3,515	781	74,410	47,294	
	Utility-North Bon Air Water System	39,567	1,711	1,129	40,149	19,301	
	Utility-Nagler Water System	37,377	1,688	1,622	37,443	21,835	
	Utility-Buchanan Water System	135,518	3,005	679	137,844	39,852	
	Utility-Beckonridge Water	43,019	2,065	1,072	44,012	18,662	
	Utility-Speyers Water	38,451	1,890	578	39,763	14,884	
	Utility-Bittner	19,648	1,139	349	20,438	5,713	
	Utility-Norman	46,052	1,911	345	47,618	9,325	
	Utility-Raptor	37,188	551	289	37,450	2,596	
	Utility-Oliver	40,887	926	180	41,633	8,067	
	Utility-Horizon	90,613	10,701	1,037	100,277	10,897	
	Utility-Pleasant Hill	49,199	1,341	596	49,944	2,367	
	Water Resources	(182)	58	170	(294)	4,713	*
	Building & Fire Safety	2,039,312	1,011,426	1,089,481	1,961,257	2,058,287	
	Total Enterprise Funds	**34,963,677**	**7,513,798**	**5,854,526**	**36,622,949**	**28,204,091**	

Other Funds

June 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
INTERNAL	*GIS*	136,142	245,516	264,949	116,709	207,669	
	Technology Services	1,825,791	3,137,910	3,476,698	1,487,003	2,219,359	
	Purchasing	64,633	155,509	136,665	83,477	103,724	
	Printing	(6,645)	178,988	182,635	(10,292)	16,424	*
	Unemployment Comp	1,565,251	129,947	91,202	1,603,996	1,615,591	
	Employee Flexible Spending	46,358	34,648	33,405	47,601	47,600	
	Employee Benefit	716,122	88,460	107,867	696,715	730,426	
	Workmen's Comp	780,421	649,738	630,222	799,937	840,725	
	LEOFF Benefit	1,858,030	393,330	174,730	2,076,630	1,626,783	
	Liability Insurance	868,599	1,264,568	1,393,742	739,425	1,533,566	
	Department of Security	(29)	327,241	317,265	9,947	112,154	
	Financial Services	(21,838)	285,555	287,874	(24,157)	119,303	*
	Facilities Maintenance	1,916,186	2,472,154	2,316,824	2,071,516	2,707,023	
	Equipment Replacement & Repair	10,234,601	4,537,013	4,927,796	9,843,818	8,157,639	
	Total Internal Service Funds	**19,983,622**	**13,900,577**	**14,341,874**	**19,542,325**	**20,037,986**	
	Total All Funds (Less General Fund)	**118,459,093**	**93,560,200**	**90,279,194**	**121,740,099**	**109,762,272**	

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

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