FINANCIAL SERVICES

FINANCIAL REVIEW

Third Quarter 2018

2018 Budget Adjustments Summary

September 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)	
Paradiso Task Force				
Sheriff	Overtime	13,500	(13,500)	Live Nation
		13,500	(13,500)	
Indigent Defense Expert Witness				
DAC-Expert Witness	Professional Services	150,000	(150,000)	Unasigned Fund Balance
		150,000	(150,000)	
Miscellaneous Grant Projections		**(90,469)**	**90,469**	**Reprojected Grant/Contract Revenues**
Total General Fund Amendment		1,564,570	(1,564,570)	
Revised Revenues		445,577		
Committed Fund Balance		187,133		
Restricted Fund Balance		-		
Unassigned Fund Balance		931,860		**65,667,229**

General Fund
Income Statement
September 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	$ 16,221,184	$ 11,098,816	59.37%
Sales Tax	13,013,645	13,268,599	13,835,000	600,000	14,435,000	9,442,732	4,992,268	65.42%
Interest Earnings	116,709	477,054	625,000	100,000	725,000	488,290	236,710	67.35%
Other Taxes	174,282	124,087	83,500	1,000	84,500	74,351	10,149	87.99%
Licenses & Permits	428,666	426,645	455,000	(28,000)	427,000	241,501	185,499	56.56%
Grants/PILT	5,120,887	5,436,486	5,252,580	1,047,596	6,300,176	3,975,693	2,324,483	63.10%
Intergovernmental	2,911,622	2,636,514	2,726,351	(36,918)	2,689,433	1,589,163	1,100,270	59.09%
Charges/Fees for Service	7,774,332	8,243,060	8,282,201	184,570	8,466,771	6,106,257	2,360,514	72.12%
Fines and Forfeits	2,287,587	2,356,645	2,257,670	55,000	2,312,670	1,876,868	435,802	81.16%
Other Miscellaneous	1,999,141	1,934,464	1,571,990	159,968	1,731,958	1,184,407	547,551	68.39%
Total Revenue	**$ 60,157,801**	**$ 61,749,810**	**$ 62,409,292**	**$ 2,083,216**	**$ 64,492,508**	**$ 41,200,446**	**$ 23,292,062**	**63.88%**
Expense								
Salaries/Benefits	$ 29,354,606	$ 30,088,399	$ 32,180,604	$ 322,181	$ 32,502,785	$ 23,222,871	$ 9,279,914	71.45%
Supplies	1,343,882	1,110,887	1,138,292	42,333	1,180,625	689,307	491,318	58.38%
Other Services & Charges	11,792,670	12,299,634	13,540,204	358,665	13,898,869	9,472,101	4,426,768	68.15%
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	11,195,550	4,350,604	72.01%
Intergovernmental Charges	319,693	320,645	312,592	-	312,592	248,262	64,330	79.42%
Other Financing Uses	1,210,668	1,350,551	1,244,744	-	1,244,744	1,870,625	(625,881)	150.28%
Capital:								
Contingency	39,664	26,137	-	-	-	-	-	100.00%
Equipment Replacement	239,795	58,415	125,105	931,860	1,056,965	65,910	991,055	00.00%
Grant Projections	-	-	-	(90,469)	(90,469)	-	(90,469)	00.00%
Total Expense	**$ 60,237,978**	**$ 60,893,446**	**$ 64,102,659**	**$ 1,564,570**	**$ 65,667,229**	**$ 46,765,658**	**$ 18,901,571**	**71.22%**
	(46,050,533)	(46,706,001)				(32,578,213)		
Net Income/(Loss)	**$ (80,177)**	**$ 856,364**	**$ (1,693,367)**	**$ 518,646**	**$ (1,174,721)**	**$ (5,565,212)**		
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**		**$ 10,447,944**	**6,057,453**		

General Fund
Revenue Detail

September 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	25,940,000	820,000	03.26%
Sales Tax	12,606,166	13,013,645	13,268,599	13,835,000	14,435,000	14,950,000	1,115,000	08.06%
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	45,482,459	46,393,342	2,095,055	04.73%
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	75,400	94,542	69,500	(5,900)	-07.82%
	243,711	334,804	302,830	206,600	225,442	183,148	(23,452)	-11.35%

General Fund
Revenue Detail

September 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	429,650	429,650	397,300	(32,350)	-07.53%
	2,132,057	1,947,670	1,771,615	1,841,650	1,841,650	1,812,300	(29,350)	-01.59%

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	15,080	15,080	12,000	(3,080)	-20.42%
	97,709	101,280	93,673	78,730	78,730	82,000	3,270	04.15%
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	376,535	80,000	15,000	23.08%
Human Resources	3,707	5,414	6,024	1,650	2,000	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	25,200	(109,000)	-81.22%
Clerk	691,628	715,549	707,549	744,705	638,705	732,831	(11,874)	-01.59%
Superior Court	42,825	26,695	15,480	51,650	51,650	44,600	(7,050)	-13.65%
WSU Extension	-	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	-	00.00%
Total - General Revenues	**49,736,978**	**50,835,099**	**51,807,636**	**53,074,599**	**54,686,737**	**55,517,822**	**2,443,223**	04.60%
	1,128,366	1,098,121	972,537	1,266,963	1,612,138	2,443,223		
	02.32%	02.21%	01.91%	02.45%	03.11%	**04.60%**		

General Fund
Revenue Detail

September 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	1,154,021	1,201,046	1,216,833	62,812	05.44%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	593,506	614,386	616,430	501,291	504,390	725,445	224,154	44.72%
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	2,995,848	288,420	10.65%
Clerk	465,406	237,650	458,303	441,778	441,778	467,220	25,442	05.76%
CJS	1,465,859	1,396,724	1,366,948	1,427,520	1,903,773	1,578,945	151,425	10.61%
District Court	309,518	212,206	504,365	256,000	256,000	274,350	18,350	07.17%
Superior Court	416,230	383,933	383,099	369,547	406,547	459,933	90,386	24.46%
Juvenile	51,451	47,868	51,211	51,500	51,500	51,500	-	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**	**9,334,693**	**9,805,771**	**10,183,054**	**848,361**	**09.09%**
	(278,736)	(128,395)	619,472	11,991	471,078	848,361	09.09%	
Total Revenues - All Sources	**59,188,075**	**60,157,801**	**61,749,810**	**62,409,292**	**64,492,508**	**65,700,876**	**3,291,584**	**05.27%**
	849,630	969,726	1,592,009	659,482	2,083,216	3,291,584		
	01.46%	01.64%	02.65%	01.07%	03.34%	05.27%		

General Fund Expenses

September 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	1,681,135	71.72%		-
Salary & Benefits	76.9%	1,776,470	-	1,776,470	1,246,138	70.15%		-
Fixed Cost	16.3%	376,783	-	376,783	282,587	75.00%		-
Other	06.8%	156,719	33,910	190,629	152,410	79.95%		-
020 Auditor	100.0%	1,612,007	-	1,612,007	1,142,868	70.90%		-
Salary & Benefits	73.6%	1,187,145	-	1,187,145	845,198	71.20%		-
Fixed Cost	20.2%	324,853	-	324,853	243,641	75.00%		-
Other	06.2%	100,009	-	100,009	54,029	54.02%		-
020 Elections	100.0%	1,337,526	-	1,337,526	878,429	65.68%		-
Salary & Benefits	30.1%	402,515	-	389,054	289,987	74.54%		-
Fixed Cost	08.5%	113,297	-	104,821	84,972	81.06%		-
Other	61.4%	821,714	-	994,633	503,470	50.62%		-
030 Commissioners	100.0%	945,841	-	945,841	688,743	72.82%		-
Salary & Benefits	68.2%	644,982	-	644,982	473,794	73.46%		-
Fixed Cost	14.8%	139,627	-	139,627	104,720	75.00%		-
Other	17.0%	161,232	-	161,232	110,229	68.37%		-
070 Human Resources	100.0%	716,906	-	716,906	501,065	69.89%		-
Salary & Benefits	82.1%	588,638	-	588,638	423,649	71.97%		-
Fixed Cost	07.8%	55,598	-	55,598	41,699	75.00%		-
Other	10.1%	72,670	-	72,670	35,717	49.15%		-
080 Treasurer	100.0%	1,511,162	-	1,511,162	1,055,223	69.83%		-
Salary & Benefits	71.5%	1,081,219	-	1,081,219	782,000	72.33%		-
Fixed Cost	14.9%	225,524	-	225,524	169,144	75.00%		-
Other	13.5%	204,419	-	204,419	104,079	50.91%		-
200 Coroner	100.0%	699,745	-	699,745	525,272	75.07%		-
Salary & Benefits	34.4%	240,766	-	240,766	178,551	74.16%		-
Fixed Cost	47.1%	329,352	-	329,352	247,014	75.00%		-
Other	18.5%	129,627	-	129,627	99,707	76.92%		-
220 Sheriff	100.0%	9,950,763	47,025	9,997,788	7,339,012	73.41%		(3,768)
Salary & Benefits	77.3%	7,694,158	9,732	7,703,890	5,481,425	71.15%		(3,768)
Fixed Cost	09.2%	912,190	-	912,190	683,782	74.96%		-
Other	13.5%	1,344,415	37,293	1,381,708	1,173,805	84.95%		-
400 Assigned Counsel	100.0%	3,607,175	3,099	3,610,274	2,474,810	68.55%		3,099
Salary & Benefits	60.8%	2,194,825	-	2,194,825	1,585,276	72.23%		-
Fixed Cost	08.9%	322,431	-	322,431	241,822	75.00%		-
Other	30.2%	1,089,919	3,099	1,093,018	647,712	59.26%		3,099
400 AC - Expert Witness		257,959	150,000	407,959	277,882	68.12%		-

General Fund Expenses

September 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**6,992,113**	**(89,270)**	**6,902,843**	**5,017,283**	**72.68%**		**(89,270)**
Salary & Benefits	84.1%	5,883,063	(89,270)	5,793,793	4,195,142	72.41%		(89,270)
Fixed Cost	09.0%	626,230	-	626,230	469,672	75.00%		-
Other	06.9%	482,820	-	482,820	352,469	73.00%		-
420 Clerk	**100.0%**	**2,349,530**	-	**2,349,530**	**1,589,092**	**67.63%**		-
Salary & Benefits	74.1%	1,740,869	-	1,740,869	1,159,534	66.61%		-
Fixed Cost	20.7%	486,069	-	486,069	364,552	75.00%		-
Other	05.2%	122,592	-	122,592	65,006	53.03%		-
430 Consol Juv Serv	**100.0%**	**1,427,520**	**476,253**	**1,903,773**	**1,220,223**	**64.09%**		-
Salary & Benefits	82.9%	1,182,897	308,681	1,491,578	1,065,750	71.45%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	17.1%	244,623	167,572	412,195	154,473	37.48%		-
440 District Court	**100.0%**	**2,985,151**	-	**2,985,151**	**2,152,500**	**72.11%**		-
Salary & Benefits	62.6%	1,867,776	-	1,867,776	1,439,895	77.09%		-
Fixed Cost	23.3%	695,407	-	695,407	521,714	75.02%		-
Other	14.1%	421,968	-	421,968	190,891	45.24%		-
450 Superior Court	**100.0%**	**3,069,108**	**9,000**	**3,078,108**	**1,955,594**	**63.53%**		-
Salary & Benefits	52.7%	1,617,894	-	1,617,894	1,184,095	73.19%		-
Fixed Cost	23.3%	713,841	-	713,841	536,358	75.14%		-
Other	24.0%	737,373	9,000	746,373	235,141	31.50%		-
460 Youth Service Ctr	**100.0%**	**3,769,217**	**3,223**	**3,772,440**	**2,666,198**	**70.68%**		-
Salary & Benefits	62.4%	2,353,209	-	2,353,209	1,679,384	71.37%		-
Fixed Cost	22.9%	864,260	-	864,260	648,735	75.06%		-
Other	14.6%	551,748	3,223	554,971	338,079	60.92%		-
620 WSU Ext	**100.0%**	**350,365**	-	**350,365**	**243,905**	**69.61%**		-
Salary & Benefits	40.0%	140,158	-	140,158	103,767	74.04%		-
Fixed Cost	21.8%	76,483	-	76,483	57,364	75.00%		-
Other	38.2%	133,724	-	133,724	82,774	61.90%		-
640 Planning	**100.0%**	**2,087,618**	**(530)**	**2,087,088**	**1,326,220**	**63.54%**		**(530)**
Salary & Benefits	75.9%	1,583,520	-	1,583,520	1,088,961	68.77%		-
Fixed Cost	09.3%	194,347	-	194,347	144,146	74.17%		-
Other	14.8%	309,751	(530)	309,221	93,113	30.11%		(530)
Total	**100.0%**	**64,102,659**	**1,564,570**	**65,667,229**	**46,765,658**	**71.22%**		**(90,469)**
Salary & Benefits	50.2%	32,180,104	229,143	32,409,247	23,222,546	71.65%		(93,038)
Fixed Cost	10.1%	6,456,292	-	6,456,292	4,841,922	75.00%		-
Other	11.5%	7,343,282	403,567	7,746,849	4,670,986	60.30%		2,569
DOC	48.3%	15,546,154	-	15,546,154	11,195,550	72.01%		-
Non-Departmental	38.0%	2,451,722	931,860	3,383,582	2,768,744	81.83%		-
Capital	00.2%	125,105	-	125,105	65,910	52.68%		-

General Fund Reserves

September 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	(150,000)	281,724	
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	99,228	1,870,807	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	9,013,044	-	62,160,292	(63,165,315)	8,008,021	419,418	8,427,439	13.50%
Total Unassigned	9,013,044	-	62,160,292	(63,165,315)	8,008,021	419,418	8,427,439	
Total Fund Balance	**11,622,665**	**-**	**62,409,292**	**(64,102,659)**	**9,929,298**	**518,646**	**10,447,944**	

Total Change in Fund Balance	**(1,174,721)**	
GF Reserve (of 2019 Revenue Budget)	**11.00%**	**7,227,096**
Over/(Under)***		**1,200,343**

Commitments: ***

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

-

Non Departmental Expenditure History

September 2018

	Description	2016 Actual	2017 Actual	2018 Projection	2018 Actual	Diff.
Intergovern	Conference of Governments	39,553	40,797	41,815	41,815	0
	Clean Air	34,164	34,394	34,358	25,796	8,562
	Emergency Management	95,915	95,375	86,244	64,684	21,560
	District Health	150,000	150,000	150,000	112,500	37,500
	State Examiners	135,753	133,658	205,290	75,537	129,753
Interdepartmental	Grants Management	96,937	104,823	78,387	58,790	19,597
	Indirect Cost Plan	5,082	9,158	14,701	11,026	3,675
	Purchasing	3,026	2,451	23	17	6
	GIS	60,732	63,081	64,703	48,527	16,176
	DOS	3,085	3,174	3,262	2,446	816
	LEOFF I Medical Expenditures	750,000	750,000	750,000	562,500	187,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	27,568	9,189
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	315,000	440,000	150,000	187,500	(37,500)
	Board of Equalization	3,642	2,092	13,000	1,709	11,291
	Tax Litigation	15,579	15,579	15,579	11,684	3,895
	Parks & Recreation	100,000	100,000	100,000	75,000	25,000
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	24,517	8,946
	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	73,992	131,008
	Legislative Advocate	8,038	7,743	8,500	6,135	2,365
	Yakima Airport	46,026	227,970	165,429	248,144	(82,715)
	ITA Bill	6,224	5,581	8,603	6,452	2,151
One Time Expenses	Fox Lawson	0	0	0	0	0
	Tax Judgements	63	451	1,500	107	1,393
	Yakima Basin Integrated Plan	15,717	7,248	10,000	0	10,000
	YCDA	0	0	0	0	0
	Independent Review	30,192	0	0	2,500	(2,500)
	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**	**2,768,735**	**614,847**

Tracked Costs

September 2018

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	13,397	78.81%
	Misc - Banking Services	45,000	45,000	0	8,776	19.50%
	Total Treasurer	**62,000**	**62,000**	**0**	**22,173**	**35.76%**
Coroner	Prof Service - Autopsies	92,411	92,411	0	81,471	88.16%
	Prof Service - Indigent Burials	8,681	8,681	0	3,400	39.17%
	Total Coroner	**101,092**	**101,092**	**0**	**84,871**	**83.95%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	44,832	32.72%
	Prof Service - Adult Misdemanor	11,000	11,000	0	3,013	27.39%
	Prof Service - Juvenile Offenders	41,999	41,999	0	5,336	12.71%
	Prof Service - Doctors & Experts	0	0	0	550	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	17,675	64.27%
	Prof Services - Aggravated Murder 1	40,000	190,000	(150,000)	206,476	108.67%
	Total Superior Court	**257,959**	**407,959**	**(150,000)**	**277,882**	**68.12%**
District Court	Supplies - Jury Costs	3,000	3,000	0	1,430	47.67%
	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	36,129	102.64%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	1,008	50.40%
	Total District Court	**45,200**	**45,200**	**0**	**38,567**	**85.33%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	1,583	3.52%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	9,041	45.21%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	54,775	21.07%
	Misc - Jury Meals	8,000	8,000	0	1,464	18.30%
	Misc - Witness Fees	8,000	8,000	0	409	5.11%
	Total Superior Court	**341,000**	**341,000**	**0**	**67,272**	**19.73%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**807,251**	**957,251**	**(150,000)**	**490,765**	**51.27%**

Other Funds

September 2018

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	11,622,665	41,200,446	46,765,658	6,057,453	7,208,296

SPECIAL REVENUE

District Court Probation	217,414	1,164,932	1,187,767	194,579	203,686
Municpal Courts	77,862	338,189	375,540	40,511	52,416
Pre Trial	43,902	377,662	278,617	142,947	152,186
Narcotics Investigation	17,573	7,211	0	24,784	25,100
Special Operations	360,073	237,554	211,521	386,106	386,117
District Court Dispute Resolution Center	10,585	57,078	56,720	10,943	10,943
Family Court	136,888	168,062	171,822	133,128	166,635
Department of Corrections	4,085,213	21,016,965	22,063,815	3,038,363	3,698,126
Noxious Weed	580,471	388,950	342,650	626,771	663,215
Horticulture	165,327	158,959	68,494	255,792	256,196
Criminal Justice Sales Tax	1,176,219	4,633,300	5,073,344	736,175	882,848
Parks & Recreation	69,104	76,034	67,171	77,967	77,965
County Road	4,893,029	15,025,412	17,261,343	2,657,098	3,596,329
Toppenish/Simcoe West Railroad	76,357	4,025	503	79,879	79,879
Naches Rail Branch	41,994	7,899	654	49,239	48,316
Flood Control	2,123,780	1,491,764	2,646,184	969,360	863,543
Storm Water Utility	1,834,329	466,702	428,096	1,872,935	1,877,263
Records Services	106,748	181,920	175,177	113,491	116,419
Motel/Hotel	386,243	461,217	89,001	758,459	758,460
WSU Extension	36,883	6,825	5,151	38,557	38,566
Emergency Medical Service	426,707	318,425	368,423	376,709	385,901
911	1,265,854	1,531,427	1,863,445	933,836	933,837
Veterans Relief	116,642	117,699	132,635	101,706	108,400
Community Services	3,128,020	293,838	384,923	3,036,935	3,028,532
Treasurer's Revolving	180,450	190,878	237,107	134,221	141,013
Treasurer's Investment Pool	132,480	162,554	171,481	123,553	129,678
REET Electroninc Tech	156,253	31,141	18,750	168,644	168,643
Support Investment In Economic Diversification	23,027,750	4,068,520	1,407,096	25,689,174	17,657,366
Community Development Programs	0	160,678	157,178	3,500	3,500
Community Housing	684,212	543,707	550,835	677,084	702,510
Title III PILT	130,075	99,404	2,887	226,592	706,598
Homeless Services	1,315,237	740,162	1,195,022	860,377	860,378
Hud Housing Program	0	0	0	0	0
Total Special Revenue Funds	**47,003,674**	**54,529,093**	**56,993,352**	**44,539,415**	**38,780,564**

DEBT

2014 GO Bond Redemption	3,135	191,398	94,766	99,767	99,767
1997 GO Bond Redemption	183	0	0	183	129
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,509	12	0	41,521	41,522
2009 GO Bond Redemption	16	0	0	16	16
2010B GO Bond Redemption	1,041,446	78,323	60,750	1,059,019	1,059,018
CRID Guaranty	131,956	2,139	0	134,095	134,096
LID Guaranty	27,904	452	0	28,356	28,356
CRID #3 Bond Redemption	2,716	5,690	5,179	3,227	3,228
RID #99 Bond Redemption	2,931	33	0	2,964	2,964
Total Debt Service Funds	**1,251,797**	**278,047**	**160,695**	**1,369,149**	**1,369,097**

Other Funds

September 2018

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Capital Projects	176,280	939,865	38,029	1,078,116	1,078,114
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	21	0	1,836	1,836
Com Dev-Buena Improvements	0	0	0	0	0
Com Dev-Outlook Feasibility Study	120	0	0	120	120
Fairground Capital Projects	197,640	1,547,755	1,562,886	182,509	182,509
Public Works Capital Projects	(822)	1,905,690	1,887,176	17,692	76,962
2009 Bond Capital Projects	0	0	0	0	0
2010A GO Bond Capital Projects	655	0	0	655	656
2014 LTGO Capital Projects	1,202,051	59,329	200,931	1,060,449	993,922
Ascend Royalties	128,005	2,064	0	130,069	130,068
RE Excise Cap Proj	1,927,384	681,013	101,819	2,506,578	2,506,578
RID 101	1	0	0	1	0
Total Capital Project Funds	**3,633,658**	**5,135,737**	**3,790,841**	**4,978,554**	**4,971,293**
Solid Waste	22,005,367	8,549,498	6,321,967	24,232,898	23,664,945
Utility-Buena Water	567,282	67,040	41,835	592,487	208,928
Utility-Gibson Water System	33,383	2,313	633	35,063	26,805
Utility Review	79,264	38,969	19,951	98,282	98,301
Utility-Buena Sewer	414,404	120,575	154,424	380,555	264,257
Utilitiy-Star Crest Water System	26,523	2,199	896	27,826	21,314
Utility-Terrace Hts Water	7,774,191	1,149,962	701,302	8,222,851	2,206,623
Utility-Gala Estates	90,721	19,486	14,099	96,108	21,157
Utility-Wysacre Water System	32,062	2,956	3,615	31,403	22,229
Utility-Meadowbrook Water System	35,188	2,485	918	36,755	25,822
Utility-Wendt Road Water System	20,135	1,646	714	21,067	5,855
Utility-Kodiak Water	66,061	4,919	1,035	69,945	52,600
Utility-Fairway Estates Water	138,121	11,291	3,696	145,716	82,238
Utility-Mountain Shadows	114,224	6,112	3,520	116,816	27,303
Utility-Huntzinger Water	71,722	3,850	8,403	67,169	32,909
Utility-Heysman Water	39,019	2,849	1,021	40,847	28,612
Utility-Crewport Water	737,275	28,410	24,030	741,655	75,060
Utility-Ray Symmonds Water	30,410	3,175	4,215	29,370	16,790
Utility-Stein Water System	71,676	5,273	7,810	69,139	41,667
Utility-North Bon Air Water System	39,567	2,582	1,474	40,675	19,746
Utility-Nagler Water System	37,377	2,531	3,693	36,215	20,295
Utility-Buchanan Water System	135,518	4,498	962	139,054	40,898
Utility-Beckonridge Water	43,019	3,115	1,474	44,660	19,053
Utility-Speyers Water	38,451	2,873	3,475	37,849	13,012
Utility-Bittner	19,648	1,724	673	20,699	5,810
Utility-Norman	46,052	2,881	553	48,380	10,184
Utility-Raptor	37,188	837	436	37,589	2,839
Utility-Oliver	40,887	1,381	326	41,942	8,414
Utility-Horizon	90,613	11,348	647	101,314	11,634
Utility-Pleasant Hill	49,199	2,009	954	50,254	2,413
Water Resources	(182)	468,940	459,379	9,379	21,498
Building & Fire Safety	2,039,312	1,642,911	1,744,158	1,938,065	1,976,799
Total Enterprise Funds	**34,963,677**	**12,170,638**	**9,532,288**	**37,602,027**	**29,076,010**

Other Funds

September 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	GIS	136,142	370,248	395,838	110,552	213,112	
	Technology Services	1,825,791	4,595,968	4,616,496	1,805,263	2,556,357	
I	*Purchasing*	64,633	232,756	236,867	60,522	81,894	
N	*Printing*	(6,645)	273,347	273,439	(6,737)	13,078	**
T	*Unemployment Comp*	1,565,251	206,332	124,017	1,647,566	1,655,670	
E	*Employee Flexible Spending*	46,358	51,659	51,398	46,619	46,618	
R	*Employee Benefit*	716,122	135,183	158,554	692,751	706,966	
N	*Workmen's Comp*	780,421	1,054,923	1,073,383	761,961	792,596	
A	*LEOFF Benefit*	1,858,030	588,848	236,548	2,210,330	1,760,691	
L	*Liability Insurance*	868,599	1,894,767	2,481,632	281,734	437,719	
	Department of Security	(29)	489,777	478,130	11,618	113,824	
	Financial Services	(21,838)	436,269	415,817	(1,386)	141,297	**
	Facilities Maintenance	1,916,186	3,700,135	4,757,241	859,080	1,472,960	
	Equipment Replacement & Repair	10,234,601	6,935,695	7,361,440	9,808,856	8,012,594	
	Total Internal Service Funds	**19,983,622**	**20,965,907**	**22,660,800**	**18,288,729**	**18,005,376**	
	Total All Funds (Less General Fund)	**118,459,093**	**134,279,868**	**139,903,634**	**112,835,327**	**99,410,636**	

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

*** Differences related to GASB reporting requirements*