YAKIMA COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW

Fourth 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	3,695	(3,223)	Committed Fund Balance
			(472)	Donations
		3,695	(3,695)	
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)	Committed Fund Balance Fund Balance
		150,000	(150,000)	
Forrest Fire Services Reimbursement				
Sheriff	Overtime	51,816	(51,816)	Forrest Service Reimbursement
		51,816	(51,816)	
Search & Rescue Reimbursable Costs from PILT				
Sheriff	Vehicle Maint/Fuel	30,000	(30,000)	PILT Funding Dedicated for Search and Rescue
		30,000	(30,000)	
Prosecuting Attorney-Various Grant/Contract Amendments				
Prosecuting Attorney	Salaries	(20)	20,000	Dept of Community Development-MDT Grant
	Benefits	(72,000)	49,541	Edward Byrne Memorial Task Grant
			19,000	DSHS-BECCA Funds
			(11,000)	Dept of Community Development-VWA Grant
			(6,250)	City of Mabton-Legal Services
			(42,000)	Municipal Crime/Victim
			24,000	Superior Crime/Victim
			(6,000)	Travel Reimbursement
			24,729	LEAD Paralegal Reimbursement
		(72,020)	72,020	
Office of Public Defense Grant Formula Increase				
Assigned Counsel	Prof Services	3,099	(3,099)	OPD Grant Formula Distribution
		3,099	(3,099)	
District Court Restricted Reserves				
District Court	Salaries & Benefits	38,072	(24,991)	Begin Fund Balance-Court Restricted Reserves-Trial Court
	Software	7,000	(22,868)	Begin Fund Balance-Court Restricted Reserves-DUI
	Prof Services/Misc	26,308	(23,521)	Begin Fund Balance-Court Restricted Reserves-JST
		71,380	(71,380)	
Superior Court Restricted Reserves				
Superior Court	Software	6,500	(5,522)	Begin Fund Balance-Court Restricted Reserves-Drug Court

2018 Budget Adjustments Summary

September 2018

Description			Debit	Credit	Source
General Fund					
		Miscellaneous	13,885	(14,863)	Begin Fund Balance-Court Restricted Reserves-JST
			20,385	(20,385)	
Equipment Replacement Reserves					
	Capital Outlay	Treasurer	5,000	(41,500)	Committed Fund Balance-Equipment Replacement
		Assigned Counsel	8,000		
		Prosecuting Attorney	2,000		
		Superior Court	25,000		
		WSU Extension	1,500		
			41,500	(41,500)	
Superior Court NCSC Case Management Donation					
	Superior Court	Salaries & Benefits	17,494	(65,625)	NCSC Case Management Donation
		Prof Serv/Miscellaneous	48,131		
			65,625	(65,625)	
Miscellaneous Grant Projections			**(93,568)**	**93,568**	**Reprojected Grant/Contract Revenues**
Total General Fund Amendment			1,773,728	(1,773,728)	
	Revised Revenues		690,260		
	Committed Fund Balance		228,633		
	Restricted Fund Balance		91,765		
	Unassigned Fund Balance		856,638		**65,876,387**

General Fund
Income Statement
December 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	$ 27,300,557	$ 19,443	99.93%
Sales Tax	13,013,645	13,268,599	13,835,000	600,000	14,435,000	14,298,459	136,541	99.05%
Interest Earnings	116,709	477,054	625,000	100,000	725,000	770,623	(45,623)	106.29%
Other Taxes	174,282	124,087	83,500	1,000	84,500	105,525	(21,025)	124.88%
Licenses & Permits	428,666	426,645	455,000	(28,000)	427,000	430,642	(3,642)	100.85%
Grants/PILT	5,120,887	5,436,486	5,252,580	1,126,116	6,378,696	6,147,960	230,736	96.38%
Intergovernmental	2,911,622	2,636,514	2,726,351	(36,918)	2,689,433	2,661,157	28,276	98.95%
Charges/Fees for Service	7,774,332	8,243,060	8,282,201	184,570	8,466,771	8,681,756	(214,985)	102.54%
Fines and Forfeits	2,287,587	2,356,645	2,257,670	55,000	2,312,670	2,571,957	(259,287)	111.21%
Other Miscellaneous	1,999,141	1,934,464	1,571,990	159,968	1,731,958	1,838,722	(106,764)	106.16%
Total Revenue	**$ 60,157,801**	**$ 61,749,810**	**$ 62,409,292**	**$ 2,161,736**	**$ 64,571,028**	**$ 64,807,358**	**$ (236,330)**	**100.37%**
Expense								
Salaries/Benefits	$ 29,354,606	$ 30,088,399	$ 32,180,604	$ 357,543	$ 32,538,147	$ 31,286,369	$ 1,251,778	96.15%
Supplies	1,343,882	1,110,887	1,138,292	97,333	1,235,625	1,077,516	158,109	87.20%
Other Services & Charges	11,792,670	12,299,634	13,540,204	480,560	14,020,764	12,907,750	1,113,014	92.06%
Debt Service	14,629	1,277	14,964	-	14,964	14,964	-	100.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,922,371	15,637,501	15,546,154	-	15,546,154	15,532,637	13,517	99.91%
Intergovernmental Charges	319,693	320,645	312,592	-	312,592	318,614	(6,022)	101.93%
Other Financing Uses	1,210,668	1,350,551	1,244,744	-	1,244,744	2,176,602	(931,858)	174.86%
Capital:								
Contingency	39,664	26,137	-	-	-	45,947	(45,947)	100.00%
Equipment Replacement	239,795	58,415	125,105	931,860	1,056,965	84,050	972,915	00.00%
Grant Projections	-	-	-	(93,568)	(93,568)	-	(93,568)	00.00%
Total Expense	**$ 60,237,978**	**$ 60,893,446**	**$ 64,102,659**	**$ 1,773,728**	**$ 65,876,387**	**$ 63,444,449**	**$ 2,431,938**	**96.31%**
	(46,050,533)	(46,706,001)						
Net Income/(Loss)	**$ (80,177)**	**$ 856,364**	**$ (1,693,367)**	**$ 388,008**	**$ (1,305,359)**	**$ 1,362,909**		
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**		**$ 10,317,306**	**12,985,574**		

General Fund
Revenue Detail

December 2018

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2018 Actuals	2019 Budget	2019 Proj/ 2018 Actuals	'19 Bud -'18 Act Change %
General Revenues:									
Auditor									
Recording Filing Fees	298,983	311,654	296,451	280,000	280,000	295,092	285,000	(10,092)	-03.60%
Vehicle Licensing Fees	1,289,330	1,320,552	1,326,606	1,335,000	1,335,000	1,352,820	1,320,000	(32,820)	-02.46%
Passports	52,025	62,450	144,785	55,000	60,000	123,245	72,000	(51,245)	-93.17%
Other Misc Revenue	76,860	122,702	86,296	95,290	97,815	130,014	95,325	(34,689)	-36.40%
	1,717,198	1,817,358	1,854,138	1,765,290	1,772,815	1,901,171	1,772,325	(128,846)	-07.30%
Elections									
Elections Services	530,824	538,021	620,431	500,000	500,000	250,021	621,000	370,979	74.20%
Elections Services Registrations	162,350	131,417	143,283	130,000	130,000	161,045	143,000	(18,045)	-13.88%
Other Misc Revenue	1,261	30,648	2,558	20,700	32,598	34,402	2,520	(31,882)	-154.02%
	694,435	700,086	766,272	650,700	662,598	445,468	766,520	321,052	49.34%
Commissioners									
Property Tax	23,531,834	24,030,921	24,644,719	25,120,000	25,120,000	25,109,088	25,940,000	830,912	03.31%
Sales Tax	12,606,166	13,013,645	13,268,599	13,835,000	14,435,000	14,298,459	14,950,000	651,541	04.71%
Gambling Excise Tax	118,423	104,526	70,926	20,000	20,000	20,659	20,000	(659)	-03.30%
Franchise Fees	309,830	325,824	326,238	360,000	330,000	330,596	330,000	(596)	-00.17%
PUD Privilege Tax	298,076	280,051	300,648	305,000	273,003	273,003	275,000	1,997	00.65%
County Assistance (6050)	-	-	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,412,565	1,867,231	1,589,432	1,675,000	1,675,000	1,661,772	1,725,000	63,228	03.77%
Extraordinary Criminal Justice	-	-	-	-	-	-	-	-	
Indirect Costs	1,276,667	1,217,579	1,329,584	1,515,214	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	2,212,137	1,581,348	(630,789)	-42.97%
	40,720,180	42,276,496	43,007,163	44,298,287	45,482,459	45,420,928	46,393,342	972,414	02.20%
Treasurer									
Property Tax Penalties	647,180	610,542	625,013	570,000	570,000	631,237	570,000	(61,237)	-10.74%
Property Tax Interest	1,219,150	1,144,056	1,148,265	1,089,000	1,189,000	1,235,214	1,089,000	(146,214)	-13.43%
Investment Earnings	265,251	348,210	505,453	625,000	725,000	833,762	1,040,000	206,238	33.00%
Other Misc Revenue	410,886	118,908	360,830	420,635	421,572	360,079	428,635	68,556	16.30%
	2,542,467	2,221,716	2,639,561	2,704,635	2,905,572	3,060,292	3,127,635	67,343	02.49%
Sheriff									
Law Enforcement Fees	100,321	102,510	105,551	90,000	90,000	88,620	90,000	1,380	01.53%
Animal Control	41,502	39,902	34,786	41,200	40,900	22,375	23,648	1,273	03.09%
Other Misc Revenue	101,888	192,392	162,493	75,400	94,542	90,905	69,500	(21,405)	-28.39%
	243,711	334,804	302,830	206,600	225,442	201,900	183,148	(18,752)	-09.08%

General Fund
Revenue Detail

December 2018

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2018 Actuals	2019 Budget	2019 Proj/ 2018 Actuals	'19 Bud -'18 Act Change %
District Court									
Civil Fees	173,258	150,121	141,891	155,000	155,000	158,421	155,000	(3,421)	-02.21%
Traffic Infraction Penalties	948,573	784,801	797,228	820,000	820,000	923,897	850,000	(73,897)	-09.01%
Traffic Infraction Trauma Car	141,946	124,196	131,411	127,000	127,000	151,578	140,000	(11,578)	-09.12%
DUI Penalties	130,513	132,517	131,488	125,000	125,000	101,089	100,000	(1,089)	-00.87%
Other Criminal Traffic Mi	218,500	195,517	148,949	155,000	155,000	127,376	130,000	2,624	01.69%
Other Criminal Non-Traffic	45,966	31,744	27,676	30,000	30,000	33,439	40,000	6,561	21.87%
Other Misc Revenue	473,301	528,774	392,972	429,650	429,650	444,405	397,300	(47,105)	-10.96%
	2,132,057	1,947,670	1,771,615	1,841,650	1,841,650	1,940,205	1,812,300	(127,905)	-06.95%
General Revenues:									
Juvenile									
Juvenile Bed Rentals	82,555	82,223	76,968	63,650	63,650	122,202	63,650	(58,552)	-91.99%
Other Misc Revenue	15,154	19,057	16,705	15,080	15,080	15,129	15,080	(49)	-00.32%
	97,709	101,280	93,673	78,730	78,730	137,331	78,730	(58,601)	-74.43%
Planning									
Subdivision Fees	170,631	129,306	107,467	110,000	141,652	160,813	144,485	(16,328)	-14.84%
Zoning Fees	189,657	149,918	147,556	195,347	145,882	189,187	148,800	(40,387)	-20.67%
Other Misc Revenue	71,772	67,050	75,316	66,080	66,772	73,751	70,061	(3,690)	-05.58%
	432,060	346,274	330,339	371,427	354,306	423,751	363,346	(60,405)	-16.26%
Assessor	5,053	13,464	7,909	5,075	5,075	7,591	5,075	(2,516)	-49.58%
Non-Departmental	110,949	85,289	94,852	65,000	301,313	299,156	80,000	(219,156)	-337.16%
Human Resources	3,707	5,414	6,024	1,650	2,000	2,066	2,000	(66)	-04.00%
Coroner	30,188	24,688	33,348	30,000	30,000	33,540	30,000	(3,540)	-11.80%
Department of Security	-	-	-	-	-	-	-	-	00.00%
Assigned Counsel	139,129	138,666	143,463	125,000	125,000	140,371	97,500	(42,871)	-34.30%
Prosecuting Attorney	133,682	79,650	33,420	134,200	134,200	152,504	700	(151,804)	-113.12%
Clerk	691,628	715,549	707,549	744,705	792,447	802,965	732,831	(70,134)	-09.42%
Superior Court	42,825	26,695	15,480	51,650	51,650	43,396	44,600	1,204	02.33%
WSU Extension	-	-	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	-	-	00.00%
Total - General Revenues	**49,736,978**	**50,835,099**	**51,807,636**	**53,074,599**	**54,765,257**	**55,012,635**	**55,490,052**	**477,417**	00.87%
	1,128,366	1,098,121	972,537	1,266,963	2,957,621	3,204,999	477,417		
	02.32%	02.21%	01.91%	02.45%	05.71%	06.19%	00.87%		

General Fund
Revenue Detail

December 2018

	2015 Actuals	2016 Actuals	2017 Actuals	2018 Budget	2018 Projections	2018 Actuals	2019 Budget	2019 Proj/ 2018 Actuals	'19 Bud -'18 Act Change %
Grants/Contracts									
Assessor	3,300	3,300	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	41,230	-	(41,230)	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	2,191,469	2,200,000	8,531	00.39%
Non-Departmental	-	-	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	-	-	00.00%
Treasurer	30,716	32,372	32,374	35,500	35,500	34,441	35,500	1,059	02.98%
Sheriff	1,253,390	1,265,463	1,253,372	1,154,021	1,201,046	1,353,092	1,216,833	(136,259)	-11.81%
Department of Security	-	-	-	-	-	-	-	-	00.00%
Assigned Counsel	593,506	614,386	616,430	501,291	504,390	477,046	725,445	248,399	49.55%
Assigned Counsel-Expert Witness	10,625	1,025	-	2,500	1	-	-	-	00.00%
Prosecuting Attorney	2,389,705	2,668,601	2,846,556	2,707,428	2,618,158	2,685,959	3,020,348	334,389	12.35%
Clerk	465,406	237,650	458,303	441,778	441,778	478,983	467,220	(11,763)	-02.66%
CJS	1,465,859	1,396,724	1,366,948	1,427,520	1,903,773	1,685,664	1,579,098	(106,566)	-07.47%
District Court	309,518	212,206	504,365	256,000	256,000	310,323	274,350	(35,973)	-14.05%
Superior Court	416,230	383,933	383,099	369,547	406,547	417,622	438,658	21,036	05.69%
Juvenile	51,451	47,868	51,211	51,500	51,500	47,800	51,400	3,600	06.99%
WSU Extension	38,125	38,125	40,500	43,723	43,723	44,140	43,723	(417)	-00.95%
Horticulture	-	-	-	-	-	-	-	-	00.00%
Planning	27,400	121,041	184,178	140,585	140,055	23,652	213,456	189,804	135.01%
GIS	-	-	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,451,097**	**9,322,702**	**9,942,174**	**9,334,693**	**9,805,771**	**9,794,721**	**10,269,331**	**474,610**	**04.85%**
	(278,736)	(128,395)	619,472	11,991	(136,403)	(147,453)	474,610	04.85%	
Total Revenues - All Sources	**59,188,075**	**60,157,801**	**61,749,810**	**62,409,292**	**64,571,028**	**64,807,358**	**65,759,383**	**952,027**	**01.47%**
	849,630	969,726	1,592,009	659,482	2,821,218	3,057,548	952,025		
	01.46%	01.64%	02.65%	01.07%	04.57%	04.95%	01.47%		

General Fund Expenses

December 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Unspent Budget	Grant Projections
010 Property Assessment	**100.0%**	**2,309,972**	**33,910**	**2,343,882**	**2,247,174**	**95.87%**	**96,708**	-
Salary & Benefits	76.9%	1,776,470	-	1,776,470	1,666,850	93.83%		-
Fixed Cost	16.3%	376,783	-	376,783	376,783	100.00%		-
Other	06.8%	156,719	33,910	190,629	203,541	106.77%		-
020 Auditor	**100.0%**	**1,612,007**	-	**1,612,007**	**1,581,041**	**98.08%**	**30,966**	-
Salary & Benefits	73.6%	1,187,145	-	1,187,145	1,163,697	98.02%		-
Fixed Cost	20.2%	324,853	-	324,853	324,853	100.00%		-
Other	06.2%	100,009	-	100,009	92,491	92.48%		-
020 Elections	**100.0%**	**1,337,526**	-	**1,337,526**	**1,251,908**	**93.60%**	**85,618**	-
Salary & Benefits	30.1%	402,515	-	389,054	408,444	104.98%		-
Fixed Cost	08.5%	113,297	-	104,821	113,297	108.09%		-
Other	61.4%	821,714	-	994,633	730,167	73.41%		-
030 Commissioners	**100.0%**	**945,841**	-	**945,841**	**929,667**	**98.29%**	**16,174**	-
Salary & Benefits	68.2%	644,982	-	644,982	644,237	99.88%		-
Fixed Cost	14.8%	139,627	-	139,627	139,627	100.00%		-
Other	17.0%	161,232	-	161,232	145,803	90.43%		-
070 Human Resources	**100.0%**	**716,906**	-	**716,906**	**687,918**	**95.96%**	**28,988**	-
Salary & Benefits	82.1%	588,638	-	588,638	574,586	97.61%		-
Fixed Cost	07.8%	55,598	-	55,598	55,598	100.00%		-
Other	10.1%	72,670	-	72,670	57,734	79.45%		-
080 Treasurer	**100.0%**	**1,511,162**	-	**1,511,162**	**1,436,419**	**95.05%**	**74,743**	-
Salary & Benefits	71.5%	1,081,219	-	1,081,219	1,056,563	97.72%		-
Fixed Cost	14.9%	225,524	-	225,524	225,524	100.00%		-
Other	13.5%	204,419	-	204,419	154,332	75.50%		-
200 Coroner	**100.0%**	**699,745**	-	**699,745**	**698,563**	**99.83%**	**1,182**	-
Salary & Benefits	34.4%	240,766	-	240,766	238,352	99.00%		-
Fixed Cost	47.1%	329,352	-	329,352	329,352	100.00%		-
Other	18.5%	129,627	-	129,627	130,859	100.95%		-
220 Sheriff	**100.0%**	**9,950,763**	**128,841**	**10,079,604**	**9,990,399**	**99.11%**	**89,205**	**(3,768)**
Salary & Benefits	77.3%	7,694,158	61,548	7,755,706	7,449,616	96.05%		(3,768)
Fixed Cost	09.2%	912,190	-	912,190	911,290	99.90%		-
Other	13.5%	1,344,415	67,293	1,411,708	1,629,493	115.43%		-
400 Assigned Counsel	**100.0%**	**3,607,175**	**3,099**	**3,610,274**	**3,465,860**	**96.00%**	**144,414**	-
Salary & Benefits	60.8%	2,194,825	-	2,194,825	2,148,745	97.90%		-
Fixed Cost	08.9%	322,431	-	322,431	322,431	100.00%		-
Other	30.2%	1,089,919	3,099	1,093,018	994,684	91.00%		-
400 AC - Expert Witness		**257,959**	**150,000**	**407,959**	**360,394**	**88.34%**	**47,565**	-

General Fund Expenses

December 2018

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Unspent Budget	Grant Projections
410 Attorney	**100.0%**	**6,992,113**	**(161,290)**	**6,830,823**	**6,809,110**	**99.68%**	**21,713**	**(89,270)**
Salary & Benefits	84.1%	5,883,063	(161,290)	5,721,773	5,651,806	98.78%		(89,270)
Fixed Cost	09.0%	626,230	-	626,230	626,230	100.00%		-
Other	06.9%	482,820	-	482,820	531,074	109.99%		-
420 Clerk	**100.0%**	**2,349,530**	**-**	**2,349,530**	**2,190,278**	**93.22%**	**159,252**	**-**
Salary & Benefits	74.1%	1,740,869	-	1,740,869	1,572,585	90.33%		-
Fixed Cost	20.7%	486,069	-	486,069	486,069	100.00%		-
Other	05.2%	122,592	-	122,592	131,624	107.37%		-
430 Consol Juv Serv	**100.0%**	**1,427,520**	**476,253**	**1,903,773**	**1,677,505**	**88.11%**	**226,268**	**-**
Salary & Benefits	82.9%	1,182,897	308,681	1,491,578	1,427,930	95.73%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	17.1%	244,623	167,572	412,195	249,575	60.55%		-
440 District Court	**100.0%**	**2,985,151**	**71,380**	**3,056,531**	**2,832,919**	**92.68%**	**223,612**	**-**
Salary & Benefits	62.6%	1,867,776	38,072	1,905,848	1,872,593	98.26%		-
Fixed Cost	23.3%	695,407	7,000	702,407	695,705	99.05%		-
Other	14.1%	421,968	26,308	448,276	264,621	59.03%		-
450 Superior Court	**100.0%**	**3,069,108**	**95,010**	**3,164,118**	**2,702,644**	**85.42%**	**461,474**	**-**
Salary & Benefits	52.7%	1,617,894	17,494	1,635,388	1,556,553	95.18%		-
Fixed Cost	23.3%	713,841	6,500	720,341	714,929	99.25%		-
Other	24.0%	737,373	71,016	808,389	431,162	53.34%		-
460 Youth Service Ctr	**100.0%**	**3,769,217**	**3,695**	**3,772,912**	**3,654,479**	**96.86%**	**118,433**	**-**
Salary & Benefits	62.4%	2,353,209	-	2,353,209	2,261,967	96.12%		-
Fixed Cost	22.9%	864,260	-	864,260	834,982	96.61%		-
Other	14.6%	551,748	3,695	555,443	557,530	100.38%		-
620 WSU Ext	**100.0%**	**350,365**	**-**	**350,365**	**341,488**	**97.47%**	**8,877**	**-**
Salary & Benefits	40.0%	140,158	-	140,158	146,057	104.21%		-
Fixed Cost	21.8%	76,483	-	76,483	76,483	100.00%		-
Other	38.2%	133,724	-	133,724	118,948	88.95%		-
640 Planning	**100.0%**	**2,087,618**	**(530)**	**2,087,088**	**1,790,286**	**85.78%**	**296,802**	**(530)**
Salary & Benefits	75.9%	1,583,520	-	1,583,520	1,460,464	92.23%		-
Fixed Cost	09.3%	194,347	-	194,347	194,347	100.00%		-
Other	14.8%	309,751	(530)	309,221	135,475	43.81%		(530)
Total	**100.0%**	**64,102,659**	**1,773,728**	**65,876,387**	**63,444,449**	**96.31%**	**2,431,938**	**(93,568)**
Salary & Benefits	50.2%	32,180,104	264,505	32,444,609	31,301,045	96.48%		(93,038)
Fixed Cost	10.1%	6,456,292	13,500	6,469,792	6,427,500	99.35%		-
Other	11.5%	7,343,282	522,363	7,865,645	6,919,507	87.97%		(530)
DOC	48.3%	15,546,154	-	15,546,154	15,532,637	99.91%		-
Non-Departmental	38.0%	2,451,722	931,860	3,383,582	3,179,710	93.97%		-
Capital	00.2%	125,105	41,500	166,605	84,050	50.45%		-

General Fund Reserves

December 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	1,500	59,435	
Total Non-Spendable	57,935	-	-	-	57,935	1,500	59,435	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	24,991	-	90,000	(90,000)	24,991	(16,782)	8,209	
Dist Crt Judicial Stabilization (JST)	72,000	-	50,000	(98,479)	23,521	13,663	37,184	
Dist Crt DUI Court Fees	128,055	-	71,000	(176,187)	22,868	149,229	172,097	
Superior Court Judicial Stabilization (JST)	122,752	-	28,000	(135,890)	14,862	139,889	154,751	
Drug Court Fees	80,474	-	10,000	(84,953)	5,521	79,777	85,298	
Total Restricted	428,272	-	249,000	(585,509)	91,763	365,776	457,539	
Committed:								
Equipment Replacement	545,317	-	-	-	545,317	41,055	586,372	
Elections Reserve	311,420	-	-	(311,420)	-	-	-	
Extraordinary Criminal Justice	431,724	-	-	-	431,724	(102,435)	329,289	
Contingency	831,730	-	-	(40,415)	791,315	119,622	910,937	
Prior Year Unspent Appropriations	3,223	-	-	-	3,223	(3,223)	-	
Total Committed	2,123,414	-	-	(351,835)	1,771,579	55,019	1,826,598	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	9,013,044	-	62,160,292	(63,165,315)	8,008,021	2,633,981	10,642,002	17.05%
Total Unassigned	9,013,044	-	62,160,292	(63,165,315)	8,008,021	2,633,981	10,642,002	
Total Fund Balance	**11,622,665**	-	**62,409,292**	**(64,102,659)**	**9,929,298**	**3,056,276**	**12,985,574**	

Total Change in Fund Balance	**1,362,909**	
GF Reserve (of 2019 Revenue Budget)	**11.00%**	**7,233,532**
Over/(Under)***		**3,408,470**

Commitments: ***

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

Non Departmental Expenditure History

December 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	34,358	0
	Emergency Management	95,915	95,375	86,244	86,244	0
	District Health	150,000	150,000	150,000	150,000	0
	State Examiners	135,753	133,658	205,290	134,463	70,827
Interdepartmental	Grants Management	96,937	104,823	78,387	78,387	0
	Indirect Cost Plan	5,082	9,158	14,701	14,701	0
	Purchasing	3,026	2,451	23	23	0
	GIS	60,732	63,081	64,703	64,703	0
	DOS	3,085	3,174	3,262	3,262	0
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	36,757	0
	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	1,736	11,264
	Tax Litigation	15,579	15,579	15,579	15,579	0
	Parks & Recreation	100,000	100,000	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,629	14,809	14,964	14,964	0
Membership	Memberships-NACO	4,865	4,865	5,011	4,865	146
	Memberships-WACO	31,858	32,489	33,463	32,689	774
	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	5,762	2,238
	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	200,000	0
	Labor Attorney	213,494	186,224	205,000	83,537	121,463
	Legislative Advocate	8,038	7,743	8,500	9,296	(796)
	Yakima Airport	46,026	227,970	165,429	165,429	0
	ITA Bill	6,224	5,581	8,603	8,603	0
One Time Expenses	Fox Lawson	0	0	0	0	0
	Tax Judgements	63	451	1,500	156	1,344
	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	1,915	(1,915)
	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**	**3,179,710**	**203,872**

Tracked Costs

December 2018

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	17,000	17,000	0	19,480	114.59%
	Misc - Banking Services	45,000	45,000	0	14,691	32.65%
	Total Treasurer	**62,000**	**62,000**	**0**	**34,171**	**55.11%**
Coroner	Prof Service - Autopsies	92,411	92,411	0	107,174	115.98%
	Prof Service - Indigent Burials	8,681	8,681	0	4,600	52.99%
	Total Coroner	**101,092**	**101,092**	**0**	**111,774**	**110.57%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	77,238	56.38%
	Prof Service - Adult Misdemanor	11,000	11,000	0	5,736	52.15%
	Prof Service - Juvenile Offenders	41,999	41,999	0	5,501	13.10%
	Prof Service - Doctors & Experts	0	0	0	834	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	31,924	116.09%
	Prof Services - Aggravated Murder 1	40,000	190,000	(150,000)	239,162	125.87%
	Total Superior Court	**257,959**	**407,959**	**(150,000)**	**360,395**	**88.34%**
District Court	Supplies - Jury Costs	3,000	3,000	0	2,101	70.03%
	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	38,983	110.75%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	1,023	51.15%
	Total District Court	**45,200**	**45,200**	**0**	**42,107**	**93.16%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	2,416	5.37%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	11,204	56.02%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	98,787	38.00%
	Misc - Jury Meals	8,000	8,000	0	1,681	21.01%
	Misc - Witness Fees	8,000	8,000	0	636	7.95%
	Total Superior Court	**341,000**	**341,000**	**0**	**114,724**	**33.64%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**807,251**	**957,251**	**(150,000)**	**663,171**	**69.28%**

Other Funds

December 2018

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	11,622,665	64,807,358	63,444,449	12,985,574	13,758,249

SPECIAL REVENUE

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	217,414	1,582,871	1,602,351	197,934	291,911
Municpal Courts	77,862	478,910	465,850	90,922	95,491
Pre Trial	43,902	386,351	392,059	38,194	66,327
Narcotics Investigation	17,573	10,533	0	28,106	28,156
Special Operations	360,073	327,713	297,437	390,349	371,265
District Court Dispute Resolution Center	10,585	77,468	56,989	31,064	30,669
Family Court	136,888	214,638	233,732	117,794	169,049
Department of Corrections	4,085,213	31,046,746	32,370,000	2,761,959	3,044,285
Noxious Weed	580,471	403,449	405,190	578,730	624,513
Horticulture	165,327	183,693	199,471	149,549	158,537
Criminal Justice Sales Tax	1,176,219	7,018,840	6,822,597	1,372,462	1,483,200
Parks & Recreation	69,104	101,181	73,361	96,924	97,162
County Road	4,893,029	26,963,683	27,454,225	4,402,487	5,167,926
Toppenish/Simcoe West Railroad	76,357	13,172	692	88,837	86,531
Naches Rail Branch	41,994	8,097	817	49,274	50,437
Flood Control	2,123,780	3,676,295	4,148,912	1,651,163	654,750
Storm Water Utility	1,834,329	551,229	574,026	1,811,532	1,879,775
Records Services	106,748	211,494	246,227	72,015	101,488
Motel/Hotel	386,243	726,539	639,875	472,907	430,759
WSU Extension	36,883	7,531	6,551	37,863	38,348
Emergency Medical Service	426,707	528,715	495,585	459,837	488,462
911	1,265,854	2,273,051	2,340,029	1,198,876	1,015,797
Veterans Relief	116,642	196,924	177,269	136,297	150,279
Community Services	3,128,020	456,192	698,500	2,885,712	2,873,516
Treasurer's Revolving	180,450	298,285	309,198	169,537	194,466
Treasurer's Investment Pool	132,480	222,498	238,588	116,390	135,193
REET Electronic Tech	156,253	40,772	25,016	172,009	171,808
Support Investment In Economic Diversification	23,027,750	5,436,664	2,419,379	26,045,035	17,670,227
Community Development Programs	0	200,069	200,069	0	42,891
Community Housing	684,212	817,138	808,219	693,131	745,112
Title III PILT	130,075	11,379	3,851	137,603	646,768
Homeless Services	1,315,237	1,067,449	1,604,737	777,949	770,507
Hud Housing Program	0	0	0	0	0
Total Special Revenue Funds	**47,003,674**	**85,539,569**	**85,310,802**	**47,232,441**	**39,775,605**

DEBT

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
2014 GO Bond Redemption	3,135	436,396	439,531	0	41,659
1997 GO Bond Redemption	183	0	129	54	0
2001 GO Bond Redemption	1	0	0	1	1
2008 GO Bond Redemption	41,509	149	0	41,658	0
2009 GO Bond Redemption	16	0	0	16	16
2010B GO Bond Redemption	1,041,446	267,912	121,500	1,187,858	1,185,749
CRID Guaranty	131,956	2,314	0	134,270	134,030
LID Guaranty	27,904	489	0	28,393	28,342
CRID #3 Bond Redemption	2,716	5,708	5,193	3,231	3,226
RID #99 Bond Redemption	2,931	37	0	2,968	2,963
Total Debt Service Funds	**1,251,797**	**713,005**	**566,353**	**1,398,449**	**1,395,986**

Other Funds

December 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
CAPITAL	General Capital Projects	176,280	2,139,255	78,743	2,236,792	1,768,031
	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	23	0	1,838	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	2,013,133	2,027,745	183,028	182,703
	Public Works Capital Projects	(822)	3,662,979	3,615,246	46,911	1,836,302
	2009 Bond Capital Projects	0	0	0	0	0
	2010A GO Bond Capital Projects	655	0	655	0	0
	2014 LTGO Capital Projects	1,202,051	66,290	1,191,887	76,454	0
	Ascend Royalties	128,005	2,225	0	130,230	130,007
	RE Excise Cap Proj	1,927,384	973,765	2,611,293	289,856	653,289
	RID 101	1	0	0	1	0
	Total Capital Project Funds	**3,633,658**	**8,857,670**	**9,525,569**	**2,965,759**	**4,572,816**

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
ENTERPRISE	Solid Waste	22,005,367	10,746,195	9,704,319	23,047,243	24,178,776
	Utility-Buena Water	567,282	97,678	78,304	586,656	217,673
	Utility-Gibson Water System	33,383	3,026	1,327	35,082	27,229
	Utility Review	79,264	51,663	27,296	103,631	103,938
	Utility-Buena Sewer	414,404	160,516	264,673	310,247	241,119
	Utilitiy-Star Crest Water System	26,523	2,934	1,582	27,875	21,563
	Utility-Terrace Hts Water	7,774,191	1,424,698	1,859,562	7,339,327	1,980,127
	Utility-Gala Estates	90,721	25,748	26,949	89,520	18,439
	Utility-Wysacre Water System	32,062	3,899	4,416	31,545	22,341
	Utility-Meadowbrook Water System	35,188	3,291	4,294	34,185	23,659
	Utility-Wendt Road Water System	20,135	2,210	1,524	20,821	6,174
	Utility-Kodiak Water	66,061	6,405	1,909	70,557	53,558
	Utility-Fairway Estates Water	138,121	14,818	14,463	138,476	77,527
	Utility-Mountain Shadows	114,224	8,171	11,091	111,304	25,598
	Utility-Huntzinger Water	71,722	5,030	10,692	66,060	32,770
	Utility-Heysman Water	39,019	3,765	1,729	41,055	28,978
	Utility-Crewport Water	737,275	35,736	50,226	722,785	77,940
	Utility-Ray Symmonds Water	30,410	4,225	5,192	29,443	17,148
	Utility-Stein Water System	71,676	6,938	10,200	68,414	41,815
	Utility-North Bon Air Water System	39,567	3,487	2,418	40,636	19,916
	Utility-Nagler Water System	37,377	3,363	4,826	35,914	20,617
	Utility-Buchanan Water System	135,518	5,918	3,316	138,120	41,991
	Utility-Beckonridge Water	43,019	4,161	2,430	44,750	19,815
	Utility-Speyers Water	38,451	3,842	4,743	37,550	13,372
	Utility-Bittner	19,648	2,321	2,535	19,434	5,368
	Utility-Norman	46,052	3,871	2,655	47,268	10,933
	Utility-Raptor	37,188	1,112	1,895	36,405	2,840
	Utility-Oliver	40,887	1,857	1,890	40,854	8,721
	Utility-Horizon	90,613	12,076	4,212	98,477	12,445
	Utility-Pleasant Hill	49,199	2,688	3,254	48,633	2,720
	Water Resources	(182)	484,084	463,264	20,638	24,289
	Building & Fire Safety	2,039,312	2,699,532	2,390,504	2,348,340	2,452,014
	Total Enterprise Funds	**34,963,677**	**15,835,258**	**14,967,690**	**35,831,245**	**29,831,413**

Other Funds

December 2018

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	GIS	136,142	492,495	518,317	110,320	248,553	
	Technology Services	1,825,791	6,269,195	6,581,104	1,513,882	2,716,759	
I	*Purchasing*	64,633	317,544	319,018	63,159	77,338	
N	*Printing*	(6,645)	364,051	401,663	(44,257)	39,087	**
T	*Unemployment Comp*	1,565,251	276,575	153,454	1,688,372	1,706,249	
E	*Employee Flexible Spending*	46,358	68,669	66,537	48,490	48,489	
R	*Employee Benefit*	716,122	195,276	727,332	184,066	696,647	
N	*Workmen's Comp*	780,421	1,561,160	1,533,168	808,413	820,467	
A	*LEOFF Benefit*	1,858,030	778,581	306,286	2,330,325	1,893,464	
L	*Liability Insurance*	868,599	2,781,829	3,273,303	377,125	642,362	
	Department of Security	(29)	652,117	650,267	1,821	154,774	
	Financial Services	(21,838)	549,903	528,188	(123)	199,459	**
	Facilities Maintenance	1,916,186	4,923,354	5,554,429	1,285,111	795,625	
	Equipment Replacement & Repair	10,234,601	11,339,459	16,801,520	4,772,540	8,491,652	
	Total Internal Service Funds	**19,983,622**	**30,570,208**	**37,414,586**	**13,139,244**	**18,530,925**	
	Total All Funds (Less General Fund)	**118,459,093**	**206,323,068**	**211,229,449**	**113,552,712**	**107,864,994**	

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

*** Differences related to GASB reporting requirements*