YAKIMA COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW

First Quarter 2019

2019 Budget Adjustments Summary

March 2019

Description	Debit	Credit	Source
General Fund			
Total General Fund Amendment			

General Fund
Income Statement
March 2019

	2017 Actual	2018 Actual	2019 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 26,846,256	$ 27,300,557	$ 28,140,000	$ -	$ 28,140,000	$ 2,260,406	$ 25,879,594	08.03%
Sales Tax	13,268,599	14,298,459	14,950,000	-	14,950,000	2,321,609	12,628,391	15.53%
Interest Earnings	477,054	770,623	1,040,000	-	1,040,000	514,766	525,234	49.50%
Other Taxes	124,087	105,525	93,500	-	93,500	23,040	70,460	24.64%
Licenses & Permits	426,645	430,642	412,700	-	412,700	20,635	392,065	05.00%
Grants/PILT	5,436,486	6,147,960	5,679,316	-	5,679,316	248,018	5,431,298	04.37%
Intergovernmental	2,636,514	2,661,157	2,775,263	-	2,775,263	391,021	2,384,242	14.09%
Charges/Fees for Service	8,243,060	8,681,756	8,875,982	-	8,875,982	1,578,096	7,297,886	17.78%
Fines and Forfeits	2,356,645	2,571,957	2,241,564	-	2,241,564	577,888	1,663,676	25.78%
Other Miscellaneous	1,934,464	1,838,722	1,551,058	-	1,551,058	365,597	1,185,461	23.57%
Total Revenue	**$ 61,749,810**	**$ 64,807,358**	**$ 65,759,383**	**$ -**	**$ 65,759,383**	**$ 8,301,076**	**$ 57,458,307**	**12.62%**
Expense								
Salaries/Benefits	$ 30,088,399	$ 31,286,369	$ 33,538,554	$ -	$ 33,538,554	$ 7,017,443	$ 26,521,111	20.92%
Supplies	1,110,887	1,077,516	1,162,794	-	1,162,794	211,329	951,465	18.17%
Other Services & Charges	12,299,634	12,907,750	14,640,167	-	14,640,167	3,019,919	11,620,248	20.63%
Debt Service	1,277	14,964	14,577	-	14,577	-	14,577	00.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,637,501	15,532,637	15,846,154	-	15,846,154	3,411,538	12,434,616	21.53%
Intergovernmental Charges	320,645	318,614	-	-	-	87,657	(87,657)	00.00%
Other Financing Uses	1,350,551	2,176,602	2,130,895	-	2,130,895	553,895	1,577,000	25.99%
Capital:								
Contingency	26,137	45,947	15,000	-	15,000	-	15,000	100.00%
Equipment Replacement	58,415	84,050	125,105	-	125,105	10,037	115,068	00.00%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 60,893,446**	**$ 63,444,449**	**$ 67,473,246**	**$ -**	**$ 67,473,246**	**$ 14,311,818**	**$ 53,161,428**	**21.21%**
Net Income/(Loss)	**$ 856,364**	**$ 1,362,909**	**$ (1,713,863)**	**$ -**	**$ (1,713,863)**	**$ (6,010,742)**		
Beginning Reserve Balance	**$ 10,766,301**	**$ 11,622,665**	**$ 12,985,574**		**$ 12,985,574**	**12,985,574**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 11,622,665**	**$ 12,985,574**	**$ 11,271,711**		**$ 11,271,711**	**6,974,832**		

General Fund
Revenue Detail
March 2019

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2020 Projections	2020 Proj/ 2019 Budget	'20 Bud - '19 Bud Change %
General Revenues:							
Auditor							
Recording Filing Fees	296,451	295,092	285,000	285,000	-	(285,000)	-100.00%
Vehicle Licensing Fees	1,326,606	1,352,820	1,320,000	1,320,000	-	(1,320,000)	-100.00%
Passports	144,785	123,245	72,000	72,000	-	(72,000)	-100.00%
Other Misc Revenue	86,296	130,014	95,325	95,325	-	(95,325)	-100.00%
	1,854,138	1,901,171	1,772,325	1,772,325	-	(1,772,325)	-100.00%
Elections							
Elections Services	620,431	250,021	621,000	621,000	-	(621,000)	-100.00%
Elections Services Registrations	143,283	161,045	143,000	143,000	-	(143,000)	-100.00%
Other Misc Revenue	2,558	75,632	2,520	2,520	-	(2,520)	-100.00%
	766,272	486,698	766,520	766,520	-	(766,520)	-100.00%
Commissioners							
Property Tax	24,644,719	25,109,088	25,940,000	25,940,000	-	(25,940,000)	-100.00%
Sales Tax	13,268,599	14,298,459	14,950,000	14,950,000	-	(14,950,000)	-100.00%
Gambling Excise Tax	70,926	20,659	20,000	20,000	-	(20,000)	-100.00%
Franchise Fees	326,238	330,596	330,000	330,000	-	(330,000)	-100.00%
PUD Privilege Tax	300,648	273,003	275,000	275,000	-	(275,000)	-100.00%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,589,432	1,661,772	1,725,000	1,725,000	-	(1,725,000)	-100.00%
Extraordinary Criminal Justice	-	-	-	-	-	-	
Indirect Costs	1,329,584	1,515,214	1,571,994	1,571,994	-	(1,571,994)	-100.00%
Other Misc Revenue	1,477,017	2,212,137	1,581,348	1,581,348	-	(1,581,348)	-100.00%
	43,007,163	45,420,928	46,393,342	46,393,342	-	(46,393,342)	-100.00%
Treasurer							
Property Tax Penalties	625,013	631,237	570,000	570,000	-	(570,000)	-100.00%
Property Tax Interest	1,148,265	1,235,214	1,089,000	1,089,000	-	(1,089,000)	-100.00%
Investment Earnings	505,453	833,762	1,040,000	1,040,000	-	(1,040,000)	-100.00%
Other Misc Revenue	360,830	397,820	428,635	428,635	-	(428,635)	-100.00%
	2,639,561	3,098,033	3,127,635	3,127,635	-	(3,127,635)	-100.00%
Sheriff							
Law Enforcement Fees	105,551	88,620	90,000	90,000	-	(90,000)	-100.00%
Animal Control	34,786	22,375	23,648	23,648	-	(23,648)	-100.00%
Other Misc Revenue	162,493	134,849	116,460	116,460	-	(116,460)	-100.00%
	302,830	245,844	230,108	230,108	-	(230,108)	-100.00%

General Fund
Revenue Detail

March 2019

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2020 Projections	2020 Proj/ 2019 Budget	'20 Bud -'19 Bud Change %
District Court							
Civil Fees	141,891	158,421	155,000	155,000	-	(155,000)	-100.00%
Traffic Infraction Penalties	797,228	923,897	850,000	850,000	-	(850,000)	-100.00%
Traffic Infraction Trauma Car	131,411	151,578	140,000	140,000	-	(140,000)	-100.00%
DUI Penalties	131,488	101,089	100,000	100,000	-	(100,000)	-100.00%
Other Criminal Traffic Mi	148,949	127,376	130,000	130,000	-	(130,000)	-100.00%
Other Criminal Non-Traffic	27,676	33,439	40,000	40,000	-	(40,000)	-100.00%
Other Misc Revenue	392,972	474,827	397,300	397,300	-	(397,300)	-100.00%
	1,771,615	1,970,627	1,812,300	1,812,300	-	(1,812,300)	-100.00%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	76,968	122,202	63,000	63,000	-	(63,000)	-100.00%
Other Misc Revenue	16,705	16,008	15,730	15,730	-	(15,730)	-100.00%
	93,673	138,210	78,730	78,730	-	(78,730)	-100.00%
Planning							
Subdivision Fees	107,467	160,813	144,485	144,485	-	(144,485)	-100.00%
Zoning Fees	147,556	189,187	148,800	148,800	-	(148,800)	-100.00%
Other Misc Revenue	75,316	86,516	263,061	263,061	-	(263,061)	-100.00%
	330,339	436,516	556,346	556,346	-	(556,346)	-100.00%
Assessor	7,909	7,591	5,075	5,075	-	(5,075)	-100.00%
Non-Departmental	94,852	299,156	80,000	80,000	-	(80,000)	-100.00%
Human Resources	6,024	2,066	2,000	2,000	-	(2,000)	-100.00%
Coroner	33,348	33,540	30,000	30,000	-	(30,000)	-100.00%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	143,463	140,371	97,500	97,500	-	(97,500)	-100.00%
Prosecuting Attorney	33,420	362	700	700	-	(700)	-100.00%
Clerk	707,549	1,075,871	764,757	764,757	-	(764,757)	-100.00%
Superior Court	15,480	45,578	44,600	44,600	-	(44,600)	-100.00%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**51,807,636**	**55,302,562**	**55,761,938**	**55,761,938**	**-**	**(55,761,938)**	-100.00%
	972,537	3,494,926	3,954,302	-	(55,761,938)		
	01.91%	06.88%	07.63%	00.00%	-100.00%		

General Fund
Revenue Detail

March 2019

Grants/Contracts

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2020 Projections	2020 Proj/ 2019 Budget	'20 Bud - '19 Bud Change %
Assessor	3,300		3,300	3,300	-	(3,300)	-100.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	-	-	-	-	-	-	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,201,538	2,191,469	2,200,000	2,200,000	-	(2,200,000)	-100.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer	32,374		35,500	35,500	-	(35,500)	-100.00%
Sheriff	1,253,372	1,309,148	1,169,873	1,169,873	-	(1,169,873)	-100.00%
Department of Security	-		-	-	-	-	00.00%
Assigned Counsel	616,430	477,046	725,445	725,445	-	(725,445)	-100.00%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	#DIV/0!
Prosecuting Attorney	2,846,556	2,838,101	3,020,348	3,020,348	-	(3,020,348)	-100.00%
Clerk	458,303	238,116	467,220	467,220	-	(467,220)	-100.00%
CJS	1,366,948	1,685,664	1,579,098	1,579,098	-	(1,579,098)	-100.00%
District Court	504,365	279,901	274,350	274,350	-	(274,350)	-100.00%
Superior Court	383,099	383,401	406,732	406,732	-	(406,732)	-100.00%
Juvenile	51,211	46,921	51,400	51,400	-	(51,400)	-100.00%
WSU Extension	40,500	44,140	43,723	43,723	-	(43,723)	-100.00%
Horticulture	-	-	-	-	-	-	00.00%
Planning	184,178	10,887	20,456	20,456	-	(20,456)	-100.00%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,942,174**	**9,504,794**	**9,997,445**	**9,997,445**	**-**	**(9,997,445)**	**-100.00%**
	619,472	(437,380)	674,743	-	(9,997,445)	-100.00%	
Total Revenues - All Sources	**61,749,810**	**64,807,358**	**65,759,383**	**65,759,383**	**-**	**(65,759,383)**	**-100.00%**
	1,592,009	3,057,548	952,025	-	(65,759,383)		
	02.65%	04.95%	01.47%	00.00%	-100.00%		

General Fund Expenses

March 2019

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,429,739	-	2,429,739	522,262	21.49%		-
Salary & Benefits	74.9%	1,819,417	-	1,819,417	374,970	20.61%		-
Fixed Cost	18.7%	453,603	-	453,603	113,490	25.02%		-
Other	06.5%	156,719	-	156,719	33,802	21.57%		-
020 Auditor	100.0%	1,668,573	-	1,668,573	349,804	20.96%		-
Salary & Benefits	72.5%	1,210,116	-	1,210,116	252,244	20.84%		-
Fixed Cost	21.0%	350,901	-	350,901	87,726	25.00%		-
Other	06.4%	107,556	-	107,556	9,834	9.14%		-
020 Elections	100.0%	1,358,265	-	1,358,265	279,615	20.59%		-
Salary & Benefits	31.0%	421,708	-	389,054	98,029	25.20%		-
Fixed Cost	09.1%	123,463	-	104,821	30,868	29.45%		-
Other	59.9%	813,094	-	994,633	150,718	15.15%		-
030 Commissioners	100.0%	959,329	-	959,329	218,055	22.73%		-
Salary & Benefits	72.0%	690,251	-	690,251	154,014	22.31%		-
Fixed Cost	11.3%	108,259	-	108,259	26,544	24.52%		-
Other	16.8%	160,819	-	160,819	37,497	23.32%		-
070 Human Resources	100.0%	790,223	-	790,223	158,536	20.06%		-
Salary & Benefits	76.3%	602,909	-	602,909	121,149	20.09%		-
Fixed Cost	14.5%	114,644	-	114,644	28,661	25.00%		-
Other	09.2%	72,670	-	72,670	8,726	12.01%		-
080 Treasurer	100.0%	1,569,649	-	1,569,649	366,348	23.34%		-
Salary & Benefits	70.6%	1,108,768	-	1,108,768	240,647	21.70%		-
Fixed Cost	16.3%	256,465	-	256,465	64,116	25.00%		-
Other	13.0%	204,416	-	204,416	61,585	30.13%		-
200 Coroner	100.0%	367,345	-	367,345	70,441	19.18%		-
Salary & Benefits	67.5%	247,859	-	247,859	60,400	24.37%		-
Fixed Cost	-02.8%	-10,138	-	-10,138	-2,534	25.00%		-
Other	35.3%	129,624	-	129,624	12,575	9.70%		-
220 Sheriff	100.0%	10,821,768	-	10,821,768	2,356,551	21.78%		-
Salary & Benefits	72.2%	7,815,849	-	7,815,849	1,604,979	20.53%		-
Fixed Cost	16.1%	1,745,662	-	1,745,662	436,956	25.03%		-
Other	11.6%	1,260,257	-	1,260,257	314,616	24.96%		-
400 Assigned Counsel	100.0%	3,762,860	-	3,762,860	769,657	20.45%		-
Salary & Benefits	60.3%	2,269,760	-	2,269,760	458,490	20.20%		-
Fixed Cost	09.6%	361,212	-	361,212	90,660	25.10%		-
Other	30.1%	1,131,888	-	1,131,888	220,507	19.48%		-
400 AC - Expert Witness		255,459	-	255,459	14,885	5.83%		-

General Fund
Expenses
March 2019

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	7,387,428	-	7,387,428	1,550,651	20.99%		-
Salary & Benefits	83.4%	6,162,265	-	6,162,265	1,281,546	20.80%		-
Fixed Cost	09.2%	681,140	-	681,140	137,345	20.16%		-
Other	07.4%	544,023	-	544,023	131,760	24.22%		-
420 Clerk	100.0%	2,383,353	-	2,383,353	516,753	21.68%		-
Salary & Benefits	76.2%	1,816,459	-	1,816,459	378,634	20.84%		-
Fixed Cost	19.1%	455,685	-	455,685	113,922	25.00%		-
Other	04.7%	111,209	-	111,209	24,197	21.76%		-
430 Consol Juv Serv	100.0%	1,579,098	-	1,579,098	340,245	21.55%		-
Salary & Benefits	84.2%	1,329,463	-	1,329,463	313,398	23.57%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	15.8%	249,635	-	249,635	26,847	10.75%		-
440 District Court	100.0%	3,142,546	-	3,142,546	654,081	20.81%		-
Salary & Benefits	61.3%	1,925,177	-	1,925,177	423,269	21.99%		-
Fixed Cost	21.5%	675,887	-	675,887	168,984	25.00%		-
Other	17.2%	541,482	-	541,482	61,828	11.42%		-
450 Superior Court	100.0%	3,312,016	-	3,312,016	673,112	20.32%		-
Salary & Benefits	56.0%	1,853,407	-	1,853,407	407,591	21.99%		-
Fixed Cost	21.2%	703,602	-	703,602	175,901	25.00%		-
Other	22.8%	755,007	-	755,007	89,620	11.87%		-
460 Youth Service Ctr	100.0%	4,041,731	-	4,041,731	833,335	20.62%		-
Salary & Benefits	62.0%	2,506,810	-	2,506,810	499,318	19.92%		-
Fixed Cost	23.7%	956,704	-	956,704	240,524	25.14%		-
Other	14.3%	578,217	-	578,217	93,493	16.17%		-
620 WSU Ext	100.0%	345,959	-	345,959	58,646	16.95%		-
Salary & Benefits	39.7%	137,203	-	137,203	21,330	15.55%		-
Fixed Cost	22.4%	77,624	-	77,624	19,407	25.00%		-
Other	37.9%	131,132	-	131,132	17,909	13.66%		-
640 Planning	100.0%	2,180,163	-	2,180,163	402,442	18.46%		-
Salary & Benefits	74.3%	1,620,633	-	1,620,633	327,437	20.20%		-
Fixed Cost	10.1%	219,322	-	219,322	54,831	25.00%		-
Other	15.6%	340,208	-	340,208	20,174	5.93%		-
Total	100.0%	67,473,246	-	67,473,246	14,311,818	21.21%		-
Salary & Benefits	49.7%	33,538,054	-	33,538,054	7,017,445	20.92%		-
Fixed Cost	10.8%	7,274,035	-	7,274,035	1,787,401	24.57%		-
Other	11.2%	7,543,415	-	7,543,415	1,330,573	17.64%		-
DOC	47.2%	15,846,154	-	15,846,154	3,411,539	21.53%		-
Non-Departmental	43.3%	3,146,483	-	3,146,483	754,823	23.99%		-
Capital	00.2%	125,105	-	125,105	10,037	8.02%		-

General Fund Reserves

March 2019

	2019 Beginning	2019 Budget Allocation	Budgeted Revenue	Budgeted Expense	2019 Budgeted Ending	Adjustments	Projected 2019 Ending	
Non-Spendable:								
Reserve for Petty Cash	59,435	-	-	-	59,435	-	59,435	
Total Non-Spendable	59,435	-	-	-	59,435	-	59,435	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	8,209	-	90,000	(100,903)	(2,694)	-	(2,694)	
Dist Crt Judicial Stabilization (JST)	37,184	-	52,000	(85,313)	3,871	-	3,871	
Dist Crt DUI Court Fees	172,097	-	86,000	(238,336)	19,761	-	19,761	
Superior Court Judicial Stabilization (JST)	154,751	-	31,926	(182,679)	3,998	-	3,998	
Drug Court Fees	85,298	-	15,000	(94,415)	5,883	-	5,883	
Total Restricted	457,539	-	274,926	(701,646)	30,819	-	30,819	
Committed:								
Equipment Replacement	586,372	-	-	-	586,372	-	586,372	
Elections Reserve	-	-	-	115,820	115,820	-	115,820	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Contingency	910,937	-	-	(40,000)	870,937	376,940	1,247,877	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
Total Committed	1,826,598	-	-	75,820	1,902,418	376,940	2,279,358	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	10,642,002	-	65,484,457	(66,847,420)	9,279,039	(376,940)	8,902,099	13.54%
Total Unassigned	10,642,002	-	65,484,457	(66,847,420)	9,279,039	(376,940)	8,902,099	
Total Fund Balance	**12,985,574**	-	**65,759,383**	**(67,473,246)**	**11,271,711**	-	**11,271,711**	

Total Change in Fund Balance	**(1,713,863)**	
GF Reserve (of 2019 Revenue Budget)	**11.00%**	**7,233,532**
Over/(Under)***		**1,668,567**

Commitments: ***

1) Road Fund ($2.2 million)	-	
2) Sheriff Deputy Settlement for 2018	208,246	Contingency
3) Judges/Pros Atty Wage Increases	100,000	Contingency
4)		
5)		
	308,246	

Non Departmental Expenditure History

March 2019

	Description	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Diff.
Intergovern	Conference of Governments	40,797	41,815	42,542	21,271	21,271
	Clean Air	34,394	34,358	34,846	8,712	26,134
	Emergency Management	95,375	86,244	80,698	20,174	60,524
	District Health	150,000	150,000	150,000	37,500	112,500
	State Examiners	133,658	134,449	193,631	0	193,631
Interdepartmental	Grants Management	104,823	78,387	91,609	22,902	68,707
	Indirect Cost Plan	9,158	14,701	6,030	1,507	4,523
	Purchasing	2,451	23	25,023	6,256	18,767
	GIS	63,081	64,703	71,944	17,986	53,958
	DOS	3,174	3,262	3,438	859	2,579
	LEOFF I Medical Expenditures	750,000	750,000	750,000	187,500	562,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	9,189	27,568
	Property Management (Noxious Weed)	0	0	175	0	175
	Pre-Trial	440,000	150,000	150,000	37,500	112,500
	Board of Equalization	2,092	1,736	13,000	2	12,998
	Tax Litigation	15,579	15,579	15,579	3,945	11,634
	Parks & Recreation	100,000	100,000	100,000	25,000	75,000
DEBT	2002 G.O. Bond - Other	14,809	14,964	14,577	0	14,577
Membership	Memberships-NACO	4,865	4,865	4,865	4,865	0
	Memberships-WACO	32,489	32,689	33,670	7,921	25,749
	Memberships-WSAC	37,170	37,792	38,327	38,327	0
	WSAC/PILT	1,617	1,781	1,834	1,835	(1)
Operational	County Code Updates	8,074	5,762	8,000	0	8,000
	Minority Women (WAC 326-02-034(1))	5,000	1,741	5,000	0	5,000
	OASI Employment Security	332	325	500	0	500
	Code Enforcement	0	200,000	595,667	300,000	295,667
	Labor Attorney	186,224	83,537	205,000	785	204,215
	Legislative Advocate	7,743	9,296	9,000	1,270	7,730
	Yakima Airport	227,970	165,429	(59,130)	(14,779)	(44,351)
	ITA Bill	5,581	8,603	3,015	754	2,261
One Time Expenses	Misc Supplies	0	0	0	17	(17)
	Tax Judgements	451	156	1,500	0	1,500
	Yakima Basin Integrated Plan	7,248	0	0	0	0
	Technology Services	0	0	191,236	0	191,236
	Special Projects	0	2,500	2,500	0	2,500
	Community Cleanup Services	1,986	1,915	10,000	0	10,000
	Imaging	1,962	836	0	0	0
	Capital Projects	0	0	300,000	0	300,000
	WSAC/Litigation	0	13,631	13,525	13,525	0
	WSAC/Public Lands	0	0	2,125	0	2,125
	Total	**2,524,860**	**2,247,836**	**3,146,483**	**754,823**	**2,391,660**

Tracked Costs

March 2019

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	18,000	18,000	0	6,077	33.76%
	Misc - Banking Services	44,000	44,000	0	0	0.00%
	Total Treasurer	**62,000**	**62,000**	**0**	**6,077**	**9.80%**
Coroner	Prof Service - Autopsies	92,411	92,411	0	6,098	6.60%
	Prof Service - Indigent Burials	8,681	8,681	0	0	0.00%
	Total Coroner	**101,092**	**101,092**	**0**	**6,098**	**6.03%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	4,029	2.94%
	Prof Service - Adult Misdemanor	11,000	11,000	0	100	0.91%
	Prof Service - Juvenile Offenders	39,499	39,499	0	495	1.25%
	Prof Service - Doctors & Experts	0	0	0	0	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	4,815	17.51%
	Prof Services - Aggravated Murder 1	40,000	190,000	(150,000)	5,447	2.87%
	Total Superior Court	**255,459**	**405,459**	**(150,000)**	**14,886**	**3.67%**
District Court	Supplies - Jury Costs	3,000	3,000	0	392	13.05%
	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	15,598	44.31%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	0	0.00%
	Total District Court	**45,200**	**45,200**	**0**	**15,990**	**35.38%**
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		**804,751**	**954,751**	**(150,000)**	**157,775**	**16.53%**

Other Funds

March 2019

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	12,985,574	8,301,076	14,311,818	6,974,832	7,325,714

SPECIAL REVENUE	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	District Court Probation	197,934	361,268	348,054	211,148	196,746
	Municpal Courts	90,922	95,827	105,492	81,257	84,986
	Pre Trial	38,194	60,237	72,789	25,642	25,641
	Narcotics Investigation	28,106	2,085	0	30,191	30,505
	Special Operations	390,349	43,993	32,340	402,002	402,003
	District Court Dispute Resolution Center	31,064	19,460	6,317	44,207	44,208
	Family Court	117,794	52,341	46,983	123,152	154,557
	Department of Corrections	2,761,959	4,834,054	6,552,951	1,043,062	1,299,775
	Noxious Weed	578,730	59,448	57,434	580,744	600,580
	Horticulture	149,549	15,920	26,835	138,634	138,634
	Criminal Justice Sales Tax	1,372,462	1,158,354	1,516,823	1,013,993	1,043,657
	Parks & Recreation	96,924	25,883	20,334	102,473	110,808
	County Road	4,402,487	2,774,580	4,991,229	2,185,838	3,082,145
	Toppenish/Simcoe West Railroad	88,837	3,726	186	92,377	93,147
	Naches Rail Branch	49,274	4,764	415	53,623	54,185
	Flood Control	1,651,163	126,393	684,111	1,093,445	630,796
	Storm Water Utility	1,811,532	90,252	103,002	1,798,782	1,809,549
	Code Enforcement	0	300,863	85,805	215,058	216,163
	Records Services	72,015	24,331	36,583	59,763	59,765
	Motel/Hotel	472,907	71,410	0	544,317	544,319
	WSU Extension	37,863	2,404	1,966	38,301	38,704
	Emergency Medical Service	459,837	48,513	154,376	353,974	354,414
	911	1,198,876	386,127	544,235	1,040,768	1,040,769
	Veterans Relief	136,297	18,280	44,858	109,719	109,764
	Community Services	2,885,712	57,697	60,384	2,883,025	2,886,270
	Treasurer's Revolving	169,537	65,785	67,623	167,699	167,930
	Treasurer's Investment Pool	116,390	55,472	37,669	134,193	134,310
	REET Electronic Tech	172,009	8,610	6,250	174,369	174,367
	Support Investment In Economic Diversification	26,045,035	790,707	58,684	26,777,058	18,475,251
	Community Development Programs	0	0	0	0	0
	Community Housing	693,131	124,401	159,076	658,456	709,064
	Title III PILT	137,603	5,424	1,243	141,784	652,158
	Homeless Services	777,949	258,672	131,395	905,226	905,226
	Hud Housing Program	0	0	0	0	0
	Total Special Revenue Funds	**47,232,441**	**11,947,281**	**15,955,442**	**43,224,280**	**36,270,396**

DEBT	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	2014 GO Bond Redemption	0	0	0	0	41,662
	1997 GO Bond Redemption	54	0	0	54	0
	2001 GO Bond Redemption	1	0	0	1	1
	2008 GO Bond Redemption	41,658	3	0	41,661	0
	2009 GO Bond Redemption	16	0	0	16	16
	2010B GO Bond Redemption	1,187,858	10,927	0	1,198,785	1,198,784
	CRID Guaranty	134,270	1,227	0	135,497	135,498
	LID Guaranty	28,393	259	0	28,652	28,652
	CRID #3 Bond Redemption	3,231	29	0	3,260	3,261
	RID #99 Bond Redemption	2,968	27	0	2,995	2,995
	Total Debt Service Funds	**1,398,449**	**12,472**	**0**	**1,410,921**	**1,410,869**

Other Funds

March 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	2,236,792	15,060	18,813	2,233,039	1,733,038	
	Naches Rail Branch Line	1	0	0	1	0	
	Com Dev-Cowiche Sewer	528	0	0	528	528	
	Com Dev-Terrace Heights Water Ext	1,838	12	0	1,850	1,850	
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*	183,028	1,287	0	184,315	184,315	
I	*Public Works Capital Projects*	46,911	427,005	1,655,480	(1,181,564)	27,348	*
T	*2009 Bond Capital Projects*	0	0	0	0	0	
A	*2010A GO Bond Capital Projects*	0	0	0	0	0	
L	*2014 LTGO Capital Projects*	76,454	15	0	76,469	1,753	
	Ascend Royalties	130,230	1,132	0	131,362	131,361	
	RE Excise Cap Proj	289,856	216,349	438,749	67,456	493,704	
	RID 101	1	0	0	1	0	
	Total Capital Project Funds	**2,965,759**	**660,860**	**2,113,042**	**1,513,577**	**2,574,017**	

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	23,047,243	2,446,659	1,564,860	23,929,042	24,654,856
	Utility-Buena Water	586,656	5,523	9,624	582,555	223,778
	Utility-Gibson Water System	35,082	797	258	35,621	27,849
	Utility Review	103,631	13,412	11,801	105,242	105,246
	Utility-Buena Sewer	310,247	41,006	27,332	323,921	264,040
	Utilitiy-Star Crest Water System	27,875	770	252	28,393	22,245
E	*Utility-Terrace Hts Water*	7,339,327	269,236	296,450	7,312,113	1,551,078
N	*Utility-Gala Estates*	89,520	6,354	3,043	92,831	21,296
T	*Utility-Wysacre Water System*	31,545	1,005	181	32,369	23,242
E	*Utility-Meadowbrook Water System*	34,185	859	124	34,920	24,307
R	*Utility-Wendt Road Water System*	20,821	545	329	21,037	6,332
P	*Utility-Kodiak Water*	70,557	1,810	185	72,182	55,790
R	*Utility-Fairway Estates Water*	138,476	4,008	861	141,623	80,813
I	*Utility-Mountain Shadows*	111,304	2,161	922	112,543	26,790
S	*Utility-Huntzinger Water*	66,060	1,384	417	67,027	33,569
E	*Utility-Heysman Water*	41,055	1,055	215	41,895	29,877
	Utility-Crewport Water	722,785	7,756	4,016	726,525	81,264
	Utility-Ray Symmonds Water	29,443	1,060	701	29,802	17,683
	Utility-Stein Water System	68,414	1,880	456	69,838	42,895
	Utility-North Bon Air Water System	40,636	911	253	41,294	20,614
	Utility-Nagler Water System	35,914	848	642	36,120	20,994
	Utility-Buchanan Water System	138,120	1,612	208	139,524	43,429
	Utility-Beckonridge Water	44,750	1,068	198	45,620	20,660
	Utility-Speyers Water	37,550	941	117	38,374	13,814
	Utility-Bittner	19,434	577	243	19,768	5,857
	Utility-Norman	47,268	950	170	48,048	11,707
	Utility-Raptor	36,405	263	182	36,486	2,862
	Utility-Oliver	40,854	447	156	41,145	9,100
	Utility-Horizon	98,477	683	103	99,057	13,226
	Utility-Pleasant Hill	48,633	674	226	49,081	3,035
	Water Resources	20,638	11,765	1,455	30,948	25,528
	Building & Fire Safety	2,348,340	430,468	437,079	2,341,729	2,346,156
	Total Enterprise Funds	**35,831,245**	**3,258,487**	**2,363,059**	**36,726,673**	**29,829,932**

Other Funds

March 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	110,320	127,612	96,494	141,438	207,491
	Technology Services	1,513,882	1,636,490	1,960,162	1,190,210	1,963,340
I	*Purchasing*	63,159	84,394	70,674	76,879	100,425
N	*Printing*	(44,257)	103,008	57,892	859	17,529
T	*Unemployment Comp*	1,688,372	69,270	26,221	1,731,421	1,732,893
E	*Employee Flexible Spending*	48,490	15,740	13,793	50,437	50,435
R	*Employee Benefit*	184,066	50,457	34,353	200,170	738,559
N	*Workmen's Comp*	808,413	453,413	186,397	1,075,429	866,175
A	*LEOFF Benefit*	2,330,325	205,402	95,813	2,439,914	1,985,901
L	*Liability Insurance*	377,125	767,345	243,099	901,371	1,006,019
	Department of Security	1,821	170,758	119,834	52,745	122,351
	Financial Services	(123)	142,347	80,747	61,477	152,892
	Facilities Maintenance	1,285,111	2,851,935	824,279	3,312,767	2,369,029
	Equipment Replacement & Repair	4,772,540	2,467,569	1,442,972	5,797,137	8,444,470
	Total Internal Service Funds	**13,139,244**	**9,145,740**	**180,651**	**17,032,254**	**19,757,509**

	Total All Funds (Less General Fund)	**113,552,712**	**33,325,916**	**34,924,012**	**106,882,537**	**97,168,437**

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

*** Differences related to GASB reporting requirements*