YAKIMA
COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW

Third Quarter 2019

2019 Budget Adjustments Summary

September 2019

Description			Debit	Credit	Source
General Fund					
Sheriff - Portable Radios Grant					
	Sheriff	Small Tools	10,754	(10,754)	JAG Local Law Enforcement Block Grant
			10,754	(10,754)	
Sheriff - Road Deputies Agreement					
	Sheriff	Program	64,000	(64,000)	Interdepartmental Agreement with County Road
			64,000	(64,000)	
Sheriff - Overtime Grant					
	Sheriff	Overtime	35,959	(35,959)	US Dept of Justice- US Marshals Grant
			35,959	(35,959)	
Jury Cost Allocation					
	Clerk's Office	Supplies	1,000	-	Inter Office Agreement
	Superior Court	Supplies	(1,000)	-	
			-	-	
Workday Financial System Funding					
	Non-Departmental	Transfers Out	1,668,567	(1,668,567)	Unassigned Fund Balance
			1,668,567	(1,668,567)	
Grant Adjustments			**(164,571)**	**164,571**	
Total General Fund Amendment			1,614,709	(1,614,709)	
	Revised Revenues		110,713		
	Committed Fund Balance		-		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		1,668,567		**69,087,955**

General Fund
Income Statement
September 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	$ (65,000)	$ 28,075,000	$ 16,545,071	$ 11,529,929	58.93%
Sales Tax	13,268,599	14,298,459	14,950,000	-	14,950,000	9,648,066	5,301,934	64.54%
Interest Earnings	477,054	770,623	1,040,000	15,000	1,055,000	1,121,092	(66,092)	106.26%
Other Taxes	124,087	105,525	93,500	(5,000)	88,500	60,943	27,557	68.86%
Licenses & Permits	426,645	430,642	412,700	(1,000)	411,700	221,620	190,080	53.83%
Grants/PILT	5,436,486	6,147,960	5,679,316	(146,140)	5,533,176	3,462,151	2,071,025	62.57%
Intergovernmental	2,636,514	2,661,157	2,775,263	306,869	3,082,132	1,854,029	1,228,103	60.15%
Charges/Fees for Service	8,243,060	8,681,756	8,875,982	(416,686)	8,459,296	6,122,902	2,336,394	72.38%
Fines and Forfeits	2,356,645	2,571,957	2,241,564	57,252	2,298,816	1,734,987	563,829	75.47%
Other Miscellaneous	1,934,464	1,911,051	1,551,058	29,119	1,580,177	1,113,489	466,688	70.47%
Total Revenue	**$ 61,749,810**	**$ 64,879,687**	**$ 65,759,383**	**$ (225,586)**	**$ 65,533,797**	**$ 41,884,350**	**$ 23,649,447**	**63.91%**
Expense								
Salaries/Benefits	$ 30,088,399	$ 31,286,369	$ 33,538,554	$ 81,959	$ 33,620,513	$ 24,269,512	$ 9,351,001	72.19%
Supplies	1,110,887	1,077,516	1,162,794	12,254	1,175,048	803,801	371,247	68.41%
Other Services & Charges	12,299,634	12,907,750	14,640,167	16,500	14,656,667	9,760,683	4,895,984	66.60%
Debt Service	1,277	14,964	14,577	-	14,577	839	13,739	05.75%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,637,501	15,532,637	15,846,154	-	15,846,154	11,422,692	4,423,462	72.08%
Intergovernmental Charges	320,645	318,614	-	-	-	-	-	00.00%
Other Financing Uses	1,350,551	2,176,602	2,130,895	1,668,567	3,799,462	3,023,194	776,269	79.57%
Capital:								
Contingency	26,137	45,947	15,000	-	15,000	1,038	13,962	06.92%
Equipment Replacement	58,415	84,050	125,105	-	125,105	57,322	67,783	45.82%
Grant Projections	-	-	-	(164,571)	(164,571)	-	(164,571)	00.00%
Total Expense	**$ 60,893,446**	**$ 63,444,449**	**$ 67,473,246**	**$ 1,614,709**	**$ 69,087,955**	**$ 49,339,080**	**$ 19,748,875**	**71.41%**
Net Income/(Loss)	**$ 856,364**	**$ 1,435,238**	**$ (1,713,863)**	**$ (1,840,295)**	**$ (3,554,158)**	**$ (7,454,730)**		
Beginning Reserve Balance	**$ 10,766,301**	**$ 11,622,665**	**$ 13,057,903**		**$ 13,057,903**	**13,057,903**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 11,622,665**	**$ 13,057,903**	**$ 11,344,040**		**$ 9,503,745**	**5,603,173**		

General Fund
Revenue Detail

September 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	280,000	280,000	(5,000)	-01.75%
Vehicle Licensing Fees	1,326,606	1,352,820	1,320,000	1,318,000	1,315,000	(5,000)	-00.38%
Passports	144,785	123,245	72,000	75,000	70,000	(2,000)	-02.78%
Other Misc Revenue	86,296	130,014	95,325	99,325	96,825	1,500	01.57%
	1,854,138	1,901,171	1,772,325	1,772,325	1,761,825	(10,500)	-00.59%
Elections							
Elections Services	620,431	250,021	621,000	319,118	538,044	(82,956)	-13.36%
Elections Services Registrations	143,283	161,045	143,000	161,500	161,500	18,500	12.94%
Other Misc Revenue	2,558	75,632	2,520	2,520	33,800	31,280	1241.27%
	766,272	486,698	766,520	483,138	733,344	(33,176)	-04.33%
Commissioners							
Property Tax	24,644,719	25,109,088	25,940,000	25,875,000	26,500,000	560,000	02.16%
Sales Tax	13,268,599	14,298,459	14,950,000	14,950,000	15,465,000	515,000	03.44%
Gambling Excise Tax	70,926	20,659	20,000	20,000	20,000	-	00.00%
Franchise Fees	326,238	330,596	330,000	330,000	330,000	-	00.00%
PUD Privilege Tax	300,648	273,003	275,000	213,843	225,000	(50,000)	-18.18%
County Assistance (6050)	-	-	-	-	-	-	
Motor Vehicle Criminal Justice	1,589,432	1,661,772	1,725,000	1,725,000	1,800,000	75,000	04.35%
Extraordinary Criminal Justice	-	-	-	-	-	-	
Indirect Costs	1,329,584	1,515,214	1,571,994	1,571,994	1,611,700	39,706	02.53%
Other Misc Revenue	1,477,017	2,212,137	1,581,348	1,738,505	1,659,798	78,450	04.96%
	43,007,163	45,420,928	46,393,342	46,424,342	47,611,498	1,218,156	02.63%
Treasurer							
Property Tax Penalties	625,013	631,237	570,000	600,000	590,000	20,000	03.51%
Property Tax Interest	1,148,265	1,235,214	1,089,000	1,089,000	1,075,000	(14,000)	-01.29%
Investment Earnings	505,453	833,762	1,040,000	1,055,000	945,000	(95,000)	-09.13%
Other Misc Revenue	360,830	397,820	428,635	410,955	401,700	(26,935)	-06.28%
	2,639,561	3,098,033	3,127,635	3,154,955	3,011,700	(115,935)	-03.71%
Sheriff							
Law Enforcement Fees	105,551	88,620	90,000	90,000	90,000	-	00.00%
Animal Control	34,786	22,375	23,648	23,348	10,648	(13,000)	-54.97%
Other Misc Revenue	162,493	134,849	69,500	69,500	64,400	(5,100)	-07.34%
	302,830	245,844	183,148	182,848	165,048	(18,100)	-09.88%

General Fund
Revenue Detail

September 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	158,000	3,000	01.94%
Traffic Infraction Penalties	797,228	923,897	850,000	850,000	860,000	10,000	01.18%
Traffic Infraction Trauma Car	131,411	151,578	140,000	140,000	140,000	-	00.00%
DUI Penalties	131,488	101,089	100,000	100,000	95,000	(5,000)	-05.00%
Other Criminal Traffic Mi	148,949	127,376	130,000	130,000	127,500	(2,500)	-01.92%
Other Criminal Non-Traffic	27,676	33,439	40,000	40,000	20,000	(20,000)	-50.00%
Other Misc Revenue	392,972	474,827	397,300	397,300	389,600	(7,700)	-01.94%
	1,771,615	1,970,627	1,812,300	1,812,300	1,790,100	(22,200)	-01.22%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	76,968	122,202	63,000	82,027	72,000	9,000	14.29%
Other Misc Revenue	16,705	16,008	15,730	73,113	16,070	340	02.16%
	93,673	138,210	78,730	155,140	88,070	9,340	11.86%
Planning							
Subdivision Fees	107,467	160,813	144,485	160,813	160,813	16,328	11.30%
Zoning Fees	147,556	189,187	148,800	148,800	148,800	-	00.00%
Other Misc Revenue	75,316	86,516	70,061	70,036	70,036	(25)	-00.04%
	330,339	436,516	363,346	379,649	379,649	16,303	04.49%
Assessor	7,909	7,591	5,075	5,075	5,150	75	01.48%
Non-Departmental	94,852	299,156	80,000	85,000	85,000	5,000	06.25%
Human Resources	6,024	2,066	2,000	1,400	1,450	(550)	-27.50%
Coroner	33,348	33,540	30,000	45,578	45,578	15,578	51.93%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	143,463	140,371	97,500	90,000	50,000	(47,500)	-48.72%
Prosecuting Attorney	33,420	362	700	700	700	-	00.00%
Clerk	707,549	1,075,871	764,757	713,200	713,139	(51,618)	-06.75%
Superior Court	15,480	45,578	44,600	44,600	39,800	(4,800)	-10.76%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**51,807,636**	**55,302,562**	**55,521,978**	**55,350,250**	**56,482,051**	**960,073**	01.73%
	972,537	3,494,926	3,714,342	(171,728)	960,073		
	01.91%	06.88%	07.17%	-00.33%	**01.73%**		

General Fund
Revenue Detail

September 2019

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2020 Projections	2020 Proj/ 2019 Budget	'20 Bud - '19 Bud Change %
Grants/Contracts							
Assessor	3,300		3,300	3,300	3,300	-	00.00%
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	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer	32,374		35,500	35,500	35,500	-	00.00%
Sheriff	1,253,372	1,309,148	1,216,833	1,327,546	1,371,332	154,499	12.70%
Coroner	-		-	14,000	-	-	00.00%
Assigned Counsel	616,430	477,046	725,445	721,290	630,292	(95,153)	-13.12%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,846,556	2,838,101	3,020,348	3,020,348	3,231,412	211,064	06.99%
Clerk	458,303	238,116	467,220	429,113	448,867	(18,353)	-03.93%
CJS	1,366,948	1,685,664	1,579,098	1,477,977	1,402,499	(176,599)	-11.18%
District Court	504,365	279,901	274,350	280,150	272,000	(2,350)	-00.86%
Superior Court	383,099	383,401	406,732	438,226	406,244	(488)	-00.12%
Juvenile	51,211	46,921	51,400	51,918	51,000	(400)	-00.78%
WSU Extension	40,500	44,140	43,723	43,723	43,723	-	00.00%
Horticulture	-	-	-	-	-	-	00.00%
Planning	184,178	10,887	213,456	140,456	140,456	(73,000)	-34.20%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,942,174**	**9,504,794**	**10,237,405**	**10,183,547**	**10,236,625**	**(780)**	**-00.01%**
	619,472	(437,380)	914,703	(53,858)	(780)	-00.01%	
Total Revenues - All Sources	**61,749,810**	**64,807,358**	**65,759,383**	**65,533,797**	**66,718,676**	**959,293**	**01.46%**
	1,592,009	3,057,548	952,025	(225,586)	959,293		
	02.65%	04.95%	01.47%	-00.34%	01.46%		

General Fund
Expenses
September 2019

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	**100.0%**	**2,429,739**	-	**2,429,739**	**1,758,647**	**72.38%**		-
Salary & Benefits	74.9%	1,819,417	-	1,819,417	1,278,926	70.29%		-
Fixed Cost	18.7%	453,603	-	453,603	340,472	75.06%		-
Other	06.5%	156,719	-	156,719	139,249	88.85%		-
020 Auditor	**100.0%**	**1,668,573**	-	**1,668,573**	**1,218,514**	**73.03%**		-
Salary & Benefits	72.5%	1,210,116	-	1,210,116	880,067	72.73%		-
Fixed Cost	21.0%	350,901	-	350,901	263,176	75.00%		-
Other	06.4%	107,556	-	107,556	75,271	69.98%		-
020 Elections	**100.0%**	**1,358,265**	-	**1,358,265**	**772,102**	**56.84%**		-
Salary & Benefits	31.0%	421,708	-	421,708	308,119	73.06%		-
Fixed Cost	09.1%	123,463	-	123,463	92,597	75.00%		-
Other	59.9%	813,094	-	813,094	371,386	45.68%		-
030 Commissioners	**100.0%**	**959,329**	-	**959,329**	**692,685**	**72.21%**		-
Salary & Benefits	72.0%	690,251	-	690,251	498,776	72.26%		-
Fixed Cost	11.3%	108,259	-	108,259	81,194	75.00%		-
Other	16.8%	160,819	-	160,819	112,715	70.09%		-
070 Human Resources	**100.0%**	**790,223**	-	**790,223**	**614,855**	**77.81%**		-
Salary & Benefits	76.3%	602,909	-	602,909	444,911	73.79%		-
Fixed Cost	14.5%	114,644	-	114,644	85,983	75.00%		-
Other	09.2%	72,670	-	72,670	83,961	115.54%		-
080 Treasurer	**100.0%**	**1,569,649**	-	**1,569,649**	**1,095,644**	**69.80%**		-
Salary & Benefits	70.6%	1,108,768	-	1,108,768	812,220	73.25%		-
Fixed Cost	16.3%	256,465	-	256,465	192,349	75.00%		-
Other	13.0%	204,416	-	204,416	91,076	44.55%		-
200 Coroner	**100.0%**	**367,345**	**14,000**	**381,345**	**284,695**	**74.66%**		-
Salary & Benefits	67.5%	247,859	-	247,859	194,344	78.41%		-
Fixed Cost	-02.8%	-10,138	-	-10,138	-7,604	75.00%		-
Other	35.3%	129,624	14,000	143,624	97,955	68.20%		14,000
220 Sheriff	**100.0%**	**10,821,768**	**110,713**	**10,932,481**	**8,222,703**	**75.21%**		-
Salary & Benefits	72.2%	7,815,849	81,959	7,897,808	5,843,304	73.99%		-
Fixed Cost	16.1%	1,745,662	-	1,745,662	1,310,866	75.09%		-
Other	11.6%	1,260,257	28,754	1,289,011	1,068,532	82.90%		-
400 Assigned Counsel	**100.0%**	**3,762,860**	**(4,155)**	**3,758,705**	**2,593,850**	**69.01%**		**(4,155.00)**
Salary & Benefits	60.3%	2,269,760	-	2,269,760	1,619,359	71.34%		-
Fixed Cost	09.6%	362,623	-	362,623	272,016	75.01%		-
Other	30.0%	1,130,477	(4,155)	1,126,322	702,475	62.37%		(4,155)
400 AC - Expert Witness		**255,459**	-	**255,459**	**131,851**	**51.61%**		-

General Fund
Expenses
September 2019

	% of Budget	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,387,428**	**-**	**7,387,428**	**5,379,362**	**72.82%**		**-**
Salary & Benefits	83.4%	6,162,265	-	6,162,265	4,503,046	73.07%		-
Fixed Cost	09.2%	681,140	-	681,140	510,855	75.00%		-
Other	07.4%	544,023	-	544,023	365,462	67.18%		-
420 Clerk	**100.0%**	**2,383,353**	**(37,107)**	**2,346,246**	**1,706,226**	**72.72%**		**-**
Salary & Benefits	76.2%	1,816,459	(38,107)	1,778,352	1,284,678	72.24%		(38,107)
Fixed Cost	19.1%	455,685	-	455,685	341,764	75.00%		-
Other	04.7%	111,209	1,000	112,209	79,784	71.10%		-
430 Consol Juv Serv	**100.0%**	**1,579,098**	**(101,121)**	**1,477,977**	**1,052,833**	**71.23%**		**-**
Salary & Benefits	84.2%	1,329,463	-	1,329,463	949,677	71.43%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	15.8%	249,635	(101,121)	148,514	103,157	69.46%		(101,121)
440 District Court	**100.0%**	**3,142,546**	**5,800**	**3,148,346**	**2,130,974**	**67.69%**		**-**
Salary & Benefits	61.3%	1,925,177	-	1,925,177	1,409,131	73.19%		-
Fixed Cost	21.5%	675,887	-	675,887	507,373	75.07%		-
Other	17.2%	541,482	5,800	547,282	214,470	39.19%		5,800
450 Superior Court	**100.0%**	**3,312,016**	**30,494**	**3,342,510**	**2,168,327**	**64.87%**		**-**
Salary & Benefits	56.0%	1,853,407	-	1,853,407	1,287,470	69.47%		-
Fixed Cost	21.2%	703,602	-	703,602	528,625	75.13%		-
Other	22.8%	755,007	30,494	785,501	352,233	44.84%		31,494
460 Youth Service Ctr	**100.0%**	**4,041,731**	**518**	**4,042,249**	**2,763,751**	**68.37%**		**-**
Salary & Benefits	62.0%	2,506,810	-	2,506,810	1,758,798	70.16%		-
Fixed Cost	23.7%	956,704	-	956,704	726,595	75.95%		-
Other	14.3%	578,217	518	578,735	278,359	48.10%		518
620 WSU Ext	**100.0%**	**345,959**	**-**	**345,959**	**189,895**	**54.89%**		**-**
Salary & Benefits	39.7%	137,203	-	137,203	70,822	51.62%		-
Fixed Cost	22.4%	77,624	-	77,624	58,218	75.00%		-
Other	37.9%	131,132	-	131,132	60,855	46.41%		-
640 Planning	**100.0%**	**2,180,163**	**(73,000)**	**2,107,163**	**1,442,861**	**68.47%**		**(73,000)**
Salary & Benefits	74.3%	1,620,633	-	1,620,633	1,125,665	69.46%		-
Fixed Cost	10.1%	219,322	-	219,322	164,491	75.00%		-
Other	15.6%	340,208	(73,000)	267,208	152,704	57.15%		(73,000)
Total	**100.0%**	**67,473,246**	**1,614,709**	**69,087,955**	**49,339,080**	**71.41%**		**(164,571)**
Salary & Benefits	49.7%	33,538,054	43,852	33,581,906	24,269,312	72.27%		(38,107)
Fixed Cost	10.8%	7,275,446	-	7,275,446	5,468,971	75.17%		-
Other	11.2%	7,542,004	(97,710)	7,444,294	4,481,494	60.20%		(126,464)
DOC	47.2%	15,846,154	-	15,846,154	11,422,692	72.08%		-
Non-Departmental	43.2%	3,146,483	1,668,567	4,815,050	3,639,290	75.58%		-
Capital	00.2%	125,105	-	125,105	57,322	45.82%		-

	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	10,714,331	-	65,484,457	(66,847,420)	9,351,368	(2,217,235)	7,134,133	10.85%
Total Unassigned	10,714,331	-	65,484,457	(66,847,420)	9,351,368	(2,217,235)	7,134,133	
Total Fund Balance	13,057,903	-	65,759,383	(67,473,246)	11,344,040	(1,840,295)	9,503,745	

Total Change in Fund Balance	(3,554,158)	
GF Reserve (of 2019 Revenue Budget)	11.00%	7,208,718
Over/(Under)***		(74,585)

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

September 2019

	Description	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Diff.
Intergovern	Conference of Governments	40,797	41,815	42,542	42,542	0
Intergovern	Clean Air	34,394	34,358	34,846	26,135	8,712
Intergovern	Emergency Management	95,375	86,244	80,698	60,524	20,175
Intergovern	District Health	150,000	150,000	150,000	112,500	37,500
Intergovern	State Examiners	133,658	134,449	193,631	78,761	114,870
Interdepartmental	Grants Management	104,823	78,387	91,609	68,706	22,903
Interdepartmental	Indirect Cost Plan	9,158	14,701	6,030	4,523	1,508
Interdepartmental	Purchasing	2,451	23	25,023	18,767	6,256
Interdepartmental	GIS	63,081	64,703	71,944	53,958	17,986
Interdepartmental	DOS	3,174	3,262	3,438	2,579	860
Interdepartmental	LEOFF I Medical Expenditures	750,000	750,000	750,000	562,500	187,500
Interdepartmental	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	27,568	9,189
Interdepartmental	Property Management (Noxious Weed)	0	0	175	0	175
Interdepartmental	Pre-Trial	440,000	150,000	150,000	112,500	37,500
Interdepartmental	Board of Equalization	2,092	1,736	13,000	3,845	9,155
Interdepartmental	Tax Litigation	15,579	15,579	15,579	11,684	3,895
Interdepartmental	Parks & Recreation	100,000	100,000	100,000	75,000	25,000
DEBT	2002 G.O. Bond - Other	14,809	14,964	14,577	839	13,739
Membership	Memberships-NACO	4,865	4,865	4,865	4,865	0
Membership	Memberships-WACO	32,489	32,689	33,670	23,762	9,908
Membership	Memberships-WSAC	37,170	37,792	38,327	38,327	0
Membership	WSAC/PILT	1,617	1,781	1,834	1,835	(1)
Operational	County Code Updates	8,074	5,762	8,000	0	8,000
Operational	Minority Women (WAC 326-02-034(1))	5,000	1,741	5,000	3,371	1,630
Operational	OASI Employment Security	332	325	500	200	300
Operational	Code Enforcement	0	200,000	595,667	400,000	195,667
Operational	Labor Attorney	186,224	83,537	205,000	59,228	145,772
Operational	Legislative Advocate	7,743	9,296	9,000	5,097	3,903
Operational	Yakima Airport	227,970	165,429	(59,130)	(44,348)	(14,783)
Operational	ITA Bill	5,581	8,603	3,015	2,261	754
One Time Expenses	Miscellaneous	0	0	0	4,213	(4,213)
One Time Expenses	Tax Judgements	451	156	1,500	740	760
One Time Expenses	Yakima Basin Integrated Plan	7,248	0	0	0	0
One Time Expenses	Technology Services	0	0	1,859,803	1,859,803	0
One Time Expenses	Special Projects	0	2,500	2,500	0	2,500
One Time Expenses	Community Cleanup Services	1,986	1,915	10,000	3,482	6,518
One Time Expenses	Imaging	1,962	836	0	0	0
One Time Expenses	Capital Projects	0	0	300,000	0	300,000
One Time Expenses	WSAC/Litigation	0	13,631	13,525	13,525	0
One Time Expenses	WSAC/Public Lands	0	0	2,125	0	2,125
	Total	**2,524,860**	**2,247,836**	**4,815,050**	**3,639,290**	**1,175,760**

Tracked Costs

September 2019

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	18,000	18,000	0	20,258	112.54%
	Misc - Banking Services	44,000	44,000	0	2,681	6.09%
	Total Treasurer	**62,000**	**62,000**	**0**	**22,939**	**37.00%**
Coroner	Prof Service - Autopsies	92,411	92,411	0	76,804	83.11%
	Prof Service - Indigent Burials	8,681	8,681	0	1,961	22.59%
	Total Coroner	**101,092**	**101,092**	**0**	**78,765**	**77.91%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	71,821	52.42%
	Prof Service - Adult Misdemanor	11,000	11,000	0	930	8.45%
	Prof Service - Juvenile Offenders	39,499	39,499	0	1,032	2.61%
	Prof Service - Doctors & Experts	0	0	0	0	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	24,409	88.76%
	Prof Services - Aggravated Murder 1	40,000	40,000	-	33,660	84.15%
	Total Superior Court	**255,459**	**255,459**	**-**	**131,851**	**51.61%**
District Court	Supplies - Jury Costs	3,000	3,000	0	1,355	45.16%
	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	27,022	76.77%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	539	26.93%
	Total District Court	**45,200**	**45,200**	**0**	**28,916**	**63.97%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	1,863	4.14%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	22,087	110.44%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	103,419	39.78%
	Misc - Jury Meals	8,000	8,000	0	1,560	19.50%
	Misc - Witness Fees	8,000	8,000	0	642	8.02%
	Total Superior Court	**341,000**	**341,000**	**0**	**129,571**	**38.00%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**804,751**	**804,751**	**-**	**392,042**	**48.72%**

Other Funds

September 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Fund	13,057,903	41,884,350	49,339,080	5,603,173	6,765,190

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	District Court Probation	197,934	1,051,246	1,124,593	124,587	142,372
	Municpal Courts	90,922	335,058	330,497	95,483	110,770
	Pre Trial	38,194	317,036	297,705	57,525	79,449
	Narcotics Investigation	28,106	4,528	0	32,634	32,949
	Special Operations	390,349	167,323	146,947	410,725	410,754
	District Court Dispute Resolution Center	31,064	57,610	49,365	39,309	39,310
	Family Court	117,794	174,716	177,943	114,567	149,179
	Department of Corrections	2,761,959	19,718,172	22,388,356	91,775	732,078
	Noxious Weed	578,730	396,301	248,334	726,697	753,135
	Horticulture	149,549	158,955	204,230	104,274	223,413
S	*Criminal Justice Sales Tax*	1,372,462	4,748,092	5,260,906	859,648	1,039,926
P	*Parks & Recreation*	96,924	77,365	65,080	109,209	111,844
E	*County Road*	4,402,487	16,633,648	20,164,326	871,809	1,680,422
C	*Toppenish/Simcoe West Railroad*	88,837	10,805	470	99,172	99,558
I	*Naches Rail Branch*	49,274	8,509	945	56,838	55,915
A	*Flood Control*	1,651,163	1,904,534	1,847,152	1,708,545	1,654,675
L	*Storm Water Utility*	1,811,532	468,683	344,714	1,935,501	1,939,892
	Code Enforcement	0	464,596	394,837	69,759	71,877
	Records Services	72,015	173,120	157,278	87,857	90,330
	Motel/Hotel	472,907	467,711	17,805	922,813	922,814
	WSU Extension	37,863	5,307	8,350	34,820	38,281
	Emergency Medical Service	459,837	325,773	370,850	414,760	419,478
R	*911*	1,198,876	1,558,216	1,657,280	1,099,812	1,099,813
E	*Veterans Relief*	136,297	127,919	143,250	120,966	126,283
V	*Community Services*	2,885,712	304,088	271,144	2,918,656	2,921,902
E	*Treasurer's Revolving*	169,537	208,041	236,494	141,084	148,164
N	*Treasurer's Investment Pool*	116,390	180,166	140,316	156,240	162,591
U	*REET Electronic Tech*	172,009	29,872	18,750	183,131	183,130
E	*Support Investment In Economic Diversification*	26,045,035	4,168,273	2,969,471	27,243,837	19,776,552
	Community Development Programs	0	120,632	54,441	66,191	0
	Community Housing	693,131	791,314	739,783	744,662	833,496
	Title III PILT	137,603	101,368	3,728	235,243	713,261
	Homeless Services	777,949	1,143,881	910,525	1,011,305	1,012,104
	Hud Housing Program	0	0	0	0	0
	Total Special Revenue Funds	**47,232,441**	**56,402,858**	**60,745,865**	**42,889,434**	**37,775,717**

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	2014 GO Bond Redemption	0	184,341	89,766	94,575	94,575
	1997 GO Bond Redemption	54	0	0	54	0
	2001 GO Bond Redemption	1	0	0	1	1
	2008 GO Bond Redemption	41,658	21	0	41,679	41,680
D	*2009 GO Bond Redemption*	16	0	0	16	16
E	*2010B GO Bond Redemption*	1,187,858	85,207	60,750	1,212,315	1,212,314
B	*CRID Guaranty*	134,270	2,746	0	137,016	137,017
T	*LID Guaranty*	28,393	581	0	28,974	28,973
	CRID #3 Bond Redemption	3,231	66	0	3,297	3,298
	RID #99 Bond Redemption	2,968	61	0	3,029	3,028
	Total Debt Service Funds	**1,398,449**	**273,023**	**150,516**	**1,520,956**	**1,520,902**

Other Funds

September 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Capital Projects	2,236,792	1,898,500	1,119,401	3,015,891	3,015,890
	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	26	0	1,864	1,864
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	3,068	0	186,096	186,096
I	*Public Works Capital Projects*	46,911	2,497,163	2,456,376	87,698	216,501
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	22	0	76,476	1,760
	2019 LTGO Capital Projects	0	125,000	0	125,000	125,000
	Ascend Royalties	130,230	2,534	0	132,764	132,763
	RE Excise Cap Proj	289,856	759,722	138,294	911,284	911,284
	RID 101	1	0	0	1	0
	Total Capital Project Funds	**2,965,759**	**5,286,035**	**3,714,071**	**4,537,723**	**4,591,806**

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	23,047,243	9,016,055	6,419,083	25,644,215	26,263,810
	Utility-Buena Water	586,656	50,410	28,422	608,644	247,601
	Utility-Gibson Water System	35,082	2,374	975	36,481	28,674
	Utility Review	103,631	39,665	36,743	106,553	106,615
	Utility-Buena Sewer	310,247	121,617	107,834	324,030	263,282
	Utilitiy-Star Crest Water System	27,875	2,323	1,082	29,116	22,813
E	*Utility-Terrace Hts Water*	7,339,327	1,115,705	1,293,817	7,161,215	1,281,517
N	*Utility-Gala Estates*	89,520	20,166	14,184	95,502	24,208
T	*Utility-Wysacre Water System*	31,545	3,198	1,021	33,722	24,490
E	*Utility-Meadowbrook Water System*	34,185	2,599	876	35,908	25,332
R	*Utility-Wendt Road Water System*	20,821	1,671	5,177	17,315	3,138
P	*Utility-Kodiak Water*	70,557	5,169	964	74,762	58,202
R	*Utility-Fairway Estates Water*	138,476	11,644	7,450	142,670	81,843
I	*Utility-Mountain Shadows*	111,304	6,370	3,868	113,806	28,278
S	*Utility-Huntzinger Water*	66,060	3,937	2,053	67,944	34,617
E	*Utility-Heysman Water*	41,055	3,040	975	43,120	31,127
	Utility-Crewport Water	722,785	27,754	23,865	726,674	77,339
	Utility-Ray Symmonds Water	29,443	3,251	2,047	30,647	18,314
	Utility-Stein Water System	68,414	5,477	3,368	70,523	43,740
	Utility-North Bon Air Water System	40,636	2,777	1,038	42,375	21,656
	Utility-Nagler Water System	35,914	2,552	2,802	35,664	20,732
	Utility-Buchanan Water System	138,120	4,699	1,393	141,426	45,324
	Utility-Beckonridge Water	44,750	3,232	881	47,101	22,098
	Utility-Speyers Water	37,550	2,948	675	39,823	15,231
	Utility-Bittner	19,434	1,789	1,293	19,930	5,623
	Utility-Norman	47,268	2,931	1,104	49,095	12,836
	Utility-Raptor	36,405	907	604	36,708	3,086
	Utility-Oliver	40,854	1,416	658	41,612	9,480
	Utility-Horizon	98,477	4,710	499	102,688	17,350
	Utility-Pleasant Hill	48,633	2,052	1,172	49,513	3,884
	Water Resources	20,638	48,694	25,303	44,029	38,436
	Building & Fire Safety	2,348,340	1,711,378	1,673,582	2,386,136	2,460,342
	Total Enterprise Funds	**35,831,245**	**12,232,510**	**9,664,808**	**38,398,947**	**31,341,018**

Other Funds

September 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	110,320	421,848	440,533	91,635	199,855
	Technology Services	1,513,882	5,037,391	4,936,173	1,615,100	2,707,392
I	*Purchasing*	63,159	278,970	237,914	104,215	116,180
N	*Printing*	(44,257)	316,708	277,203	(4,752)	43,293
T	*Unemployment Comp*	1,688,372	200,497	90,062	1,798,807	1,807,185
E	*Employee Flexible Spending*	48,490	46,633	51,939	43,184	43,183
R	*Employee Benefit*	184,066	145,439	158,763	170,742	186,353
N	*Workmen's Comp*	808,413	1,329,795	1,100,777	1,037,431	951,835
A	*LEOFF Benefit*	2,330,325	604,596	270,156	2,664,765	2,212,835
L	*Liability Insurance*	377,125	2,308,631	1,922,092	763,664	921,432
	Department of Security	1,821	510,096	484,370	27,547	125,846
	Financial Services	(123)	427,474	354,918	72,433	202,347
	Facilities Maintenance	1,285,111	6,071,660	5,497,333	1,859,438	2,481,816
	Equipment Replacement & Repair	4,772,540	7,390,958	8,376,820	3,786,678	6,482,547
	Total Internal Service Funds	**13,139,244**	**25,090,696**	**24,199,053**	**14,030,887**	**18,482,099**
	Total All Funds (Less General Fund)	**113,625,041**	**141,169,472**	**147,813,393**	**106,981,120**	**100,476,732**

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

*** Differences related to GASB reporting requirements*