FINANCIAL SERVICES

FINANCIAL REVIEW

Fourth Quarter 2019

2019 Budget Adjustments Summary

December 2019

Description			Debit	Credit	Source
General Fund					
Sheriff-School Resource Officer-Wapato					
	Sheriff	Salaries and Benefits	21,000	(21,000)	Wapato School District
			21,000	(21,000)	
Sheriff-LEAD Live Nation Operations					
	Sheriff	Salaries and Benefits	13,454	(13,454)	LEAD-Live Nation Funding
			13,454	(13,454)	
Sheriff-Vehicle Insurance Settlement					
	Sheriff	Vehicle Repair & Maint	13,134	(13,134)	Private Insurance Reimbursement
			13,134	(13,134)	
Sheriff-Operation Invictus					
	Sheriff	Salaries and Benefits	35,959	(35,959)	Department of Justice-US Marshal
			35,959	(35,959)	
Sheriff-Law Enforcement Traffic Services					
	Sheriff	Various	64,000	(64,000)	County Road Interlocal Agreement for Traffic Services
			64,000	(64,000)	
Sheriff-Law Enforcement Block Grant					
	Sheriff	Small Tools	10,754	(10,754)	JAG Interlocal Agreement with the City of Yakima
			10,754	(10,754)	
District Court-DUI Travel Grant					
	District Court	Travel	5,800	(5,800)	WA State DUI Grant
			5,800	(5,800)	
Superior Court-Child Support Enforcement					
	Superior Court	Various	(12,757)	12,757	Federal Child Support Enforcement Grant
			(12,757)	12,757	
Courts/Clerk-Jury Costs Budget Adjustment					
	Clerk	Supplies	1,000		
	Superior Court	Supplies	(1,000)		
			-	-	
Coroner-Autopsy Costs					
	Coroner	Professional Services	18,368	(18,368)	Contingency Reserves
			18,368	(18,368)	
Human Resources-Workday Implementation Costs					
	Human Resources	Various	49,000	(49,000)	Contingency Reserves
			49,000	(49,000)	
Capital Outlay-Equipment Replacement Reserves					
	Capital Outlay	Human Resources	2,636	(13,919)	Committed Fund Balance-Equipment Replacement
		Assigned Counsel	2,668		
		Clerk	8,615		
			13,919	(13,919)	
Prosecuting Attorney-Traffic Safety Resource Grant					
	Prosecuting Attorney	Salaries	21,000	(30,000)	Traffic Safety Resource for Prosecutor's Grant
		Benefits	6,000		
		Travel	3,000		
			30,000	(30,000)	
Workday ERP System Replacement					
	Non-Departmental	Transfers Out	1,668,567	(1,668,567)	Unassigned Fund Balance
			1,668,567	(1,668,567)	
Coroner-Retirement Funding Adjustment					
	Coroner	Salaries and Benefits	12,144	(12,144)	Unassigned Fund Balance
			12,144	(12,144)	
Total General Fund Amendment			1,943,342	(1,943,342)	
	Revised Revenues		181,344		
	Committed Fund Balance		81,287		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		1,680,711		**69,416,588**

General Fund
Income Statement
December 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	$ 28,057,174	$ (17,826)	99.94%
Sales Tax	13,268,599	14,298,459	14,950,000	-	14,950,000	14,836,224	(113,776)	99.24%
Interest Earnings	477,054	770,623	1,040,000	15,000	1,055,000	1,790,212	735,212	169.69%
Other Taxes	124,087	105,525	93,500	(5,000)	88,500	96,064	7,564	108.55%
Licenses & Permits	426,645	430,642	412,700	(1,000)	411,700	320,306	(91,394)	77.80%
Grants/PILT	5,436,486	6,147,960	5,679,316	(146,140)	5,533,176	5,502,313	(30,863)	99.44%
Intergovernmental	2,636,514	2,661,157	2,775,263	306,869	3,082,132	2,931,761	(150,371)	95.12%
Charges/Fees for Service	8,243,060	8,681,756	8,875,982	(416,686)	8,459,296	9,581,229	1,121,933	113.26%
Fines and Forfeits	2,356,645	2,571,957	2,241,564	57,252	2,298,816	2,400,910	102,094	104.44%
Other Miscellaneous	1,934,464	1,838,722	1,551,058	29,119	1,580,177	1,729,392	149,215	109.44%
Total Revenue	**$ 61,749,810**	**$ 64,807,358**	**$ 65,759,383**	**$ (225,586)**	**$ 65,533,797**	**$ 67,245,585**	**$ 1,711,788**	**102.61%**
Expense								
Salaries/Benefits	$ 30,088,399	$ 31,286,369	$ 33,538,554	$ 114,720	$ 33,653,274	$ 32,334,665	$ (1,318,609)	96.08%
Supplies	1,110,887	1,077,516	1,162,794	12,254	1,175,048	1,125,756	(49,292)	95.81%
Other Services & Charges	12,299,634	12,907,750	14,640,167	133,882	14,774,049	13,126,543	(1,647,506)	88.85%
Debt Service	1,277	14,964	14,577	-	14,577	14,577	-	100.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,637,501	15,532,637	15,846,154	-	15,846,154	15,848,438	2,284	100.01%
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	3,499,462	(300,000)	92.10%
Capital:								
Contingency	26,137	45,947	15,000	-	15,000	4,326	(10,674)	28.84%
Equipment Replacement	58,415	84,050	125,105	13,919	139,024	81,090	(57,934)	58.33%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 60,893,446**	**$ 63,444,449**	**$ 67,473,246**	**$ 1,943,342**	**$ 69,416,588**	**$ 66,034,857**	**$ (3,381,731)**	**95.13%**
Net Income/(Loss)	**$ 856,364**	**$ 1,362,909**	**$ (1,713,863)**	**$ (2,168,928)**	**$ (3,882,791)**	**$ 1,210,728**		
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**		**$ 9,102,783**	**14,196,302**		

General Fund
Revenue Detail

December 2019

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2019 Actuals	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	317,943	280,000	(5,000)	-01.75%
Vehicle Licensing Fees	1,326,606	1,352,820	1,320,000	1,318,000	1,483,762	1,315,000	(5,000)	-00.38%
Passports	144,785	123,245	72,000	75,000	122,360	70,000	(2,000)	-02.78%
Other Misc Revenue	86,296	130,014	95,325	99,325	153,953	216,825	121,500	127.46%
	1,854,138	1,901,171	1,772,325	1,772,325	2,078,018	1,881,825	109,500	06.18%
Elections								
Elections Services	620,431	250,021	621,000	319,118	763,409	538,044	(82,956)	-13.36%
Elections Services Registrations	143,283	161,045	143,000	161,500	176,388	161,500	18,500	12.94%
Other Misc Revenue	2,558	75,632	2,520	2,520	1,005	33,800	31,280	1241.27%
	766,272	486,698	766,520	483,138	940,802	733,344	(33,176)	-04.33%
Commissioners								
Property Tax	24,644,719	25,109,088	25,940,000	25,875,000	25,862,981	26,500,000	560,000	02.16%
Sales Tax	13,268,599	14,298,459	14,950,000	14,950,000	14,836,224	15,465,000	515,000	03.44%
Gambling Excise Tax	70,926	20,659	20,000	20,000	15,140	20,000	-	00.00%
Franchise Fees	326,238	330,596	330,000	330,000	247,806	330,000	-	00.00%
PUD Privilege Tax	300,648	273,003	275,000	213,843	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	1,686,654	1,800,000	75,000	04.35%
Extraordinary Criminal Justice	-	-	-	-	-	-	-	
Indirect Costs	1,329,584	1,515,214	1,571,994	1,571,994	1,571,994	1,611,700	39,706	02.53%
Other Misc Revenue	1,477,017	2,212,137	1,581,348	1,738,505	1,693,170	1,659,798	78,450	04.96%
	43,007,163	45,420,928	46,393,342	46,424,342	46,127,812	47,611,498	1,218,156	02.63%
Treasurer								
Property Tax Penalties	625,013	631,237	570,000	600,000	604,818	590,000	20,000	03.51%
Property Tax Interest	1,148,265	1,235,214	1,089,000	1,089,000	1,108,135	1,075,000	(14,000)	-01.29%
Investment Earnings	505,453	833,762	1,040,000	1,055,000	1,790,212	945,000	(95,000)	-09.13%
Other Misc Revenue	360,830	397,820	428,635	410,955	458,838	401,700	(26,935)	-06.28%
	2,639,561	3,098,033	3,127,635	3,154,955	3,962,003	3,011,700	(115,935)	-03.71%
Sheriff								
Law Enforcement Fees	105,551	88,620	90,000	90,000	94,236	90,000	-	00.00%
Animal Control	34,786	22,375	23,648	23,348	8,127	10,648	(13,000)	-54.97%
Other Misc Revenue	162,493	134,849	69,500	69,500	103,146	64,400	(5,100)	-07.34%
	302,830	245,844	183,148	182,848	205,509	165,048	(18,100)	-09.88%

General Fund
Revenue Detail

December 2019

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2019 Actuals	2020 Projections	2020 Proj/ 2019 Budget	'20 Bud -'19 Bud Change %
District Court								
Civil Fees	141,891	158,421	155,000	155,000	157,996	158,000	3,000	01.94%
Traffic Infraction Penalties	797,228	923,897	850,000	850,000	921,602	860,000	10,000	01.18%
Traffic Infraction Trauma Car	131,411	151,578	140,000	140,000	147,367	140,000	-	00.00%
DUI Penalties	131,488	101,089	100,000	100,000	93,212	95,000	(5,000)	-05.00%
Other Criminal Traffic Mi	148,949	127,376	130,000	130,000	127,628	127,500	(2,500)	-01.92%
Other Criminal Non-Traffic	27,676	33,439	40,000	40,000	28,708	20,000	(20,000)	-50.00%
Other Misc Revenue	392,972	474,827	397,300	397,300	495,516	389,600	(7,700)	-01.94%
	1,771,615	1,970,627	1,812,300	1,812,300	1,972,029	1,790,100	(22,200)	-01.22%
General Revenues:								
Juvenile								
Juvenile Bed Rentals	76,968	122,202	63,000	82,027	112,209	72,000	9,000	14.29%
Other Misc Revenue	16,705	16,008	15,730	73,113	21,322	16,070	340	02.16%
	93,673	138,210	78,730	155,140	133,531	88,070	9,340	11.86%
Planning								
Subdivision Fees	107,467	160,813	144,485	160,813	191,823	160,813	16,328	11.30%
Zoning Fees	147,556	189,187	148,800	148,800	144,416	148,800	-	00.00%
Other Misc Revenue	75,316	86,516	70,061	70,036	73,311	70,036	(25)	-00.04%
	330,339	436,516	363,346	379,649	409,550	379,649	16,303	04.49%
Assessor	7,909	7,591	5,075	5,075	8,648	5,150	75	01.48%
Non-Departmental	94,852	299,156	80,000	85,000	84,962	85,000	5,000	06.25%
Human Resources	6,024	2,066	2,000	1,400	1,380	1,450	(550)	-27.50%
Coroner	33,348	33,540	30,000	45,578	45,578	45,578	15,578	51.93%
Department of Security	-	-	-	-	-	-	-	00.00%
Assigned Counsel	143,463	140,371	97,500	90,000	88,058	50,000	(47,500)	-48.72%
Prosecuting Attorney	33,420	362	700	700	52	700	-	00.00%
Clerk	707,549	1,075,871	732,831	713,200	642,656	713,139	(19,692)	-02.69%
Superior Court	15,480	45,578	44,600	44,600	34,814	39,800	(4,800)	-10.76%
WSU Extension	-	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	-	00.00%
Total - General Revenues	**51,807,636**	**55,302,562**	**55,490,052**	**55,350,250**	**56,735,402**	**56,602,051**	**1,111,999**	02.00%
	972,537	3,494,926	3,682,416	(139,802)	1,385,152	1,111,999		
	01.91%	06.88%	07.11%	-00.27%	02.50%	**02.00%**		

General Fund
Revenue Detail

December 2019

	2017 Actuals	2018 Actuals	2019 Budget	2019 Projections	2019 Actuals	2020 Projections	2020 Proj/ 2019 Budget	'20 Bud -'19 Bud Change %
Grants/Contracts								
Assessor	3,300		3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	-	00.00%
Elections	-	-	-	-	150	-	-	00.00%
Commissioners	-	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,201,538	2,191,469	2,200,000	2,200,000	2,194,778	2,200,000	-	00.00%
Non-Departmental	-	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	-	00.00%
Treasurer	32,374		35,500	35,500	35,133	35,500	-	00.00%
Sheriff	1,253,372	1,309,148	1,216,833	1,327,546	1,418,719	1,371,332	154,499	12.70%
Coroner	-		-	14,000	14,000	-	-	00.00%
Assigned Counsel	616,430	477,046	725,445	721,290	760,461	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	3,250,317	3,231,412	211,064	06.99%
Clerk	458,303	238,116	467,220	429,113	526,614	448,867	(18,353)	-03.93%
CJS	1,366,948	1,685,664	1,579,098	1,477,977	1,398,768	1,402,499	(176,599)	-11.18%
District Court	504,365	279,901	274,350	280,150	291,889	272,000	(2,350)	-00.86%
Superior Court	383,099	383,401	438,658	438,226	414,550	406,244	(32,414)	-07.39%
Juvenile	51,211	46,921	51,400	51,918	51,559	51,000	(400)	-00.78%
WSU Extension	40,500	44,140	43,723	43,723	41,723	43,723	-	00.00%
Horticulture	-	-	-	-	-	-	-	00.00%
Planning	184,178	10,887	213,456	140,456	108,222	140,456	(73,000)	-34.20%
GIS	-	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,942,174**	**9,504,794**	**10,269,331**	**10,183,547**	**10,510,183**	**10,236,625**	**(32,706)**	**-00.32%**
	619,472	(437,380)	946,629	(85,784)	326,636	(32,706)	**-00.32%**	
Total Revenues - All Sources	**61,749,810**	**64,807,358**	**65,759,383**	**65,533,797**	**67,245,585**	**66,838,676**	**1,079,293**	**01.64%**
	1,592,009	3,057,548	952,025	(225,586)	1,711,788	1,079,293		
	02.65%	04.95%	01.47%	-00.34%	02.61%	01.64%		

General Fund
Expenses
4.E+04

	% of Budget	Budget	Adjustments	Final Budget	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	**100.0%**	**2,429,739**	**-**	**2,429,739**	**2,347,251**	**96.61%**		**-**
Salary & Benefits	74.9%	1,819,417	-	1,819,417	1,708,776	93.92%		-
Fixed Cost	18.7%	453,603	-	453,603	453,963	100.08%		-
Other	06.5%	156,719	-	156,719	184,512	117.73%		-
020 Auditor	**100.0%**	**1,668,573**	**-**	**1,668,573**	**1,632,222**	**97.82%**		**-**
Salary & Benefits	72.5%	1,210,116	-	1,210,116	1,175,851	97.17%		-
Fixed Cost	21.0%	350,901	-	350,901	350,901	100.00%		-
Other	06.4%	107,556	-	107,556	105,470	98.06%		-
020 Elections	**100.0%**	**1,358,265**	**-**	**1,358,265**	**1,113,050**	**81.95%**		**-**
Salary & Benefits	31.0%	421,708	-	421,708	422,835	100.27%		-
Fixed Cost	09.1%	123,463	-	123,463	123,463	100.00%		-
Other	59.9%	813,094	-	813,094	566,752	69.70%		-
030 Commissioners	**100.0%**	**959,329**	**-**	**959,329**	**919,539**	**95.85%**		**-**
Salary & Benefits	72.0%	690,251	-	690,251	662,699	96.01%		-
Fixed Cost	11.3%	108,259	-	108,259	108,259	100.00%		-
Other	16.8%	160,819	-	160,819	148,581	92.39%		-
070 Human Resources	**100.0%**	**790,223**	**49,000**	**839,223**	**807,646**	**96.24%**		**-**
Salary & Benefits	76.3%	602,909	20,000	622,909	600,130	96.34%		-
Fixed Cost	14.5%	114,644	-	114,644	114,644	100.00%		-
Other	09.2%	72,670	29,000	101,670	92,872	91.35%		-
080 Treasurer	**100.0%**	**1,569,649**	**-**	**1,569,649**	**1,452,899**	**92.56%**		**-**
Salary & Benefits	70.6%	1,108,768	-	1,108,768	1,085,156	97.87%		-
Fixed Cost	16.3%	256,465	-	256,465	256,465	100.00%		-
Other	13.0%	204,416	-	204,416	111,278	54.44%		-
200 Coroner	**100.0%**	**367,345**	**30,512**	**397,857**	**381,238**	**95.82%**		**-**
Salary & Benefits	67.5%	247,859	12,144	260,003	258,680	99.49%		-
Fixed Cost	-02.8%	-10,138	-	-10,138	-10,138	100.00%		-
Other	35.3%	129,624	18,368	147,992	132,696	89.66%		14,000
220 Sheriff	**100.0%**	**10,821,768**	**158,301**	**10,980,069**	**10,782,196**	**98.20%**		**-**
Salary & Benefits	72.2%	7,815,849	116,413	7,932,262	7,809,130	98.45%		-
Fixed Cost	16.1%	1,745,662	-	1,745,662	1,745,662	100.00%		-
Other	11.6%	1,260,257	41,888	1,302,145	1,227,404	94.26%		-
400 Assigned Counsel	**100.0%**	**3,762,860**	**-**	**3,762,860**	**3,583,187**	**95.23%**		**(4,155)**
Salary & Benefits	60.3%	2,269,760	-	2,269,760	2,170,528	95.63%		-
Fixed Cost	09.6%	362,623	-	362,623	362,671	100.01%		-
Other	30.0%	1,130,477	-	1,130,477	1,049,988	92.88%		(4,155)
400 AC - Expert Witness		**255,459**	**-**	**255,459**	**254,828**	**99.75%**		**-**

General Fund
Expenses
4.E+04

	% of Budget	Budget	Adjustments	Final Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,387,428**	**30,000**	**7,417,428**	**7,168,815**	**96.65%**		**-**
Salary & Benefits	83.4%	6,162,265	27,000	6,189,265	5,969,035	96.44%		-
Fixed Cost	09.2%	681,140	-	681,140	681,140	100.00%		-
Other	07.4%	544,023	3,000	547,023	518,640	94.81%		-
420 Clerk	**100.0%**	**2,383,353**	**1,000**	**2,384,353**	**2,239,964**	**93.94%**		**-**
Salary & Benefits	76.2%	1,816,459	-	1,816,459	1,685,278	92.78%		(38,107)
Fixed Cost	19.2%	458,065	-	458,065	455,685	99.48%		-
Other	04.6%	108,829	1,000	109,829	99,001	90.14%		-
430 Consol Juv Serv	**100.0%**	**1,579,098**	**-**	**1,579,098**	**1,346,915**	**85.30%**		**-**
Salary & Benefits	84.2%	1,329,463	-	1,329,463	1,199,052	90.19%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	15.8%	249,635	-	249,635	147,863	59.23%		(101,121)
440 District Court	**100.0%**	**3,142,546**	**5,800**	**3,148,346**	**2,849,431**	**90.51%**		**-**
Salary & Benefits	61.3%	1,925,177	-	1,925,177	1,874,541	97.37%		-
Fixed Cost	21.5%	675,887	-	675,887	0	0.00%		-
Other	17.2%	541,482	5,800	547,282	974,890	178.13%		5,800
450 Superior Court	**100.0%**	**3,312,016**	**(13,757)**	**3,298,259**	**2,884,757**	**87.46%**		**-**
Salary & Benefits	56.0%	1,853,407	(60,837)	1,792,570	1,706,503	95.20%		-
Fixed Cost	21.2%	703,602	-	703,602	0	0.00%		-
Other	22.8%	755,007	47,080	802,087	1,178,254	146.90%		31,494
460 Youth Service Ctr	**100.0%**	**4,041,731**	**-**	**4,041,731**	**3,790,486**	**93.78%**		**-**
Salary & Benefits	62.0%	2,506,810	-	2,506,810	2,372,055	94.62%		-
Fixed Cost	23.7%	956,704	-	956,704	0	0.00%		-
Other	14.3%	578,217	-	578,217	1,418,431	245.31%		518
620 WSU Ext	**100.0%**	**345,959**	**-**	**345,959**	**266,374**	**77.00%**		**-**
Salary & Benefits	39.7%	137,203	-	137,203	100,430	73.20%		-
Fixed Cost	22.4%	77,624	-	77,624	0	0.00%		-
Other	37.9%	131,132	-	131,132	165,944	126.55%		-
640 Planning	**100.0%**	**2,180,163**	**-**	**2,180,163**	**1,974,312**	**90.56%**		**(73,000)**
Salary & Benefits	74.3%	1,620,633	-	1,620,633	1,533,786	94.64%		-
Fixed Cost	10.1%	219,322	-	219,322	0	0.00%		-
Other	15.6%	340,208	-	340,208	440,526	129.49%		(73,000)
Total	**100.0%**	**67,473,246**	**1,943,342**	**69,416,588**	**66,034,857**	**95.13%**		**(164,571)**
Salary & Benefits	49.7%	33,538,054	114,720	33,652,774	32,334,465	96.08%		(38,107)
Fixed Cost	10.8%	7,277,826	-	7,277,826	4,642,715	63.79%		-
Other	11.2%	7,539,624	146,136	7,685,760	8,817,930	114.73%		(126,464)
DOC	47.2%	15,846,154	-	15,846,154	15,848,438	100.01%		-
Non-Departmental	43.2%	3,146,483	1,668,567	4,815,050	4,310,219	89.52%		-
Capital	00.2%	125,105	13,919	139,024	81,090	58.33%		-

General Fund Reserves

December 2019

Non-Spendable:	2019 Beginning	2019 Budget Allocation	Budgeted Revenue	Budgeted Expense	2019 Budgeted Ending	Adjustments	Projected 2019 Ending	
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)	36,567	33,873	
Dist Crt Judicial Stabilization (JST)	37,184	-	52,000	(85,313)	3,871	33,458	37,329	
Dist Crt DUI Court Fees	172,097	-	86,000	(238,336)	19,761	165,668	185,429	
Superior Court Judicial Stabilization (JST)	154,751	-	31,926	(182,679)	3,998	179,499	183,497	
Drug Court Fees	85,298	-	15,000	(94,415)	5,883	91,289	97,172	
Total Restricted	457,539	-	274,926	(701,646)	30,819	506,481	537,300	
Committed:								
Equipment Replacement	586,372	-	-	-	586,372	44,014	630,386	
Elections Reserve	-	-	-	115,820	115,820	-	115,820	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Contingency	910,937	-	-	(40,000)	870,937	385,715	1,256,652	
Prior Year Unspent Appropriations	-	-	-	-	-	319,000	319,000	
Total Committed	1,826,598	-	-	75,820	1,902,418	748,729	2,651,147	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	10,642,002	-	65,484,457	(66,847,420)	9,279,039	1,669,381	10,948,420	16.38%
Total Unassigned	10,642,002	-	65,484,457	(66,847,420)	9,279,039	1,669,381	10,948,420	
Total Fund Balance	**12,985,574**	**-**	**65,759,383**	**(67,473,246)**	**11,271,711**	**2,924,591**	**14,196,302**	

Total Change in Fund Balance	**1,210,728**	
GF Reserve (of 2020 Revenue Budget)	**11.00%**	**7,352,254**
Over/(Under)***		**3,596,166**

Commitments: ***

1) Road Fund ($2.2 million)	-
2) 2020 Budget	1,349,518
3) Workday	390,686
4) Max 1% Contingency Allocation	224,826
5)	
	1,965,030

Non Departmental Expenditure History

December 2019

	Description	2017 Actual	2018 Actual	2019 Projection	2019 Actual	Diff.
Intergovern	Conference of Governments	40,797	41,815	42,542	42,542	0
	Clean Air	34,394	34,358	34,846	34,846	0
	Emergency Management	95,375	86,244	80,698	80,698	0
	District Health	150,000	150,000	150,000	150,000	0
	State Examiners	133,658	134,449	193,631	131,528	62,103
Interdepartmental	Grants Management	104,823	78,387	91,609	91,608	1
	Indirect Cost Plan	9,158	14,701	6,030	6,030	0
	Purchasing	2,451	23	25,023	25,023	0
	GIS	63,081	64,703	71,944	71,944	0
	DOS	3,174	3,262	3,438	3,438	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	440,000	150,000	150,000	150,000	0
	Board of Equalization	2,092	1,736	13,000	4,283	8,717
	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	14,809	14,964	14,577	14,577	0
Membership	Memberships-NACO	4,865	4,865	4,865	4,865	0
	Memberships-WACO	32,489	32,689	33,670	31,683	1,987
	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	2,555	5,445
	Minority Women (WAC 326-02-034(1))	5,000	1,741	5,000	3,537	1,463
	OASI Employment Security	332	325	500	200	300
	Code Enforcement	0	200,000	595,667	595,667	0
	Labor Attorney	186,224	83,537	205,000	89,218	115,782
	Legislative Advocate	7,743	9,296	9,000	7,973	1,027
	Yakima Airport	227,970	165,429	(59,130)	(59,130)	0
	ITA Bill	5,581	8,603	3,015	3,015	0
One Time Expenses	Miscellaneous	0	0	0	3,854	(3,854)
	Tax Judgements	451	156	1,500	917	583
	Yakima Basin Integrated Plan	7,248	0	0	0	0
	Technology Services	0	0	1,859,803	1,859,803	0
	Special Projects	0	2,500	2,500	0	2,500
	Community Cleanup Services	1,986	1,915	10,000	3,522	6,478
	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**	**4,815,050**	**4,310,219**	**504,831**

Tracked Costs

December 2019

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	18,000	18,000	0	22,344	124.13%
	Misc - Banking Services	44,000	44,000	0	4,330	9.84%
	Total Treasurer	**62,000**	**62,000**	**0**	**26,674**	**43.02%**
Coroner	Prof Service - Autopsies	92,411	98,679	6,268	93,745	95.00%
	Prof Service - Indigent Burials	8,681	8,681	0	3,161	36.41%
	Total Coroner	**101,092**	**107,360**	**6,268**	**96,906**	**90.26%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	106,120	77.46%
	Prof Service - Adult Misdemanor	11,000	11,000	0	3,924	35.67%
	Prof Service - Juvenile Offenders	39,499	39,499	0	6,787	17.18%
	Prof Service - Doctors & Experts	0	0	0	0	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	35,220	128.07%
	Prof Services - Aggravated Murder 1	40,000	40,000	-	102,777	256.94%
	Total Superior Court	**255,459**	**255,459**	**-**	**254,828**	**99.75%**
District Court	Supplies - Jury Costs	3,000	3,000	0	1,895	63.17%
	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	37,564	106.72%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	899	44.95%
	Total District Court	**45,200**	**45,200**	**0**	**40,358**	**89.29%**
Superior Court	Supplies - Jury Costs	45,000	45,000	0	2,465	5.48%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	23,747	118.74%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	152,794	58.77%
	Misc - Jury Meals	8,000	8,000	0	3,415	42.69%
	Misc - Witness Fees	8,000	8,000	0	1,226	15.33%
	Total Superior Court	**341,000**	**341,000**	**0**	**183,647**	**53.86%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**804,751**	**811,019**	**6,268**	**602,413**	**74.28%**

Other Funds

December 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Fund	12,985,574	67,245,585	66,034,857	14,196,302	14,104,925	

	District Court Probation	197,502	1,432,206	1,461,313	168,395	224,790	
	Municpal Courts	90,923	494,940	446,153	139,710	73,402	
	Pre Trial	38,193	354,536	421,856	(29,127)	35,847	*
	Narcotics Investigation	28,106	5,878	0	33,984	34,246	
	Special Operations	390,348	298,444	302,517	386,275	385,803	
	District Court Dispute Resolution Center	31,064	77,805	73,966	34,903	40,777	
	Family Court	147,795	214,017	236,557	125,255	143,315	
	Department of Corrections	2,761,958	32,572,625	32,906,923	2,427,660	1,942,865	
	Noxious Weed	578,732	418,561	322,217	675,076	719,507	
	Horticulture	149,549	182,674	241,414	90,809	97,094	
S	*Criminal Justice Sales Tax*	1,372,464	7,257,392	7,023,809	1,606,047	1,601,277	
P	*Parks & Recreation*	96,923	103,442	107,155	93,210	98,041	
E	*County Road*	4,402,488	28,927,463	28,849,594	4,480,357	5,280,530	
C	*Toppenish/Simcoe West Railroad*	88,837	14,907	663	103,081	103,340	
I	*Naches Rail Branch*	49,274	9,198	1,151	57,321	58,487	
A	*Flood Control*	1,651,162	3,547,941	3,070,154	2,128,949	1,368,126	
L	*Storm Water Utility*	1,811,531	678,940	482,572	2,007,899	1,945,542	
	Affordable Housing Sales Tax	0	64,044	0	64,044	33,135	
	Code Enforcement	0	668,493	525,145	143,348	192,380	
	Records Services	72,016	221,207	206,071	87,152	96,658	
	Motel/Hotel	472,908	742,455	585,804	629,559	577,554	
	WSU Extension	37,861	6,563	9,341	35,083	35,271	
	Emergency Medical Service	459,837	545,672	529,400	476,109	499,485	
R	*911*	1,198,877	2,358,364	2,297,562	1,259,679	1,066,341	
E	*Veterans Relief*	136,298	216,042	190,117	162,223	175,692	
V	*Community Services*	2,885,712	487,477	599,694	2,773,495	3,035,875	
E	*Treasurer's Revolving*	169,536	314,454	301,333	182,657	203,074	
N	*Treasurer's Investment Pool*	116,391	243,743	183,694	176,440	195,042	
U	*REET Electronic Tech*	172,007	40,949	25,000	187,956	187,768	
E	*Support Investment In Economic Diversification*	26,045,035	5,759,743	7,167,770	24,637,008	16,537,282	
	Community Development Programs	0	120,632	120,632	0	0	
	Community Housing	693,129	1,376,176	1,264,772	804,533	824,831	
	Title III PILT	137,602	17,376	4,973	150,005	679,273	
	Homeless Services	777,949	2,100,753	1,772,018	1,106,684	1,160,091	
	Total Special Revenue Funds	**47,262,007**	**91,875,112**	**91,731,340**	**47,405,779**	**39,652,741**	

	2014 GO Bond Redemption	0	434,531	434,531	0	0
	2008 GO Bond Redemption	41,659	22	0	41,681	41,681
	2008 GO Bond Redemption(Noxious Weed)	0	14,975	14,975	0	0
D	*2009 GO Bond Redemption*	16	915,530	915,530	16	16
E	*2010A GO Bond Redemption*	0	2,771,694	2,771,694	0	0
B	*2010B GO Bond Redemption*	1,187,856	278,268	121,500	1,344,624	1,342,602
T	*CRID Guaranty*	134,271	7,308	0	141,579	141,352
	LID Guaranty	28,393	4,207	0	32,600	32,552
	CRID #3 Bond Redemption	3,232	308	3,303	237	236
	RID #99 Bond Redemption	2,968	66	3,034	0	0
	Total Debt Service Funds	**1,398,395**	**4,426,909**	**4,264,567**	**1,560,737**	**1,558,439**

Other Funds

December 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	General Capital Projects	2,236,791	2,174,810	1,959,276	2,452,325	2,554,455	
	Com Dev-Cowiche Sewer	528	0	528	0	0	
C	*Com Dev-Terrace Heights Water Ext*	1,838	33	1,838	33	33	
A	*Com Dev-Outlook Feasibility Study*	120	0	120	0	0	
P	*State Fair Park Capital Projects*	183,028	4,861	0	187,889	187,622	
I	*Public Works Capital Projects*	46,912	2,997,987	3,038,133	6,766	432,227	
T	*2014 LTGO Capital Projects*	1,738	28	1,766	0	0	
A	*2020 LTGO Capital Projects*	0	125,000	150,710	(25,710)	24,439	*
L	*Ascend Royalties*	130,229	3,944	0	134,173	133,963	
	RE Excise Cap Proj	289,856	1,178,493	541,528	926,821	1,022,957	
	Total Capital Project Funds	**2,891,040**	**6,485,156**	**5,693,899**	**3,682,297**	**4,355,696**	

	Solid Waste	34,334,144	11,999,146	9,837,219	36,496,071	27,204,590
	Utility-Buena Water	653,585	68,964	61,704	660,845	255,450
	Utility-Gibson Water System	35,083	3,237	1,727	36,593	29,180
	Utility Review	103,631	53,524	46,663	110,492	113,381
	Utility-Buena Sewer	310,248	163,513	149,792	323,969	268,921
	Utilitiy-Star Crest Water System	27,856	3,184	1,820	29,220	23,246
E	*Utility-Terrace Hts Water*	9,403,733	1,826,652	1,814,400	9,415,985	1,409,587
N	*Utility-Gala Estates*	89,520	26,809	24,658	91,671	23,889
T	*Utility-Wysacre Water System*	31,543	4,386	1,908	34,021	25,094
E	*Utility-Meadowbrook Water System*	34,184	3,553	1,773	35,964	25,821
R	*Utility-Wendt Road Water System*	20,822	2,220	6,515	16,527	2,407
P	*Utility-Kodiak Water*	70,557	7,141	3,786	73,912	59,002
R	*Utility-Fairway Estates Water*	138,475	15,943	13,137	141,281	83,292
I	*Utility-Mountain Shadows*	111,305	8,539	9,175	110,669	28,670
S	*Utility-Huntzinger Water*	66,260	5,375	4,446	67,189	34,659
E	*Utility-Heysman Water*	41,053	4,172	1,727	43,498	31,866
	Utility-Crewport Water	722,785	35,742	53,330	705,197	77,470
	Utility-Ray Symmonds Water	29,443	4,389	2,960	30,872	18,921
	Utility-Stein Water System	68,414	7,491	5,175	70,730	45,039
	Utility-North Bon Air Water System	40,636	3,781	2,137	42,280	22,258
	Utility-Nagler Water System	35,912	3,470	4,687	34,695	20,133
	Utility-Buchanan Water System	138,119	6,487	4,201	140,405	46,388
	Utility-Beckonridge Water	44,749	4,399	1,860	47,288	22,937
	Utility-Speyers Water	37,551	3,985	1,702	39,834	15,858
	Utility-Bittner Water	19,433	2,380	2,662	19,151	5,510
	Utility-Norman Water	47,268	3,961	2,449	48,780	13,429
	Utility-Raptor Water	36,405	1,186	2,093	35,498	3,182
	Utility-Oliver Water	40,854	1,923	2,413	40,364	9,798
	Utility-Horizon Water	98,478	5,528	4,177	99,829	17,828
	Utility-Pleasant Hill Water	48,633	2,755	3,541	47,847	3,813
	Utility-Oster Estates Water	0	2,500	0	2,500	2,538
	Water Resources	529,727	69,357	34,150	564,934	44,870
	Building & Fire Safety	2,367,997	2,409,338	2,200,063	2,577,272	2,711,820
	Total Enterprise Funds	**49,778,403**	**16,765,030**	**14,308,050**	**52,235,383**	**32,700,847**

Other Funds

December 2019

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	185,228	559,908	557,302	187,834	254,862
	Technology Services	3,212,068	6,646,255	6,118,310	3,740,013	3,471,712
I	*Purchasing*	80,824	374,071	339,513	115,382	136,673
N	*Printing*	37,179	296,969	301,787	32,361	5,399
T	*Unemployment Comp*	1,688,374	277,080	140,210	1,825,244	1,837,223
E	*Employee Flexible Spending*	48,489	61,171	66,424	43,236	43,236
R	*Employee Benefit*	184,077	191,613	220,821	154,869	200,601
N	*Workmen's Comp*	818,865	1,749,544	1,644,507	923,902	931,034
A	*LEOFF Benefit*	1,876,088	818,330	410,810	2,283,608	2,367,359
L	*Liability Insurance*	481,773	3,082,488	2,169,412	1,394,849	1,516,766
	Department of Security	64,533	680,048	656,537	88,044	172,784
	Financial Services	73,097	570,050	486,641	156,506	252,921
	Facilities Services	1,847,685	7,525,400	7,073,102	2,299,983	2,584,748
	Equipment Replacement & Repair	36,750,563	10,624,259	16,950,806	30,424,016	6,840,960
	Total Internal Service Funds	**47,348,843**	**33,457,186**	**37,136,182**	**43,669,847**	**20,616,278**
	Total All Funds	**161,664,262**	**220,254,978**	**219,168,895**	**162,750,345**	**112,988,926**

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

*** Differences related to GASB reporting requirements*