YAKIMA
COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW

First Quarter 2020

2020 Budget Adjustments Summary

March 2020

Description			Debit	Credit	Source
General Fund					
Sheriff/Prosecuting Attorney-GreyKey					
	Sheriff	Miscellaneous	2,000		
	Prosecuting Attorney	Prof Services	(2,000)		
			-	-	
Coroner-Cadaver Dog					
	Coroner	Other Services & Charges	14,000	(14,000)	Fund Balance-Committed
			14,000	(14,000)	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
Total General Fund Amendment			14,000	(14,000)	
	Revised Revenues		-		
	Committed Fund Balance		14,000		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		-		**68,921,307**

General Fund
Income Statement
March 2020

	2018 Actual	2019 Actual	2020 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue								
Property Tax	$ 27,300,557	$ 28,057,174	$ 28,700,000	$ -	$ 28,700,000	$ 2,495,812	$ (26,204,188)	08.70%
Sales Tax	14,298,459	14,836,224	15,465,000	-	15,465,000	2,432,117	(13,032,883)	15.73%
Interest Earnings	770,623	1,790,212	945,000	-	945,000	(134,842)	(1,079,842)	-14.27%
Other Taxes	105,525	96,064	89,500	-	89,500	16,212	(73,288)	18.11%
Licenses & Permits	430,642	320,306	400,500	-	400,500	103,060	(297,440)	25.73%
Grants	6,147,960	5,502,313	5,630,141	-	5,630,141	125,921	(5,504,220)	02.24%
Intergovernmental/PILT	2,661,157	2,931,761	3,366,892	-	3,366,892	368,984	(2,997,908)	10.96%
Charges/Fees for Service	8,681,756	9,581,229	8,561,241	-	8,561,241	749,948	(7,811,293)	08.76%
Fines and Forfeits	2,571,957	2,400,910	2,159,316	-	2,159,316	540,514	(1,618,802)	25.03%
Other Miscellaneous	1,838,722	1,729,392	1,521,086	-	1,521,086	310,596	(1,210,490)	20.42%
Total Revenue	**$ 64,807,358**	**$ 67,245,585**	**$ 66,838,676**	**$ -**	**$ 66,838,676**	**$ 7,008,322**	**$ (59,830,354)**	**10.49%**
Expense								
Salaries/Benefits	$ 31,286,369	$ 32,334,665	$ 34,500,369	$ -	$ 34,500,369	$ 7,134,941	$ (27,365,428)	20.68%
Supplies	1,077,516	1,125,756	1,202,680	-	1,202,680	247,831	(954,849)	20.61%
Other Services & Charges	12,907,750	13,126,543	15,121,666	14,000	15,135,666	3,524,890	(11,610,776)	23.29%
Debt Service	14,964	14,577	14,835	-	14,835	-	(14,835)	00.00%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,532,637	15,848,438	15,846,154	-	15,846,154	3,411,539	(12,434,615)	21.53%
Intergovernmental Charges	318,614	-	-	-	-	-	-	00.00%
Other Financing Uses	2,176,602	3,499,462	1,978,490	-	1,978,490	291,395	(1,687,095)	14.73%
Capital:								
Contingency	45,947	4,326	118,008	-	118,008	-	(118,008)	00.00%
Equipment Replacement	84,050	81,090	125,105	-	125,105	3,004	(122,101)	02.40%
Grant Projections	-	-	-	-	-	-	-	00.00%
Total Expense	**$ 63,444,449**	**$ 66,034,857**	**$ 68,907,307**	**$ 14,000**	**$ 68,921,307**	**$ 14,613,600**	**$ (54,307,707)**	**21.20%**
Net Income/(Loss)	**$ 1,362,909**	**$ 1,210,728**	**$ (2,068,631)**	**$ (14,000)**	**$ (2,082,631)**	**$ (7,605,278)**		
Beginning Reserve Balance	**$ 11,622,665**	**$ 12,985,574**	**$ 14,196,302**		**$ 14,196,302**	**14,196,302**		
Prior Period Adjustment	-	-	-		-	-		
Ending Reserve Balance	**$ 12,985,574**	**$ 14,196,302**	**$ 12,127,671**		**$ 12,113,671**	**6,591,024**		

General Fund
Revenue Detail
March 2020

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2020 Actuals	2020 Proj/ 2020 Actuals	'Actual/20 Proj %
General Revenues:							
Auditor							
Recording Filing Fees	295,092	317,943	280,000	280,000	83,107	(196,893)	29.68%
Vehicle Licensing Fees	1,352,820	1,483,762	1,315,000	1,315,000	415,722	(899,278)	31.61%
Passports	123,245	122,360	70,000	70,000	29,295	(40,705)	41.85%
Other Misc Revenue	130,014	153,953	216,825	216,825	58,278	(158,547)	26.88%
	1,901,171	2,078,018	1,881,825	1,881,825	586,402	(1,295,423)	31.16%
Elections							
Elections Services	250,021	763,409	538,044	538,044	(702,713)	(1,240,757)	-130.61%
Elections Services Registrations	161,045	176,388	161,500	161,500	(176,373)	(337,873)	-109.21%
Other Misc Revenue	75,632	1,005	33,800	33,800	167	(33,633)	00.49%
	486,698	940,802	733,344	733,344	(878,919)	(1,612,263)	-119.85%
Commissioners							
Property Tax	25,109,088	25,862,981	26,500,000	26,500,000	2,305,355	(24,194,645)	08.70%
Sales Tax	14,298,459	14,836,224	15,465,000	15,465,000	2,432,117	(13,032,883)	15.73%
Gambling Excise Tax	20,659	15,140	20,000	20,000	-	(20,000)	00.00%
Franchise Fees	330,596	247,806	330,000	330,000	86,998	(243,002)	26.36%
PUD Privilege Tax	273,003	213,843	225,000	225,000	-	(225,000)	00.00%
County Assistance (6050)	-	-	-	-	-	-	00.00%
Motor Vehicle Criminal Justice	1,661,772	1,686,654	1,800,000	1,800,000	-	(1,800,000)	00.00%
Extraordinary Criminal Justice	-	-	-	-	-	-	00.00%
Indirect Costs	1,515,214	1,571,994	1,611,700	1,611,700	268,615	(1,343,085)	16.67%
Other Misc Revenue	2,212,137	1,693,170	1,659,798	1,659,798	114,786	(1,545,012)	06.92%
	45,420,928	46,127,812	47,611,498	47,611,498	5,207,871	(42,403,627)	10.94%
Treasurer							
Property Tax Penalties	631,237	604,818	590,000	590,000	143,849	(446,151)	24.38%
Property Tax Interest	1,235,214	1,108,135	1,075,000	1,075,000	235,913	(839,087)	21.95%
Investment Earnings	833,762	1,790,212	945,000	945,000	(134,842)	(1,079,842)	-14.27%
Other Misc Revenue	397,820	458,838	401,700	401,700	82,037	(319,663)	20.42%
	3,098,033	3,962,003	3,011,700	3,011,700	326,957	(2,684,743)	10.86%
Sheriff							
Law Enforcement Fees	88,620	94,236	90,000	90,000	18,407	(71,593)	20.45%
Animal Control	22,375	8,127	10,648	10,648	1,481	(9,167)	13.91%
Other Misc Revenue	134,849	103,146	64,400	64,400	17,773	(46,627)	27.60%
	245,844	205,509	165,048	165,048	37,661	(127,387)	22.82%

General Fund
Revenue Detail

March 2020

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2020 Actuals	2020 Proj/ 2020 Actuals	'Actual/20 Proj %
District Court							
Civil Fees	158,421	157,996	158,000	158,000	38,859	(119,141)	24.59%
Traffic Infraction Penalties	923,897	921,602	860,000	860,000	215,440	(644,560)	25.05%
Traffic Infraction Trauma Car	151,578	147,367	140,000	140,000	32,967	(107,033)	23.55%
DUI Penalties	101,089	93,212	95,000	95,000	24,036	(70,964)	25.30%
Other Criminal Traffic Mi	127,376	127,628	127,500	127,500	28,664	(98,836)	22.48%
Other Criminal Non-Traffic	33,439	28,708	20,000	20,000	6,206	(13,794)	31.03%
Other Misc Revenue	474,827	495,516	389,600	389,600	112,143	(277,457)	28.78%
	1,970,627	1,972,029	1,790,100	1,790,100	458,315	(1,331,785)	25.60%
General Revenues:							
Juvenile							
Juvenile Bed Rentals	122,202	112,209	72,000	72,000	8,094	(63,906)	11.24%
Other Misc Revenue	16,008	21,322	16,070	16,070	4,845	(11,225)	30.15%
	138,210	133,531	88,070	88,070	12,939	(75,131)	14.69%
Planning							
Subdivision Fees	160,813	191,823	160,813	160,813	27,788	(133,025)	17.28%
Zoning Fees	189,187	144,416	148,800	148,800	39,502	(109,298)	26.55%
Other Misc Revenue	86,516	73,311	70,036	70,036	7,379	(62,657)	10.54%
	436,516	409,550	379,649	379,649	74,669	(304,980)	19.67%
Assessor	7,591	8,648	5,150	5,150	3,606	(1,544)	70.02%
Non-Departmental	299,156	84,962	85,000	85,000	1,234	(83,766)	01.45%
Human Resources	2,066	1,380	1,450	1,450	468	(982)	32.28%
Coroner	33,540	45,578	45,578	45,578	15,966	(29,612)	35.03%
Department of Security	-	-	-	-	-	-	00.00%
Assigned Counsel	140,371	88,058	50,000	50,000	22,154	(27,846)	44.31%
Prosecuting Attorney	362	52	700	700	2	(698)	00.29%
Clerk	1,075,871	642,656	713,139	713,139	140,818	(572,321)	19.75%
Superior Court	45,578	34,814	39,800	39,800	14,570	(25,230)	36.61%
WSU Extension	-	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	-	00.00%
Total - General Revenues	**55,302,562**	**56,735,402**	**56,602,051**	**56,602,051**	**6,024,713**	**(50,577,338)**	10.64%
	3,494,926	1,432,840	(133,351)	-	(50,577,338)		
	06.75%	02.59%	-00.24%	00.00%	-91.46%		

General Fund
Revenue Detail

March 2020

	2018 Actuals	2019 Actuals	2020 Budget	2020 Projections	2020 Actuals	2020 Proj/ 2020 Actuals	'Actual/20 Proj %
Grants/Contracts							
Assessor		3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	-	00.00%
Elections	-	150	-	-	11,103	11,103	00.00%
Commissioners	-	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,191,469	2,194,778	2,200,000	2,200,000	190,457	(2,009,543)	08.66%
Non-Departmental	-	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	-	00.00%
Treasurer		35,133	35,500	35,500	5,253	(30,247)	14.80%
Sheriff	1,309,148	1,418,719	1,371,332	1,371,332	42,428	(1,328,904)	03.09%
Coroner		14,000	-	-	-	-	00.00%
Assigned Counsel	477,046	760,461	630,292	630,292	355,720	(274,572)	56.44%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,838,101	3,250,317	3,231,412	3,231,412	138,930	(3,092,482)	04.30%
Clerk	238,116	526,614	448,867	448,867	65,976	(382,891)	14.70%
CJS	1,685,664	1,398,768	1,402,499	1,402,499	68,407	(1,334,092)	04.88%
District Court	279,901	291,889	272,000	272,000	55,596	(216,404)	20.44%
Superior Court	383,401	414,550	406,244	406,244	26,168	(380,076)	06.44%
Juvenile	46,921	51,559	51,000	51,000	7,901	(43,099)	15.49%
WSU Extension	44,140	41,723	43,723	43,723	7,125	(36,598)	16.30%
Horticulture	-	-	-	-	-	-	00.00%
Planning	10,887	108,222	140,456	140,456	5,245	(135,211)	03.73%
GIS	-	-	-	-	-	-	00.00%
Total Grants/Contracts	**9,504,794**	**10,510,183**	**10,236,625**	**10,236,625**	**983,609**	**(9,253,016)**	**09.61%**
	(437,380)	1,005,389	(273,558)	-	(9,253,016)	-90.39%	
Total Revenues - All Sources	**64,807,358**	**67,245,585**	**66,838,676**	**66,838,676**	**7,008,322**	**(59,830,354)**	**10.49%**
	3,057,548	2,438,227	(406,909)	-	(59,830,354)		
	04.95%	03.76%	-00.61%	00.00%	-89.51%		

General Fund
Expenses
March 2020

	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,437,490	-	2,437,490	466,895	19.15%		-
Salary & Benefits	75.6%	1,842,416	-	1,842,416	401,204	21.78%		-
Fixed Cost	18.0%	437,801	-	437,801	43,802	10.01%		-
Other	06.5%	157,273	-	157,273	21,889	13.92%		-
020 Auditor	100.0%	1,674,756	-	1,674,756	328,076	19.59%		-
Salary & Benefits	73.4%	1,229,883	-	1,229,883	258,118	20.99%		-
Fixed Cost	19.8%	330,894	-	330,894	82,724	25.00%		-
Other	06.8%	113,979	-	113,979	-12,766	-11.20%		-
020 Elections	100.0%	1,460,715	-	1,460,715	508,640	34.82%		-
Salary & Benefits	29.9%	436,059	-	436,059	108,918	24.98%		-
Fixed Cost	08.9%	129,880	-	129,880	32,471	25.00%		-
Other	61.3%	894,776	-	894,776	367,251	41.04%		-
030 Commissioners	100.0%	981,188	-	981,188	209,081	21.31%		-
Salary & Benefits	71.9%	705,014	-	705,014	145,987	20.71%		-
Fixed Cost	23.5%	230,414	-	230,414	57,603	25.00%		-
Other	04.7%	45,760	-	45,760	5,491	12.00%		-
070 Human Resources	100.0%	805,170	-	805,170	192,186	23.87%		-
Salary & Benefits	74.7%	601,105	-	601,105	135,513	22.54%		-
Fixed Cost	15.3%	123,345	-	123,345	30,837	25.00%		-
Other	10.0%	80,720	-	80,720	25,836	32.01%		-
080 Treasurer	100.0%	1,566,754	-	1,566,754	374,452	23.90%		-
Salary & Benefits	72.2%	1,131,285	-	1,131,285	251,016	22.19%		-
Fixed Cost	15.4%	241,863	-	241,863	60,465	25.00%		-
Other	12.4%	193,606	-	193,606	62,971	32.53%		-
200 Coroner	100.0%	484,763	14,000	498,763	133,668	26.80%		-
Salary & Benefits	54.9%	265,989	-	265,989	65,046	24.45%		-
Fixed Cost	17.7%	85,950	-	85,950	21,488	25.00%		-
Other	27.4%	132,824	14,000	146,824	47,134	32.10%		-
220 Sheriff	100.0%	11,424,336	2,000	11,426,336	2,347,402	20.54%		-
Salary & Benefits	71.2%	8,132,904	-	8,132,904	1,527,794	18.79%		-
Fixed Cost	15.5%	1,771,180	-	1,771,180	442,795	25.00%		-
Other	13.3%	1,520,252	2,000	1,522,252	376,813	24.75%		-
400 Assigned Counsel	100.0%	3,776,802	-	3,776,802	800,928	21.21%		-
Salary & Benefits	60.8%	2,297,759	-	2,297,759	458,047	19.93%		-
Fixed Cost	11.0%	415,639	-	415,639	103,892	25.00%		-
Other	28.2%	1,063,404	-	1,063,404	238,989	22.47%		-
400 AC - Expert Witness		255,459	-	255,459	21,806	8.54%		-

General Fund
Expenses
March 2020

	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,731,719**	**(2,000)**	**7,729,719**	**1,620,654**	**20.97%**		-
Salary & Benefits	82.7%	6,390,363	-	6,390,363	1,307,742	20.46%		-
Fixed Cost	09.9%	767,140	-	767,140	191,785	25.00%		-
Other	07.4%	574,216	(2,000)	572,216	121,127	21.17%		-
420 Clerk	**100.0%**	**2,367,041**	-	**2,367,041**	**536,531**	**22.67%**		-
Salary & Benefits	78.3%	1,852,264	-	1,852,264	415,989	22.46%		-
Fixed Cost	17.2%	406,619	-	406,619	101,655	25.00%		-
Other	04.6%	108,158	-	108,158	18,887	17.46%		-
430 Consol Juv Serv	**100.0%**	**1,407,499**	-	**1,407,499**	**257,913**	**18.32%**		-
Salary & Benefits	87.8%	1,235,887	-	1,235,887	232,605	18.82%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	12.2%	171,612	-	171,612	25,308	14.75%		-
440 District Court	**100.0%**	**3,249,199**	-	**3,249,199**	**730,396**	**22.48%**		-
Salary & Benefits	63.3%	2,057,039	-	2,057,039	468,050	22.75%		-
Fixed Cost	23.8%	773,677	-	773,677	193,553	25.02%		-
Other	12.9%	418,483	-	418,483	68,793	16.44%		-
450 Superior Court	**100.0%**	**3,469,992**	-	**3,469,992**	**701,697**	**20.22%**		-
Salary & Benefits	56.4%	1,957,019	-	1,957,019	429,379	21.94%		-
Fixed Cost	22.3%	773,355	-	773,355	190,431	24.62%		-
Other	21.3%	739,618	-	739,618	81,887	11.07%		-
460 Youth Service Ctr	**100.0%**	**4,131,351**	-	**4,131,351**	**911,890**	**22.07%**		-
Salary & Benefits	61.7%	2,549,641	-	2,549,641	532,906	20.90%		-
Fixed Cost	25.2%	1,039,522	-	1,039,522	260,091	25.02%		-
Other	13.1%	542,188	-	542,188	118,893	21.93%		-
620 WSU Ext	**100.0%**	**345,989**	-	**345,989**	**51,306**	**14.83%**		-
Salary & Benefits	39.4%	136,267	-	136,267	30,745	22.56%		-
Fixed Cost	22.3%	77,295	-	77,295	19,324	25.00%		-
Other	38.3%	132,427	-	132,427	1,237	0.93%		-
640 Planning	**100.0%**	**2,286,745**	-	**2,286,745**	**446,696**	**19.53%**		-
Salary & Benefits	73.4%	1,678,975	-	1,678,975	365,882	21.79%		-
Fixed Cost	10.2%	233,244	-	233,244	58,311	25.00%		-
Other	16.4%	374,526	-	374,526	22,503	6.01%		-
Total	**100.0%**	**68,907,307**	**14,000**	**68,921,307**	**14,613,601**	**21.20%**		-
Salary & Benefits	50.1%	34,499,869	-	34,499,869	7,134,941	20.68%		-
Fixed Cost	11.4%	7,837,818	-	7,837,818	1,891,227	24.13%		-
Other	10.9%	7,519,281	14,000	7,533,281	1,614,049	21.43%		-
DOC	45.9%	15,846,154	-	15,846,154	3,411,539	21.53%		-
Non-Departmental	39.3%	3,079,080	-	3,079,080	558,841	18.15%		-
Capital	00.2%	125,105	-	125,105	3,004	2.40%		-

General Fund Reserves

March 2020

	2020 Beginning	2020 Budget Allocation	Budgeted Revenue	Budgeted Expense	2020 Budgeted Ending	Adjustments	Projected 2020 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)	33,873	-	90,000	(33,411)	90,462	-	90,462	
Dist Crt Judicial Stabilization (JST)	37,329	-	53,000	(26,768)	63,561	-	63,561	
Dist Crt DUI Court Fees	185,429	-	84,000	(135,184)	134,245	-	134,245	
Superior Court Judicial Stabilization (JST)	183,497	-	31,494	(178,753)	36,238	-	36,238	
Drug Court Fees	97,172	-	15,000	(88,663)	23,509	-	23,509	
Total Restricted	537,300	-	273,494	(462,779)	348,015	-	348,015	
Committed:								
Equipment Replacement	630,386	-	-	-	630,386	-	630,386	
Elections Reserve	115,820	-	-	(115,820)	-	-	-	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Contingency	1,256,652	-	-	(109,008)	1,147,644	-	1,147,644	
Prior Year Unspent Appropriations	319,000	-	-	(305,000)	14,000	(14,000)	-	
Total Committed	2,651,147	-	-	(529,828)	2,121,319	(14,000)	2,107,319	
Assigned:								
No Activity	-	-	-	-	-	-	-	
Total Assigned	-	-	-	-	-	-	-	
Unassigned:								
Cash Flow Reserves	10,948,420	-	66,565,182	(67,914,700)	9,598,902	-	9,598,902	14.36%
Total Unassigned	10,948,420	-	66,565,182	(67,914,700)	9,598,902	-	9,598,902	
Total Fund Balance	14,196,302	-	66,838,676	(68,907,307)	12,127,671	(14,000)	12,113,671	

Total Change in Fund Balance	(2,082,631)	
GF Reserve (of 2020 Revenue Budget)	11.00%	7,352,254
Over/(Under)***		2,246,648

Commitments: ***

1) Road Fund ($2.2 million)	-
2) Workday	390,686
3) Max 1% Contingency Allocation	224,826
4)	
5)	
	615,512

Non Departmental Expenditure History

March 2020

	Description	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2020 Actual	Diff.
Intergovern	Conference of Governments	40,797	41,815	42,542	42,755	21,377	21,378
	Clean Air	34,394	34,358	34,846	35,086	8,772	26,314
	Emergency Management	95,375	86,244	80,698	88,155	20,276	67,879
	District Health	150,000	150,000	150,000	150,000	37,500	112,500
	State Examiners	133,658	134,449	131,528	175,257	1,448	173,809
Interdepartmental	Grants Management	104,823	78,387	91,608	45,909	11,477	34,432
	Indirect Cost Plan	9,158	14,701	6,030	7,475	1,869	5,606
	Purchasing	2,451	23	25,023	23	6	17
	GIS	63,081	64,703	71,944	76,001	19,000	57,001
	DOS	3,174	3,262	3,438	3,614	904	2,710
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	187,500	562,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	36,757	9,189	27,568
	Property Management (Noxious Weed)	0	0	0	0	0	0
	Pre-Trial	440,000	150,000	150,000	150,000	75,000	75,000
	Board of Equalization	2,092	1,736	4,283	13,000	1,042	11,958
	Tax Litigation	15,579	15,579	15,579	15,579	3,895	11,684
	Parks & Recreation	100,000	100,000	100,000	100,000	25,000	75,000
DEBT	2002 G.O. Bond - Other	14,809	14,964	14,577	14,835	0	14,835
Membership	Memberships-NACO	4,865	4,865	4,865	5,161	4,865	296
	Memberships-WACO	32,489	32,689	31,683	34,680	7,972	26,708
	Memberships-WSAC	37,170	37,792	38,327	38,964	38,964	0
	WSAC/PILT	1,617	1,781	1,835	1,834	0	1,834
Operational	County Code Updates	8,074	5,762	2,555	8,000	0	8,000
	Minority Women (WAC 326-02-034(1))	5,000	1,741	3,537	5,000	0	5,000
	OASI Employment Security	332	325	200	500	0	500
	Code Enforcement	0	200,000	595,667	635,248	0	635,248
	Labor Attorney	186,224	83,537	89,218	205,000	48,618	156,382
	Legislative Advocate	7,743	9,296	7,973	9,000	1,103	7,897
	Yakima Airport	227,970	165,429	(59,130)	65,889	16,472	49,417
	ITA Bill	5,581	8,603	3,015	3,060	765	2,295
One Time Expenses	Miscellaneous	0	0	3,854	175	0	175
	Tax Judgements	451	156	917	1,500	191	1,309
	Yakima Basin Integrated Plan	7,248	0	0	10,000	0	10,000
	Water Resources Management	0	0	0	25,000		25,000
	Technology Services	0	0	1,859,803	0	0	0
	Special Projects	0	2,500	0	0	0	0
	Community Cleanup Services	1,986	1,915	3,522	10,000	0	10,000
	Imaging	1,962	836	0	0	0	0
	Capital Projects	0	0	0	300,000	0	300,000
	WSAC/Litigation	0	13,631	13,525	13,415	13,415	0
	WSAC/Public Lands	0	0	0	2,208	2,208	0
	Total	**2,524,860**	**2,247,836**	**4,310,219**	**3,079,080**	**558,828**	**2,520,252**

Tracked Costs

March 2020

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	25,500	25,500	0	6,259	24.55%
	Misc - Banking Services	36,500	36,500	0	0	0.00%
	Total Treasurer	**62,000**	**62,000**	**0**	**6,259**	**10.10%**
Coroner	Prof Service - Autopsies	92,000	92,000	0	28,975	31.49%
	Prof Service - Indigent Burials	8,681	8,681	0	300	3.46%
	Total Coroner	**100,681**	**100,681**	**0**	**29,275**	**29.08%**
Assigned Counsel	Prof Service -	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	11,916	8.70%
	Prof Service - Adult Misdemanor	11,000	11,000	0	1,074	9.76%
	Prof Service - Juvenile Offenders	39,499	39,499	0	1,400	3.54%
	Prof Service - Doctors & Experts	0	0	0	0	0.00%
	Prof Service - ITA Commitments	27,500	27,500	0	2,300	8.36%
	Prof Services - Aggravated Murder 1	40,000	40,000	-	5,117	12.79%
	Total Superior Court	**255,459**	**255,459**	**-**	**21,807**	**8.54%**
District Court	Supplies - Jury Costs	3,000	3,000	0	167	5.57%
	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	5,708	16.22%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	68	3.40%
	Total District Court	**45,200**	**45,200**	**0**	**5,943**	**13.15%**
Superior Court	Supplies - Jury Costs	44,000	44,000	0	322	0.73%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	0	0.00%
	Operating Rentals - Jury Costs	0	0	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	30,770	11.83%
	Misc - Jury Meals	8,000	8,000	0	994	12.43%
	Misc - Witness Fees	8,000	8,000	0	1,531	19.14%
	Total Superior Court	**340,000**	**340,000**	**0**	**33,617**	**9.89%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**803,340**	**803,340**	**-**	**96,901**	**12.06%**

Other Funds

March 2020

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
General Fund	14,196,302	7,008,322	14,613,600	6,591,024	6,784,706

SPECIAL REVENUE

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
District Court Probation	168,395	334,911	322,204	181,102	162,099	
Municpal Courts	139,710	91,796	116,008	115,498	115,498	
Pre Trial	(29,127)	112,145	76,049	6,969	6,969	*
Narcotics Investigation	33,984	872	-	34,856	35,171	
Special Operations	386,275	68,932	67,668	387,539	388,088	
District Court Dispute Resolution Center	34,903	18,875	12,321	41,457	41,458	
Family Court	125,255	39,947	49,683	115,519	115,519	
Department of Corrections	2,427,660	4,272,406	6,315,550	384,516	414,676	
Noxious Weed	675,076	54,813	63,367	666,522	686,356	
Horticulture	90,809	17,577	37,700	70,686	79,101	
Criminal Justice Sales Tax	1,606,047	1,202,932	1,489,245	1,319,734	1,334,229	
Parks & Recreation	93,210	25,063	28,047	90,226	103,396	
County Road	4,480,357	2,408,687	3,959,465	2,929,579	4,059,629	
Toppenish/Simcoe West Railroad	103,081	2,912	180	105,813	106,199	
Naches Rail Branch	57,321	923	332	57,912	58,034	
Flood Control	2,128,949	138,854	402,694	1,865,109	1,790,352	
Storm Water Utility	2,007,899	75,576	116,898	1,966,577	1,869,375	
Affordable Housing Sales Tax	64,044	62,837	-	126,881	126,881	
Code Enforcement	143,348	16,151	75,188	84,311	88,123	
Records Services	87,152	32,754	34,139	85,767	85,767	
Motel/Hotel	629,559	71,346	-	700,905	700,906	
WSU Extension	35,083	5,024	3,227	36,880	37,677	
Emergency Medical Service	476,109	49,982	96,066	430,025	430,019	
911	1,259,679	389,486	774,536	874,629	888,682	
Veterans Relief	162,223	19,967	45,237	136,953	136,954	
Community Services	2,773,495	33,040	15,858	2,790,677	2,793,921	
Treasurer's Revolving	182,657	64,393	63,904	183,146	183,171	
Treasurer's Investment Pool	176,440	51,598	37,381	190,657	190,665	
REET Electronic Tech	187,956	8,200	6,250	189,906	189,906	
Support Investment In Economic Diversification	24,637,008	648,555	57,809	25,227,754	14,220,468	
Community Development Programs	0	-	-	0	-	
Community Housing	804,533	69,582	122,085	752,030	863,117	
Title III PILT	150,005	(150)	1,085	148,770	679,367	
Homeless Services	1,106,684	620,298	485,993	1,240,989	1,240,989	
Total Special Revenue Funds	**47,405,779**	**11,010,284**	**14,876,169**	**43,539,894**	**34,222,762**	

DEBT

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
2014 GO Bond Redemption	0	-	-	0	-
2008 GO Bond Redemption	41,681	-	-	41,681	41,680
2008 GO Bond Redemption(Noxious Weed)	0	-	-	0	-
2009 GO Bond Redemption	16	-	-	16	16
2010A GO Bond Redemption	0	-	-	0	-
2010B GO Bond Redemption	1,344,624	(1,426)	-	1,343,198	1,343,198
CRID Guaranty	141,579	(160)	-	141,419	141,419
LID Guaranty	32,600	(34)	-	32,566	32,566
CRID #3 Bond Redemption	237	-	-	237	236
RID #99 Bond Redemption	0	-	-	0	0
2019 GO Bond Redemption	0	175,765		175,765	175,765
Total Debt Service Funds	**1,560,737**	**174,145**	**0**	**1,559,117**	**1,734,880**

Other Funds

March 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	General Capital Projects	2,452,325	(1,798)	681,607	1,768,920	1,919,330
	Com Dev-Cowiche Sewer	0	-	-	0	-
C	*Com Dev-Terrace Heights Water Ext*	33	-	33	0	-
A	*Com Dev-Outlook Feasibility Study*	0	-	-	0	-
P	*State Fair Park Capital Projects*	187,889	(188)	-	187,701	187,701
I	*Public Works Capital Projects*	6,766	400,929	542,233	(134,538)	32,837
T	*2014 LTGO Capital Projects*	0	-	-	0	1
A	*2020 LTGO Capital Projects*	(25,710)	10,605,861	575,632	10,004,519	10,005,039 *
L	*Ascend Royalties*	134,173	(148)	-	134,025	134,025
	RE Excise Cap Proj	926,821	208,619	12,500	1,122,940	1,122,939
	Total Capital Project Funds	**3,682,297**	**11,213,275**	**1,812,005**	**13,083,567**	**13,401,872**

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	36,496,071	2,651,743	2,216,863	36,930,951	27,467,532
	Utility-Buena Water	660,845	14,766	8,195	667,416	262,734
	Utility-Gibson Water System	36,593	618	240	36,971	29,604
	Utility Review	110,492	12,416	11,213	111,695	111,700
	Utility-Buena Sewer	323,969	40,248	24,797	339,420	277,408
	Utilitiy-Star Crest Water System	29,220	693	3,563	26,350	20,524
E	*Utility-Terrace Hts Water*	9,415,985	212,801	352,260	9,276,526	1,682,295
N	*Utility-Gala Estates*	91,671	6,804	3,312	95,163	26,841
T	*Utility-Wysacre Water System*	34,021	886	213	34,694	25,854
E	*Utility-Meadowbrook Water System*	35,964	715	446	36,233	26,051
R	*Utility-Wendt Road Water System*	16,527	551	172	16,906	3,227
P	*Utility-Kodiak Water*	73,912	1,320	210	75,022	58,967
R	*Utility-Fairway Estates Water*	141,281	3,371	932	143,720	85,453
I	*Utility-Mountain Shadows*	110,669	1,964	744	111,889	29,757
S	*Utility-Huntzinger Water*	67,189	1,082	370	67,901	35,506
E	*Utility-Heysman Water*	43,498	813	209	44,102	32,639
	Utility-Crewport Water	705,197	7,575	4,304	708,468	79,923
	Utility-Ray Symmonds Water	30,872	997	246	31,623	19,537
	Utility-Stein Water System	70,730	1,526	1,543	70,713	44,872
	Utility-North Bon Air Water System	42,280	812	278	42,814	22,589
	Utility-Nagler Water System	34,695	758	255	35,198	20,663
	Utility-Buchanan Water System	140,405	1,302	260	141,447	47,596
	Utility-Beckonridge Water	47,288	966	229	48,025	23,690
	Utility-Speyers Water	39,834	952	337	40,449	16,452
	Utility-Bittner Water	19,151	561	224	19,488	5,905
	Utility-Norman Water	48,780	955	342	49,393	14,044
	Utility-Raptor Water	35,498	262	289	35,471	3,136
	Utility-Oliver Water	40,364	455	145	40,674	10,055
	Utility-Horizon Water	99,829	5,716	398	105,147	22,941
	Utility-Pleasant Hill Water	47,847	693	329	48,211	4,077
	Utility-Oster Estates Water	2,500	2,500	274	4,726	4,750
	Water Resources	564,934	22,758	7,987	579,705	62,024
	Building & Fire Safety	2,577,272	485,660	738,166	2,324,766	2,579,445
	Total Enterprise Funds	**52,235,383**	**3,485,239**	**3,379,345**	**52,341,277**	**33,157,791**

Other Funds

March 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	187,834	132,358	66,530	253,662	212,982
	Technology Services	3,740,013	1,825,805	2,143,458	3,422,360	2,456,660
I	*Purchasing*	115,382	87,812	87,859	115,335	103,471
N	*Printing*	32,361	-	28,885	3,476	5,399
T	*Unemployment Comp*	1,825,244	52,638	17,102	1,860,780	1,860,780
E	*Employee Flexible Spending*	43,236	14,796	11,591	46,441	46,442
R	*Employee Benefit*	154,869	29,544	46,920	137,493	988,923
N	*Workmen's Comp*	923,902	285,424	337,451	871,875	773,488
A	*LEOFF Benefit*	2,283,608	184,939	327,504	2,141,043	2,426,435
L	*Liability Insurance*	1,394,849	2,986,696	344,619	4,036,926	4,022,186
	Department of Security	88,044	179,970	58,028	209,986	170,352
	Financial Services	156,506	136,866	(16,174)	309,546	230,176
	Facilities Services	2,299,983	1,341,435	1,214,705	2,426,713	2,267,064
	Equipment Replacement & Repair	30,424,016	2,722,727	3,244,479	29,902,264	5,501,184
	Total Internal Service Funds	**43,669,847**	**9,981,010**	**7,912,957**	**45,737,900**	**21,065,542**
	Total All Funds	**162,750,345**	**42,872,275**	**42,594,076**	**162,852,779**	**110,367,553**

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

*** Differences related to GASB reporting requirements*