YAKIMA COUNTY

FINANCIAL SERVICES

FINANCIAL REVIEW

Third Quarter 2020

2020 Budget Adjustments Summary

September 2020

Description			Debit	Credit	Source
General Fund					
Third 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)	
Homeless Capital Funding					
	Non-Departmental	Transfers Out	(300,000)	300,000	Fund Balance-Committed
			(300,000)	300,000	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
			-	-	
Total General Fund Amendment			(286,000)	286,000	
	Revised Grant Revenues		65,827		
	Revised Revenues		-		
	Committed Fund Balance		(286,000)		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		-		**68,687,134**

General Fund
Income Statement
September 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	$ 17,246,876	$ (11,453,124)	60.09%
Sales Tax	14,298,459	14,836,224	15,465,000	-	15,465,000	10,103,122	(5,361,878)	65.33%
Interest Earnings	770,623	1,790,212	945,000	(145,000)	800,000	316,759	(483,241)	39.59%
Other Taxes	105,525	96,064	89,500	(11,000)	78,500	43,305	(35,195)	55.17%
Licenses & Permits	430,642	320,306	400,500	-	400,500	306,082	(94,418)	76.42%
Grants	6,147,960	5,502,313	5,630,141	65,827	5,695,968	3,391,588	(2,304,380)	59.54%
Intergovernmental/PILT	2,661,157	2,931,761	3,059,830	(37,105)	3,022,725	1,853,782	(1,168,943)	61.33%
Charges/Fees for Service	8,681,756	9,581,229	8,868,303	(400,608)	8,467,695	6,383,637	(2,084,058)	75.39%
Fines and Forfeits	2,571,957	2,400,910	2,159,316	(280,100)	1,879,216	1,543,416	(335,800)	82.13%
Other Miscellaneous	1,838,722	1,729,392	1,521,086	-	1,521,086	1,006,857	(514,229)	66.19%
Total Revenue	**$ 64,807,358**	**$ 67,245,585**	**$ 66,838,676**	**$ (807,986)**	**$ 66,030,690**	**$ 42,195,424**	**$ (23,835,266)**	**63.90%**
Expense								
Salaries/Benefits	$ 31,286,369	$ 32,334,665	$ 34,500,369	$ -	$ 34,500,369	$ 23,302,834	$ (11,197,535)	67.54%
Supplies	1,077,516	1,125,756	1,202,680	-	1,202,680	1,032,371	(170,309)	85.84%
Other Services & Charges	12,907,750	13,126,543	15,121,666	14,000	15,135,666	11,531,844	(3,603,822)	76.19%
Debt Service	14,964	14,577	14,835	-	14,835	645	(14,190)	04.35%
Flex Costs	-	-	-	-	-	-	-	00.00%
DOC	15,532,637	15,848,438	15,846,154	-	15,846,154	13,008,623	(2,837,531)	82.09%
Intergovernmental Charges	318,614	-	-	-	-	-	-	00.00%
Other Financing Uses	2,176,602	3,499,462	1,978,490	(300,000)	1,678,490	897,515	(780,975)	53.47%
Capital:								
Contingency	45,947	4,326	118,008	-	118,008	-	(118,008)	00.00%
Equipment Replacement	84,050	81,090	125,105	-	125,105	13,874	(111,231)	11.09%
Grant Projections	-	-	-	65,827	65,827	-	(65,827)	00.00%
Total Expense	**$ 63,444,449**	**$ 66,034,857**	**$ 68,907,307**	**$ (220,173)**	**$ 68,687,134**	**$ 49,787,706**	**$ (18,899,428)**	**72.48%**
Net Income/(Loss)	**$ 1,362,909**	**$ 1,210,728**	**$ (2,068,631)**	**$ (587,813)**	**$ (2,656,444)**	**$ (7,592,282)**		
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**		**$ 11,539,858**	**6,604,020**		

General Fund
Revenue Detail

September 2020

	2019 Actuals	2020 Budget	2020 Projections	2021 Projections	2021 Proj/ 2020 Budget	'Actual/20 Proj %
Third Quarter 2020						
Auditor						
Recording Filing Fees	317,943	280,000	285,000	280,000	-	00.00%
Vehicle Licensing Fees	1,483,762	1,315,000	1,315,000	1,700,000	385,000	29.28%
Passports	122,360	70,000	29,295	-	(70,000)	-100.00%
Other Misc Revenue	153,953	216,825	197,944	184,200	(32,625)	-15.05%
	2,078,018	1,881,825	1,827,239	2,164,200	282,375	15.01%
Elections						
Elections Services	763,409	538,044	385,000	650,000	111,956	20.81%
Elections Services Registrations	176,388	161,500	-	177,000	15,500	09.60%
Other Misc Revenue	1,005	33,800	24,440	3,040	(30,760)	-91.01%
	940,802	733,344	409,440	830,040	96,696	13.19%
Commissioners						
Property Tax	25,862,981	26,500,000	26,500,000	27,100,000	600,000	02.26%
Sales Tax	14,836,224	15,465,000	15,465,000	15,920,000	455,000	02.94%
Gambling Excise Tax	15,140	20,000	9,000	19,000	(1,000)	-05.00%
Franchise Fees	247,806	330,000	330,000	330,000	-	00.00%
PUD Privilege Tax	213,843	225,000	187,895	225,000	-	00.00%
County Assistance (6050)	-	-	-	-	-	00.00%
Motor Vehicle Criminal Justice	1,686,654	1,800,000	1,800,000	1,850,000	50,000	02.78%
Extraordinary Criminal Justice	-	-	-	-	-	00.00%
Indirect Costs	1,571,994	1,611,700	1,611,700	1,626,049	14,349	00.89%
Other Misc Revenue	1,693,170	1,659,798	1,867,518	1,707,048	47,250	02.85%
	46,127,812	47,611,498	47,771,113	48,777,097	1,165,599	02.45%
Treasurer						
Property Tax Penalties	604,818	590,000	660,000	630,000	40,000	06.78%
Property Tax Interest	1,108,135	1,075,000	1,199,000	1,175,000	100,000	09.30%
Investment Earnings	1,790,212	945,000	800,000	475,000	(470,000)	-49.74%
Other Misc Revenue	458,838	401,700	402,337	403,115	1,415	00.35%
	3,962,003	3,011,700	3,061,337	2,683,115	(328,585)	-10.91%
Sheriff						
Law Enforcement Fees	94,236	90,000	50,000	90,000	-	00.00%
Animal Control	8,127	10,648	5,648	700	(9,948)	-93.43%
Other Misc Revenue	103,146	64,400	63,300	56,600	(7,800)	-12.11%
	205,509	165,048	118,948	147,300	(17,748)	-10.75%

General Fund
Revenue Detail

September 2020

	2019 Actuals	2020 Budget	2020 Projections	2021 Projections	2021 Proj/ 2020 Budget	'Actual/20 Proj %
District Court						
Civil Fees	157,996	158,000	126,400	134,300	(23,700)	-15.00%
Traffic Infraction Penalties	921,602	860,000	688,000	731,000	(129,000)	-15.00%
Traffic Infraction Trauma Car	147,367	140,000	112,000	119,000	(21,000)	-15.00%
DUI Penalties	93,212	95,000	76,000	80,750	(14,250)	-15.00%
Other Criminal Traffic Mi	127,628	127,500	102,000	108,375	(19,125)	-15.00%
Other Criminal Non-Traffic	28,708	20,000	16,000	17,000	(3,000)	-15.00%
Other Misc Revenue	495,516	389,600	363,818	372,015	(17,585)	-04.51%
	1,972,029	1,790,100	1,484,218	1,562,440	(227,660)	-12.72%
General Revenues:						
Juvenile						
Juvenile Bed Rentals	112,209	72,000	-	72,000	-	00.00%
Other Misc Revenue	21,322	16,070	12,900	15,000	(1,070)	-06.66%
	133,531	88,070	12,900	87,000	(1,070)	-01.21%
Planning						
Subdivision Fees	191,823	160,813	136,691	129,207	(31,606)	-19.65%
Zoning Fees	144,416	148,800	126,480	139,525	(9,275)	-06.23%
Other Misc Revenue	73,311	70,036	78,311	60,628	(9,408)	-13.43%
	409,550	379,649	341,482	329,360	(50,289)	-13.25%
Assessor	8,648	5,150	5,150	5,150	-	00.00%
Non-Departmental	84,962	85,000	85,000	85,000	-	00.00%
Human Resources	1,380	1,450	900	1,050	(400)	-27.59%
Coroner	45,578	45,578	45,578	45,578	-	00.00%
Department of Security	-	-	-	-	-	00.00%
Assigned Counsel	88,058	50,000	45,000	45,000	(5,000)	-10.00%
Prosecuting Attorney	52	700	100	500	(200)	-28.57%
Clerk	642,656	713,139	480,033	645,954	(67,185)	-09.42%
Superior Court	34,814	39,800	39,800	41,300	1,500	03.77%
WSU Extension	-	-	-	-	-	00.00%
GIS	-	-	-	-	-	00.00%
Total - General Revenues	**56,735,402**	**56,602,051**	**55,728,238**	**57,450,084**	**848,033**	01.50%
	1,432,840	(133,351)	(873,813)	848,033		
	02.59%	**-00.24%**	**-01.54%**	**01.50%**		

General Fund
Revenue Detail

September 2020

	2019 Actuals	2020 Budget	2020 Projections	2021 Projections	2021 Proj/ 2020 Budget	'Actual/20 Proj %
Grants/Contracts						
Assessor	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	-	-	00.00%
Elections	150	-	266,996	-	-	00.00%
Commissioners	-	-	-	-	-	00.00%
DOC-Road Levy Shift	2,194,778	2,200,000	2,200,000	3,950,000	1,750,000	79.55%
Non-Departmental	-	-	-	-	-	00.00%
Human Resources	-	-	-	-	-	00.00%
Treasurer	35,133	35,500	35,500	35,500	-	00.00%
Sheriff	1,418,719	1,371,332	1,366,332	1,411,144	39,812	02.90%
Coroner	14,000	-	-	-	-	00.00%
Assigned Counsel	760,461	630,292	674,850	668,717	38,425	06.10%
Assigned Counsel-Expert Witness	-	-	-	-	-	00.00%
Prosecuting Attorney	3,250,317	3,231,412	2,978,358	2,748,158	(483,254)	-14.95%
Clerk	526,614	448,867	494,784	448,463	(404)	-00.09%
CJS	1,398,768	1,402,499	1,402,499	1,357,412	(45,087)	-03.21%
District Court	291,889	272,000	270,425	251,450	(20,550)	-07.56%
Superior Court	414,550	406,244	395,520	403,015	(3,229)	-00.79%
Juvenile	51,559	51,000	44,000	44,000	(7,000)	-13.73%
WSU Extension	41,723	43,723	32,500	32,500	(11,223)	-25.67%
Horticulture	-	-	-	-	-	00.00%
Planning	108,222	140,456	137,388	133,890	(6,566)	-04.67%
GIS	-	-	-	-	-	00.00%
Total Grants/Contracts	**10,510,183**	**10,236,625**	**10,302,452**	**11,487,549**	**1,250,924**	**12.22%**
	1,005,389	(273,558)	65,827	1,250,924	**12.22%**	
Total Revenues - All Sources	**67,245,585**	**66,838,676**	**66,030,690**	**68,937,633**	**2,098,957**	**03.14%**
	2,438,227	(406,909)	(807,986)	2,098,957		
	03.76%	-00.61%	-01.21%	03.14%		

General Fund Expenses

September 2020

Third Quarter 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**	**1,563,405**	**64.14%**		**-**
Salary & Benefits	75.6%	1,842,416	-	1,842,416	1,291,810	70.12%		-
Fixed Cost	18.0%	437,801	-	437,801	261,601	59.75%		-
Other	06.5%	157,273	-	157,273	9,994	6.35%		-
020 Auditor	**100.0%**	**1,674,756**	**-**	**1,674,756**	**1,227,746**	**73.31%**		**-**
Salary & Benefits	73.4%	1,229,883	-	1,229,883	890,897	72.44%		-
Fixed Cost	19.8%	330,894	-	330,894	248,171	75.00%		-
Other	06.8%	113,979	-	113,979	88,679	77.80%		-
020 Elections	**100.0%**	**1,460,715**	**266,996**	**1,727,711**	**1,181,203**	**68.37%**		**266,996**
Salary & Benefits	29.9%	436,059	-	436,059	299,483	68.68%		-
Fixed Cost	08.9%	129,880	-	129,880	97,410	75.00%		-
Other	61.3%	894,776	266,996	1,161,772	784,310	67.51%		266,996
030 Commissioners	**100.0%**	**981,188**	**-**	**981,188**	**726,210**	**74.01%**		**-**
Salary & Benefits	71.9%	705,014	-	705,014	492,598	69.87%		-
Fixed Cost	23.5%	230,414	-	230,414	172,811	75.00%		-
Other	04.7%	45,760	-	45,760	60,802	132.87%		-
070 Human Resources	**100.0%**	**805,170**	**-**	**805,170**	**601,205**	**74.67%**		**-**
Salary & Benefits	74.7%	601,105	-	601,105	450,363	74.92%		-
Fixed Cost	15.3%	123,345	-	123,345	92,509	75.00%		-
Other	10.0%	80,720	-	80,720	58,333	72.27%		-
080 Treasurer	**100.0%**	**1,566,754**	**-**	**1,566,754**	**1,096,937**	**70.01%**		**-**
Salary & Benefits	72.2%	1,131,285	-	1,131,285	812,351	71.81%		-
Fixed Cost	15.4%	241,863	-	241,863	181,397	75.00%		-
Other	12.4%	193,606	-	193,606	103,189	53.30%		-
200 Coroner	**100.0%**	**484,763**	**14,000**	**498,763**	**373,917**	**74.97%**		**-**
Salary & Benefits	54.9%	265,989	-	265,989	208,821	78.51%		-
Fixed Cost	17.7%	85,950	-	85,950	64,463	75.00%		-
Other	27.4%	132,824	14,000	146,824	100,634	68.54%		-
220 Sheriff	**100.0%**	**11,424,336**	**(3,000)**	**11,421,336**	**7,751,457**	**67.87%**		**(5,000)**
Salary & Benefits	71.2%	8,132,904	-	8,132,904	5,521,534	67.89%		-
Fixed Cost	15.5%	1,771,180	-	1,771,180	1,328,385	75.00%		-
Other	13.3%	1,520,252	(3,000)	1,517,252	901,538	59.42%		(5,000)
400 Assigned Counsel	**100.0%**	**3,776,802**	**44,558**	**3,821,360**	**2,608,183**	**68.25%**		**44,558**
Salary & Benefits	60.8%	2,297,759	-	2,297,759	1,605,071	69.85%		-
Fixed Cost	11.0%	415,639	-	415,639	311,729	75.00%		-
Other	28.2%	1,063,404	44,558	1,107,962	691,383	62.40%		44,558
400 AC - Expert Witness		**255,459**	**-**	**255,459**	**98,960**	**38.74%**		**-**

General Fund Expenses

September 2020

Third Quarter 2020	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	**100.0%**	**7,731,719**	**(255,054)**	**7,476,665**	**4,799,840**	**64.20%**		**(253,054)**
Salary & Benefits	82.7%	6,390,363	-	6,390,363	3,969,259	62.11%		-
Fixed Cost	09.9%	767,140	-	767,140	575,355	75.00%		-
Other	07.4%	574,216	(255,054)	319,162	255,226	79.97%		(253,054)
420 Clerk	**100.0%**	**2,367,041**	**45,917**	**2,412,958**	**1,670,189**	**69.22%**		**45,917**
Salary & Benefits	78.3%	1,852,264	-	1,852,264	1,296,460	69.99%		-
Fixed Cost	17.2%	406,619	-	406,619	304,964	75.00%		-
Other	04.6%	108,158	45,917	154,075	68,765	44.63%		45,917
430 Consol Juv Serv	**100.0%**	**1,407,499**	**-**	**1,407,499**	**822,045**	**58.40%**		**-**
Salary & Benefits	87.8%	1,235,887	-	1,235,887	781,372	63.22%		-
Fixed Cost	00.0%	-	-	-	-	0.00%		-
Other	12.2%	171,612	-	171,612	40,673	23.70%		-
440 District Court	**100.0%**	**3,249,199**	**(1,575)**	**3,247,624**	**2,246,028**	**69.16%**		**(1,575)**
Salary & Benefits	63.3%	2,057,039	-	2,057,039	1,488,552	72.36%		-
Fixed Cost	23.8%	773,677	-	773,677	580,258	75.00%		-
Other	12.9%	418,483	(1,575)	416,908	177,218	42.51%		(1,575)
450 Superior Court	**100.0%**	**3,469,992**	**(10,724)**	**3,459,268**	**2,111,039**	**61.03%**		**(10,724)**
Salary & Benefits	56.4%	1,957,019	-	1,957,019	1,269,758	64.88%		-
Fixed Cost	22.3%	773,355	-	773,355	580,016	75.00%		-
Other	21.3%	739,618	(10,724)	728,894	261,265	35.84%		(10,724)
460 Youth Service Ctr	**100.0%**	**4,131,351**	**(7,000)**	**4,124,351**	**2,827,546**	**68.56%**		**(7,000)**
Salary & Benefits	61.7%	2,549,641	-	2,549,641	1,757,956	68.95%		-
Fixed Cost	25.2%	1,039,522	-	1,039,522	779,642	75.00%		-
Other	13.1%	542,188	(7,000)	535,188	289,949	54.18%		(7,000)
620 WSU Ext	**100.0%**	**345,989**	**(11,223)**	**334,766**	**184,591**	**55.14%**		**(11,223)**
Salary & Benefits	39.4%	136,267	-	136,267	77,636	56.97%		-
Fixed Cost	22.3%	77,295	-	77,295	57,971	75.00%		-
Other	38.3%	132,427	(11,223)	121,204	48,984	40.41%		(11,223)
640 Planning	**100.0%**	**2,286,745**	**(3,068)**	**2,283,677**	**1,364,632**	**59.76%**		**(3,068)**
Salary & Benefits	73.4%	1,678,975	-	1,678,975	1,089,405	64.89%		-
Fixed Cost	10.2%	233,244	-	233,244	174,933	75.00%		-
Other	16.4%	374,526	(3,068)	371,458	100,294	27.00%		(3,068)
Total	**100.0%**	**68,907,307**	**(220,173)**	**68,687,134**	**49,787,706**	**72.48%**		**65,827**
Salary & Benefits	50.1%	34,499,869	-	34,499,869	23,302,809	67.54%		-
Fixed Cost	11.4%	7,837,818	-	7,837,818	5,811,614	74.15%		-
Other	10.9%	7,519,281	79,827	7,599,108	4,140,194	54.48%		65,827
DOC	45.9%	15,846,154	-	15,846,154	13,008,623	82.09%		-
Non-Departmental	39.3%	3,079,080	(300,000)	2,779,080	3,510,593	126.32%		-
Capital	00.2%	125,105	-	125,105	13,874	11.09%		-

General Fund Reserves

September 2020

Non-Spendable:	2020 Beginning	2020 Budget Allocation	Budgeted Revenue	Budgeted Expense	2020 Budgeted Ending	Adjustments	Projected 2020 Ending	
Third Quarter 2020	59,435	-	-	-	59,435	-	59,435	
Total Non-Spendable	59,435	-	-	-	59,435	-	59,435	T
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	(573,813)	9,025,089	13.50%
Total Unassigned	10,948,420	-	66,565,182	(67,914,700)	9,598,902	(573,813)	9,025,089	
Total Fund Balance	**14,196,302**	**-**	**66,838,676**	**(68,907,307)**	**12,127,671**	**(587,813)**	**11,539,858**	

Total Change in Fund Balance	**(2,656,444)**	
GF Reserve (of 2020 Revenue Budget)	**11.00%**	**7,583,140**
Over/(Under)***		**1,441,949**

Commitments: ***

1) Road Fund ($2.2 million)	-
2) Workday	390,686
3)	
4)	
5)	
	1,051,263

Non Departmental Expenditure History

September 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	21,378	21,377
	Clean Air	34,394	34,358	34,846	35,086	8,771	26,315
	Emergency Management	95,375	86,244	80,698	88,155	20,276	67,879
	District Health	150,000	150,000	150,000	150,000	87,500	62,500
	State Examiners	133,658	134,449	131,528	175,257	84,463	90,794
Interdepartmental	Grants Management	104,823	78,387	91,608	45,909	34,432	11,477
	Indirect Cost Plan	9,158	14,701	6,030	7,475	5,606	1,869
	Purchasing	2,451	23	25,023	23	17	6
	GIS	63,081	64,703	71,944	76,001	57,001	19,000
	DOS	3,174	3,262	3,438	3,614	2,711	903
	LEOFF I Medical Expenditures	750,000	750,000	750,000	750,000	374,500	375,500
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	36,757	27,568	9,189
	Property Management (Noxious Weed)	0	0	0	0	0	0
	Pre-Trial	440,000	150,000	150,000	150,000	260,000	(110,000)
	Board of Equalization	2,092	1,736	4,283	13,000	191	12,809
	Tax Litigation	15,579	15,579	15,579	15,579	11,684	3,895
	Parks & Recreation	100,000	100,000	100,000	100,000	50,000	50,000
DEBT	2002 G.O. Bond - Other	14,809	14,964	14,577	14,835	645	14,190
Membership	Memberships-NACO	4,865	4,865	4,865	5,161	4,865	296
	Memberships-WACO	32,489	32,689	31,683	34,680	23,914	10,766
	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	3,370	1,630
	OASI Employment Security	332	325	200	500	25	475
	Code Enforcement	0	200,000	595,667	635,248	200,000	435,248
	Labor Attorney	186,224	83,537	89,218	205,000	101,378	103,622
	Legislative Advocate	7,743	9,296	7,973	9,000	2,611	6,389
	Yakima Airport	227,970	165,429	(59,130)	65,889	49,417	16,472
	ITA Bill	5,581	8,603	3,015	3,060	2,295	765
One Time Expenses	Miscellaneous (COVID)	0	0	3,854	175	1,972,902	(1,972,727)
	Tax Judgements	451	156	917	1,500	382	1,118
	Yakima Basin Integrated Plan	7,248	0	0	10,000	0	10,000
	Water Resources Management	0	0	0	25,000	0	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	29	9,971
	Imaging	1,962	836	0	0	0	0
	COVID	0	0	0	0	1,363	(1,363)
	Legal Charges	0	0	0	0	46,712	(46,712)
	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**	**2,779,080**	**3,510,593**	**(731,513)**

Tracked Costs

September 2020

Department	Description	Budget	Projected	Difference	Actual	%
Treasurer	Prof Service - Armored Car	25,500	25,500	0	18,778	73.64%
	Misc - Banking Services	36,500	36,500	0	14,125	38.70%
Third Quarter 2020	**Total Treasurer**	**62,000**	**62,000**	**0**	**32,903**	**53.07%**
Coroner	Prof Service - Autopsies	92,000	92,000	0	56,781	61.72%
	Prof Servic - Indigent Burials	8,681	8,681	0	2,100	24.19%
	Total Coroner	**100,681**	**100,681**	**0**	**58,881**	**58.48%**
Assigned Counsel	Prof Service - Indigent Defense	460	460	0	0	0.00%
	Prof Service - Adult Felony	137,000	137,000	0	46,751	34.12%
	Prof Service - Adult Misdemanor	11,000	11,000	0	2,244	20.40%
	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	19,064	69.32%
	Prof Services - Aggravated Murder 1	40,000	40,000	-	29,501	73.75%
	Total Superior Court	**255,459**	**255,459**	**-**	**98,960**	**38.74%**
District Court	Supplies - Jury Costs	3,000	3,000	0	753	25.10%
	Prof Serv-Cost Bills	3,000	3,000	0	0	0.00%
	Misc - Jury Fees	35,200	35,200	0	16,902	48.02%
	Misc - Jury Meals	2,000	2,000	0	0	0.00%
	Misc - Witness Fees	2,000	2,000	0	59	2.95%
	Total District Court	**45,200**	**45,200**	**0**	**17,714**	**39.19%**
Superior Court	Supplies - Jury Costs	44,000	44,000	0	1,044	2.37%
	Prof Service - Court Ordered Cost Bills	20,000	20,000	0	0	0.00%
	Misc - Jury Fees	260,000	260,000	0	30,762	11.83%
	Misc - Jury Meals	8,000	8,000	0	994	12.43%
	Misc - Witness Fees	8,000	8,000	0	1,615	20.19%
	Total Superior Court	**340,000**	**340,000**	**0**	**34,415**	**10.12%**
	Note: The Courts agree to fund Jury Costs to $386,200 from Contingency if necessary					
Total Tracked Costs		**803,340**	**803,340**	**-**	**242,873**	**30.23%**

Other Funds

September 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
uar	*General Fund*	14,196,302	42,195,424	49,787,706	6,604,020	15,271,573	
	District Court Probation	168,395	651,658	619,286	200,767	182,270	
	Municpal Courts	139,710	201,219	260,286	80,643	80,643	
	Pre Trial	(29,127)	212,346	175,754	7,465	7,465	*
	Narcotics Investigation	33,984	1,675	-	35,659	35,974	
	Special Operations	386,275	117,079	122,183	381,171	381,182	
	District Court Dispute Resolution Center	34,903	25,440	24,782	35,561	35,562	
	Family Court	125,255	69,818	96,311	98,762	98,762	
	Department of Corrections	2,427,660	12,250,639	13,894,570	783,729	783,728	
	Noxious Weed	675,076	368,501	177,504	866,073	885,907	
	Horticulture	90,809	156,966	52,820	194,955	194,956	
S	*Criminal Justice Sales Tax*	1,606,047	2,854,774	3,115,337	1,345,484	1,345,570	
P	*Parks & Recreation*	93,210	25,459	55,710	62,959	63,263	
E	*County Road*	4,480,357	11,890,647	9,371,374	6,999,630	7,211,699	
C	*Toppenish/Simcoe West Railroad*	103,081	6,337	452	108,966	109,352	
I	*Naches Rail Branch*	57,321	6,728	658	63,391	64,106	
A	*Flood Control*	2,128,949	1,280,879	1,145,317	2,264,511	2,052,656	
L	*Storm Water Utility*	2,007,899	454,277	211,727	2,250,449	2,242,144	
	Affordable Housing Sales Tax	64,044	148,831	-	212,875	212,876	
	Code Enforcement	143,348	223,956	172,607	194,697	194,696	
	Records Services	87,152	63,430	119,575	31,007	31,008	
	Motel/Hotel	629,559	156,478	9,280	776,757	776,757	
	WSU Extension	35,083	5,024	3,586	36,521	36,522	
	Emergency Medical Service	476,109	299,324	181,469	593,964	593,963	
R	*911*	1,259,679	994,553	1,382,821	871,411	871,412	
E	*Veterans Relief*	162,223	131,019	87,394	205,848	205,848	
V	*Community Services*	2,773,495	225,857	48,032	2,951,320	2,954,566	
E	*Mental Health Sales Tax*	0	317,960	-	317,960	317,960	
N	*Treasurer's Revolving*	182,657	105,940	122,427	166,170	166,170	
U	*Treasurer's Investment Pool*	176,440	108,078	91,143	193,375	193,374	
E	*REET Electronic Tech*	187,956	16,585	12,500	192,041	192,041	
	Support Investment In Economic Diversification	24,637,008	2,869,432	2,828,903	24,677,537	16,634,577	
	Community Development Programs	0	76,934	76,934	0	-	
	Community Housing	804,533	257,715	220,059	842,189	850,346	
	Title III PILT	150,005	85,311	2,178	233,138	751,459	
	Homeless Services	1,106,684	1,833,276	1,688,057	1,251,903	1,251,903	
	Total Special Revenue Funds	**47,405,779**	**38,494,145**	**36,371,036**	**49,528,888**	**42,010,717**	
	2014 GO Bond Redemption	0	180,888	87,056	93,832	93,831	
	2008 GO Bond Redemption	41,681	-	-	41,681	41,680	
	2008 GO Bond Redemption(Noxious Weed)	0	-	-	0	-	
D	*2009 GO Bond Redemption*	16	-	-	16	16	
E	*2010B GO Bond Redemption*	1,344,624	64,086	60,750	1,347,960	1,347,960	
B	*CRID Guaranty*	141,579	375	-	141,954	141,953	
T	*LID Guaranty*	32,600	79	-	32,679	32,679	
	CRID #3 Bond Redemption	237	-	-	237	236	
	RID #99 Bond Redemption	0	-	-	0	0	
	2019 GO Bond Redemption	0	175,765	92,386	83,379	83,379	
	Total Debt Service Funds	**1,560,737**	**421,193**	**240,192**	**1,658,359**	**1,741,734**	
	General Capital Projects	2,452,325	4,477	1,308,673	1,148,129	1,148,129	

Other Funds

September 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents	
	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	491	-	188,380	188,379	
I	*Public Works Capital Projects*	6,766	801,008	912,796	(105,022)	70,625	
T	*2014 LTGO Capital Projects*	0	-	-	0	1	
A	*2020 LTGO Capital Projects*	(25,710)	10,944,622	3,533,510	7,385,402	7,424,942	*
L	*Ascend Royalties*	134,173	365	-	134,538	134,538	
	RE Excise Cap Proj	926,821	440,580	73,665	1,293,736	1,293,736	
	Total Capital Project Funds	**3,682,297**	**12,191,543**	**5,828,677**	**10,045,163**	**10,260,350**	

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	Solid Waste	36,496,071	5,873,363	5,107,273	37,262,161	27,455,203
	Utility-Buena Water	660,845	35,936	20,333	676,448	265,614
	Utility-Gibson Water System	36,593	1,342	1,008	36,927	29,660
	Utility Review	110,492	12,861	22,726	100,627	100,628
	Utility-Buena Sewer	323,969	80,524	62,836	341,657	274,411
	Utilitiy-Star Crest Water System	29,220	1,407	5,380	25,247	19,208
E	*Utility-Terrace Hts Water*	9,415,985	622,844	449,622	9,589,207	1,689,748
N	*Utility-Gala Estates*	91,671	14,822	8,922	97,571	28,290
T	*Utility-Wysacre Water System*	34,021	1,823	587	35,257	26,401
E	*Utility-Meadowbrook Water System*	35,964	1,530	993	36,501	26,290
R	*Utility-Wendt Road Water System*	16,527	1,092	506	17,113	3,968
P	*Utility-Kodiak Water*	73,912	2,882	619	76,175	60,468
R	*Utility-Fairway Estates Water*	141,281	7,148	2,399	146,030	87,599
I	*Utility-Mountain Shadows*	110,669	4,036	2,019	112,686	30,740
S	*Utility-Huntzinger Water*	67,189	2,288	1,166	68,311	35,916
E	*Utility-Heysman Water*	43,498	1,736	582	44,652	33,001
	Utility-Crewport Water	705,197	18,023	12,487	710,733	76,398
	Utility-Ray Symmonds Water	30,872	2,009	703	32,178	20,087
	Utility-Stein Water System	70,730	3,227	4,596	69,361	43,109
	Utility-North Bon Air Water System	42,280	1,645	775	43,150	22,760
	Utility-Nagler Water System	34,695	1,597	2,538	33,754	19,184
	Utility-Buchanan Water System	140,405	2,812	736	142,481	48,549
	Utility-Beckonridge Water	47,288	2,015	672	48,631	24,199
	Utility-Speyers Water	39,834	1,926	713	41,047	17,191
	Utility-Bittner Water	19,151	1,121	658	19,614	5,573
	Utility-Norman Water	48,780	1,930	873	49,837	14,398
	Utility-Raptor Water	35,498	529	856	35,171	2,850
	Utility-Oliver Water	40,364	936	357	40,943	10,259
	Utility-Horizon Water	99,829	6,457	912	105,374	23,033
	Utility-Pleasant Hill Water	47,847	1,375	827	48,395	3,841
	Utility-Oster Estates Water	2,500	10,016	974	11,542	11,542
	Water Resources	564,934	42,157	18,623	588,468	66,883
	Building & Fire Safety	2,577,272	950,872	1,021,870	2,506,274	2,492,274
	Total Enterprise Funds	**52,235,383**	**7,714,281**	**6,756,141**	**53,193,523**	**33,069,275**

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
	GIS	187,834	270,377	213,169	245,042	233,144
	Technology Services	3,740,013	3,677,766	4,084,777	3,333,002	2,694,096
I	*Purchasing*	115,382	175,633	173,351	117,664	92,979
N	*Printing*	32,361	-	-	32,361	-
T	*Unemployment Comp*	1,825,244	133,767	87,113	1,871,898	1,888,617
E	*Employee Flexible Spending*	43,236	34,013	29,770	47,479	47,479

Other Funds

September 2020

	Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
R	*Employee Benefit*	154,869	88,727	98,990	144,606	984,130
N	*Workmen's Comp*	923,902	870,694	654,683	1,139,913	957,333
A	*LEOFF Benefit*	2,283,608	123,148	194,598	2,212,158	2,355,057
L	*Liability Insurance*	1,394,849	3,618,098	601,505	4,411,442	4,411,442
	Department of Security	88,044	357,469	264,393	181,120	181,120
	Financial Services	156,506	276,055	186,842	245,719	245,719
	Facilities Services	2,299,983	2,696,196	2,786,011	2,210,168	2,161,723
	Equipment Replacement & Repair	30,424,016	4,782,915	5,886,697	29,320,234	5,289,925
	Total Internal Service Funds	**43,669,847**	**17,104,858**	**15,261,899**	**45,512,806**	**21,542,764**

	Total All Funds	**162,750,345**	**118,121,444**	**114,245,651**	**166,542,759**	**123,896,413**

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

*** Differences related to GASB reporting requirements*