

General Fund - Revenues

December 2008

Dept Name	Budget	Actual	% of Budget	Projected Revenues	Budget Changes		Projections	
					Adopted	Pending	Non-Grant	Grant
G 010 Property Assessment	4,850	3,604	74.31%	4,850			0	-
E 020 Auditor	1,761,475	1,706,109	96.86%	1,737,031			(30,497)	6,053
N 020 Elections	493,900	430,778	87.22%	413,266			(72,634)	(8,000)
030 Commissioners	34,222,318	34,893,501	101.96%	34,664,611	71,623		442,293	-
G 070 Human Resources	15,685	4,752	30.30%	6,000	10,685		1,000	(10,685)
O 080 Treasurer	4,487,079	3,732,850	83.19%	3,634,417			(852,662)	-
V 050 Non-Departmental	89,000	89,385	100.43%	85,000			(4,000)	-
810 Capital Outlay	0	0	0.00%	0			0	-
Total	41,074,307	40,860,979	99.48%	40,545,175	82,308	0	(516,500)	(12,632)

P 200 Coroner	30,000	34,575	115.25%	20,000			(10,000)	-
U 220 Sheriff	1,345,365	1,452,376	107.95%	1,310,695	108,000		14,001	(48,671)
B 270 Dept. of Corrections	0	0	0.00%	0			0	-
I 300 Dept of Security	40,000	31,915	79.79%	40,000			0	-
Total	1,415,365	1,518,866	107.31%	1,370,695	108,000	0	4,001	(48,671)

J 400 Assigned Counsel	694,831	776,527	111.76%	748,000			7,000	46,169
U 410 Attorney	2,215,029	2,296,156	103.66%	2,182,040	64,280		3,500	(36,489)
S 420 Clerk	1,159,320	1,226,350	105.78%	1,261,613	40,000		21,293	81,000
T 430 Consol Juv Serv	1,933,802	1,904,568	98.49%	1,694,406	276,500		0	(239,396)
I 440 District Court	2,054,288	2,043,252	99.46%	2,041,290			(12,998)	-
C 450 Superior Court	471,680	635,846	134.80%	556,012			88,246	(3,914)
E 460 Youth Service Ctr	396,100	241,557	60.98%	246,100			(23,000)	(127,000)
Total	8,925,050	9,124,256	102.23%	8,729,461	380,780	0	84,041	(279,630)

C 620 Cooperative Ext	3,005	3,151	104.86%	10			(2,995)	-
O 630 Horticulturist	55,000	38,390	69.80%	5,000	50,000		0	(50,000)
M 640 Planning	428,074	208,938	48.81%	243,173	26,000		(42,827)	(142,074)
M 660 GIS	254,349	233,484	91.80%	285,407	71,749		0	31,058
Total	740,428	483,963	65.36%	533,590	147,749	0	(45,822)	(161,016)

Total General Fund	52,155,150	51,988,064	99.68%	51,178,921	718,837	0	(474,280)	(501,949)
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(976,229)

Category	Budget	Actual	% of Budget	Projected Revenues	% of Projection
Property Tax	20,050,000	19,894,619	99.23%	20,050,000	99.23%
Sales Tax	9,025,000	9,711,296	107.60%	9,390,000	103.42%
Investment Interest	2,110,000	1,718,942	81.47%	1,581,000	108.72%
Other Taxes	2,452,625	2,101,452	85.68%	2,106,100	99.78%
Licenses & Permits	283,400	288,315	101.73%	278,501	103.52%
Grants	5,483,533	5,462,592	99.62%	5,348,483	102.13%
Intergov'l Revenue	4,410,343	4,462,197	101.18%	4,055,812	110.02%
Charges for Services	6,107,219	5,904,968	96.69%	5,898,692	100.11%
Fines & Forfeits	1,878,050	1,897,145	101.02%	1,908,602	99.40%
Other Misc Revenue	354,980	546,538	153.96%	561,731	97.30%
Total Revenue	52,155,150	51,988,064	99.68%	51,178,921	101.58%

Percent of Year Complete 100.00%

Yakima County, Washington

General Fund 2008/2009 Budget

General Revenues:

<u>Auditor</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Recording Filing Fees	440,000	379,776	348,069	(31,707)	396,252	48,183	10.95%
Vehicle Licensing Fees	1,200,000	1,226,340	1,232,184	5,844	1,228,893	(3,291)	-0.27%
Passports	60,000	55,000	48,060	(6,940)	52,000	3,940	6.57%
Other Misc Revenue	58,475	66,862	68,681	1,819	74,891	6,210	10.62%
	1,758,475	1,727,978	1,696,994	(30,984)	1,752,036	55,042	3.13%

<u>Elections</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Elections Services	370,500	300,000	281,853	(18,147)	500,000	218,147	58.88%
Elections Services Registrations	91,000	91,000	125,452	34,452	120,000	(5,452)	-5.99%
Other Misc Revenue	24,400	22,266	23,473	1,207	1,600	(21,873)	-89.64%
	485,900	413,266	430,778	17,512	621,600	190,822	39.27%

<u>Commissioners:</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Property Tax	20,050,000	20,050,000	19,894,471	(155,529)	20,651,000	756,529	3.77%
Sales Tax	9,025,000	9,390,000	9,711,296	321,296	9,916,000	204,704	2.27%
Gambling Excise Tax	122,025	122,000	130,047	8,047	122,000	(8,047)	-6.59%
Franchise Fees	180,000	185,000	196,019	11,019	185,000	(11,019)	-6.12%
PUD Privilege Tax	280,000	306,505	306,505	-	290,000	(16,505)	-5.89%
County Assistance (6050)	800,000	800,000	773,551	(26,449)	800,000	26,449	3.31%
Motor Vehicle Criminal Justice	1,097,000	1,107,000	1,118,619	11,619	1,134,000	15,381	1.40%
Extraordinary Criminal Justice	-	141,000	141,000	-	-	(141,000)	0.00%
Indirect Costs	1,871,623	1,754,071	1,754,071	-	1,672,670	(81,401)	-4.35%
Other Misc Revenue	796,670	809,035	867,922	58,887	826,080	(41,842)	-5.25%
	34,222,318	34,664,611	34,893,501	228,890	35,596,750	703,249	2.05%

<u>Treasurer:</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Property Tax Penalties	710,000	610,000	590,717	(19,283)	610,000	19,283	2.72%
Property Tax Interest	1,265,000	1,080,000	1,120,591	40,591	1,080,000	(40,591)	-3.21%
Investment Earnings	2,110,000	1,581,000	1,718,942	137,942	1,308,000	(410,942)	-19.48%
Other Misc Revenue	386,279	347,617	286,800	(60,817)	366,195	79,395	20.55%
	4,471,279	3,618,617	3,717,050	98,433	3,364,195	(352,855)	-7.89%

<u>Sheriff:</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Law Enforcement Fees	115,000	108,000	98,062	(9,938)	108,000	9,938	8.64%
Animal Control	67,620	58,545	52,633	(5,912)	68,450	15,817	23.39%
Other Misc Revenue	90,750	120,826	245,459	124,633	120,717	(124,742)	-137.46%
	273,370	287,371	396,154	108,783	297,167	(98,987)	-36.21%

<u>District Court:</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Civil Fees	180,000	180,000	189,116	9,116	180,000	(9,116)	-5.06%
Traffic Infraction Penalties	886,000	886,000	843,104	(42,896)	890,000	46,896	5.29%
Traffic Infraction Trauma Car	240,000	240,000	234,134	(5,866)	240,000	5,866	2.44%
DUI Penalties	160,000	150,000	159,790	9,790	160,000	210	0.13%
Other Criminal Traffic Mi	185,000	185,000	201,849	16,849	185,000	(16,849)	-9.11%
Other Criminal Non-Traffic	75,000	80,000	86,256	6,256	80,000	(6,256)	-8.34%
Other Misc Revenue	228,288	220,290	226,487	6,197	220,188	(6,299)	-2.76%
	1,954,288	1,941,290	1,940,736	(554)	1,955,188	14,452	0.74%

<u>Juvenile:</u>	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Juvenile Bed Rentals	150,000	150,000	145,999	(4,001)	150,600	4,601	3.07%
Other Misc Revenue	54,100	31,100	26,729	(4,371)	51,100	24,371	45.05%
	204,100	181,100	172,728	(8,372)	201,700	28,972	14.20%

	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Planning:							
Subdivision Fees	95,000	76,160	69,005	(7,155)	89,000	19,995	21.05%
Zoning Fees	65,000	43,953	45,095	1,142	38,000	(7,095)	-10.92%
Other Misc Revenue	62,000	59,060	60,329	1,269	53,500	(6,829)	-11.01%
	222,000	179,173	174,429	(4,744)	180,500	6,071	2.73%
Other Departments:							
Assessor	4,850	4,850	3,604	(1,246)	4,850	1,246	25.69%
Non-Departmental	89,000	85,000	89,385	4,385	85,000	(4,385)	-4.93%
Human Resources	5,000	6,000	4,752	(1,248)	6,000	1,248	24.96%
Coroner	30,000	20,000	34,575	14,575	30,000	(4,575)	-15.25%
Department of Security	40,000	40,000	31,915	(8,085)	36,000	4,085	10.21%
Assigned Counsel	135,000	142,000	135,591	(6,409)	142,000	6,409	4.75%
Prosecuting Attorney	116,400	119,900	131,197	11,297	123,400	(7,797)	-6.70%
Clerk	693,920	715,213	793,107	77,894	694,793	(98,314)	-14.17%
Superior Court	80,666	168,912	222,636	53,724	122,200	(100,436)	-124.51%
WSU Extension	3,005	10	3,151	3,141	5	(3,146)	-104.69%
GIS	20,000	20,000	14,727	(5,273)	20,000	5,273	26.37%
Total - General Revenues	44,809,571	44,335,291	44,887,010	551,719	45,233,384	346,374	0.77%

346,374

Grants/Contracts:

	2008 Budget	2008 Projection	2008 Actuals	Actuals/ Projection	2009 Budget	2008 Actuals 2009 Budget	Change %
Auditor	3,000	9,053	9,115	62	10,000	885	29.50%
Elections	8,000	-	-	-	-	-	0.00%
Commissioners	-	-	-	-	75,000	75,000	100.00%
Human Resources	10,685	-	-	-	70,531	70,531	100.00%
Treasurer	15,800	15,800	15,800	-	15,800	-	0.00%
Sheriff	1,071,995	1,023,324	1,056,222	32,898	1,038,627	(17,595)	-1.64%
Assigned Counsel	559,831	606,000	640,936	34,936	582,420	(58,516)	-10.45%
Prosecuting Attorney	2,098,629	2,062,140	2,164,959	102,819	2,266,173	101,214	4.82%
Clerk	465,400	546,400	433,243	(113,157)	542,400	109,157	23.45%
CJS	1,933,802	1,694,406	1,904,568	210,162	1,726,796	(177,772)	-9.19%
District Court	100,000	100,000	102,516	2,516	100,000	(2,516)	-2.52%
Superior Court	391,014	387,100	413,210	26,110	410,996	(2,214)	-0.57%
Juvenile	192,000	65,000	68,829	3,829	75,000	6,171	3.21%
WSU Extension	-	-	-	-	6,000	6,000	100.00%
Horticulture	55,000	5,000	38,390	33,390	-	(38,390)	100.00%
Planning	206,074	64,000	34,509	(29,491)	97,534	63,025	30.58%
GIS	234,349	265,407	218,757	(46,650)	159,100	(59,657)	-25.46%
Total Grants/Contracts	7,345,579	6,843,630	7,101,054	257,424	7,176,377	75,323	1.03%

(169,202)

Total Revenues - All Sources	52,155,150	51,178,921	51,988,064	809,143	52,409,761	421,697	0.81%
				809,143		421,697	
Beginning Fund Balance	6,815,579				6,811,104		
	58,970,729				59,220,865		

Grants/Contracts Overview:

	Revenue Budget	Revenue Actuals	Difference	Expense Budget Bal	Net	
Auditor	3,000	9,115	6,115	24,401	30,516	
Elections	8,000	-	(8,000)	177,858	169,858	
Commissioners	-	-	-	13,214	13,214	
Human Resources	10,685	-	(10,685)	4,601	(6,084)	Unspent funds in Capital outlay
Treasurer	15,800	15,800	-	52,945	52,945	
Sheriff	1,071,995	1,056,222	(15,773)	60,502	44,729	
Assigned Counsel	559,831	640,936	81,105	170	81,275	
Prosecuting Attorney	2,098,629	2,164,959	66,330	13,589	79,919	
Clerk	465,400	433,243	(32,157)	6,937	(25,220)	Support Enforcement
CJS	1,933,802	1,904,568	(29,234)	88,526	59,292	
District Court	100,000	102,516	2,516	139	2,655	
Superior Court	391,014	413,210	22,196	3,783	25,979	
Juvenile	192,000	68,829	(123,171)	35,035	(88,136)	USDA Nutrition Grant
WSU Extension	-	-	-	5,161	5,161	
Horticulture	55,000	38,390	(16,610)	11,833	(4,777)	BOCC contribution
Planning	206,074	34,509	(171,565)	168,039	(3,526)	PILT Title III
GIS	234,349	218,757	(15,592)	6,488	(9,104)	Designated Reserves \$8,958
Total Grants/Contracts	7,345,579	7,101,054	(244,525)	673,221	428,696	-
						0.00%

General Fund - Expenditures

December 2008

Dept Name	Budget	Actual	% of Budget	Projected Expenditures	Budget Changes		Projections	
					Adopted	Pending	Non-Grant	Grant
G 010 Property Assessment	1,865,630	1,836,207	98.42%	1,865,630				-
E 020 Auditor	1,279,071	1,254,670	98.09%	1,285,124				6,053
N 020 Elections	1,187,992	1,010,134	85.03%	1,179,992	(70,000)			(8,000)
030 Commissioners	766,273	753,059	98.28%	766,273				-
G 070 Human Resources	501,691	497,090	99.08%	491,006				(10,685)
O 080 Treasurer	1,115,517	1,062,572	95.25%	1,115,517				-
V 050 Non-Departmental	2,090,121	2,049,311	98.05%	2,090,121	218,691			-
810 Capital Outlay	452,205	171,769	37.98%	452,205	53,685			-
Total	9,258,500	8,634,812	93.26%	9,245,868	202,376	0	0	(12,632)

P 200 Coroner	283,508	282,310	99.58%	283,508				-
U 220 Sheriff	8,770,648	8,710,146	99.31%	8,721,977	361,196			(48,671)
B 270 Dept. of Corrections	10,610,550	10,610,550	100.00%	10,610,550				-
I 300 Dept of Security	342,747	303,449	88.53%	342,747				-
Total	20,007,453	19,906,455	99.50%	19,958,782	361,196	0	0	(48,671)

J 400 Assigned Counsel	3,096,606	3,096,436	99.99%	3,142,775				46,169
U 410 Attorney	5,737,420	5,723,831	99.76%	5,700,931	169,903			(36,489)
S 420 Clerk	1,797,753	1,790,816	99.61%	1,878,753	40,000			81,000
T 430 Consol Juv Serv	1,933,802	1,845,276	95.42%	1,694,406	276,500			(239,396)
I 440 District Court	2,326,736	2,326,597	99.99%	2,326,736				-
C 450 Superior Court	2,821,131	2,817,348	99.87%	2,817,217				(3,914)
E 460 Youth Service Ctr	3,883,194	3,848,159	99.10%	3,756,194				(127,000)
Total	21,596,642	21,448,463	99.31%	21,317,012	486,403	0	0	(279,630)

C 620 Cooperative Ext	376,847	371,686	98.63%	376,847				-
O 630 Horticulturist	72,288	60,455	83.63%	22,288	50,000			(50,000)
M 640 Planning	1,686,356	1,518,317	90.04%	1,544,282	56,000			(142,074)
M 660 GIS	437,509	431,021	98.52%	468,567	80,707			31,058
Total	2,573,000	2,381,479	92.56%	2,411,984	186,707	0	0	(161,016)

Total General Fund	53,435,595	52,371,209	98.01%	52,933,646	1,236,682	0	0	(501,949)
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(501,949)

Category	Budget	Actual	% of Budget	Projected Expenditures	% of Projection
Salaries/Benefits	29,760,452	28,526,261	95.85%	29,258,503	97.50%
Supplies	1,940,967	1,874,552	96.58%	1,940,967	96.58%
Other Services	9,427,292	9,645,954	102.32%	9,427,292	102.32%
Intergov. Charges	373,098	372,920	99.95%	373,098	99.95%
Capital Outlay	24,035	44,098	183.47%	24,035	183.47%
Debt Service	529,385	575,812	108.77%	529,385	108.77%
Other Financing Uses	11,380,366	11,331,612	99.57%	11,380,366	99.57%
Total Expenditure	53,435,595	52,371,209	98.01%	52,933,646	98.94%

Percent of Year Complete	100.00%
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General Fund Reserves

	2008 Beginning	2008 Budget Uses	2008 Ending	Budget Adjustments	Projected Ending Balance	Year End Adjustments	Actual Ending Balance
Restricted:							
Reserve for Loans	42,647	(42,647)	-		-		-
Reserve for Petty Cash	53,685		53,685		53,685	8,000	61,685
Dist Crt 5454 (Judges Portion)	66,544	(32,941)	33,603		33,603	(4,407)	29,196
Drug Court Fees	48,724		48,724		48,724	6,921	55,645
	211,600	(75,588)	136,012	-	136,012	10,514	146,526
Designated:							
Equipment Replacement	283,710		283,710	(22,000)	261,710	42,800	304,510
Debt Retirement	86,779	(86,779)	-		-		-
BEST Self Residual	74,352	(6,000)	68,352		68,352		68,352
Contingency	174,696		174,696		174,696	248,710	423,406 **
Prior Year Unspent Appropriations	32,299		32,299	(32,299)	-	16,774	16,774
Flex Cost Reserve	262	112,000	112,262		112,262	223,929	336,191 **
	652,098	19,221	671,319	(54,299)	617,020	532,213	1,149,233
Available:							
	6,930,162	(706,233)	6,223,929	(676,831)	5,547,098	567,859	6,114,957
Total Fund Balance							
	7,793,860	(762,600)	7,031,260	(731,130)	6,300,130	1,110,586	7,410,716
	15.2%						14.3% **

Total Change in Fund Balance (383,144)

Budget Adjustments - Pending/Projections:

1) Unspent Operating Budget of .5%	260,995
2) Revenue Projections (Net of Grants)	(474,280)
3) Prosser Hospital	(22,500)
4) CIT	(150,000)
6) Prior Year Unspent Appropriations	(32,299)
7) Technology Services	(10,000)
8) Food Services-Meals on Wheels	(5,000)
9) State Auditor Overrun	(7,850)
10) Sheriff Guild Settlement	(238,196)
11) Hearings Examiner	(30,000)
12) Equipment Replacement	(22,000)
	(731,130)

General Fund Reserves

	2009 Beginning	2009 Budget Uses	2009 Ending	Pending Budget Adjustments	2009 Ending	2009 Projections	2009 Projected Ending
Restricted:							
Reserve for Petty Cash	61,685		61,685		61,685		61,685
Dist Crt 5454 (Judges Portion)	29,196		29,196		29,196		29,196
Drug Court Fees	55,645		55,645		55,645		55,645
	146,526	-	146,526	-	146,526	-	146,526
Designated:							
Equipment Replacement	304,510		304,510		304,510		304,510
BEST Self Residual	68,352		68,352		68,352		68,352
Contingency	423,406	(24,982)	398,424		398,424		398,424 *
Prior Year Unspent Appropriations	16,774		16,774		16,774		16,774
Flex Cost Reserve	336,191		336,191		336,191		336,191 *
	1,149,233	(24,982)	1,124,251	-	1,124,251	-	1,124,251
	6,114,957	(1,116,659)	4,998,298	(21,331)	4,976,967		4,976,967
Available:							
	6,114,957	(1,116,659)	4,998,298	(21,331)	4,976,967		4,976,967
Total Fund Balance	7,410,716	(1,141,641)	6,269,075	(21,331)	6,247,744	-	6,247,744
	14.1%						11.92% *
Total Change in Fund Balance							(1,162,972)
Surplus							482,670
Budget Adjustments - Pending/Projections:							
1) Unspent Operating Budget of .5%							
2) Department of Security-Reclassifications							(12,081)
3) Airport Stormwater Fees							(9,250)
4)							
6)							
7)							
							(21,331)

* Meets Policy Requirements

Non Departmental Expenditure History

December 2008

Description	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2008 Actual	Diff.	
Intergovernmental	Conference of Governments	34,444	34,733	34,423	34,439	34,439	0
	Clean Air	13,933	14,025	14,143	24,046	24,046	0
	Emergency Management	45,351	47,335	59,110	60,913	60,913	0
	District Health	252,500	252,500	252,500	252,500	252,500	0
	YBWRA	5,000	1,667	5,000	5,000	5,000	0
	State Examiners	119,871	124,323	122,500	134,841	123,391	11,450
	RSVP	4,000	4,000	4,000	4,000	4,000	0
Interdepartmental	Parks & Recreation	150,000	100,000	50,000	50,000	50,000	0
	Grants Management	16,213	21,470	24,075	25,000	22,921	2,079
	Fixed Asset Tracking	29,582	22,629	0	0	0	0
	LEOFF I Medical Expenditures	550,000	600,000	600,000	500,000	500,000	0
	Assessment Litigation Transfer	0	125,000	137,000	0	0	0
	Law Library/Safeway Rent/Other Leases	33,193	33,193	37,053	34,553	40,273	(5,720)
	Property Management (Noxious Weed)	1,028	1,017	1,017	1,200	1,017	183
Water Conservancy Board	9,135	8,932	12,215	29,341	12,567	16,774	
Comm Dev	Yakima Co Dev Assn	12,000	12,000	12,000	12,000	12,000	0
	For a Better Tomorrow	5,000	0	0	0	0	0
	Black Rock Reservoir	25,000	75,000	25,000	25,000	25,000	0
	Visitor & Convention Bureau	0	0	0	5,000	5,000	0
	Citizens For A Safe Community	0	0	0	20,000	20,000	0
General Operations	DID #24	37,265	38,960	40,753	42,647	42,647	0
	1998 G.O. Bond	11,170	172,363	105,883	172,835	127,615	45,220
	1999 G.O. Bond (Restitution Center)	367,018	187,793	0	0	0	0
	2001 G.O. Bond	0	0	68,301	340,803	389,803	(49,000)
	2002 G.O. Bond - Jail	1,128,558	2,112,255	0	0	0	0
	2002 G.O. Bond - Other	82,226	82,851	84,682	15,747	15,747	0
Membership	Memberships-NACO	3,926	4,036	4,543	4,543	4,543	0
	Memberships-WACO	24,848	24,361	28,338	29,187	29,187	0
	Memberships-WSAC	33,526	33,288	35,436	36,472	36,468	4
	Member-Chamber of Com	2,100	2,100	200	2,200	2,334	(134)
	Morelia Sister City Assn	250	250	250	0	0	0
General Operations	County Code Updates	10,010	1,000	3,297	3,500	2,048	1,452
	Minority Women (WAC 326-02-034(1))	6,308	3,792	3,791	3,800	4,256	(456)
	OASI Employment Security	452	428	0	500	0	500
	Airport Insurance	17,609	0	0	0	0	0
	JC Mothball	0	221,417	0	0	0	0
	Special Projects (Potts)	4,800	0	0	0	0	0
	American Society of Composers	1,718	1,822	1,825	1,935	2,968	(1,033)
	WSAC/PILT	5,569	5,569	6,031	6,250	6,458	(208)
Prof Serv-MV Sales Tax	0	600	1,200	1,200	0	1,200	
One-Time Expenditures	Misc Expenditures	35,489	8,110	(12,536)	23,169	9,670	13,499
	Airport-Consultant	0	0	7,075	0	0	0
	CIT	0	0	0	150,000	150,000	0
	Prosser Hospital	0	0	0	22,500	22,500	0
	Hydropower Relicense	14,427	38,758	3,365	0	0	0
	Technology Services-Extra Help	0	0	0	10,000	10,000	0
	Food Services-Meals on Wheels	0	0	0	5,000	0	5,000
		0	0	0	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
Total	3,093,519	4,417,577	1,772,470	2,090,121	2,049,311	40,810	

Flex Costs

December 2008

Department	Description	Budget	Actual	%
Elections	Elections Department	1,187,992	1,010,134	85.03%
	Total Elections	1,187,992	1,010,134	85.03%
Treasurer	Prof Service - Armored Car	10,000	9,565	95.65%
	Misc - Banking Services	20,000	11,517	57.59%
	Total Treasurer	30,000	21,082	70.27%
Coroner	Prof Service - Autopsies	70,944	72,688	102.46%
	Prof Service - Indigent Burials	6,000	4,160	69.33%
	Total Coroner	76,944	76,848	99.88%
Sheriff	Fuel	364,450	355,743	97.61%
	Total Sheriff	364,450	355,743	97.61%
Attorney	Labor Attorney	175,000	160,012	91.44%
	Total Attorney	175,000	160,012	91.44%
District Court	Supplies - Jury Costs	1,000	1,027	102.70%
	Misc - Jury Fees	35,000	46,657	133.31%
	Misc - Jury Meals	500	0	0.00%
	Misc - Witness Fees	8,000	1,497	18.71%
	Total District Court	44,500	49,181	110.52%
Superior Court	Supplies - Jury Costs	5,000	10,439	208.78%
	Prof Service - Court Ordered Cost Bills	172,716	199,008	115.22%
	Prof Service - DP Cost Bills	200,000	74,707	37.35%
	Prof Service - Doctors & Experts	25,000	0	0.00%
	Misc - Jury Fees	140,849	236,835	168.15%
	Misc - Jury Meals	2,500	4,387	175.48%
	Misc - Witness Fees	5,000	6,246	124.92%
	Total Superior Court	551,065	531,622	96.47%
WSU Extension	Prof Serv - WSU MOA	102,360	102,703	100.34%
	Total WSU Extension	102,360	102,703	100.34%
Total Flex Costs		2,532,311	2,307,325	91.12%

224,986

Other Funds

September 2008

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	(13,251)	1,072,517	1,043,866	15,400	56,421
Narcotics Investigation	489,244	308,654	230,460	567,438	575,789
Special Operations	238,225	382,429	441,117	179,537	185,638
District Court Dispute Resolution Center	49,578	71,655	68,940	52,293	52,294
Family Court	108,070	143,872	108,560	143,382	146,848
Department of Corrections	2,902,882	19,210,079	20,882,490	1,230,471	1,942,671
S Corrections Medical Services	223,342	483,948	240,312	466,978	458,595
P Noxious Weed	136,752	469,262	464,170	141,844	166,036
E Criminal Justice Sales Tax	1,999,551	3,409,362	3,964,821	1,444,092	1,719,266
C Parks & Recreation	48,078	70,737	142,559	(23,744)	13,959
I County Road	956,535	16,655,840	18,228,907	(616,532)	1,087,272
A Toppenish/Simcoe West Railroad	88,465	570,925	669,363	(9,973)	20,858
L Flood Control	3,209,240	923,877	1,002,005	3,131,112	3,204,247
Records Services	846,528	212,536	298,359	760,705	760,995
Motel/Hotel	185,033	349,995	157,500	377,528	377,529
WSU Extension	23,713	7,794	5,817	25,690	25,701
Financial Services	0	254,421	228,613	25,808	25,808
Emergency Medical Service	289,450	236,875	263,577	262,748	269,231
911	1,050,763	820,079	800,301	1,070,541	1,070,556
Veterans Relief	78,121	76,466	58,334	96,253	96,368
R Community Services	2,163,513	3,207,679	2,585,692	2,785,500	2,790,285
E Aging & Long Term Care	932,018	8,133,322	9,348,634	(283,294)	961,067
V Assessment & Referrals (TASC)	227,791	2,774,472	3,260,297	(258,034)	92,947
E Food Services	33,275	665,916	674,219	24,972	10,079
N Treasurer's Revolving	160,220	148,462	237,487	71,195	76,610
U Grants Managment	10,867	449,255	444,091	16,031	28,587
E Treasurer's Investment Pool	64,834	85,088	79,789	70,133	67,326
REET Electroninc Tech	121,053	26,815	0	147,868	147,867
Support Investment In Economic Diversification	9,741,183	2,168,378	589,442	11,320,119	5,676,242
Community Development Programs	726	129	0	855	854
Community Housing	1,463,558	195,223	628,245	1,030,536	1,023,454
Title III PILT	103,084	29,091	3,803	128,372	975,481
Homeless Services	670	638,667	324,499	314,838	324,008
Hud Housing Program	213	189,477	150,586	39,104	53,227
Total Special Revenue Funds	27,933,324	64,443,297	67,626,855	24,749,766	24,484,116

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1997 GO Bond Redemption	262,825	4,161,750	3,758,755	665,820	665,821
1998 GO Bond Redemption	0	13,420	13,420	0	0
1999 GO Bond Redemption	0	82,921	82,921	0	0
2001 GO Bond Redemption	154,193	84,519	12,488	226,224	226,225
2001B GO Bond Redemption	0	37,901	37,901	0	0
2002 GO Bond Redemption	0	572,148	572,148	0	0
2008 GO Bond Redemption	0	3,695,615	3,685,523	10,092	10,092
CRID Guaranty	114,620	2,480	1,160	115,940	115,940
D LID Guaranty	24,918	542	0	25,460	25,461
E CID #2 Bond Redemption	0	0	0	0	0
B CRID #3 Bond Redemption	1	3,873	143	3,731	3,731
T CRID #4 Bond Redemption	2,839	813	0	3,652	3,653
CRID #5 Bond Redemption	4,894	14,668	13,536	6,026	6,028
RID #99 Bond Redemption	16,109	12,928	21,763	7,274	7,300
Total Debt Service Funds	580,399	8,683,578	8,199,758	1,064,219	1,064,251

Other Funds

September 2008

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>Naches Rail Branch Line</i>	0	0	10,114	(10,114)	2,432
<i>Com Dev-Cowiche Sewer</i>	528	0	0	528	528
<i>Com Dev-Buena Improvements</i>	52,442	1,148	0	53,590	53,590
<i>Com Dev-Crewport Water</i>	0	0	0	0	0
C <i>Com Dev-Parker Water</i>	0	42	10,381	(10,339)	1,289
A <i>Com Dev-Outlook Feasibility Study</i>	17,890	0	17,769	121	120
P <i>Fairground Capital Projects</i>	(26,466)	1,707,993	1,576,570	104,957	192,661
I <i>General Capital Improvement</i>	935,251	30,000	0	965,251	965,241
T <i>2002 Bond Capital Projects</i>	168,919	269,689	437,050	1,558	9,944
A <i>Public Works Capital Projects</i>	0	1,752,122	1,183,558	568,564	469,630
L <i>Ascend Royalties</i>	185,159	4,133	2,560	186,732	186,732
<i>RE Excise Cap Proj</i>	89,778	662,061	247,970	503,869	503,868
Total Capital Project Funds	1,423,501	4,427,188	3,485,972	2,364,717	2,386,035

<i>Solid Waste</i>	17,604,927	5,486,528	4,381,515	18,709,940	20,307,116
<i>Utility-Buena Water</i>	633,694	41,000	56,277	618,417	108,855
<i>Utility-Gibson Water System</i>	24,497	1,880	830	25,547	14,689
<i>Utility Review</i>	12,318	37,803	45,753	4,368	10,029
<i>Utility-Buena Sewer</i>	1,953,946	102,490	87,276	1,969,160	442,391
<i>Utility-Star Crest Water System</i>	20,700	1,473	1,059	21,114	12,239
E <i>Utility-Terrace Hts Water</i>	5,324,444	906,847	702,810	5,528,481	1,099,363
N <i>Utility-Gala Estates</i>	131,525	16,119	11,111	136,533	7,216
T <i>Utility-Wysacre Water System</i>	16,260	2,467	896	17,831	5,228
E <i>Utility-Meadowbrook Water System</i>	26,130	2,033	1,137	27,026	12,647
R <i>Utility-Wendt Road Water System</i>	24,207	1,108	861	24,454	3,682
P <i>Utility-Kodiak Water</i>	47,800	4,254	1,346	50,708	27,910
R <i>Utility-Fairway Esrares Water</i>	113,344	7,691	2,828	118,207	26,431
I <i>Utility-Mountain Shadows</i>	131,927	2,676	3,697	130,906	9,169
S <i>Utility-Huntzinger Water</i>	59,894	3,096	1,507	61,483	16,206
E <i>Utility-Heysman Water</i>	26,399	2,421	956	27,864	11,093
<i>Utility-Crewport Water</i>	837,750	22,057	20,698	839,109	8,890
<i>Utility-Ray Symmonds Water</i>	21,230	1,975	1,987	21,218	4,092
<i>Utility-Stein Water System</i>	53,192	3,903	1,980	55,115	16,119
<i>Utility-North Bon Air Water System</i>	39,626	2,046	8,429	33,243	3,989
<i>Utility-Nagler Water System</i>	33,487	2,096	818	34,765	10,812
<i>Utility-Buchanan Water System</i>	124,356	3,238	820	126,774	5,963
<i>Utility-Beckonridge Water</i>	42,522	2,525	731	44,316	7,984
<i>Utility-Speyers Water</i>	42,665	1,445	326	43,784	1,452
<i>Building & Fire Safety</i>	2,102,435	1,469,323	1,686,717	1,885,041	2,157,099
Total Enterprise Funds	29,449,275	8,128,494	7,022,365	30,555,404	24,330,664

<i>Technology Services</i>	605,924	2,766,634	2,971,387	401,171	1,266,546
I <i>Purchasing</i>	112,389	135,611	103,082	144,918	138,465
N <i>Printing</i>	157,253	498,252	430,900	224,605	45,007
T <i>Unemployment Comp</i>	1,903,476	127,293	49,167	1,981,602	1,983,465
E <i>Employee Flexible Spending</i>	64,545	224,795	207,689	81,651	81,652
R <i>Employee Benefit</i>	1,250,277	7,363,115	7,228,340	1,385,052	1,391,151
N <i>Workmen's Comp</i>	1,903,395	1,181,475	990,565	2,094,305	2,098,021
A <i>LEOFF Benefit</i>	389,860	384,520	363,197	411,183	414,514
L <i>Liability Insurance</i>	1,074,107	765,353	1,281,099	558,361	600,245
<i>Facilities Services</i>	6,391,621	3,138,105	4,611,337	4,918,389	4,770,712
<i>Equipment Replacement & Repair</i>	22,536,012	4,969,565	5,011,147	22,494,430	8,537,319
Total Internal Service Funds	36,388,859	21,554,718	23,247,910	34,695,667	21,327,097

Total All Funds (Less General Fund)	95,775,358	107,237,275	109,582,860	93,429,773	73,592,163
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*Timing differences from when revenue is reconized and expenditures are incurred.

Department of Corrections

Revenue December 2008

Category	Budget	Actual w/Accruals	% of Proj.	Projected Budget
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Bed Rentals:

Federal	2,260,000	2,749,766	113.39%	2,425,000
Yakima County Cities	1,506,500	1,667,666	99.01%	1,684,300
Other Counties & State	2,800,000	3,415,221	99.57%	3,430,000
Other Cities	-	-	0.00%	-
King County Cities	8,912,887	9,591,727	100.97%	9,500,000
Beds Used		5,950,995		
Unused Beds		2,514,550		
100 Bed Premium		1,126,182		
Total Bed Rentals	15,479,387	17,424,381	102.26%	17,039,300
Grants	100,000	188,378	100.18%	188,041
Sales of Merchandise	575,000	610,060	100.01%	610,000
Housing/Monitoring of Prisoners	281,000	362,975	100.83%	360,000
Miscellaneous Revenue	91,800	127,306	121.24%	105,000

Other Miscellaneous Revenue:

Inmate Telephone	400,000	388,749	102.30%	380,000
Medical Reimburse	500,000	439,287	114.10%	385,000
Work Crews	210,000	214,413	99.73%	215,000
Total Other Miscellaneous Revenue	1,110,000	1,042,449	106.37%	980,000
Operating Transfer in - General Fund	10,610,550	10,610,550	100.00%	10,610,550
Total Department of Corrections Revenue	28,247,737	30,366,099	101.58%	29,892,891

Fund Balance	2,750,000
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Projection	30,366,099	101.58%	29,892,891
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Department of Corrections

Expenditures Detail December 2008

Department	YTD	2008	% of
Line item	Actual	Budget	Budget
<u>Office of Director</u>			
Salaries	106,294	105,934	100.340%
Personnel Benefits	11,206	16,548	67.718%
Supplies	6,201	6,900	89.870%
Other Services - Charges	3,107	4,800	64.729%
	126,808	134,182	94.504%
<u>Financial Management</u>			
Debt Service	2,526,120	2,454,498	102.918%
Salaries	882,116	918,056	96.085%
Personnel Benefits	326,574	406,291	80.379%
Supplies	94,639	107,650	87.914%
Other Services - Charges	3,855,687	3,837,266	100.480%
Capital Outlay	46,371	50,000	92.742%
	7,731,507	7,773,761	99.456%
<u>Administrative Division</u>			
Salaries	253,793	273,026	92.956%
Personnel Benefits	97,409	134,730	72.299%
Supplies	30,484	34,850	87.472%
Other Services - Charges	60,969	64,200	94.967%
	442,655	506,806	87.342%
<u>Security Operations Division</u>			
Salaries	8,189,020	8,377,383	97.752%
Personnel Benefits	3,588,063	4,061,602	88.341%
Supplies	726,688	690,250	105.279%
Other Services - Charges	350,399	373,400	93.840%
Capital Outlay	124,140	125,000	0.000%
	12,978,310	13,627,635	95.235%
<u>Program/Population Management Division</u>			
Salaries	1,586,519	1,616,635	98.137%
Personnel Benefits	623,297	719,613	86.616%
Supplies	2,497,071	2,455,966	101.674%
Other Services - Charges	3,631,393	3,561,899	101.951%
	8,338,280	8,354,113	99.810%
Total Department of Corrections	29,617,560	30,396,497	97.437%

Projection	29,617,560	97.437%
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Fund Balance Projection	3,651,421
10% Reserve Policy	3,036,610