

General Fund - Revenues

September 2008

Dept Name	Budget	Actual	% of Proj	Projected Revenues	Budget Changes			Grants
					Adopted	Pending	Projections	
G 010 Property Assessment	4,850	27,152	94.18%	28,830			0	23,980
E 020 Auditor	1,761,475	1,334,541	74.54%	1,790,297			16,769	12,053
N 020 Elections	493,900	221,981	53.71%	413,266			(72,634)	(8,000)
O 030 Commissioners	34,150,695	21,977,202	62.82%	34,985,611		71,623	763,293	-
G 070 Human Resources	5,000	3,940	65.67%	6,000			1,000	-
O 080 Treasurer	4,487,079	2,607,887	69.83%	3,734,417			(752,662)	-
V 050 Non-Departmental	89,000	11,719	13.79%	85,000			(4,000)	-
810 Capital Outlay	0	0	-----	0			0	-
Total	40,991,999	26,184,422	63.80%	41,043,421	0	71,623	(48,234)	28,033
P 200 Coroner	30,000	9,734	48.67%	20,000			(10,000)	-
U 220 Sheriff	1,237,365	760,956	58.06%	1,310,695			28,997	44,333
B 270 Dept. of Corrections	0	0	0.00%	0			0	-
I 300 Dept of Security	40,000	24,781	75.09%	33,000			(7,000)	-
C Total	1,307,365	795,471	58.33%	1,363,695	0	0	11,997	44,333
J 400 Assigned Counsel	694,831	287,117	38.38%	748,000			7,000	46,169
U 410 Attorney	2,150,749	1,349,781	61.86%	2,182,040			5,212	26,079
S 420 Clerk	1,119,320	831,334	65.89%	1,261,613			21,293	121,000
T 430 Consol Juv Serv	1,657,302	1,120,994	65.86%	1,702,106		7,700	0	37,104
I 440 District Court	2,054,288	1,501,105	73.54%	2,041,290			(12,998)	-
C 450 Superior Court	471,680	471,082	84.73%	556,012			95,246	(10,914)
E 460 Youth Service Ctr	396,100	145,119	58.97%	246,100			(23,000)	(127,000)
Total	8,544,270	5,706,532	65.31%	8,737,161	0	7,700	92,753	92,438
C 620 Cooperative Ext	3,005	5	50.00%	10			(2,995)	-
O 630 Horticulturist	5,000	32,191	643.82%	5,000			0	-
M 640 Planning	402,074	169,647	69.76%	243,173			(16,827)	(142,074)
M 660 GIS	182,600	103,453	37.42%	276,449		93,849	0	-
Total	592,679	305,296	58.19%	524,632	0	93,849	(19,822)	(142,074)
Total General Fund	51,436,313	32,991,721	63.85%	51,668,909	0	173,172	36,694	22,730
								232,596

Category	Budget	Actual	% of Proj.	Projected Revenues
Property Tax	20,050,000	11,630,174	58.01%	20,050,000
Sales Tax	9,025,000	6,480,512	66.73%	9,711,000
Investment Interest	2,110,000	1,177,569	70.05%	1,681,000
Other Taxes	2,452,625	1,414,024	67.14%	2,106,100
Licenses & Permits	283,400	137,601	49.41%	278,501
Grants	5,483,533	3,232,857	59.92%	5,395,216
Intergov'l Revenue	3,799,940	2,805,539	69.48%	4,037,801
Charges for Services	6,009,470	4,245,385	71.48%	5,938,958
Fines & Forfeits	1,878,050	1,428,330	74.84%	1,908,602
Other Misc Revenue	344,295	439,730	78.28%	561,731
Total Revenue	51,436,313	32,991,721	63.85%	51,668,909

Percent of Year Complete

75.00%

Yakima County, Washington

General Fund 2008/2009 Budget

General Revenues:

	2008 Budget	2008 Projection	Budget/Projection	2009 Projection	2008 Budget	08-'09 Proj Change %
					2009 Proj Diff	
Auditor						
Recording Filing Fees	440,000	379,776	(60,224)	396,252	(43,748)	-9.94%
Vehicle Licensing Fees	1,200,000	1,273,606	73,606	1,228,893	28,893	2.41%
Passports	60,000	55,000	(5,000)	52,000	(8,000)	-13.33%
Other Misc Revenue	58,475	66,862	8,387	74,891	16,416	28.07%
	1,758,475	1,775,244	16,769	1,752,036	(6,439)	-0.37%
Elections						
Elections Services	370,500	300,000	(70,500)	500,000	129,500	34.95%
Elections Services Registrations	91,000	91,000	-	120,000	29,000	31.87%
Other Misc Revenue	24,400	22,266	(2,134)	1,600	(22,800)	-93.44%
	485,900	413,266	(72,634)	621,600	135,700	27.93%
Commissioners:						
Property Tax	20,050,000	20,050,000	-	20,651,000	601,000	3.00%
Sales Tax	9,025,000	9,711,000	686,000	9,916,000	891,000	9.87%
Gambling Excise Tax	122,025	122,000	(25)	122,000	(25)	-0.02%
Franchise Fees	180,000	185,000	5,000	185,000	5,000	2.78%
PUD Privilege Tax	280,000	306,505	26,505	290,000	10,000	3.57%
County Assistance (6050)	800,000	800,000	-	800,000	-	0.00%
Motor Vehicle Criminal Justice	1,097,000	1,107,000	10,000	1,134,000	37,000	3.37%
Extraordinary Criminal Justice	-	141,000	141,000	-	-	0.00%
Indirect Costs	1,800,000	1,754,071	(45,929)	1,800,000	-	0.00%
Other Misc Revenue	796,670	809,035	12,365	783,780	(12,890)	-1.62%
	34,150,695	34,985,611	834,916	35,681,780	1,531,085	4.48%
Treasurer:						
Property Tax Penalties	710,000	610,000	(100,000)	610,000	(100,000)	-14.08%
Property Tax Interest	1,265,000	1,080,000	(185,000)	1,080,000	(185,000)	-14.62%
Investment Earnings	2,110,000	1,681,000	(429,000)	1,308,000	(802,000)	-38.01%
Other Misc Revenue	386,279	347,617	(38,662)	366,195	(20,084)	-5.20%
	4,471,279	3,718,617	(752,662)	3,364,195	(1,107,084)	-24.76%
Sheriff:						
Law Enforcement Fees	115,000	108,000	(7,000)	108,000	(7,000)	-6.09%
Animal Control	67,620	58,545	(9,075)	68,450	830	1.23%
Other Misc Revenue	90,750	135,822	45,072	136,462	45,712	50.37%
	273,370	302,367	28,997	312,912	39,542	14.46%
District Court:						
Civil Fees	180,000	180,000	-	180,000	-	0.00%
Traffic Infraction Penalties	886,000	886,000	-	890,000	4,000	0.45%
Traffic Infraction Trauma Car	240,000	240,000	-	240,000	-	0.00%
DUI Penalties	160,000	150,000	(10,000)	160,000	-	0.00%
Other Criminal Traffic Mi	185,000	185,000	-	185,000	-	0.00%
Other Criminal Non-Traffic	75,000	80,000	5,000	80,000	5,000	6.67%
Other Misc Revenue	228,288	220,290	(7,998)	220,188	(8,100)	-3.55%
	1,954,288	1,941,290	(12,998)	1,955,188	900	0.05%
Juvenile:						
Juvenile Bed Rentals	150,000	150,000	-	150,600	600	0.40%
Other Misc Revenue	54,100	31,100	(23,000)	51,100	(3,000)	-5.55%
	204,100	181,100	(23,000)	201,700	(2,400)	-1.18%

	2008 Budget	2008 Projection	Budget/ Projection	2009 Projection	2008 Budget 2009 Proj Diff	08-'09 Proj Change %
Planning:						
Subdivision Fees	95,000	76,160	(18,840)	89,000	(6,000)	-6.32%
Zoning Fees	65,000	43,953	(21,047)	38,000	(27,000)	-41.54%
Other Misc Revenue	36,000	59,060	23,060	53,500	17,500	48.61%
	196,000	179,173	(16,827)	180,500	(15,500)	-7.91%
Assessor	4,850	28,830	23,980	4,850	-	0.00%
Non-Departmental	89,000	85,000	(4,000)	85,000	(4,000)	-4.49%
Human Resources	5,000	6,000	1,000	6,000	1,000	20.00%
Coroner	30,000	20,000	(10,000)	30,000	-	0.00%
Department of Security	40,000	33,000	(7,000)	36,000	(4,000)	-10.00%
Assigned Counsel	135,000	142,000	7,000	142,000	7,000	5.19%
Prosecuting Attorney	144,100	149,312	5,212	153,665	9,565	6.64%
Clerk	693,920	715,213	21,293	694,793	873	0.13%
Superior Court	80,666	175,912	95,246	112,200	31,534	39.09%
WSU Extension	3,005	10	(2,995)	5	(3,000)	-99.83%
Horticulture	5,000	5,000	-	-	(5,000)	-100.00%
GIS	20,000	20,000	-	20,000	-	0.00%
Total - General Revenues	44,744,648	44,876,945	132,297	45,354,424	609,776	1.36%
					609,776	

	2008 Budget	2008 Projection	Budget/ Projection	2009 Projection	2008 Budget 2009 Proj Diff	08-'09 Proj Change %
Grants/Contracts:						
Auditor	3,000	15,053	12,053	10,000	7,000	233.33%
Elections	8,000	-	(8,000)	-	(8,000)	-100.00%
Commissioners	-	-	-	75,000	75,000	100.00%
Human Resources	-	-	-	80,000	80,000	100.00%
Treasurer	15,800	15,800	-	15,800	-	0.00%
Sheriff	963,995	1,008,328	44,333	1,022,882	58,887	6.11%
Assigned Counsel	559,831	606,000	46,169	582,420	22,589	4.03%
Prosecuting Attorney	2,006,649	2,032,728	26,079	2,235,908	229,259	11.42%
Clerk	425,400	546,400	121,000	542,400	117,000	27.50%
CJS	1,657,302	1,702,106	44,804	1,726,796	69,494	4.19%
District Court	100,000	100,000	-	100,000	-	0.00%
Superior Court	391,014	380,100	(10,914)	410,996	19,982	5.11%
Juvenile	192,000	65,000	(127,000)	75,000	(117,000)	-60.94%
WSU Extension	-	-	-	6,000	6,000	100.00%
Planning	206,074	64,000	(142,074)	97,534	(108,540)	-52.67%
GIS	162,600	256,449	93,849	159,100	(3,500)	-2.15%
Total Grants/Contracts	6,691,665	6,791,964	100,299	7,139,836	448,171	6.70%
					448,171	
Total Revenues - All Sources	51,436,313	51,668,909	232,596	52,494,260	1,057,947	2.06%
					1,057,947	

General Fund - Expenditures

September 2008

Dept Name	Budget	Actual	% of Proj	Projected Expenditures	Budget Changes			Grants
					Adopted	Pending	Projections	
G 010 Property Assessment	1,865,630	1,346,707	71.27%	1,889,610				23,980
E 020 Auditor	1,279,071	932,766	72.24%	1,291,124				12,053
N 020 Elections	1,257,992	702,505	56.20%	1,249,992				(8,000)
G 030 Commissioners	766,273	555,062	72.44%	766,273				-
G 070 Human Resources	501,691	363,249	72.40%	501,691				-
O 080 Treasurer	1,115,517	771,753	69.18%	1,115,517				-
V 050 Non-Departmental	1,871,430	1,167,387	55.56%	2,101,271		205,841	24,000	-
810 Capital Outlay	398,520	111,182	27.90%	398,520				-
Total	9,056,124	5,950,611	63.89%	9,313,998	0	205,841	24,000	28,033
P 200 Coroner	283,508	200,719	70.80%	283,508				-
U 220 Sheriff	8,409,452	6,113,494	72.32%	8,453,785				44,333
B 270 Dept. of Corrections	10,610,550	7,957,911	75.00%	10,610,550				-
L 300 Dept of Security	342,747	219,201	63.95%	342,747				-
I Total	19,646,257	14,491,325	73.60%	19,690,590	0	0	0	44,333
J 400 Assigned Counsel	3,096,606	2,208,910	70.29%	3,142,775				46,169
U 410 Attorney	5,567,517	4,143,126	73.13%	5,665,219		71,623		26,079
S 420 Clerk	1,757,753	1,346,162	71.65%	1,878,753				121,000
T 430 Consol Juv Serv	1,657,302	1,435,268	84.32%	1,702,106		7,700		37,104
I 440 District Court	2,326,736	1,687,228	72.51%	2,326,736				-
C 450 Superior Court	2,821,131	2,089,990	74.37%	2,810,217				(10,914)
E 460 Youth Service Ctr	3,883,194	2,740,671	72.96%	3,756,194				(127,000)
Total	21,110,239	15,651,355	73.54%	21,282,000	0	79,323	0	92,438
C 620 Cooperative Ext	376,847	264,622	70.22%	376,847				-
O 630 Horticulturist	22,288	36,168	162.28%	22,288				-
M 640 Planning	1,630,356	1,266,016	85.07%	1,488,282				(142,074)
M 660 GIS	356,802	293,204	63.79%	459,609		102,807		
Total	2,386,293	1,860,010	79.25%	2,347,026	0	102,807	0	(142,074)
Total General Fund	52,198,913	37,953,301	72.11%	52,633,614	0	387,971	24,000	22,730
								434,701

Category	Budget	Actual	% of Proj.	Projected Expenditures
Salaries/Benefits	29,308,551	20,923,665	71.22%	29,380,174
Supplies	1,670,267	1,238,559	73.87%	1,676,564
Other Services	9,102,246	6,916,889	74.58%	9,275,027
Intergov. Charges	373,098	288,553	77.34%	373,098
Capital Outlay	-	25,682	0.00%	0
Debt Service	529,385	-	0.00%	553,385
Other Financing Uses	11,215,366	8,559,953	75.25%	11,375,366
Total Expenditure	52,198,913	37,953,301	72.11%	52,633,614

Percent of Year Complete

75.00%

General Fund - Expenditures Detail

September 2008

Department	3rd Quarter	Total Expenses	2008 Projections	% of Projection	Comments
Line item					
Dept of Property Assessment					
Salaries/Benefits	359,405	1,047,559	1,459,819	71.76%	
Supplies	196	11,398	22,720	50.17%	
Other Services - Charges	105,111	287,750	383,091	75.11%	
	464,712	1,346,707	1,865,630	72.19%	
Auditor					
Salaries/Benefits	244,646	713,116	990,547	71.99%	
Supplies	4,648	17,723	16,908	104.82%	Overspending Budget
Other Services - Charges	68,526	201,927	271,616	74.34%	
	317,820	932,766	1,279,071	72.93%	
Elections					
Salaries/Benefits	87,143	244,990	448,607	54.61%	Seasonal Costs
Supplies	54,139	149,238	295,190	50.56%	Seasonal Costs
Other Services - Charges	119,053	308,277	514,195	59.95%	Seasonal Costs
	260,335	702,505	1,257,992	55.84%	
Commissioners					
Salaries/Benefits	106,683	319,419	445,355	71.72%	
Supplies	5,307	11,178	13,384	83.52%	Infocus
Other Services - Charges	75,417	224,465	307,534	72.99%	
	187,407	555,062	766,273	72.44%	
Human Resources					
Salaries/Benefits	97,413	282,701	384,469	73.53%	
Supplies	1,874	8,086	12,858	62.89%	
Other Services - Charges	24,751	72,463	104,364	69.43%	
	124,038	363,249	501,691	72.40%	
Treasurer					
Salaries/Benefits	205,102	586,923	830,176	70.70%	
Supplies	3,058	23,647	43,800	53.99%	
Other Services - Charges	47,069	161,183	241,541	66.73%	
	255,229	771,753	1,115,517	69.18%	
Non-Departmental (Line Item Budgeted)					
Transfers Out to DOC	2,652,637	7,957,911	10,610,550	75.00%	
Transfers Out to Other Funds	237,501	586,402	1,318,201	44.49%	Line Item Budgets
Salaries/Benefits	1,225	3,540	500	708.00%	Line Item Budgets
Supplies	22	182	-	100.00%	Line Item Budgets
Other Services - Charges	134,497	288,713	409,472	70.51%	
Intergovernmental Services	102,601	288,550	373,098	77.34%	
	3,128,483	9,125,298	12,711,821	71.79%	
Coroner					
Salaries/Benefits	41,822	123,399	162,472	75.95%	
Supplies	1,175	6,193	6,500	95.28%	Gurney replacement (\$2,671)
Other Services - Charges	31,592	71,127	114,536	62.10%	Underspent Flex Costs (31.54%)
	74,589	200,719	283,508	70.80%	
Sheriff					
Salaries/Benefits	1,567,793	4,633,879	6,742,074	68.73%	Guild Contract
Supplies	151,059	421,638	478,967	88.03%	Overspent Flex Costs (Fuel at 59.23%)
Other Services - Charges	342,221	1,057,977	1,188,411	89.02%	Fleet Costs/Communication Costs
	2,061,073	6,113,494	8,409,452	72.70%	
Department of Security					
Salaries/Benefits	68,836	199,113	316,951	62.82%	Currently paying for 5 staff-Budgeted for 6
Supplies	139	174	1,700	10.24%	Underspent
Other Services - Charges	5,627	19,914	24,096	82.64%	Vehicle Repair/Advertising
	74,602	219,201	342,747	63.95%	

General Fund - Expenditures Detail

September 2008

Department	3rd Quarter	Total Expenses	2008 Projections	% of Projection	Comments
Line item					
Assigned Counsel					
Salaries/Benefits	446,879	1,301,708	1,872,709	69.51%	
Supplies	10,842	39,786	50,841	78.26%	
Other Services - Charges	303,742	867,416	1,173,056	73.94%	
	761,463	2,208,910	3,096,606	71.33%	
Attorney					
Salaries/Benefits	1,242,381	3,461,885	4,762,050	72.70%	
Supplies	23,110	64,615	63,175	102.28%	Legal publications annual update
Other Services - Charges	207,921	616,626	813,915	75.76%	
	1,473,412	4,143,126	5,639,140	73.47%	
Clerk					
Salaries/Benefits	383,684	1,111,617	1,438,103	77.30%	
Supplies	16,032	39,132	48,000	81.53%	Office Chairs
Other Services - Charges	63,185	195,413	271,650	71.94%	
	462,901	1,346,162	1,757,753	76.58%	
Consolidated Juvenile Services					
Salaries/Benefits	314,118	940,346	1,267,340	74.20%	
Supplies	32,893	112,244	28,019	400.60%	Grant Increases
Other Services - Charges	125,445	382,678	369,643	103.53%	Grant Increases
	472,456	1,435,268	1,665,002	86.20%	
District Court					
Salaries/Benefits	451,464	1,297,972	1,813,960	71.55%	
Supplies	13,083	44,229	43,000	102.86%	Forms and printing-annual
Other Services - Charges	120,193	345,027	469,776	73.45%	
	584,740	1,687,228	2,326,736	72.51%	
Superior Court					
Salaries/Benefits	394,762	1,244,952	1,687,811	73.76%	
Supplies	12,975	60,265	44,766	134.62%	Forms and printing-annual
Other Services - Charges	272,661	784,774	1,088,554	72.09%	
	680,398	2,089,990	2,821,131	74.08%	
Youth Service Center					
Salaries/Benefits	724,703	2,048,777	2,997,816	68.34%	
Supplies	56,191	84,250	57,600	146.27%	Office Furniture / Printing
Other Services - Charges	190,114	607,644	827,778	73.41%	
	971,008	2,740,671	3,883,194	70.58%	
Cooperative Extension					
Salaries/Benefits	39,937	117,334	163,224	71.89%	
Supplies	1,466	3,545	6,000	59.08%	Timing difference
Other Services - Charges	58,645	143,743	207,623	69.23%	
	100,048	264,622	376,847	70.22%	
Horticulturist					
Salaries/Benefits	20,943	24,504	0	100.00%	New Program
Supplies	3,017	3,017	400	754.25%	New Program
Other Services - Charges	8053	8,647	21,888	39.51%	New Program
	32013	36,168	22,288	162.28%	
Planning					
Salaries/Benefits	344,638	998,851	1,318,706	75.74%	
Supplies	10,414	31,626	36,616	86.37%	Large quantities of copies
Other Services - Charges	85,565	235,540	275,034	85.64%	Hearing Examiner / Recordings
	440,617	1,266,016	1,630,356	77.65%	
Geographic Information Service					
Salaries/Benefits	81,825	221,081	341,519	64.73%	Ortho Photo update
Supplies	1,033	3,622	7,600	47.66%	GIS Center
Other Services - Charges	25,663	68,501	110,490	62.00%	Ortho Photo cost yet to be paid
	108,521	293,204	459,609	63.79%	

General Fund - Expenditures Detail

September 2008

Department	3rd Quarter	Total Expenses	2008 Projections	% of Projection	Comments
Line item					
Capital Outlay Special Project					
Supplies	0	9,320	-	100.00%	Prior Year Carryover
Other Services - Charges	-	0	-	0.00%	
	0	9,320	-	100.00%	
Computer Equipment Replacement					
Supplies	27,132	82,062	119,956	68.41%	
	27,132	82,062	119,956	68.41%	
Contingency					
Small Tools	7,963	11,391	278,564	4.09%	OK
Other Services - Charges	8,409	8,409	-	0.00%	OK
	16,372	19,800	278,564	7.11%	
Total General Fund	13,079,369	37,953,303	52,610,884	47.28%	

Capital Outlay

General Fund Reserves

	2008						2008 Projected Ending
	2008 Beginning	Budget Uses	2008 Ending	Pending Budget Adjustments	2008 Ending	Projections	
<u>Restricted:</u>							
Reserve for Loans	42,647	(42,647)	-		-		-
Reserve for Petty Cash	53,685		53,685		53,685		53,685
Dist Crt 5454 (Judges Portion)	66,544	(32,941)	33,603		33,603		33,603
Drug Court Fees	48,724		48,724		48,724		48,724
	211,600	(75,588)	136,012	-	136,012	-	136,012
<u>Designated:</u>							
Equipment Replacement	283,710		283,710		283,710		283,710
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		174,696
Prior Year Unspent Appropriations	32,299		32,299	(32,299)	-		-
Flex Cost Reserve	262	112,000	112,262		112,262	22,304	134,566
	652,098	19,221	671,319	(32,299)	639,020	22,304	661,324
<u>Available:</u>	6,930,162	(706,233)	6,223,929	(172,500)	6,051,429	265,385	6,316,814
Total Fund Balance	7,793,860	(762,600)	7,031,260	(204,799)	6,826,461	287,689	7,114,150
	15.1%						13.8% **
	Total Change in Fund Balance						(679,710)
<u>Budget Adjustments - Pending/Projections:</u>							
1) Unspent Operating Budget of .5%							260,995
2) Revenue Projections (Net of Grants)							36,694
3) Prosser Hospital							(22,500)
4) CIT							(150,000)
6) Prior Year Unspent Appropriations							(32,299)
7) Technology Services							(10,000)
							82,890

* Does not include labor contract exposure

** Meets Policy Requirements

General Fund Reserves

	2009 Beginning	2009 Budget Uses	2009 Ending	Pending Budget Adjustments	2009 Ending	2009 Projected Ending
<u>Restricted:</u>						
Reserve for Petty Cash	53,685		53,685		53,685	53,685
Dist Crt 5454 (Judges Portion)	33,603		33,603		33,603	33,603
Drug Court Fees	48,724		48,724		48,724	48,724
	136,012	-	136,012	-	136,012	136,012
<u>Designated:</u>						
Equipment Replacement	283,710		283,710		283,710	283,710
BEST Self Residual	68,352	(3,000)	65,352		65,352	65,352
Contingency	174,696	(24,982)	149,714		149,714	149,714 *
Prior Year Unspent Appropriations	-		-		-	-
Flex Cost Reserve	134,566		134,566		134,566	134,566 *
	661,324	(27,982)	633,342	-	633,342	633,342
<u>Available:</u>						
	6,316,814	(988,629)	5,328,185		5,328,185	5,328,185
Total Fund Balance	7,114,150	(1,016,611)	6,097,539	-	6,097,539	6,097,539
	13.6%					11.62% *
Total Change in Fund Balance						(1,016,611)
<u>Budget Adjustments - Pending/Projections:</u>						
1)						
2)						
3)						
4)						
6)						
7)						
						0

* Meets Policy Requirements

Non Departmental Expenditure History

September 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	18,034	6,012
	Emergency Management	45,351	47,335	59,110	60,913	45,685	15,228
	District Health	252,500	252,500	252,500	252,500	189,375	63,125
	YBWRA	5,000	1,667	5,000	5,000	5,000	0
	State Examiners	119,871	124,323	122,500	126,991	88,638	38,353
	RSVP	4,000	4,000	4,000	4,000	0	4,000
Interdepartmental	Parks & Recreation	150,000	100,000	50,000	50,000	37,500	12,500
	Grants Management	16,213	21,470	24,075	25,000	18,369	6,631
	Fixed Asset Tracking	29,582	22,629	0	0	0	0
	LEOFF I Medical Expenditures	550,000	600,000	600,000	500,000	375,000	125,000
	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	25,915	8,638
	Property Management (Noxious Weed)	1,028	1,017	1,017	1,200	1,017	183
	HIDTA	0	0	0	0	6,886	(6,886)
	Water Conservancy Board	9,135	8,932	12,215	29,341	9,033	20,308
Comm Dev	Yakima Co Dev Assn	12,000	12,000	12,000	12,000	9,000	3,000
	For a Better Tomorrow	5,000	0	0	0	0	0
	Black Rock Reservoir	25,000	75,000	25,000	25,000	18,750	6,250
	Visitor & Convention Bureau	0	0	0	5,000	5,000	0
	Citizens For A Safe Community	0	0	0	20,000	15,000	5,000
	DID #24	37,265	38,960	40,753	42,647	0	42,647
	1998 G.O. Bond	11,170	172,363	105,883	172,835	3,005	169,830
	1999 G.O. Bond (Restitution Center)	367,018	187,793	0	340,803	0	340,803
	2001 G.O. Bond	0	0	68,301	0	0	0
	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	4,009	11,738
Membership	Memberships-NACO	3,926	4,036	4,543	4,543	4,543	0
	Memberships-WACO	24,848	24,361	28,338	29,187	19,458	9,729
	Memberships-WSAC	33,526	33,288	35,436	36,472	33,859	2,613
	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	1,667	1,833
	Minority Women (WAC 326-02-034(1))	6,308	3,792	3,791	3,800	7,448	(3,648)
	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	3,808	(1,873)
	WSAC/PILT	5,569	5,569	6,031	6,250	0	6,250
One-Time Expenditures	Prof Serv-MV Sales Tax	0	600	1,200	1,200	0	1,200
	Misc Expenditures	35,489	8,110	(12,536)	23,169	2,113	21,056
	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
		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	2,077,271	1,167,385	909,886

Flex Costs

September 2008

Department	Description	Budget	Actual	%
Elections	Elections Department	1,249,992	702,505	56.20%
	Total Elections	1,249,992	702,505	56.20%
Treasurer	Prof Service - Armored Car	10,000	7,179	71.79%
	Misc - Banking Services	20,000	2,927	14.64%
	Total Treasurer	30,000	10,106	33.69%
Coroner	Prof Service - Autopsies	70,944	44,838	63.20%
	Prof Service - Indigent Burials	6,000	1,160	19.33%
	Total Coroner	76,944	45,998	59.78%
Sheriff	Fuel	349,450	282,358	80.80%
	Total Sheriff	349,450	282,358	80.80%
Attorney	Labor Attorney	120,000	98,168	81.81%
	Total Attorney	120,000	98,168	81.81%
District Court	Supplies - Jury Costs	1,000	695	69.50%
	Misc - Jury Fees	35,000	27,415	78.33%
	Misc - Jury Meals	500	0	0.00%
	Misc - Witness Fees	8,000	999	12.49%
	Total District Court	44,500	29,109	65.41%
Superior Court	Supplies - Jury Costs	5,000	7,851	157.02%
	Prof Service - Court Ordered Cost Bills	172,716	130,043	75.29%
	Prof Service - DP Cost Bills	200,000	52,010	26.01%
	Prof Service - Doctors & Experts	25,000	0	0.00%
	Misc - Jury Fees	140,849	161,984	115.01%
	Misc - Jury Meals	2,500	3,321	132.84%
	Misc - Witness Fees	5,000	5,113	102.26%
	Total Superior Court	551,065	360,322	65.39%
WSU Extension	Prof Serv - WSU MOA	102,360	69,137	67.54%
	Total WSU Extension	102,360	69,137	67.54%
Total Flex Costs		2,524,311	1,597,703	63.29%

Budgeted Flex Costs less Elections	1,274,319	895,198	70.25%
75% of Budgeted Flex Costs		955,739	
		<u>60,541</u>	

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 Management	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 Electronic 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

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
Naches Rail Branch Line	0	0	10,114	(10,114)	2,432
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Buena Improvements	52,442	1,148	0	53,590	53,590
Com Dev-Crewport Water	0	0	0	0	0
C Com Dev-Parker Water	0	42	10,381	(10,339)	1,289
A Com Dev-Outlook Feasibility Study	17,890	0	17,769	121	120
P Fairground Capital Projects	(26,466)	1,707,993	1,576,570	104,957	192,661
I General Capital Improvement	935,251	30,000	0	965,251	965,241
T 2002 Bond Capital Projects	168,919	269,689	437,050	1,558	9,944
A Public Works Capital Projects	0	1,752,122	1,183,558	568,564	469,630
L Ascend Royalties	185,159	4,133	2,560	186,732	186,732
RE Excise Cap Proj	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

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

Technology Services	605,924	2,766,634	2,971,387	401,171	1,266,546
I Purchasing	112,389	135,611	103,082	144,918	138,465
N Printing	157,253	498,252	430,900	224,605	45,007
T Unemployment Comp	1,903,476	127,293	49,167	1,981,602	1,983,465
E Employee Flexible Spending	64,545	224,795	207,689	81,651	81,652
R Employee Benefit	1,250,277	7,363,115	7,228,340	1,385,052	1,391,151
N Workmen's Comp	1,903,395	1,181,475	990,565	2,094,305	2,098,021
A LEOFF Benefit	389,860	384,520	363,197	411,183	414,514
L Liability Insurance	1,074,107	765,353	1,281,099	558,361	600,245
Facilities Services	6,391,621	3,138,105	4,611,337	4,918,389	4,770,712
Equipment Replacement & Repair	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

September 2008

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

Federal	2,260,000	1,835,806	75.70%	2,425,000
Yakima County Cities	1,506,500	1,277,237	75.83%	1,684,300
Other Counties & State	2,800,000	2,593,395	75.61%	3,430,000
Other Cities	-	-	0.00%	-
King County Cities	8,912,887	7,191,131	75.70%	9,500,000
Beds Used		4,078,679		
Unused Beds		2,269,354		
100 Bed Premium		843,098		
Total Bed Rentals	15,479,387	12,897,570	75.69%	17,039,300
Grants	100,000	188,041	100.00%	188,041
Sales of Merchandise	575,000	460,967	75.57%	610,000
Housing/Monitoring of Prisoners	281,000	269,988	75.00%	360,000
Miscellaneous Revenue	91,800	79,440	75.66%	105,000

Other Miscellaneous Revenue:

Inmate Telephone	400,000	287,224	75.59%	380,000
Medical Reimburse	500,000	291,858	75.81%	385,000
Work Crews	210,000	160,668	74.73%	215,000
Total Other Miscellaneous Revenue	1,110,000	739,750	75.48%	980,000
Operating Transfer in - General Fund	10,610,550	7,957,913	75.00%	10,610,550
Total Department of Corrections Revenue	28,247,737	22,593,669	75.58%	29,892,891

Fund Balance 2,750,000

Projection	30,062,211	100.57%	29,892,891
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Department of Corrections

Expenditures Detail
September 2008

Department	Line item	YTD Actual	2008 Budget	% of Budget
Office of Director				
Salaries	77,738	100,434	77.402%	
Personnel Benefits	9,552	16,548	57.723%	
Supplies	5,836	2,850	204.772%	
Other Services - Charges	2,233	9,150	24.404%	
	<hr/> 95,359	<hr/> 128,982	<hr/> 73.932%	
Financial Management				
Debt Service	614,749	2,454,498	25.046%	
Salaries	672,547	887,056	75.818%	
Personnel Benefits	265,571	406,291	65.365%	
Supplies	80,925	49,150	164.649%	
Other Services - Charges	2,944,361	3,803,016	77.422%	
Capital Outlay	38,173	50,000	76.346%	
	<hr/> 4,616,326	<hr/> 7,650,011	<hr/> 60.344%	
Administrative Division				
Salaries	205,554	279,526	73.537%	
Personnel Benefits	82,822	144,730	57.225%	
Supplies	27,066	47,000	57.587%	
Other Services - Charges	45,139	59,500	75.864%	
	<hr/> 360,581	<hr/> 530,756	<hr/> 67.937%	
Security Operations Division				
Salaries	6,148,375	8,047,383	76.402%	
Personnel Benefits	2,852,756	4,166,602	68.467%	
Supplies	540,211	496,150	108.881%	
Other Services - Charges	269,707	341,400	79.000%	
	<hr/> 9,811,049	<hr/> 13,051,535	<hr/> 75.172%	
Program/Population Management Division				
Salaries	1,197,873	1,452,635	82.462%	
Personnel Benefits	504,641	719,613	70.127%	
Supplies	1,751,154	2,565,876	68.248%	
Other Services - Charges	2,545,507	3,349,524	75.996%	
	<hr/> 5,999,175	<hr/> 8,087,648	<hr/> 74.177%	
Total Department of Corrections	20,882,490	29,448,932	70.911%	
Projection	29,284,204		99.441%	
Fund Balance Projection	3,680,889	1,701,687		
10% Reserve Policy	3,006,221			