

# Yakima County

## General Fund

1st Half 2009

		Budget	Adjustments	Projected	Actual	Difference	% of Proj
<b>Revenue</b>							
Property Tax	\$	20,651,200	\$ (200,000)	\$ 20,451,200	\$ 11,265,422	\$ 9,185,778	55.08%
Sales Tax		9,916,000	(284,000)	9,632,000	3,794,918	5,837,082	39.40%
Interest Earnings		1,308,000	(448,000)	860,000	416,539	443,461	48.43%
Other Taxes		2,110,000	137,559	2,247,559	1,104,664	1,142,895	49.15%
Licenses & Permits		287,800	(17,050)	270,750	54,951	215,799	20.30%
Grants/Contracts		5,931,717	223,999	6,155,716	1,764,800	4,390,916	28.67%
Intergovernmental		3,880,364	(418,372)	3,461,992	1,319,088	2,142,904	38.10%
Charges/Fees for Service		5,827,493	(121,219)	5,706,274	2,594,642	3,111,632	45.47%
Fines and Forfeits		1,909,100	50,000	1,959,100	967,556	991,544	49.39%
Other Miscellaneous		588,087	(196,068)	392,019	253,056	138,963	64.55%
<b>Total Revenue</b>	<b>\$</b>	<b>52,409,761</b>	<b>\$ (1,273,151)</b>	<b>\$ 51,136,610</b>	<b>\$ 23,535,636</b>	<b>\$ 27,600,974</b>	<b>46.03%</b>
<b>Expense</b>							
Salaries/Benefits	\$	29,518,635	\$ -	\$ 29,518,635	\$ 14,291,634	\$ 15,227,001	48.42%
Supplies		680,578	-	680,578	426,580		62.68%
Other Services & Charges		8,370,047	-	8,370,047	4,345,334	4,024,713	51.92%
Debt Service		399,751	(163,171)	236,580	7,980	228,600	03.37%
Flex Costs		2,224,866	70,314	2,295,180	967,163	1,328,017	42.14%
DOC		11,001,502	-	11,001,502	5,500,750	5,500,752	50.00%
Intergovernmental Charges		373,502		373,502	185,185	188,317	49.58%
Other Financing Uses		625,000	-	625,000	275,000	350,000	44.00%
Capital:							
Contingency		233,656	-	233,656	7,130		03.05%
Equipment Replacement		123,865	-	123,865	51,936	71,929	41.93%
Capital Outlay					59,555		
Other Adjustments:							
DOS Reclassification			12,081	12,081			
Airport Storm Water Fees			9,250	9,250			
Medical \$50			(208,314)	(208,314)			
Retirement Rates			(216,691)	(216,691)			
Grant Changes			223,999	223,999			
<b>Total Expense</b>	<b>\$</b>	<b>53,551,402</b>	<b>\$ (272,532)</b>	<b>\$ 53,278,870</b>	<b>\$ 26,118,247</b>	<b>\$ 26,919,329</b>	<b>49.02%</b>
<b>Net Income/(Loss)</b>	<b>\$</b>	<b>(1,141,641)</b>	<b>\$ (1,000,619)</b>	<b>\$ (2,142,260)</b>	<b>\$ (2,582,611)</b>		
<b>Beginning Reserve Balance</b>	<b>\$</b>	<b>7,323,535</b>		<b>\$ 7,323,535</b>			
<b>Ending Reserve Balance</b>	<b>\$</b>	<b>6,181,894</b>		<b>\$ 5,181,275</b>			
Required Minimum Reserve @ 11%	\$	5,765,074		5,625,027			
<b>Over/(Under) Funded</b>	<b>\$</b>	<b>416,820</b>		<b>\$ (443,752)</b>			
Unspent 1/2 of 1%	\$			266,394	5,447,669		
<b>Shortfall</b>				<b>\$ (177,358)</b>			

# General Fund Revenue 1st Half 2009

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	4,850	-	4,850	-22,333	-460.47%		-
E 020 Auditor	1,762,036	(106,569)	1,655,467	867,443	52.40%		9,062
N 020 Elections	621,600	2,620	624,220	15,664	2.51%		-
030 Commissioners	35,671,750	(1,025,304)	34,646,446	17,044,434	49.20%		-
G 070 Human Resources	76,531	(2,900)	73,631	36,725	49.88%		-
O 080 Treasurer	3,379,995	(435,257)	2,944,738	1,577,254	53.56%		-
V 050 Non-Departmental	85,000	2,000	87,000	4,183	4.81%		-
810 Capital Outlay	0	-	0	0	-----		-
<b>Total</b>	<b>41,601,762</b>	<b>(1,565,410)</b>	<b>40,036,352</b>	<b>19,523,370</b>	<b>48.76%</b>	<b>-</b>	<b>9,062</b>

P 200 Coroner	30,000	2,000	32,000	0	0.00%		-
U 220 Sheriff	1,335,794	160,340	1,496,134	464,707	31.06%		216,135
L 270 Dept. of Corrections	0	-	0	0	-----		-
I 300 Dept of Security	36,000	-	36,000	18,574	51.59%		-
C <b>Total</b>	<b>1,401,794</b>	<b>162,340</b>	<b>1,564,134</b>	<b>483,281</b>	<b>30.90%</b>	<b>-</b>	<b>216,135</b>

J 400 Assigned Counsel	724,420	7,295	731,715	250,292	34.21%		4,295
U 410 Attorney	2,389,573	70,241	2,459,814	1,048,420	42.62%		68,591
S 420 Clerk	1,237,193	52,741	1,289,934	382,784	29.67%		941
T 430 Consol Juv Serv	1,726,796	(14,273)	1,712,523	268,568	15.68%		(14,273)
I 440 District Court	2,055,188	85,427	2,140,615	1,066,149	49.81%		-
C 450 Superior Court	533,196	87,351	620,547	265,170	42.73%		(6,249)
E 460 Youth Service Ctr	276,700	(33,627)	243,073	101,086	41.59%		6,398
<b>Total</b>	<b>8,943,066</b>	<b>255,155</b>	<b>9,198,221</b>	<b>3,382,469</b>	<b>36.77%</b>	<b>-</b>	<b>59,703</b>

C 620 WSU Ext	6,005	(1,872)	4,133	1,020	24.68%		(1,867)
O 640 Planning	278,034	(130,864)	147,170	74,358	50.53%		(66,534)
M 660 GIS	179,100	7,500	186,600	71,138	38.12%		7,500
M <b>Total</b>	<b>463,139</b>	<b>(125,236)</b>	<b>337,903</b>	<b>146,516</b>	<b>43.36%</b>	<b>-</b>	<b>(60,901)</b>

<b>Total General Fund</b>	<b>52,409,761</b>	<b>(1,273,151)</b>	<b>51,136,610</b>	<b>23,535,636</b>	<b>46.03%</b>	<b>-</b>	<b>223,999</b>
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	20,651,000	(200,000)	20,451,000	11,265,422	55.08%
Sales Tax	9,916,000	(284,000)	9,632,000	3,794,918	39.40%
Investment Interest	1,308,000	(448,000)	860,000	416,539	48.43%
Other Taxes	2,110,200	137,559	2,247,759	1,104,664	49.15%
Licenses & Permits	287,800	(17,050)	270,750	54,951	20.30%
Grants	7,161,632	223,999	7,385,631	1,764,800	23.90%
Intergov'l Revenue	2,650,449	(418,372)	2,232,077	1,319,088	59.10%
Charges for Services	5,827,493	(121,219)	5,706,274	2,594,642	45.47%
Fines & Forfeits	1,909,100	50,000	1,959,100	967,556	49.39%
Other Misc Revenue	588,087	(196,068)	392,019	253,056	64.55%
<b>Total Revenue</b>	<b>52,409,761</b>	<b>(1,273,151)</b>	<b>51,136,610</b>	<b>23,535,636</b>	<b>46.03%</b>

Percent of Year Complete **50.00%**

# Yakima County, Washington

## General Fund 2009/2010 Budget

### General Revenues:

	2009 Budget	2009 Projection	Budget/ Projection	2010 Projection	2009 Budget/ 2010 Proj Diff	'09-'10 Proj Change %
<b>Auditor</b>						
Recording Filing Fees	396,252	325,000	(71,252)	300,000	(96,252)	-24.29%
Vehicle Licensing Fees	1,228,893	1,213,000	(15,893)	1,200,000	(28,893)	-2.35%
Passports	52,000	43,000	(9,000)	40,000	(12,000)	-23.08%
Other Misc Revenue	74,891	55,405	(19,486)	57,655	(17,236)	-23.01%
	1,752,036	1,636,405	(115,631)	1,597,655	(154,381)	-8.81%
<b>Elections</b>						
Elections Services	500,000	500,000	-	121,000	(379,000)	-75.80%
Elections Services Registrations	120,000	120,000	-	120,000	-	0.00%
Other Misc Revenue	1,600	4,220	2,620	20,720	19,120	1195.00%
	621,600	624,220	2,620	261,720	(359,880)	-57.90%
<b>Commissioners:</b>						
Property Tax	20,651,000	20,451,000	(200,000)	21,035,000	384,000	1.86%
Sales Tax	9,916,000	9,632,000	(284,000)	9,600,000	(316,000)	-3.19%
Gambling Excise Tax	122,000	131,600	9,600	132,000	10,000	8.20%
Franchise Fees	185,000	198,000	13,000	198,000	13,000	7.03%
PUD Privilege Tax	290,000	276,459	(13,541)	280,000	(10,000)	-3.45%
County Assistance (6050)	800,000	231,000	(569,000)	235,000	(565,000)	-70.63%
Motor Vehicle Criminal Justice	1,134,000	1,134,000	-	1,138,000	4,000	0.35%
Extraordinary Criminal Justice	-	15,000	15,000	-	-	0.00%
Indirect Costs	1,672,670	1,672,670	-	1,778,133	105,463	6.31%
Other Misc Revenue	826,080	829,717	3,637	839,848	13,768	1.67%
	35,596,750	34,571,446	(1,025,304)	35,235,981	(360,769)	-1.01%
<b>Treasurer:</b>						
Property Tax Penalties	610,000	610,000	-	624,000	14,000	2.30%
Property Tax Interest	1,080,000	1,221,500	141,500	1,250,000	170,000	15.74%
Investment Earnings	1,308,000	860,000	(448,000)	820,000	(488,000)	-37.31%
Other Misc Revenue	366,195	237,438	(128,757)	238,852	(127,343)	-34.77%
	3,364,195	2,928,938	(435,257)	2,932,852	(431,343)	-12.82%
<b>Sheriff:</b>						
Law Enforcement Fees	108,000	108,000	-	108,000	-	0.00%
Animal Control	68,450	38,400	(30,050)	48,400	(20,050)	-29.29%
Other Misc Revenue	136,462	110,717	(25,745)	110,717	(25,745)	-18.87%
	312,912	257,117	(55,795)	267,117	(45,795)	-14.64%
<b>District Court:</b>						
Civil Fees	180,000	202,000	22,000	202,000	22,000	12.22%
Traffic Infraction Penalties	890,000	895,000	5,000	895,000	5,000	0.56%
Traffic Infraction Trauma Car	240,000	250,000	10,000	250,000	10,000	4.17%
DUI Penalties	160,000	165,000	5,000	165,000	5,000	3.13%
Other Criminal Traffic Mi	185,000	220,000	35,000	220,000	35,000	18.92%
Other Criminal Non-Traffic	80,000	75,000	(5,000)	80,000	-	0.00%
Other Misc Revenue	220,188	233,615	13,427	232,647	12,459	5.66%
	1,955,188	2,040,615	85,427	2,044,647	89,459	4.58%
<b>Juvenile:</b>						
Juvenile Bed Rentals	150,600	138,828	(11,772)	145,000	(5,600)	-3.72%
Other Misc Revenue	51,100	22,847	(28,253)	30,500	(20,600)	-40.31%
	201,700	161,675	(40,025)	175,500	(26,200)	-12.99%

	2009 Budget	2009 Projection	Budget/ Projection	2010 Projection	2009 Budget/ 2010 Proj Diff	'09-'10 Proj Change %
<b>Planning:</b>						
Subdivision Fees	89,000	50,055	(38,945)	58,362	(30,638)	-34.42%
Zoning Fees	38,000	30,771	(7,229)	38,707	707	1.86%
Other Misc Revenue	53,500	35,344	(18,156)	40,313	(13,187)	-24.65%
	180,500	116,170	(64,330)	137,382	(43,118)	-23.89%
<b>Assessor</b>	4,850	4,850	-	3,500	(1,350)	-27.84%
<b>Non-Departmental</b>	85,000	87,000	2,000	87,000	2,000	2.35%
<b>Human Resources</b>	6,000	3,100	(2,900)	3,100	(2,900)	-48.33%
<b>Coroner</b>	30,000	32,000	2,000	32,000	2,000	6.67%
<b>Department of Security</b>	36,000	36,000	-	36,000	-	0.00%
<b>Assigned Counsel</b>	142,000	145,000	3,000	145,000	3,000	2.11%
<b>Prosecuting Attorney</b>	123,400	125,050	1,650	125,050	1,650	1.34%
<b>Clerk</b>	694,793	746,593	51,800	739,950	45,157	6.50%
<b>Superior Court</b>	121,200	214,800	93,600	237,200	116,000	95.71%
<b>WSU Extension</b>	5	-	(5)	-	(5)	-100.00%
<b>GIS</b>	20,000	20,000	-	8,000	(12,000)	-60.00%
<b>Total - General Revenues</b>	<b>45,248,129</b>	<b>43,750,979</b>	<b>(1,497,150)</b>	<b>44,069,654</b>	<b>(1,178,475)</b>	<b>-2.60%</b>
			-3.31%		(1,178,475)	

<b>Grants/Contracts:</b>	2009 Budget	2009 Projection	Budget/ Projection	2010 Projection	2009 Budget/ 2010 Proj Diff	'09-'10 Proj Change %
Auditor	10,000	19,062	9,062	12,000	2,000	20.00%
Commissioners	75,000	75,000	-	-	(75,000)	100.00%
Human Resources	70,531	70,531	-	66,500	(4,031)	100.00%
Treasurer	15,800	15,800	-	15,800	-	0.00%
Sheriff	1,022,882	1,239,017	216,135	1,430,015	407,133	39.80%
Assigned Counsel	582,420	586,715	4,295	537,967	(44,453)	-7.63%
Prosecuting Attorney	2,266,173	2,334,764	68,591	2,344,746	78,573	3.47%
Clerk	542,400	543,341	941	525,752	(16,648)	-3.07%
CJS	1,726,796	1,712,523	(14,273)	1,690,233	(36,563)	-2.12%
District Court	100,000	100,000	-	100,000	-	0.00%
Superior Court	411,996	405,747	(6,249)	453,000	41,004	9.95%
Juvenile	75,000	81,398	6,398	81,000	6,000	8.00%
WSU Extension	6,000	4,133	(1,867)	3,000	(3,000)	100.00%
Planning	97,534	31,000	(66,534)	-	(97,534)	-100.00%
GIS	159,100	166,600	7,500	122,100	(37,000)	-23.26%
<b>Total Grants/Contracts</b>	<b>7,161,632</b>	<b>7,385,631</b>	<b>223,999</b>	<b>7,382,113</b>	<b>220,481</b>	<b>3.08%</b>
			3.13%		220,481	
<b>Total Revenues - All Sources</b>	<b>52,409,761</b>	<b>51,136,610</b>	<b>(1,273,151)</b>	<b>51,451,767</b>	<b>(957,994)</b>	<b>-1.83%</b>
			-2.43%		(957,994)	

# General Fund Expenses

1st Half 2009

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	2,039,076	(31,696)	2,007,380	1,025,006	51.06%		-
E 020 Auditor	1,298,510	(10,317)	1,288,193	622,224	48.30%		9,062
N 020 Elections	1,067,330	(6,783)	1,060,547	463,301	43.69%		-
030 Commissioners	813,046	(8,540)	804,506	408,871	50.82%		-
G 070 Human Resources	586,594	(8,367)	578,227	284,504	49.20%		-
O 080 Treasurer	1,207,889	7,232	1,215,121	582,539	47.94%		-
V 050 Non-Departmental	1,754,278	(153,921)	1,600,357	623,077	38.93%		-
810 Capital Outlay	357,521	-	357,521	59,066	16.52%		-
<b>Total</b>	<b>9,124,244</b>	<b>(212,392)</b>	<b>8,911,852</b>	<b>4,068,588</b>	<b>45.65%</b>	<b>-</b>	<b>9,062</b>

P 200 Coroner	298,486	4,377	302,863	124,650	41.16%		-
U 220 Sheriff	8,843,667	22,346	8,866,013	4,462,451	50.33%		216,135
B 270 Dept. of Corrections	11,001,502	-	11,001,502	5,500,750	50.00%		-
L 300 Dept of Security	345,024	6,039	351,063	183,771	52.35%		-
<b>Total</b>	<b>20,488,679</b>	<b>32,762</b>	<b>20,521,441</b>	<b>10,271,622</b>	<b>50.05%</b>	<b>-</b>	<b>216,135</b>

J 400 Assigned Counsel	3,125,645	(28,756)	3,096,889	1,583,763	51.14%		4,295
U 410 Attorney	5,909,315	(23,509)	5,885,806	2,837,350	48.21%		68,591
S 420 Clerk	1,929,966	(31,767)	1,898,199	971,780	51.19%		941
T 430 Consol Juv Serv	1,726,796	(14,273)	1,712,523	842,833	49.22%		(14,273)
I 440 District Court	2,332,247	(33,128)	2,299,119	1,145,462	49.82%		-
C 450 Superior Court	2,861,726	174,481	3,036,207	1,534,237	50.53%		(6,249)
E 460 Youth Service Ctr	3,796,023	(45,008)	3,751,015	1,773,666	47.28%		6,398
<b>Total</b>	<b>21,681,718</b>	<b>(1,960)</b>	<b>21,679,758</b>	<b>10,689,091</b>	<b>49.30%</b>	<b>-</b>	<b>59,703</b>

C 620 Cooperative Ext	386,641	(5,346)	381,295	164,210	43.07%		(1,867)
O 640 Planning	1,509,923	(87,957)	1,421,966	705,630	49.62%		(66,534)
M 660 GIS	360,197	2,361	362,558	219,106	60.43%		7,500
<b>Total</b>	<b>2,256,761</b>	<b>(90,942)</b>	<b>2,165,819</b>	<b>1,088,946</b>	<b>50.28%</b>	<b>-</b>	<b>(60,901)</b>

<b>Total General Fund</b>	<b>53,551,402</b>	<b>(272,532)</b>	<b>53,278,870</b>	<b>26,118,247</b>	<b>49.02%</b>	<b>-</b>	<b>223,999</b>
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Category	Budget	Adjustments*	Projected	Actual	% of Proj.
Salaries/Benefits	29,902,212	(412,924)	29,489,288	14,450,933	49.00%
Supplies	1,707,648	(161,284)	1,546,364	671,505	43.42%
Other Services	9,541,787	455,597	9,997,384	4,967,339	49.69%
Intergov. Charges	373,502	9,250	382,752	185,185	48.38%
Capital Outlay	-	-	-	59,555	-----
Debt Service	399,751	(163,171)	236,580	7,980	3.37%
Other Financing Uses	11,626,502	-	11,626,502	5,775,750	49.68%
<b>Total Expenditure</b>	<b>53,551,402</b>	<b>(272,532)</b>	<b>53,278,870</b>	<b>26,118,247</b>	<b>49.02%</b>

\* Grant Adjustments are estimated under Other Services

Percent of Year Complete **50.00%**

# General Fund - Expenditures Detail

1st Half 2009

Department	1st	2nd	2009	% of	
Line item	Quarter	Quarter	Projections*	Projection	Comments
<b>General Government</b>					
<b>Dept of Property Assessment</b>					
Salaries/Benefits	391,569	398,053	1,573,291	50.19%	
Supplies	3,273	3,414	19,100	35.01%	
Other Services - Charges	97,940	130,757	414,989	55.11%	
	492,782	532,224	2,007,380	51.06%	
<b>Auditor</b>					
Salaries/Benefits	230,105	233,480	988,909	46.88%	
Supplies	9,853	5,594	20,604	74.97%	
Other Services - Charges	64,252	78,940	278,680	51.38%	
	304,210	318,014	1,288,193	48.30%	
<b>Elections</b>					
Salaries/Benefits	80,185	79,114	376,794	42.28%	Elections Cycle
Supplies	24,729	75,337	228,457	43.80%	
Other Services - Charges	85,536	118,400	455,296	44.79%	
	190,450	272,851	1,060,547	43.69%	
<b>Commissioners</b>					
Salaries/Benefits	118,214	118,561	485,948	48.72%	
Supplies	3,959	1,402	11,970	44.79%	
Other Services - Charges	85,537	81,198	306,588	54.38%	
	207,710	201,161	804,506	50.82%	BOE/Misc
<b>Human Resources</b>					
Salaries/Benefits	109,389	114,187	460,376	48.56%	
Supplies	8,897	2,390	12,581	89.71%	
Other Services - Charges	24,273	25,368	105,270	47.16%	
	142,559	141,945	578,227	49.20%	
<b>Treasurer</b>					
Salaries/Benefits	215,618	224,056	901,902	48.75%	
Supplies	19,441	5,881	43,800	57.81%	
Other Services - Charges	69,711	47,832	269,419	43.63%	Anticipated Banking Fees
	304,770	277,769	1,215,121	47.94%	
<b>Other</b>					
<b>Non-Departmental (Line Item Budgeted)</b>					
Transfers Out to DOC	2,750,375	2,750,375	11,001,502	50.00%	
Transfers Out to Other Funds	137,500	145,480	1,024,751	27.61%	Debt Payments
Salaries/Benefits	1,427	1,118	500	509.00%	Water Conservancy
Supplies	-	87	-	100.00%	Water Conservancy
Other Services - Charges	52,356	99,924	364,775	41.75%	SAO Audit
Intergovernmental Services	101,648	83,537	210,331	88.04%	Agency Payments
	3,043,306	3,080,521	12,601,859	48.59%	
<b>Public Safety</b>					
<b>Coroner</b>					
Salaries/Benefits	40,227	33,095	176,045	41.65%	Unfilled Position(s)
Supplies	1,289	2,955	6,500	65.29%	
Other Services - Charges	19,428	27,656	120,318	39.13%	Autopsy Cost-Invoicing Delay
	60,944	63,706	302,863	41.16%	
<b>Sheriff</b>					
Salaries/Benefits	1,654,303	1,647,231	6,593,771	50.07%	
Supplies	77,331	158,521	569,609	41.41%	
Other Services - Charges	399,983	465,527	1,702,633	50.83%	
Capital Outlay	0	59,555		100.00%	Purchases Budgeted in Supplies
	2,131,617	2,330,834	8,866,013	50.33%	
<b>Department of Security</b>					
Salaries/Benefits	84,147	87,479	322,490	53.22%	
Supplies	19	-	1,700	1.12%	
Other Services - Charges	6,150	5,976	26,873	45.12%	
	90,316	93,455	351,063	52.35%	

# General Fund - Expenditures Detail

1st Half 2009

Department	1st Quarter	2nd Quarter	2009 Projections*	% of Projection	Comments
Line item					

Justice Services

**Assigned Counsel**

Salaries/Benefits	454,651	460,298	1,844,610	49.60%	
Supplies	15,501	11,387	42,250	63.64%	
Other Services - Charges	311,508	330,418	1,210,029	53.05%	
	781,660	802,103	3,096,889	51.14%	

**Attorney**

Salaries/Benefits	1,202,844	1,195,440	4,847,316	49.48%	
Supplies	24,438	15,365	82,500	48.25%	
Other Services - Charges	197,870	201,393	955,990	41.76%	Flex Cost Underspent
	1,425,152	1,412,198	5,885,806	48.21%	

**Clerk**

Salaries/Benefits	387,983	389,556	1,528,505	50.87%	
Supplies	8,656	11,316	42,000	47.55%	
Other Services - Charges	86,623	87,646	327,694	53.18%	
	483,262	488,518	1,898,199	51.19%	

**Consolidated Juvenile Services**

Salaries/Benefits	307,903	304,400	1,298,708	47.15%	
Supplies	3,873	4,109	21,470	37.18%	
Other Services - Charges	101,096	121,452	392,345	56.72%	Grant Projects
	412,872	429,961	1,712,523	49.22%	

**District Court**

Salaries/Benefits	451,141	454,705	1,785,357	50.74%	
Supplies	11,437	11,951	43,475	53.80%	
Other Services - Charges	101,758	114,470	470,287	45.98%	
	564,336	581,126	2,299,119	49.82%	

**Superior Court**

Salaries/Benefits	425,144	433,486	1,686,286	50.92%	
Supplies	12,243	12,945	74,908	33.63%	
Other Services - Charges	201,518	448,902	1,275,013	51.01%	
	638,904	895,333	3,036,207	50.53%	

**Youth Service Center**

Salaries/Benefits	646,136	659,588	2,810,216	46.46%	
Supplies	24,139	24,933	85,218	57.58%	
Other Services - Charges	202,905	215,965	855,581	48.96%	
	873,180	900,486	3,751,015	47.28%	

Community Development

**Cooperative Extension**

Salaries/Benefits	43,546	43,547	173,910	50.08%	
Supplies	377	509	4,000	22.15%	
Other Services - Charges	41,927	34,304	203,385	37.48%	WSU MOA-Invoicing Delay
	85,850	78,360	381,295	43.07%	

**Planning**

Salaries/Benefits	296,359	262,997	1,209,767	46.24%	
Supplies	3,310	6,489	32,385	30.26%	
Other Services - Charges	60,032	76,444	179,814	75.90%	Hearings Examiner
	359,700	345,930	1,421,966	49.62%	

**Geographic Information Service**

Salaries/Benefits	92,640	77,019	282,503	60.06%	Center Expenses
Supplies	460	4,329	7,600	63.01%	
Other Services - Charges	38,650	6,008	72,455	61.64%	Large Annual Costs
	131,750	87,356	362,558	60.43%	

# General Fund - Expenditures Detail

1st Half 2009

Department	1st Quarter	2nd Quarter	2009 Projections*	% of Projection	Comments	
Line item						
<b>Capital Outlay</b>	<b><u>Capital Outlay Special Project</u></b>					
	Supplies	-	-	-	0.00%	
	Other Services - Charges	-	-	-	0.00%	
		-	-	-	0.00%	
	<b><u>Computer Equipment Replacement</u></b>					
	Supplies	16,803	35,133	123,865	41.93%	
		16,803	35,133	123,865	41.93%	
	<b><u>Contingency</u></b>					
	Small Tools	4,930	2,200	233,656	3.05%	Not a lot of use currently
	Other Services - Charges	-	-	-	0.00%	
	4,930	2,200	233,656	3.05%		
<b><u>Total General Fund</u></b>						
	<b>12,747,063</b>	<b>13,371,184</b>	<b>53,278,870</b>	<b>49.02%</b>		

\* Grant Adjustments are estimated under Other Services



# General Fund Reserves - 1st Half 2009

	2009 Beginning	2009 Budget Uses	2009 Ending	Adjustments	2009 Ending	Other Projections	2009 Projected Ending
<b>Restricted:</b>							
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
<b>Designated:</b>							
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	(70,314)	265,877		265,877 **
	1,149,233	(24,982)	1,124,251	(70,314)	1,053,937	-	1,053,937
<b>Available:</b>							
	6,027,776	(1,116,659)	4,911,117	(930,305)	3,980,812	-	3,980,812
<b>Total Fund Balance</b>	7,323,535	(1,141,641)	6,181,894	(1,000,619)	5,181,275	-	5,181,275
	14.32%		12.09%				10.13%
<b>Total Change in Fund Balance</b>						<b>(2,142,260)</b>	
<b>Reserve Policy</b>						<b>11.00%</b>	<b>5,625,027</b>
<b>Over/(Under) Funded</b>							<b>(443,752)</b>
<b>Unspent 1/2 of 1%</b>							266,394
<b>Shortfall</b>							<b>(177,358)</b>

\*\* Meets Policy Requirements

# Non Departmental Expenditure History

1st Half 2009

Description		2006 Actual	2007 Actual	2008 Actual	2009 Projected	2009 Actual	Diff.
<b>Intergovernmental</b>	Conference of Governments	34,733	34,423	34,439	34,189	17,095	17,094
	Clean Air	14,025	14,143	24,046	23,384	11,692	11,692
	Emergency Management	47,335	59,110	60,913	62,329	31,165	31,164
	District Health	252,500	252,500	252,500	252,500	126,250	126,250
	YBWRA	1,667	5,000	5,000	5,000	5,000	0
	State Examiners	124,323	122,500	123,391	126,991	49,558	77,433
	RSVP	4,000	4,000	4,000	4,000	0	4,000
<b>Interdepartmental</b>	Parks & Recreation	100,000	50,000	50,000	50,000	25,000	25,000
	Grants Management	21,470	24,075	22,922	22,000	6,530	15,470
	Fixed Asset Tracking	22,629	0	0	0		0
	LEOFF I Medical Expenditures	600,000	600,000	500,000	500,000	250,000	250,000
	Assessment Litigation Transfer	125,000	137,000	0	0	0	0
	Law Library/Safeway Rent/Other Leases	33,193	37,053	40,273	34,553	17,277	17,276
	Property Management (Noxious Weed)	1,017	1,017	1,017	1,100	(1,017)	2,117
Water Conservancy Board	8,932	12,215	12,567	2,000	3,155	(1,155)	
<b>Comm Dev</b>	Yakima Co Dev Assn	12,000	12,000	12,000	0	0	0
	Black Rock Reservoir	75,000	25,000	25,000	0	0	0
	Visitor & Convention Bureau	0	0	5,000	5,000	5,000	0
	Citizens For A Safe Community	0	0	20,000	20,000	8,333	11,667
<b>Capital</b>	DID #24	38,960	40,753	42,647		0	0
	1998 G.O. Bond	172,363	105,883	127,615	0	0	0
	1999 G.O. Bond (Restitution Center)	187,793	0	0	221,142	0	221,142
	2001 G.O. Bond	0	68,301	389,803	0	0	0
	2002 G.O. Bond - Jail	2,112,255	0	0	0	0	0
	2002 G.O. Bond - Other	82,851	84,682	15,747	15,438	7,980	7,458
<b>Membership</b>	Memberships-NACO	4,036	4,543	4,543	4,770	0	4,770
	Memberships-WACO	24,361	28,338	29,187	30,199	15,099	15,100
	Memberships-WSAC	33,288	35,436	36,468	37,712	22,001	15,711
	Member-Chamber of Com	2,100	200	2,334	2,300	2,404	(104)
	Morelia Sister City Assn	250	250	0	0	0	0
<b>General Operations</b>	County Code Updates	1,000	3,297	2,048	3,500	2,965	535
	Minority Women (WAC 326-02-034(1))	3,792	3,791	4,256	4,000	1,904	2,096
	OASI Employment Security	428	0	0	500	482	18
	JC Mothball	221,417	0	0	0	0	0
	American Society of Composers	1,822	1,825	2,968	2,000	71	1,929
	WSAC/PILT	5,569	6,031	6,458	6,500	6,889	(389)
	Prof Serv-MV Sales Tax	600	1,200	0	1,200	0	1,200
<b>One-Time Expenditures</b>	Misc Expenditures	8,110	(12,536)	9,670	28,800	2,454	26,346
	Hydropower Relicense	38,758	3,365	0	0	0	0
	Airport- Consultant	0	7,075	0	0	0	0
	Airport- Insurance	0	0	0	15,000	5,790	9,210
	Airport- Storm Water	0	0	0	9,250	0	9,250
	CIT	0	0	150,000	75,000	0	75,000
	Prosser Hospital	0	0	22,500	0	0	0
	Technology Services	0	0	10,000	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
<b>Total</b>		<b>4,417,577</b>	<b>1,772,470</b>	<b>2,049,312</b>	<b>1,600,357</b>	<b>623,077</b>	<b>977,280</b>

# Flex Costs

1st Half 2009

Department	Description	Budget	Projection	Actual	%
<b>Elections</b>	Elections Department	1,067,330	1,067,330	463,301	43.41%
	<b>Total Elections</b>	<b>1,067,330</b>	<b>1,067,330</b>	<b>463,301</b>	<b>43.41%</b>
<b>Treasurer</b>	Prof Service - Armored Car	10,000	10,000	4,450	44.50%
	Misc - Banking Services	20,000	45,000	0	00.00%
	<b>Total Treasurer</b>	<b>30,000</b>	<b>55,000</b>	<b>4,450</b>	<b>08.09%</b>
<b>Coroner</b>	Prof Service - Autopsies	70,944	70,000	21,858	31.23%
	Prof Service - Indigent Burials	6,000	13,000	6,500	50.00%
	<b>Total Coroner</b>	<b>76,944</b>	<b>83,000</b>	<b>28,358</b>	<b>34.17%</b>
<b>Sheriff</b>	Fuel	430,092	268,808	83,108	30.92%
	<b>Total Sheriff</b>	<b>430,092</b>	<b>268,808</b>	<b>83,108</b>	<b>30.92%</b>
<b>Attorney</b>	Labor Attorney	120,000	120,000	26,750	22.29%
	<b>Total Attorney</b>	<b>120,000</b>	<b>120,000</b>	<b>26,750</b>	<b>22.29%</b>
<b>District Court</b>	Supplies - Jury Costs	1,000	1,000	456	45.60%
	Misc - Jury Fees	35,000	35,000	15,435	44.10%
	Misc - Jury Meals	500	500	0	00.00%
	Misc - Witness Fees	8,000	8,000	784	09.80%
	<b>Total District Court</b>	<b>44,500</b>	<b>44,500</b>	<b>16,675</b>	<b>37.47%</b>
<b>Superior Court</b>	Supplies - Jury Costs	10,000	10,000	2,229	22.29%
	Prof Service - Court Ordered Cost Bills	100,000	120,540	86,853	72.05%
	Prof Service - DP Cost Bills	150,000	215,850	101,538	47.04%
	Misc - Jury Fees	180,000	294,152	147,077	50.00%
	Misc - Jury Meals	8,000	8,000	3,232	40.40%
	Misc - Witness Fees	8,000	8,000	3,592	44.90%
	<b>Total Superior Court</b>	<b>456,000</b>	<b>656,542</b>	<b>344,521</b>	<b>52.48%</b>
<b>Total Flex Costs</b>		<b>2,224,866</b>	<b>2,295,180</b>	<b>967,163</b>	<b>42.14%</b>

70,314

# Other Funds

1st Half 2009

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	7,372	847,872	746,133	109,111	150,016
Narcotics Investigation	606,388	173,886	229,018	551,256	569,328
Special Operations	217,982	364,612	284,748	297,846	296,750
District Court Dispute Resolution Center	43,902	51,585	43,243	52,244	52,244
Family Court	138,384	88,318	89,182	137,520	141,478
Department of Corrections	3,100,683	13,404,790	14,941,981	1,563,492	2,165,292
Corrections Medical Services	566,422	63,563	626,309	3,676	22,569
Noxious Weed	121,162	243,897	152,339	212,720	237,141
Horticulture	0	165,105	42,381	122,724	123,842
Criminal Justice Sales Tax	1,889,296	2,041,446	3,204,580	726,162	917,189
Parks & Recreation	22,276	32,764	35,962	19,078	23,394
County Road	2,740,398	10,861,997	8,717,084	4,885,311	5,623,036
Toppenish/Simcoe West Railroad	41,517	1,519	14,437	28,599	28,599
Naches Rail Branch	0	0	0	0	0
Flood Control	3,101,663	821,852	1,430,787	2,492,728	2,607,166
Storm Water Utility	0	268,652	0	268,652	268,652
Records Services	721,925	65,049	139,179	647,795	647,795
Motel/Hotel	313,159	174,785	231,750	256,194	256,194
WSU Extension	24,263	3,836	3,044	25,055	25,062
Financial Services	0	189,129	181,042	8,087	17,482
Emergency Medical Service	348,508	224,752	197,132	376,128	387,629
911	1,467,297	505,884	761,580	1,211,601	1,211,601
Veterans Relief	98,145	72,239	87,249	83,135	87,931
Community Services	3,143,677	2,732,546	2,435,033	3,441,190	3,936,226
Aging & Long Term Care	1,277,939	6,188,447	6,623,815	842,571	1,792,252
Assessment & Referrals (TASC)	530,060	1,283,981	1,648,331	165,710	467,936
Food Services	35,977	400,833	450,009	(13,199)	84,019
Treasurer's Revolving	117,829	132,492	170,640	79,681	85,369
Grants Managment	9,441	324,794	321,533	12,702	26,904
Treasurer's Investment Pool	64,841	51,676	67,175	49,342	51,873
REET Electroninc Tech	156,998	13,186	0	170,184	170,184
Support Investment In Economic Diversification	12,066,120	1,398,821	896,833	12,568,108	7,140,719
Community Development Programs	5	2	0	7	4
Community Housing	436,854	104,256	133,189	407,921	421,137
Title III PILT	136,781	236,791	1,684	371,888	990,271
Homeless Services	623,504	478,601	539,909	562,196	655,484
Hud Housing Program	39,841	43,756	45,027	38,570	40,178
<b>Total Special Revenue Funds</b>	<b>34,210,609</b>	<b>44,057,714</b>	<b>45,492,338</b>	<b>32,775,985</b>	<b>31,722,946</b>

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\*

1997 GO Bond Redemption	310,384	12,260	136	322,508	322,507
1998 GO Bond Redemption	0	0	0	0	0
1999 GO Bond Redemption	0	0	0	0	0
2001 GO Bond Redemption	120,690	9,747	6,413	124,024	124,024
2001B GO Bond Redemption	0	0	0	0	0
2008 GO Bond Redemption	0	399,873	43,428	356,445	356,446
CRID Guaranty	117,518	510	0	118,028	118,028
LID Guaranty	25,804	111	0	25,915	25,915
CID #2 Bond Redemption	0	0	0	0	0
CRID #3 Bond Redemption	8,524	21,785	21,196	9,113	9,114
CRID #4 Bond Redemption	3,653	272	0	3,925	3,924
CRID #5 Bond Redemption	6,062	6,720	9,773	3,009	3,009
RID #99 Bond Redemption	8,382	13,492	15,001	6,873	6,873
<b>Total Debt Service Funds</b>	<b>601,017</b>	<b>464,770</b>	<b>95,947</b>	<b>969,840</b>	<b>969,840</b>

# Other Funds

1st Half 2009

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
<i>Naches Rail Branch Line</i>	(11,603)	289,178	48,911	228,664	259,422
<i>Com Dev-Cowiche Sewer</i>	528	0	0	528	528
<i>Com Dev-Buena Improvements</i>	54,312	236	0	54,548	54,548
<i>Com Dev-Crewport Water</i>	0	0	0	0	1,230
<i>Com Dev-Parker Water</i>	(14,060)	2	1,520	(15,578)	120
<i>Com Dev-Outlook Feasibility Study</i>	120	0	0	120	0
<i>Fairground Capital Projects</i>	122,978	279,245	148,714	253,509	298,802
<i>General Capital Improvement</i>	1,218,735	0	11,636	1,207,099	1,207,100
<i>2002 Bond Capital Projects</i>	1,343	24	0	1,367	2,567
<i>Public Works Capital Projects</i>	388,650	1,500,114	1,445,614	443,150	382,190
<i>Ascend Royalties</i>	183,164	808	0	183,972	183,972
<i>RE Excise Cap Proj</i>	54,919	222,093	211,805	65,207	65,207
<b>Total Capital Project Funds</b>	<b>1,999,086</b>	<b>2,291,700</b>	<b>1,868,200</b>	<b>2,422,586</b>	<b>2,455,686</b>

<i>Solid Waste</i>	14,173,208	3,808,174	3,052,283	14,929,099	20,631,712
<i>Utility-Buena Water</i>	605,024	26,384	20,091	611,317	110,277
<i>Utility-Gibson Water System</i>	25,371	1,137	536	25,972	15,696
<i>Utility Review</i>	20,715	25,188	20,700	25,203	25,319
<i>Utility-Buena Sewer</i>	1,777,542	64,757	71,242	1,771,057	418,474
<i>Utility-Star Crest Water System</i>	21,093	920	441	21,572	12,934
<i>Utility-Terrace Hts Water</i>	5,995,694	333,601	294,914	6,034,381	777,688
<i>Utility-Gala Estates</i>	130,000	8,738	8,489	130,249	4,128
<i>Utility-Wysacre Water System</i>	17,878	1,579	459	18,998	6,898
<i>Utility-Meadowbrook Water System</i>	26,801	1,289	480	27,610	13,906
<i>Utility-Wendt Road Water System</i>	22,984	758	438	23,304	4,130
<i>Utility-Kodiak Water</i>	50,390	2,558	696	52,252	30,981
<i>Utility-Fairway Esrares Water</i>	116,759	5,000	2,254	119,505	30,989
<i>Utility-Mountain Shadows</i>	127,510	3,346	2,104	128,752	10,594
<i>Utility-Huntzinger Water</i>	60,241	2,031	860	61,412	17,999
<i>Utility-Heysman Water</i>	27,287	1,510	606	28,191	12,720
<i>Utility-Crewport Water</i>	821,275	13,988	12,775	822,488	9,172
<i>Utility-Ray Symmonds Water</i>	20,886	1,365	1,168	21,083	4,328
<i>Utility-Stein Water System</i>	54,196	2,517	698	56,015	19,038
<i>Utility-North Bon Air Water System</i>	32,289	1,361	491	33,159	5,288
<i>Utility-Nagler Water System</i>	33,913	1,323	338	34,898	12,313
<i>Utility-Buchanan Water System</i>	124,927	2,240	1,646	125,521	7,324
<i>Utility-Beckonridge Water</i>	43,344	1,690	449	44,585	9,699
<i>Utility-Speyers Water</i>	42,179	953	446	42,686	2,498
<i>Building &amp; Fire Safety</i>	1,607,672	822,751	1,181,389	1,249,034	1,330,863
<b>Total Enterprise Funds</b>	<b>25,979,178</b>	<b>5,135,158</b>	<b>4,675,993</b>	<b>26,438,343</b>	<b>23,524,968</b>

<i>Technology Services</i>	892,234	2,037,093	2,244,493	684,834	1,414,863
<i>Purchasing</i>	121,081	95,006	120,983	95,104	99,033
<i>Printing</i>	113,700	312,610	301,360	124,950	74,938
<i>Unemployment Comp</i>	2,027,692	75,014	83,923	2,018,783	2,020,224
<i>Employee Flexible Spending</i>	82,018	138,530	174,194	46,354	46,355
<i>Employee Benefit</i>	1,320,619	5,081,495	5,050,941	1,351,173	1,367,139
<i>Workmen's Comp</i>	2,350,141	823,792	709,488	2,464,445	2,539,805
<i>LEOFF Benefit</i>	419,973	255,137	267,316	407,794	411,229
<i>Liability Insurance</i>	673,188	865,289	329,451	1,209,026	1,251,382
<i>Facilities Maintenance</i>	4,699,930	2,066,643	3,558,909	3,207,664	3,245,703
<i>Equipment Replacement &amp; Repair</i>	26,129,763	4,078,222	2,724,505	27,483,480	10,336,337
<b>Total Internal Service Funds</b>	<b>38,830,339</b>	<b>15,828,831</b>	<b>15,565,563</b>	<b>39,093,607</b>	<b>22,807,008</b>

<b>Total All Funds (Less General Fund)</b>	<b>101,620,229</b>	<b>67,778,173</b>	<b>67,698,041</b>	<b>101,700,361</b>	<b>81,480,446</b>
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\*Timing differences from when revenue is reconized and expenditures are incurred.

\*\*Loans Payable