

Yakima County

General Fund

3rd Qtr 2009

	Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue						
Property Tax	\$ 20,651,200	\$ (200,000)	\$ 20,451,200	\$ 11,851,846	\$ 8,599,354	57.95%
Sales Tax	9,916,000	(639,000)	9,277,000	6,089,700	3,187,300	65.64%
Interest Earnings	1,308,000	(448,000)	860,000	607,710	252,290	70.66%
Other Taxes	2,110,000	147,559	2,257,559	1,433,801	823,758	63.51%
Licenses & Permits	287,800	(17,050)	270,750	79,329	191,421	29.30%
Grants/Contracts	5,931,717	303,482	6,235,199	3,733,574	2,501,625	59.88%
Intergovernmental	3,880,364	(127,151)	3,753,213	2,198,303	1,554,910	58.57%
Charges/Fees for Service	5,827,493	(121,219)	5,706,274	4,074,915	1,631,359	71.41%
Fines and Forfeits	1,909,100	190,455	2,099,555	1,460,598	638,957	69.57%
Other Miscellaneous	588,087	(185,383)	402,704	417,958	(15,254)	103.79%
Total Revenue	\$ 52,409,761	\$ (1,096,307)	\$ 51,313,454	\$ 31,947,734	\$ 19,365,720	62.26%
Expense						
Salaries/Benefits	\$ 29,518,635	\$ 52,000	\$ 29,570,635	\$ 21,436,393	\$ 8,134,242	72.49%
Supplies	680,578	7,185	687,763	636,405		92.53%
Other Services & Charges	8,370,047	30,983	8,401,030	6,465,442	1,935,588	76.96%
Debt Service	399,751	(163,171)	236,580	7,980	228,600	03.37%
Flex Costs	2,224,866	221,344	2,446,210	1,615,188	831,022	66.03%
DOC	11,001,502	-	11,001,502	8,251,125	2,750,377	75.00%
Intergovernmental Charges	373,502		373,502	286,834	86,668	76.80%
Other Financing Uses	625,000	-	625,000	412,501	212,499	66.00%
Capital:						
Contingency	233,656	-	233,656	16,697	216,959	07.15%
Equipment Replacement	123,865	-	123,865	54,676	69,189	44.14%
Capital Outlay	-	-	-	109,544	(109,544)	100.00%
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			
HR-Contingency Funds	-	7,450	7,450			
Sup Crt-Drug Crt Reserve	-	7,000	7,000			
Total Expense	\$ 53,551,402	\$ (16,884)	\$ 53,534,518	\$ 39,292,785	\$ 14,355,600	73.40%
Net Income/(Loss)	\$ (1,141,641)	\$ (1,079,423)	\$ (2,221,064)	\$ (7,345,051)		
Beginning Reserve Balance	\$ 7,323,535		\$ 7,323,535			
Ending Reserve Balance	\$ 6,181,894		\$ 5,102,471			
Required Minimum Reserve @ 11%	\$ 5,765,074		\$ 5,644,480			
Over/(Under) Funded	\$ 416,820		\$ (542,009)		-1.06%	
Unspent 1/2 of 1%			\$ 267,673			
Shortfall		\$ (274,336)			-0.53%	
Changed from 2nd Quarter Stmtns						

General Fund

Revenue

3rd Qtr 2009

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G 010 Property Assessment	4,850	27,483	32,333	-18,450	-57.06%		-
E 020 Auditor	1,762,036	(106,569)	1,655,467	1,305,693	78.87%		9,062
N 020 Elections	621,600	2,620	624,220	99,733	15.98%		-
030 Commissioners	35,671,750	(1,189,658)	34,482,092	21,263,968	61.67%		-
G 070 Human Resources	76,531	7,785	84,316	54,806	65.00%		-
O 080 Treasurer	3,379,995	(425,257)	2,954,738	2,077,362	70.31%		-
V 050 Non-Departmental	85,000	2,000	87,000	6,130	7.05%		-
810 Capital Outlay	0	-	0	0	-----		-
Total	41,601,762	(1,681,596)	39,920,166	24,789,242	62.10%	-	9,062
P 200 Coroner	30,000	2,000	32,000	16,070	50.22%		-
P 220 Sheriff	1,335,794	160,340	1,496,134	1,069,703	71.50%		216,135
B 270 Dept. of Corrections	0	-	0	0	-----		-
B 300 Dept of Security	36,000	-	36,000	29,131	80.92%		-
C Total	1,401,794	162,340	1,564,134	1,114,904	71.28%	-	216,135
J 400 Assigned Counsel	724,420	7,295	731,715	312,541	42.71%		4,295
J 410 Attorney	2,389,573	70,241	2,459,814	1,516,033	61.63%		68,591
S 420 Clerk	1,237,193	52,741	1,289,934	840,959	65.19%		941
T 430 Consol Juv Serv	1,726,796	(14,273)	1,712,523	931,564	54.40%		(14,273)
I 440 District Court	2,055,188	225,882	2,281,070	1,589,413	69.68%		-
C 450 Superior Court	533,196	239,926	773,122	446,732	57.78%		(6,249)
E 460 Youth Service Ctr	276,700	(33,627)	243,073	148,922	61.27%		6,398
E Total	8,943,066	548,185	9,491,251	5,786,164	60.96%	-	59,703
C 620 WSU Ext	6,005	(1,872)	4,133	1,751	42.37%		(1,867)
O 640 Planning	278,034	(130,864)	147,170	119,544	81.23%		(66,534)
M 660 GIS	179,100	7,500	186,600	136,129	72.95%		7,500
M Total	463,139	(125,236)	337,903	257,424	76.18%	-	(60,901)
Total General Fund	52,409,761	(1,096,307)	51,313,454	31,947,734	62.26%	-	223,999

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	20,651,000	(200,000)	20,451,000	11,851,846	57.95%
Sales Tax	9,916,000	(639,000)	9,277,000	6,089,700	65.64%
Investment Interest	1,308,000	(448,000)	860,000	607,710	70.66%
Other Taxes	2,110,200	147,559	2,257,759	1,433,801	63.51%
Licenses & Permits	287,800	(17,050)	270,750	79,329	29.30%
Grants	7,161,632	303,482	7,465,114	3,733,574	50.01%
Intergov'l Revenue	2,650,449	(127,151)	2,523,298	2,198,303	87.12%
Charges for Services	5,827,493	(121,219)	5,706,274	4,074,915	71.41%
Fines & Forfeits	1,909,100	190,455	2,099,555	1,460,598	69.57%
Other Misc Revenue	588,087	(185,383)	402,704	417,958	103.79%
Total Revenue	52,409,761	(1,096,307)	51,313,454	31,947,734	62.26%

Percent of Year Complete

75.00%

Yakima County, Washington

General Fund 2009/2010 Budget

General Revenues:

<u>Auditor</u>	2009 Budget	2009 Projection	Budget/ Projection
Recording Filing Fees	396,252	325,000	(71,252)
Vehicle Licensing Fees	1,228,893	1,213,000	(15,893)
Passports	52,000	43,000	(9,000)
Other Misc Revenue	74,891	55,405	(19,486)
	1,752,036	1,636,405	(115,631)

<u>Commissioners:</u>	2009 Budget	2009 Projection	Budget/ Projection
Property Tax	20,651,000	20,451,000	(200,000)
Sales Tax	9,916,000	9,277,000	(639,000)
Gambling Excise Tax	122,000	131,600	9,600
Franchise Fees	185,000	198,000	13,000
PUD Privilege Tax	290,000	298,932	8,932
County Assistance (6050)	800,000	365,000	(435,000)
Motor Vehicle Criminal Justice	1,134,000	1,151,000	17,000
Extraordinary Criminal Justice	-	15,000	15,000
Indirect Costs	1,672,670	1,672,670	-
Other Misc Revenue	826,080	846,890	20,810
	35,596,750	34,407,092	(1,189,658)

<u>Treasurer:</u>	2009 Budget	2009 Projection	Budget/ Projection
Property Tax Penalties	610,000	620,000	10,000
Property Tax Interest	1,080,000	1,221,500	141,500
Investment Earnings	1,308,000	860,000	(448,000)
Other Misc Revenue	366,195	237,438	(128,757)
	3,364,195	2,938,938	(425,257)

<u>Sheriff:</u>	2009 Budget	2009 Projection	Budget/ Projection
Law Enforcement Fees	108,000	108,000	-
Animal Control	68,450	38,400	(30,050)
Other Misc Revenue	136,462	110,717	(25,745)
	312,912	257,117	(55,795)

<u>District Court:</u>	2009 Budget	2009 Projection	Budget/ Projection
Civil Fees	180,000	202,000	22,000
Traffic Infraction Penalties	890,000	985,000	95,000
Traffic Infraction Trauma Car	240,000	250,000	10,000
DUI Penalties	160,000	165,000	5,000
Other Criminal Traffic Mi	185,000	270,455	85,455
Other Criminal Non-Traffic	80,000	75,000	(5,000)
Other Misc Revenue	220,188	131,160	(89,028)
	1,955,188	2,078,615	123,427

<u>Juvenile:</u>	2009 Budget	2009 Projection	Budget/ Projection
Juvenile Bed Rentals	150,600	138,828	(11,772)
Other Misc Revenue	51,100	22,847	(28,253)
	201,700	161,675	(40,025)

	2009 Budget	2009 Projection	Budget/ Projection
Planning:			
Subdivision Fees	89,000	50,055	(38,945)
Zoning Fees	38,000	30,771	(7,229)
Other Misc Revenue	53,500	35,344	(18,156)
	180,500	116,170	(64,330)
Assessor	4,850	4,850	-
Non-Departmental	85,000	87,000	2,000
Human Resources	6,000	3,100	(2,900)
Coroner	30,000	32,000	2,000
Department of Security	36,000	36,000	-
Assigned Counsel	142,000	145,000	3,000
Prosecuting Attorney	123,400	125,050	1,650
Clerk	694,793	746,593	51,800
Superior Court	121,200	315,375	194,175
WSU Extension	5	-	(5)
GIS	20,000	20,000	-
Total - General Revenues	45,248,129	43,735,200	(1,512,929)

-3.34%

	2009 Budget	2009 Projection	Budget/ Projection
Grants/Contracts:			
Assessor	-	27,483	27,483
Auditor	10,000	19,062	9,062
Commissioners	75,000	75,000	-
Human Resources	70,531	81,216	10,685
Treasurer	15,800	15,800	-
Sheriff	1,022,882	1,239,017	216,135
Assigned Counsel	582,420	586,715	4,295
Prosecuting Attorney	2,266,173	2,334,764	68,591
Clerk	542,400	543,341	941
CJS	1,726,796	1,712,523	(14,273)
District Court	100,000	202,455	102,455
Superior Court	411,996	457,747	45,751
Juvenile	75,000	81,398	6,398
WSU Extension	6,000	4,133	(1,867)
Planning	97,534	31,000	(66,534)
GIS	159,100	166,600	7,500
Total Grants/Contracts	7,161,632	7,578,254	416,622

5.82%

Total Revenues - All Sources	52,409,761	51,313,454	(1,096,307)
			-2.09%

General Fund Expenses

3rd Qtr 2009

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants
G	010 Property Assessment	2,039,076	(4,213)	2,034,863	1,537,444	75.56%		-
E	020 Auditor	1,298,510	(10,317)	1,288,193	917,458	71.22%		9,062
N	020 Elections	1,067,330	(6,783)	1,060,547	691,371	65.19%		-
G	030 Commissioners	813,046	(8,540)	804,506	602,061	74.84%		-
G	070 Human Resources	586,594	9,768	596,362	427,765	71.73%		-
O	080 Treasurer	1,207,889	7,232	1,215,121	861,576	70.90%		-
V	050 Non-Departmental	1,754,278	(153,921)	1,600,357	961,253	60.06%		-
	810 Capital Outlay	357,521	7,000	364,521	71,373	19.58%		-
	Total	9,124,244	(159,774)	8,964,470	6,070,301	67.72%	-	9,062
P	200 Coroner	298,486	4,377	302,863	191,066	63.09%		-
U	220 Sheriff	8,843,667	22,346	8,866,013	6,807,886	76.79%		216,135
B	270 Dept. of Corrections	11,001,502	-	11,001,502	8,251,125	75.00%		-
L	300 Dept of Security	345,024	6,039	351,063	276,372	78.72%		-
I	Total	20,488,679	32,762	20,521,441	15,526,449	75.66%	-	216,135
J	400 Assigned Counsel	3,125,645	(28,756)	3,096,889	2,269,005	73.27%		4,295
U	410 Attorney	5,909,315	(23,509)	5,885,806	4,267,375	72.50%		68,591
S	420 Clerk	1,929,966	(31,767)	1,898,199	1,455,427	76.67%		941
T	430 Consol Juv Serv	1,726,796	(14,273)	1,712,523	1,180,596	68.94%		(14,273)
I	440 District Court	2,332,247	(33,128)	2,299,119	1,721,426	74.87%		-
C	450 Superior Court	2,861,726	377,511	3,239,237	2,375,506	73.34%		(6,249)
E	460 Youth Service Ctr	3,796,023	(45,008)	3,751,015	2,730,589	72.80%		6,398
	Total	21,681,718	201,070	21,882,788	15,999,924	73.12%	-	59,703
C	620 Cooperative Ext	386,641	(5,346)	381,295	272,103	71.36%		(1,867)
O	640 Planning	1,509,923	(87,957)	1,421,966	1,122,628	78.95%		(66,534)
M	660 GIS	360,197	2,361	362,558	301,380	83.13%		7,500
M	Total	2,256,761	(90,942)	2,165,819	1,696,111	78.31%	-	(60,901)
Total General Fund		53,551,402	(16,884)	53,534,518	39,292,785	73.40%	-	223,999

Category	Budget	Adjustments*	Projected	Actual	% of Proj.
Salaries/Benefits	29,902,212	(353,474)	29,548,738	21,675,681	73.36%
Supplies	1,707,648	(147,099)	1,560,549	1,041,377	66.73%
Other Services	9,541,787	637,610	10,179,397	7,507,743	73.75%
Intergov. Charges	373,502	9,250	382,752	286,834	74.94%
Capital Outlay	-	-	-	109,544	-----
Debt Service	399,751	(163,171)	236,580	7,980	3.37%
Other Financing Uses	11,626,502	-	11,626,502	8,663,626	74.52%
Total Expenditure	53,551,402	(16,884)	53,534,518	39,292,785	73.40%

* Grant Adjustments are estimated under Other Services

Percent of Year Complete

75.00%

General Fund - Expenditures Detail

3rd Qtr 2009

Department	1st Quarter	2nd Quarter	3rd Quarter	Total	2009 Project	% of Project	Comments
Line item							
Dept of Property Assessment							
Salaries/Benefits	391,569	398,053	386,697	1,176,319	1,573,291	74.77%	
Supplies	3,273	3,414	3,335	10,022	19,100	52.47%	
Other Services - Charges	97,940	130,757	122,406	351,103	442,472	79.35%	
	492,782	532,224	512,438	1,537,444	2,034,863	75.56%	
Auditor							
Salaries/Benefits	230,105	233,480	233,074	696,659	988,909	70.45%	
Supplies	10,078	5,594	771	16,443	20,604	79.80%	
Other Services - Charges	61,964	76,502	65,890	204,356	278,680	73.33%	
	302,147	315,576	299,735	917,458	1,288,193	71.22%	
Elections							
Salaries/Benefits	80,185	79,114	79,989	239,288	376,794	63.51%	Elections Cycle
Supplies	24,729	75,337	41,169	141,235	228,457	61.82%	
Other Services - Charges	85,536	118,400	106,912	310,848	455,296	68.27%	
	190,450	272,851	228,070	691,371	1,060,547	65.19%	
Commissioners							
Salaries/Benefits	118,214	118,561	114,980	351,755	485,948	72.39%	
Supplies	6,123	1,402	1,711	9,236	11,970	77.16%	
Other Services - Charges	85,537	81,198	74,335	241,070	306,588	78.63%	
	209,874	201,161	191,026	602,061	804,506	74.84%	
Human Resources							
Salaries/Benefits	109,389	114,187	115,043	338,619	467,826	72.38%	
Supplies	8,897	2,390	3,025	14,312	19,766	72.41%	
Other Services - Charges	24,273	25,368	25,193	74,834	108,770	68.80%	
	142,559	141,945	143,261	427,765	596,362	71.73%	
Treasurer							
Salaries/Benefits	215,618	224,056	214,081	653,755	901,902	72.49%	
Supplies	19,441	5,881	759	26,081	43,800	59.55%	
Other Services - Charges	69,711	47,832	64,197	181,740	269,419	67.46%	Anticipated Banking Fees
	304,770	277,769	279,037	861,576	1,215,121	70.90%	
Non-Departmental (Line Item Budgeted)							
Transfers Out to DOC	2,750,375	2,750,375	2,750,375	8,251,125	11,001,502	75.00%	
Transfers Out to Other Funds	137,500	145,480	137,500	420,480	1,024,751	41.03%	Debt Payments
Salaries/Benefits	1,427	1,118	680	3,225	500	645.00%	Water Conservancy
Supplies	-	87	314	401	-	100.00%	Water Conservancy
Other Services - Charges	52,356	99,924	98,034	250,314	364,775	68.62%	SAO Audit
Intergovernmental Services	101,648	83,537	101,648	286,833	210,331	136.37%	Agency Payments
	3,043,306	3,080,521	3,088,551	9,212,378	12,601,859	73.10%	
Coroner							
Salaries/Benefits	40,227	33,095	25,464	98,786	176,045	56.11%	Unfilled Position(s)
Supplies	1,289	2,955	1,877	6,121	6,500	94.17%	
Other Services - Charges	19,428	27,656	39,075	86,159	120,318	71.61%	
	60,944	63,706	66,416	191,066	302,863	63.09%	
Sheriff							
Salaries/Benefits	1,654,303	1,647,231	1,673,835	4,975,369	6,593,771	75.46%	
Supplies	77,331	158,521	201,683	437,535	569,609	76.81%	
Other Services - Charges	399,983	465,922	419,532	1,285,437	1,702,633	75.50%	
Capital Outlay	0	59,555	49,990	109,545		100.00%	Purchases Budgeted in Supplies
	2,131,617	2,331,229	2,345,040	6,807,886	8,866,013	76.79%	
Department of Security							
Salaries/Benefits	84,147	87,479	86,497	258,123	322,490	80.04%	
Supplies	19	-	128	147	1,700	8.65%	
Other Services - Charges	6,150	5,976	5,976	18,102	26,873	67.36%	
	90,316	93,455	92,601	276,372	351,063	78.72%	

General Fund - Expenditures Detail

3rd Qtr 2009

Department	Line item	1st Quarter	2nd Quarter	3rd Quarter	Total	2009 Project	% of Project	Comments
Assigned Counsel								
Salaries/Benefits	454,651	460,298	429,319	1,344,268	1,844,610	72.88%		
Supplies	15,501	11,387	8,444	35,332	42,250	83.63%	Timing Issue	
Other Services - Charges	311,508	330,418	247,479	889,405	1,210,029	73.50%		
	781,660	802,103	685,242	2,269,005	3,096,889	73.27%		
Attorney								
Salaries/Benefits	1,202,844	1,195,440	1,217,862	3,616,146	4,847,316	74.60%		
Supplies	24,438	15,365	18,482	58,285	82,500	70.65%		
Other Services - Charges	197,870	201,393	193,681	592,944	955,990	62.02%	Flex Cost Underspent	
	1,425,152	1,412,198	1,430,025	4,267,375	5,885,806	72.50%		
Clerk								
Salaries/Benefits	387,983	389,556	391,701	1,169,240	1,528,505	76.50%		
Supplies	8,656	11,316	10,158	30,130	42,000	71.74%		
Other Services - Charges	86,623	87,646	81,788	256,057	327,694	78.14%		
	483,262	488,518	483,647	1,455,427	1,898,199	76.67%		
Consolidated Juvenile Services								
Salaries/Benefits	302,538	285,708	265,088	853,334	1,298,708	65.71%		
Supplies	3,873	4,934	923	9,730	21,470	45.32%		
Other Services - Charges	101,096	119,030	97,406	317,532	392,345	80.93%	Grant Funded Projects	
	407,507	409,672	363,417	1,180,596	1,712,523	68.94%		
District Court								
Salaries/Benefits	451,141	454,705	445,287	1,351,133	1,785,357	75.68%		
Supplies	11,437	11,951	10,969	34,357	43,475	79.03%		
Other Services - Charges	118,251	101,758	115,927	335,936	470,287	71.43%		
	580,829	568,414	572,183	1,721,426	2,299,119	74.87%		
Superior Court								
Salaries/Benefits	425,144	433,486	434,151	1,292,781	1,738,286	74.37%		
Supplies	12,243	12,945	15,597	40,785	74,908	54.45%		
Other Services - Charges	201,518	448,902	391,521	1,041,941	1,426,043	73.07%		
	638,904	895,333	841,269	2,375,506	3,239,237	73.34%		
Youth Service Center								
Salaries/Benefits	651,502	678,282	669,423	1,999,207	2,810,216	71.14%		
Supplies	24,139	26,950	22,021	73,110	85,218	85.79%		
Other Services - Charges	202,905	218,489	236,878	658,272	855,581	76.94%		
	878,546	923,721	928,322	2,730,589	3,751,015	72.80%		
Cooperative Extension								
Salaries/Benefits	43,546	43,547	42,577	129,670	173,910	74.56%		
Supplies	377	509	987	1,873	4,000	46.83%		
Other Services - Charges	41,927	34,304	64,329	140,560	203,385	69.11%	WSU MOA-Invoicing Delay	
	85,850	78,360	107,893	272,103	381,295	71.36%		
Planning								
Salaries/Benefits	296,359	262,997	331,417	890,773	1,209,767	73.63%		
Supplies	3,310	6,489	10,173	19,972	32,385	61.67%		
Other Services - Charges	60,032	76,444	75,408	211,884	179,814	117.84%	Hearings Examiner	
	359,700	345,930	416,998	1,122,628	1,421,966	78.95%		
Geographic Information Service								
Salaries/Benefits	92,640	77,019	67,580	237,239	282,503	83.98%	Center Expenses	
Supplies	460	4,329	2,005	6,794	7,600	89.39%		
Other Services - Charges	38,650	6,008	12,689	57,347	72,455	79.15%		
	131,750	87,356	82,274	301,380	362,558	83.13%		

General Fund - Expenditures Detail

3rd Qtr 2009

Department	1st Quarter	2nd Quarter	3rd Quarter	Total	2009 Project	% of Project	Comments
Line item							
Capital Outlay Special Project							
Supplies	-	-	-	-	7,000	0.00%	
Other Services - Charges	-	-	-	-	-	0.00%	
				7,000		0.00%	
Computer Equipment Replacement							
Supplies	16,803	35,133	2,740	54,676	123,865	44.14%	End of Year Highest Activity
	16,803	35,133	2,740	54,676	123,865	44.14%	
Contingency							
Small Tools	4,930	2,200	7,595	14,725	233,656	6.30%	Not a lot of use currently
Other Services - Charges	-	1,972	1,972	-	-	0.00%	
	4,930	2,200	9,567	16,697	233,656	7.15%	
Total General Fund	12,763,658	13,359,375	13,169,752	39,292,785	53,534,518	73.40%	

* Grant Adjustments are estimated under Other Services

Capital Outlay

General Fund Reserves - 3rd Qtr 2009

	2009						2009 Projected Ending
	2009 Beginning	Budget Uses	2009 Ending	Adjustments	2009 Ending	Other Projections	
<u>Restricted:</u>							
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	(7,000)	48,645
	146,526	-	146,526	-	146,526	(7,000)	139,526
<u>Designated:</u>							
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	(7,450)	390,974
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	(7,450)	1,046,487
<u>Available:</u>							
	6,027,776	(1,116,659)	4,911,117	(994,659)	3,916,458	-	3,916,458
Total Fund Balance	7,323,535	(1,141,641)	6,181,894	(1,064,973)	5,116,921	(14,450)	5,102,471
	14.27%		12.05%				09.94%
					Total Change in Fund Balance	(2,221,064)	
Reserve Policy							
					11.00%		5,644,480
Over/(Under) Funded							
							(542,009)
Unspent 1/2 of 1%							
							267,673
Shortfall							
							(274,336)
							-0.53%

** Meets Policy Requirements

Non Departmental Expenditure History

3rd Qtr 2009

Description		2006 Actual	2007 Actual	2008 Actual	2009 Projected	2009 Actual	Diff.
Intergovernmental	Conference of Governments	34,733	34,423	34,439	34,189	34,189	0
	Clean Air	14,025	14,143	24,046	23,384	17,538	5,846
	Emergency Management	47,335	59,110	60,913	62,329	46,747	15,582
	District Health	252,500	252,500	252,500	252,500	189,375	63,125
	YBWRA	1,667	5,000	5,000	5,000	5,000	0
	State Examiners	124,323	122,500	123,391	126,991	105,980	21,011
	RSVP	4,000	4,000	4,000	4,000	0	4,000
Interdepartmental	Parks & Recreation	100,000	50,000	50,000	50,000	37,500	12,500
	Grants Management	21,470	24,075	22,922	22,000	10,490	11,510
	Fixed Asset Tracking	22,629	0	0	0		0
	LEOFF I Medical Expenditures	600,000	600,000	500,000	500,000	375,000	125,000
	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	25,915	8,638
	Property Management (Noxious Weed)	1,017	1,017	1,017	1,100	(1,017)	2,117
Comm Dev	Water Conservancy Board	8,932	12,215	12,567	2,000	4,964	(2,964)
	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
Debt	Citizens For A Safe Community	0	0	20,000	20,000	13,333	6,667
	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
Membership	2002 G.O. Bond - Other	82,851	84,682	15,747	15,438	7,980	7,458
	Memberships-NACO	4,036	4,543	4,543	4,770	4,543	227
	Memberships-WACO	24,361	28,338	29,187	30,199	20,133	10,066
	Memberships-WSAC	33,288	35,436	36,468	37,712	31,430	6,282
	Member-Chamber of Com	2,100	200	2,334	2,300	2,404	(104)
General Operations	Morelia Sister City Assn	250	250	0	0	0	0
	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	5,096	(1,096)
	OASI Employment Security	428	0	0	500	482	18
	Airport- Insurance	0	0	0	15,000	5,790	9,210
	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)
One-Time Expenditures	Prof Serv-MV Sales Tax	600	1,200	0	1,200	0	1,200
	Misc Expenditures	8,110	(12,536)	9,670	28,800	3,455	25,345
	Hydropower Relicense	38,758	3,365	0	0	0	0
	Airport- Consultant	0	7,075	0	0	0	0
	CIT	0	0	150,000	75,000	0	75,000
	Prosser Hospital	0	0	22,500	0	0	0
	Airport- Storm Water	0	0	0	9,250	0	9,250
	Technology Services	0	0	10,000	0	0	0
		0	0	0	0	0	0
		0	0	0	0	0	0
Total		4,417,577	1,772,470	2,049,312	1,600,357	961,252	639,105

Flex Costs

3rd Qtr 2009

Department	Description	Budget	Projection	Actual	%
Elections	Elections Department	1,067,330	1,067,330	691,371	64.78%
	Total Elections	1,067,330	1,067,330	691,371	64.78%
Treasurer	Prof Service - Armored Car	10,000	10,000	6,738	67.38%
	Misc - Banking Services	20,000	45,000	19,647	43.66%
	Total Treasurer	30,000	55,000	26,385	47.97%
Coroner	Prof Service - Autopsies	70,944	70,000	45,538	65.05%
	Prof Service - Indigent Burials	6,000	13,000	12,460	95.85%
	Total Coroner	76,944	83,000	57,998	69.88%
Sheriff	Fuel	430,092	268,808	188,300	70.05%
	Total Sheriff	430,092	268,808	188,300	70.05%
Attorney	Labor Attorney	120,000	120,000	35,519	29.60%
	Total Attorney	120,000	120,000	35,519	29.60%
District Court	Supplies - Jury Costs	1,000	1,000	764	76.40%
	Misc - Jury Fees	35,000	35,000	31,646	90.42%
	Misc - Jury Meals	500	500	0	00.00%
	Misc - Witness Fees	8,000	8,000	913	11.41%
	Total District Court	44,500	44,500	33,323	74.88%
Superior Court	Supplies - Jury Costs	10,000	10,000	3,300	33.00%
	Prof Service - Court Ordered Cost Bills	100,000	120,540	156,822	130.10%
	Prof Service - DP Cost Bills	150,000	215,850	142,144	65.85%
	Misc - Jury Fees	180,000	445,182	268,945	60.41%
	Misc - Jury Meals	8,000	8,000	5,002	62.53%
	Misc - Witness Fees	8,000	8,000	6,079	75.99%
	Total Superior Court	456,000	807,572	582,292	72.10%
Total Flex Costs		2,224,866	2,446,210	1,615,188	66.03%
				221,344	

Other Funds

3rd Qtr 2009

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	7,372	1,240,060	1,103,509	143,923	183,295
Narcotics Investigation	606,388	248,183	556,063	298,508	307,435
Special Operations	217,982	560,624	413,874	364,732	363,855
District Court Dispute Resolution Center	43,902	75,780	66,265	53,417	53,417
Family Court	138,384	147,680	132,042	154,022	157,980
Department of Corrections	3,100,683	20,986,127	22,742,452	1,344,358	1,853,391
Corrections Medical Services	566,422	63,616	628,043	1,995	1,995
Noxious Weed	121,162	255,864	238,027	138,999	163,420
Horticulture	0	166,428	75,821	90,607	91,703
Criminal Justice Sales Tax	1,889,296	3,280,670	4,876,935	293,031	493,205
Parks & Recreation	22,276	71,598	76,700	17,174	22,850
County Road	2,740,398	13,217,584	14,833,227	1,124,755	2,465,259
Toppenish/Simcoe West Railroad	41,517	4,107	20,948	24,676	24,757
Naches Rail Branch	0	0	0	0	0
Flood Control	3,101,663	1,056,101	1,737,823	2,419,941	2,485,687
Storm Water Utility	0	460,116	366,937	93,179	12,140
Records Services	721,925	237,533	252,166	707,292	707,292
Motel/Hotel	313,159	335,666	231,750	417,075	417,075
WSU Extension	24,263	6,177	3,584	26,856	26,876
Financial Services	0	283,693	269,711	13,982	23,378
Emergency Medical Service	348,508	242,847	268,074	323,281	330,202
911	1,467,297	851,777	1,087,972	1,231,102	1,231,103
Veterans Relief	98,145	76,386	125,275	49,256	51,236
Community Services	3,143,677	4,075,234	3,374,954	3,843,957	3,578,008
Aging & Long Term Care	1,277,939	8,884,575	9,840,564	321,950	1,570,361
Assessment & Referrals (TASC)	530,060	2,251,481	2,469,840	311,701	329,837
Food Services	35,977	729,869	691,729	74,117	106,157
Treasurer's Revolving	117,829	210,742	280,156	48,415	54,103
Grants Management	9,441	476,574	468,425	17,590	32,178
Treasurer's Investment Pool	64,841	79,947	99,727	45,061	47,593
REET Electronic Tech	156,998	22,090	0	179,088	179,088
Support Investment In Economic Diversification	12,066,120	2,110,889	1,673,453	12,503,556	7,116,168
Community Development Programs	5	2	0	7	4
Community Housing	436,854	159,040	224,771	371,123	409,285
Title III PILT	136,781	240,991	2,765	375,007	910,668
Homeless Services	623,504	842,502	784,018	681,988	800,297
Hud Housing Program	39,841	73,949	77,742	36,048	40,340
Total Special Revenue Funds	34,210,609	64,026,502	70,095,342	28,141,769	26,641,638

1997 GO Bond Redemption	310,384	14,968	183	325,169	325,169
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	418,878	43,429	375,449	375,448
CRID Guaranty	117,518	1,004	0	118,522	118,522
LID Guaranty	25,804	218	0	26,022	26,022
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
Total Debt Service Funds	601,017	487,084	95,995	992,106	992,105

Other Funds

3rd Qtr 2009

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Naches Rail Branch Line	(11,603)	290,265	90,833	187,829	189,540
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Buena Improvements	54,312	467	0	54,779	54,779
Com Dev-Crewport Water	0	0	0	0	0
Com Dev-Parker Water	(14,060)	11	71,733	(85,782)	(68,974)
Com Dev-Outlook Feasibility Study	120	0	0	120	120
Fairground Capital Projects	122,978	279,354	202,457	199,875	271,127
General Capital Improvement	1,218,735	0	13,799	1,204,936	1,204,936
2002 Bond Capital Projects	1,343	24	0	1,367	2,567
Public Works Capital Projects	388,650	1,986,464	1,741,137	633,977	547,302
Ascend Royalties	183,164	1,591	0	184,755	184,756
RE Excise Cap Proj	54,919	390,182	226,805	218,296	218,296
Total Capital Project Funds	1,999,086	2,948,358	2,346,764	2,600,680	2,604,977

Solid Waste	14,173,208	6,054,519	4,602,296	15,625,431	21,222,770
Utility-Buena Water	605,024	46,263	35,774	615,513	114,814
Utility-Gibson Water System	25,371	1,733	864	26,240	15,988
Utility Review	20,715	37,823	36,106	22,432	22,461
Utility-Buena Sewer	1,777,542	106,985	106,003	1,778,524	419,899
Utility-Star Crest Water System	21,093	1,400	756	21,737	13,098
Utility-Terrace Hts Water	5,995,694	617,522	567,177	6,046,039	772,948
Utility-Gala Estates	130,000	13,344	13,807	129,537	3,456
Utility-Wysacre Water System	17,878	2,394	941	19,331	7,223
Utility-Meadowbrook Water System	26,801	1,958	838	27,921	14,251
Utility-Wendt Road Water System	22,984	1,141	744	23,381	4,207
Utility-Kodiak Water	50,390	3,909	1,260	53,039	31,731
Utility-Fairway Estates Water	116,759	7,906	3,429	121,236	32,073
Utility-Mountain Shadows	127,510	4,517	2,764	129,263	11,080
Utility-Huntzinger Water	60,241	3,085	1,529	61,797	18,348
Utility-Heysman Water	27,287	2,328	770	28,845	13,238
Utility-Crewport Water	821,275	45,010	16,585	849,700	35,555
Utility-Ray Symmonds Water	20,886	2,121	2,188	20,819	4,185
Utility-Stein Water System	54,196	3,821	1,526	56,491	19,465
Utility-North Bon Air Water System	32,289	2,051	691	33,649	5,759
Utility-Nagler Water System	33,913	2,010	520	35,403	12,834
Utility-Buchanan Water System	124,927	3,378	1,809	126,496	8,363
Utility-Beckonridge Water	43,344	2,531	669	45,206	10,334
Utility-Speyers Water	42,179	1,485	777	42,887	2,531
Utility-Bittner Water System	0	37,455	25	37,430	23
Utility-Norman Water System	0	55,103	25	55,078	110
Building & Fire Safety	1,607,672	1,193,692	1,749,290	1,052,074	1,109,736
Total Enterprise Funds	25,979,178	8,255,484	7,149,163	27,085,499	23,926,480

Technology Services	892,234	3,015,293	3,100,339	807,188	1,578,368
Purchasing	121,081	143,758	196,711	68,128	71,693
Printing	113,700	445,848	464,925	94,623	47,949
Unemployment Comp	2,027,692	122,717	124,593	2,025,816	2,027,257
Employee Flexible Spending	82,018	207,290	227,950	61,358	61,359
Employee Benefit	1,320,619	7,628,193	7,578,026	1,370,786	1,373,708
Workmen's Comp	2,350,141	1,258,778	925,094	2,683,825	2,687,163
LEOFF Benefit	419,973	382,689	432,736	369,926	370,304
Liability Insurance	673,188	1,297,573	1,084,325	886,436	925,726
Facilities Maintenance	4,699,930	3,098,858	4,559,587	3,239,201	3,248,057
Equipment Replacement & Repair	26,129,763	5,868,538	3,802,431	28,195,870	10,828,807
Total Internal Service Funds	38,830,339	23,469,535	22,496,717	39,803,157	23,220,391

Total All Funds (Less General Fund)	101,620,229	99,186,963	102,183,981	98,623,211	77,385,591
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*Timing differences from when revenue is recognized and expenditures are incurred.

**Loans Payable