

# 2010 Budget Adjustments Summary

2nd Quarter 2010

Description	Debit	Credit	Source
<b>General Fund</b>			
Criminal Justice Treatment Act Superior Court      Salary/Benefits	30,823	(30,823)	WA State TASC Funds
	30,823	(30,823)	
High Intensity Drug Trafficking Area Grant Superior Court      Program Costs	(20,000)	20,000	HIDTA Grant
	(20,000)	20,000	
AOC Equipment Reimbursement Superior Court      Small Tools District Court      Small Tools	10,641	(12,584)	AOC Equipment Reimbursement
	1,943		
	12,584	(12,584)	
Indigent Defense Grant Assigned Counsel      Program Costs	1,633	(1,633)	WA State Office of Public Defense (OPD) Grant
	1,633	(1,633)	
Sheriff Equipment Purchases from Misc. Grants Sheriff      Small Tools/Capital	182,611	(120,501)	State Homeland Security Program Grant Byrne Grant (ILA w/City of Yakima)
		(32,148)	
	182,611	(182,611)	
Involuntary Treatment Act (ITS) Legal Costs Attorney      Program Costs Assigned Counsel      Program Costs Clerk      Program Costs Superior Court      Program Costs Non-Departmental      Program Costs	47,030	(185,381)	GCBH RSN ITA Agreement
	13,469		
	46,690		
	65,080		
	13,112		
	185,381	(185,381)	
Flex Cost Adjustment-Expert Witnesses Assigned Counsel      Prof Services Superior Court      Prof Services	515,000	(235,000)	State Reimbursement for Sexually Violent Predators
	(280,000)		
	235,000	(235,000)	
Drug Court Superior Court      Prof Serv	40,000	(40,000)	Restricted Fund Balance
	40,000	(40,000)	
Expert Witness Transfer to Assinged Counsel Assigned Counsel      Prof Serv	25,000	(25,000)	Fund Balance
	25,000	(25,000)	
Courthouse Security Funding DOS      Salary/Benefits	27,500	(27,500)	Fund Balance
	27,500	(27,500)	
Auditor/Elections Budget Revision Auditor      Salary/Benefits Elections      Salary/Benefits	6,360		
	(6,360)		
	-	-	
<b>Total General Fund Extension</b>	720,532	(720,532)	
Revised Revenues	628,032		
Designated Fund Balance	-		
Restricted Fund Balance	40,000		
Available Fund Balance	52,500		\$ 51,651,051

# Yakima County

## General Fund

### 2nd Quarter 2010

	2009 Actuals	Revised 2010 Budget*	Adjustments	Projected	Actual	Difference	% of Proj
<b>Revenue</b>							
Property Tax	\$ 20,397,220	\$ 21,035,000	\$ (67,000)	\$ 20,968,000	\$ 11,566,116	\$ 9,401,884	55.16%
Sales Tax	9,095,273	9,165,000	(200,000)	8,965,000	3,561,822	5,403,178	39.73%
Investment Interest	798,328	580,000	(170,000)	410,000	161,865	248,135	39.48%
Other Taxes	2,112,934	2,170,200	(64,080)	2,106,120	1,090,916	1,015,204	51.80%
Licenses & Permits	289,665	295,200	10,400	305,600	51,848	253,752	16.97%
Grants	6,193,180	6,445,328	106,332	6,551,660	2,421,949	4,129,711	36.97%
Intergovernmental	3,347,927	3,046,926	220,325	3,267,251	1,406,959	1,860,292	43.06%
Charges/Fees for Service	6,125,060	5,859,220	(154,495)	5,704,725	2,534,220	3,170,505	44.42%
Fines and Forfeits	1,941,820	2,057,950	(33,257)	2,024,693	959,880	1,064,813	47.41%
Other Miscellaneous	472,540	610,921	(17,868)	593,053	263,528	329,525	44.44%
<b>Total Revenue</b>	<b>\$ 50,773,947</b>	<b>\$ 51,265,745</b>	<b>\$ (369,643)</b>	<b>\$ 50,896,102</b>	<b>\$ 24,019,103</b>	<b>\$ 26,876,999</b>	<b>47.19%</b>
<b>Expense</b>							
Salaries/Benefits	\$ 28,383,547	\$ 27,327,054	\$ 233,704	\$ 27,560,758	\$ 13,669,441	\$ 13,891,317	49.60%
Supplies	776,222	578,957	188,195	767,152	378,621		49.35%
Other Services & Charges	8,888,900	8,693,880	298,633	8,992,513	4,151,439	4,841,074	46.17%
Debt Service	399,751	15,827	-	15,827	3,726	12,101	23.54%
Flex Costs	2,448,585	2,316,335	-	2,316,335	961,526	1,354,809	41.51%
DOC	11,001,500	11,143,945	-	11,143,945	5,623,295	5,520,650	50.46%
Intergovernmental Charges	373,432	236,518	-	236,518	117,638	118,880	49.74%
Other Financing Uses	550,002	500,000	-	500,000	316,100	183,900	63.22%
Capital:	89,454						
Contingency	65,960	-	-	-	26,950	(26,950)	100.00%
Equipment Replacement	141,105	118,003	-	118,003	20,937	97,066	17.74%
Other Adjustments:			(272,529)	(272,529)			
<b>Total Expense</b>	<b>\$ 53,118,458</b>	<b>\$ 50,930,519</b>	<b>\$ 448,003</b>	<b>\$ 51,378,522</b>	<b>\$ 25,269,673</b>	<b>\$ 25,992,847</b>	<b>49.18%</b>
<b>Net Income/(Loss)</b>	<b>\$ (2,344,511)</b>	<b>\$ 335,226</b>	<b>\$ (817,646)</b>	<b>\$ (482,420)</b>	<b>\$ (1,250,570)</b>		
<b>Beginning Reserve Balance</b>	<b>\$ 7,582,093</b>	<b>\$ 5,237,582</b>		<b>\$ 5,237,582</b>			
<b>Ending Reserve Balance</b>	<b>\$ 5,237,582</b>	<b>\$ 5,572,808</b>		<b>\$ 4,755,162</b>			
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,639,232		\$ 5,598,571			
<b>Over/(Under) Funded</b>	<b>(347,552)</b>	<b>(66,424)</b>		<b>(843,409)</b>			
* Revised 2010 Budget reduced expenses by \$1,034,098 and increased revenue by \$147,330							

# General Fund Revenue

## 2nd Quarter 2010

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grant Changes
G 010 Property Assessment	3,500	-	3,500	1,406	40.17%		-
E 020 Auditor	1,609,655	(44,065)	1,565,590	821,557	52.48%		500
N 020 Elections	442,720	1,750	444,470	-83,768	-18.85%		-
030 Commissioners	34,944,627	(339,939)	34,604,688	17,662,110	51.04%	(594,060)	(5,940)
G 070 Human Resources	69,600	(1,000)	68,600	32,664	47.62%		-
O 080 Treasurer	2,708,652	(235,772)	2,472,880	1,311,301	53.03%		-
V 050 Non-Departmental	87,000	-	87,000	100	0.11%		-
810 Capital Outlay	0	-	0	0	-----		-
<b>Total</b>	<b>39,865,754</b>	<b>(619,026)</b>	<b>39,246,728</b>	<b>19,745,370</b>	<b>50.31%</b>	<b>(594,060)</b>	<b>(5,440)</b>

P 200 Coroner	32,000	15,778	47,778	0	0.00%		-
U 220 Sheriff	1,513,835	46,499	1,560,334	680,754	43.63%	132,390	30,199
L 270 Dept. of Corrections	0	-	0	0	-----		-
I 300 Dept of Security	45,000	-	45,000	28,953	64.34%	9,000	-
C <b>Total</b>	<b>1,590,835</b>	<b>62,277</b>	<b>1,653,112</b>	<b>709,707</b>	<b>42.93%</b>	<b>141,390</b>	<b>30,199</b>

J 400 Assigned Counsel	682,967	227,750	910,717	170,366	18.71%		228,750
U 410 Attorney	2,756,502	-	2,756,502	1,191,506	43.23%		(18,500)
S 420 Clerk	1,313,007	(130,002)	1,183,005	386,329	32.66%		(95,975)
T 430 Consol Juv Serv	1,690,233	147,923	1,838,156	386,463	21.02%		147,923
I 440 District Court	2,250,047	(18,956)	2,231,091	1,035,307	46.40%		1,944
C 450 Superior Court	664,200	3,378	667,578	202,804	30.38%		(18,343)
E 460 Youth Service Ctr	256,500	(54,290)	202,210	74,494	36.84%		(16,464)
<b>Total</b>	<b>9,613,456</b>	<b>175,803</b>	<b>9,789,259</b>	<b>3,447,269</b>	<b>35.21%</b>	<b>-</b>	<b>229,335</b>

C 620 WSU Ext	18,000	13,435	31,435	11,458	36.45%		13,435
O 640 Planning	177,700	(2,132)	175,568	105,299	59.98%		5,000
M <b>Total</b>	<b>195,700</b>	<b>11,303</b>	<b>207,003</b>	<b>116,757</b>	<b>56.40%</b>	<b>-</b>	<b>18,435</b>

<b>Total General Fund</b>	<b>51,265,745</b>	<b>(369,643)</b>	<b>50,896,102</b>	<b>24,019,103</b>	<b>47.19%</b>	<b>(452,670)</b>	<b>272,529</b>
	51,265,745						

Category	Budget	Adjustments	Projected	Actual	% of Proj.
Property Tax	21,035,000	(67,000)	20,968,000	11,566,116	55.16%
Sales Tax	9,165,000	(200,000)	8,965,000	3,561,822	39.73%
Investment Interest	580,000	(170,000)	410,000	161,865	39.48%
Other Taxes	2,170,200	(64,080)	2,106,120	1,090,916	51.80%
Licenses & Permits	295,200	10,400	305,600	51,848	16.97%
Grants	6,380,238	106,332	6,486,570	2,421,949	37.34%
Intergov'l Revenue	3,055,926	220,325	3,276,251	1,406,959	42.94%
Charges for Services	5,859,220	(154,495)	5,704,725	2,534,220	44.42%
Fines & Forfeits	2,057,950	(33,257)	2,024,693	959,880	47.41%
Other Misc Revenue	667,011	(17,868)	649,143	263,528	40.60%
<b>Total Revenue</b>	<b>51,265,745</b>	<b>(369,643)</b>	<b>50,896,102</b>	<b>24,019,103</b>	<b>47.18%</b>

Percent of Year Complete **50.00%**

# Yakima County, Washington

## General Fund 2010/2011 Budget

### General Revenues:

<u>Auditor</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	Budget/ Projection	2011 Budget	2010 Projection 2011 Budget	'10 Proj -'11 Bud Change %
Recording Filing Fees	348,069	339,628	300,000	275,000	(25,000)	250,000	(25,000)	-9.09%
Vehicle Licensing Fees	1,232,184	1,234,548	1,200,000	1,192,000	(8,000)	1,192,000	-	0.00%
Passports	48,060	45,881	40,000	30,000	(10,000)	30,000	-	0.00%
Other Misc Revenue	68,681	65,661	57,655	56,090	(1,565)	54,760	(1,330)	-2.37%
	1,696,994	1,685,718	1,597,655	1,553,090	(44,565)	1,526,760	(26,330)	-1.70%
<u>Elections</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	Budget/ Projection	2011 Budget	2010 Projection 2011 Budget	'10 Proj -'11 Bud Change %
Elections Services	281,853	787,153	302,000	302,000	-	787,153	485,153	160.65%
Elections Services Registrations	125,452	91,511	120,000	120,000	-	91,511	(28,489)	-23.74%
Other Misc Revenue	23,473	4,881	20,720	22,470	1,750	1,286	(21,184)	-94.28%
	430,778	883,546	442,720	444,470	1,750	879,950	435,480	97.98%
<u>Commissioners:</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	Budget/ Projection	2011 Budget	2010 Projection 2011 Budget	'10 Proj -'11 Bud Change %
Property Tax	19,894,471	20,397,220	21,035,000	20,968,000	(67,000)	21,375,000	407,000	1.94%
Sales Tax	9,711,296	9,095,273	9,165,000	8,965,000	(200,000)	9,006,000	41,000	0.46%
Gambling Excise Tax	130,047	116,525	132,000	124,000	(8,000)	124,000	-	0.00%
Franchise Fees	196,019	195,946	198,000	198,000	-	198,000	-	0.00%
PUD Privilege Tax	306,505	298,932	295,000	242,243	(52,757)	260,000	17,757	7.33%
County Assistance (6050)	773,551	158,377	-	-	-	-	-	0.00%
Motor Vehicle Criminal Justice	1,118,619	1,160,624	1,165,000	1,195,000	30,000	1,230,000	35,000	2.93%
Extraordinary Criminal Justice	141,000	15,000	-	-	-	-	-	0.00%
Indirect Costs	1,754,071	1,672,670	2,004,239	1,994,246	(9,993)	1,973,201	(21,045)	-1.06%
Other Misc Revenue	867,922	866,620	946,748	920,499	(26,249)	841,100	(79,399)	-8.63%
	34,893,501	33,977,189	34,940,987	34,606,988	(333,999)	35,007,301	400,313	1.16%
<u>Treasurer:</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	Budget/ Projection	2011 Budget	2010 Projection 2011 Budget	'10 Proj -'11 Bud Change %
Property Tax Penalties	590,717	636,294	624,000	633,000	9,000	645,000	12,000	1.90%
Property Tax Interest	1,120,591	1,189,909	1,250,000	1,178,000	(72,000)	1,190,000	12,000	1.02%
Investment Earnings	1,718,942	836,117	580,000	410,000	(170,000)	400,000	(10,000)	-2.44%
Other Misc Revenue	286,800	88,645	238,852	236,080	(2,772)	237,752	1,672	0.71%
	3,717,050	2,750,964	2,692,852	2,457,080	(235,772)	2,472,752	15,672	0.64%

<b>Sheriff:</b>	<b>2008 Actuals</b>	<b>2009 Actuals</b>	<b>2010 Budget</b>	<b>2010 Projection</b>	<b>Budget/ Projection</b>	<b>2011 Budget</b>	<b>2010 Projection 2011 Budget</b>	<b>'10 Proj -'11 Bud Change %</b>
Law Enforcement Fees	98,062	154,442	108,000	108,000	-	108,000	-	0.00%
Animal Control	52,633	54,183	48,400	60,100	11,700	58,600	(1,500)	-2.50%
Other Misc Revenue	245,459	83,321	108,417	113,017	4,600	98,300	(14,717)	-13.02%
	396,154	291,946	264,817	281,117	16,300	264,900	(16,217)	-5.77%
<b>District Court:</b>	<b>2008 Actuals</b>	<b>2009 Actuals</b>	<b>2010 Budget</b>	<b>2010 Projection</b>	<b>Budget/ Projection</b>	<b>2011 Budget</b>	<b>2010 Projection 2011 Budget</b>	<b>'10 Proj -'11 Bud Change %</b>
Civil Fees	189,116	191,513	205,900	200,000	(5,900)	200,000	-	0.00%
Traffic Infraction Penalties	843,104	899,383	954,000	950,000	(4,000)	950,000	-	0.00%
Traffic Infraction Trauma Car	234,134	254,054	269,000	260,000	(9,000)	260,000	-	0.00%
DUI Penalties	159,790	161,890	170,000	170,000	-	170,000	-	0.00%
Other Criminal Traffic Mi	201,849	212,699	226,000	225,000	(1,000)	225,000	-	0.00%
Other Criminal Non-Traffic	86,256	66,234	70,500	70,000	(500)	70,000	-	0.00%
Other Misc Revenue	226,487	244,217	254,447	253,947	(500)	250,797	(3,150)	-1.24%
	1,940,736	2,029,989	2,149,847	2,128,947	(20,900)	2,125,797	(3,150)	-0.15%
<b>Juvenile:</b>	<b>2008 Actuals</b>	<b>2009 Actuals</b>	<b>2010 Budget</b>	<b>2010 Projection</b>	<b>Budget/ Projection</b>	<b>2011 Budget</b>	<b>2010 Projection 2011 Budget</b>	<b>'10 Proj -'11 Bud Change %</b>
Juvenile Bed Rentals	145,999	105,014	145,000	115,000	(30,000)	130,000	15,000	13.04%
Other Misc Revenue	26,729	20,881	30,500	22,674	(7,826)	25,500	2,826	12.46%
	172,728	125,895	175,500	137,674	(37,826)	155,500	17,826	12.95%
<b>Planning:</b>	<b>2008 Actuals</b>	<b>2009 Actuals</b>	<b>2010 Budget</b>	<b>2010 Projection</b>	<b>Budget/ Projection</b>	<b>2011 Budget</b>	<b>2010 Projection 2011 Budget</b>	<b>'10 Proj -'11 Bud Change %</b>
Subdivision Fees	69,005	56,443	58,362	45,000	(13,362)	56,000	11,000	24.44%
Zoning Fees	45,095	38,239	38,707	40,000	1,293	38,000	(2,000)	-5.00%
Other Misc Revenue	60,329	15,532	14,313	19,250	4,937	15,750	(3,500)	-18.18%
	174,429	110,214	111,382	104,250	(7,132)	109,750	5,500	5.28%
<b>Assessor</b>	3,604	2,326	3,500	3,500	-	2,500	(1,000)	-28.57%
<b>Non-Departmental</b>	89,385	94,829	87,000	87,000	-	88,700	1,700	1.95%
<b>Human Resources</b>	4,752	3,199	3,100	2,100	(1,000)	2,100	-	0.00%
<b>Coroner</b>	34,575	46,489	32,000	47,778	15,778	48,400	622	1.30%
<b>Department of Security</b>	31,915	35,804	36,000	36,000	-	36,000	-	0.00%
<b>Assigned Counsel</b>	135,591	135,250	145,000	144,000	(1,000)	144,000	-	0.00%
<b>Prosecuting Attorney</b>	131,197	127,172	129,337	147,837	18,500	147,837	-	0.00%
<b>Clerk</b>	793,107	763,026	793,820	759,793	(34,027)	751,250	(8,543)	-1.12%
<b>Superior Court</b>	222,636	211,105	211,200	232,921	21,721	147,280	(85,641)	-36.77%
<b>WSU Extension</b>	3,151	-	-	-	-	-	-	0.00%
<b>GIS</b>	14,727	21,959	-	-	-	-	-	0.00%
<b>Total - General Revenues</b>	<b>44,887,010</b>	<b>43,296,617</b>	<b>43,816,717</b>	<b>43,174,545</b>	<b>(642,172)</b>	<b>43,910,777</b>	<b>736,232</b>	<b>1.71%</b>
		(1,590,393)	520,100	(122,072)	-1.47%	736,232	736,232	
	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>Budget/</b>	<b>2011</b>	<b>2010 Projection</b>	<b>'10 Proj -'11 Bud</b>

## Grants/Contracts:

	Actuals	Actuals	Budget	Projection	Projection	Budget	2011 Budget	Change %
Assessor	-	27,483	-	-	-	-	-	0.00%
Auditor	9,115	13,287	12,000	12,500	500	12,500	-	0.00%
Commissioners	-	-	5,940	-	(5,940)	-	-	#DIV/0!
Non-Departmental	-	-	-	-	-	-	-	0.00%
Human Resources	-	81,216	66,500	66,500	-	66,500	-	0.00%
Treasurer	15,800	15,800	15,800	15,800	-	15,800	-	0.00%
Sheriff	1,056,222	1,347,363	1,246,718	1,276,917	30,199	984,724	(292,193)	-22.88%
Department of Security	-	23,424	9,000	9,000	-	-	(9,000)	-100.00%
Assigned Counsel	640,936	583,519	537,967	766,717	228,750	721,624	(45,093)	-5.88%
Prosecuting Attorney	2,164,959	2,400,690	2,627,165	2,608,665	(18,500)	2,610,457	1,792	0.07%
Clerk	433,243	475,833	519,187	423,212	(95,975)	430,565	7,353	1.74%
CJS	1,904,568	1,605,835	1,690,233	1,838,156	147,923	2,129,823	291,667	15.87%
District Court	102,516	99,103	100,200	102,144	1,944	101,700	(444)	-0.43%
Superior Court	413,210	482,952	453,000	434,657	(18,343)	403,834	(30,823)	-7.09%
Juvenile	68,829	69,568	81,000	64,536	(16,464)	75,000	10,464	16.21%
WSU Extension	-	2,779	18,000	31,435	13,435	27,435	(4,000)	-12.72%
Horticulture	38,390	-	-	-	-	-	-	0.00%
Planning	34,509	77,299	66,318	71,318	5,000	37,000	(34,318)	-48.12%
GIS	218,757	174,429	-	-	-	-	-	0.00%
<b>Total Grants/Contracts</b>	<b>7,101,054</b>	<b>7,480,580</b>	<b>7,449,028</b>	<b>7,721,557</b>	<b>272,529</b>	<b>7,616,962</b>	<b>(104,595)</b>	<b>-1.35%</b>
		379,526	(31,552)	240,977	3.64%	(104,595)	(104,595)	
<b>Total Revenues - All Sources</b>	<b>51,988,064</b>	<b>50,777,197</b>	<b>51,265,745</b>	<b>50,896,102</b>	<b>(369,643)</b>	<b>51,527,739</b>	<b>631,637</b>	<b>1.24%</b>
		(1,210,867)	488,548	118,905	-0.72%	631,637	631,637	

Budgeted Begin Fund Balance 5,237,582  
56,503,327

# General Fund Expenses

2nd Quarter 2010

Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Budget Changes Adopted	Grants Changes
G 010 Property Assessment	1,913,598	-	1,913,598	927,455	48.47%	(49,387)	-
E 020 Auditor	1,168,497	6,360	1,174,857	583,946	49.70%	(24,065)	500
N 020 Elections	1,170,257	(6,360)	1,163,897	424,233	36.45%	(30,028)	-
030 Commissioners	781,598	-	781,598	376,166	48.13%	(14,043)	(5,940)
G 070 Human Resources	548,955	-	548,955	268,155	48.85%	(14,166)	-
O 080 Treasurer	1,142,129	-	1,142,129	552,108	48.34%	(27,341)	-
V 050 Non-Departmental	1,119,356	13,112	1,132,468	504,797	44.57%	(10,697)	-
810 Capital Outlay	118,003	-	118,003	29,977	25.40%		-
<b>Total</b>	<b>7,962,393</b>	<b>13,112</b>	<b>7,975,505</b>	<b>3,666,837</b>	<b>45.98%</b>	<b>(169,727)</b>	<b>(5,440)</b>

P 200 Coroner	301,643	-	301,643	136,548	45.27%		-
U 220 Sheriff	8,768,682	182,611	8,951,293	4,458,122	49.80%	(89,464)	30,199
L 270 Dept. of Corrections	11,143,945	-	11,143,945	5,623,295	50.46%	(285,942)	-
I 300 Dept of Security	381,648	27,500	409,148	214,188	52.35%	(587)	-
<b>Total</b>	<b>20,595,918</b>	<b>210,111</b>	<b>20,806,029</b>	<b>10,432,153</b>	<b>50.14%</b>	<b>(375,993)</b>	<b>30,199</b>

J 400 Assigned Counsel	2,830,088	555,102	3,385,190	1,565,275	46.24%	(72,838)	228,750
U 410 Attorney	5,980,890	47,030	6,027,920	2,958,773	49.08%	(71,805)	(18,500)
S 420 Clerk	1,847,549	46,690	1,894,239	914,905	48.30%	(47,697)	(95,975)
T 430 Consol Juv Serv	1,692,670	-	1,692,670	804,004	47.50%		147,923
I 440 District Court	2,229,311	1,943	2,231,254	1,071,020	48.00%	(57,367)	1,944
C 450 Superior Court	2,700,054	(153,456)	2,546,598	1,304,193	51.21%	(69,556)	(18,343)
E 460 Youth Service Ctr	3,363,657	-	3,363,657	1,638,009	48.70%	(130,161)	(16,464)
<b>Total</b>	<b>20,644,219</b>	<b>497,309</b>	<b>21,141,528</b>	<b>10,256,179</b>	<b>48.51%</b>	<b>(449,424)</b>	<b>229,335</b>

C 620 WSU Ext	242,166	-	242,166	112,789	46.58%	(659)	13,435
O 640 Planning	1,485,823	-	1,485,823	801,715	53.96%	(38,295)	5,000
<b>Total</b>	<b>1,727,989</b>	<b>-</b>	<b>1,727,989</b>	<b>914,504</b>	<b>52.92%</b>	<b>(38,954)</b>	<b>18,435</b>

<b>Total General Fund</b>	<b>50,930,519</b>	<b>720,532</b>	<b>51,651,051</b>	<b>25,269,673</b>	<b>48.92%</b>	<b>(1,034,098)</b>	<b>272,529</b>
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Category	Budget	Adjustments	Projected	Actual	% of Proj.
Salaries/Benefits	27,684,666	233,704	27,918,370	13,814,701	49.48%
Supplies	1,404,484	188,195	1,592,679	517,657	32.50%
Other Services	9,945,079	298,633	10,243,712	4,828,669	47.14%
Intergov. Charges	236,518	-	236,518	117,638	49.74%
Capital Outlay	-	-	-	47,887	-----
Debt Service	15,827	-	15,827	3,726	23.54%
Other Financing Uses	11,643,945	-	11,643,945	5,939,395	51.01%
Other Adjustment	-	-	-	-	0.00%
<b>Total Expenditure</b>	<b>50,930,519</b>	<b>720,532</b>	<b>51,651,051</b>	<b>25,269,673</b>	<b>48.92%</b>

Percent of Year Complete

50.00%

# General Fund Reserves

	2010 Beginning	2010 Budget Uses	2010 Ending	2010 Budget Revisions	2010 Ending	Other Projections	2010 Projected Ending
<b>Restricted:</b>							
Reserve for Petty Cash	46,805		46,805		46,805		46,805
Dist Crt Trial Court 5454 (Judges Portion)	14,533	(14,533)	-		-		-
Drug Court Fees	70,729		70,729		70,729	(40,000)	30,729
	132,067	(14,533)	117,534	-	117,534	(40,000)	77,534
<b>Designated:</b>							
Equipment Replacement	362,416		362,416		362,416		362,416
Contingency	535,249	(260,327)	274,922	(111,016)	163,906		163,906
Prior Year Unspent Appropriations	-		-		-		-
	897,665	(260,327)	637,338	(111,016)	526,322	-	526,322
<b>Available:</b>	4,207,850	28,658	4,236,508	692,444	4,928,952	(694,672)	4,234,280
<b>Total Fund Balance</b>	5,237,582	(246,202)	4,991,380	581,428	5,572,808	(734,672)	4,838,136
	10.22%		09.81%				09.51%
<b>Total Change in Fund Balance</b>						<b>(399,446)</b>	
<b>Reserve Policy</b>						<b>11.00%</b>	<b>5,598,571</b>
<b>Over/(Under)</b>							<b>(760,435)</b>



# Non Departmental Expenditure History

2nd Quarter 2010

Description	2008 Actual	2009 Actual	2010 Projection	2010 Actual	Diff.	
<b>Intergovernmental</b>	Conference of Governments	34,439	34,189	34,761	17,380	17,381
	Clean Air	24,046	23,384	35,066	17,533	17,533
	Emergency Management	60,913	62,329	65,591	31,708	33,883
	District Health	252,500	252,500	100,000	50,000	50,000
	YBWRA	5,000	5,000	0	0	0
	State Examiners	123,391	121,923	127,082	5,662	121,420
	RSVP	4,000	4,000	4,000	0	4,000
<b>Interdepartmental</b>	Parks & Recreation	50,000	50,000	0	0	0
	Grants Management	22,922	11,800	22,500	7,811	14,689
	Indirect Cost Plan	0	0	4,000	5,629	(1,629)
	Purchasing	0	0	29,000	14,500	14,500
	GIS	0	0	41,512	20,756	20,756
	LEOFF I Medical Expenditures	500,000	500,000	500,000	250,000	250,000
	Law Library/Safeway Rent/Other Leases	40,273	34,553	35,141	17,570	17,571
	Property Management (Noxious Weed)	1,017	1,017	1,100	1,017	83
	Technology Services	10,000	0	0	0	0
	Water Conservancy Board	12,567	8,361	2,000	4,641	(2,641)
<b>Comm Dev</b>	Yakima Co Dev Assn	12,000	0	0	0	0
	For a Better Tomorrow	0	0	0	0	0
	Black Rock Reservoir	25,000	0	0	0	0
	Visitor & Convention Bureau	5,000	5,000	0	0	0
	Citizens For A Safe Community	20,000	20,000	0	0	0
<b>Debt</b>	DID #24	42,647	0		0	0
	1998 G.O. Bond	127,615	0	0	0	0
	2001 G.O. Bond	389,803	384,313	0	0	0
	2002 G.O. Bond - Other	15,747	15,438	15,827	3,727	12,100
<b>Membership</b>	Memberships-NACO	4,543	4,543	4,543	4,543	0
	Memberships-WACO	29,187	30,199	29,942	14,971	14,971
	Memberships-WSAC	36,468	37,716	37,387	28,701	8,686
	Member-Chamber of Com	2,334	2,404	2,476	0	2,476
<b>General Operations</b>	County Code Updates	2,048	3,348	3,500	4,228	(728)
	Minority Women (WAC 326-02-034(1))	4,256	5,096	4,500	0	4,500
	OASI Employment Security	0	482	500	0	500
	Legislative Advocate	0	0	3,000	3,000	0
	American Society of Composers	2,968	71	0	0	0
	WSAC/PILT	6,458	6,889	6,825	0	6,825
	Prof Serv-MV Sales Tax	0	2,720	0	0	0
<b>One-Time Expend</b>	Misc Expenditures	9,670	5,135	3,991	1,420	2,571
	2010 Census	0	0	5,000	0	5,000
	Airport	0	5,790	0	0	0
	CIT	150,000	0	0	0	0
	Prosser Hospital	22,500	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
		0	0	0	0	0
<b>Total</b>	<b>2,049,312</b>	<b>1,638,200</b>	<b>1,119,244</b>	<b>504,797</b>	<b>614,447</b>	

# Flex Costs

2nd Quarter 2010

Department	Description	Budget	Actual	%
<b><u>Elections</u></b>	Elections Department	1,163,897	424,233	36.45%
	<b>Total Elections</b>	<b>1,163,897</b>	<b>424,233</b>	<b>36.45%</b>
<b><u>Treasurer</u></b>	Prof Service - Armored Car	10,000	4,672	46.72%
	Misc - Banking Services	45,000	0	0.00%
	<b>Total Treasurer</b>	<b>55,000</b>	<b>4,672</b>	<b>8.49%</b>
<b><u>Coroner</u></b>	Prof Service - Autopsies	71,000	30,620	43.13%
	Prof Service - Indigent Burials	13,000	3,772	29.02%
	<b>Total Coroner</b>	<b>84,000</b>	<b>34,392</b>	<b>40.94%</b>
<b><u>Sheriff</u></b>	Fuel	349,450	137,493	39.35%
	<b>Total Sheriff</b>	<b>349,450</b>	<b>137,493</b>	<b>39.35%</b>
<b><u>Assigned Counsel</u></b>	Prof Service - Adult Felony	235,000	81,305	34.60%
	Prof Service - Juvenile Offenders	15,000	4,400	29.33%
	Prof Service - ITA Commitments	15,000	5,750	38.33%
	Prof Services - Sex Predator	10,000	72,174	721.74%
	Prof Services - Aggravated Murder 1	5,000	13,200	264.00%
	<b>Total Superior Court</b>	<b>280,000</b>	<b>176,829</b>	<b>63.15%</b>
<b><u>Attorney</u></b>	Labor Attorney	120,000	17,682	14.74%
	<b>Total Attorney</b>	<b>120,000</b>	<b>17,682</b>	<b>14.74%</b>
<b><u>District Court</u></b>	Supplies - Jury Costs	1,000	627	62.70%
	Operating Rentals - Jury Costs	200	80	40.00%
	Misc - Jury Fees	35,500	16,423	46.26%
	Misc - Jury Meals	500	0	0.00%
	Misc - Witness Fees	8,000	729	9.11%
	<b>Total District Court</b>	<b>45,200</b>	<b>17,859</b>	<b>39.51%</b>
<b><u>Superior Court</u></b>	Supplies - Jury Costs	10,000	916	9.16%
	Prof Service - Court Ordered Cost Bills	20,000	2,667	13.34%
	Operating Rentals - Jury Costs	1,000	83	8.30%
	Misc - Jury Fees	132,600	140,625	106.05%
	Misc - Jury Meals	10,000	3,269	32.69%
	Misc - Witness Fees	10,000	806	8.06%
	<b>Total Superior Court</b>	<b>183,600</b>	<b>148,366</b>	<b>80.81%</b>
<b>Total Flex Costs</b>		<b>2,281,147</b>	<b>961,526</b>	<b>42.15%</b>

# Other Funds

2nd Quarter 2010

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	149,609	770,446	779,475	140,580	181,749
Narcotics Investigation	310,031	38,927	33,937	315,021	319,436
Special Operations	405,376	315,408	213,096	507,688	505,989
District Court Dispute Resolution Center	38,867	43,225	41,365	40,727	40,728
Family Court	74,945	103,570	90,376	88,139	96,166
Department of Corrections	2,974,046	13,448,200	15,149,055	1,273,191	1,877,228
Corrections Medical Services	0	0	0	0	0
S Noxious Weed	111,412	154,018	243,394	22,036	225,736
P Horticulture	85,409	148,197	75,407	158,199	162,336
E Criminal Justice Sales Tax	766,963	2,118,438	2,882,322	3,079	162,947
C Parks & Recreation	28,600	57,720	50,054	36,266	38,163
I County Road	2,942,714	11,441,734	10,280,280	4,104,168	5,583,091
A Toppenish/Simcoe West Railroad	9,787	12,037	7,852	13,972	18,372
L Naches Rail Branch	0	0	0	0	0
Flood Control	518,255	881,786	788,307	611,734	841,158
Storm Water Utility	281,861	391,752	168,644	504,969	504,946
Records Services	518,810	55,926	126,774	447,962	447,962
Motel/Hotel	1	175,027	87,640	87,388	87,388
WSU Extension	26,601	5,727	2,701	29,627	30,032
Financial Services	0	195,275	190,708	4,567	15,414
Emergency Medical Service	382,004	246,906	243,678	385,232	390,833
911	1,180,291	475,891	806,105	850,077	868,310
Veterans Relief	67,841	74,588	50,481	91,948	94,555
R Community Services	3,865,372	12,672,314	12,474,566	4,063,120	4,701,450
E Aging & Long Term Care	2,064,416	5,512,402	6,567,406	1,009,412	2,503,701
V Assessment & Referrals (TASC)	412,687	1,098,699	1,498,875	12,511	374,808
E Food Services	51,663	417,302	471,350	(2,385)	95,048
N Treasurer's Revolving	102,317	132,244	171,079	63,482	69,732
U Grants Management	16,475	314,284	318,241	12,518	29,007
E Treasurer's Investment Pool	43,812	64,805	67,696	40,921	44,941
REET Electroninc Tech	187,766	14,939	0	202,705	202,705
Support Investment In Economic Diversification	13,185,893	1,340,869	454,178	14,072,584	9,061,903
Community Development Programs	7	0	0	7	3
Community Housing	379,949	85,796	255,124	210,621	221,483
Title III PILT	146,625	210,901	1,224	356,302	859,504
Homeless Services	766,447	696,518	529,567	933,398	1,132,315
Hud Housing Program	40,565	37,985	80,011	(1,461)	40,425
<b>Total Special Revenue Funds</b>	<b>32,137,417</b>	<b>53,753,856</b>	<b>55,200,968</b>	<b>30,690,305</b>	<b>31,829,564</b>

1997 GO Bond Redemption	3,494	5,870	8,424	940	939
1998 GO Bond Redemption	0	0	0	0	0
1999 GO Bond Redemption	0	0	0	0	0
2001 GO Bond Redemption	1	0	0	1	1
2001B GO Bond Redemption	0	0	0	0	0
2008 GO Bond Redemption	245,629	415,227	32,999	627,857	627,859
CRID Guaranty	119,278	4,321	0	123,599	123,599
D LID Guaranty	26,187	87	0	26,274	26,273
E CID #2 Bond Redemption	0	0	0	0	0
B CRID #3 Bond Redemption	9,727	14,557	19,328	4,956	4,956
T CRID #4 Bond Redemption	3,925	0	3,924	1	0
CRID #5 Bond Redemption	3,009	6,178	8,532	655	655
RID #99 Bond Redemption	6,873	25	798	6,100	2,902
<b>Total Debt Service Funds</b>	<b>418,123</b>	<b>446,265</b>	<b>74,005</b>	<b>790,383</b>	<b>787,184</b>

# Other Funds

2nd Quarter 2010

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Naches Rail Branch Line	374	25	798	(399)	118
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Buena Improvements	55,040	265	0	55,305	55,305
Com Dev-Crewport Water	0	0	0	0	0
Com Dev-Parker Water	(14,930)	4	1,010	(15,936)	872
Com Dev-Outlook Feasibility Study	120	0	0	120	120
Fairground Capital Projects	467,614	50,307	5,081	512,840	512,840
General Capital Improvement	1,204,936	5,044	150,738	1,059,242	1,068,974
2002 Bond Capital Projects	1,296	0	0	1,296	1,248
Public Works Capital Projects	45,960	1,000,472	1,157,286	(110,854)	415,755
2009 Bond Capital Projects	4,897,921	33,811	693,495	4,238,237	4,220,361
Ascend Royalties	185,960	91,028	90,445	186,543	186,544
RE Excise Cap Proj	(192,333)	229,480	195,110	(157,963)	16,039
<b>Total Capital Project Funds</b>	<b>6,652,486</b>	<b>1,410,436</b>	<b>2,293,963</b>	<b>5,768,959</b>	<b>6,478,704</b>

Solid Waste	17,386,517	4,363,521	5,548,890	16,201,148	18,964,331
Utility-Buena Water	585,282	25,030	32,702	577,610	100,947
Utility-Gibson Water System	25,724	1,651	451	26,924	16,599
Utility Review	22,220	25,092	31,330	15,982	16,076
Utility-Buena Sewer	1,614,996	65,694	54,887	1,625,803	442,644
Utility-Star Crest Water System	21,697	911	512	22,096	13,736
Utility-Terrace Hts Water	6,036,311	340,033	360,421	6,015,923	721,527
Utility-Gala Estates	123,969	8,972	7,739	125,202	3,300
Utility-Wysacre Water System	19,225	1,523	441	20,307	8,658
Utility-Meadowbrook Water System	27,975	1,278	526	28,727	15,364
Utility-Wendt Road Water System	22,958	807	361	23,404	4,718
Utility-Kodiak Water	53,543	2,607	906	55,244	34,544
Utility-Fairway Esreres Water	119,595	5,884	3,773	121,706	34,474
Utility-Mountain Shadows	126,787	2,374	2,141	127,020	12,868
Utility-Huntzinger Water	60,437	2,034	560	61,911	20,319
Utility-Heysman Water	28,438	1,565	509	29,494	14,588
Utility-Crewport Water	825,213	14,374	12,614	826,973	21,697
Utility-Ray Symmonds Water	19,646	1,541	1,210	19,977	4,255
Utility-Stein Water System	55,372	2,519	472	57,419	22,578
Utility-North Bon Air Water System	32,406	1,390	553	33,243	6,818
Utility-Nagler Water System	34,125	1,375	463	35,037	13,877
Utility-Buchanan Water System	124,841	2,399	744	126,496	10,979
Utility-Beckonridge Water	44,292	1,731	508	45,515	12,104
Utility-Speyers Water	41,207	1,133	514	41,826	3,281
Utility-Bittner	37,155	613	564	37,204	365
Utility-Norman	54,590	801	310	55,081	926
Building & Fire Safety	731,876	915,535	1,097,562	549,849	641,676
<b>Total Enterprise Funds</b>	<b>28,276,397</b>	<b>5,792,387</b>	<b>7,161,663</b>	<b>26,907,121</b>	<b>21,163,249</b>

GIS	0	320,329	187,774	132,555	140,444
Technology Services	765,600	2,166,536	2,375,056	557,080	1,486,074
Purchasing	40,172	119,527	144,605	15,094	15,807
Printing	17,709	257,013	240,593	34,129	7,241
Unemployment Comp	2,059,643	76,071	217,851	1,917,863	1,919,752
Employee Flexible Spending	65,380	135,684	150,522	50,542	50,543
Employee Benefit	1,546,427	5,519,996	5,535,233	1,531,190	1,535,568
Workmen's Comp	2,828,679	712,898	491,912	3,049,665	3,060,950
LEOFF Benefit	336,996	256,920	397,925	195,991	197,202
Liability Insurance	899,073	1,064,052	666,219	1,296,906	1,356,758
Facilities Maintenance	2,626,271	2,142,115	2,806,721	1,961,665	1,940,187
Equipment Replacement & Repair	22,683,933	3,836,020	4,244,448	22,275,505	10,038,022
<b>Total Internal Service Funds</b>	<b>33,869,883</b>	<b>16,607,161</b>	<b>17,458,859</b>	<b>33,018,185</b>	<b>21,748,548</b>

<b>Total All Funds (Less General Fund)</b>	<b>101,354,306</b>	<b>78,010,105</b>	<b>82,189,458</b>	<b>97,174,953</b>	<b>82,007,249</b>
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\*Timing differences from when revenue is reconized and expenditures are incurred.

\*\* Interfund loan to be repaid during 2010.