

2010 Budget Adjustments Summary

December 21, 2010

Description	Debit	Credit	Source
General Fund			
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	23,241	(53,084)	AOC Equipment Reimbursement
	29,843	(53,084)	
	53,084	(53,084)	
Indigent Defense Grant Assigned Counsel Program Costs	1,633	(1,633)	WA State Office of Public Defense (OPD) Grant
	1,633	(1,633)	
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	(185,381)	
	46,690	(185,381)	
	65,080	(185,381)	
	13,112	(185,381)	
	185,381	(185,381)	
Information Access Fee Clerk Computer Software	29,064	(29,064)	Information Access Fee
	29,064	(29,064)	
AOC Equipment Reimbursement Clerk Small Tools	3,808	(3,808)	AOC Equipment Reimbursement
	3,808	(3,808)	
AOC Clerk Collections Grant Clerk Program Costs	13,750	(13,750)	AOC Collections Grant
	13,750	(13,750)	
Flex Cost Adjustment-Expert Witnesses A. C. Expert Witness Prof Services Superior Court Prof Services	515,000	(235,000)	State Reimbursement for Sexually Violent Predators
	(280,000)	(235,000)	
	235,000	(235,000)	
Indigent Defense Grant Assigned Counsel Salary/Benefits	(26,250)	26,250	WA State Office of Public Defense (OPD) Grant
	(26,250)	26,250	
TeamChild Contract Assigned Counsel Contract Defenders	20,000	(20,000)	TeamChild of Washington Contract
	20,000	(20,000)	
WSU Extension Grant/Vehicle Sale WSU Extension Program Costs	21,421	(24,398)	WSU Grant-Expanded Food & Nutrition Ed program
	(12,023)	(24,398)	ER&R Vehicle Sale
	15,000	(24,398)	Transfers In-Fund 135 WSU
	21,421	(21,421)	
Technology Services to Auditor-Cayenta Testing Auditor Salary/Benefits	1,161	(1,161)	Transfer In-Technology Services
	1,161	(1,161)	
Child Support Enforcement Grant Reduction Superior Court Program Costs	(14,166)	14,166	DSHS Child Support Enforcement Grant
	(14,166)	14,166	
Flex Cost Adjustments Coroner Autopsy Costs Treasurer Banking Fees Elections Program Costs Sheriff Fuel Attorney Labor Atty Superior Court Jury Fees	44,138	(12,842)	Autopsy Reimbursements
	(8,000)	(12,842)	
	(24,032)	(12,842)	
	(26,881)	(12,842)	
	(69,000)	(12,842)	
	96,617	(12,842)	
	12,842	(12,842)	
Planning Farmland Grant/Recording Fees Planning Program Costs	17,000	(12,000)	Farmland Preservation Grant
	(5,000)	(12,000)	Recording Fees
	17,000	(17,000)	
Prosecuting Attorney Misc Grant/Contract Adjust Attorney Program Costs	95,250	(95,250)	Various Grant/Contract Adjustments
	95,250	(95,250)	

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Description	Debit	Credit	Source
Department of Security Adjustments Security Salary/Benefits	36,700	(16,700)	Judge Advocate General Grant
		(21,000)	ER&R Reserve Funds
		1,000	Fees
	36,700	(36,700)	
Sheriff Miscellaneous Grants/Contracts/ER&R Sheriff Program Costs	623,846	(397,846)	Various Grant/Contract Adjustments
		(226,000)	ER&R Reserve Funds
	623,846	(623,846)	
Drug Court Superior Court Prof Serv	41,356	(41,356)	Restricted Fund Balance
	41,356	(41,356)	
Contingency Reserve Usage Capital Outlay Coroner	4,409	(100,298)	Designated Fund Balance
Capital Outlay Assigned Counsel	17,498		
Assigned Counsel	15,633		
Capital Outlay Attorney	569		
Capital Outlay Superior Court	4,252		
Capital Outlay Juvenile	57,937		
	100,298	(100,298)	
Equipment Replacement Reserve Capital Outlay Sheriff	18,000	(33,000)	Designated Fund Balance
Capital Outlay Security	5,000		
Capital Outlay Attorney	10,000		
	33,000	(33,000)	
Water Conservancy Fund Reserves Non-Departmental Program Costs	8,000	(8,000)	Designated Fund Balance
	8,000	(8,000)	
Assigned Counsel Professional Legal Services Assigned Counsel Prof Serv	48,000	(48,000)	Fund Balance (From 2011 Budget)
	48,000	(48,000)	
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)	
State Audit Cost Increase Non-Departmental Prof Serv	7,860	(7,860)	Fund Balance
	7,860	(7,860)	
Auditor/Elections Budget Revision Auditor Salary/Benefits	6,360		
Elections Salary/Benefits	(6,360)		
	0	0	
Total General Fund Extension	1,611,361	(1,611,361)	
Revised Revenues	1,320,347		
Designated Fund Balance	141,298		
Restricted Fund Balance	41,356		
Available Fund Balance	108,360		
			\$ 52,541,880

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Description	Debit	Credit	Source
District Court Probation (Fund 101)			
Program Adjustments	40,000	(40,000)	Ending Fund Balance
	40,000	(40,000)	1,584,536
Special Operations (Fund 105)			
Sheriff Program Adjustments	125,533	(325,469)	Miscellaneous Revenue Adjustments
		451,002	Ending Fund Balance
	125,533	125,533	454,788
Criminal Justice Sales Tax (Fund 115)			
Sheriff	56,681	(400,000)	Equipment Replacement Reserve
		343,319	Beginning Fund Balance
	56,681	(56,681)	5,837,917
Parks & Recreation (Fund 120)			
Eschbach Park Operations Adjustment	15,000	(10,000)	Equipment Replacement Reserve
		(4,400)	Beginning Fund Balance
		(600)	Ending Fund Balance
	15,000	(15,000)	115,712
Toppenish Simcoe Railroad (Fund 122)			
Railroad Maintenance Consultant	11,000	(11,000)	Ending Fund Balance
	11,000	(11,000)	13,620
Emergency Medical Services (Fund 140)			
Training and Training Supplies	15,000	(15,000)	Ending Fund Balance
	15,000	(15,000)	437,673
Community Services (Fund 151/152)			
Pass-Through to Subrecipients	25,000,000	(5,000,000)	State Mental Health Allocation
		(20,000,000)	Medicaid Title XIX Mental Health Allocation
	25,000,000	(25,000,000)	30,797,995
Aging and Long-Term Care (Fund 153/154)			
Program Costs	200,200	(96,800)	Grant-Famil Caregiver Support
Capital Outlay	27,600	(5,695)	Grant-Title III-D
		(16,000)	Investment Earnings
		(9,205)	Grant-CDSMP ARRA
		(3,364)	Grant-ARRA Home Delivered Meals
		(12,851)	Grant-ARRA Congregate Meals
		(8,885)	Grant-AP/IP
		(8,632)	Grant-MIPPA
		(5,000)	National Council on Aging
		(61,368)	Misc Revenues
	227,800	(227,800)	\$ 14,205,897
Food Service (Fund 159)			
Program Costs	209,490	(3,500)	ALTC Food Services Allocation
		(22,000)	Catering Revenues
		(20,000)	Senior Nutrition
		(14,000)	Donations
		(65,651)	Juvenile Meal Reimbursement
		(83,039)	ALTC Grant Distribution
		(1,300)	Juvenile Meal Reimbursement
	209,490	(209,490)	\$ 1,041,736
SIED (Fund 178)			
Intergovernmental Professional Services	3,155,752	(3,155,752)	Ending Fund Balance
	3,155,752	(3,155,752)	3,297,471
Homeless Services (Fund 184)			
Homeless & Rapid ReHousing Services	200,000	(200,000)	ARRA Grant Funds
	200,000	(200,000)	1,710,689

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Description	Debit	Credit	Source
HUD Housing Programs (Fund 185)			
HUD Contract Award to a New Entity	75,000	(75,000)	Bienestar Federal Block Grant
	75,000	(75,000)	178,500
1999 G.O. Bond Redemption (Fund 209)			
Bond-Principal/Interest (Refunded)	(365,543)	365,543	Transfers from DOC
	(365,543)	365,543	0
2002 G.O. Bond Redemption (Fund 213)			
Bond Refinance Adjustments	21,502,951	(21,502,951)	Bond Refinance Adjustments
	21,502,951	(21,502,951)	24,224,889
2009 G.O. Bond (Fund 216)			
Bond-Principal/Interest	838,898	(510,701)	Transfers from Motel/Hotel
		(328,197)	Transfers from DOC
	838,898	(838,898)	838,898
Consolidated LID #3 2008 (Fund 223)			
Principal Bonds	(12,000)	(126)	Penalties Spec Assessments
Principal Spec Assessments	15,000	(97)	Interest Spec Assessments
		(20)	Investment Interest
		(613)	Beginning Fund Balance
		(2,144)	Ending Fund Balance
	3,000	(3,000)	\$ 19,333
CRID #4 Bond Redemption (Fund 247)			
Debt Redemption	3,925	(3,925)	Beginning Fund Balance
	3,925	(3,925)	\$ 3,925
RID #99 Bond Redemption (Fund 250)			
Debt Redemption	1,000	(112)	Assessment Receipts
		(888)	Ending Fund Balance
	1,000	(1,000)	\$ 16,002
Public Works Capital Projects (Fund 315)			
YCCC Shower Settlement	175,000	(500,000)	Transfers from Fund 580 Facilities Services
Courthouse Energy Grant-Skin	150,000	(175,000)	YCCC Shower Settlement
Emergency Management Remodel	85,000	(150,000)	Courthouse Energy Grant-Skin
DOC Grinder Reimbursement	421,486	(85,000)	Emergency Management Remodel
Courthouse Chiller Reimbursement	690,000	(421,486)	DOC Grinder Reimbursement
		(690,000)	Courthouse Chiller Reimbursement
		500,000	Ending Fund Balance
	1,521,486	(1,521,486)	\$ 2,521,486
2010A GO Bond & Refunding (Fund 317)			
Courthouse Chiller Replacement	690,000	(9,955,119)	Bond Proceeds
Courthouse 1st Floor Reconfiguration	800,000		
Main Jail Capital Projects	6,050,000		
Terraced Heights Water Utility	1,200,000		
Integrated Public Safety System	500,000		
Courthouse Envelope Replacement	528,000		
Bond Issue Costs	187,119		
	9,955,119	(9,955,119)	\$ 9,955,119
2010B GO Bond (Fund 318)			
Courthouse Envelope Replacement	2,381,400	(2,430,000)	Bond Proceeds
Bond Issue Costs	48,600		
	2,430,000	(2,430,000)	\$ 2,430,000
Ascend Royalties Capital Project (Fund 331)			
Electronic REET System Upgrade Rembursement	108,320	(90,445)	Electronic Real Estate Excise Tax Reimbursement
		(17,875)	Ending Fund Balance
	108,320	(108,320)	\$ 148,320

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Description	Debit	Credit	Source
Utilities (Fund 402)			
Utility Review	35,200	(35,200)	Grant-Dept of Ecology
Buena Sewer	46,700	(46,700)	Ending Fund Balance
Wendt Water	1,962	(1,962)	Ending Fund Balance
Fairway Estates Water	2,539	(2,539)	Ending Fund Balance
Ray Symmond Water	1,185	(1,185)	Ending Fund Balance
Stein Water	1,146	(1,146)	Ending Fund Balance
Nagler Estates Water	874	(874)	Ending Fund Balance
Beckonridge Water	3,162	(3,162)	Ending Fund Balance
Speyers Water	715	(715)	Ending Fund Balance
Bittner Water	606	(606)	Water Service Fees
	94,089	(94,089)	\$ 1,454,321
Technology Services (Fund 502)			
Equipment Replacement (Depreciation)	400,000	(500,000)	Ending Fund Balance
Systems Administration	100,000		
	500,000	(500,000)	\$ 4,667,592
Purchasing (Fund 503)			
City of Yakima	10,962	(13,241)	Ending Fund Balance
Mail Room Changeover to Commissioners	10,400		
Financial Services-Mail Room Reduction	(8,121)		
	13,241	(13,241)	\$ 270,575
Unemployment Compensation (Fund 505)			
Unemployment Compensation Claims	400,000	(400,000)	Ending Fund Balance
	400,000	(400,000)	\$ 661,368
LEOFF Benefits (Fund 509)			
LEOFF I Medical Expenses	114,000	(114,000)	Ending Fund Balance
	114,000	(114,000)	\$ 730,749

General Fund Income Statement

Year End 2010

	2009 Actuals	2010 Budget	Projected	Actuals	Difference	% of Proj
Revenue						
Property Tax	\$ 20,397,220	\$ 21,035,000	\$ 20,968,000	\$ 21,023,058	\$ 55,058	100.26%
Sales Tax	9,095,273	9,165,000	8,965,000	8,917,021	(47,979)	99.46%
Interest Earnings	798,328	696,902	410,000	288,716	(121,284)	70.42%
Other Taxes	2,112,934	2,170,200	2,106,120	2,206,690	100,570	104.78%
Licenses & Permits	289,665	295,400	305,600	296,907	(8,693)	97.16%
Grants	6,216,604	6,871,684	6,551,660	6,634,849	83,189	101.27%
Intergovernmental	3,324,503	3,643,686	3,267,251	3,390,471	123,220	103.77%
Charges/Fees for Service	6,125,060	5,804,284	5,704,725	5,562,250	(142,475)	97.50%
Fines and Forfeits	1,941,820	2,060,950	2,024,693	1,934,842	(89,851)	95.56%
Other Miscellaneous	472,540	842,986	593,053	644,174	51,121	108.62%
Total Revenue	\$ 50,773,947	\$ 52,586,092	\$ 50,896,102	\$ 50,898,978	\$ 2,876	100.01%
Expense						
Salaries/Benefits	\$ 28,383,547	\$ 27,898,852	\$ 27,486,207	\$ 27,059,006	\$ 427,201	98.45%
Supplies	776,222	1,046,888	767,152	917,056		119.54%
Other Services & Charges	8,888,900	8,876,638	9,101,674	8,905,417	196,257	97.84%
Debt Service	399,751	15,827	15,827	15,767	60	99.62%
Flex Costs	2,448,585	2,528,955	2,316,335	2,297,368	18,967	99.18%
DOC	11,001,500	11,143,945	11,143,945	11,143,945	-	100.00%
Intergovernmental Charges	373,432	236,518	236,518	233,173	3,345	98.59%
Other Financing Uses	550,002	500,000	500,000	529,436	(29,436)	105.89%
Capital:	89,454	58,589	-	64,292	-	00.00%
Contingency	65,960	151,003	-	61,600	(61,600)	100.00%
Equipment Replacement	141,105	84,665	118,003	85,442	32,561	72.41%
Total Expense	\$ 53,118,458	\$ 52,541,880	\$ 51,685,661	\$ 51,312,502	\$ 587,355	99.28%
Net Income/(Loss)	\$ (2,344,511)	\$ 44,212	\$ (789,559)	\$ (413,524)		
Beginning Reserve Balance	\$ 7,582,093	\$ 5,237,582	5,237,582	5,237,582		
Ending Reserve Balance	\$ 5,237,582	\$ 5,281,794	4,448,023	4,824,058		
Required Minimum Reserve @ 11%	\$ 5,585,134	\$ 5,784,470	5,598,571	5,598,888		
Over/(Under) Funded	(347,552)	(502,676)	(1,150,548)	(774,830)	375,719	

General Fund Revenue Year End 2010

Department	Budget	Projected	Actual	% of Proj	Budget Changes Adopted	Grant/ Contract Revenues
010 Property Assessment	3,500	3,500	2,324	66.41%	-	-
020 Auditor	1,610,816	1,565,590	1,647,431	105.23%	1,161	12,508
020 Elections	442,720	444,470	341,404	76.81%	-	64,319
030 Commissioners	35,130,008	34,606,988	34,806,508	100.58%	(408,679)	5,940
070 Human Resources	69,600	68,600	65,600	95.63%	-	62,704
080 Treasurer	2,708,652	2,472,880	2,362,250	95.53%	-	15,800
050 Non-Departmental	87,000	87,000	95,564	109.84%	-	-
810 Capital Outlay	0	0	0	-----	-	-
200 Coroner	44,842	47,778	24,425	51.12%	12,842	-
220 Sheriff	2,137,681	1,558,034	1,827,535	117.30%	756,236	1,547,078
300 Dept of Security	81,700	45,000	51,777	115.06%	45,700	16,159
400 Assigned Counsel	678,350	675,717	672,778	99.57%	(4,617)	533,400
550 Assnd Cnsl-Experts	235,000	235,000	246,668	104.97%	235,000	246,668
410 Attorney	2,851,752	2,756,502	2,872,213	104.20%	142,280	2,721,899
420 Clerk	1,359,629	1,183,005	1,172,508	99.11%	46,622	416,787
430 Consol Juv Serv	1,690,233	1,838,156	1,764,727	96.01%	-	1,764,727
440 District Court	2,279,890	2,231,091	2,116,541	94.87%	29,843	125,164
450 Superior Court	684,098	667,578	409,294	61.31%	19,898	328,238
460 Juvenile	256,500	202,210	167,883	83.02%	-	58,985
620 WSU Ext	39,421	31,435	37,590	119.58%	21,421	37,590
640 Planning	194,700	175,568	213,958	121.87%	17,000	92,881
Total General Fund	52,586,092	50,896,102	50,898,978	100.01%	914,707	8,050,847

Category	Budget	Projected	Actual	% of Proj.
Property Tax	21,035,000	20,968,000	21,023,058	100.26%
Sales Tax	9,165,000	8,965,000	8,917,021	99.46%
Investment Interest	696,902	410,000	288,716	70.42%
Other Taxes	2,170,200	2,106,120	2,206,690	104.78%
Licenses & Permits	295,400	305,600	296,907	97.16%
Grants	6,871,684	6,551,660	6,634,849	101.27%
Intergov'l Revenue	3,643,686	3,267,251	3,390,471	103.77%
Charges for Services	5,804,284	5,704,725	5,562,250	97.50%
Fines & Forfeits	2,060,950	2,024,693	1,934,842	95.56%
Other Misc Revenue	842,986	593,053	644,174	108.62%
Total Revenue	52,586,092	50,896,102	50,898,978	100.00%

Percent of Year Complete 100.00%

General Fund Revenue Detail

Year End 2010 / Budgeted 2011

General Revenues:

<u>Auditor</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	2010 Actual	Projection/ Actual	2011 Budget	2011 Budget/ 2010 Actual	'11 Bud - '10 Act Change %
Recording Filing Fees	348,069	339,628	300,000	275,000	308,301	33,301	250,000	(58,301)	-18.91%
Vehicle Licensing Fees	1,232,184	1,234,548	1,200,000	1,192,000	1,230,049	38,049	1,192,000	(38,049)	-3.09%
Passports	48,060	45,881	40,000	30,000	26,800	(3,200)	30,000	3,200	11.94%
Other Misc Revenue	68,681	65,661	57,655	56,090	69,773	13,683	54,760	(15,013)	-21.52%
	1,696,994	1,685,718	1,597,655	1,553,090	1,634,923	81,833	1,526,760	(108,163)	-6.62%
<u>Elections</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	2010 Actual	Projection/ Actual	2011 Budget	2011 Budget/ 2010 Actual	'11 Bud - '10 Act Change %
Elections Services	281,853	787,153	302,000	302,000	136,897	(165,103)	787,153	650,256	475.00%
Elections Services Registrations	125,452	91,511	120,000	120,000	110,505	(9,495)	91,511	(18,994)	-17.19%
Other Misc Revenue	23,473	4,881	20,720	22,470	29,682	7,212	1,286	(28,396)	-95.67%
	430,778	883,546	442,720	444,470	277,085	(167,385)	879,950	602,865	217.57%
<u>Commissioners:</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	2010 Actual	Projection/ Actual	2011 Budget	2011 Budget/ 2010 Actual	'11 Bud - '10 Act Change %
Property Tax	19,894,471	20,397,220	21,035,000	20,968,000	21,023,058	55,058	21,525,000	501,942	2.39%
Sales Tax	9,711,296	9,095,273	9,165,000	8,965,000	8,917,021	(47,979)	8,911,000	(6,021)	-0.07%
Gambling Excise Tax	130,047	116,525	132,000	124,000	117,899	(6,101)	124,000	6,101	5.17%
Franchise Fees	196,019	195,946	198,000	198,000	199,812	1,812	198,000	(1,812)	-0.91%
PUD Privilege Tax	306,505	298,932	295,000	242,243	242,243	0	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	1,200,918	5,918	1,230,000	29,082	2.42%
Extraordinary Criminal Justice	141,000	15,000	-	-	-	-	-	-	0.00%
Indirect Costs	1,754,071	1,672,670	2,004,239	1,994,246	1,994,246	(0)	1,607,996	(386,250)	-19.37%
Other Misc Revenue	867,922	866,620	1,129,829	920,499	1,105,371	184,872	831,100	(274,271)	-24.81%
	34,893,501	33,977,189	35,124,068	34,606,988	34,800,568	193,580	34,687,096	(113,472)	-0.33%
<u>Treasurer:</u>	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	2010 Actual	Projection/ Actual	2011 Budget	2011 Budget/ 2010 Actual	'11 Bud - '10 Act Change %
Property Tax Penalties	590,717	636,294	624,000	633,000	680,011	47,011	645,000	(35,011)	-5.15%
Property Tax Interest	1,120,591	1,189,909	1,250,000	1,178,000	1,248,672	70,672	1,190,000	(58,672)	-4.70%
Investment Earnings	1,718,942	836,117	580,000	410,000	188,861	(221,139)	310,000	121,139	64.14%
Other Misc Revenue	286,800	88,645	238,852	236,080	228,906	(7,174)	237,752	8,846	3.86%
	3,717,050	2,750,964	2,692,852	2,457,080	2,346,450	(110,630)	2,382,752	36,302	1.55%

	2008 Actuals	2009 Actuals	2010 Budget	2010 Projection	2010 Actual	Projection/ Actual	2011 Budget	2011 Budget/ 2010 Actual	'11 Bud - '10 Act Change %
Sheriff:									
Law Enforcement Fees	98,062	154,442	108,000	108,000	129,739	21,739	108,000	(21,739)	-16.76%
Animal Control	52,633	54,183	48,600	60,100	54,308	(5,792)	58,600	4,292	7.90%
Other Misc Revenue	245,459	83,321	113,017	113,017	96,411	(16,606)	134,300	37,889	39.30%
	396,154	291,946	269,617	281,117	280,457	(660)	300,900	20,443	7.29%
District Court:									
Civil Fees	189,116	191,513	205,900	200,000	171,323	(28,677)	200,000	28,677	16.74%
Traffic Infraction Penalties	843,104	899,383	954,000	950,000	895,577	(54,423)	950,000	54,423	6.08%
Traffic Infraction Trauma Car	234,134	254,054	269,000	260,000	252,050	(7,950)	260,000	7,950	3.15%
DUI Penalties	159,790	161,890	170,000	170,000	186,802	16,802	170,000	(16,802)	-8.99%
Other Criminal Traffic Mi	201,849	212,699	226,000	225,000	184,345	(40,655)	225,000	40,655	22.05%
Other Criminal Non-Traffic	86,256	66,234	70,500	70,000	77,036	7,036	70,000	(7,036)	-9.13%
Other Misc Revenue	226,487	244,217	254,647	253,947	224,245	(29,702)	250,797	26,552	11.84%
	1,940,736	2,029,989	2,150,047	2,128,947	1,991,377	(137,570)	2,125,797	134,420	6.75%
Juvenile:									
Juvenile Bed Rentals	145,999	105,014	145,000	115,000	85,181	(29,819)	105,000	19,819	23.27%
Other Misc Revenue	26,729	20,881	30,500	22,674	23,717	1,043	25,500	1,783	7.52%
	172,728	125,895	175,500	137,674	108,898	(28,776)	130,500	21,602	19.84%
Planning:									
Subdivision Fees	69,005	56,443	58,362	45,000	53,709	8,709	56,000	2,292	4.27%
Zoning Fees	45,095	38,239	38,707	40,000	50,706	10,706	38,000	(12,706)	-25.06%
Other Misc Revenue	60,329	15,532	14,313	19,250	16,662	(2,588)	15,750	(912)	-5.48%
	174,429	110,214	111,382	104,250	121,077	16,827	109,750	(11,327)	-9.36%
Assessor	3,604	2,326	3,500	3,500	2,324	(1,176)	2,500	176	7.55%
Non-Departmental	89,385	94,829	87,000	87,000	95,564	8,564	86,700	(8,864)	-9.28%
Human Resources	4,752	3,199	3,100	2,100	2,896	796	2,100	(796)	-27.49%
Coroner	34,575	46,489	44,842	47,778	24,425	(23,353)	48,400	23,975	98.16%
Department of Security	31,915	35,804	35,000	36,000	35,618	(382)	-	(35,618)	-100.00%
Assigned Counsel	135,591	135,250	145,000	144,000	139,378	(4,622)	144,000	4,622	3.32%
Prosecuting Attorney	131,197	127,172	134,337	147,837	150,314	2,477	147,837	(2,477)	-1.65%
Clerk	793,107	759,776	794,420	759,793	755,721	(4,072)	754,150	(1,571)	-0.21%
Superior Court	222,636	211,105	211,200	232,921	81,056	(151,865)	72,200	(8,856)	-10.93%
WSU Extension	3,151	-	-	-	-	-	-	-	0.00%
GIS	14,727	21,959	-	-	-	-	-	-	0.00%
Total - General Revenues	44,887,010	43,293,367	44,022,240	43,174,545	42,848,131	(326,414)	43,401,392	553,261	1.29%
		(1,593,643)			(445,236)	-0.74%	553,261		

Grants/Contracts:

	2008	2009	2010	2010	2010	Projection/ Actual	2011	2011 Budget/ 2010 Actual	'11 Bud - '10 Act Change %
	Actuals	Actuals	Budget	Projection	Actual		Budget		
Assessor	-	27,483	-	-	-	-	5,337	5,337	0.00%
Auditor	9,115	13,287	13,161	12,500	12,508	8	12,500	(8)	-0.06%
Elections	-	-	-	-	64,319	64,319	-	(64,319)	-100.00%
Commissioners	-	-	5,940	-	5,940	5,940	6,084	144	2.42%
Non-Departmental	-	-	-	-	-	-	13,112	13,112	100.00%
Human Resources	-	81,216	66,500	66,500	62,704	(3,796)	66,500	3,796	6.05%
Treasurer	15,800	15,800	15,800	15,800	15,800	-	21,138	5,338	33.78%
Sheriff	1,056,222	1,347,363	1,868,064	1,276,917	1,547,078	270,161	1,437,913	(109,165)	-7.06%
Department of Security	-	23,424	46,700	9,000	16,159	7,159	-	(16,159)	-100.00%
Assigned Counsel	640,936	583,519	533,350	531,717	533,400	1,683	735,093	201,693	37.81%
Assigned Counsel-Expert Witness	-	-	235,000	235,000	246,668	11,668	-	(246,668)	-100.00%
Prosecuting Attorney	2,164,959	2,400,690	2,717,415	2,608,665	2,721,899	113,234	2,756,487	34,588	1.27%
Clerk	433,243	475,833	565,209	423,212	416,787	(6,425)	477,255	60,468	14.51%
CJS	1,904,568	1,605,835	1,690,233	1,838,156	1,764,727	(73,429)	1,963,218	198,491	11.25%
District Court	102,516	99,103	129,843	102,144	125,164	23,020	100,200	(24,964)	-19.94%
Superior Court	413,210	482,952	472,898	434,657	328,238	(106,419)	465,872	137,634	41.93%
Juvenile	68,829	69,568	81,000	64,536	58,985	(5,551)	75,000	16,015	27.15%
WSU Extension	-	2,779	39,421	31,435	37,590	6,155	40,235	2,645	7.04%
Horticulture	38,390	-	-	-	-	-	-	-	0.00%
Planning	34,509	77,299	83,318	71,318	92,881	21,563	37,000	(55,881)	-60.16%
GIS	218,757	174,429	-	-	-	-	-	-	0.00%
Total Grants/Contracts	7,101,054	7,480,580	8,563,852	7,721,557	8,050,847	329,290	8,212,944	162,097	2.01%
		379,526			570,267	4.40%	162,097		
Total Revenues - All Sources	51,988,064	50,773,947	52,586,092	50,896,102	50,898,978	2,876	51,614,336	715,358	1.41%
		(1,214,117)			125,031	0.01%	715,358		
Budgeted Begin Fund Balance			5,237,582				4,545,451		
			<u>57,823,674</u>				<u>56,159,787</u>		

General Fund Expense

Year End 2010

	Budget	Projected	Actual	% of Proj	Budget Changes Adopted	Grant/Contract Expenses
010 Property Assessment	1,913,598	1,913,598	1,835,135	95.90%	(49,387)	-
020 Auditor	1,176,018	1,174,857	1,164,506	99.12%	(16,544)	12,508
020 Elections	1,139,865	1,139,865	960,827	84.29%	(60,420)	64,319
030 Commissioners	781,598	781,598	769,694	98.48%	(14,043)	5,940
070 Human Resources	548,955	548,955	524,164	95.48%	(14,166)	62,704
080 Treasurer	1,134,129	1,142,129	1,089,192	95.37%	(35,341)	15,800
050 Non-Departmental	862,386	1,148,328	1,117,936	97.35%	(267,667)	-
810 Capital Outlay	235,668	118,003	85,442	72.41%	117,665	-
200 Coroner	345,781	330,437	325,372	98.47%	44,138	-
220 Sheriff	9,365,647	8,924,412	9,039,688	101.29%	507,501	1,547,078
270 Dept. of Corrections	11,429,887	11,143,945	11,143,945	100.00%	-	-
300 Dept of Security	445,848	409,148	415,307	101.51%	63,613	16,159
400 Assigned Counsel	2,927,573	2,863,940	2,882,480	100.65%	24,647	533,400
550 Assnd Cnsl-Experts	515,000	515,000	456,679	88.68%	515,000	246,668
410 Attorney	6,054,170	5,982,920	6,052,852	101.17%	48,505	2,721,899
420 Clerk	1,940,861	1,919,239	1,904,019	99.21%	45,615	416,787
430 Consol Juv Serv	1,692,670	1,692,670	1,597,084	94.35%	-	1,764,727
440 District Court	2,259,154	2,228,373	2,247,902	100.88%	(27,524)	125,164
450 Superior Court	2,643,005	2,616,598	2,618,265	100.06%	(126,605)	328,238
460 Juvenile	3,363,657	3,363,657	3,357,613	99.82%	(130,161)	58,985
620 WSU Ext	263,587	242,166	239,225	98.79%	20,762	37,590
640 Planning	1,502,823	1,485,823	1,485,177	99.96%	(21,295)	92,881
Total General Fund	52,541,880	51,685,661	51,312,502	99.28%	624,293	8,050,847

Category	Budget	Projected	Actual	% of Proj.
Salaries/Benefits	28,242,141	27,843,819	27,381,672	98.34%
Supplies	1,608,943	1,592,679	1,377,112	86.47%
Other Services	10,728,735	10,352,873	10,559,923	102.00%
Intergov. Charges	236,518	236,518	233,173	98.59%
Capital Outlay	65,771	-	71,474	100.00%
Debt Service	15,827	15,827	15,767	-----
Other Financing Uses	11,643,945	11,643,945	11,673,381	100.25%
Total Expenditure	52,541,880	51,685,661	51,312,502	99.28%

Percent of Year Complete **100.00%**

General Fund Reserves

	Actual 2010 Beginning	2010 Budgeted Uses	Budgeted 2010 Ending	2010 Projected Revisions	Projected 2010 Ending	Actual Adjustments	Actual 2010 Ending
<u>Restricted:</u>							
Reserve for Petty Cash	46,805		46,805		46,805	(100)	46,705
Dist Crt Trial Court 5454 (Judges Portion)	14,533	(14,533)	-		-	6,491	6,491
Drug Court Fees	70,729		70,729	(41,356)	29,373	50,142	79,515
	132,067	(14,533)	117,534	(41,356)	76,178	56,533	132,711
<u>Designated:</u>							
Equipment Replacement	362,416		362,416	(33,000)	329,416	89,402	418,818
Contingency	535,249	(260,327)	274,922	(100,298)	174,624	(1,366)	173,258
Prior Year Unspent Appropriations	12,484		12,484	(8,000)	4,484	(99)	4,385
	910,149	(260,327)	649,822	(141,298)	508,524	87,937	596,461
<u>Available:</u>							
	4,195,366	28,658	4,224,024	(360,703)	3,863,321	231,563	4,094,886
<u>Total Fund Balance</u>	5,237,582	(246,202)	4,991,380	(543,357)	4,448,023	376,033	4,824,058
	09.96%		09.81%				09.48%
Total Change in Fund Balance				(789,559)		(413,526)	
						11.00%	5,598,888
							(774,830)

Non Departmental Expenditure History

Year End 2010

Description		2008 Actual	2009 Actual	2010 Budget	2010 Actual	Diff.
Intergovernmental	Conference of Governments	34,439	34,189	34,761	34,761	0
	Clean Air	24,046	23,384	35,066	35,066	0
	Emergency Management	60,913	62,329	65,591	62,329	3,262
	District Health	252,500	252,500	100,000	100,000	0
	YBWRA	5,000	5,000	0	0	0
	State Examiners	123,391	121,923	134,942	131,558	3,384
	RSVP	4,000	4,000	4,000	4,000	0
Interdepartmental	Parks & Recreation	50,000	50,000	0	0	0
	Grants Management	22,922	11,800	22,500	18,782	3,718
	Indirect Cost Plan	0	0	4,000	7,607	(3,607)
	Purchasing	0	0	29,000	29,000	0
	GIS	0	0	41,512	41,512	0
	LEOFF I Medical Expenditures	500,000	500,000	500,000	500,000	0
	Law Library/Safeway Rent/Other Leases	40,273	34,553	35,141	35,141	0
	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	10,000	9,313	687
Comm Dev	Yakima Co Dev Assn	12,000	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
Debt	DID #24	42,647	0	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	15,767	60
Membership	Memberships-NACO	4,543	4,543	4,543	4,543	0
	Memberships-WACO	29,187	30,199	29,942	29,942	0
	Memberships-WSAC	36,468	37,716	37,387	37,392	(5)
	Member-Chamber of Com	2,334	2,404	0	0	0
General Operations	County Code Updates	2,048	3,348	3,500	4,611	(1,111)
	Minority Women (WAC 326-02-034(1))	4,256	5,096	4,500	3,662	838
	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	6,889	(64)
Prof Serv-MV Sales Tax	0	2,720	0	0	0	
One-Time Expenses	Misc Expenditures	9,670	5,135	6,579	2,044	4,535
	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
	ITA Cost Reimbursement	0	0	13,112	0	13,112
		0	0	0	0	0
		0	0	0	0	0
	Total	2,049,312	1,638,200	1,148,328	1,117,936	30,392

Flex Costs

Year End 2010

Department	Description	Budget	Actual	%	Balance
<u>Elections</u>	Elections Department	1,139,865	960,827	84.29%	179,038
	Total Elections	1,139,865	960,827	84.29%	179,038
<u>Treasurer</u>	Prof Service - Armored Car	10,000	9,541	95.41%	459
	Misc - Banking Services	40,000	34,765	86.91%	5,235
	Total Treasurer	50,000	44,306	88.61%	5,694
<u>Coroner</u>	Prof Service - Autopsies	112,104	109,356	97.55%	2,748
	Prof Service - Indigent Burials	13,000	7,872	60.55%	5,128
	Total Coroner	125,104	117,228	93.70%	7,876
<u>Sheriff</u>	Fuel	322,569	317,596	98.46%	4,973
	Total Sheriff	322,569	317,596	98.46%	4,973
<u>Assnd Cnsl-Experts</u>	Prof Service - Adult Felony	235,000	168,174	71.56%	66,826
	Prof Service - Adult Misdemeanor	0	150	100.00%	(150)
	Prof Service - Juvenile Offenders	15,000	17,856	119.04%	(2,856)
	Prof Service - ITA Commitments	15,000	12,975	86.50%	2,025
	Prof Services - Sex Predator	245,000	216,920	88.54%	28,080
	Prof Services - Aggravated Murder 1	5,000	40,604	812.08%	(35,604)
	Total Superior Court	515,000	456,679	88.68%	58,321
<u>Attorney</u>	Labor Attorney	51,000	47,443	93.03%	3,557
	Total Attorney	51,000	47,443	93.03%	3,557
<u>District Court</u>	Supplies - Jury Costs	1,000	1,288	128.80%	(288)
	Operating Rentals - Jury Costs	200	100	50.00%	100
	Misc - Jury Fees	35,500	30,410	85.66%	5,090
	Misc - Jury Meals	500	0	0.00%	500
	Misc - Witness Fees	8,000	983	12.29%	7,017
	Total District Court	45,200	32,781	72.52%	12,419
<u>Superior Court</u>	Supplies - Jury Costs	10,000	1,312	13.12%	8,688
	Prof Service - Court Ordered Cost Bills	20,000	20,980	104.90%	(980)
	Operating Rentals - Jury Costs	1,000	342	34.20%	658
	Misc - Jury Fees	229,217	288,184	125.73%	(58,967)
	Misc - Jury Meals	10,000	6,433	64.33%	3,567
	Misc - Witness Fees	10,000	3,257	32.57%	6,743
	Total Superior Court	280,217	320,508	114.38%	(40,291)
Total Flex Costs		2,528,955	2,297,368	90.84%	231,587

Other Funds

Year End 2010

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
District Court Probation	149,609	1,567,305	1,563,893	153,021	302,272
Narcotics Investigation	310,031	195,411	34,185	471,257	475,981
Special Operations	403,238	529,219	483,298	449,159	410,333
District Court Dispute Resolution Center	38,868	86,065	96,624	28,309	36,369
Family Court	74,946	213,715	175,804	112,857	130,091
Department of Corrections	2,974,046	34,827,322	31,828,539	5,972,829	4,268,692
Noxious Weed	111,412	272,970	294,756	89,626	135,303
Horticulture	85,409	211,606	166,781	130,234	138,101
Criminal Justice Sales Tax	766,962	5,399,516	5,390,332	776,146	1,033,827
Parks & Recreation	28,600	87,490	116,356	(266)	9,482
County Road	2,942,713	22,964,322	23,689,308	2,217,727	3,336,011
Toppenish/Simcoe West Railroad	9,787	18,903	7,777	20,913	26,143
Naches Rail Branch	0	1,000	46	954	954
Flood Control	518,256	3,581,315	1,482,313	2,617,258	2,806,020
Storm Water Utility	281,861	680,614	530,391	432,084	382,298
Records Services	518,810	221,653	260,619	479,844	485,299
Motel/Hotel	1	532,811	510,920	21,892	48,087
WSU Extension	26,602	6,695	3,498	29,799	29,816
Financial Services	0	372,111	372,111	0	41,007
Emergency Medical Services	382,003	475,207	443,104	414,106	446,191
911	1,180,291	1,386,374	1,383,938	1,182,727	984,188
Veterans Relief	67,841	138,928	107,251	99,518	102,313
Community Services	3,865,372	25,688,595	25,394,905	4,159,062	3,812,212
Aging & Long Term Care	1,673,753	13,676,789	13,491,187	1,859,355	3,073,696
Assessment & Referrals (TASC)	209,664	3,189,744	3,131,280	268,128	545,582
Food Services	51,664	1,015,288	974,273	92,679	221,043
Treasurer's Revolving	102,316	336,238	373,296	65,258	90,225
Grants Managment	16,475	635,258	641,085	10,648	77,846
Treasurer's Investment Pool	43,812	134,908	139,076	39,644	54,179
REET Electroninc Tech	187,766	19,321	54	207,033	206,848
Support Investment In Economic Diversification	13,185,893	2,959,975	1,522,163	14,623,705	9,386,587
Community Development Programs	3	0	0	3	3
Affordable Housing	379,950	229,141	377,325	231,766	198,306
Title III PILT	146,625	9,279	3,355	152,549	681,446
Homeless Services	766,448	1,807,969	1,470,919	1,103,498	1,243,395
Hud Housing Program	40,565	158,698	158,205	41,058	46,327
Total Special Revenue Funds	31,541,592	123,631,755	116,618,967	38,554,380	35,266,473

1997 GO Bond Redemption	3,493	9,407	8,455	4,445	4,246
2002 GO Bond Redemption	0	23,757,948	23,757,948	0	0
2008 GO Bond Redemption	245,629	752,047	806,302	191,374	189,166
2008 GO Bond Redemption (Noxious Weed)	0	12,925	12,925	0	0
2009 GO Bond Redemption	0	838,897	838,897	0	0
CRID Guaranty	119,278	4,981	0	124,259	124,148
LID Guaranty Fund	26,187	227	0	26,414	26,390
CLID #3 2008 Bond Redemption	9,727	14,580	19,328	4,979	4,975
CRID #4 Bond Redemption	3,925	0	3,924	1	0
CRID #5 Bond Redemption	3,009	6,178	8,532	655	655
RD #99 Bond Redemption	6,873	20,698	16,001	11,570	11,568
Total Debt Service Funds	418,121	25,417,888	25,472,312	363,697	361,148

Other Funds

Year End 2010

Fund Name	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance	Cash & Cash Equivalents
Naches Rail Branch Line	374	25	0	399	1,508
Com Dev-Cowiche Sewer	528	0	0	528	528
Com Dev-Buena Improvements	55,040	557	0	55,597	55,548
Com Dev-Parker Water	(14,930)	6	1,723	(16,647)	761
Com Dev-Outlook Feasibility Study	120	0	0	120	120
Fairground Capital Projects	467,615	127,979	198,398	397,196	338,072
Juvenile Justice Facility	0			0	
General Capital Improvement	1,204,936	196,780	897,608	504,108	961,860
2002 Bond Capital Projects	1,248	0	0	1,248	1,248
Public Works Capital Projects	45,960	3,601,407	1,655,273	1,992,094	309,421
2009 Lodging Tax Bond Capital Projects	4,897,920	37,915	2,715,137	2,220,698	2,368,878
2010A GO Bond Capital Projects	0	9,967,481	1,327,119	8,640,362	9,771,648
2010B GO Bond Capital Projects	0	2,431,508	48,600	2,382,908	2,380,785
Ascend Royalties	185,960	91,988	144,830	133,118	133,000
RE Excise Cap Proj	(192,333)	497,838	225,952	79,553	79,451
Total Capital Project Funds	6,652,438	16,953,484	7,214,640	16,391,282	16,402,828

Solid Waste	17,386,517	9,011,145	10,408,242	15,989,420	19,449,300
Utility-Buena Water	585,282	54,178	82,709	556,751	104,886
Utility-Gibson Water System	25,724	2,310	1,135	26,899	17,424
Utility Review	22,220	72,882	88,542	6,560	43,608
Utility-Buena Sewer	1,614,996	131,192	302,327	1,443,861	452,541
Utility-Star Crest Water System	21,697	1,847	1,363	22,181	14,251
Utility-Terrace Hts Water	6,036,311	843,689	996,054	5,883,946	729,587
Utility-Gala Estates	123,969	17,682	21,209	120,442	4,264
Utility-Wysacre Water System	19,225	3,125	1,697	20,653	9,675
Utility-Meadowbrook Water System	27,975	2,593	1,389	29,179	16,360
Utility-Wendt Road Water System	22,958	1,617	3,029	21,546	3,490
Utility-Kodiak Water	53,543	5,231	2,563	56,211	35,993
Utility-Fairway Esrares Water	119,595	12,237	10,069	121,763	36,547
Utility-Mountain Shadows	126,787	4,826	8,823	122,790	12,714
Utility-Huntzinger Water	60,437	4,110	3,365	61,182	21,216
Utility-Heysman Water	28,438	3,112	1,573	29,977	15,703
Utility-Crewport Water	825,213	29,610	45,760	809,063	23,924
Utility-Ray Symmonds Water	19,646	3,178	3,627	19,197	4,416
Utility-Stein Water System	55,372	5,121	4,969	55,524	22,599
Utility-North Bon Air Water System	32,406	2,833	2,463	32,776	7,740
Utility-Nagler Water System	34,125	2,784	2,692	34,217	14,578
Utility-Buchanan Water System	124,841	4,800	3,777	125,864	12,929
Utility-Beckonridge Water	44,292	3,484	5,229	42,547	10,707
Utility-Speyers Water	41,207	2,236	2,920	40,523	3,887
Utility-Bittner	37,155	1,235	2,205	36,185	748
Utility-Norman	54,590	1,603	2,481	53,712	1,519
Building & Fire Safety	731,876	1,629,490	2,136,592	224,774	436,802
Total Enterprise Funds	28,276,397	11,858,150	14,146,804	25,987,743	21,507,408

GIS	0	569,459	377,635	191,824	200,235
Technology Services	1,141,724	4,360,297	4,143,759	1,358,262	1,976,844
Purchasing	47,408	236,135	271,379	12,164	42,876
Printing	164,204	492,327	521,448	135,083	70,321
Unemployment Comp	2,059,643	183,393	417,499	1,825,537	1,835,887
Employee Flexible Spending	65,380	265,706	269,682	61,404	77,282
Employee Benefit	1,546,427	11,085,518	11,027,937	1,604,008	1,622,264
Workmen's Comp	2,828,678	1,775,086	1,269,299	3,334,465	3,448,656
LEOFF Benefit	336,996	513,839	702,991	147,844	160,338
Liability Insurance	899,073	2,127,086	2,073,566	952,593	1,084,221
Facilities Services	2,641,155	4,290,882	5,214,399	1,717,638	1,904,343
Equipment Replacement & Repair	39,373,005	9,736,055	9,858,434	39,250,626	10,019,742
Total Internal Service Funds	51,103,693	35,635,783	36,148,028	50,591,448	22,443,009

Total All Funds (Less General Fund)	117,992,241	213,497,060	199,600,751	131,888,550	95,980,866
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*Timing differences from when revenue is reconized and expenditures are incurred.

** Interfund loan to be repaid during 2010.

*** Interfund Transfer from Facilities Services.