

# **Yakima County, Washington**

## **2015 Final Budget**

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# YAKIMA COUNTY, WASHINGTON

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# **Yakima County Financial Policies**

The Board of County Commissioners has the statutory authority, responsibility and obligation to manage County finances in a manner that will foster a broad spectrum of services to benefit the community of the County.

The financial health and welfare of Yakima County is highly dependent upon establishing and maintaining sound, financial-planning objectives and strategies of implementation. These financial management policies assist the decision-making process of the Board of County Commissioners while operating independently of changing service and financial circumstances and conditions. The implementation of wise fiscal policies enables County officials to protect the public interest and ensure public trust and confidence.

## **Financial Goals**

Yakima County's financial policies shall address the following fiscal goals:

- Ensure the County maintains a financial base sufficient to provide a consistent level of County services.
- Maintain sound financial practices that meet all applicable standards and direct the County's financial resources towards balancing the County's eight priorities.
- Keep the County in a fiscally sound position in both the long and short term.
- Maintain sufficient financial liquidity to meet normal operating and contingent obligations.
- Maintain and preserve existing infrastructure and capital assets.
- Guide the Board in management and policy decisions that have significant financial impact.
- Provide a mechanism to regularly review programs and operational methods to improve productivity and eliminate duplication of functions.
- Promote cooperation and coordination with other governmental entities and the private sector in delivery of services.
- Ensure the County is able to remain financially stable independent of local and regional economic variations and adjust to changes in the service requirements of the community.
- Set forth operating principles that minimize the cost of government and financial risks.
- Promote sound financial management by providing accurate and timely information on the County's financial condition.
- Ensure the legal use of financial resources through effective systems of internal controls.

# I. Priorities of Government Budget Model

The critical budgeting questions we hold ourselves accountable to are:

- What are the ***community needs*** expected from government and defined by our constituents?
- What are the ***priorities*** for County expenditures which will achieve those community needs?
- What are the ***functions*** (strategies and activities) we can implement and/or strengthen to most effectively achieve these priorities?
- What are the key budget ***policies*** necessary to effectively guide defined functions?

## **Definitions**

**Community Needs:** A process by which county government formulates their leadership understandings of community needs. The process occurs through daily business activities and assessments, community hearings, and other interactions with our community. A preliminary budget is formed based upon those defined needs. The budget process embraces those needs by bringing together all elected officials to collectively embrace funding priorities.

**Priorities:** Major community-needed services are granted, mandated, or requested by Federal/State and/or Community. These community priorities can be partnerships or solely provided services by County government where the greatest efficiencies or effectiveness can be gained. These priorities go through an on-going review implemented through the resource allocation process.

- **Economic Development** – Efforts that seek to improve the economic well-being of our community by creating and/or retaining jobs and supporting or growing incomes and the tax base. Support for the Yakima County Development Association would be an example.
- **Governmental Services** – Indirect County services provided by government that support the internal functions of government. This support may be in the form of providing basic support services such as accounting services or human resources. Support may also take the shape of providing resources for the operation of the government through property assessment and collection.
- **Health and Human Services** – Efforts to improve the physical and mental well-being of the citizens of our community using preventative measures. Operational support of the Yakima County Health District would be an example.

- **Justice** – The ability to provide effective and timely resolution to legal matters while assuring dignified and fair treatment to all participants that meet Federal, State and local laws. The Superior, District and Juvenile Courts are examples.
- **Law** – The ability to provide effective and timely prosecution and defense of legal matters while assuring dignified and fair treatment to all participants. The Prosecuting Attorney, Public Defender and Clerk’s Office are examples.
- **Public Safety** - The protection of the general population from all manner of significant danger, injury, damage or harm as may occur during a criminal act or natural disaster, and the prevention of the same. This protection is typically provided by the Sheriff’s Department, Department of Security, and the Department of Corrections.
- **Public Services** – Direct services that are provided by government to its citizens that the private sector does not provide for or provides limited service. Examples include elections, document recording, planning, etc.
- **Quality of Life** – Efforts to improve the well-being of the community by providing services through cultural and recreational opportunities. Parks, pathways and investments in service organizations would be examples of quality of life programs.

**Major Functions:** (see example below) A subset of County priorities is distinguished by essential and specialized services necessary to achieve a County priority. To be a major function it must meet the following criteria:

- The community cannot effectively or efficiently provide this function without County government participation.
- County government must have adequate operational resources (financial/physical/human) to provide this major function.
- This function must clearly meet distinct needs of a community priority.

**Minor Functions:** (see example below) A group of related programs that fulfill major functions. To be a minor function, it must meet the following criteria:

- Minor functions are distinct components of a major function necessary to be fulfilled.
- A minor function requires operating resources such as financial, physical or human resources to complete a major function.

**Tasks:** Work or job activities that have distinct and describable elements to fulfill minor functions.

**Example:**

Government Services					
Year	Total	%	General	3/10th's	Dedicated
2009 Actual	\$14,900,423	9.49%	\$5,733,667	\$0	\$9,166,756
2010 Actual	\$32,005,391	17.85%	\$4,995,569	\$0	\$27,009,822
2011 Actual	\$10,715,375	6.13%	\$5,135,634	\$0	\$5,579,741
2012 Budget	\$11,798,570	6.70%	\$5,653,215	\$0	\$6,145,355
2013 Budget	\$11,121,445	7.00%	\$5,570,730	\$0	\$5,550,715

Major Functions					
Treasurer					
Year	Total	General	3/10th's	Dedicated	
09 A	\$9,260,401	\$951,834	\$0	\$8,308,567	
10 A	\$27,644,730	\$890,793	\$0	\$26,753,937	
11A	\$6,050,432	\$943,488	\$0	\$5,106,944	
12 B	\$6,615,795	\$993,772	\$0	\$5,622,023	
13 B	\$5,927,010	\$1,046,957	\$0	\$4,880,053	

Minor Functions					
Debt Service					
Year	Total	General	3/10th's	Dedicated	
09 A	\$7,892,714	\$50,851	\$0	\$7,841,863	
10 A	\$26,179,352	\$47,590	\$0	\$26,131,762	
11A	\$4,716,543	\$57,329	\$0	\$4,659,214	
12 B	\$5,126,649	\$60,429	\$0	\$5,066,220	
13 B	\$4,335,726	\$62,628	\$0	\$4,273,098	

Tasks										
Bonds						RID's / LID's				
Year	Total	General	3/10	Dedicated		Year	Total	General	3/10	Dedicated
09 A	\$7,789,153	\$0	\$0	\$7,789,153		09 A	\$36,197	\$0	\$0	\$36,197
10 A	\$26,080,949	\$0	\$0	\$26,080,949		10 A	\$35,329	\$0	\$0	\$35,329
11A	\$4,621,014	\$0	\$0	\$4,621,014		11A	\$31,533	\$0	\$0	\$31,533
12 B	\$5,027,378	\$0	\$0	\$5,027,378		12 B	\$31,072	\$0	\$0	\$31,072
13 B	\$4,237,591	\$0	\$0	\$4,237,591		13 B	\$26,963	\$0	\$0	\$26,963

## II. Budget Policy

### Objective

The County budget is the central financial planning document that encompasses all operating revenue and expenditure decisions. It establishes the level of funding to be provided to each department within the restrictions of anticipated County revenues. Budgetary controls have been implemented so that expenditures may not exceed appropriations. The Board of County Commissioners encourages elected officials and managers to budget and spend prudently.

### Budget Classifications

The expenditure budget is classified into five major categories as defined by the Washington State Auditor's Budgeting, Accounting, and Reporting System (BARS) as follows:

- Salary/Benefits – Includes salary costs, overtime, extra help, benefits and year end leave accruals (objects 10 and 20 in BARS).
- Supplies – Includes supplies, fuel consumed, and small tools and minor equipment (object 30 in BARS).
- Other Services and Charges – Includes professional services, communication, travel, advertising, operating rentals and leases, insurance, utilities, repairs and maintenance, intergovernmental services and other miscellaneous costs (objects 40 and 50 in BARS).
- Capital Expenditures – Capital expenditures include one-time improvements such as software upgrades, equipment, furniture and limited term projects not funded as an ongoing portion of the annual operations budget. (object 60 in BARS)
- Debt Service - Principal and interest payments related to bonds, loans or other debt. (objects 70 and 80 in BARS)

### **Scope of the Budget**

The annual budget will be adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with Generally Accepted Accounting Principles (GAAP). Annual appropriated budgets are adopted at the level of the fund, except in the General Fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. Appropriations lapse at year-end.

### **Operating Budget Control**

The County will maintain a budgetary control system to ensure compliance with the budget. The County will provide access to the County Financial Management System (FMS) for departments to prepare status reports comparing actual revenues and expenditure to budgeted amounts.

The Board of County Commissioners, County Treasurer, County Auditor and the Financials Services Director will meet quarterly to review the County's budget and financial condition by reviewing revenue and expense projections with the actual activities of the period. Financial policies will be reviewed for changes or the need to add new policy where necessary.

### **Amending the Budget**

The Financial Services Director is authorized to transfer budgeted amounts between object classifications within departments or funds. However, the Board of County

Commissioners must approve any revisions that alter the total expenditures of a fund or department of the General Fund. Once a public hearing has been held, the Board will approve increases or decreases to department or fund appropriations by resolution. All budget amendments must be adopted by resolution no later than December 31<sup>st</sup> of the budget year being amended.

### **III. General Fund Financial Policies**

#### **A. General Fund Reserve Policy**

##### **Objectives**

Adequate reserve levels are a necessary component of the County's overall financial management strategy and a key factor in external agencies' measurement of the County's financial strength. The Board of County Commissioners will determine the level of reserves it deems necessary, essential and fiscally prudent as well as the level of reserves required by law, ordinance and/or bond covenants to ensure service levels, sufficient cash flow, financial stability, and protection against economic downturns and emergencies. Prudent use of reserve funds enables the County to address future hidden or unanticipated costs, changing revenue levels, take advantage of matching grant funds and to exercise flexible financial planning.

The General Fund Reserve Policy provides parameters to enhance Yakima County's ability to meet its financial obligations. The General Fund reserve must be fully funded, as defined by policy. When the reserve policy funding requirements are met, as determined by the Board of County Commissioners, the remaining budgetary impacts, whether positive or negative, will be distributed according to the funding priorities of Yakima County.

##### **Reserve Classifications**

The General Fund reserves are classified in compliance with the Governmental Accounting Standards Board (GASB) to identify specific purposes for which these reserves have been established:

1. **Non-Spendable:** Reserves that cannot be spent because of their form as they are not liquid (not in spendable form such as inventories, prepaid items, etc), or they are legally or contractually earmarked for a specific use. Examples include petty cash and imprest funds.
2. **Restricted:** Reserves that include amounts constrained to specific purposes by the provider, either externally imposed or mandated by law. Examples include funds collected for a specific purpose in State statute or fees that are collected that have a required use.



3. **Committed:** Reserves that carry self-imposed limitations that can only be used for certain purposes by a formal action imposed by the Board of County Commissioners. Examples include:
  - a. Computer Equipment Replacement Reserves: these funds are dedicated to fund the replacement of computer equipment and printers within each department of the General Fund. Use of these funds requires the removal of a like equipment item from a department's inventory.
  - b. Extraordinary Criminal Justice Reserves: these funds are dedicated to support extraordinary criminal justice costs due to certain cases or levels of activity related to criminal justice.
  - c. Elections Reserves: these funds are dedicated to support the transition from election cycles where the State of Washington reimburses the County for their election costs in odd numbered years and do not reimburse the County in even numbered years. This reserve stabilizes the net cost of elections from year to year and is excluded when determining the Total Reserve requirement.
  - d. Contingency Reserves: these funds are dedicated and their use defined by the General Fund Contingency Reserve Policy. This reserve may fluctuate by month and year and is excluded when determining the Total Reserve requirement.
  - e. Prior Year Unspent Appropriations: these funds are dedicated to account for the timing differences that occur between fiscal years where funds may not be spent in a prior year but will be spent in the next fiscal year. As such, this reserve is excluded when determining the Total Reserve requirement.
4. **Assigned:** Reserves that are spendable or available for appropriation, but have been earmarked for some specific purpose by the Board of County Commissioners but are neither restricted nor committed. Examples include match requirements for certain identified grants and as such, are excluded when determining the Total Reserve requirement.
5. **Unassigned:** Also known as "Cash Flow" reserves, these reserves are available for any legal purpose, generally available to finance operating expenditures. Unassigned reserves must be used to achieve the total reserve levels as determined by the Board of County Commissioners. They may only be used as determined by the Board of County Commissioners for one-time funding needs and cannot be used for annually re-occurring funding expenses (e.g. wage and benefit increases).

### **Total Reserves**

In order for the County to be in a fiscally responsible position, the Board of County Commissioners will annually establish and maintain a General Fund total reserve level which the Board believes is fiscally necessary, essential and prudent. However, depending on the Board of County Commissioners' assessment of the County's fiscal situation, the Board may choose to adjust the levels up or down by future resolution action. This budgetary total reserve level is essential to protect cash flow and other stated reserve objectives in offsetting significant financial revenue fluctuations.

In the event the annual total reserve level as determined by the Board of County Commissioners is exceeded, these additional funds will be deemed as surplus reserves and may be designated for any County General Fund purpose as deemed appropriate by the Board of County Commissioners.

### **Replenishing of Total Reserves**

The Board of County Commissioners shall determine the necessary budgetary actions through prudent management of revenue, expenditures, and/or contributions from the annual General Fund budget to keep the total level of reserves at the appropriate level. If, at any time, the level of total reserves is projected to drop below the adopted reserve levels, the Board of County Commissioners will institute budgetary actions necessary to bring these total reserves up to the established level of reserves within the following two (2) subsequent annual budget cycles.

## **B. General Fund Resource Allocation Policy**

### **Objectives**

Upon completion of the preliminary annual General Fund budget allocation review process, the Board of County Commissioners will exercise its final budgetary authority to allocate all revenues (gains or losses) within the eight funding priorities.

The Board of County Commissioners will strive to not reduce, in real aggregate dollars, any funding priority when there is total General Fund general revenue growth. Cost increases will not serve as a basis for additional and/or supplemental appropriations by the Board of County Commissioners out of the General Fund.

### **Background**

Revenue allocations are based upon the needs of a changing community as well as the modifications in funding levels. Many revenue resources are allocated for specific purposes, as defined, and may not be used outside of those defined purposes.

## **Annual General Fund Revenues**

Each year, the Board of County Commissioners, Financial Services Director, elected officials and department heads jointly work towards an “estimate” of anticipated revenues for the following year’s annual General Fund budget. This “estimate” creates a baseline point of reference for the budget process. It is clearly understood by the Board of County Commissioners, Financial Services Director, elected officials and department heads that this is only an “estimate”. Therefore, the Board of County Commissioners must evaluate fiscally responsible levels of reserves to reasonably address unanticipated funding shortfalls, expense overruns, cash flow fluctuations and/or any other similar issues.

Accordingly the General Fund Reserve Policy provides parameters to enhance Yakima County’s ability to meet its financial obligations. The General Fund reserve must be fully funded, as defined by policy. When the reserve policy funding requirements are met, as determined by the Board of County Commissioners, the remaining budgetary impacts, whether positive or negative, will be distributed according to the funding priorities of Yakima County.

## **C. General Fund Outside Revenue Policy**

### **Objectives**

The General Fund receives General Dedicated revenues that are projected by elected officials/department heads of the General Fund. It is the responsibility of the elected officials/department heads that receive General Dedicated Revenues to properly budget and project these revenues so as not to create a liability for the General Fund.

### **Revenue Descriptions**

The spending priorities of the General Fund are funded through the collection of taxes, fines, fees, charges for services and other miscellaneous revenues that are standard across county government in the State of Washington. These **General revenues** support the backbone of County services to the community. During the development of the annual General Fund budget, Commissioners allocate the projected general revenues across the priorities of the community using the Resource Allocation Policy.

The General Fund also receives funding streams that must be used for a specific purpose defined by contract or agreement. These **General Dedicated revenues** often come from the Federal Government, the State of Washington, other local governments or from private organizations. These General Dedicated revenues are allocated to the departments responsible for the execution of the contract terms. These resources are in addition to the General revenues allocated to the department.

## **General Dedicated Revenues**

During the budget year, General Dedicated revenues may increase or decrease due to varying factors. If those respective funded expenses exceed their General Dedicated revenues, the department must cover the over-expenditures from that year's General revenue or their next year allocation.

If General Dedicated revenues increase in any given year, it is the responsibility of the elected official/department head to request a budget amendment through the County Financial Services Director. Budget amendments must be complete before the end of the current calendar year.

It is the responsibility of the elected official/department head that receives an outside revenue allocation to meet all requirements of the contract or agreement as to not create liability for the County or jeopardize future funding opportunities.

## **D. General Fund Contingency Reserve Policy**

### **Objectives**

The Board of County Commissioners strives to allocate all available resources of the General Fund during the annual budgeting process. Entities of the General Fund are encouraged by the Board to maximize their annual budget allocations to provide services to the community. However, portions of an entity's annual budget must often be held in reserve due to the potential for unanticipated over-expenditures before the end of the fiscal year budget. Therefore, the Board will allocate a percentage of the annual budget to be set aside as a contingency for these unanticipated over-expenditures. This will support the entities of the General Fund to fully utilize their annual budget allocations.

### **Contingency**

The Contingency Reserve category will be annually funded to a maximum 1% of the respective entity's total allocated resources, including the annual resource allocation from the 3/10<sup>th</sup>'s Sales Tax Fund. Rollover of unused Contingency funds will be allowed to accrue to a maximum of 5%.

All uses of Contingency Reserves require a budget amendment and shall have prior approval by the Board of County Commissioners.

**YAKIMA COUNTY  
ELECTIVE POSITION PAY PLAN  
EFFECTIVE JANUARY 1, 2015**

<b>POSITION</b>	<b>MONTHLY SALARY</b>
Assessor	7,057.00
Auditor	7,057.00
Clerk	7,057.00
Commissioners, District 1 and 2	7,326.00
Commissioners, District 3	7,695.00
Coroner	7,057.00
District Court Judges	12,406.75
Prosecuting Attorney	13,030.25
Sheriff	8,182.00
Superior Court Judges *	6,515.13      13,030.25
Treasurer	7,057.00

*\*Half of salary paid by Yakima County, half by State of Washington*

**YAKIMA COUNTY  
DEPARTMENT HEADS PAY PLAN  
EFFECTIVE JANUARY 1, 2015**

<b>POSITION</b>	<b>MONTHLY SALARY</b>
Department of Assigned Counsel Director	10,172.00
Department of Corrections Director	10,255.00
Department of Human Services Director	9,572.00
Financial Services Director	8,959.00
Geographic Information Services Senior Manager	7,154.00
Human Resources Director	8,925.00
Public Services Director	11,537.00
Technology Services Director	10,303.00

## YAKIMA COUNTY MASTER PAY PLAN

**Monthly Salary**  
**Effective January 1, 2015**

<b>Range Number</b>	<b>Classification</b>	<b>7.50 Hour Day</b>	<b>8.00 Hour Day</b>
A-0-1	County Worker	1,551.00 - 2,177.00	1,654.00 - 2,322.00
A-1-1	Maintenance Worker, Office Assistant	1,928.00 - 2,704.00	2,056.00 - 2,885.00
A-1-2	Office Technician	2,097.00 - 2,904.00	2,237.00 - 3,098.00
A-1-3	Cadastral Technician, Financial Technician, Office Support Technician, Maintenance Technician Court Reporter*	2,267.00 - 3,104.00	2,418.00 - 3,311.00    4,010.00 - 5,232.00
B-2-1	Financial Specialist, Maintenance Specialist, Office Specialist, GIS Tech	2,472.00 - 3,365.00	2,637.00 - 3,590.00
B-2-2	Juvenile Corrections Officer, Engineering Technician, Office Coordinator, Program Specialist	2,694.00 - 3,627.00	2,873.00 - 3,868.00
B-2-3	Appraiser, Computer Support Technician, Facilities Maintenance Technician, Mechanic, Program Representative, Road Maintenance Technician, Law Enforcement Dispatcher, Utility Maintenance Technician I Certified Court Interpreter*	2,913.00 - 3,887.00	3,107.00 - 4,146.00         3,954.00 - 5,611.00
B-2-4 / B-3-1	Case Manager, Commercial Appraiser, Engineering Technical Specialist, Heavy Equipment Operator, Senior Program Representative, Utility Maintenance Technician II, Facilities Maintenance Specialist	3,270.00 - 4,212.00	3,488.00 - 4,492.00
B-2-5 / B-3-2	Building Inspector, Law Enforcement Dispatch Supervisor, Detention Supervisor, Office Supervisor, Lead Appraiser, Lead Road Maintenance Technician, Maintenance Supervisor, Paralegal, Senior Engineering Technician, System Support Specialist	3,609.00 - 4,604.00	3,849.00 - 4,911.00

## YAKIMA COUNTY MASTER PAY PLAN

**Monthly Salary**  
**Effective January 1, 2015**

<b>Range Number</b>	<b>Classification</b>	<b>7.50 Hour Day</b>	<b>8.00 Hour Day</b>
C-4-1	Accountant, Community Programs Nurse, Engineer, Investigator, Planner, Probation Officer, Program Coordinator, System Programmer	3,770.00 - 5,072.00	4,021.00 - 5,411.00
C-4-2	Program Analyst, Senior Planner, Senior Program Coordinator, Plans	3,990.00 - 5,342.00	4,256.00 - 5,698.00
C-4-3	Natural Resources Specialist, Road Maintenance Supervisor, Project Planner, Technology Administrator, Senior Program Analyst, Senior Accountant	4,209.00 - 5,609.00	4,489.00 - 5,983.00
C-4-4 / C-5-1	Administrative Supervisor, Project Engineer, Senior Project Planner, Senior Technology Administrator, Planning Supervisor		4,781.00 - 6,341.00
C-4-5 /	Senior Engineer, Manager, Senior Natural Resource Specialist		5,288.00 - 7,165.00
D-6-1	Senior Manager D61		5,453.00 - 7,373.00
D-6-2	Sr. Manager, Appointed Assistant D62		5,829.00 - 7,849.00
D-6-3	Senior Manager D63		6,198.00 - 8,312.00
D-6-4 / D-7-1	Senior Manager D64		6,589.00 - 8,807.00
D-7-2	Senior Manager D72		6,803.00 - 9,092.00
E-8-1	Director E81		7,033.00 - 9,366.00
E-8-2	Senior Director E-82		7,499.00 - 9,953.00

<b>Department</b>	<b>Classification</b>	<b>8.00 Hour Day</b>
Security	Officer	3,488.00 - 4,492.00
	Sergeant	3,849.00 - 4,911.00
Corrections	Corrections Officer	3,891.00 - 5,105.00
	Corrections Corporal	4,718.00 - 5,338.00
	Corrections Sergeant	5,396.00 - 6,186.00
	Lieutenant	6,231.00 - 7,442.00
	Manager	7,167.00 - 8,752.00
Sheriff	Deputy Sheriff	4,240.00 - 5,905.00
	Deputy Sergeant	6,575.00 - 6,901.00
	Lieutenant	7,979.00
	Chief	8,734.00

\*Market Premium



**2015 Final Budget  
Revenue  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>General Fund</b>					
<b>REVENUES</b>					
Bas 30820				47,885	47,740
Bas 30830				168,895	245,223
Bas 30840				1,416,863	1,658,034
Bas 30850				150,000	
Bas 30890				5,428,275	6,125,871
Bas 31110	22,057,476	25,317,759	25,766,854	25,975,000	25,600,000
Bas 31130	3,783	1,631	106	500	500
Bas 31210	15,201				
Bas 31310	8,519,384				
Bas 31311		9,369,619	8,921,893	9,300,000	10,750,000
Bas 31371	1,288,036	1,388,829	1,265,595	1,410,000	1,553,000
Bas 31681		12,095	10,706	14,000	14,500
Bas 31684		92,282	57,092	114,000	113,000
Bas 31720	23,358	31,850	39,096	26,000	40,000
Bas 31731	130,974				
Bas 31743		28,461	23,679	25,000	35,000
Bas 31751	13,242				
Bas 31754	113,479				
Bas 31911	732,172				
Bas 31912	21,829				
Bas 31916	1,413,544				
Bas 32130	5,910	5,780	5,610	5,900	5,900
Bas 32191	209,424	226,819	196,267	220,000	292,000
Bas 32220	15,325	15,250	14,387	14,500	14,200
Bas 32230	46,940	39,385	33,516	46,000	40,000
Bas 32290	46,993	53,123	36,894	35,000	40,000
Bas 33116	268,479	206,508	14,178		
Bas 33210	193,016	38,423	16,700	36,000	36,000
Bas 33215	182,755	414,573	578,140	583,809	582,000
Bas 33310	44,569	39,496	48,574	35,000	35,000
Bas 33316	227,949	308,084	102,297	144,333	104,565
Bas 33320	73,407	103,864	83,295	100,000	105,000
Bas 33339	3,880	5,371			
Bas 33393	28,465	59,811	33,526	67,247	
Bas 33396	1,749,170	1,744,699	1,166,597	1,787,348	1,713,732
Bas 33397	33,609				
Bas 33399	89,855	79,415		80,000	80,000
Bas 33400	86,778	88,732	82,182	74,416	83,904
Bas 33401	292,531	354,921	260,749	288,938	405,480
Bas 33403	65,645	74,428	17,876	75,000	95,000
Bas 33404	2,180,256	2,172,356	1,242,961	2,123,264	1,974,370
Bas 33442	36,726	35,349	25,479	33,972	33,972
Bas 33500	277,033	295,780	297,602	310,000	300,000
Bas 33601	580,779	85,990	104,634	119,000	100,000
Bas 33602	20,499	24,063	18,755	21,502	21,950
Bas 33606	2,015,088	1,954,304	1,776,236	1,932,000	1,918,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
General Fund					
REVENUES					
Bas 33812 Court Costs	60,049				
Bas 33815 Legal Services	194,875				
Bas 33819 Other General Gov Services	9,104				
Bas 33821 Law Enforcement Services	510,408				
Bas 33827 Juvenile Services	96,384				
Bas 33828 Intergovernmental Services	103,962				
Bas 33839 Animal/Pest & Nuisance Control	650				
Bas 33864 Mental Health Services	299,722				
Bas 33871 Educational Programs	26,432				
Bas 33916 ARRA US Dept of Justice	22,904		10,507		
Bas 33921 ARRA Indirect		24,384			
Bas 34121 Auditors Filings & Recordings	344,992	369,059	246,464	342,300	266,500
Bas 34122 District/Municipal Crt Filings	162,809	173,531	142,720	172,000	172,000
Bas 34123 Civil/Probate & Domestic Filings	338,348	281,457	258,357	320,000	320,800
Bas 34125 Water Rights & Torrens Filings				50	50
Bas 34128 Dist/Munic Other Court Filings	120,938	192,712	185,185	223,960	149,100
Bas 34129 Superior Court Other Filings	33,732	45,717	39,439	57,900	60,500
Bas 34132 Dist Crt Records Services	460	40	574		
Bas 34133 District/Munic Crt-Admin Fees	75,852	75,757	73,371	72,400	75,400
Bas 34134 Superior Court Record Services	235,705	253,191	216,051	244,000	246,700
Bas 34135 Other Statutory Cert/Copy Fees	18,113	21,305	14,594	17,750	15,750
Bas 34137 Sup Crt-Administrative Fees	1,600	2,186	1,265	2,150	2,200
Bas 34138 Records Search	96	240	72	150	100
Bas 34141 Assessors Fees	1,825	2,750	1,925	1,000	1,500
Bas 34142 Treasurers Fees	98,956	241,703	248,375	244,200	266,350
Bas 34143 Budgeting and Accounting Serv	24,100	24,000	24,000	24,000	24,000
Bas 34144 Audit and Consulting Services		1,761,168	1,493,826	1,728,869	1,377,039
Bas 34145 Election Services	493,682	721,591	87,470	265,000	622,181
Bas 34148 Motor Vehicle License Fees	1,222,364	1,229,992	1,154,649	1,210,000	1,225,000
Bas 34149 Court Services		72,000	114,583	125,000	125,000
Bas 34162 Municipal-District	1,778	3,532	2,800	2,000	2,000
Bas 34169 Word Proc, Print & Duplicating	34,851				
Bas 34171 Sales of Taxable Merchandise	60	20	45		20
Bas 34175 Sales Nontaxable Merchandise	806	526	1,276	850	776
Bas 34181 Data/Word Processing Services	23,826	50,604	46,160	51,090	51,383
Bas 34191 Election Candidate Filing Fees	16,354	72	30,007	20,000	72
Bas 34195 Legal Services	19,245	402,231	352,943	420,668	411,655
Bas 34196 Personnel Services	400	2,460	1,257	900	900
Bas 34198 County Crime Victim & Witness	81,521	92,926	70,374	81,000	83,000
Bas 34199 Passport & Naturalization Fees	27,500	34,700	41,025	27,000	40,000
Bas 34210 Law Enforcement-Fees	86,086	583,452	448,436	575,811	550,100
Bas 34230 Charges for Detention/Cor Serv	3,979	17,337	11,225	10,000	10,000
Bas 34233 Adult Probation Service Charge	18,468	13,118	13,205	12,600	12,600
Bas 34236 House/Monitoring of Prisoners	48,167	69,993	44,454	42,000	53,000
Bas 34238 Pre-Conviction Supervision			13,007		
Bas 34270 Juvenile Service Fees	16,789	94,760	103,802	81,200	81,200

**2015 Final Budget  
Revenue  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
General Fund					
REVENUES					
Bas 34280		109,282	105,387	109,180	113,400
Bas 34319	18,805				
Bas 34393	265				
Bas 34522		550	500	600	600
Bas 34523		250	900	300	300
Bas 34529		49,480	42,267	57,466	46,675
Bas 34581	96,738	253,935	259,267	374,548	331,115
Bas 34589	23,202	24,361	19,286	20,000	20,227
Bas 34640		288,000	321,300	331,240	301,428
Bas 34710		24,399			
Bas 34914	1,605,442				
Bas 34921	2,137				
Bas 35130	20,238	19,886	16,151	22,000	22,000
Bas 35150		70	26		70
Bas 35180	90,299	84,267	67,999	85,600	89,050
Bas 35190	41,323	34,776	37,981	43,500	45,000
Bas 35191	1,156	742	378	1,000	1,100
Bas 35220	222	16			
Bas 35230	6,896	4,896	4,809	6,000	6,000
Bas 35310	1,227,157	1,265,583	1,032,100	1,218,400	1,218,400
Bas 35370	10,230	11,132	11,952	11,100	11,100
Bas 35400	7,028	5,634	1,204	6,000	6,000
Bas 35520	141,912	164,988	121,563	135,000	135,000
Bas 35580	201,838	215,044	178,700	210,000	210,000
Bas 35640			3,697	100	100
Bas 35690	68,606	60,060	44,297	62,600	62,000
Bas 35722	6,207	7,528	5,110	8,000	8,000
Bas 35723	84,433	83,743	65,914	79,000	75,000
Bas 35725	54	67	1	70	70
Bas 35729	3		3		200
Bas 35731	494	539	778	500	500
Bas 35732	28	44	31	100	100
Bas 35733	58,436	65,154	53,022	74,100	58,100
Bas 35734	2,359	2,581	953	2,500	2,500
Bas 35736		6,581	7,853	8,000	8,000
Bas 35739		3,780			
Bas 35951		4,632	3,167	6,500	5,000
Bas 35990		694,011	595,748	785,000	716,000
Bas 36111	250,315	244,743	184,881	200,000	295,000
Bas 36119	70	10	9	60	60
Bas 36132	4,365	291,376			
Bas 36140	52,726	46,758	34,138	47,000	44,000
Bas 36141		8,304	6,705	11,675	8,450
Bas 36142		85,706	57,479	1,300	61,175
Bas 36146	740	1,223,784	1,164,114	1,470,000	1,283,000
Bas 36152	5,402				

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>General Fund</b>						
<b>REVENUES</b>						
Bas 36158	Interest-Operating	9,921				
Bas 36190	Other Interest Earnings	43,822			60,000	
Bas 36240	Space & Facilities Rentals		622			
Bas 36250	Space/Facilities-Long Term	2,794	15,454	12,025	15,397	15,422
Bas 36290	Other Rents & Use Charges	144	110	76	500	500
Bas 36610	Interfund Interest	71				
Bas 36700	Contrib/Donations Private Sour		1,250			
Bas 36711	Donations-Gifts/Pledges-Privat	125,338	13,829	459	448	448
Bas 36719	Donations - Other	1,195	2,036	2,178		
Bas 36851	Operating Special Assessments	1,307	1,320	1,286	1,250	1,160
Bas 36910	Sale of Scrap and Junk	977	177	9,996		
Bas 36930	Confisc Propty/Proceeds Sales			590		
Bas 36940	Other Judgments & Settlements	107	468	183		
Bas 36981	Cashier's Overages & Shortages	14	481	371-	525	525
Bas 36990	Other Misc Revenue	183,236	101,269	136,678	157,100	153,800
Bas 39150	Proceeds of Capital Lease		33,283			
Bas 39520	Comp Loss/Impairment Insurance	50	50	52		
Bas 39700	Operating Transfers In	268,843	280,691	77,136	85,300	145,769
		-----				
Fnd 001	General Fund	52,652,393	56,782,547	52,424,879	64,294,454	65,913,161

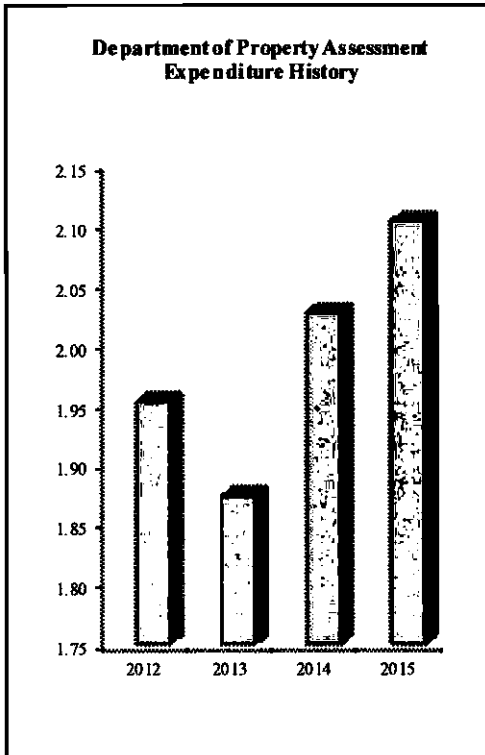
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Fund Balance						
REVENUES						
1	130820001				47,885	47,740
1	130830001				168,895	245,223
1	130840001				1,416,863	1,658,034
1	130850001				150,000	
1	130890001				5,428,275	6,125,871
-----						
Sub 001	Fund Balance				7,211,918	8,076,868

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Fund Balance						
Reclassification & Cost Alloc.						
1 10201	Ending Fund Balance-Restrict				112,938	91,980
1 10220	Ending Fund Balance-Nonspend				47,885	47,740
1 10240	Ending Fund Balance-Committe				805,303	2,162,275
1 10290	Ending Fund Balance-Unassign				5,195,304	5,136,241
					-----	
Obj 000	Reclassification & Cost Alloc.				6,161,430	7,438,236
					-----	
Sub 001	Fund Balance				6,161,430	7,438,236

## Department of Property Assessment



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,067,874	1,004,539	1,120,952	1,152,372
Personnel Benefits	360,254	366,548	408,541	415,006
Supplies	10,793	15,926	24,700	24,700
Other Services & Charges	513,617	486,439	471,851	510,634
<b>Total</b>	<b>1,952,538</b>	<b>1,873,452</b>	<b>2,026,044</b>	<b>2,102,712</b>

### Program Description:

The County Assessor's Office annually appraises and places value on 105,481 parcels of real and personal property with an assessed value in excess of \$9,646,266,867. Appraisers are required by law to inspect at least 1/6 of the real parcels or approximately 16,000 parcels each year. The office administers, maintains, and audits over 10,000 personal property accounts on an annual basis.

Assessors' Office staff calculates property tax requests for every taxing district in the County on an annual basis, auditing and verifying that statutory limitations are not exceeded and establishes levy rates based on the districts' requests. Rates are certified to the County Commissioners and then passed on to the County Treasurer's Office for collection.

The Assessor's Office administered over 5,572 Senior Citizen/Disabled applications and renewals.

The office processes approximately 1,000 open space removals and/or continuances every year in addition to auditing over 10,700 parcels for compliance in the State Open Space – Farm & Agricultural classification.

The Assessor's staff creates and maintains all new and ongoing parcel change information and is responsible for the mapping information for the County.

### Major Objectives:

- Provide excellent customer service to the property owners and other departments of Yakima County for all requests for information or questions regarding real and personal property.
- Continue the computerization of the parcel mapping information for the County.
- Computerize the segregation process for new parcel creation within the County.
- Convert the appraisal software program to integrate it with the assessment computer system shared with the Treasurer's Office.
- Continue to improve the office's website to provide public access to information through public terminals and the Internet.
- Meet all statutory requirements for completion of levies, assessments, and addition of new construction to the assessment roll.
- Streamline procedures to insure maximum productivity of our staff.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Dept of Property Assessment						
REVENUES						
1	1034141001	Assessors Fees-Open Space	125	2,250	625	500
1	1034141003	Assessors Fees-Computer Acce	1,700	500	1,300	1,000
1	1034171001	Sales of Maps & Publications		25		
1	1034181001	Copies & Duplicating	1,759	726	822	1,500
1	1036851001	Operating Special Assessment	654	660	643	500
1	1036910001	Sale of Scrap and Junk		10		
-----						
Sub 010	Dept of Property Assessment		4,248	4,136	3,425	2,700
						3,500



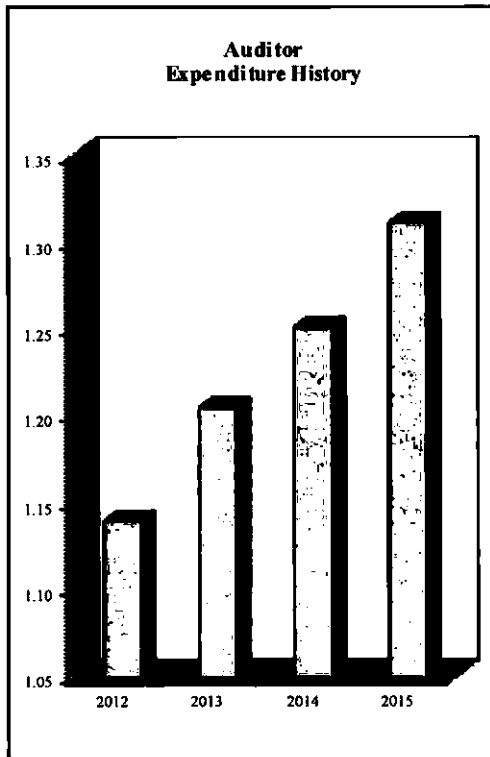
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Dept of Property Assessment							
Tax Assessment & Eval Services							
Salaries							
1	111001	Salaries & Wages	424,858	428,708	412,625	1,073,861	1,107,410
1	111002	Salaries-Overtime	835	887	2,920		
1	111003	Salaries-Extra Help				47,091	44,962
1	111010	Accrued Annual Leave	10,835-	15,359-	2,035-		
			-----				
Obj 001	Salaries		414,857	414,236	413,510	1,120,952	1,152,372
Personnel Benefits							
1	112002	Benefits-Direct	142,660	151,486	147,231	408,541	415,006
			-----				
Obj 002	Personnel Benefits		142,660	151,486	147,231	408,541	415,006
Supplies							
1	113101	Office & Operating Supplies	7,908	5,254	4,015	19,100	19,100
1	113201	Fuel Consumed				500	500
1	113501	Small Tools & Minor Equipmen	199	1,758	795	1,100	1,100
1	113502	Computer Software		830	16,709	4,000	4,000
1	113590	Small Attrac-Tracked Invento	2,686	8,084	116		
			-----				
Obj 003	Supplies		10,793	15,926	21,636	24,700	24,700
Other Services - Charges							
1	114101	Professional Services	2,829	2,510	1,776	5,575	5,575
1	114191	Prof Serv-Purchasing Serv	3,365	2,955	2,646	2,886	3,327
1	114192	Prof Serv-Tech Services	166,841	196,520	188,458	205,590	217,548
1	114198	Prof Serv-GIS	31,405	31,775	29,418	32,092	36,427
1	114199	Prof Serv-DOS	8,122	8,629	7,910	8,629	9,238
1	114201	Communication-Telephone		18,807	20,821	3,800	3,800
1	114202	Communication-Postage	32,509	15,707	16,592	42,500	46,000
1	114219	Phone Charges-Allocated	1,701	1,701	1,782	1,944	2,106
1	114301	Travel	2,517	2,175	1,827	8,000	9,000
1	114401	Advertising	378	2,218	645	2,500	2,500
1	114501	Operating Rentals & Leases	70,449	70,762	54,521	45,000	45,000
1	114590	Rent-Facil Maint	58,374	59,643	55,836	60,912	62,181
1	114690	Insurance-Interfund	130,285	61,427	35,432	38,653	45,932
1	114801	Repairs & Maintenance	224	199	1,101	2,000	2,000
1	114901	Miscellaneous	4,618	11,409	2,113	11,770	20,000
			-----				
Obj 004	Other Services - Charges		513,617	486,439	420,875	471,851	510,634
			-----				
Fnc 011	Tax Assessment & Eval Services		1,081,927	1,068,087	1,003,252	2,026,044	2,102,712
Real Property Appraisers							
Salaries							
1	121001	Salaries & Wages	622,174	594,209	566,967		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Dept of Property Assessment						
Real Property Appraisers						
Salaries						
1 121010	Accrued Annual Leave	30,843	3,906-			
-----						
Obj 001	Salaries	653,017	590,303	566,967		
Personnel Benefits						
1 122002	Benefits-Direct	217,594	215,062	211,079		
-----						
Obj 002	Personnel Benefits	217,594	215,062	211,079		
-----						
Fnc 012	Real Property Appraisers	870,611	805,365	778,046		
-----						
Sub 010	Dept of Property Assessment	1,952,538	1,873,452	1,781,299	2,026,044	2,102,712

# Auditor



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	586,628	622,761	651,763	678,917
Personnel Benefits	198,767	223,088	247,346	253,341
Supplies	26,345	24,546	21,160	25,109
Other Services & Charges	327,902	334,039	330,237	352,926
<b>Total</b>	<b>1,139,642</b>	<b>1,204,434</b>	<b>1,250,506</b>	<b>1,310,293</b>

## Program Description:

The Yakima County Auditor's Office is responsible for three major functions:

- 1) The Accounting Division produces the comprehensive annual financial report (CAFR) and maintains payroll, accounts payable, accounts receivable, and the County's financial system.
- 2) The Recording/Licensing division provides the recording of official public records and maintains a permanent record of such documents. The division also issues marriage licenses and U.S. Passports. It also is the agent for the Washington State Department of Licensing and is responsible for collecting licensing fees on motor vehicles and vessels. The division also oversees and audits the subagents on an ongoing basis.
- 3) The Auditor is also ex-officio supervisor of all primary, general and special elections. The Election Division plans, coordinates, and implements all election procedures, and maintains all records pertaining to elections according to state law. The division maintains the files for the County's voter registration on the statewide voter registration data base and the transactions.

## Mission Statement:

The Yakima County Auditor's Office is dedicated to providing quality services in Accounts Payable, Elections, Finance, Licensing, Payroll and Recording.

As a responsive, customer focused team, we provide a solid foundation by being knowledgeable, accountable and accurate in the work we do.

Our customers are the key to our inspiration. Our people are the key to our success.

## Major Objectives:

- Continue oversight and the ongoing regular audits of all licensing subagents.
- Increase use of e-recording with all the area title companies.
- Expand ongoing cross training among the divisions.
- Further develop relations with the state auditors.

## Revenue/Expenditure Comment:

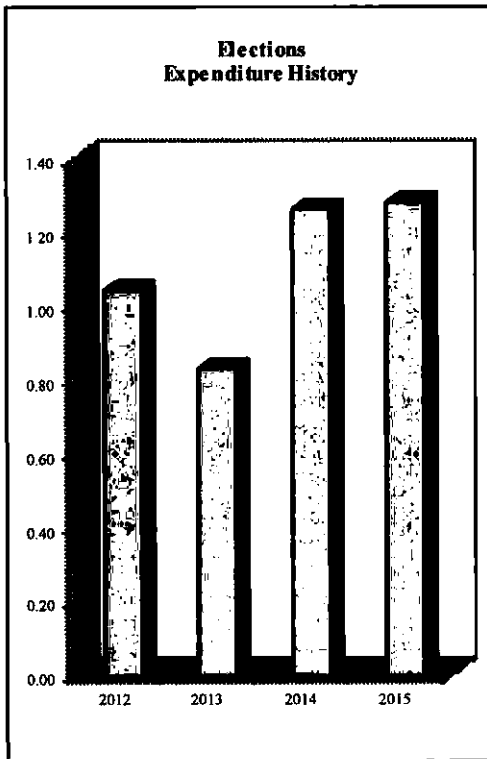
The Auditor's primary revenue source is the collection of fees for licensing and registration of motor vehicles and vessels. Approximately \$1.2 million will generate from these transactions. Additional fees collected for the recording of documents, marriage licenses, records, and passports amount to approximately \$500,000.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Auditor</b>							
<b>REVENUES</b>							
1	2132220001	Marriage Licenses	11,120	11,120	10,552	10,500	10,000
1	2132220002	Marriage License Custom Cert	4,205	4,130	3,835	4,000	4,200
1	2133400801	State Department of Licensin	12,362	13,820	12,033		8,000
1	2134121001	Auditor Filing & Recording	326,452	347,401	230,453	325,000	250,000
1	2134121003	Mortgage Fraud Acct	340	327	213	300	250
1	2134121004	Homeless Housing Fee	18,200	21,330	15,798	17,000	16,250
1	2134135001	Certified Copy Fee	16,608	19,846	14,311	16,500	14,500
1	2134138001	Records Search	96	240	72	150	100
1	2134148001	Motor Vehicle License Fees	1,222,364	1,229,992	1,154,649	1,210,000	1,225,000
1	2134181001	Imaging	14,370	13,729	11,740	13,000	12,500
1	2134181004	Pass Port Photos	4,214	3,429	5,976	4,000	6,500
1	2134181005	Duplicating: W-2	220	126	70	250	125
1	2134199001	Passport & Naturalization Fe	27,500	34,700	41,025	27,000	40,000
1	2136981001	Cashiers Short/Over	2-	66	20		
1	2136990001	Other Misc Revenue			710		
1	2136990005	Misc-Service Chrg-Returned C	3,048	225	150	1,000	200
1	2136990011	Misc-Reimbursement of Costs	1,060	1,093	1,075	1,000	1,000
			-----				
Fnc 021	Auditor		1,662,156	1,701,574	1,502,683	1,629,700	1,588,625

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Auditor</b>							
Reclassification & Cost Alloc.							
1	21110100		5,560				
-----							
Obj 000	Reclassification & Cost Alloc.		5,560				
<b>Salaries</b>							
1	21111001	Salaries & Wages	576,443	612,914	575,077	636,763	670,917
1	21111002	Salaries-Overtime	7,137	9,203	8,263	15,000	8,000
1	21111010	Accrued Annual Leave	3,048	644	262		
-----							
Obj 001	Salaries	586,628	622,761	583,601	651,763	678,917	
<b>Personnel Benefits</b>							
1	21112002	Benefits-Direct	198,767	223,033	221,233	247,346	253,341
1	21112004	Benefits-Bank Accruals		55	806-		
-----							
Obj 002	Personnel Benefits	198,767	223,088	220,426	247,346	253,341	
<b>Supplies</b>							
1	21113101	Office & Operating Supplies	26,345	19,929	10,526	11,160	15,109
1	21113501	Small Tools & Minor Equipmen		2,130		4,000	5,000
1	21113502	Computer Software		1,495			
1	21113590	Small Attrac-Tracked Invento		992	560	4,000	5,000
-----							
Obj 003	Supplies	26,345	24,546	11,086	19,160	25,109	
<b>Other Services - Charges</b>							
1	21114101	Professional Services	7,437	6,380	5,816	5,100	7,000
1	21114191	Prof Serv-Purchasing Serv	18,415	16,283	14,294	15,593	19,118
1	21114192	Prof Serv-Tech Services	162,469	164,170	152,266	166,108	186,335
1	21114199	Prof Serv-DOS	17,267	14,280	13,090	14,280	15,246
1	21114201	Communication-Telephone	369	223			
1	21114202	Communication-Postage	49,927	51,260	52,414	56,000	49,000
1	21114219	Phone Charges-Allocated	1,071	1,323	1,188	1,296	1,560
1	21114301	Travel	1,849	3,268	1,306	2,100	1,200
1	21114401	Advertising	345	519	402	1,000	1,000
1	21114501	Operating Rentals & Leases	1,267	1,141	959	1,000	1,000
1	21114590	Rent-Facil Maint	56,990	58,359	54,578	59,540	60,932
1	21114601	Insurance		643		700	700
1	21114690	Insurance-Interfund	6,135	5,685	3,928	4,285	5,600
1	21114801	Repairs & Maintenance		130	355	1,000	1,000
1	21114901	Miscellaneous	4,360	4,816	2,857	4,235	3,235
-----							
Obj 004	Other Services - Charges	327,902	328,479	303,454	332,237	352,926	
-----							
Fnc 021	Auditor	1,139,643	1,204,435	1,118,567	1,250,506	1,310,293	



## Elections

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	260,059	245,259	278,882	268,147
Personnel Benefits	83,464	85,363	99,854	97,856
Supplies	229,784	135,650	306,398	340,193
Other Services & Charges	467,826	362,885	575,687	573,065
<b>Total</b>	<b>1,041,133</b>	<b>829,157</b>	<b>1,260,821</b>	<b>1,279,261</b>

### Program Description:

The County Auditor is the ex-officio of primary, general and special elections in Yakima County. With that responsibility comes the administration of the Designated Accessibility Sites, maintenance of the voting equipment, preparation of all mail ballots, publication of election notices, conducting the candidate filing period, maintenance of the official voter registration records and continued development of the bilingual election program as required by federal mandate. In addition, the Auditor serves on the 3-member County Canvassing Board along with the Prosecuting Attorney and the Chair of the Board of County Commissioners (or their designees).

### Major Objectives:

- Continue as a state-wide leader with the Bi-lingual English/Spanish election program as mandated by the Voting Rights Act and the United States Department of Justice.
- Expand community outreach throughout the County to provide education and voter registration.
- Provide election equipment for high school and middle school elections

### Revenue/Expenditure Comment:

The major source of revenue in the Election budget is the reimbursement of election costs from the districts for election services and the reimbursement of voter registration costs from cities and towns for voter registration services

**2015 Final Budget  
Revenue  
As of November 30, 2014**

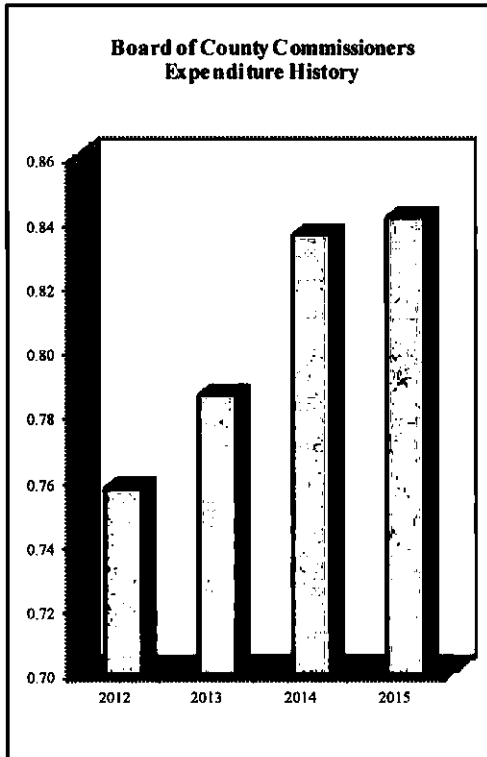
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Elections</b>						
<b>REVENUES</b>						
1 2233339003	HAVA Grant G-2813 Amend 6C	3,880	5,371			
1 2234145001	Election Services	357,784	599,410	87,470	150,000	500,000
1 2234145002	Election Services Registrati	135,897	122,181		115,000	122,181
1 2234171001	Sale of Maps & Publications	66	20	20		20
1 2234175004	Sales of Merchand-Computer L	716	526	1,276	600	526
1 2234191001	Election Candidate Filing Fe	16,354	72	30,007	20,000	72
Fnc 022	Elections	514,699	727,580	118,773	285,600	622,799

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
<b>Elections</b>							
Reclassification & Cost Alloc.							
1	220100	C Operating Trans Out Election		3,707			
Obj 000    Reclassification & Cost Alloc.				3,707			
<b>Salaries</b>							
1	221001	Salaries & Wages	237,329	233,414	220,367	240,722	251,337
1	221002	Salaries-Overtime	11,381	4,961	6,604	10,000	10,000
1	221003	Salaries-Extra Help				14,233	6,810
1	221008	Salaries-Poll Workers	11,992	5,788	10,228	13,927	
1	221010	Accrued Annual Leave	643-	1,097	113		
Obj 001    Salaries			260,059	245,259	237,312	278,882	268,147
<b>Personnel Benefits</b>							
1	222002	Benefits-Direct	83,464	85,330	77,310	99,854	97,856
1	222004	Benefits-Bank Accruals		32	121-		
Obj 002    Personnel Benefits			83,464	85,363	77,189	99,854	97,856
<b>Supplies</b>							
1	223101	Office & Operating Supplies	225,639	128,052	155,732	306,398	340,193
1	223501	Small Tools & Minor Equipmen	4,145	6,094	7,087		
1	223590	Small Attrac-Tracked Invento		1,504			
Obj 003    Supplies			229,784	135,650	162,819	306,398	340,193
<b>Other Services - Charges</b>							
1	224101	Professional Services	268,446	208,175	248,389	313,655	372,936
1	224191	Prof Serv-Purchasing Serv	4,329	3,485	5,485	5,984	3,718
1	224192	Prof Serv-Tech Services	29,851	31,615	30,923	33,733	38,794
1	224198	Prof Serv-GIS	12,508	12,303	11,805	12,878	12,904
1	224199	Prof Serv-DOS	958	1,018	933	1,018	1,090
1	224201	Communication-Telephone	488	568	625	541	1,720
1	224202	Communication-Postage	71,565	30,715	46,413	119,720	64,200
1	224219	Phone Charges-Allocated	693	819	726	792	780
1	224301	Travel	1,375	1,170	1,995	11,079	9,489
1	224322	Travel-Election	380	398	629		
1	224401	Advertising	5,277	1,749	2,430	2,000	2,000
1	224501	Operating Rentals & Leases	39,214	29,776	27,225	38,964	30,151
1	224590	Rent-Facil Maint	23,147	23,893	22,633	24,691	25,489
1	224690	Insurance-Interfund	3,205	2,694	1,904	2,077	2,544
1	224801	Repairs & Maintenance	698	3,858	1,226	4,000	4,000
1	224901	Miscellaneous	5,692	6,944	1,965	4,555	3,250
Obj 004    Other Services - Charges			467,826	359,178	405,305	575,687	573,065
Fnc 022	Elections		1,041,134	829,157	882,625	1,260,821	1,279,261



## Board of County Commissioners



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	378,159	398,712	404,671	416,080
Personnel Benefits	101,891	112,691	121,224	133,429
Supplies	3,730	6,658	19,000	9,182
Other Services & Charges	273,490	268,012	290,721	282,367
<b>Total</b>	<b>757,270</b>	<b>786,073</b>	<b>835,616</b>	<b>841,058</b>

### Program Description:

This department is responsible for the overall administration of Yakima County government. The Board of County Commissioners is comprised of three officials elected from designated districts. The Board's duties include adopting and enacting resolutions, levying taxes, establishing County policies, and conducting general administration of the County. As the County's legislative authority, the Board is responsible for adoption of the annual budget, provision and maintenance of public facilities, construction and maintenance of County roads, development and implementation of planning and zoning policies, and appointments to advisory committees and boards.

### Major Objectives:

The main objective for 2015 is to promote cost efficient yet effective public services for our community. The Board will continue to seek supplemental support from the Federal and State governments in serving our community needs.

The Board will continue to work on the following objectives:

- Yakima County Water Resource System.
- Coordination of State and Local Correctional Facilities.
- Transportation Issues including the East-West Corridor, I 82 lane improvements and distribution of funding.

### Revenue/Expenditure Comment:

This Board's operating budget is funded through the General Fund as part of the County's Governmental Services priority.

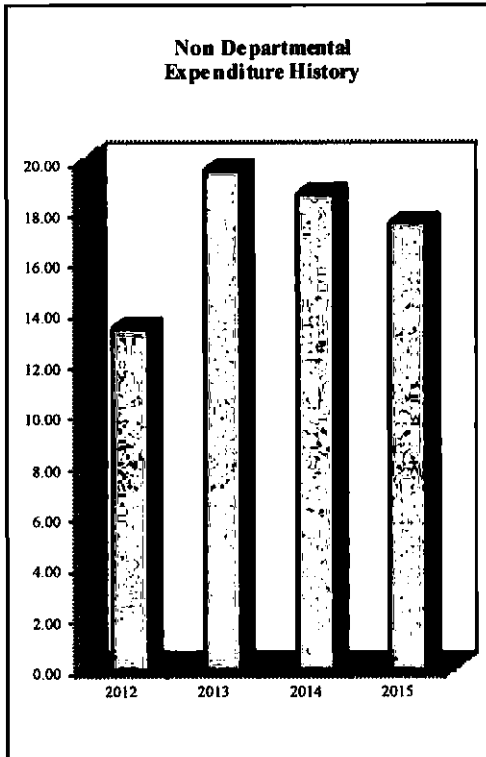
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Commissioners</b>							
<b>REVENUES</b>							
1	3031110001	Real Property	22,057,476	22,407,536	22,816,713	22,875,000	23,400,000
1	3031130001	Sale of Tax Title Property	3,783	1,620	94	500	500
1	3031311001	Local Retail Sales & Use Tax	8,519,384	9,369,619	8,921,893	9,300,000	10,750,000
1	3031371001	Local Sales Tax-Criminal Jus	1,288,036	1,388,829	1,265,595	1,410,000	1,553,000
1	3031681001	Punch/Pull Tab	13,242	12,095	10,706	14,000	14,500
1	3031684001	Gambling Card Games	113,479	92,282	57,092	114,000	113,000
1	3031720001	Leasehold Excise Tax	23,358	28,103	34,591	26,000	40,000
1	3031980175	Penalties-Gambling Excise Ta	100				
1	3032191001	Franchise Fees	209,424	226,819	196,267	220,000	292,000
1	3033215231	In Lieu of Taxes-Federal	178,946	412,575	575,827	580,000	580,000
1	3033215250	Mineral Leasing Distribution	1,809			1,809	
1	3033215601	Wildlife Refuge	2,000	1,998	2,313	2,000	2,000
1	3033500911	PUD Privelege Tax	277,033	295,780	297,602	310,000	300,000
1	3033602311	DNR PILT NAP/NRCA	4,319	4,531		4,800	5,200
1	3033602511	In Lieu of Taxes-State	16,180	16,702	16,594	16,702	16,750
1	3033606101	Motor Vehicle-Criminal Justi	1,249,464	1,328,253	1,394,433	1,417,000	1,459,000
1	3033606311	DSHS-juvenile Rehab-SHB 3900	12,009	11,975	10,773	12,000	12,000
1	3033606511	DUI & Other CJ Assistance	44,252	43,222	42,462	45,000	46,000
1	3033606521	Extraordinary Criminal Justi	161,000	183,000			
1	3033606941	Liquor Excise Tax	126,181	20,250	51,924	80,000	35,000
1	3033606951	Liquor Board Profits	378,954	335,404	250,917	336,000	336,000
1	3034144003	Indirect Services	1,506,421	1,628,964	1,493,826	1,628,869	1,282,039
1	3034181001	Copies	5	5			
1	3035990002	Pers Prop Late File Penlty	21,829	43,124	17,948	25,000	25,000
1	3035990004	Penalties Gambling Taxes		50			
1	3036140001	Interest on Taxes	6,144	3,061	3,406	7,000	4,000
1	3036711001	Donations from Private Sourc	448	448	448	448	448
1	3036711006	Donations-Pay Increase Reimb	1,248				
1	3036910001	Sale of Scrap and Junk	775				
1	3036990001	Other Misc Revenue	29,657	1,647-	8,640	10,000	10,000
1	3039700001	Operating Transfers In		112,725			
1	3039700302		65,575				
<b>Sub 030 Commissioners</b>			<b>36,312,533</b>	<b>37,967,322</b>	<b>37,470,063</b>	<b>38,436,128</b>	<b>40,276,437</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Commissioners</b>						
<b>Salaries</b>						
1	311001	Salaries & Wages	377,936	396,472	366,817	413,580
1	311002	Salaries-Overtime	928	1,859	1,418	1,500
1	311010	Accrued Annual Leave	756-	380	924	1,000
1	311011	Accrued Comp Time	51			
<hr/>						
Obj	001	Salaries	378,159	398,712	369,158	416,080
<b>Personnel Benefits</b>						
1	312002	Benefits-Direct	101,833	112,688	105,937	133,429
1	312004	Benefits-Bank Accruals	58	2	16-	
<hr/>						
Obj	002	Personnel Benefits	101,891	112,691	105,921	133,429
<b>Supplies</b>						
1	313101	Office & Operating Supplies	3,380	3,517	1,386	5,182
1	313501	Small Tools & Minor Equipmen	351	235	12,190	1,000
1	313502	Computer Software		1,294	152	1,000
1	313590	Small Attrac-Tracked Invento		1,612		2,000
<hr/>						
Obj	003	Supplies	3,730	6,658	13,728	9,182
<b>Other Services - Charges</b>						
1	314101	Professional Services	114			
1	314134	Prof Ser-Fixed Asset Trackin				121,633
1	314137	Prof Ser-Program Support	123,331	115,640	106,592	116,282
1	314191	Prof Serv-Purchasing Serv	982	1,861	1,432	1,200
1	314192	Prof Serv-Tech Services	92,442	82,319	78,238	88,384
1	314199	Prof Serv-DOS	5,011	5,324	4,880	5,700
1	314201	Communication-Telephone	3,962	6,475	3,275	
1	314202	Communication-Postage	1,051	622	767	1,200
1	314206	Communication-Cell Phones				3,800
1	314219	Phone Charges-Allocated	630	693	660	780
1	314301	Travel	10,991	13,979	13,118	17,200
1	314401	Advertising	1,210	2,090	1,920	1,800
1	314501	Operating Rentals & Leases	1,953	2,448	1,143	2,600
1	314590	Rent-Facil Maint	26,220	26,790	26,070	29,010
1	314601	Insurance			80	340
1	314690	Insurance-Interfund	2,936	2,612	1,835	2,420
1	314801	Repairs & Maintenance			100	
1	314901	Miscellaneous	2,657	7,159	1,655	6,100
<hr/>						
Obj	004	Other Services - Charges	273,490	268,012	241,764	282,367
<hr/>						
Fnc	031	Commissioners	757,270	786,073	730,571	841,058
<hr/>						
Sub	030	Commissioners	757,270	786,073	730,571	841,058

## Non Departmental



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	380	365	500	500
Supplies	326	156	-	-
Other Services & Charges	456,661	583,322	743,728	754,846
Intergovernmental Services	225,086	229,574	231,581	289,298
Debt Service	14,522	14,667	15,093	14,861
Operating Transfers Out	12,697,175	18,764,778	17,674,233	16,462,022
<b>Total</b>	<b>13,394,150</b>	<b>19,592,862</b>	<b>18,665,135</b>	<b>17,521,527</b>

### Program Description:

Expenditures from this program benefit the County as a whole and do not benefit any one particular department.

This fund was set up as a distribution point to fund activities that don't relate to a "department specific" operation.

### Major Objectives:

The major expenditures budgeted in Non-Departmental are for contribution to the Law Enforcement Officers and Fire Fighters (LEOFF) Benefit Fund, Health District, the annual County audit by the Washington State Auditor's Office, intergovernmental assessments, and interfund transfers. Interfund transfers include the County's share of operational costs for the Department of Corrections and annual debt payments on bonds. Membership fees in various governmental associations are also paid out of this fund.

### Revenue/Expenditure Comment:

Funding comes directly out of local tax dollars and the general tax dollars of the County. Operation fees for such departments as Clean Air and the Health District are funded through Non-Departmental. General Fund Debt Service obligations are also paid for through Non-Departmental.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Non-Departmental</b>						
<b>REVENUES</b>						
1 5031110001	Real Property		2,910,223	2,950,141	3,100,000	2,200,000
1 5031130001	Sale of Tax Title Property		10	12		
1 5031720001	Leasehold Excise Tax		3,747	4,505		
1 5033602311	DNR PILT NAP/NRCA		604			
1 5033602511	In Lieu of Taxes- State		2,227	2,161		
1 5034144001	Program Support Airport		30,615			
1 5034144002	Interfund-Audit Costs		101,589		100,000	95,000
1 5034640002	ITA Judicial Costs	8,898	58	64		
1 5034914002	Interfund-Audit Costs- old	99,021				
		-----				
Sub 050	Non-Departmental	107,918	3,049,072	2,956,883	3,200,000	2,295,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Non-Departmental</b>							
<b>Executive</b>							
<b>Other Services - Charges</b>							
1	514102	Prof Serv-County Code	16,042	1,020	7,326	8,000	8,000
1	514590	Rent-Facil Maint-Law Lib/Saf	33,816	34,551	32,346	35,286	36,021
1	514940	Misc-Judgments				6,500	6,500
1	514945	Misc-Interest on Tax Refunds	35	51	57		
<b>Obj 004 Other Services - Charges</b>		<b>49,893</b>	<b>35,622</b>	<b>39,729</b>	<b>49,786</b>	<b>50,521</b>	
<b>Intergovernmental Services</b>							
1	515103	Intergov-COG	33,720	33,920	33,964	33,964	38,435
<b>Obj 005 Intergovernmental Services</b>		<b>33,720</b>	<b>33,920</b>	<b>33,964</b>	<b>33,964</b>	<b>38,435</b>	
<b>Fnc 051</b>	<b>Executive</b>	<b>83,613</b>	<b>69,542</b>	<b>73,693</b>	<b>83,750</b>	<b>88,956</b>	
<b>Administration</b>							
<b>Personnel Benefits</b>							
1	522002	Benefits-Direct-OASI Empl Se	380	365	347	500	500
<b>Obj 002 Personnel Benefits</b>		<b>380</b>	<b>365</b>	<b>347</b>	<b>500</b>	<b>500</b>	
<b>Supplies</b>							
1	523101	Supplies Imaging Project		71	1,388		
<b>Obj 003 Supplies</b>			<b>71</b>	<b>1,388</b>			
<b>Other Services - Charges</b>							
1	524104	Prof Serv- Hearing & Speech		25,000			
1	524117	Prof Serv-Labor Attorney		120,284	69,266	160,000	100,000
1	524119	Prof Serv-Legislative Advoca	8,043	7,287	7,365	7,800	8,200
1	524121	Prof Serv-Imaging			7,132	7,780	7,585
1	524126	Prof Serv-Fox Lawson			40,000	63,000	
1	524132	Prof Serv-ITA Bill Reconcile	8,790	5,724	4,680	5,105	5,063
1	524133	Professional Serv YAT	43,388	11,547			
1	524135	Prof Serv-Indirect Cost Plan	7,821	5,491	8,082	8,817	14,819
1	524137	Prof Serv-Grants Mgt	53,314	84,508	94,474	131,152	108,627
1	524191	Prof Serv-Purchasing	742	740	578	631	3,166
1	524198	Prof Serv-GIS	43,295	43,233	41,730	45,524	53,557
1	524199	Prof Serv-DOS	4,440	2,997	2,747	2,997	3,209
1	524690	Liab Insur-YAT					130,195
1	524901	Misc Imaging Project		140	120		
1	524905	Misc-NACO	4,543		4,865	4,865	5,109
1	524908	Misc-WACO	30,512	32,992	24,110	31,977	33,576
1	524910	Misc-WSAC	33,612	34,239	35,283	35,283	35,937
1	524913	Misc-Minority & Women Busine	3,826	3,826	4,179	5,000	5,000
1	524931	Misc-WSAC/PILT	6,889	6,889	6,889	6,889	7,054

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

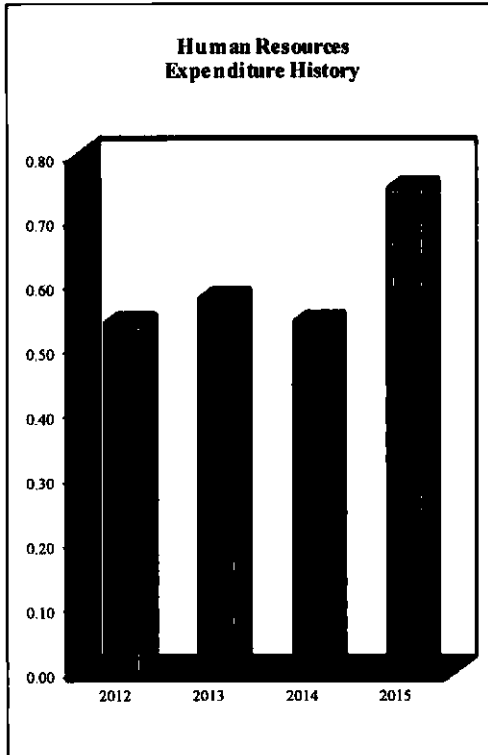
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Non-Departmental</b>						
<b>Administration</b>						
Obj 004	Other Services - Charges	249,214	384,897	351,501	516,820	521,097
Fnc 052	Administration	249,594	385,333	353,235	517,320	521,597
<b>Miscellaneous</b>						
<b>Other Services - Charges</b>						
1 534901	Misc-Yakima Airport		14,408			
1 534912	Misc-Water Resource Mgt	10,000				
Obj 004	Other Services - Charges	10,000	14,408			
<b>Intergovernmental Services</b>						
1 535401	Noxious Weed Assessment	22	22		150	175
Obj 005	Intergovernmental Services	22	22		150	175
Fnc 053	Miscellaneous	10,022	14,430		150	175
<b>Pollution Control</b>						
<b>Intergovernmental Services</b>						
1 545102	Intergov-Clean Air	33,556	33,720	33,920	33,920	33,964
Obj 005	Intergovernmental Services	33,556	33,720	33,920	33,920	33,964
<b>Emergency Services</b>						
<b>Intergovernmental Services</b>						
1 555107	Intergov-Emergency Managemen	57,788	61,912	63,547	63,547	116,724
Obj 005	Intergovernmental Services	57,788	61,912	63,547	63,547	116,724
<b>Tuberculosis</b>						
<b>Intergovernmental Services</b>						
1 575106	Intergov-Dist Hlth Funds	100,000	100,000	91,667	100,000	100,000
Obj 005	Intergovernmental Services	100,000	100,000	91,667	100,000	100,000
<b>Operating Transfers</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
1 580100	Operating Transfers Out-Misc	38,452	280,222			10,000
1 580101	Oper Trans out Park & Rec			5,000	5,000	100,000
1 580111	Operating Trans Out Tax Levy		2,895,594	2,836,708	3,100,000	2,200,000
1 580115	Oper Tran Out-Util Rev-Gener	50,000	62,049	165,000	170,000	75,000
1 580124	Oper Tran Out-IS Cap Proj		660,000	36,700	428,700	37,000
1 580128	Operating Trans Out-Facil Ma		626,891			
1 580141	Oper Trans Out-LEOFF Medical	750,000	750,000	750,000	750,000	750,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Non-Departmental</b>						
<b>Operating Transfers</b>						
Reclassification & Cost Alloc.						
1 580160	Oper Trans-2002 GO Bond-Othe	14,522	14,667	15,093	15,093	14,861
1 580166	Oper Tran Out-Tax Litigation	7,000	7,000	5,250	7,000	7,000
1 580168	Oper Tran Out-Dept of Correc	11,851,723	13,483,022	11,833,246	13,213,533	13,283,022
		-----				
Obj 000	Reclassification & Cost Alloc.	12,711,697	18,779,445	15,646,997	17,689,326	16,476,883
<b>County Audit-State Examiners</b>						
<b>Supplies</b>						
1 623101	Office & Operating Supplies	4	1	1		
		-----				
Obj 003	Supplies	4	1	1		
<b>Other Services - Charges</b>						
1 624101	Professional Services	141,331	140,341	103,762	162,122	170,228
		-----				
Obj 004	Other Services - Charges	141,331	140,341	103,762	162,122	170,228
		-----				
Fnc 062	County Audit-State Examiners	141,335	140,342	103,763	162,122	170,228
<b>Board of Equalization</b>						
<b>Supplies</b>						
1 633101	Office & Operating Supplies	93	84			
1 633401	Purchases for Resale	228				
		-----				
Obj 003	Supplies	321	84			
<b>Other Services - Charges</b>						
1 634101	Professional Services	4,178	6,006	1,254	15,000	13,000
1 634201	Communication-Telephone	321				
1 634202	Communication-Postage	416	370	220		
1 634301	Travel	320	1,096	450		
1 634401	Advertising	298				
1 634501	Operating Rentals & Leases	639				
1 634901	Miscellaneous	50	582			
		-----				
Obj 004	Other Services - Charges	6,223	8,054	1,924	15,000	13,000
		-----				
Fnc 063	Board of Equalization	6,544	8,138	1,924	15,000	13,000
		-----				
Sub 050	Non-Departmental	13,394,150	19,592,862	16,368,745	18,665,135	17,521,527



## Human Resources



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	350,459	360,743	327,350	467,783
Personnel Benefits	100,909	112,753	109,500	152,179
Supplies	7,386	10,733	15,779	32,000
Other Services & Charges	83,292	95,956	91,600	99,548
<b>Total</b>	<b>542,046</b>	<b>580,185</b>	<b>544,229</b>	<b>751,510</b>

### Program Description:

The Human Resources Department is responsible for recruitment and placement of employees for County departments; review and revision of County job class specifications, and ensuring compliance with government regulations relating to employment standards. In addition the department gathers information for budget projections relating to salaries and benefits for County departments, coordinates and administers compensation plans and employee training programs, and maintains personnel records for all County employees.

Yakima County Human Resources serves the County by focusing efforts on the County's most valuable asset, its employees. It is our mission to:

- Attract and retain a qualified and competent workforce;
- Enhance the quality and capabilities of our employees through training and development to promote individual success and increase success and increase overall value to the organization, and
- Establish, administer and effectively communicate sound employment policies, rules and practices that
  - treat employees with dignity and equality,
  - recognize and promote the value of a safe work environment rich in diversity and cultural awareness, and
  - ensure compliance with employment and labor laws.

### Major Objectives:

- To recruit and place individuals within the framework of fair employment practices ensuring public service employment opportunities for all segments of the population.
- To maintain up-to-date central personnel records for all County employees.
- To ensure the integrity and viability of the County job classification and compensation plans, ensuring equal pay for equal work, and maintaining the County's ability to effectively compete in the labor market.
- To develop and administer cost effective employee benefit and risk management programs to promote workplace safety and enhance the quality of work life for County employees.
- To ensure County compliance with government regulations, including Equal Employment Opportunity and the Americans with Disabilities Act.

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## **Human Resources (cont.)**

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- To maintain, analyze and provide organizational and operational information for cost projections, budget cost estimates, staffing and governmental reporting.
- To promote effective management and labor relations through negotiation and administration of collective bargaining agreements.
- To present to all County employees, supervisors, and managers training beneficial to the entire team in areas of skill building, personal development, computer software training, and safety in the workplace.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Human Resources						
REVENUES						
1 7034196001	Personnel Services	400	2,460	1,257	900	900
1 7036910001	Sale of Scrap & Junk		25			
1 7036990001	Other Misc. Revenue	726	721	690	700	700
1 7039700139	Oper Trans In - Liability In	66,500	76,107			
		-----				
Sub 070	Human Resources	67,626	79,312	1,947	1,600	1,600

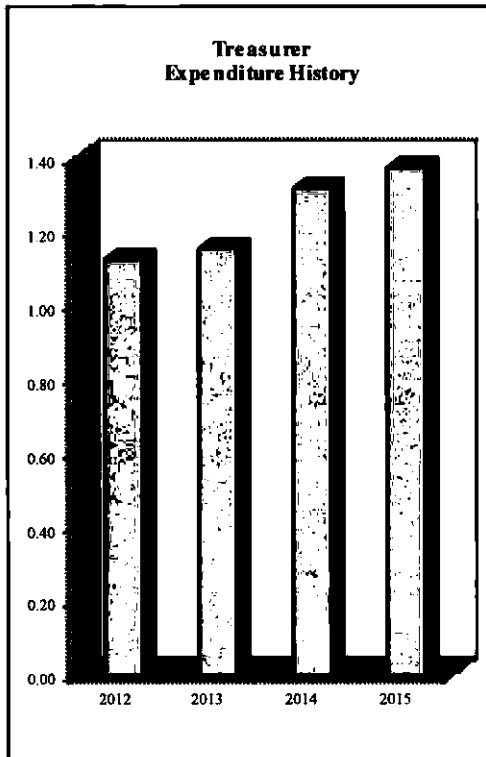
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Human Resources</b>							
<b>Human Resources Department</b>							
<b>Salaries</b>							
1	711001	Salaries & Wages	297,280	308,130	283,265	317,350	461,283
1	711002	Salaries-Overtime	873	2,148	2,750		
1	711003	Salaries-Extra Help				10,000	6,500
1	711010	Accrued Annual Leave	3,872	2,109-	2,703-		
1	711011	Accrued Comp Time	212				
<hr/>							
Obj	001	Salaries	302,237	308,169	283,312	327,350	467,783
<b>Personnel Benefits</b>							
1	712002	Benefits-Direct	84,758	96,762	98,879	109,500	152,179
1	712004	Benefits-Bank Accruals	487	1,049-	101		
<hr/>							
Obj	002	Personnel Benefits	85,245	95,713	98,981	109,500	152,179
<b>Supplies</b>							
1	713101	Office & Operating Supplies	4,660	6,000	7,512	9,480	10,500
1	713104	Printing	1,812	4,578	2,989	3,535	3,500
1	713501	Small Tools & Minor Equipmen			373	2,764	18,000
1	713502	Computer Software		129	119		
<hr/>							
Obj	003	Supplies	6,472	10,707	10,994	15,779	32,000
<b>Other Services - Charges</b>							
1	714101	Professional Services	418	5,939	5,722	7,710	2,500
1	714191	Prof Serv-Purchasing Serv	1,896	1,943	1,723	1,880	2,291
1	714192	Prof Serv-Tech Services	41,316	42,661	37,245	40,631	45,919
1	714199	Prof Serv-DOS	2,762	2,641	2,291	2,499	2,676
1	714201	Communication-Telephone	1,291	1,548	556	1,600	2,000
1	714202	Communication-Postage	2,445	1,737	2,057	2,500	3,000
1	714219	Phone Charges-Allocated	882	794	545	594	644
1	714301	Travel	377	42	1,222	2,000	3,000
1	714501	Operating Rentals & Leases	2,767	2,422	1,963	3,500	3,500
1	714590	Rent-Facil Maint	19,856	18,252	16,173	17,643	18,010
1	714601	Insurance			200		
1	714690	Insurance-Interfund	3,150	2,592	1,925	2,100	2,546
1	714901	Miscellaneous	6,132	7,619	6,024	8,943	13,462
<hr/>							
Obj	004	Other Services - Charges	83,292	88,189	77,646	91,600	99,548
<hr/>							
Fnc	071	Human Resources Department	477,246	502,778	470,932	544,229	751,510
<b>Risk &amp; Saftey</b>							
<b>Salaries</b>							
1	721001	I Salaries & Wages	47,802	49,742			
1	721002	I Salaries-Overtime	420	201			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Human Resources</b>						
<b>Risk &amp; Safety</b>						
<b>Salaries</b>						
1 721010	I Accrued Annual Leave		2,631			
-----						
Obj 001	Salaries	48,222	52,574			
<b>Personnel Benefits</b>						
1 722002	I Benefits-Direct	15,664	17,040			
-----						
Obj 002	Personnel Benefits	15,664	17,040			
<b>Supplies</b>						
1 723101	I Office & Operating Supplies	260				
1 723104	I Printing	653	27			
-----						
Obj 003	Supplies	914	27			
<b>Other Services - Charges</b>						
1 724191	I Prof Serv-Purchasing Serv		216			
1 724192	I Prof Serv-Tech Services		4,740			
1 724199	I Prof Serv-DOS		293			
1 724219	I Phone Charges-Allocated		88			
1 724301	I Travel		113			
1 724590	I Rent-Facil Maint		2,028			
1 724690	I Insurance-Interfund		288			
-----						
Obj 004	Other Services - Charges		7,766			
-----						
Fnc 072	Risk & Safety	64,799	77,407			
-----						
Sub 070	Human Resources	542,046	580,185	470,932	544,229	751,510

## Treasurer



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	644,553	635,911	717,605	751,425
Personnel Benefits	199,703	212,889	258,419	264,814
Supplies	23,672	26,767	31,848	30,939
Other Services & Charges	256,341	277,473	308,665	325,838
<b>Total</b>	<b>1,124,269</b>	<b>1,153,040</b>	<b>1,316,537</b>	<b>1,373,016</b>

### Program Description:

The County Treasurer's Office serves as the receipting and banking center for all Yakima County departments, junior taxing districts, and benefit assessment districts. The Treasurer's Office also bills, collects and distributes property taxes and assessments for all districts, cities and the State. Other responsibilities include: processing real estate excise tax affidavits and mobile home moving permits as an agent for the State Department of Revenue; billing and collecting for road and local improvement districts; management of cash flow for the County's general fund; investment and portfolio management for all County agencies; providing forecasting information for major County revenues; management of all public financings for the County and meeting disclosure requirements for those financings; and serves as Treasurer for the Yakima County Public Corporation.

The Treasurer's Office complies with diverse and complex regulations, including Federal, State and local laws. As the banking and treasury center for the County, the Treasurer must meet required internal control standards affecting operations, including those of automated systems. These standards remain a focus to insure the public's trust and minimize risk.

### Major Objectives:

- This department continues to make efforts to maintain mandated services that comply with the baseline budget methodology used by the County, while still meeting the regulatory requirements of State and Federal agencies.
- Focus will be directed toward communicating to the public and legislative bodies, at the state and local levels, of the risk and/or fiscal impacts of a limited operational budget.
- The department will continue to monitor and provide fiscal notes for tax legislation that is pending action in the State Legislature.

### Revenue/Expenditure Comment:

This department works within the budget appropriated and makes attempts to accommodate the required assimilation of increased costs as well as increased mandates from all levels of government and other regulatory agencies. Efforts are being made to minimize the impact on service to the taxpayers and other business partners due to limited budgets.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

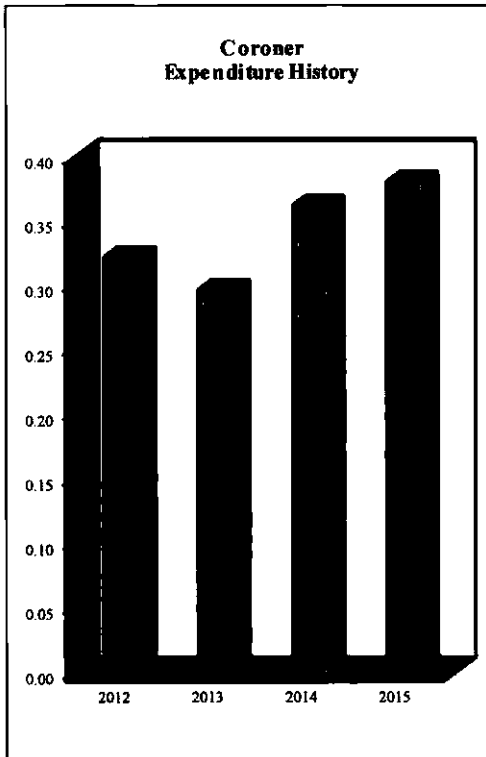
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Treasurer</b>						
<b>REVENUES</b>						
1 8031743001	Harvest Tax	15,201	28,461	23,679	25,000	35,000
1 8034142001	Treasurers Fees		120	134	100	150
1 8034142002	Treasurers Fees GT	3,098	3,474	2,669	3,000	2,600
1 8034142003	Treasurers Fees Admin Assess	58,525	63,606	69,122	61,100	70,000
1 8034142004	Treasurers Fees Stormwater	37,333	36,178	36,988	37,000	37,000
1 8034142201	R E Excise Tax-Treas Admin F	115,547	122,081	125,775	127,000	140,000
1 8034142202	RE Excise Tax -Treas \$5 Fee	15,427	16,244	13,686	16,000	16,600
1 8034143001	Accounting Serv-SIED/Pub Cor	24,100	24,000	24,000	24,000	24,000
1 8034180001	Title Company Fees	8,540				
1 8034181001	Copies		188	30	300	125
1 8034181005	Title Company Fees		8,540	8,540	8,540	6,600
1 8035951002	Penalties Operating Assessme		4,632	3,167	6,500	5,000
1 8035990003	Pen Real & Personal Prop	732,172	650,837	572,761	760,000	691,000
1 8035990005	Penalties - 100% Additional			5,039		
1 8036111001	Investment Interest	250,315	244,743	184,881	200,000	295,000
1 8036119001	Investment Service Fees	10	10	9	10	10
1 8036132001	Unrealized Gains/Losses on I	4,365	291,376-			
1 8036141001	Interest-Operating Assessmen		735	630	675	700
1 8036141002	Int Operating Assess		7,569	6,075	11,000	7,750
1 8036142001	Interest-Special Assessment		45	49	100	75
1 8036142002	Int PredeterminSpecial Asses		1,220	1,172	1,200	1,100
1 8036146001	New Int-Real & Personal Prop	1,413,444	1,223,784	1,161,204	1,470,000	1,282,000
1 8036146002	Int-Real & Pers Prop Bankrup			2,910		1,000
1 8036152002	Penalties Operating Assessme	5,402				
1 8036155001	Interest-Special Assessment	31				
1 8036155002	Interest-Pre-Determ Spec Ass	709				
1 8036158001	Interest-Operating Assessmen	676				
1 8036158002	Interest Operating Assessmen	9,244				
1 8036851001	Operating Special Assessment	654	660	643	650	660
1 8036910001	Sale of Scrap and Junk			50		
1 8036981001	Cashiers Over/Short	395-	330-	597-	25	25
1 8036990001	Other Misc. Revenue					
1 8036990005	Misc-Service Chrg-Returned C	3,917	3,943	2,580	4,000	3,500
<b>Sub 080 Treasurer</b>		<b>2,698,314</b>	<b>2,149,365</b>	<b>2,245,195</b>	<b>2,756,200</b>	<b>2,619,895</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Treasurer</b>						
Reclassification & Cost Alloc.						
1	810100		9,267			
-----						
Obj 000	Reclassification & Cost Alloc.		9,267			
<b>Salaries</b>						
1	811001	627,224	630,649	602,839	704,605	738,425
1	811002	2,304	2,061	188	3,500	3,500
1	811003	9,219	8,428	7,866	9,500	9,500
1	811010	5,806	5,227-	2,069-		
-----						
Obj 001	Salaries	644,553	635,911	608,824	717,605	751,425
<b>Personnel Benefits</b>						
1	812002	199,703	212,889	215,818	258,419	264,814
-----						
Obj 002	Personnel Benefits	199,703	212,889	215,818	258,419	264,814
<b>Supplies</b>						
1	813101	19,607	18,971	16,988	24,848	23,939
1	813501	689	2,584	630	1,000	1,000
1	813502	3,375			1,000	1,000
1	813590		5,211	980	5,000	5,000
-----						
Obj 003	Supplies	23,672	26,767	18,597	31,848	30,939
<b>Other Services - Charges</b>						
1	814101	18,474	17,870	17,246	21,000	21,000
1	814184	13,747	13,747	12,752	14,000	14,000
1	814191	4,306	3,060	2,758	3,009	3,408
1	814192	83,325	97,162	94,585	103,184	116,249
1	814199	17,731	18,839	17,269	18,839	20,114
1	814202	31,668	31,407	31,118	35,000	35,000
1	814219	1,034	1,112	1,099	1,199	1,248
1	814301	1,063	1,557	1,899	4,000	4,000
1	814401	409	1,102	510	1,000	1,000
1	814501	2,008	1,716	1,483	3,000	3,000
1	814590	44,605	45,575	42,665	46,544	47,514
1	814601				4,500	5,000
1	814690	6,256	5,576	4,024	4,390	5,305
1	814801	1,272	1,729	1,247	2,000	2,000
1	814901	1,790	1,616	2,930	2,000	2,000
1	814933	28,654	26,138	13,100	45,000	45,000
-----						
Obj 004	Other Services - Charges	256,341	268,206	244,686	308,665	325,838
-----						
Sub 080	Treasurer	1,124,268	1,153,040	1,087,924	1,316,537	1,373,016



## Coroner



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	127,036	128,902	130,042	162,253
Personnel Benefits	39,385	33,609	41,573	46,453
Supplies	11,523	14,130	19,434	19,434
Other Services & Charges	145,072	121,122	172,042	153,148
<b>Total</b>	<b>323,016</b>	<b>297,763</b>	<b>363,091</b>	<b>381,288</b>

### Program Description:

It is the duty of the County Coroner to assume jurisdiction over all bodies of deceased persons who come to their deaths suddenly and without medical attendance. This applies to circumstances which indicate death was caused by unlawful or unnatural means or where a death occurs under suspicious circumstances. It also applies to cases where a Coroner's autopsy or inquest is to be held; or where death is by violence. The jurisdiction of the Coroner also extends to the body of a deceased who, although not physically seen by physician within 36 hours preceding death, was generally under a physician's care for a number of years prior to his death.

It is the Coroner's responsibility to equip and maintain the County Morgue.

### Major Objectives:

Continue to provide quality death investigations through cooperation with police agencies, medical community, prosecutor and the funeral home industry.

### Revenue/Expenditure Comment:

The State of Washington pays for 40% of all autopsy costs and reimburses the County semi-annually.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Coroner						
REVENUES						
1	20033606921	Autopsy Cost Reimbursement	43,228	32,200	25,728	42,000
1	20036700001	Donations		1,250		30,000
1	20036910001	Sale of Scrap & Junk		48		
			-----			
Sub 200	Coroner		43,228	33,498	25,728	42,000
						30,000

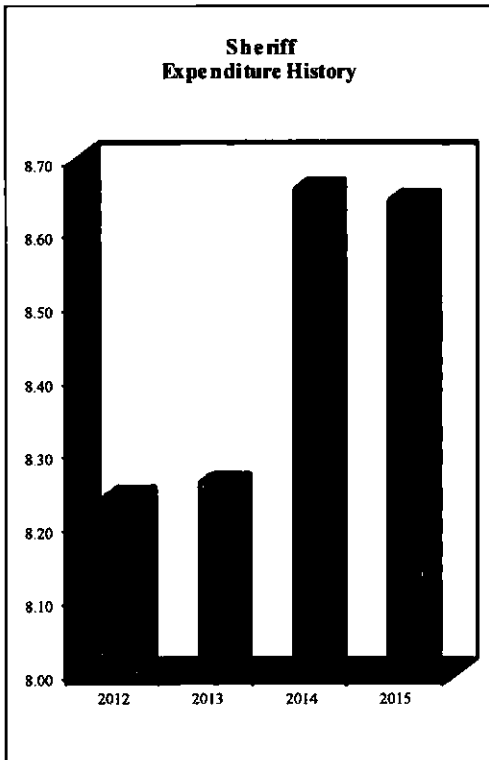
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Coroner</b>							
<b>Salaries</b>							
1	2011001	Salaries & Wages	125,288	121,752	116,883	139,211	160,253
1	2011002	Salaries-Overtime	864	8,056	11,671	2,000	2,000
1	2011010	Accrued Annual Leave	876	906-	466		
1	2011011	Accrued Comp Time	8				
<hr/>							
Obj	001	Salaries	127,036	128,902	129,021	141,211	162,253
<b>Personnel Benefits</b>							
1	2012002	Benefits-Direct	37,289	35,454	34,917	43,300	46,453
1	2012004	Benefits-Bank Accruals	2,096	1,845-	632		
<hr/>							
Obj	002	Personnel Benefits	39,385	33,609	35,549	43,300	46,453
<b>Supplies</b>							
1	2013101	Office & Operating Supplies	1,913	3,922	3,543	8,000	8,000
1	2013501	Small Tools & Minor Equipmen			386	3,839	3,839
1	2013590	Small Attrac-Tracked Invento		2,798	3,500		
<hr/>							
Obj	003	Supplies	1,913	6,720	7,429	11,839	11,839
<b>Other Services - Charges</b>							
1	2014101	Professional Services		320			
1	2014138	Prof Serv-Burials	12,728	9,665	11,226	10,000	10,000
1	2014191	Prof Serv-Purch Serv	617	423	393	429	516
1	2014192	Prof Serv-Tech Services	5,643	7,716	7,678	8,376	8,908
1	2014201	Communication-Telephone	363	816	643	1,000	1,000
1	2014202	Communication-Postage	575	480	610	500	500
1	2014219	Phone Charges-Allocated	189	189	198	216	234
1	2014301	Travel				500	500
1	2014401	Advertising				235	235
1	2014501	Operating Rentals & Leases	13,830	10,654	12,514	12,000	12,000
1	2014590	Rent-Facil Maint	27,995	28,553	26,730	29,160	29,768
1	2014601	Insurance				232	232
1	2014690	Insurance-Interfund	3,610	3,313	2,296	2,505	2,947
1	2014801	Repairs & Maintenance	1,263	961	3,298	1,000	1,000
1	2014901	Miscellaneous	34	1,419	878	2,289	2,289
<hr/>							
Obj	004	Other Services - Charges	66,847	64,509	66,464	68,442	70,129
<hr/>							
Fnc	201	Coroner	235,181	233,740	238,464	264,792	290,674
<b>Autopsy Costs</b>							
<b>Supplies</b>							
1	2023101	Office & Operating Supplies	9,610	7,411	7,783	7,595	7,595
1	2023501	Small Tools & Minor Equipmen			1,034		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Coroner</b>						
<b>Autopsy Costs</b>						
-----						
Obj 003	Supplies	9,610	7,411	8,817	7,595	7,595
<b>Other Services - Charges</b>						
1 2024101	Prof Serv-Doctors	70,730	48,613	37,740	80,704	72,019
1 2024102	Prof Serv-Xrays	6,917	8,000	5,030	10,000	10,000
1 2024901	Miscellaneous	578				
-----						
Obj 004	Other Services - Charges	78,225	56,613	42,770	90,704	82,019
-----						
Fnc 202	Autopsy Costs	87,835	64,023	51,587	98,299	89,614
-----						
Sub 200	Coroner	323,015	297,763	290,051	363,091	380,288

# Sheriff



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	4,584,208	4,534,810	4,797,438	4,755,442
Personnel Benefits	1,775,578	1,724,437	1,775,222	1,800,604
Supplies	417,768	408,504	358,517	369,696
Other Services & Charges	1,466,054	1,594,640	1,730,332	1,720,573
<b>Total</b>	<b>8,243,608</b>	<b>8,262,391</b>	<b>8,661,509</b>	<b>8,646,315</b>

## Program Description:

“The Sheriff is the chief executive officer and conservator of the peace of the county.” The functions of the Sheriff’s Office primarily fall into three categories: law enforcement, civil process, and emergency operation.

## Major Objectives:

- Respond as quickly as possible to calls for service.
- Provide quality investigations and follow-up.
- Serve civil papers and warrants.
- Enhance community policing/problem solving.
- Provide directed traffic enforcement.

## Revenue/Expenditure Comment:

Recent county wide revenue short falls have impacted the Sheriff’s Office. Focus will be on those services most vital to public safety.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>REVENUES</b>						
1	21032130002	Kennel License	5,910	5,780	5,610	5,900
1	21032230001	Dog Licenses	46,940	39,385	33,516	40,000
1	21034522001	Intergov-Animal Control	650	550	500	600
1	21034523001	Animal Control Fees	265	250	900	300
1	21035220001	Animal CTA Fees	222	16		
1	21035690101	County Dog Violation	2,613	2,647	672	2,600
1	21036711001	Donations From Private Sourc	10	13	11	
1	22032290003	Pistol Permits	46,844	53,123	36,894	40,000
1	22032290004	Alien Fire Arms	150			
1	22033116202	COPS MORE-US Dept of Justice	243,095	182,321		
1	22033116591	Local Law Enforce Block Gran	25,384	24,187	14,178	
1	22033210701	National Agriculture Library	154,992	38,423	16,700	36,000
1	22033210702	Natl Agriculutre Library-Pas	38,024			36,000
1	22033316001	Marijuana Eradication	16,243	18,000	9,000	
1	22033316588	STOP Violence Against Women		27,033	4,639	24,975
1	22033316710	PS Partnership & Policing Gr	4,634			
1	22033316738	Edward Bryne Memorial Task	37,426	24,432	19,940	24,432
1	22033320600	State & Community Hwy Safety		4,280	3,036	5,000
1	22033320601	Alcohol Impaired Driving Grt		2,717	8,242	
1	22033320602	Occupant Protection Incentiv		231		
1	22033397074	LETPPP Equip Grant	33,609			
1	22033401305	StateAuto Theft Grant	66,334	96,100	60,872	59,125
1	22033403502	WA Traffic Agreement	4,992			5,000
1	22033403520	Traffic Safety DRE Program		185		
1	22033916588	Violence Against Women STOP	22,904		10,507	
1	22033921680	JAG Grant Byrne		24,384		
1	22034135001	Other Statutory Cert/Copy Fe	400	152	13	400
1	22034135002	Records Checks	1,105	1,307	270	850
1	22034181001	Copies	13,480	12,749	14,737	13,500
1	22034210001	Law Enforcement Fees-Sup Crt	2,163	2,457	1,364	2,000
1	22034210002	Civil Wrnt Fees-General	126	90		
1	22034210008	Law Enforcement-Civil Fees	77,520	78,474	83,361	80,000
1	22034210009	Law Enforcement-Other	6,277	2,232	1,084	6,500
1	22034210020	Police Service-Harrah	41,278	46,383	44,642	46,381
1	22034210021	Police Service-Naches	73,841	64,207	61,289	70,044
1	22034210022	Police Service-Tieton	7,938	8,176	8,503	8,176
1	22034210023	Police Service-Moxee	15,536	16,002	16,642	16,001
1	22034210024	Police Service-Forrest Serv	64,917	56,897	58,211	64,500
1	22034210026	Police Service-Selah	41,209	41,209	42,857	41,209
1	22034210200	Resident/Address Verify	249,308	198,345	99,173	195,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Sheriff</b>							
<b>REVENUES</b>							
1	22034210201	Sex Offender Verification	6,688	6,400	4,672	6,000	6,000
1	22034210203	US Marshall	32,120	61,397	26,637	40,000	15,000
1	22034210204	DEA	18,784	1,181			
1	22034280001	Intergov Comm Serv-Granger	30,866	31,792	24,798	31,792	33,000
1	22034280002	Intergov Comm Serv-Wapato	55,557	57,223	59,512	57,223	59,500
1	22034280003	Intergov Comm Serv-Mabton	17,540	18,066	18,788	18,065	18,700
1	22034280010	Dispatch - County Rd	2,137	2,201	2,289	2,100	2,200
1	22035734001	Dist Crt-Sheriffs' Costs	2,359	2,581	953	2,500	2,500
1	22036910001	Sale of Scrap and Junk	200		9,191		
1	22036930004	Confisc Property-TFA/DEA			590		
1	22036940002	DUI Cost Settlements	107	468	183		
1	22036981001	Cashiers Over/Short	35-	122	63		
1	22036990001	Other Misc Revenue	8,336	8,383	10,666	7,000	7,000
1	22036990004	Misc-Court Ordered Revenue	11,172	17,288	9,807	20,000	18,000
1	22036990006	Misc-Livestock			8		
1	22036990007	Misc-Recovery of Prior Yr Ex			24,187-		
1	22036990011	Misc Revenue - LEAD	91,425	46,176	77,347	61,200	61,200
1	22036990013	Misc-Insurance Reimbursement			1,939		
1	22039150001	Proceeds of Capital Lease		33,283			
1	22039520001	Comp Loss/Impairment Insur	50	50	52		
<b>Sub 220 Sheriff</b>			<b>1,582,431</b>	<b>1,359,349</b>	<b>880,673</b>	<b>1,030,373</b>	<b>1,023,650</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Administration</b>						
<b>Salaries</b>						
1 2211010	Accrued Annual Leave	807-				
-----						
Obj 001	Salaries	807-				
<b>Administration</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
1 2800101	Oper Trans Out - Buena	28,900	32,451	3,431	31,863	26,363
-----						
Obj 000	Reclassification & Cost Alloc.	28,900	32,451	3,431	31,863	26,363
<b>Salaries</b>						
1 2801001	Salaries & Wages	349,903	352,154	429,568	366,880	372,185
1 2801010	Accrued Annual Leave	11,786-	2,042-	26,361		
-----						
Obj 001	Salaries	338,117	350,112	455,929	366,880	372,185
<b>Personnel Benefits</b>						
1 2802002	Benefits-Direct	94,476	105,012	125,922	119,554	112,965
1 2802004	Benefits-Bank Accruals		1,945	8,919		
1 2802009	Benefits-Uniform Cleaning	191	170	139	75	100
1 2802014	Benefits-Uniforms	1,124	226	1,591	500	500
-----						
Obj 002	Personnel Benefits	95,792	107,353	136,570	120,129	113,565
<b>Supplies</b>						
1 2803101	Office & Operating Supplies	2,565	4,936	2,211	4,500	2,000
1 2803104	Printing	60	815	316	600	500
1 2803115	Books- School			414		
1 2803117	Ammunition	406	445	882	504	504
1 2803126	Film Processing		11			
1 2803199	Misc Supplies	24,131	6,916	18,798	6,250	8,250
1 2803201	Fuel Consumed	2,226	2,180	5,229	2,520	4,500
1 2803501	Small Tools & Minor Equipmen	42,633	7,547	21,077	14,000	11,059
1 2803502	Computer Software		32			
1 2803590	Small Attract Computer/Monit		28,147	56,390	26,988	26,988
1 28023101	Office & Operating Supplies	303		546		
1 28023199	Misc Supplies	1,338	4,766	2,824		
1 28023501	Small Tools & Minor Equipmen	21,991	12,387	18,399		
1 28023590	Small Attract Computer/Monit		1,555	3,248		
-----						
Obj 003	Supplies	95,652	69,736	130,334	55,362	53,801
<b>Other Services - Charges</b>						
1 2804101	Professional Services	3,335	9,785	8,105	6,000	5,000
1 2804164	Prof Serv Psychological	900			2,000	



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Administration</b>						
<b>Other Services - Charges</b>						
1 2804177	Prof Serv-Polygraph				2,000	1,125
1 2804191	Prof Serv-Purchasing	32,024	27,839	23,362	25,486	32,944
1 2804192	Prof Serv-Tech Services	364,462	331,113	291,733	318,254	375,971
1 2804197	Prof Serv-Physical Eval	25	20		500	
1 2804198	Prof Serv-GIS	17,060	14,627	13,443	14,665	15,151
1 2804199	Prof Serv-DOS	315	335	307	69,824	359
1 2804201	Communications-Telephone	2,163	3,738	4,448	4,506	4,970
1 2804202	Communications-Postage	4,961	5,129	3,802	5,000	4,000
1 2804219	Phone Charges-Allocated	7,494	7,872	8,096	8,832	9,030
1 2804301	Travel	1,048	2,434	2,227	2,750	4,500
1 2804305	Travel Training		216	1,834		
1 2804401	Advertising	655	141	766	2,000	1,000
1 2804501	Operating Rental & Leases	152,359	152,695	149,610	176,000	176,260
1 2804520	Leased Assets		379	2,710		1,500
1 2804590	Rent-Facilities Maint	30,386	30,435	28,384	30,964	31,013
1 2804601	Insurance	125	175	175	500	500
1 2804690	Insurance-Interfund	235,781	350,502	411,811	449,248	428,315
1 2804701	Utilities-Services	33,386	35,838	27,476	30,000	32,000
1 2804801	Repairs Maintenance	4,582	3,005	18,563	3,500	3,500
1 2804806	Veh Repair & Maintenance	4,278	2,533	3,529	5,000	5,000
1 2804808	Comm Equip Maintenance		2,913		3,000	2,000
1 2804899	Miscellaneous Repair	670				
1 2804901	Miscellaneous	2,406	5,066	5,753	6,847	6,847
1 2804932	Misc Tuition			6,228		
1 2804999	Misc Services & Charges	1,764	30		1,000	
1 28024801	Repairs & Maintenance	2,935	2,187	1,050		
<b>Obj 004 Other Services - Charges</b>		<b>903,114</b>	<b>989,006</b>	<b>1,013,412</b>	<b>1,167,876</b>	<b>1,140,985</b>
<b>Capital Outlay</b>						
1 2806401	Machinery & Equipment		33,283			
<b>Obj 006 Capital Outlay</b>			<b>33,283</b>			
<b>Fnc 280 Administration</b>		<b>1,461,575</b>	<b>1,581,940</b>	<b>1,739,676</b>	<b>1,742,110</b>	<b>1,706,899</b>
<b>Animal Control</b>						
<b>Salaries</b>						
1 2811001	Salaries & Wages	72,373	82,198	76,062	83,715	84,975
1 2811002	Salaries-Overtime	5,566	3,140	511		500
1 2811010	Accrued Annual Leave	52	490			
1 2811011	Accrued Comp Leave	1,342				
<b>Obj 001 Salaries</b>		<b>76,648</b>	<b>85,828</b>	<b>76,573</b>	<b>83,715</b>	<b>85,475</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Sheriff</b>							
<b>Animal Control</b>							
<b>Personnel Benefits</b>							
1	2812002	Benefits-Direct	36,293	36,007	33,170	36,253	36,857
1	2812004	Benefits-Bank Accruals	3,744	622	267		
1	2812009	Benefits-Uniform Cleaning				52	52
1	2812014	Benefits-Uniforms	151	385	1,990	250	1,000
<b>Obj 002 Personnel Benefits</b>		<b>40,189</b>	<b>37,015</b>	<b>35,428</b>	<b>36,555</b>	<b>37,909</b>	
<b>Supplies</b>							
1	2813101	Office & Operating Supplies				350	350
1	2813104	Printing	306	260	328	500	250
1	2813117	Ammunition	406	445	891	672	672
1	2813199	Misc Supplies	1,501	1,146	752		800
1	2813201	Fuel Consumed	9,815	8,447	7,210	9,560	8,000
<b>Obj 003 Supplies</b>		<b>12,027</b>	<b>10,297</b>	<b>9,179</b>	<b>11,082</b>	<b>10,072</b>	
<b>Other Services - Charges</b>							
1	2814101	Professional Services	2,600	1,225	1,050	3,500	1,000
1	2814201	Communications-Telephone	1,536	1,572	1,754	1,600	1,600
1	2814202	Communications-Postage	900	954	850	1,500	1,500
1	2814301	Travel				250	250
1	2814501	Operating Rental & Leases	9,712	10,176	8,567	10,000	10,000
1	2814806	Veh Repair & Maintenance	1,181	2,203	199	2,200	1,000
1	2814808	Comm Equip Maintenance			196		
1	2814901	Miscellaneous		20			
1	2814999	Misc Services & Charges				500	
<b>Obj 004 Other Services - Charges</b>		<b>15,929</b>	<b>16,150</b>	<b>12,616</b>	<b>19,550</b>	<b>15,350</b>	
<b>Fnc 281</b>	<b>Animal Control</b>	<b>144,793</b>	<b>149,289</b>	<b>133,796</b>	<b>150,902</b>	<b>148,806</b>	
<b>Civil</b>							
<b>Salaries</b>							
1	2821001	Salaries & Wages	393,487	373,521	323,991	372,798	359,492
1	2821002	Salaries-Overtime	9,247	24,600	11,627	5,000	7,000
1	2821010	Accrued Annual Leave	7,074	7,023-	5,708		
1	2821011	Accrued Comp Leave	2,360-				
<b>Obj 001 Salaries</b>		<b>407,447</b>	<b>391,098</b>	<b>341,325</b>	<b>377,798</b>	<b>366,492</b>	
<b>Personnel Benefits</b>							
1	2822002	Benefits-Direct	155,361	143,952	129,113	147,195	142,888
1	2822004	Benefits-Bank Accruals	4,006	1,798	1,330		
1	2822009	Benefits-Uniform Cleaning	229	609	498	400	400
1	2822014	Benefits-Uniforms	1,625	581	770	850	850

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Sheriff</b>						
<b>Civil</b>						
-----						
Obj 002	Personnel Benefits	161,221	146,940	131,711	148,445	144,138
<b>Supplies</b>						
1 2823101	Office & Operating Supplies	3,724	7,671	2,820	3,300	2,000
1 2823104	Printing	1,331	725	431	500	500
1 2823117	Ammunition	406	445	882	336	336
1 2823199	Misc Supplies	1,985	3,311	1,452		2,000
1 2823201	Fuel Consumed	9,690	9,647	7,602	8,000	8,000
1 2823501	Small Tools & Minor Equipmen		1,512	2,775		
1 2823590	Small Attract Computer/Monit		2,769		3,000	3,000
-----						
Obj 003	Supplies	17,135	26,080	15,962	15,136	15,836
<b>Other Services - Charges</b>						
1 2824101	Professional Services	1,456	3,205	1,909	1,300	3,000
1 2824164	Prof Serv-Psychological Eval		1,350			
1 2824177	Prof Serv-Polygraph		525			
1 2824201	Communications-Telephone	6,176	5,108	4,006	3,700	4,000
1 2824202	Communications-Postage	508	897	480	700	700
1 2824301	Travel		117		1,000	2,000
1 2824305	Travel Training	1,093	625	4,696		
1 2824401	Advertising			1,019		
1 2824501	Operating Rental & Leases	15,130	9,615	13,010	9,000	13,100
1 2824520	Leased Assets		337	2,880		2,900
1 2824601	Insurance	50		50		
1 2824801	Repairs Maintenance		667	91	500	500
1 2824806	Veh Repair & Maintenance	5,499	5,063	2,639	3,000	3,000
1 2824808	Comm Equip Maintenance		70	80		100
1 2824899	Miscellaneous	14			175	500
1 2824901	Miscellaneous	130	213	1,125		
1 2824999	Misc Services & Charges	80	170		500	
-----						
Obj 004	Other Services - Charges	30,134	27,962	31,985	19,875	29,800
-----						
Fnc 282	Civil	615,937	592,080	520,983	561,254	556,266
<b>DEA</b>						
<b>Salaries</b>						
1 2831001	Salaries & Wages	67,110				
1 2831002	Salaries-Overtime	15,987				
1 2831010	Accrued Annual Leave	110-	3,258-			
1 2831011	Accrued Comp Leave	67				
-----						
Obj 001	Salaries	83,054	3,258-			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>DEA</b>						
<b>Personnel Benefits</b>						
1 2832002	Benefits-Direct	25,945				
1 2832004	Benefits-Bank Accruals	5,080				
1 2832014	Benefits-Uniforms	14				
		-----				
Obj 002	Personnel Benefits	31,039				
<b>Supplies</b>						
1 2833104	Printing	30				
1 2833117	Ammunition	203				
1 2833201	Fuel Consumed	3,335				
		-----				
Obj 003	Supplies	3,567				
<b>Other Services - Charges</b>						
1 2834101	Professional Services	26				
1 2834201	Communications-Telephone	291				
1 2834806	Veh Repair & Maintenance	74				
		-----				
Obj 004	Other Services - Charges	392				
		-----				
Fnc 283	DEA	118,051	3,258-			
<b>Detective</b>						
<b>Salaries</b>						
1 2841001	Salaries & Wages	255,349	227,668	240,503	267,686	272,812
1 2841002	Salaries-Overtime	17,443	22,249	15,576	10,000	10,000
1 2841010	Accrued Annual Leave	5,252-	1,977	718-		
1 2841011	Accrued Comp	4,441-				
1 28421001	Salaries & Wages		3,822			
		-----				
Obj 001	Salaries	263,098	255,715	255,362	277,686	282,812
<b>Personnel Benefits</b>						
1 2842002	Benefits-Direct	95,233	96,042	97,140	116,452	110,181
1 2842004	Benefits-Bank Accruals	421	400-	13,862		
1 2842009	Benefits-Uniform Cleaning	75	110	23	200	200
1 2842014	Benefits-Uniforms	1,761	1,515	605	1,250	
1 2842015	Benefits-Uniforms Non Contra	202				
1 28422002	Benefits-Direct		297			
		-----				
Obj 002	Personnel Benefits	97,692	97,564	111,629	117,902	110,381
<b>Supplies</b>						
1 2843101	Office & Operating Supplies	1,508	846	112	1,500	500
1 2843104	Printing	100	154	412	150	150

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Detective</b>						
<b>Supplies</b>						
1 2843117	Ammunition	1,217	1,334	2,629	840	840
1 2843199	Misc Supplies	815	2,221	1,327		2,000
1 2843201	Fuel Consumed	17,440	15,934	12,382	13,949	13,949
1 2843501	Small Tools & Minor Equipmen		5,744	1,064		
1 2843502	Computer Software		139	203		
1 2843590	Small Attract Computer/Monit		3,769	1,266	2,500	2,500
1 28423199	Misc Supplies		369			
1 28423590	Small Attract Computer/Monit	549				
<b>Obj 003 Supplies</b>		<b>21,628</b>	<b>30,510</b>	<b>19,396</b>	<b>18,939</b>	<b>19,939</b>
<b>Other Services - Charges</b>						
1 2844101	Professional Services	681	1,105	3,833	1,000	2,500
1 2844177	Prof Serv-Polygraph	350	700	350	350	
1 2844201	Communications-Telephone	4,486	3,543	3,337	6,000	4,000
1 2844301	Travel	7,372	927	1,725	1,500	1,500
1 2844501	Operating Rental & Leases	23,575	24,018	18,992	32,000	21,000
1 2844801	Repairs & Maint			81		
1 2844806	Veh Repair & Maintenance	9,178	9,659	7,505	9,800	8,000
1 2844808	Comm Equip Maintenance	140	70	264	100	300
1 2844811	Towing Non County	724	293			
1 2844901	Miscellaneous		417	267	100	100
1 2844999	Misc Services & Charges		49		500	
1 28424137	Prof Serv Program Support	1,493				
1 28424301	Travel	6,269	11,588	11,376	16,575	
1 28424401	Advertising	85				
1 28424901	Miscellaneous	14,510	10,957	6,690	8,400	
<b>Obj 004 Other Services - Charges</b>		<b>68,862</b>	<b>63,325</b>	<b>54,419</b>	<b>76,325</b>	<b>37,400</b>
<b>Fnc 284</b>	<b>Detective</b>	<b>451,280</b>	<b>447,115</b>	<b>440,806</b>	<b>490,852</b>	<b>450,532</b>
<b>Dispatch</b>						
<b>Salaries</b>						
1 2851001	Salaries & Wages	365,479	415,210	363,570	441,453	451,209
1 2851002	Salaries-Overtime	97,006	100,722	88,297	52,274	61,000
1 2851003	Salaries-Extra Help	1,185	1,084	1,505		1,000
1 2851010	Accrued Annual Leave	1,798	1,695	447		
1 2851011	Accrued Comp Leave	2,185-				
<b>Obj 001 Salaries</b>		<b>463,282</b>	<b>518,711</b>	<b>453,819</b>	<b>493,727</b>	<b>513,209</b>
<b>Personnel Benefits</b>						
1 2852002	Benefits-Direct	168,341	174,540	160,064	169,898	171,601
1 2852004	Benefits-Bank Accruals	11,419	2,858-	1,206		

**2015 Final Budget  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Dispatch</b>						
<b>Personnel Benefits</b>						
1 2852009	Benefits-Uniform Cleaning				200	
1 2852014	Benefits-Uniforms			151	100	200
		-----				
Obj 002	Personnel Benefits	179,760	171,682	161,421	170,198	171,801
<b>Supplies</b>						
1 2853101	Office & Operating Supplies	1,322	407	1,684	500	500
1 2853104	Printing	118	92		100	
1 2853199	Misc Supplies	566	864	1,487	1,000	2,000
1 2853201	Fuel Consumed		66	113		
1 2853501	Small Tools & Minor Equipmen	454	1,876	55	700	700
1 2853502	Computer Software	890	1,070	350	700	700
1 2853590	Small Attract Computer/Monit	494	141	1,597	500	1,000
		-----				
Obj 003	Supplies	3,845	4,515	5,286	3,500	4,900
<b>Other Services - Charges</b>						
1 2854101	Professional Services	2,331	1,552	1,879	693	600
1 2854164	Prof Serv-Psychological Eval	450	1,525	1,350		450
1 2854177	Prof Serv-Polygraph	525	1,050	350		175
1 2854201	Communications-Telephone	13,314	12,563	11,089	13,000	13,000
1 2854202	Communications-Postage		4			
1 2854301	Travel		46			
1 2854305	Travel Training		46	2,659	100	2,000
1 2854401	Advertising	88	559	557		
1 2854501	Operating Rental & Leases	4,898	5,808	6,589	4,500	4,500
1 2854520	Leased Assets			329		500
1 2854801	Repair -Maintenance	7,100	5,378	6,365		6,500
1 2854808	Comm Equip Maintenance	1,269	19,618	10,174	5,000	2,500
1 2854901	Miscellaneous			465		
1 2854999	Misc Services & Charges		439			500
		-----				
Obj 004	Other Services - Charges	29,975	48,588	41,804	23,293	30,725
Fnc 285	Dispatch	676,863	743,495	662,330	690,718	720,635
<b>Financial</b>						
<b>Salaries</b>						
1 2861001	Salaries & Wages	128,601	135,662	125,553	136,887	141,054
1 2861002	Salaries-Overtime	1,066-	3,939	2,022	2,500	2,500
1 2861010	Accrued Annual Leave	677-	559	2,860		
1 2861011	Accrued Comp Leave	1,423				
		-----				
Obj 001	Salaries	128,281	140,160	130,434	139,387	143,554

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		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Sheriff</b>							
<b>Financial</b>							
<b>Personnel Benefits</b>							
1	2862002	Benefits-Direct	47,667	50,954	47,456	51,746	52,474
1	2862004	Benefits-Bank Accruals	2,816	1,135	1,233-		
1	2862009	Benefits-Uniform Cleaning				100	
1	2862014	Benefits-Uniforms				250	500
<b>Obj 002 Personnel Benefits</b>			50,483	52,089	46,223	52,096	52,974
<b>Supplies</b>							
1	2863104	Printing				100	
1	2863199	Misc Supplies				500	
1	2863590	Small Attract Computer/Monit				500	500
<b>Obj 003 Supplies</b>						1,100	500
<b>Other Services - Charges</b>							
1	2864901	Miscellaneous	23,601				400
1	2864999	Misc Services & Charges		255		200	
<b>Obj 004 Other Services - Charges</b>			23,601	255		200	400
<b>Fnc 286</b>	<b>Financial</b>		202,365	192,503	176,658	192,783	197,428
<b>Lead Task Force</b>							
<b>Salaries</b>							
1	2871001	Salaries & Wages	122,961	132,243	128,113	136,915	135,760
1	2871002	Salaries-Overtime	10,632	15,367	11,597	10,000	13,000
1	2871010	Accrued Annual Leave	420	574			
1	2871011	Accrued Comp Leave	947				
1	28721002	Salaries-Overtime	2,217				
<b>Obj 001 Salaries</b>			137,177	148,184	139,711	146,915	148,760
<b>Personnel Benefits</b>							
1	2872002	Benefits-Direct	52,218	54,899	51,210	64,998	62,532
1	2872004	Benefits-Bank Accruals	6,246	174-	475		
1	2872009	Benefits-Uniform Cleaning				50	
1	2872014	Benefits-Uniforms			822		
1	28722002	Benefits-Direct	251				
<b>Obj 002 Personnel Benefits</b>			58,715	54,724	52,507	65,048	62,532
<b>Supplies</b>							
1	2873101	Office & Operating Supplies	24				
1	2873117	Ammunition	203	222	450	336	336
1	2873201	Fuel Consumed	6,040	5,328	3,393	7,000	4,000

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Lead Task Force</b>						
Obj 003	Supplies	6,266	5,550	3,843	7,336	4,336
<b>Other Services - Charges</b>						
1 2874201	Communications-Telephone	737	800	441	900	700
1 2874806	Veh Repair & Maintenance	31	1,914	46	1,000	500
1 2874808	Comm Equip Maintenance		552	70		100
1 2874999	Misc Services & Charges		49			
1 28724301	Travel	1,842				
Obj 004	Other Services - Charges	2,611	3,315	557	1,900	1,300
Fnc 287	Lead Task Force	204,770	211,773	196,618	221,199	216,928
<b>Lower Valley Patrol</b>						
<b>Salaries</b>						
1 2881001	Salaries & Wages	1,005,469	1,024,444	848,883	1,123,483	1,050,847
1 2881002	Salaries-Overtime	88,259	59,043	41,693	49,000	49,000
1 2881010	Accrued Annual Leave	16,219	15,783	15,742-		
1 2881011	Accrued Comp	677-				
Obj 001	Salaries	1,109,269	1,099,271	874,834	1,172,483	1,099,847
<b>Personnel Benefits</b>						
1 2882002	Benefits-Direct	381,930	414,776	331,155	462,303	434,176
1 2882004	Benefits-Bank Accruals	25,271	23,196	33,776		
1 2882009	Benefits-Uniform Cleaning	918	1,401	1,066	1,200	1,000
1 2882014	Benefits-Uniforms	9,932	5,994	5,897	5,000	5,000
1 2882015	Benefits-Uniforms Non Contra	1,728	149			
Obj 002	Personnel Benefits	419,778	445,515	371,893	468,503	440,176
<b>Supplies</b>						
1 2883101	Office & Operating Supplies	103	1,551	537	2,000	1,000
1 2883104	Printing	466	648	822	500	1,000
1 2883117	Ammunition	4,123	2,703	5,189	3,864	3,528
1 2883199	Misc Supplies	6,854	6,151	5,124		3,500
1 2883201	Fuel Consumed	103,963	94,343	71,114	85,000	85,000
1 2883501	Small Tools & Minor Equipmen	2,266	6,884	433	5,000	5,000
1 2883590	Small Attract Computer/Monit		2,859	6,832	5,000	10,000
Obj 003	Supplies	117,774	115,140	90,051	101,364	109,028
<b>Other Services - Charges</b>						
1 2884101	Professional Services	1,442	1,847	1,167	1,750	1,400
1 2884164	Prof Serv-Psychological Eval		450	1,800		900



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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Lower Valley Patrol</b>						
<b>Other Services - Charges</b>						
1 2884177	Prof Serv-Polygraph	175	254	525		350
1 2884197	Prof Serv-Physical Eval		892	752		250
1 2884201	Communications-Telephone	14,842	12,989	11,710	15,000	15,000
1 2884202	Communications-Postage	7	23	63		
1 2884301	Travel			177	3,000	2,000
1 2884305	Travel Training	354	543	475		
1 2884401	Advertising		114	598		500
1 2884501	Operating Rental & Leases	119,896	121,693	98,896	112,000	110,900
1 2884520	Leased Assets		38	1,094		1,100
1 2884701	Utilities-Services	3,746	3,954	3,941	3,500	4,200
1 2884801	Repairs & Maintenance	1,594	629	912	500	500
1 2884806	Veh Repair & Maintenance	39,863	42,911	36,261	35,000	40,000
1 2884808	Comm Equip Maintenance	2,657	1,723	780	1,500	1,500
1 2884811	Towing Non County	850	553	173		500
1 2884901	Miscellaneous	1,948	2,529	2,607	1,500	2,500
1 2884999	Misc Services & Charges	270	146		1,000	
<b>Obj 004 Other Services - Charges</b>		<b>187,643</b>	<b>191,288</b>	<b>161,931</b>	<b>174,750</b>	<b>181,600</b>
<b>Fnc 288 Lower Valley Patrol</b>		<b>1,834,464</b>	<b>1,851,214</b>	<b>1,498,709</b>	<b>1,917,100</b>	<b>1,830,651</b>
<b>Pass Patrol</b>						
<b>Salaries</b>						
1 2891001	Salaries & Wages	69,572	69,194	79,065	82,063	76,221
1 2891002	Salaries-Overtime	1,356	3,633	4,018	3,000	3,000
1 2891010	Accrued Annual Leave	120-	2,632-	3,626-		
1 2891011	Accrued Comp Leave	259-				
<b>Obj 001 Salaries</b>		<b>70,549</b>	<b>70,194</b>	<b>79,457</b>	<b>85,063</b>	<b>79,221</b>
<b>Personnel Benefits</b>						
1 2892002	Benefits-Direct	26,107	28,228	24,273	33,356	23,708
1 2892004	Benefits-Bank Accruals	3,552	471	10,070		
1 2892009	Benefits-Uniform Cleaning	38	15	29	100	100
1 2892014	Benefits-Uniforms			440	100	100
<b>Obj 002 Personnel Benefits</b>		<b>29,697</b>	<b>28,714</b>	<b>34,813</b>	<b>33,556</b>	<b>23,908</b>
<b>Supplies</b>						
1 2893101	Office & Operating Supplies	8				
1 2893104	Printing	37		268	100	250
1 2893117	Ammunition	203	222	450	336	336
1 2893199	Misc Supplies	23	104	216		200
1 2893201	Fuel Consumed	6,612	4,952	3,986	5,000	5,000
1 2893590	Small Attract Computer/Monit		154			

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	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>					
<b>Pass Patrol</b>					
-----					
Obj 003    Supplies	6,883	5,431	4,920	5,436	5,786
<b>Other Services - Charges</b>					
1 2894101    Professional Services	57		32		
1 2894201    Communications-Telephone	448	514	1,114	500	1,000
1 2894806    Veh Repair & Maintenance	2,572	2,654	790	3,000	1,000
1 2894808    Comm Equip Maintenance	294	140			
-----					
Obj 004    Other Services - Charges	3,372	3,308	1,936	3,500	2,000
<b>Capital Outlay</b>					
1 2896401    Machinery & Equipment					40,000
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Obj 006    Capital Outlay					40,000
-----					
Fnc 289    Pass Patrol	110,501	107,648	121,126	127,555	150,915
<b>Special Operations</b>					
<b>Salaries</b>					
1 2901001    Salaries & Wages	82,225	82,471	80,158	91,400	90,682
1 2901002    Salaries-Overtime	3,135	12,049	11,245	4,000	14,000
1 2901010    Accrued Annual Leave	11,100	1,747	6,851		
1 2901011    Accrued Comp Leave	3,354				
-----					
Obj 001    Salaries	99,815	96,267	98,255	95,400	104,682
<b>Personnel Benefits</b>					
1 2902002    Benefits-Direct	31,013	35,282	33,353	39,154	37,212
1 2902004    Benefits-Bank Accruals	9,945	894-	1,880		
1 2902009    Benefits-Uniform Cleaning		10		50	
1 2902014    Benefits-Uniforms	782			150	
-----					
Obj 002    Personnel Benefits	41,740	34,398	35,233	39,354	37,212
<b>Supplies</b>					
1 2903101    Office & Operating Supplies	554	545	571	500	500
1 2903104    Printing		185	11	100	100
1 2903117    Ammunition	203	222	450	336	336
1 2903199    Misc Supplies	2,857	2,907	1,660		500
1 2903201    Fuel Consumed	12,439	8,900	6,259	9,000	7,000
1 2903501    Small Tools & Minor Equipmen	93		578		500
1 2903590    Small Attract Computer/Monit		649			
-----					
Obj 003    Supplies	16,146	13,408	9,528	9,936	8,936

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Special Operations</b>						
<b>Other Services - Charges</b>						
1	2904101	Professional Services	39	1,081		1,000
1	2904201	Communications-Telephone	1,888	1,801	1,425	2,200
1	2904301	Travel	455		269	500
1	2904501	Operating Rental & Leases	5,506	5,314	5,076	5,000
1	2904520	Leased Assets		38	328	400
1	2904701	Utilities-Services	700	914	750	1,200
1	2904801	Repairs & Maintenance	50		39	
1	2904806	Veh Repair & Maintenance	1,486	4,128	2,743	2,800
1	2904808	Comm Equip Maintenance		276	375	275
1	2904811	Towing	43			
1	2904901	Miscellaneous	900	360	45	1,000
<b>Obj 004 Other Services - Charges</b>			<b>11,066</b>	<b>13,912</b>	<b>11,051</b>	<b>13,975</b>
<b>Fnc 290 Special Operations</b>			<b>168,766</b>	<b>157,985</b>	<b>154,067</b>	<b>158,665</b>
<b>Upper Valley Patrol</b>						
<b>Salaries</b>						
1	2911001	Salaries & Wages	1,102,174	1,113,614	1,110,198	1,309,232
1	2911002	Salaries-Overtime	47,994	75,860	63,924	51,000
1	2911010	Accrued Annual Leave	4,709	9,162	9,462	
1	2911011	Accrued Comp	3,271			
<b>Obj 001 Salaries</b>			<b>1,151,605</b>	<b>1,180,312</b>	<b>1,183,583</b>	<b>1,360,232</b>
<b>Personnel Benefits</b>						
1	2912002	Benefits-Direct	419,584	454,818	419,643	551,575
1	2912004	Benefits-Bank Accruals	48,584	18,545	34,230	
1	2912009	Benefits-Uniform Cleaning	587	854	1,214	700
1	2912014	Benefits-Uniforms	5,550	4,325	11,139	5,000
1	2912015	Benefits-Uniforms Non Contra	132	149		800
<b>Obj 002 Personnel Benefits</b>			<b>474,437</b>	<b>478,691</b>	<b>466,226</b>	<b>557,275</b>
<b>Supplies</b>						
1	2913101	Office & Operating Supplies	75	619	477	1,000
1	2913104	Printing	100	390	747	400
1	2913117	Ammunition	4,630	3,135	6,095	4,368
1	2913199	Misc Supplies	3,834	4,861	5,316	3,500
1	2913201	Fuel Consumed	76,371	73,267	78,433	81,500
1	2913501	Small Tools & Minor Equipmen	818	3,771	2,833	5,000
1	2913590	Small Attract Computer/Monit		2,855	6,740	5,000
<b>Obj 003 Supplies</b>			<b>85,828</b>	<b>88,898</b>	<b>100,641</b>	<b>97,268</b>

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		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Sheriff</b>							
<b>Upper Valley Patrol</b>							
<b>Other Services - Charges</b>							
1	2914101	Professional Services	1,028	872	1,109	1,750	1,400
1	2914164	Prof Serv-Psychological Eval		900	1,350		900
1	2914177	Prof Serv-Polygraph		254	525		350
1	2914197	Prof Serv-Physical Eval		1,458	98		250
1	2914201	Communications-Telephone	12,380	12,922	13,756	16,900	16,900
1	2914202	Communications-Postage	4	19	27		
1	2914301	Travel	238	152	1,169	3,250	2,000
1	2914401	Advertising		566	270		500
1	2914501	Operating Rental & Leases	89,193	83,069	78,773	112,000	111,800
1	2914520	Leased Assets		38	329		200
1	2914801	Repairs & Maintenance	671	402	1,435	350	350
1	2914806	Veh Repair & Maintenance	28,213	37,803	37,304	35,000	40,000
1	2914808	Comm Equip Maintenance	2,602	2,036	1,787	1,500	3,000
1	2914811	Towing	45	571	838	500	500
1	2914901	Miscellaneous	315	1,454	1,739	1,000	2,500
1	2914999	Misc Services & Charges	80	146			
<b>Obj 004 Other Services - Charges</b>			<b>134,768</b>	<b>142,664</b>	<b>140,509</b>	<b>172,250</b>	<b>180,650</b>
<b>Fnc 291</b>	<b>Upper Valley Patrol</b>		<b>1,846,638</b>	<b>1,890,564</b>	<b>1,890,959</b>	<b>2,187,025</b>	<b>2,201,284</b>
<b>Violent Crimes Task Force</b>							
<b>Salaries</b>							
1	2921001	Salaries & Wages	148,714	81,309	78,859	90,887	89,962
1	2921002	Salaries-Overtime	14,939	3,032	6,021	7,500	7,500
1	2921010	Accrued Annual Leave	187-	9,562	25-		
1	2921011	Accrued Comp Leave	5,967-				
1	29231002	Salaries-Overtime	15,892	25,416	17,250	25,000	
<b>Obj 001 Salaries</b>			<b>173,390</b>	<b>119,320</b>	<b>102,105</b>	<b>123,387</b>	<b>97,462</b>
<b>Personnel Benefits</b>							
1	2922002	Benefits-Direct	57,279	27,127	24,021	29,485	26,022
1	2922004	Benefits-Bank Accruals	1,132	2,681	2,842		
1	2922009	Benefits-Uniform Cleaning				100	
1	2922014	Benefits-Uniforms	189			100	
<b>Obj 002 Personnel Benefits</b>			<b>58,600</b>	<b>29,808</b>	<b>26,863</b>	<b>29,685</b>	<b>26,022</b>
<b>Supplies</b>							
1	2923101	Office & Operating Supplies		1,532	498	1,000	500
1	2923104	Printing	25			100	100
1	2923117	Ammunition	406	445	882	336	336
1	2923199	Misc Supplies	1,228	1,073	939		600
1	2923201	Fuel Consumed	6,611	4,173	3,439	6,000	6,000

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Violent Crimes Task Force</b>						
<b>Supplies</b>						
1	2923501	Small Tools & Minor Equipmen	97	2,996	116	500
1	29233201	Fuel Consumed	899			
1	29233501	Small Tools & Minor Equipmen			5,000	5,000
<b>Obj 003</b>		<b>Supplies</b>	<b>9,266</b>	<b>10,219</b>	<b>10,874</b>	<b>13,036</b>
<b>Other Services - Charges</b>						
1	2924164	Prof Serv-Psychological Eval			450	
1	2924201	Communications-Telephone	1,981	1,203	1,083	1,500
1	2924301	Travel	391	634	709	1,500
1	2924520	Leased Assets		38	328	300
1	2924806	Veh Repair & Maintenance	231	1,171	2,961	2,000
1	2924808	Comm Equip Maintenance		368	112	500
1	2924901	Miscellaneous	140		111	500
1	29234301	Travel			744	
1	29234901	Miscellaneous	10,130	9,906	15,185	
<b>Obj 004</b>		<b>Other Services - Charges</b>	<b>12,873</b>	<b>13,320</b>	<b>21,684</b>	<b>6,300</b>
Fnc 292	Violent Crimes Task Force		254,129	172,667	161,526	167,008
<b>Auto Theft</b>						
<b>Salaries</b>						
1	2931001	Salaries & Wages	66,155	66,886	65,371	74,765
1	2931002	Salaries-Overtime		5,198	385	
1	2931010	Accrued Annual Leave	3,258	140	161-	
1	2931011	Accrued Comp Leave	4,280			
<b>Obj 001</b>		<b>Salaries</b>	<b>73,692</b>	<b>72,224</b>	<b>65,594</b>	<b>73,365</b>
<b>Personnel Benefits</b>						
1	2932002	Benefits-Direct	24,526	30,745	30,843	34,296
1	2932004	Benefits-Bank Accruals	4,863	1,244-	975	
<b>Obj 002</b>		<b>Personnel Benefits</b>	<b>29,390</b>	<b>29,501</b>	<b>31,818</b>	<b>34,296</b>
<b>Supplies</b>						
1	2933101	Office & Operating Supplies		65		250
1	2933117	Ammunition	203	222	450	336
1	2933199	Misc Supplies	22	490	58	1,000
1	2933201	Fuel Consumed	3,706	3,287	4,169	4,000
1	2933501	Small Tools & Minor Equipmen		697	609	
<b>Obj 003</b>		<b>Supplies</b>	<b>3,930</b>	<b>4,761</b>	<b>5,284</b>	<b>5,336</b>

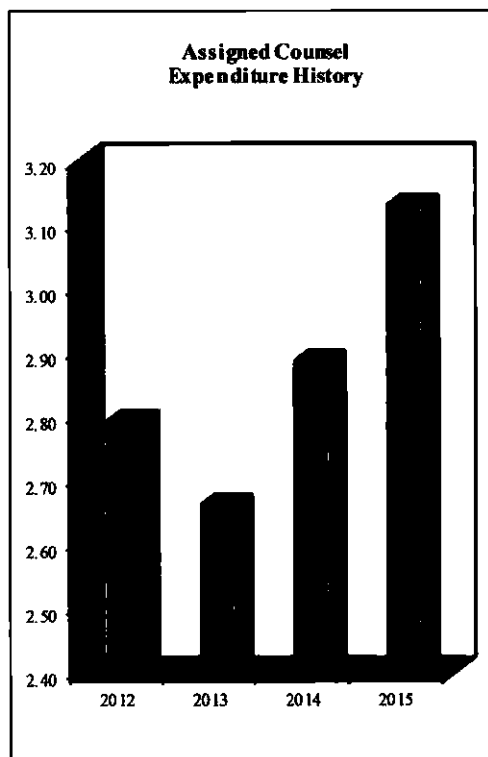
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Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>						
<b>Auto Theft</b>						
Other Services - Charges						
1	2934101	Professional Services	65	81	675	
1	2934201	Communications-Telephone	2,486	2,573	2,596	1,500
1	2934301	Travel	98	428	857	500
1	2934801	Repair & Maintenance		70	320	100
1	2934806	Vehicle Repair & Maintenance	3,743	943	1,360	1,500
1	2934901	Miscellaneous		898	11	1,000
Obj 004 Other Services - Charges			6,392	4,993	5,819	4,500
Fnc 293	Auto Theft		113,404	111,479	108,516	114,117
<b>Marijuana Erad</b>						
<b>Salaries</b>						
1	2941002	Salaries-Overtime	2,583		4,199	
Obj 001	Salaries		2,583		4,199	
<b>Supplies</b>						
1	2943101	Office & Operating Supplies	276	10,388	5,202	
1	2943199	Misc Supplies	11,626	7,472	3,358	8,000
1	2943501	Small Tools & Minor Equipmen				2,000
Obj 003	Supplies		11,902	17,860	8,559	10,000
<b>Other Services - Charges</b>						
1	2944301	Travel	101			
1	2944901	Miscellaneous	1,949	290	3,862	8,000
Obj 004	Other Services - Charges		2,050	290	3,862	8,000
Fnc 294	Marijuana Erad		16,535	18,151	16,620	18,000
<b>Reserve Officer Program</b>						
<b>Personnel Benefits</b>						
1	2952002	Benefits Direct	2,130	2,410	3,590	2,410
1	2952009	Benefits-Uniform Cleaning	122	127	135	300
1	2952014	Benefits-Uniform Contrat	1,884	3,188	4,282	500
1	2952015	Benefits-Uniform Non Contrac	40			1,500
Obj 002	Personnel Benefits		4,177	5,725	8,007	3,210
<b>Supplies</b>						
1	2953101	Office & Operating Supplies	108	166	27	500
1	2953117	Ammunition	203	222	623	4,536
1	2953199	Misc Supplies	1	1,276	107	100

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
<b>Sheriff</b>							
<b>Reserve Officer Program</b>							
<b>Supplies</b>							
1	2953201	Fuel Consumed	3,253	4,434	6,505	5,000	7,000
			-----				
Obj	003	Supplies	3,565	6,099	7,263	10,036	11,936
<b>Other Services - Charges</b>							
1	2954101	Professional Services	100	39	2	50	
1	2954164	Prof Serv Psych Evaluations		1,800			
1	2954177	Prof Serv-Polygraph	1,225				
1	2954201	Communications-Telephone	1,283	1,985	2,192	1,600	2,500
1	2954301	Travel				1,000	1,000
1	2954501	Operating Rentals & Lease		2,471	7,054		4,000
1	2954801	Repairs	28		140		100
1	2954806	Vehicle Repairs Maintenance	1,021	3,402	3,635	2,450	2,450
1	2954808	Comm Equipment Maint	210	70	191	125	300
			-----				
Obj	004	Other Services - Charges	3,867	9,767	13,214	5,225	10,350
			-----				
Fnc	295	Reserve Officer Program	11,609	21,591	28,484	18,471	27,686
<b>SWAT</b>							
<b>Salaries</b>							
1	2961002	Salaries-Overtime	7,008	10,674	4,687		10,000
			-----				
Obj	001	Salaries	7,008	10,674	4,687		10,000
<b>Personnel Benefits</b>							
1	2962002	Benefits-Direct	972	1,749	705		1,288
1	2962014	Benefits-Uniforms	1,897	2,969		3,000	3,000
			-----				
Obj	002	Personnel Benefits	2,869	4,718	705	3,000	4,288
<b>Supplies</b>							
1	2963117	Ammunition	2,353		264		
1	2963501	Small Tools & Minor Equipmen			1,938		
1	2963590	Small Attract Computer/Monit			7,268		
			-----				
Obj	003	Supplies	2,353		9,475		
<b>Other Services - Charges</b>							
1	2964301	Travel	254	763	350	750	750
1	2964901	Miscellaneous	250		605		
			-----				
Obj	004	Other Services - Charges	504	763	950	750	750
			-----				
Fnc	296	SWAT	12,733	16,155	15,818	3,750	15,038
			-----				
Sub	220	Sheriff	8,243,609	8,262,390	7,866,694	8,761,509	8,646,315

## Assigned Counsel



Expenditures	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Salaries & Wages	1,391,549	1,400,149	1,389,402	1,554,716
Personnel Benefits	368,468	373,745	419,764	438,761
Supplies	39,968	60,202	42,000	45,500
Other Services & Charges	995,977	830,876	1,037,435	1,092,742
<b>Total</b>	<b>2,795,962</b>	<b>2,664,972</b>	<b>2,888,601</b>	<b>3,131,719</b>

### Program Description:

The Department of Assigned Counsel provides mandated legal defense services to indigent persons charged with criminal cases or loss of personal liberty in the District and Superior Courts of Yakima County, excluding misdemeanors in municipal courts. The department maintains a centrally administered system and provides defense services through: (1) a public defender office within the Department of Assigned Counsel; (2) contracts with attorneys offering public defense services; and (3) a list of private attorneys who wish to provide defense services.

Effective January 1, 2010 the responsibility to administer and budget experts and other support services (investigators, court reporters, interpreters, and miscellaneous) for indigent defense was transferred by the courts to the Department. This was not recommended but was eventually accepted by the Board of County Commissioners as a part of the Department's function and responsibility. Funding, which had been in a special "flexible fund" account for the court, and which was projected to be significantly over budget, was transferred. The Department adopted new policies and procedures in early 2010 and has been administering these expenses since then.

Yakima County has a significant criminal caseload disproportionate to its size and population. The Department was formed in 1989 in response to a need to meet increased caseload demands and to manage mandated defense services.

The nature of indigent defense is both reactive and constitutionally premised. The Department cannot control the number or nature of cases filed by law enforcement and prosecution and to which its attorneys are appointed. Once appointed, both the Department and its attorneys must adhere to professional standards and obligations in providing constitutionally required 'effective assistance of counsel', which also is necessary to avoid personal and professional sanctions.

An inadequate budget for the Department means that some cases will not be serviced. In that instance, the courts must appoint and compensate counsel anyway or ultimately dismiss cases.

### Major Objectives:

**General:** The caseloads in Superior Court have declined, although the severity of cases is up and the operating conditions are extremely difficult. To the extent available, resources, including some accruing from the reduction force, are being redirected to chronic problem areas, including Becca caseload at Juvenile Court and mental health commitment proceeding.

**Adult Felony:** After years of unrestrained growth in adult felony filings, this caseload has declined from an all time high of 3,200 in 2006. Case filings then declined steadily each year since that time to approximately 2,200 filings in 2010. This seems to be following a national trend of declining crime rates. This trend is counterintuitive for the decline in general economic conditions and experts are not certain for the reasons. In Yakima County methamphetamine offenses seem less widespread but this drug is still used and still generates serious associated crime. Gang violence in Yakima County has dramatically increased in the past few years. The number of serious assaults, drive by shootings, and homicide cases has been high.



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## Assigned Counsel (Cont.)

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While caseload has declined, the severity of offenses seems to have increased. For example, the court system has had approximately 40 open homicide cases pending at any given time during the past two years, with new charges replacing resolved ones. This is an incredible number of offenses of this kind for a community the size of Yakima County.

The decline in felony case filings has fortunately corresponded to the county's budget situation and the allocations provided to the Department which required severe budget reductions in 2010. At present, however, resources are matched to need, except for homicide cases, including a pending death penalty case. However, if budgets decline further or if case filings increase then the 2012 budget will not be adequate.

Severe operational pressure and congestion still exist in this area. Factors adversely impact the ability of counsel to provide the required level of quality representation. Many have been detailed in prior budget reports. The most problematic include: (1) An accumulation of new sentencing laws and crimes over the past decade continues to be felt. Cases are more difficult, complex, have greater severity and make client communication and case resolution much more difficult. (2) New indeterminate sentencing for most all sex offenses, which essentially makes them life sentences. These cases are treated appropriately and require more time and attention from prosecutor, defense, and courts for this case type, including increased trials. (3) Implementation of a new docketing and processing system that emphasizes case processing timelines. (4) A change in the management of the prosecuting attorney office with different charging, case processing, and settlement policies and practices. Since 2009, the trial rate in this area has risen from approximately 2% of filings to 4.4% of filings.

In 2009 the Department implemented a new program, corresponding to the Superior Court's new docketing system, to have attorneys assigned to case appear at arraignment.

**District Court:** Caseloads in District Court have consistently been heavy and problematic for years. State and national caseload standards in this case type are 300 cases per year for a full time and fully supported staff attorney. In 2007 the Department received State funds through the Office of Public Defense for program improvements. These funds will be used to improve caseloads to a newly adopted local standard of 400 cases per year per attorney. District Court filing increased a steep twenty-four percent (24%) from 2005-2009. However, the county budget reductions noted earlier prompted the District Court and Prosecuting Attorney's Office to devise a method of diverting DWLS3 cases at arraignment by converting them to civil traffic infractions. This has substantially reduced caseloads for them and for DAC. However, the initial success of that program appears to be waning and cases referred to DAC as criminal matters by the prosecutor's office and court increased substantially in 2011, adding caseload pressure in court. An additional partial contract position is contemplated to relieve this pressure. The Prosecuting Attorney's office has been reviewing all citations and filing by complaint has resulted in decreased caseload, also fortunately corresponding with the budget reductions in 2010. However, this has also resulted in the cases remaining in the system being the more difficult and problematic.

The Lower Valley court in Grandview continues to operate as an out of custody court. For this reason its dockets tend to be less used than the dockets in Yakima.

**Juvenile Offender:** Offender caseload has remained relatively stable. There is currently a temporary decrease due to difficulty with the prosecuting attorney's office maintaining staff.

In 2008 OPD improvement funds and .3% criminal justice funds were used to add an additional contract attorney, which brought caseloads to near standard. In addition these funds are being used to adjust contract compensation comparable to the county salary schedule for attorneys, plus business overhead. These improvements were maintained in 2009, 2010, and 2011. They are expected to be maintained in 2012.

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## Assigned Counsel (Cont.)

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In 2010 the Department obtained \$20,000 in funding through TeamChild for a pilot project to provide representation to in custody juveniles at their first appearance in court, addressing bail and probable cause. This pilot has ended and a report is due on the measured impacts of this program in reducing Juvenile detention populations and early case resolution. DAC will continue this effort, although it may be curtailed if other operational demands are more urgent.

In 2011 the Juvenile Court started a new "Gang Court" for offenders. The Department is participating. It is anticipated that there will be an additional workload for attorney appearing with clients at the weekly and intensive court sessions inherent in the operation of the Gang Court.

**Juvenile 'Becca':** State funds are provided to help offset for the expense of operations in this area but do not fully cover them. Under current circumstances this workload requires 1.5 to 2 FTE attorneys with at least two years experience are needed to cover these dockets as required by the court. However, the Department is only allocated state funds for slightly more than one (1) attorney FTE. Up to 2009 the Department subsidized this effort by using other local county funds and attorneys assigned to other case types to cover these dockets. However, this could not be maintained due to budget limitation and was discontinued in September 2009. Additional funding has not been allocated. However, given the temporary lull in offender cases, the Department may be able to allocate some resources to this area.

**Juvenile Dependency:** In late 2005 Yakima County was selected by the State Office of Public Defense to be one of five (5) counties to receive State funding for parent representation in dependency cases. The Department participates in this effort by contracting for a significant portion of dependency caseload. In addition, the Department also serves as the case screening and assignment agency for the court for these cases.

The Department continues to participate with other justice agencies to operate dependency drug court, started in 2007, to address one of the main reasons for family reconciliations. This operation appears successful and will hopefully be continued and expanded.

State funding does not cover representation of children in dependency cases and the county remains responsible for representation of children in such cases.

**Civil:** Yakima County is a regional center for long-term outpatient residential homes for mental health programs, which generates a civil commitment caseload and docket. In 2005 the Department was notified that the Yakima County Department of Community Services would no longer be providing funds for this docket, which continues to adversely impact the Department's current expense budget. In 2006 the local Evaluation and Treatment facility began to accept patients from outside of Yakima County's service area, which has put severe stress on docket size and caseloads. In June 2009 Central Washington Comprehensive Mental Health Services opened a new inpatient juvenile mental health facility, Two Rivers, in Yakima. This facility is now also a magnet for patients from all over the State and has added a considerable load to the regular mental health docket. The Department is continuing to discuss these impacts with the affected agencies. The one attorney assigned to this caseload handles over 750 cases per year, which is three times the State standard for such cases. Repeated requests to fund additional attorneys have not been successful.

The Department represents persons cited for punitive or coercive contempt of court in civil actions, predominantly in child support matters. This is a relatively small part of the Department's overall operations and has been combined with the civil commitment staff position with resulting operational improvement.

Only a few sexually violent predator civil commitments have been filed in Yakima County.

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## **Assigned Counsel (Cont.)**

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**REVENUE COMMENTS:**

This program is financed by the general fund as part of the criminal justice system. This program provides mandated legal defense services to indigent persons and does not generate revenue. Partially indigent persons and persons convicted are required to repay all or a portion of defense costs under programs administered by the Superior and District Courts. Such revenues are collected by the courts but are reflected as revenue for the Assigned Counsel.

The Department does receive State funding for some operations. State funds pay for some of the costs involved in the representation in "Becca" cases in Juvenile Court. Beginning in 2005, State funding pays for parent representation in child dependency and termination of parental rights in Juvenile Court. Beginning in 2007 the Department also began to receive State funds for program improvements in criminal cases. The County receives partial reimbursement from the State for representation in civil commitment for sexually violent predator petitions and death penalty cases.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
<b>REVENUES</b>						
1 40033404612	DSHS-Becca Bill	97,780	82,229	47,206	81,530	81,530
1 40033601281	State OPD Indigent Defense	245,228				
1 40033864003	OLDLegal Svs	78,063				
1 40034149002	Legal Services-Moxee			21,083	23,000	23,000
1 40034195002	Legal Svs-State OPD Formula		364,004	229,130	232,262	216,263
1 40034195003	Legal Svs State Parent Rep			109,250	127,500	136,500
1 40034195005	Legally Free Children Aid				47,770	49,392
1 40034640002	ITA Judicial Costs	116,875	103,398	115,354	119,554	94,674
1 40035723001	Sup Crt-Public Defense Costs	77,996	78,740	61,279	72,000	68,000
1 40035733001	Dist Crt-Public Defense Cost	58,436	65,154	53,022	74,000	58,000
1 40035739001	District Court Miscellaneous		3,780			
1 40036910001	Sale of Scrap and Junk		105	12		
1 40036990011	Misc-Reimburse of Costs	1,693				
<b>Sub 400 Assigned Counsel</b>		<b>676,070</b>	<b>697,411</b>	<b>636,336</b>	<b>777,616</b>	<b>727,359</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
<b>General Indigent Defense</b>						
<b>Salaries</b>						
1 4011001	Salaries & Wages	6,009	6,454	5,918	6,459	1,374
1 4011002	Salaries-Overtime				2,035	2,035
1 4011010	Accrued Annual Leave	280-	320			55,120
<b>Obj 001 Salaries</b>		<b>5,729</b>	<b>6,773</b>	<b>5,918</b>	<b>8,494</b>	<b>58,529</b>
<b>Personnel Benefits</b>						
1 4012002	Benefits-Direct	1,758	1,983	1,878	2,055	426
<b>Obj 002 Personnel Benefits</b>		<b>1,758</b>	<b>1,983</b>	<b>1,878</b>	<b>2,055</b>	<b>426</b>
<b>Supplies</b>						
1 4013101	Office & Operating Supplies	10	10			
<b>Obj 003 Supplies</b>		<b>10</b>	<b>10</b>			
<b>Other Services - Charges</b>						
1 4014137	Prof Serv-Program Support	24,879	25,595	23,296	25,000	25,000
1 4014156	Panel Attorneys	903	539		2,500	2,500
1 4014191	Prof Serv-Purchasing Serv	22	24	14	15	3
1 4014192	Prof Serv-Info Services	523	891	515	562	137
1 4014198	Prof Serv-GIS	528				
1 4014199	Prof Serv-DOS	468	515	704	768	650
1 4014501	Operating Rentals & Leases	867	282			
1 4014590	Rent-Facil Maint	32	609	540	589	112
1 4014690	Insurance-Interfund	53	67	31	34	8
<b>Obj 004 Other Services - Charges</b>		<b>28,275</b>	<b>28,522</b>	<b>25,100</b>	<b>29,468</b>	<b>28,410</b>
<b>Fnc 401</b>	<b>General Indigent Defense</b>	<b>35,771</b>	<b>37,288</b>	<b>32,895</b>	<b>40,017</b>	<b>87,365</b>
<b>Adult Felony</b>						
<b>Salaries</b>						
1 4021001	Salaries & Wages	738,142	690,084	612,795	642,609	694,527
1 4021002	Salaries-Overtime	17	2,887	682	2,000	2,241
1 4021003	Salaries-Extra Help			9,704		
1 4021010	Accrued Annual Leave	760	579	1,585		
<b>Obj 001 Salaries</b>		<b>738,919</b>	<b>693,550</b>	<b>624,765</b>	<b>644,609</b>	<b>696,768</b>
<b>Personnel Benefits</b>						
1 4022002	Benefits-Direct	195,666	188,839	174,947	185,042	195,652
1 4022004	Benefits-Bank Accruals		16	78-		
<b>Obj 002 Personnel Benefits</b>		<b>195,666</b>	<b>188,854</b>	<b>174,869</b>	<b>185,042</b>	<b>195,652</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
<b>Adult Felony</b>						
<b>Supplies</b>						
1 4023101	Office & Operating Supplies	19,106	24,561	18,652	21,000	21,000
1 4023102	Library	20,159	21,881	19,077	18,000	21,500
1 4023501	Small Tools & Minor Equipmen	174	11,113		3,000	3,000
1 4023502	Computer Software		1,701			
1 4023590	Small Attrac-Tracked Invento	518	838	293		
<b>Obj 003 Supplies</b>		<b>39,958</b>	<b>60,093</b>	<b>38,022</b>	<b>42,000</b>	<b>45,500</b>
<b>Other Services - Charges</b>						
1 4024101	Professional Services	3,673	3,497	2,166	4,000	4,000
1 4024108	Prof Serv-Court Reporters	1,894	1,134	924	3,000	3,000
1 4024111	Prof Serv-Interpreter	6,924	9,383	6,768	10,000	10,000
1 4024147	Contract Defend-Basic	135,363	59,575		35,328	
1 4024148	Contract Defend-Special Case	7,220		21,117	20,000	22,500
1 4024149	Contract Defend-Excess Case	1,553			1	1
1 4024156	Panel Attorney	18,575			1	1
1 4024157	Panel Attorney-Homicide				1	1
1 4024158	Panel Attorney-Sent Violatio				1	1
1 4024191	Prof Serv-Purchasing Serv	2,333	1,581	1,224	1,335	1,605
1 4024192	Prof Serv-Info Services	54,309	59,104	45,865	50,034	67,649
1 4024198	Prof Serv-GIS	1,490				
1 4024199	Prof Serv-DOS	3,612	3,794	3,211	3,503	3,408
1 4024201	Communication-Telephone	755	595	18	1,250	1,250
1 4024202	Communication-Postage	2,426	2,522	2,226	2,750	2,750
1 4024219	Phone Charges-Allocated	3,087	3,150	3,377	3,684	3,672
1 4024301	Travel	14,730	13,291	12,510	14,000	14,000
1 4024401	Advertising	627	519	162	500	500
1 4024501	Operating Rentals & Leases	50,261	21,796	2,970	7,750	7,696
1 4024590	Rent-Facil Maint	3,253	40,377	48,083	52,454	55,477
1 4024601	Insurance	150	100	100	250	250
1 4024690	Insurance-Interfund	5,466	4,438	2,798	3,052	3,816
1 4024801	Repairs & Maintenance	1,339	162	135	1,000	1,000
1 4024901	Miscellaneous	12,165	12,073	11,239	15,000	15,000
<b>Obj 004 Other Services - Charges</b>		<b>331,203</b>	<b>237,092</b>	<b>164,892</b>	<b>228,894</b>	<b>217,577</b>
<b>Fnc 402 Adult Felony</b>		<b>1,305,747</b>	<b>1,179,590</b>	<b>1,002,549</b>	<b>1,100,545</b>	<b>1,155,497</b>
<b>Adult Misdemeanor</b>						
<b>Salaries</b>						
1 4031001	Salaries & Wages	242,686	246,764	251,675	304,461	322,545
1 4031002	Salaries-Overtime	150	968	116		
1 4031010	Accrued Annual Leave	1,640	1,121	5,019		
<b>Obj 001 Salaries</b>		<b>241,197</b>	<b>248,854</b>	<b>256,810</b>	<b>304,461</b>	<b>322,545</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
<b>Adult Misdemeanor</b>						
<b>Personnel Benefits</b>						
1 4032002	Benefits-Direct	69,531	78,462	82,267	97,881	100,229
-----						
Obj 002	Personnel Benefits	69,531	78,462	82,267	97,881	100,229
 <b>Supplies</b>						
1 4033590	Small Attrac Computer/Monito		99	104		
-----						
Obj 003	Supplies		99	104		
 <b>Other Services - Charges</b>						
1 4034101	Professional Services		39			
1 4034108	Prof Ser-Court Reporters	137		14		
1 4034111	Prof Ser-Interpreters	7,198	16,263	7,658	29,000	29,000
1 4034147	Contract Defend-Basic	161,820	156,300	127,332	167,280	184,044
1 4034148	Contract Defend-Special Case				1	1
1 4034149	Contract Defend-Excess Case				1	1
1 4034156	Panel Attorney	2,458			1	1
1 4034160	Panel Attorney-Appeal	4,391	6,671	1,411	13,641	13,827
1 4034191	Prof Serv-Purchasing	987	779	715	780	891
1 4034192	Prof Serv-Tech Services	22,977	29,106	26,797	29,233	37,545
1 4034198	Prof Serv-GIS	630				
1 4034199	Prof Serv-DOS	1,528	1,868	1,876	2,047	1,891
1 4034501	Operating Rental & Leases	27,530	12,806	3,033	3,714	3,587
1 4034590	Rent-Facilities Maint	1,376	19,884	28,094	30,648	30,789
1 4034690	Insurance-Interfund	2,313	2,186	1,634	1,783	2,118
1 4034901	Miscellaneous	10	110			
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Obj 004	Other Services - Charges	233,354	246,012	198,564	278,129	303,695
-----						
Fnc 403	Adult Misdemeanor	544,081	573,426	537,745	680,471	726,469
 <b>Juvenile Offender</b>						
<b>Salaries</b>						
1 4041001	Salaries & Wages	205,394	209,006	179,747	211,781	241,520
1 4041002	Salaries-Overtime		244	19		
1 4041010	Accrued Annual Leave	1,922-	1,149	1,203		
-----						
Obj 001	Salaries	203,472	210,399	180,970	211,781	241,520
 <b>Personnel Benefits</b>						
1 4042002	Benefits-Direct	54,407	61,225	53,629	64,626	71,516
-----						
Obj 002	Personnel Benefits	54,407	61,225	53,629	64,626	71,516

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Assigned Counsel						
Juvenile Offender						
Other Services - Charges						
1	4044108	Prof Ser-Court Reporters	228		123	
1	4044111	Prof Ser-Interpreters	831	787	1,250	
1	4044147	Contract Defend-Basic	244,608	196,833	188,134	183,174
1	4044148	Contract Defend-Special Case			500	2,250
1	4044156	Panel Attorney	351		15,263	10,000
1	4044191	Prof Serv-Purchasing	563	478	421	459
1	4044192	Prof Serv-Tech Services	13,107	17,880	15,769	17,202
1	4044198	Prof Serv-GIS	360			
1	4044199	Prof Serv-DOS	872	1,148	1,104	1,204
1	4044202	Communications-Postage		139		
1	4044501	Operating Rental & Leases	1,221	1,291	1,321	3,536
1	4044590	Rent-Facilities Maint	6,219	7,234	6,726	7,337
1	4044690	Insurance-Interfund	1,319	1,343	962	1,049
1	4044901	Miscellaneous			10	
Obj 004		Other Services - Charges	269,678	227,134	231,581	226,211
Fnc 404		Juvenile Offender	527,557	498,758	466,180	502,618
Juv Depend/Term Parent Rights						
Salaries						
1	4051001	Salaries & Wages	98,714	101,139	93,126	103,329
1	4051002	Salaries-Overtime		117	9	
1	4051010	Accrued Annual Leave	1,850	1,485	978	
Obj 001		Salaries	96,864	102,741	94,113	103,329
Personnel Benefits						
1	4052002	Benefits-Direct	26,093	27,327	27,114	31,881
Obj 002		Personnel Benefits	26,093	27,327	27,114	31,881
Other Services - Charges						
1	4054147	Contract Defend-Basic	9,637	13,500	96,259	85,620
1	4054156	Panel Attorney	3,171		9,617	6,500
1	4054191	Prof Serv-Purchasing	350	240	215	234
1	4054192	Prof Serv-Tech Services	8,146	8,970	8,039	8,770
1	4054199	Prof Serv-DOS	542	576	563	614
1	4054501	Operating Rental & Leases	928	770	615	
1	4054590	Rent-Facilities Maint	3,865	3,629	3,429	3,741
1	4054690	Insurance-Interfund	820	674	490	535
Obj 004		Other Services - Charges	27,459	28,359	119,227	106,014
Fnc 405		Juv Depend/Term Parent Rights	150,417	158,427	240,453	241,224



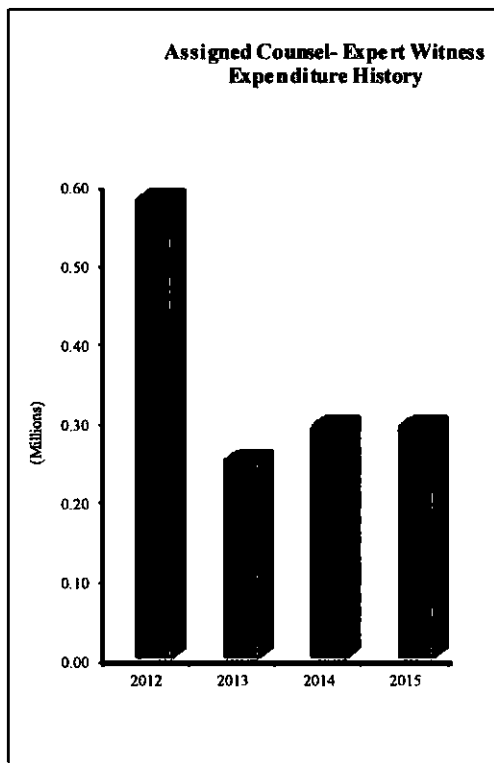
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Assigned Counsel</b>							
<b>Truancy At-Risk-Youth</b>							
<b>Salaries</b>							
1	4061001	Salaries & Wages	28,474	29,206	27,042	20,221	20,889
1	4061002	Salaries-Overtime		100	12		
1	4061010	Accrued Annual Leave	4,325-	1,232	407		
-----							
Obj	001	Salaries	24,149	30,539	27,462	20,221	20,889
<b>Personnel Benefits</b>							
1	4062002	Benefits-Direct	8,068	8,934	8,432	6,116	5,792
-----							
Obj	002	Personnel Benefits	8,068	8,934	8,432	6,116	5,792
<b>Other Services - Charges</b>							
1	4064111	Prof Ser-Interpreters	100				
1	4064147	Contract Defend-Basic	35,484		38,220	92,564	74,205
1	4064156	Panel Attorney	109		371	1,000	1,000
1	4064191	Prof Serv-Purchasing	175	44	46	50	62
1	4064192	Prof Serv-Tech Services	4,073	1,663	1,700	1,855	2,594
1	4064199	Prof Serv-DOS	271	107	119	130	131
1	4064590	Rent-Facilities Maint	1,933	673	725	791	798
1	4064690	Insurance-Interfund	410	125	104	113	146
-----							
Obj	004	Other Services - Charges	42,555	2,612	41,285	96,503	78,936
-----							
Fnc	406	Truancy At-Risk-Youth	74,772	42,084	77,179	122,840	105,617
<b>Civil Com Mental Health</b>							
<b>Salaries</b>							
1	4071001	Salaries & Wages	77,529	106,752	96,902	96,507	99,358
1	4071002	Salaries-Overtime		44	4		
1	4071003	Salaries-Extra Help	3,770				
1	4071010	Accrued Annual Leave	80-	498	919		
-----							
Obj	001	Salaries	81,219	107,294	97,825	96,507	99,358
<b>Personnel Benefits</b>							
1	4072002	Benefits-Direct	12,945	6,960	7,011	32,163	31,399
-----							
Obj	002	Personnel Benefits	12,945	6,960	7,011	32,163	31,399
<b>Other Services - Charges</b>							
1	4074108	Prof Ser-Court Reporters	60				
1	4074111	Prof Ser-Interpreters	779	1,166	600		
1	4074147	Contract Defend-Basic	48,000	45,000	35,010	49,500	36,953
1	4074156	Panel Attorney	2,153		245	500	1,500
1	4074191	Prof Serv-Purchasing	280	191	255	278	303

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
Civil Com Mental Health						
Other Services - Charges						
1 4074192	Prof Serv-Tech Services	6,528	7,128	9,533	10,400	12,765
1 4074501	Operating Rental & Leases	4,606	2,256			
1 4074590	Rent-Facilities Maint	391	4,869	9,994	10,903	10,468
1 4074690	Insurance-Interfund	657	535	581	634	720
		-----				
Obj 004	Other Services - Charges	63,453	61,145	56,219	72,215	62,709
		-----				
Fnc 407	Civil Com Mental Health	157,617	175,398	161,055	200,885	193,466
<b>Extraordinary Criminal Case</b>						
Other Services - Charges						
1 4094156	Panel Attorney				1	1
		-----				
Obj 004	Other Services - Charges				1	1
		-----				
Sub 400	Assigned Counsel	2,795,961	2,664,972	2,518,056	2,888,601	3,131,719

## Assigned Counsel-Expert Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Other Services & Charges	577,975	247,012	290,459	261,459
<b>Total</b>	<b>577,975</b>	<b>247,012</b>	<b>290,459</b>	<b>261,459</b>

### Program Description:

The law requires that indigent persons charged with criminal offenses or otherwise threatened with loss of liberty have access to expert witnesses and other support services as part of their representation in court. Traditionally, these have been provided through and by the court. State court rules allow for an administrative process with review by the court in disputed cases. Effective January 1, 2010, the courts in Yakima County elected to transfer this function to the Department of Assigned Counsel subject to review by the court if requested. On transfer of administrative and budget responsibility to the Department of Assigned Counsel, the budgeted funds for the courts was also transferred and a separate budget fund created.

The Department authorizes and administers the reasonable costs of such experts and other professional support services necessary to preparation and presentation of the defense case. Some costs are reimbursed by the State of Washington. The cost of professional legal services in specialized case types, namely Sexual Violent Predator civil commitments and Aggravated First Degree Murder cases are also included.

State court rules require that funding for such services be separate from the funding for providing public defenders. The Expert Services fund is a separate fund for experts and other support services, including investigators, court reporting services, and other professional services, as needed. The Department is allocated funding from the General Fund and any cost reimbursements provided for by the State of Washington. Requests are made in writing under policy and procedures adopted by the Department of Assigned Counsel to assure the need and reasonableness of such services. Actual expenses are reviewed before payment.

Some costs, primarily those for certain mental health services and expense in civil commitment proceedings under RCW 71.09 and mental health evaluations under RCW 10.77 are reimbursed by the State of Washington. The Department is responsible for making claims for reimbursement.

Consistent with State BARS accounting requirements, costs are tracked in the following categories: 1)Experts 2)Investigators 3)Court Reporting Services 4)Interpreters 5)Other professional services, and 6)Specialized professional legal services (Sexual Violent Predator civil commitments and Aggravated First Degree Murder cases). In addition, costs are tracked in the following different case types: 1)General Indigent Defense 2)Adult Felony 3)Adult Misdemeanor 4)Juvenile Offender 5)Juvenile Status Offender 6)Involuntary Treatment Act (ITA) Commitments 7)Sex Predators, and 8)Aggravated First Degree Murder.

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## **Assigned Counsel-Expert Services (cont.)**

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### **Major Objectives:**

Major objectives include developing and maintaining appropriate detailed expenditure reports and tracking of expenses. This will also allow for data showing baseline expenditure in each category of expense in each case type will assist in more accurate budget projections and management of these expenses. The State Department of Social and Health Services is currently considering amendments to the Washington Administrative Code (WAC) that would affect the manner and amount of reimbursement for SVP expenses. If adopted, these provisions will have a major impact on the budget and will need to be managed accordingly.

### **Revenue:**

Some costs, primarily those for certain mental health services and expense in civil commitment proceedings under RCW 71.09 and mental health evaluations under RCW 10.77 are reimbursed by the State of Washington. The Department is responsible for making claims for reimbursement. In 2010 these reimbursements amounted to approximately \$235,000.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

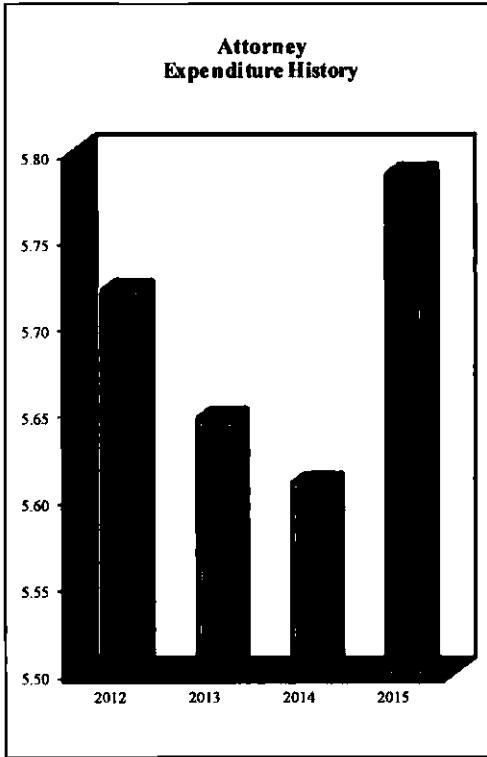
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
<b>REVENUES</b>						
1 55033601006	SVP State Reimbursement	168,966				
1 55033601061	DSHS Reimb-MH Evals	46,929	14,008	8,947	25,000	6,000
Sub 550	Assigned Counsel	215,895	14,008	8,947	25,000	6,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
Flex Cost-Gen Indigent Defense						
Other Services - Charges						
1 5514101	Professional Services				582	459
-----						
Obj 004	Other Services - Charges				582	459
<b>Flex Cost-Adult Felony</b>						
Other Services - Charges						
1 5524108	Prof Serv-Court Reporters	1,390	3,501	749	7,500	5,000
1 5524111	Prof Serv-Interpreters	762	3,553	2,404	5,000	5,000
1 5524112	Prof Serv-Investigators	21,706	17,750	11,100	48,377	40,000
1 5524122	Prof Serv-Experts	100,870	35,669	58,654	115,000	100,000
-----						
Obj 004	Other Services - Charges	124,728	60,472	72,907	175,877	150,000
<b>Flex Cost-Adult Misdemeanor</b>						
Other Services - Charges						
1 5534108	Prof Serv-Court Reporters	1,936	562	2,270	2,500	3,000
1 5534111	Prof Serv-Interpreters	1,487	2,579	3,043		3,000
1 5534112	Prof Serv-Investigators	83		275	6,000	2,500
1 5534122	Prof Serv-Experts		1,400	175		2,500
-----						
Obj 004	Other Services - Charges	3,505	4,541	5,762	8,500	11,000
<b>Flex Cost-Juvenile Offender</b>						
Other Services - Charges						
1 5544108	Prof Serv-Court Reporters	180	242		500	4,500
1 5544111	Prof Serv-Interpreters		2,911	613		5,000
1 5544112	Prof Serv-Investigators	1,007	2,273	1,387	5,000	35,000
1 5544122	Prof Serv-Experts	30,240	40,440	18,599	40,000	
1 5544157	Prof Serv-Panel Attys-Homici					500
-----						
Obj 004	Other Services - Charges	31,427	45,865	20,599	45,500	45,000
<b>Flex Cost-BECCA</b>						
Other Services - Charges						
1 5564108	Prof Serv-Court Reporters		88	140		
-----						
Obj 004	Other Services - Charges		88	140		
<b>Flex Cost-ITA Commitments</b>						
Other Services - Charges						
1 5574122	Prof Serv-Experts	15,249	11,089	14,995	20,000	15,000
-----						
Obj 004	Other Services - Charges	15,249	11,089	14,995	20,000	15,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assigned Counsel</b>						
<b>Flex Cost-Sex Predator</b>						
<b>Other Services - Charges</b>						
1	5584108	Prof Serv-Court Reporters	357			
1	5584112	Prof Serv-Investigators	9,280			
1	5584122	Prof Serv-Experts	30,636			
1	5584156	Prof Serv-Panel Attorneys	135,718			
			-----			
Obj 004	Other Services - Charges		175,992			
<b>Flex Cost-Aggravated Murder 1</b>						
<b>Other Services - Charges</b>						
1	5594101	Professional Services	32			
1	5594108	Prof Serv-Court Reporters		1,128		
1	5594112	Prof Serv-Investigators	24,739	20,131	4,569	10,000
1	5594122	Prof Serv-Experts	49,096	6,715	8,321	15,000
1	5594157	Prof Serv-Panel Attys-Homici	153,208	98,112	65,548	25,000
			-----			
Obj 004	Other Services - Charges		227,075	124,958	79,566	40,000
			-----			
Sub 550	Assigned Counsel		577,975	247,012	193,969	290,459
			-----			
			261,459			



## Attorney

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	3,537,781	3,458,483	3,442,575	3,522,808
Personnel Benefits	1,069,501	1,094,636	1,153,193	1,152,765
Supplies	45,751	153,594	41,241	52,650
Other Services & Charges	1,067,938	940,700	973,234	1,059,405
<b>Total</b>	<b>5,720,971</b>	<b>5,647,413</b>	<b>5,610,243</b>	<b>5,787,628</b>

### Program Description:

The **Criminal Division** of the Office of the Prosecuting Attorney prosecutes criminal matters for Yakima County and for the State of Washington in District Court, Juvenile Court, Superior Court, Court of Appeals, and the Supreme Court of Washington.

The **Corporate Counsel Division** serves as legal advisor to County departments and officials and represents the County in lawsuits brought by or against the County in all Federal courts, State courts, and administrative agencies. The division anticipates increased demand for legal services from county departments resulting from an increasingly complex legal environment and increased regulatory demands imposed upon the county by federal and state governments.

The **Support Enforcement Division** establishes paternity and enforces court orders in cases filed as intrastate, interstate, and civil contempt involving the collection of support.

### Major Objectives:

- Expansion of the community prosecution program.
- Improvement of communications with law enforcement agencies and the courts.
- Continued computerization of operations to further efficiency.
- Provide beneficial training to supervisors and staff.
- Increase seizure and forfeiture actions in narcotic cases.

### Revenue/Expenditure Comment:

Revenue is received from various sources and programs. The Prosecutor's Office receives over 75% of its revenue from the State and Federal government for child support enforcement for Yakima and Grant Counties, for prosecution of drug and firearms violations, and for truancy law prosecution. The State pays for half of the elected Prosecutor's salary.



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Attorney</b>						
<b>REVENUES</b>						
1 41033316588	Violence Agst Women Formula	29,160	29,160	20,813	29,160	24,975
1 41033316738	Edward Byrne Memorial Task	100,576	82,788	47,905	65,766	55,090
1 41033396791	Child Support Enforcement	1,102,899	1,079,998	751,408	1,109,424	1,044,748
1 41033396793	Child Support-Grant County	230,713	250,184	160,831	225,924	216,984
1 41033399991	HIDTA-Hi Intens Drug Traf Ar	29,931	16,674			
1 41033400111	Attorney Salary	74,416	74,912	70,148	74,416	75,904
1 41033401101	DUI Grant CJTC		25,880	86,683		110,000
1 41033404201	Dept of Comm Dev-Atty Narc	16,250	32,500			
1 41033404603	DSHS-Child Support Enforceme	532,353	518,596	358,792	532,128	498,679
1 41033404612	DSHS-Becca Bill	21,702	17,631	13,733	26,000	26,000
1 41033404623	DSHS-Child Suport-Grant Coun	108,327	116,982	74,222	104,796	99,965
1 41033442004	Dept of Comm Dev-VWA Grant	36,726	35,349	25,479	33,972	33,972
1 41034149001	Legal Services-Grandview	78,000	72,000	66,000	72,000	72,000
1 41034149002	Legal Services-Moxee			27,500	30,000	30,000
1 41034181001	Copies	377	298	157	400	250
1 41034195001	Legal Services	19,245	38,227	14,563	13,136	9,500
1 41034198001	Mun Crt Crim Victim & Wit Pr	81,521	92,926	70,374	81,000	83,000
1 41034640002	ITA Judicial Costs	56,290	43,597	48,638	50,409	44,754
1 41035180002	Atty-Crime Victim Penlty Ass	37,670	36,248	28,796	32,550	36,000
1 41035180031	JUVENILE CRIME VICTIMS	8,955	7,284	6,522	10,000	10,000
1 41036910001	Sale of Scrap and Junk			114		
1 41036990001	Other Misc Revenue		9,350-			
1 41036990026	Misc-Travel Reimbursement	2,071	2,888	2,569		
1 41036990032	Misc-LEAD Paralegal Reimb	22,878	38,155	41,580	50,500	50,500
1 41036990037	Misc Revenue - BounceBack	593	260			
1 41039700001	Operating Transfers In			14,992	10,000	
Sub 410 Attorney		2,590,654	2,603,188	1,931,818	2,551,581	2,522,321

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Attorney</b>						
<b>Felony Division</b>						
<b>Salaries</b>						
1 4111001	Salaries & Wages	1,556,474	1,477,861	1,379,562	1,427,032	1,479,556
1 4111002	Salaries-Overtime	11,544	9,906	6,047		
1 4111003	Salaries-Extra Help	2,328				6,000
1 4111010	Accrued Annual Leave	22,088-	1,751	21,788	10,816	35,000
1 4111011	Accrued Comp Time	1,219-				
<b>Obj 001 Salaries</b>		<b>1,547,040</b>	<b>1,489,518</b>	<b>1,407,397</b>	<b>1,437,848</b>	<b>1,520,556</b>
<b>Personnel Benefits</b>						
1 4112002	Benefits-Direct	445,188	451,273	419,414	464,829	469,279
1 4112004	Benefits-Bank Accruals	391	1,132-	1,851-		
<b>Obj 002 Personnel Benefits</b>		<b>445,579</b>	<b>450,141</b>	<b>417,563</b>	<b>464,829</b>	<b>469,279</b>
<b>Supplies</b>						
1 4113101	Office & Operating Supplies	19,540	26,056	20,423	18,691	23,000
1 4113113	Supplies-Publications	1,852	4,976		2,000	3,000
1 4113501	Small Tools & Minor Equipmen	269	6,816	7,796		1,000
1 4113502	Computer Software		541	1,560		1,000
1 4113590	Small Attrac-Tracked Invento	2,313	75,716	13,796		
<b>Obj 003 Supplies</b>		<b>23,974</b>	<b>114,105</b>	<b>43,574</b>	<b>20,691</b>	<b>28,000</b>
<b>Other Services - Charges</b>						
1 4114101	Professional Services	23,183	19,565	23,168	16,201	21,193
1 4114117	Prof Serv-Contract Attorney	50,909	58,275	7,000	30,000	5,000
1 4114122	Professional Services-Expert	12,765	8,586	9,912		8,229
1 4114128	Professional Services - Lexi	10,223	10,554	9,543	11,000	12,000
1 4114151	Prof Serv-Extradition		1,562			2,000
1 4114191	Prof Serv-Purchasing Serv	14,831	12,454	10,230	11,160	13,117
1 4114192	Prof Serv-Info Services	309,886	333,240	306,782	334,671	371,394
1 4114198	Prof Serv-GIS	11,967	12,410	11,882	12,962	14,045
1 4114199	Prof Serv-DOS	34,904	36,735	50,628	55,231	58,564
1 4114201	Communication-Telephone	445	311	463	309	1,000
1 4114202	Communication-Postage	6,422	6,657	6,074	6,811	7,500
1 4114219	Phone Charges-Allocated	4,410	4,347	6,402	6,984	7,488
1 4114301	Travel	7,080	8,843	5,339	7,500	8,000
1 4114303	Travel-Witness	6,335	2,779	6,186		5,000
1 4114401	Advertising	345	2,366	84	1,500	4,500
1 4114501	Operating Rentals & Leases	20,237	16,167	18,139	21,000	23,000
1 4114590	Rent-Facil Maint	77,499	79,183	75,108	81,936	134,971
1 4114601	Insurance	50	100	100	100	100
1 4114690	Insurance-Interfund	46,917	48,967	69,409	75,719	61,304
1 4114801	Repairs & Maintenance		223	594		500
1 4114901	Miscellaneous	1,303	2,250	2,271		7,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Attorney</b>						
<b>Felony Division</b>						
<b>Other Services - Charges</b>						
1 4114913	Miscellaneous - Bar Dues	8,058	4,532	6,690	4,600	
1 4114915	Miscellaneous - Registration	60		145		
<b>Obj 004 Other Services - Charges</b>		<b>647,830</b>	<b>670,106</b>	<b>626,150</b>	<b>677,684</b>	<b>765,905</b>
Fnc 411	Felony Division	2,664,423	2,723,870	2,494,683	2,601,052	2,783,740
<b>Narcotics Investigation</b>						
<b>Salaries</b>						
1 4121001	Salaries & Wages	141,735	142,339	59,767	137,614	90,411
1 4121002	Salaries-Overtime	1,162	1,301	290		
1 4121003	Salaries-Extra Help		7,224			
1 4121010	Accrued Annual Leave	13	2,140-	5,562-	3,500	2,000
<b>Obj 001 Salaries</b>		<b>142,910</b>	<b>148,724</b>	<b>54,495</b>	<b>141,114</b>	<b>92,411</b>
<b>Personnel Benefits</b>						
1 4122002	Benefits-Direct	47,100	49,168	24,251	49,553	34,350
1 4122004	Benefits-Bank Accruals		26	71-		
<b>Obj 002 Personnel Benefits</b>		<b>47,100</b>	<b>49,194</b>	<b>24,180</b>	<b>49,553</b>	<b>34,350</b>
Fnc 412	Narcotics Investigation	190,010	197,919	78,675	190,667	126,761
<b>Lower Valley Task Force</b>						
<b>Salaries</b>						
1 4141001	Salaries & Wages	134,302	131,451	103,673	145,419	119,583
1 4141002	Salaries-Overtime		1,055	394		
1 4141010	Accrued Annual Leave	2,658-	143-	2,423	3,500	3,000
<b>Obj 001 Salaries</b>		<b>131,644</b>	<b>132,363</b>	<b>106,490</b>	<b>148,919</b>	<b>122,583</b>
<b>Personnel Benefits</b>						
1 4142002	Benefits-Direct	36,299	38,518	33,062	43,954	39,443
1 4142004	Benefits-Bank Accruals		270	360-		
<b>Obj 002 Personnel Benefits</b>		<b>36,299</b>	<b>38,788</b>	<b>32,702</b>	<b>43,954</b>	<b>39,443</b>
Fnc 414	Lower Valley Task Force	167,942	171,151	139,191	192,873	162,026
<b>Support Division</b>						
<b>Salaries</b>						
1 4151001	Salaries & Wages	955,067	921,624	725,113	905,777	792,413
1 4151002	Salaries-Overtime	1,624	1,764	1,137		
1 4151010	Accrued Annual Leave	13,250-	6,076-	5,399-	11,500	10,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Attorney</b>						
<b>Support Division</b>						
Obj 001	Salaries	943,441	917,311	720,850	917,277	802,413
<b>Personnel Benefits</b>						
1 4152002	Benefits-Direct	303,880	295,750	248,207	314,662	271,183
1 4152004	Benefits-Bank Accruals		656	344-		
Obj 002	Personnel Benefits	303,880	296,406	247,864	314,662	271,183
<b>Supplies</b>						
1 4153101	Office & Operating Supplies	9,425	11,609	6,591	9,500	9,500
1 4153113	Supplies-Publications	1,280	1,998	1,328	1,300	1,500
1 4153501	Small Tools & Minor Equipmen	379		358		500
Obj 003	Supplies	11,084	13,607	8,277	10,800	11,500
<b>Other Services - Charges</b>						
1 4154101	Professional Services	27,293	28,692	25,644	33,000	36,000
1 4154128	Professional Services - Lexi	2,042	2,111	1,909	2,200	2,500
1 4154201	Communication-Telephone	11				
1 4154202	Communication-Postage	15,558	14,950	12,129	18,000	18,000
1 4154219	Phone Charges-Allocated	1,827	1,575			
1 4154301	Travel	2,273	2,062	2,086	2,800	2,500
1 4154401	Advertising		265			
1 4154501	Operating Rentals & Leases	134,099	132,764	122,762	140,000	140,000
1 4154601	Insurance	130	50			
1 4154801	Repairs & Maintenance	654				
1 4154901	Miscellaneous	30	30			
1 4154913	Miscellaneous - Bar Dues	1,422	1,046	1,051	1,100	1,100
Obj 004	Other Services - Charges	185,339	183,546	165,580	197,100	200,100
Fnc 415	Support Division	1,443,743	1,410,870	1,142,571	1,439,839	1,285,196
<b>Grant County Support Division</b>						
<b>Salaries</b>						
1 4161001	Salaries & Wages	265,443	278,102	213,553	275,667	242,630
1 4161002	Salaries-Overtime	19	300	300		
1 4161003	Salaries-Extra Help	2,132				
1 4161010	Accrued Annual Leave	8,023	8,463-	4,586-	4,000	4,000
Obj 001	Salaries	275,617	269,939	209,267	279,667	246,630
<b>Personnel Benefits</b>						
1 4162002	Benefits-Direct	82,686	90,049	79,526	95,501	89,733
1 4162004	Benefits-Bank Accruals		78	46-		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Attorney						
Grant County Support Division						
Obj 002	Personnel Benefits	82,686	90,126	79,480	95,501	89,733
Supplies						
1 4163101	Office & Operating Supplies	1,607	2,387	2,341	1,600	2,000
1 4163113	Supplies-Publications			129	250	250
1 4163501	Small Tools & Minor Equipmen		4,396	285		500
Obj 003	Supplies	1,607	6,783	2,755	1,850	2,750
Other Services - Charges						
1 4164101	Professional Services	19,521	17,664	12,483	22,000	18,000
1 4164128	Professional Services - Lexi	705	704	637	800	1,000
1 4164201	Communication-Telephone	5,946	5,699	5,356	7,000	8,000
1 4164202	Communication-Postage	6,000	3,054	4,000	4,000	4,000
1 4164301	Travel	1,965	3,007	1,688	3,000	2,500
1 4164401	Advertising		2,130		1,000	
1 4164501	Operating Rentals & Leases	22,101	23,528	21,327	24,000	26,000
1 4164601	Insurance	50		50	50	50
1 4164701	Utility Services	3,179	3,342	2,801	3,500	3,500
1 4164801	Repairs & Maintenance	135				
1 4164901	Miscellaneous	110		30		
1 4164913	Miscellaneous - Bar Dues	474	349		350	350
Obj 004	Other Services - Charges	60,184	59,476	48,373	65,700	63,400
Fnc 416	Grant County Support Division	420,095	426,324	339,874	442,718	402,513
District Court						
Salaries						
1 4171001	Salaries & Wages	118,950	192,906	349,166	183,861	406,062
1 4171002	Salaries-Overtime	294	2,708	1,511		
1 4171003	Salaries-Extra Help		5,429	193		
1 4171010	Accrued Annual Leave	31-	9,157	3,893	2,000	5,000
Obj 001	Salaries	119,212	210,200	354,762	185,861	411,062
Personnel Benefits						
1 4172002	Benefits-Direct	43,171	77,653	136,668	78,512	159,077
1 4172004	Benefits-Bank Accruals		39	7		
Obj 002	Personnel Benefits	43,171	77,692	136,675	78,512	159,077
Supplies						
1 4173101	Office & Operating Supplies	3,090	3,604	3,555	3,500	3,800
1 4173501	Small Tools & Minor Equipmen			692		500

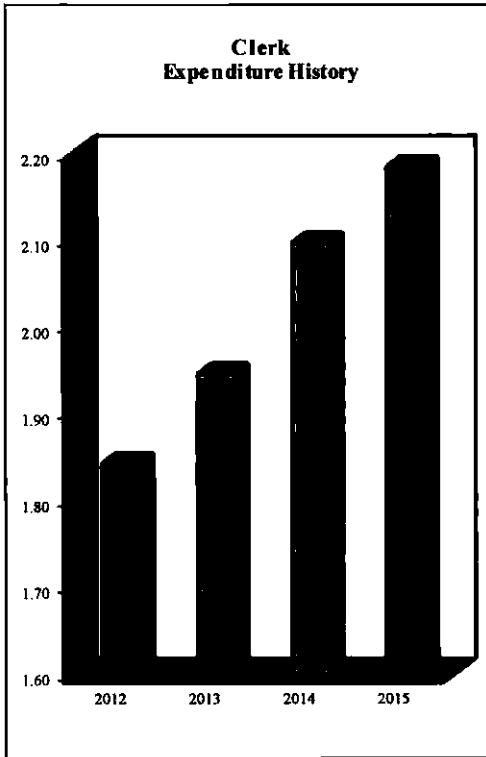
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Attorney</b>						
<b>District Court</b>						
<b>Supplies</b>						
1 4173590	Small Attrac Computer/Monito	460				
-----						
Obj 003	Supplies	3,550	3,604	4,247	3,500	4,300
<b>Other Services - Charges</b>						
1 4174101	Professional Services			76		
1 4174128	Prof Serv-Lexis	2,766	2,815	2,545	2,800	3,200
1 4174202	Communications-Postage	1		4		
1 4174301	Travel	489	1,452	1,508	1,000	1,000
1 4174501	Operating Rental & Leases	12,619	8,660	6,529	12,000	9,000
1 4174601	Insurance	100				
1 4174801	Repair & Maintenance	190	228			
1 4174901	Miscellaneous	30				
1 4174913	Miscellaneous - Bar Dues	1,458	253	1,431	350	1,500
-----						
Obj 004	Other Services - Charges	17,654	13,407	12,094	16,150	14,700
-----						
Fnc 417	District Court	183,587	304,903	507,779	284,023	589,139
<b>Corporate Counsel</b>						
<b>Salaries</b>						
1 4181001	Salaries & Wages	260,671	180,553	165,324	206,869	193,239
1 4181010	Accrued Annual Leave	9,869-	2,977-	2,250	4,000	40,000
-----						
Obj 001	Salaries	250,802	177,576	167,575	210,869	233,239
<b>Personnel Benefits</b>						
1 4182002	Benefits-Direct	67,367	48,732	46,352	57,468	55,088
-----						
Obj 002	Personnel Benefits	67,367	48,732	46,352	57,468	55,088
<b>Supplies</b>						
1 4183101	Office & Operating Supplies	2,228	5,135	892	2,200	2,500
1 4183501	Small Tools & Minor Equipmen	107		489		500
1 4183502	Computer Software	76	4,512			
1 4183590	Small Attrac Computer/Monito		819			
-----						
Obj 003	Supplies	2,410	10,466	1,381	2,200	3,000
<b>Other Services - Charges</b>						
1 4184101	Professional Services			375		
1 4184134	Prof Ser - Labor & Employmen	139,302				
1 4184202	Communications-Postage	1,263	1,314	1,096	1,700	1,500
1 4184301	Travel	376	1,423	1,390	1,400	1,500
1 4184501	Operating Rental & Leases	5,062	3,053	2,275	4,000	3,200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Attorney</b>						
<b>Corporate Counsel</b>						
<b>Other Services - Charges</b>						
1 4184601	Insurance	50				
1 4184801	Repair & Maintenance		223			
1 4184901	Miscellaneous	285				
1 4184913	Miscellaneous - Bar Dues	2,370	1,394	1,401	1,400	1,400
<b>Obj 004 Other Services - Charges</b>		<b>148,708</b>	<b>7,407</b>	<b>6,537</b>	<b>8,500</b>	<b>7,600</b>
<b>Fnc 418 Corporate Counsel</b>		<b>469,287</b>	<b>244,181</b>	<b>221,845</b>	<b>279,037</b>	<b>298,927</b>
<b>Juvenile Division</b>						
<b>Salaries</b>						
1 4191001	Salaries & Wages	124,057	113,998	94,520	119,520	91,914
1 4191002	Salaries-Overtime	532	621	725		
1 4191010	Accrued Annual Leave	2,674	1,767-	457	1,500	2,000
1 4191011	Accrued Comp	148-				
<b>Obj 001 Salaries</b>		<b>127,115</b>	<b>112,852</b>	<b>95,702</b>	<b>121,020</b>	<b>93,914</b>
<b>Personnel Benefits</b>						
1 4192002	Benefits-Direct	43,419	43,587	35,823	48,714	34,612
1 4192004	Benefits-Bank Accruals		32-	261-		
<b>Obj 002 Personnel Benefits</b>		<b>43,419</b>	<b>43,555</b>	<b>35,561</b>	<b>48,714</b>	<b>34,612</b>
<b>Supplies</b>						
1 4193101	Office & Operating Supplies	2,637	5,030	2,598	2,200	3,100
1 4193501	Small Tools & Minor Equipmen			156		
1 4193590	Small Attrac Computer/Monito	489				
<b>Obj 003 Supplies</b>		<b>3,126</b>	<b>5,030</b>	<b>2,755</b>	<b>2,200</b>	<b>3,100</b>
<b>Other Services - Charges</b>						
1 4194101	Professional Services		95	134		
1 4194128	Prof Serv-Lexis	2,042	2,111	1,909	2,200	2,400
1 4194202	Communications-Postage	1,334	1,407	1,415	2,000	2,000
1 4194301	Travel	803	947	570	1,100	1,100
1 4194501	Operating Rental & Leases	2,493	1,979	1,738	2,800	2,200
1 4194601	Insurance	100		50		
1 4194901	Miscellaneous	30	219	30		
1 4194913	Miscellaneous - Bar Dues	1,422		888		
1 4194915	Miscellaneous - Registration			140		
<b>Obj 004 Other Services - Charges</b>		<b>8,223</b>	<b>6,758</b>	<b>6,874</b>	<b>8,100</b>	<b>7,700</b>
<b>Fnc 419 Juvenile Division</b>		<b>181,883</b>	<b>168,195</b>	<b>140,892</b>	<b>180,034</b>	<b>139,326</b>
<b>Sub 410 Attorney</b>		<b>5,720,970</b>	<b>5,647,413</b>	<b>5,065,511</b>	<b>5,610,243</b>	<b>5,787,628</b>

## Clerk



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,063,691	1,100,647	1,157,379	1,225,010
Personnel Benefits	405,070	424,023	507,000	498,482
Supplies	40,226	65,125	39,700	38,716
Other Services & Charges	335,767	357,198	393,453	422,373
<b>Total</b>	<b>1,844,754</b>	<b>1,946,993</b>	<b>2,097,532</b>	<b>2,184,581</b>

### Program Description:

The County Clerk is the financial and executive officer of Superior Court and Juvenile Court. The Clerk's office is comprised of several divisions. Mandated duties include, but are not limited to, permanent retention of all Superior Court and Juvenile Court records; attending and recording criminal, civil, domestic relations, probate, adoption, mental illness and juvenile court proceedings; receipting, collecting, investing trust funds as required, disbursing all money paid through the Clerk's office; preservation of archived records; perfecting appeals to the Court of Appeals and Supreme Court; releasing exhibits used in court proceedings; dismissing court cases; carrying out reporting requirements to other departments and agencies; jury management; and providing assistance to the public, judges, and attorneys.

### Major Objectives:

1. Integrated project implementation with Superior and Juvenile Court of case management system including jury management and records management systems.
2. Continue using technology to provide the public with efficient service.
3. Expansion of collection program for collection of court ordered legal financial obligations.
4. Upgrade of document imaging system.

### Revenue/Expenditure Comment:

Revenue is generated from Superior Court filing fees, payment of criminal legal financial obligations, investment interest and discretionary grants/contracts with the State. Revenue and expenditures remain fairly constant based on growth associated with state contracts and increased general fund revenue.



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget		
<b>Clerk</b>								
<b>REVENUES</b>								
1	42033396792		Child Support Enforc-Clerk	331,436	310,196	217,965	334,000	334,000
1	42033401207		AOC - Clerk Collections	40,852	50,126	20,403	40,000	20,403
1	42033403101		Dept of Ecology	21,930	40,801	909	25,000	50,000
1	42033404612		DSHS-Becca Bill	25,807	13,389	7,359	15,000	15,000
1	42033812006		Intergov Serv-Yakima City Ju	44,627				
1	42034123001		Civil/Probate & Domestic Filin	281,659	237,236	218,601	275,000	275,000
1	42034123003		Domestic Violence Pre-Local	4,629	4,324	4,350	4,500	4,800
1	42034123013		JST SC Revenue	43,203	28,867	26,269	30,000	30,000
1	42034123051		Appellate Filing Fee	5,000	6,501	5,000	5,000	5,400
1	42034123261		Court of Lower Jurs Appeals				200	200
1	42034123961		Unlawful Detainer File-S04	3,508	4,052	3,871	5,000	5,000
1	42034123971		Juvenile Emancip-S04	317	198	99	300	300
1	42034123981		Civil Filings-S04	32	279	167		100
1	42034125001		Water Rights & Torrens Filin				50	50
1	42034128005		Dist-Crt Jury List Reimb	993	109		60	200
1	42034128007		Dist-Crt Yakima Jury Fee		48,318	63,130	85,000	40,000
1	42034129001		Other Filings	33,196	41,389	34,231	42,000	45,000
1	42034129021		Will Repository	536	640	340	900	500
1	42034134001		Superior Court Record Servic	201,590	223,934	191,800	220,000	224,000
1	42034134411		Adult Diversion SC	7,212	7,040	6,685	7,000	8,200
1	42034134510		Extension of Judgment	4,182	4,346	2,766	5,000	2,500
1	42034137001		Sup Crt-Crime Lab Analysis F	178	159	115	150	200
1	42034137002		Sup Crt-Costs-Criminal Warra	1,421	2,027	1,150	2,000	2,000
1	42034180001		Information Access Fee	15,286				
1	42034181005		Information Access Fee		10,469	3,836	10,000	10,000
1	42034233091		Mental Health Crt Program Fe			350		500
1	42034236010		Reimbursement of Jail Costs	6,711	11,919	4,848	2,000	8,000
1	42034270003		Fee-Juvenile Probation Bail	120	180	150	200	200
1	42034640002		ITA Judicial Costs	82,870	74,618	83,245	86,277	87,000
1	42035130001		Superior Crt-Othr Criminl Fe	20,238	19,886	16,151	22,000	22,000
1	42035150081		Meth Lab Cleanup Fund		70	26		70
1	42035180001		Superior Crt-Crime Vict Asse	54		64	40	40
1	42035180003		Juv-Crime Victim Penalty Ass	38	38		10	10
1	42035180004		Adult-Crime Victim Penalty A	924	917	462	1,000	1,000
1	42035180011		Penalty Crime Victims	34,001	32,724	25,843	34,000	34,000
1	42035180031		Juvenile Crime Victims	8,657	7,056	6,311	8,000	8,000
1	42035190001		Sup Crt-Other Felony Penalti	37,399	30,951	34,171	40,000	40,000
1	42035190021		Sup Ct-Domestic Violence Pen	3,924	3,760	3,810	3,500	5,000
1	42035190023		Domestic Violence-Local		65			
1	42035191096		Sup Crt-Truancy Fines	43		38		100
1	42035191401		Sup Crt-Juv Offender Fines	1,114	742	341	1,000	1,000
1	42035723201		Sup Crt-Juv Pub Def Costs	6,437	5,004	4,635	7,000	7,000
1	42035725001		Sup Crt-Interpreter	54	67	1	70	70

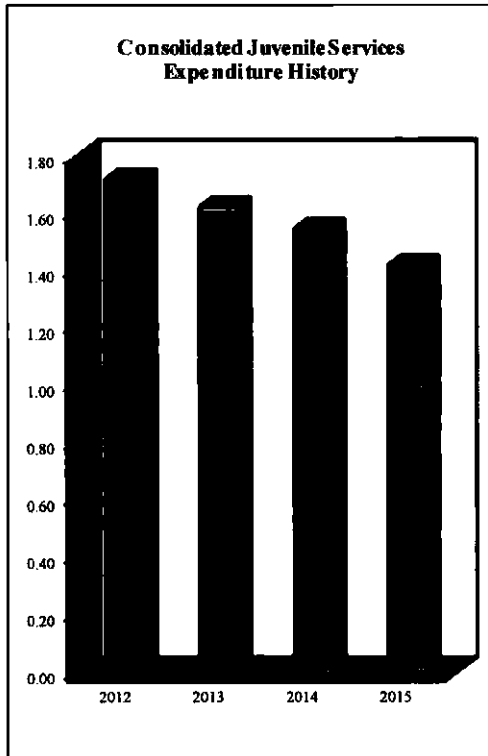
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Clerk						
REVENUES						
1	42035729001			3		200
	Superior Court-Sanctions	3				
1	42035736001	9,104	6,581	7,853	8,000	8,000
	Collection Costs					
1	42036119002	60			50	50
	Investment Service Fees-Cler					
1	42036140201	23,200	21,727	15,245	20,000	20,000
	Interest-LFO					
1	42036981001	14-	262	365-		
	Cashiers Over/Short					
1	42036990023	5				
	Small Overpayments					
1	42036990026	810				
Sub 420 Clerk		1,303,345	1,250,967	1,012,228	1,339,307	1,315,093

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Clerk</b>							
<b>Salaries</b>							
1	4211001	Salaries & Wages	1,038,780	1,087,212	1,061,711	1,134,879	1,225,010
1	4211002	Salaries-Overtime	28,478	6,789	3,866	4,500	
1	4211003	Salaries-Extra Help	3,304	5,702	17,850	18,000	
1	4211010	Accrued Annual Leave	6,953-	944	3,157-		
1	4211011	Accrued Comp Time	82				
<b>Obj 001 Salaries</b>			<b>1,063,691</b>	<b>1,100,647</b>	<b>1,080,270</b>	<b>1,157,379</b>	<b>1,225,010</b>
<b>Personnel Benefits</b>							
1	4212002	Benefits-Direct	404,977	423,981	427,173	507,000	498,482
1	4212004	Benefits-Bank Accruals	93	42	186-		
<b>Obj 002 Personnel Benefits</b>			<b>405,070</b>	<b>424,023</b>	<b>426,988</b>	<b>507,000</b>	<b>498,482</b>
<b>Supplies</b>							
1	4213101	Office & Operating Supplies	23,221	26,929	24,468	29,000	31,216
1	4213501	Small Tools & Minor Equipmen	1,647	8,246	6,804	7,000	3,000
1	4213502	Computer Software	582	3,151	941	1,000	2,500
1	4213590	Small Attrac-Tracked Invento	14,776	26,798	2,620	2,700	2,000
<b>Obj 003 Supplies</b>			<b>40,226</b>	<b>65,125</b>	<b>34,833</b>	<b>39,700</b>	<b>38,716</b>
<b>Other Services - Charges</b>							
1	4214101	Professional Services	12,878	14,340	8,531	8,700	4,000
1	4214191	Prof Serv-Purchasing Serv	11,324	6,248	5,579	6,086	7,428
1	4214192	Prof Serv-Info Serv	150,335	163,500	178,991	195,263	223,091
1	4214199	Prof Serv-DOS	25,717	32,671	29,993	32,720	34,853
1	4214201	Communication-Telephone			311		
1	4214202	Communication-Postage	34,006	26,845	28,291	30,000	32,000
1	4214219	Phone Charges-Allocated	2,835	3,528	2,838	3,096	3,744
1	4214301	Travel	1,709	2,613	1,451	2,000	2,500
1	4214501	Operating Rentals & Leases	6,800	6,556	6,547	7,000	8,000
1	4214590	Rent-Facil Maint	72,127	82,282	77,212	84,231	86,181
1	4214601	Insurance					2,500
1	4214690	Insurance-Interfund	12,922	11,795	15,361	16,757	12,076
1	4214801	Repairs & Maintenance	1,281	1,701	1,056	100	1,000
1	4214901	Miscellaneous	3,832	5,119	7,271	7,500	5,000
<b>Obj 004 Other Services - Charges</b>			<b>335,767</b>	<b>357,198</b>	<b>363,431</b>	<b>393,453</b>	<b>422,373</b>
Fnc 421	Clerk		<b>1,844,754</b>	<b>1,946,993</b>	<b>1,905,521</b>	<b>2,097,532</b>	<b>2,184,581</b>
Sub 420	Clerk		<b>1,844,754</b>	<b>1,946,993</b>	<b>1,905,521</b>	<b>2,097,532</b>	<b>2,184,581</b>

## Consolidated Juvenile Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	926,765	834,563	843,745	848,930
Personnel Benefits	309,333	297,428	317,153	314,890
Supplies	17,599	19,610	15,623	5,399
Other Services & Charges	470,939	476,646	374,954	255,291
<b>Total</b>	<b>1,724,636</b>	<b>1,628,247</b>	<b>1,551,475</b>	<b>1,424,510</b>

### Program Description:

Consolidate Juvenile Services/Grants consist of programs funded by various grants to assist the Juvenile Court in providing needed services to juvenile offenders. It is a cooperative effort between the various counties and the state.

Based upon the approval of a plan by the State of Washington, Yakima County provides or contracts for services, and the state reimburses the costs of the programs. Current projects include:

- Risk assessments to identify youth most likely to re-offend
- CMAP, a case management tool to focus on resources identified by risk assessment
- Drug/alcohol assessment and treatment
- Aggression Replacement Training (ART)
- Functional Family Therapy (FFT), a less intensive form of counseling for families
- Multi-Systemic Therapy (MST), intensive counseling that focuses on the family as a whole
- Mental health assessments
- Assessments and treatment for juvenile sex offenders
- Victim Offender Mediation

Included under the umbrella of Consolidated Juvenile Services are the following programs funded by DSHS, Juvenile Rehabilitation Administration (JRA):

- **CDDA – Chemical Dependency Disposition Alternative** – These funds will provide local courts with a sentencing option for chemically dependent youth. Judges will be able to suspend sentences and order youth into chemical dependency treatment instead of confinement.
- **CJAA – Community Juvenile Accountability Act** – This act provides funding to counties for implementation of five model programs demonstrated by research to reduce recidivism among juvenile offenders. The target group for these programs are juvenile offenders in the community, including those confined locally through detention, electronic home monitoring, day reporting centers, work crews and those whose disposition does not require a period of confinement.
- **SSODA—Special Sex Offender Disposition Alternative** – This program provides assessment and treatment for eligible juvenile sex offenders.

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## **Consolidated Juvenile Services (continued)**

- **High Risk Youth** – Provides supervision by probation staff and programs for youth at high risk to reoffend.
- **System Access Prevention (Diversion)** – Provide Community Accountability Boards (CAB's) for minor, first time offenders, where members of a juvenile's own community meet and sign an agreement with sanction for the offense committed.

In addition, the following programs are provided by Other State Funding:

- **3900 Impact** – These are to be used for the purpose of funding impacts of the Juvenile Justice Bill, E35HB 3900, passed by the 1997 Legislature.
- **JABG** – Juvenile Accountability Incentive Block Grant – This grant is a result of the interlocal Cooperation Act, Chapter 39.34 RCW. This grant provides funding to aid in interagency/school communication and coordination.
- **BECCA** – Provides funding to work with children and families through three programs: At-Risk Youth (ARY), Children in Need of Services (CHINS) and truant children. The program not only provides funding for the Juvenile Court but also the Clerk's Office, Office of Assigned Counsel and the Prosecutor's Office, who are also involved in handling these type of cases.
- **WA State CASA/GAL** – This program provides funding to assist county Court Appointed Special Advocate (CASA) and Guardian ad Litem (GAL) programs that work with dependent children. This program primarily funds a half-time Case Manager who recruits volunteers for the program.

### **Major Objectives:**

- To continue to provide relevant services to juvenile offenders in a timely manner.
- To hold juvenile offenders accountable for their actions.

### **Revenue/Expenditure Comment:**

Revenue is primarily in the form of reimbursement from the State of Washington for services provided. Currently, the allotments to the various counties are based on a modified "at-risk" formula that considers factors other than population.

**2015 Final Budget  
Revenue  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>REVENUES</b>						
1	43033316540	Delinquency Prevention Allt	21,223	75,996		
1	43033316548	Yakima County Youth Services	18,687	50,676		
1	43033393104	CMHI for Children SED	28,465	59,811	33,046	67,247
1	43033401204	OAC - CASA/GAL	158,649	125,778	92,792	158,206
1	43033404602	DSHS-Cons Juvenile Serv	324,176	354,089	224,366	377,451
1	43033404604	DSHS-SSODA	178,550	140,363	75,490	123,225
1	43033404612	DSHS-Becca Bill	254,699	240,760	124,544	210,373
1	43033404615	DSHS-JRA-CDDA-Chem Dep Disp	39,301	35,983	15,305	32,642
1	43033404616	DSHS-JRA-CJAA-Com Juv Acct A	84,015	119,475	55,332	108,596
1	43033404617	DSHS-JRA-3900 Impact	126,324	141,156	69,350	133,285
1	43033404619	DSHS-JRA-JAIBG	38,858	10,671	12,394	26,984
1	43033404620	DSHS-CJAA Expansion	281,924	300,149	142,594	313,466
1	43036711043	Gates Foundation Grant	121,632	13,368		
1	43036719001	Donations-CASA	1,195	2,036	2,178	
1	43036990001	Misc Revenue		11,831-		
1	43039700122	Operating Tsf In-Mental Heal				68,032
<b>Sub 430 Consolidated Juvenile Services</b>						
		1,677,697	1,658,478	847,391	1,551,475	1,424,510

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Consolidated Juvenile Services</b>							
<b>CDDA-Chem Depend Disp Alt</b>							
<b>Salaries</b>							
1	4311001	Salaries & Wages	26,943	27,167	10,400	11,514	11,984
1	4311002	Salaries-Overtime	53				
1	4311006	Salaries Supervison			10,976	10,000	
1	4311010	Accrued Annual Leave	2,778	2,778-	347		
Obj 001 Salaries			29,774	24,389	21,723	21,514	11,984
<b>Personnel Benefits</b>							
1	4312002	Benefits-Direct	6,264	2,758	3,690	3,866	4,025
1	4312004	Benefits-Bank Accruals			83		
Obj 002 Personnel Benefits			6,264	2,758	3,773	3,866	4,025
<b>Other Services - Charges</b>							
1	4314101	Professional Services	28	9	88	500	500
1	4314160	Prof Serv-Chemical Treatment	5,283	5,283		5,000	7,000
1	4314161	Prof Serv-Chemical Assmts				1,000	1,454
1	4314192	Prof Serv-Info Serv	722	765	699	762	807
1	4314301	Travel	66	52	19		
Obj 004 Other Services - Charges			6,099	6,110	805	7,262	9,761
Fnc 431	CDDA-Chem Depend Disp Alt		42,138	33,257	26,300	32,642	25,770
<b>CJAA-Comm Juv Acctability Act</b>							
<b>Salaries</b>							
1	4321001	Salaries & Wages	47,326	48,233	53,823	60,795	49,043
1	4321002	Salaries-Overtime	32-				
1	4321010	Accrued Annual Leave	745-	677	225-		
Obj 001 Salaries			46,550	48,910	53,598	60,795	49,043
<b>Personnel Benefits</b>							
1	4322002	Benefits-Indirect	15,617	16,183	19,734	22,889	16,365
1	4322004	Benefits-Bank Accruals			145-		
Obj 002 Personnel Benefits			15,617	16,183	19,588	22,889	16,365
<b>Supplies</b>							
1	4323101	Office & Operating Supplies	892	2,589	1,121	1,495	1,495
1	4323104	Printing	235	29	38	500	
1	4323501	Small Tools & Minor Equipmen		352			
Obj 003 Supplies			1,126	2,970	1,159	1,995	1,495

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>CJAA-Comm Juv Acctability Act</b>						
<b>Other Services - Charges</b>						
1 4324101	Professional Services	294				
1 4324162	Prof Serv-MST	5,520	16,728	12,148	28,000	8,000
1 4324165	Prof Serv-JRA FFT	7,870	28,200	8,800	28,000	7,000
1 4324192	Prof Serv-Info Services	4,422	4,206	4,189	4,570	4,845
1 4324201	Communication-Telephone	150	138	206	500	100
1 4324202	Communication-Postage	1,255	978	1,363	1,000	1,000
1 4324301	Travel	369			500	
1 4324501	Operating Rentals & Leases		1,492	3,101		
1 4324801	Repairs & Maintenance		124			
1 4324901	Miscellaneous	80	255	40	347	394
<b>Obj 004 Other Services - Charges</b>		<b>19,959</b>	<b>52,122</b>	<b>29,848</b>	<b>62,917</b>	<b>21,339</b>
<b>Fnc 432 CJAA-Comm Juv Acctability Act</b>		<b>83,253</b>	<b>120,185</b>	<b>104,193</b>	<b>148,596</b>	<b>88,242</b>
<b>SSODA</b>						
<b>Salaries</b>						
1 4331001	Salaries & Wages	96,339	74,603	49,561	64,443	63,752
1 4331002	Salaries-Overtime	113				
1 4331006	Salaries Supervision			11,109		
1 4331010	Accrued Annual Leave	379-	422	3,782-		
<b>Obj 001 Salaries</b>		<b>96,073</b>	<b>75,025</b>	<b>56,888</b>	<b>64,443</b>	<b>63,752</b>
<b>Personnel Benefits</b>						
1 4332002	Benefits-Direct	29,640	22,157	19,070	21,943	25,196
1 4332004	Benefits-Bank Accruals		202-	105		
<b>Obj 002 Personnel Benefits</b>		<b>29,640</b>	<b>21,956</b>	<b>19,176</b>	<b>21,943</b>	<b>25,196</b>
<b>Supplies</b>						
1 4333101	Office & Operating Supplies	404		82	218	218
1 4333104	Printing	18				
<b>Obj 003 Supplies</b>		<b>423</b>		<b>82</b>	<b>218</b>	<b>218</b>
<b>Other Services - Charges</b>						
1 4334101	Professional Services	2,425	969	1,635	1,500	1,000
1 4334134	Prof Serv-COUNSEL-Parent	525	700	718		
1 4334162	Prof Serv-Counsel-Group	13,197	6,618	7,115	12,000	12,000
1 4334163	Prof Serv-Counsel-Individual	26,600	18,565	24,413	19,000	19,000
1 4334166	Prof Serv-SSODA Evals	2,100	8,250	3,500	2,100	2,100
1 4334167	Prof Serv-SSODA Polygraph	2,275	3,050	2,050	4,000	4,000
1 4334192	Prof Serv-Info Services	3,969	3,856	3,840	4,189	4,441
1 4334201	Communication-Telephone	138	138	25	230	150



**2015 Final Budget  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Consolidated Juvenile Services						
SSODA						
Other Services - Charges						
1 4334301	Travel	560		201	500	350
1 4334401	Advertising		439			
1 4334501	Operating Rentals & Leases		1,245	1,940		
1 4334901	Miscellaneous	120	40			117
Obj 004 Other Services - Charges		51,908	43,868	45,436	43,519	43,158
Fnc 433	SSODA	178,043	140,849	121,582	130,123	132,324
CJS at Risk or High Risk Youth						
Salaries						
1 4361001	Salaries & Wages	144,940	166,647	145,101	142,873	149,484
1 4361002	Salaries-Overtime	1,022-	1,634	26		
1 4361010	Accrued Annual Leave	12,258	21,911-	751-		
1 4361011	Accrued Comp Time	1,274				
Obj 001 Salaries		157,449	146,370	144,376	142,873	149,484
Personnel Benefits						
1 4362002	Benefits Direct	47,277	60,137	54,598	56,192	58,413
1 4362004	Benefits-Bank Accruals	2,042	2,018-	38-		
Obj 002 Personnel Benefits		49,319	58,119	54,560	56,192	58,413
Supplies						
1 4363101	Office & Operating Supplies	808	1,131	3,254	100	100
1 4363104	Printing	1,369		1,427	100	100
1 4363501	Small Tools & Minor Equipmen			87		
1 4363590	Small Attrac-Tracked Invento	300	862	568		
Obj 003 Supplies		2,477	1,993	5,335	200	200
Other Services - Charges						
1 4364101	Professional Services	1,794	1,569	3,507	1,500	1,000
1 4364134	Prof Serv-Parent Group				1,268	
1 4364163	Prof Serv-Counsel-Individual	380			500	
1 4364192	Prof Serv-Info Services	11,907	11,566	11,524	12,567	13,324
1 4364201	Communication-Telephone	1,360	1,531	629	1,200	1,200
1 4364202	Communication-Postage	434	245	92	200	200
1 4364301	Travel	319	587	2,030	500	500
1 4364501	Operating Rentals & Leases	24,005	23,028	20,877	20,000	10,000
1 4364801	Repairs & Maintenance	157				
1 4364901	Miscellaneous	550	310	1,387	840	284
Obj 004 Other Services - Charges		40,906	38,836	40,046	38,575	26,508
Fnc 436	CJS at Risk or High Risk Youth	250,151	245,317	244,317	237,840	234,605

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>System Access Prevention</b>						
<b>Salaries</b>						
1 4391001	Salaries & Wages	61,898	61,925	67,254	64,443	67,132
1 4391002	Salaries-Overtime	339				
1 4391010	Accrued Annual Leave	4	335			
1 4391011	Accrued Comp Time	402-				
<b>Obj 001 Salaries</b>		<b>61,839</b>	<b>62,259</b>	<b>67,254</b>	<b>64,443</b>	<b>67,132</b>
<b>Personnel Benefits</b>						
1 4392002	Benefits-Indirect	19,119	19,251	22,441	21,943	21,138
<b>Obj 002 Personnel Benefits</b>		<b>19,119</b>	<b>19,251</b>	<b>22,441</b>	<b>21,943</b>	<b>21,138</b>
<b>Supplies</b>						
1 4393101	Office & Operating Supplies	91		64	659	
1 4393104	Printing	214	54	86		
<b>Obj 003 Supplies</b>		<b>305</b>	<b>54</b>	<b>151</b>	<b>659</b>	
<b>Other Services - Charges</b>						
1 4394192	Prof Serv-Info Services	3,905	4,206	3,491	4,189	4,441
1 4394202	Communication-Postage	434	188	92	600	
1 4394301	Travel				300	
1 4394501	Operating Rentals & Leases	1,000	161	348	500	
1 4394901	Miscellaneous	80	40	40	77	
<b>Obj 004 Other Services - Charges</b>		<b>5,420</b>	<b>4,595</b>	<b>3,970</b>	<b>5,666</b>	<b>4,441</b>
<b>Fnc 439</b>	<b>System Access Prevention</b>	<b>86,683</b>	<b>86,159</b>	<b>93,816</b>	<b>92,711</b>	<b>92,711</b>
<b>3900 Impact</b>						
<b>Salaries</b>						
1 4821001	Salaries & Wages	71,841	71,131	68,789	72,035	75,053
1 4821010	Accrued Annual Leave	2,253	1,793-	2,224		
<b>Obj 001 Salaries</b>		<b>74,094</b>	<b>69,338</b>	<b>71,013</b>	<b>72,035</b>	<b>75,053</b>
<b>Personnel Benefits</b>						
1 4822002	Benefits-Direct	22,157	23,022	22,889	24,196	24,800
<b>Obj 002 Personnel Benefits</b>		<b>22,157</b>	<b>23,022</b>	<b>22,889</b>	<b>24,196</b>	<b>24,800</b>

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>3900 Impact</b>						
<b>Supplies</b>						
1 4823101	Office & Operating Supplies	1,400	15	209	1,000	
1 4823104	Printing	29		179	1,000	
-----						
Obj 003	Supplies	1,429	15	388	2,000	
<b>Other Services - Charges</b>						
1 4824101	Professional Services	100		100		
1 4824191	Prof Serv-Purchasing Serv	1,338	2,462	1,561	1,703	1,139
1 4824192	Prof Serv-Info Serv	4,943	5,238	4,782	5,217	5,531
1 4824201	Communication-Telephone	1,010	994	712	1,500	1,500
1 4824301	Travel				2,175	400
1 4824501	Operating Rentals & Leases		2,447	3,147	1,500	1,000
1 4824590	Rent-Facilities Maintenance	20,596	21,044	19,701	21,492	21,940
1 4824690	Liability Insurance	2,712	2,339	1,232	1,344	1,816
1 4824901	Miscellaneous	80	40	40	125	108
-----						
Obj 004	Other Services - Charges	30,779	34,565	31,275	35,056	33,434
-----						
Fnc 482	3900 Impact	128,459	126,939	125,564	133,287	133,287
<b>Juvenile Acct Incent Bk Grant</b>						
<b>Salaries</b>						
1 4841001	Salaries & Wages	12,906	8,319	13,794	18,000	5,907
1 4841010	Accrued Annual Leave	791-	324	255		
-----						
Obj 001	Salaries	12,116	8,643	14,049	18,000	5,907
<b>Personnel Benefits</b>						
1 4842002	Benefits-Direct	4,158	2,453	4,811	8,600	2,007
-----						
Obj 002	Personnel Benefits	4,158	2,453	4,811	8,600	2,007
<b>Supplies</b>						
1 4843101	Office & Operating Supplies				384	686
-----						
Obj 003	Supplies				384	686
-----						
Fnc 484	Juvenile Acct Incent Bk Grant	16,273	11,096	18,860	26,984	8,600
<b>BECCA/Truancy Program</b>						
<b>Salaries</b>						
1 4851001	Salaries & Wages	127,917	111,993	96,824	108,747	113,268
1 4851002	Salaries-Overtime	908				
1 4851006	Salaries Supervision			6,721		
1 4851010	Accrued Annual Leave	3,107	5,416-	1,079		

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>BECCA/Truancy Program</b>						
<b>Salaries</b>						
1 4851011	Accrued Comp Time		238-			
-----						
Obj 001	Salaries	131,693	106,577	104,624	108,747	113,268
<b>Personnel Benefits</b>						
1 4852002	Benefits-Direct	46,136	44,145	39,701	44,587	45,218
1 4852004	Benefits-Bank Accruals		201-	271		
-----						
Obj 002	Personnel Benefits	46,136	43,944	39,971	44,587	45,218
<b>Supplies</b>						
1 4853101	Office & Operating Supplies	1,894	675	705	1,500	100
1 4853104	Printing	1,116	2,531	989	1,800	600
1 4853590	Small Attract Computer/Monito		838			
-----						
Obj 003	Supplies	3,009	4,044	1,693	3,300	700
<b>Other Services - Charges</b>						
1 4854101	Professional Services	28,195	23,871	406	100	100
1 4854191	Prof Serv-Purchasing	858	1,578	1,001	1,092	730
1 4854192	Prof Serv-Tech Services	13,349	14,146	12,916	14,090	14,939
1 4854201	Communications-Telephone	163	258	181	1,000	300
1 4854202	Communications-Postage	25				
1 4854301	Travel	31	642		200	172
1 4854501	Operating Rental & Leases	944	4,043	6,415	3,000	
1 4854590	Rent-Facilities Maint	30,853	31,524	29,511	32,194	32,866
1 4854690	Insurance-Interfund	2,655	2,415	1,629	1,777	2,080
1 4854901	Miscellaneous	50	325	840	286	
-----						
Obj 004	Other Services - Charges	77,122	78,802	52,898	53,739	51,187
-----						
Fnc 485	BECCA/Truancy Program	257,961	233,367	199,186	210,373	210,373
<b>CASA/GAL-AOC</b>						
<b>Salaries</b>						
1 4861001	Salaries & Wages	87,326	70,218	91,434	99,000	78,659
1 4861003	Salaries-Extra Help					3,345
1 4861010	Accrued Annual Leave	1,902-	798-	1,552		
-----						
Obj 001	Salaries	85,423	69,420	92,986	99,000	82,004
<b>Personnel Benefits</b>						
1 4862002	Benefits-Direct	29,550	27,245	30,168	37,000	28,310
1 4862004	Benefits-Bank Accruals		3,344	113		
-----						
Obj 002	Personnel Benefits	29,550	30,589	30,281	37,000	28,310

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Consolidated Juvenile Services						
CASA/GAL-AOC						
Supplies						
1 4863101	Office & Operating Supplies	250	1,771	548	200	1,000
1 4863104	Printing	222	19	699		
1 4863501	Small Tools & Minor Equipmen		394			
		-----				
Obj 003	Supplies	472	2,184	1,247	200	1,000
Other Services - Charges						
1 4864101	Professional Services			200		
1 4864191	Prof Serv-Purchasing	464	853	541	590	395
1 4864192	Prof Serv-Tech Services	5,412	5,735	5,236	5,712	6,056
1 4864201	Communications-Telephone	1,226	566	211	500	2,500
1 4864301	Travel	310	997	617	1,100	2,500
1 4864401	Advertising		720	2,713		
1 4864501	Operating Rental & Leases	115	261	3,647		3,650
1 4864590	Rent-Facilities Maint	12,508	12,780	11,964	13,052	13,324
1 4864690	Insurance-Interfund	1,435	1,306	881	961	1,124
1 4864901	Miscellaneous	320	835	300	91	207
1 4864918	Misc-Memberships			100		
		-----				
Obj 004	Other Services - Charges	21,791	24,054	26,410	22,006	29,756
		-----				
Fnc 486	CASA/GAL-AOC	137,236	126,247	150,923	158,206	141,070
CJAA Expansion Grant						
Salaries						
1 4931001	Salaries & Wages	105,979	160,274	120,976	145,372	182,250
1 4931002	Salaries-Overtime	84				
1 4931010	Accrued Annual Leave	1,159	3,772	3,152		
1 4931011	Accrued Comp Time	51				
		-----				
Obj 001	Salaries	107,273	164,046	124,129	145,372	182,250
Personnel Benefits						
1 4932002	Benefits-Indirect	31,727	55,651	46,753	57,527	70,439
1 4932004	Benefits-Bank Accruals	58	86	340-		
		-----				
Obj 002	Personnel Benefits	31,785	55,738	46,412	57,527	70,439
Supplies						
1 4933101	Office & Operating Supplies	3,610	2,467	807	5,500	1,000
1 4933104	Printing	197	23	48	67	100
1 4933501	Small Tools & Minor Equipmen	51	611			
		-----				
Obj 003	Supplies	3,858	3,100	855	5,567	1,100

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Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Consolidated Juvenile Services						
CJAA Expansion Grant						
Other Services - Charges						
1 4934101	Professional Services	1,175	2,091		40,000	
1 4934162	Prof Serv-MST	34,637	17,033	43,313		
1 4934164	Prof Serv-JRA FFT			3,600		
1 4934165	Prof Serv-JRA FFT	57,943	16,800	21,400	24,000	
1 4934191	Prof Serv-Purchasing Serv	532	1,067	677	738	494
1 4934192	Prof Serv-Info Services	8,268	9,558	8,727	9,520	10,094
1 4934201	Communication-Telephone	201	288	275	400	
1 4934202	Communication-Postage	1,254	1,522	1,363	1,200	
1 4934301	Travel	283	455	1,039	250	
1 4934401	Advertising	170	586			
1 4934501	Operating Rentals & Leases	3,646	8,481	9,062	5,500	1,507
1 4934590	Rent-Facil Maint	19,110	21,300	19,940	21,753	22,206
1 4934690	Insurance-Interfund	1,645	1,632	1,101	1,201	1,406
1 4934801	Repairs & Maintenance		114			
1 4934901	Miscellaneous	1,094	80		438	
Obj 004 Other Services - Charges		129,955	81,008	110,496	105,000	35,707
Fnc 493	CJAA Expansion Grant	272,871	303,891	281,892	313,466	289,496
Juv Mental Health						
Salaries						
1 4941001	Salaries & Wages	88,048	6,401	7,892		
1 4941002	Salaries-Overtime	603	42			
1 4941010	Accrued Annual Leave	781				
1 4941011	Accrued Comp Time	18				
Obj 001	Salaries	87,889	6,443	7,892		
Personnel Benefits						
1 4942002	Benefits-Direct	40,639	1,685	3,110		
1 4942004	Benefits-Bank Accruals	21	2			
Obj 002	Personnel Benefits	40,659	1,684	3,110		
Supplies						
1 4943101	Office & Operating Supplies	3,342	511			
1 4943104	Printing	1,093				
Obj 003	Supplies	4,436	511			
Other Services - Charges						
1 4944101	Professional Services	40,977	7,795			
1 4944201	Communications-Telephone	1,215	96			
1 4944202	Communications-Postage	23				

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

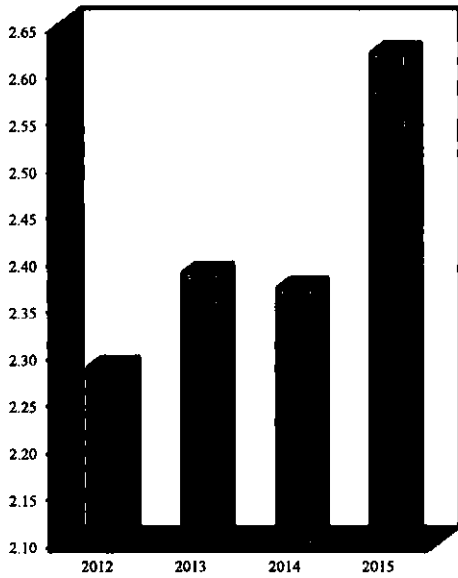
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>Juv Mental Health</b>						
<b>Other Services - Charges</b>						
1 4944301	Travel	1,155	27			
1 4944401	Advertising	1,307				
1 4944501	Operating Rental & Leases	15,753	2,143			
1 4944901	Miscellaneous	2,093				
<b>Obj 004 Other Services - Charges</b>		<b>62,522</b>	<b>10,060</b>			
<b>Fnc 494</b>	<b>Juv Mental Health</b>	<b>195,506</b>	<b>18,698</b>	<b>11,002</b>		
<b>Systems of Care</b>						
<b>Salaries</b>						
1 4951001	Salaries & Wages	24,187	40,380	33,498	46,023	
1 4951002	Salaries-Overtime				500	
1 4951010	Accrued Annual Leave	1,240-	749	1,080-		
<b>Obj 001 Salaries</b>		<b>22,946</b>	<b>41,129</b>	<b>32,418</b>	<b>46,523</b>	
<b>Personnel Benefits</b>						
1 4952002	Benefits-Direct	9,308	16,295	13,404	18,410	
1 4952004	Benefits-Bank Accruals		40-	45		
<b>Obj 002 Personnel Benefits</b>		<b>9,308</b>	<b>16,256</b>	<b>13,449</b>	<b>18,410</b>	
<b>Supplies</b>						
1 4953101	Office & Operating Supplies			83	1,100	
1 4953199	Misc Supplies		257			
<b>Obj 003 Supplies</b>			<b>257</b>	<b>83</b>	<b>1,100</b>	
<b>Other Services - Charges</b>						
1 4954201	Communications-Telephone	52	152	88	150	
1 4954301	Travel	25	31		64	
1 4954501	Operating Rental & Leases		1,876	3,100	1,000	
<b>Obj 004 Other Services - Charges</b>		<b>77</b>	<b>2,058</b>	<b>3,188</b>	<b>1,214</b>	
<b>Fnc 495</b>	<b>Systems of Care</b>	<b>32,332</b>	<b>59,700</b>	<b>49,138</b>	<b>67,247</b>	
<b>WA Partnership Council YCYS</b>						
<b>Supplies</b>						
1 4963101	Office & Operating Supplies		362			
1 4963501	Small Tools & Minor Equipmen		240			
<b>Obj 003 Supplies</b>			<b>602</b>			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Consolidated Juvenile Services</b>						
<b>WA Partnership Council YCYS</b>						
<b>Other Services - Charges</b>						
1 4964101	Professional Services	17,589	48,179			
1 4964201	Communications-Telephone	20	181			
1 4964301	Travel	765	1,588			
1 4964401	Advertising	313				
1 4964501	Operating Rental & Leases		145			
<b>Obj 004 Other Services - Charges</b>		<b>18,687</b>	<b>50,093</b>			
<b>Fnc 496</b>	<b>WA Partnership Council YCYS</b>	<b>18,687</b>	<b>50,696</b>			
<b>Delinquency Allocation States</b>						
<b>Salaries</b>						
1 4971001	Salaries & Wages	13,645	12,015			49,053
<b>Obj 001</b>	<b>Salaries</b>	<b>13,645</b>	<b>12,015</b>			<b>49,053</b>
<b>Personnel Benefits</b>						
1 4972002	Benefits-Direct	5,621	5,475			18,979
<b>Obj 002</b>	<b>Personnel Benefits</b>	<b>5,621</b>	<b>5,475</b>			<b>18,979</b>
<b>Supplies</b>						
1 4973101	Office & Operating Supplies	64	3,880			
<b>Obj 003</b>	<b>Supplies</b>	<b>64</b>	<b>3,880</b>			
<b>Other Services - Charges</b>						
1 4974101	Professional Services	5,580	48,533			
1 4974201	Communications-Telephone		60			
1 4974301	Travel	134	1,719			
1 4974501	Operating Rental & Leases		3			
1 4974901	Miscellaneous		160			
<b>Obj 004 Other Services - Charges</b>		<b>5,714</b>	<b>50,476</b>			
<b>Fnc 497</b>	<b>Delinquency Allocation States</b>	<b>25,043</b>	<b>71,845</b>			<b>68,032</b>
<b>Sub 430</b>	<b>Consolidated Juvenile Services</b>	<b>1,724,635</b>	<b>1,628,246</b>	<b>1,426,775</b>	<b>1,551,475</b>	<b>1,424,510</b>



**District Court  
Expenditure History**



## District Court

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,347,077	1,340,417	1,214,088	1,372,790
Personnel Benefits	379,551	369,266	379,337	441,439
Supplies	48,995	85,363	50,986	52,986
Other Services & Charges	512,715	592,939	727,456	754,039
<b>Total</b>	<b>2,288,338</b>	<b>2,387,985</b>	<b>2,371,867</b>	<b>2,621,254</b>

### Program Description:

The District Court provides limited jurisdiction court services for Yakima County residents. The Court hears a wide variety of civil and criminal cases and provides a therapeutic DUI Court.

District Court has jurisdiction over crimes punishable by up to one year in jail and a \$5,000 fine. Criminal matters include driving under the influence of alcohol, thefts of property or service valued at \$250 or less, domestic violence assaults and protection order violations, hit and run, and driving with a suspended license and violations of hunting and fishing laws. The Court also hears traffic and non-traffic infractions such as tickets for speeding and driving without insurance that are punishable only by a financial penalty.

The Washington State Patrol or the Yakima County Sheriff's Office files most of the criminal and infraction cases.

District Court also hears civil matters such as damage claims for personal injury, property damage, and breach of contract for amounts up to \$50,000. The Court also hears small claim cases up to \$4,000, civil anti-harassment actions, name changes, and certain lien foreclosures.

The mission of the Yakima County Courts is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

### Major Objectives:

- Continue to provide quality services to the citizens of Yakima County with the limited resources allotted.
- Maximize the ability to handle caseloads within reasonable time frames absent adequate staffing levels and financial resources for operations to implement modern programs targeted at improved services.

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## **District Court (continued)**

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### **Revenue/Expenditure Comment:**

District Court operations are governed by state statute and constitutional requirements. Most expenses are beyond the control of the Court.

In order to increase efficiencies and reduce costs to the taxpayers, the Court shares its Court Administrator with Superior Court, Juvenile Court, and District Court Probation. This unprecedented administrative consolidation has been widely recognized as a model for other courts around the state. Compared to 16 other counties like Yakima in size, demographics and income, Yakima County District Court averages far fewer staff, far more cases per capita and higher crime rates than any of these comparable counties.

District Court aggressively enforces financial sanctions through collections outsourcing and an expanded method of payment (i.e. credit cards and payment drop box).

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
District Court						
REVENUES						
1 44033320600	Wa Traffic Com for DUI	73,407	96,636	72,017	100,000	100,000
1 44033601290	Judges Task Force (5454)	119,286	71,982	95,687	94,000	94,000
1 44034122001	District Court Civil Filings	156,327	171,466	140,938	170,000	170,000
1 44034122002	Dist Crt-Anti Harrassment Fe	2,300	2,065	1,782	2,000	2,000
1 44034122041	Dist Crt-Local Crime Fees	4,181				
1 44034128001	Small Claims Filings	4,436	4,866	4,337	5,000	5,000
1 44034128002	Other Court Filings-Civil Mi	68,584	71,914	64,049	70,000	70,000
1 44034128003	Dist Court JST Court Filing	47,919	62,800	49,599	60,000	30,000
1 44034128004	Dist-Crt Gov File Fee	1,646	973	2,045	1,200	1,200
1 44034128006	Dist-Crt Tieton File Fee	3,575	3,732	2,024	2,700	2,700
1 44034132006	Abstract Driving Record Fee	460	40	574		
1 44034133001	Name Change-Auditor Fees	1,445	50-	60	1,000	1,000
1 44034133002	Name Change-District Court	1,012	1,198	943	1,400	1,400
1 44034133021	Dist Crt-Warrant Admin Fees	20,939	18,103	18,170	20,000	20,000
1 44034133031	Dist Crt-Def Prosecution Fee	24,131	29,913	31,051	22,000	25,000
1 44034133061	Dist Crt-Infract Time Pay Fe	28,325	26,593	23,147	28,000	28,000
1 44034162001	District Court Copies	1,778	3,532	2,800	2,000	2,000
1 44034230015	DUI Court Fees	3,979	17,337	11,225	10,000	10,000
1 44034236003	Detention-Incarceration Fees	41,455	58,074	39,607	40,000	45,000
1 44034238001	Pre Conviction SOC			13,007		
1 44035230001	Mandatory Insurance Cost	6,896	4,896	4,809	6,000	6,000
1 44035310001	Traffic Infraction Penalties	958,272	995,294	806,769	950,000	950,000
1 44035310002	Traffic Infraction JIS	1,860	2,291	1,453	1,600	1,600
1 44035310003	Traf Infr-Local Schl Zone Sf	1,393	901	606	1,500	1,500
1 44035310004	Traf Infr-Trauma Care Charge	146,801	145,187	118,123	145,000	145,000
1 44035310010	Local Legislative Assessment	117,555	121,662	105,094	120,000	120,000
1 44035310101	Infraction-Disabled Parking	56	250	56	200	200
1 44035310981	Snowmobile Infraction	1,221			100	100
1 44035370001	Other Non-Parking Infrac Pen	10,230	11,132	11,952	11,000	11,000
1 44035370101	Infraction-Littering				100	100
1 44035400001	Parking Infraction Penalties	7,028	5,634	1,204	6,000	6,000
1 44035520001	DUI Penalties	141,912	164,988	119,837	135,000	135,000
1 44035520020	DUI Youth in Vehicle			1,726		
1 44035580001	Othr Crim Traffic Misdem Pen	201,838	215,044	178,700	210,000	210,000
1 44035640001	Boating Safety Fines			3,697	100	100
1 44035690001	Other Criminal Non-Traffic P	65,993	57,413	43,626	60,000	60,000
1 44035731001	Dist Crt-Jury Demand Costs	494	539	778	500	500
1 44035732001	Dist Crt-Witness Costs	28	44	31	100	100
1 44035733001	Dist Crt-Public Defense Cost				100	100
1 44036142009	Other Interest Earnings	43,822	84,441	56,259	60,000	60,000
1 44036250002	Space/Facil-Courthouse	2,794	1,429		1,397	1,397
1 44036910001	Sale of Scrap and Junk			53		
1 44036981001	Cashiers Over/Short	75-	63	1,402	100	100

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
District Court						
REVENUES						
1	44036981002	Overpay/Underpay	429	262	185	350
1	44036981003	Misc Cash	106	37	1,078	50
1	44036990005	Misc-Service Chrg-Returned C	1,049	712	438	600
1	44036990011	Misc - Reimbursements of Cos		1,538	500	
1	44036990026	Misc-Travel Reimbursement				100
1	44039700122	Operating Transfers in MH Cr			36,386	100
Sub 440 District Court		2,314,886	2,454,931	2,065,667	2,339,197	2,317,197

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>District Court</b>							
<b>Salaries</b>							
1	4411001	Salaries & Wages	655,534	513,971	546,190	536,360	673,975
1	4411002	Salaries-Overtime	7,087	18,614	6,489	2,000	2,000
1	4411003	Salaries-Extra Help	6,006	42,581	20,888-	1,500	1,500
1	4411010	Accrued Annual Leave	7,607-	24,223	12,932-		
1	4411011	Accrued Comp Time	662-				
1	4411020	Salaries-Judges	559,891	580,092	527,412	576,659	593,961
1	4411025	Salaries-Court Commissioners		16,462			
1	4411026	Salaries-Judge Pro Tem	25,242	23,060	20,022	20,000	20,000
<b>Obj 001 Salaries</b>			<b>1,245,491</b>	<b>1,219,004</b>	<b>1,066,293</b>	<b>1,136,519</b>	<b>1,291,436</b>
<b>Personnel Benefits</b>							
1	4412002	Benefits-Direct	348,251	342,613	323,517	350,880	410,173
1	4412004	Benefits-Bank Accruals	3,980	8,244-	3,093		
<b>Obj 002 Personnel Benefits</b>			<b>352,230</b>	<b>334,369</b>	<b>326,610</b>	<b>350,880</b>	<b>410,173</b>
<b>Supplies</b>							
1	4413101	Office & Operating Supplies	7,980	1,856	27,513	6,934	6,934
1	4413104	Supplies-Forms & Printing	19,042	3,319	9,818	18,000	18,000
1	4413130	Supplies-Law Books	9,563	5,168	2,940	3,000	3,000
1	4413132	Supplies-Courtroom Costs				500	500
1	4413134	Supplies-Copier	5,214	7,187	6,336	8,000	8,000
1	4413501	Small Tools & Minor Equipmen		468	1,414	1,000	1,000
1	4413502	Computer Software	546	8,965		600	600
1	4413504	Small Tools-Office Equipment	480	341	747	3,952	3,952
1	4413507	Small Tools-PC Parts		127		500	500
1	4413508	Small Tools-Furniture		27,821	19,923	1,000	1,000
1	4413590	Small Attrac-Tracked Invento	466	22,975	388	1,000	1,000
<b>Obj 003 Supplies</b>			<b>43,290</b>	<b>78,227</b>	<b>69,080</b>	<b>44,486</b>	<b>44,486</b>
<b>Other Services - Charges</b>							
1	4414101	Professional Services	5,675	7,857	7,225	1,700	1,700
1	4414106	Prof Serv-Court Administrato	40,362	42,180	45,070	48,000	45,000
1	4414111	Prof Serv-Interpreter	8,332	32,059	16,784	32,078	6,510
1	4414191	Prof Serv-Purchasing Serv	7,117	6,017	5,306	5,788	7,645
1	4414192	Prof Serv-Info Services	137,477	153,216	115,845	126,376	222,307
1	4414199	Prof Serv-DOS	51,465	53,237	137,977	149,483	2,100
1	4414201	Communication-Telephone	1,642	1,833	1,635	5,000	5,000
1	4414202	Communication-Postage	8,950	8,854	9,143	7,500	7,500
1	4414219	Phone Charges-Allocated	3,654	3,780	3,894	4,248	5,148
1	4414301	Travel	2,613	8,878	7,696	5,000	5,000
1	4414401	Advertising	554	7,233	131	1,000	1,000
1	4414501	Operating Rentals & Leases	7,121	4,024	889	9,000	9,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>District Court</b>						
<b>Other Services - Charges</b>						
1 4414590	Rent-Facil Maint	151,722	140,149	128,238	139,896	144,132
1 4414690	Insurance-Interfund	10,231	9,608	5,968	6,510	7,986
1 4414801	Repairs & Maintenance	2,925	9,128	972		
1 4414901	Miscellaneous	196	2,608	951	403	13,728
1 4414911	Misc-Training	618	1,881	513	2,500	2,500
1 4414913	Misc-Dues	3,258	3,680	4,799	4,500	4,500
1 4414929	Misc-Subscriptions/Law Books	446	355	130	2,000	2,000
<b>Obj 004 Other Services - Charges</b>		<b>444,356</b>	<b>496,577</b>	<b>493,165</b>	<b>550,982</b>	<b>492,756</b>
<b>Fnc 441</b>	<b>District Court</b>	<b>2,085,368</b>	<b>2,128,176</b>	<b>1,955,148</b>	<b>2,082,867</b>	<b>2,238,851</b>
<b>Trial Court Task Fund</b>						
<b>Salaries</b>						
1 4421001	Salaries & Wages	44,754	80,570	59,756	40,320	50,174
1 4421002	Salaries-Overtime	793	2,086	370		
1 4421010	Accrued Annual Leave	1,294-	2,115	955-		
1 4421011	Accrued Comp Time	109-				
1 4421021	Extra Help-Pro Tems				5,000	4,931
1 4421025	Salaries-Court Commissioners	32,148	7,254			
<b>Obj 001 Salaries</b>		<b>76,292</b>	<b>92,025</b>	<b>59,171</b>	<b>45,320</b>	<b>55,105</b>
<b>Personnel Benefits</b>						
1 4422002	Benefits-Direct	19,743	26,907	15,831	18,642	22,755
1 4422004	Benefits-Bank Accruals	310	1,246-	90-		
<b>Obj 002 Personnel Benefits</b>		<b>20,053</b>	<b>25,662</b>	<b>15,741</b>	<b>18,642</b>	<b>22,755</b>
<b>Supplies</b>						
1 4423101	Office & Operating Supplies		961			
<b>Obj 003 Supplies</b>			<b>961</b>			
<b>Other Services - Charges</b>						
1 4424192	Prof Serv-Info Services			10,051	10,965	16,579
1 4424901	Miscellaneous				19,073	1,275
<b>Obj 004 Other Services - Charges</b>				<b>10,051</b>	<b>30,038</b>	<b>17,854</b>
<b>Fnc 442</b>	<b>Trial Court Task Fund</b>	<b>96,346</b>	<b>118,648</b>	<b>84,963</b>	<b>94,000</b>	<b>95,714</b>
<b>DUI Court</b>						
<b>Salaries</b>						
1 4441001	Salaries & Wages	18,278	22,416	18,340	24,949	18,730

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

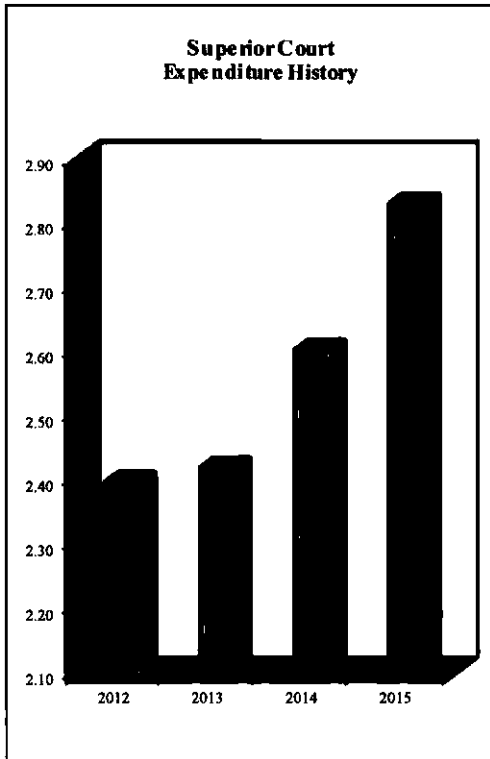
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
District Court						
DUI Court						
Salaries						
1 4441020	Salaries Judges	7,016	6,973	7,095	7,300	7,519
		-----				
Obj 001	Salaries	25,294	29,389	25,434	32,249	26,249
Personnel Benefits						
1 4442002	Benefits-Direct	7,268	9,235	8,254	9,815	8,511
		-----				
Obj 002	Personnel Benefits	7,268	9,235	8,254	9,815	8,511
Supplies						
1 4443101	Office & Operating Supplies	30	45	107	500	500
1 4443104	Printing		195			
1 4443502	Computer Software	5,000	5,000	5,000	5,000	5,000
		-----				
Obj 003	Supplies	5,030	5,240	5,107	5,500	5,500
Other Services - Charges						
1 4444101	Professional Services	31,751	48,256	41,489	44,436	44,436
1 4444301	Travel	323	9,276	5,284	7,000	7,000
1 4444501	Operating Rental & Leases	3,920	2,870	2,060		
1 4444901	Miscellaneous				11,000	18,304
1 4444911	Training	420	1,650	2,900		
		-----				
Obj 004	Other Services - Charges	36,413	62,052	51,732	62,436	69,740
		-----				
Fnc 444	DUI Court	74,005	105,916	90,527	110,000	110,000
District Court-Flex Costs						
Supplies						
1 4453131	Supplies-Jury Costs	675	935	1,275	1,000	3,000
		-----				
Obj 003	Supplies	675	935	1,275	1,000	3,000
Other Services - Charges						
1 4454102	Prof Serv-Cost Bills				1,000	3,000
1 4454501	Operating Rentals & Leases	87				
1 4454904	Misc-Jury Fees\Mileage	31,554	34,148	54,586	22,000	35,200
1 4454906	Misc-Jury Meals	51		17	500	2,000
1 4454909	Misc-Witness Fees\Mileage	255	162	438	500	2,000
		-----				
Obj 004	Other Services - Charges	31,946	34,310	55,041	24,000	42,200
		-----				
Fnc 445	District Court-Flex Costs	32,621	35,245	56,317	25,000	45,200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
District Court						
District Court JST						
Other Services - Charges						
1 4474191	Prof Serv-Purchasing			106	116	136
1 4474192	Prof Serv-Tech Services			11,333	12,363	13,297
1 4474199	Prof Serv-DOS			4,021	4,386	4,696
1 4474590	Rent-Facilities Maint			9,372	10,224	10,437
1 4474690	Insurance-Interfund					1,115
1 4474901	Miscellaneous				32,911	101,808
				-----		
Obj 004	Other Services - Charges			24,832	60,000	131,489
				-----		
Sub 440	District Court	2,288,339	2,387,984	2,211,786	2,371,867	2,621,254



# Superior Court



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,159,443	1,198,728	1,305,698	1,410,954
Personnel Benefits	134,430	148,620	181,749	211,006
Supplies	52,016	131,692	67,742	67,821
Other Services & Charges	1,054,501	943,369	1,050,079	1,142,725
<b>Total</b>	<b>2,400,390</b>	<b>2,422,409</b>	<b>2,605,268</b>	<b>2,832,506</b>

## Program Description:

The function of the Superior Court is to hear and dispose of legal issues within the County of Yakima in and for the State of Washington. The general jurisdiction includes unlimited amount of civil actions, mandatory arbitration, civil commitment, domestic relations matters, criminal felonies, all juvenile litigation and issues involving mental health.

The mission of the Yakima County Courts is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

## Major Objectives:

The major objective of the Superior Court is to continue to provide quality services to the citizens of Yakima County with the limited resources allotted by implementing modern computer scheduling and case management programs targeted at improved services.

## Revenue/Expenditure Comment:

Superior Court operations are governed by state statute and the constitution. Most expenses are beyond the control of the Court

In order to increase efficiencies and reduce costs, the Court shares its Court Administrator with Juvenile Court, District Court, and District Court Probation in an unprecedented administrative consolidation in Washington State. As compared to 16 other counties like Yakima in size, demographics and income, Yakima County Superior Court averages far fewer staff, far more cases per capita and higher crime rates than any of these comparable counties.

The Superior Court generates revenues through the budget year as fines and court costs that appear as revenue under the County Clerk's revenue stream. The only revenues credited to the Superior Court are those generated by grants.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Superior Court						
REVENUES						
1 45033393243	Fed Prev Intervention			480		
1 45033396792	Fed Child Support Enforcemen	84,121	104,321	36,393	118,000	118,000
1 45033399991	HIDTA - Hi Intens Drug Traf	59,924	62,741		80,000	80,000
1 45033401203	AOC - Interpreter Services	26,697	57,037		31,607	31,607
1 45033403102	Dept of Ecology-Sup Crt	11,723	8,122	11,728	10,000	10,000
1 45033403128	Dept of Ecology-Contractors	27,000	25,320	5,238	35,000	35,000
1 45033404602	DSHS-Civil Commitment Reimb					5,400
1 45033404603	StateLocal Support Enforceme	13,968	16,379	5,625	10,000	10,000
1 45033404612	DSHS-Becca Bill	5,400	5,400	1,722	5,400	
1 45033404650	Criminal Justice Trmnt Act	23,117	26,606	14,926	22,388	22,388
1 45033601006	Reimburse Civil Commit Cost	370				
1 45034129004	Sup-Crt Yakima Jury Fee	9,208	3,688	4,868	15,000	15,000
1 45034134002	Superior Ct Arbitration DeNo	5,340	2,250	2,480	2,000	2,000
1 45034134003	Superior Ct Arbitration	17,380	15,620	12,320	10,000	10,000
1 45034233005	Drug Court Fees	18,468	13,118	12,855	12,500	12,000
1 45034233006	Drug Ct-Medical/Housing Cost				100	100
1 45034640002	ITA Judicial Costs	73,602	66,330	73,999	75,000	75,000
1 45035722001	Sup Crt-Witness Costs	6,207	7,528	5,110	8,000	8,000
1 45036140401	Sup Crt-Interest LFO	23,453	21,970	15,486	20,000	20,000
1 45036910001	Sale of Scrap and Junk			131		
1 45036990011	Misc-Reimbursement of Costs		1,061			
1 45036990026	Misc-Travel Reimbursement				1,000	1,000
1 45039700005	Operating Trans In-Comm Serv				47,200	49,637
1 450133404650	Criminal Justice Tmt Act	7,706				
Sub 450 Superior Court		413,683	437,491	203,362	503,195	505,132

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Superior Court</b>							
<b>Salaries</b>							
1	4511001	Salaries & Wages	146,880	148,605	222,759	205,338	283,148
1	4511002	Salaries-Overtime	355	9,758	5,912	1,000	1,000
1	4511003	Salaries-Extra Help	4,861	9,864			
1	4511004	Salaries-Bailiffs	40,685	22,005	22,153	45,000	45,000
1	4511010	Accrued Annual Leave	2,385-	17,335-	2,442		
1	4511011	Accrued Comp Time	352				
1	4511020	Salaries-Judges	590,470	599,203	548,362	613,309	631,707
1	4511023	Salaries-Water Clerk				10,000	
1	4511024	Salaries-Court Reporters	62,115	63,851	57,552	62,784	64,575
1	4511025	Salaries-Court Commissioners	247,972	236,202	180,744	248,390	255,841
1	4511026	Salaries-Judge Pro Tem	2,913	12,152	7,737	10,000	10,000
1	4511027	Salaries-Commissioners Pro T	19,623	38,516	41,975	20,000	20,000
<b>Obj 001 Salaries</b>		<b>1,113,840</b>	<b>1,122,820</b>	<b>1,089,635</b>	<b>1,215,821</b>	<b>1,311,271</b>	
<b>Personnel Benefits</b>							
1	4512002	Benefits-Direct	118,222	128,895	131,482	147,341	179,211
1	4512004	Benefits-Bank Accruals	504	2,354-	697		
<b>Obj 002 Personnel Benefits</b>		<b>118,726</b>	<b>126,541</b>	<b>132,178</b>	<b>147,341</b>	<b>179,211</b>	
<b>Supplies</b>							
1	4513101	Office & Operating Supplies	6,171	935	6,384	10,421	10,421
1	4513104	Supplies-Forms & Printing	18,104	19,634	9,263	20,821	20,821
1	4513130	Supplies-Law Books	13,323	11,010	9,403	7,000	7,000
1	4513132	Supplies-Courtroom Costs	319			4,000	4,000
1	4513134	Supplies-Copier	3,806	4,230	4,179	7,000	7,000
1	4513501	Small Tools & Minor Equipmen	78	210	742	2,000	2,000
1	4513502	Computer Software	4,270	195	6,482	1,000	1,000
1	4513504	Small Tools-Office Equipment	188	857	1,162	2,500	2,500
1	4513507	Small Tools-PC Parts		53		1,000	1,000
1	4513508	Small Tools-Furniture	487	66,349	1,719	2,000	2,000
1	4513590	Small Attrac-Tracked Invento	508	11,330	2,418	1,000	1,000
<b>Obj 003 Supplies</b>		<b>47,254</b>	<b>114,804</b>	<b>41,753</b>	<b>58,742</b>	<b>58,742</b>	
<b>Other Services - Charges</b>							
1	4514101	Professional Services	6,837	19,535	1,590	35,000	
1	4514106	Prof Serv-Court Administrato	40,362	3,364			
1	4514111	Prof Serv-Interpreters SUP	50,429	26,502	32,007	31,105	28,090
1	4514116	Prof Serv-Arbitrators	12,003	13,813	11,007	15,000	15,000
1	4514191	Prof Serv-Purchasing Serv	3,480	2,310	1,976	2,156	2,978
1	4514192	Prof Serv-Info Services	162,029	191,615	205,168	223,820	216,620
1	4514199	Prof Serv-DOS	90,192	100,023	89,856	94,521	
1	4514201	Communication-Telephone	1,728	1,382	854	2,000	2,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Superior Court</b>						
<b>Other Services - Charges</b>						
1 4514202	Communication-Postage	1,133	5,382	874	1,000	1,000
1 4514219	Phone Charges-Allocated	4,095	3,843	4,092	4,464	4,368
1 4514301	Travel	2,511	4,152	10,515	4,000	4,000
1 4514306	Travel-Visiting Judges	934	334		1,000	1,000
1 4514401	Advertising		272	224	1,000	1,000
1 4514501	Operating Rentals & Leases	4,329	3,059	2,599	4,500	4,500
1 4514590	Rent-Facil Maint	307,620	319,201	295,499	322,362	329,734
1 4514690	Insurance-Interfund	8,865	7,183	5,379	5,868	7,587
1 4514801	Repairs & Maintenance	15,950	14,059	7,867	17,000	17,000
1 4514901	Miscellaneous	15	8,097	3,271		13,728
1 4514911	Misc-Training	5,216	2,735	1,595	3,000	3,000
1 4514913	Misc-Dues	8,740	7,995	7,530	3,652	10,000
1 4514926	Misc-Shipping				100	100
1 4514929	Misc-Subscriptions/Law Books	363	409	48	300	300
1 4514960	Misc-Jury Fees City of Yakim	7,316	5,063	4,582	15,000	15,000
		-----				
Obj 004	Other Services - Charges	734,147	740,329	686,533	786,848	677,005
		-----				
Fnc 451	Superior Court	2,013,966	2,104,494	1,950,099	2,208,752	2,226,229
<b>Drug Court</b>						
<b>Salaries</b>						
1 4531001	Salaries & Wages		8,525			13,373
1 4531003	Salaries-Extra Help			9,765	9,000	
		-----				
Obj 001	Salaries		8,525	9,765	9,000	13,373
<b>Personnel Benefits</b>						
1 4532002	Benefits-Direct		1,529	998	4,768	6,048
		-----				
Obj 002	Personnel Benefits		1,529	998	4,768	6,048
<b>Supplies</b>						
1 4533101	Office & Operating Supplies	2,746	4,087	4,480	5,000	2,079
1 4533104	Forms & Printing	78				
1 4533502	Computer Software			3,000	3,000	
		-----				
Obj 003	Supplies	2,823	4,087	7,480	8,000	2,079
<b>Other Services - Charges</b>						
1 4534101	Professional Services	4,141	236	7,500	7,500	
1 4534111	Pro Ser-Interpreter			946	1,000	
1 4534187	Prof Serv-GED Testing			240	250	
1 4534301	Travel	145	362	3,585	3,600	
1 4534801	Repair & Maintenance	60				

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Superior Court						
Drug Court						
Other Services - Charges						
1 4534911	Miscellaneous-Training	90				
1 4534913	Misc Dues			250	250	
Obj 004 Other Services - Charges		4,435	598	12,522	12,600	
Fnc 453	Drug Court	7,259	14,739	30,765	34,368	21,500
HIDTA Grant						
Salaries						
1 4541001	Salaries & Wages	43,104	44,433	32,517	46,152	38,306
1 4541002	Salaries-Overtime	1,070	2,446	1,764		
1 4541010	Accrued Annual Leave	881	411	1,682-		
1 4541011	Accrued Comp Time	548				
Obj 001	Salaries	45,603	47,290	32,599	46,152	38,306
Personnel Benefits						
1 4542002	Benefits-Direct	15,001	16,665	12,023	17,340	14,114
1 4542004	Benefits-Bank Accruals	702	803-	1,216		
Obj 002	Personnel Benefits	15,704	15,862	13,238	17,340	14,114
Supplies						
1 4543104	Forms & Printing		418	61		
Obj 003	Supplies		418	61		
Other Services - Charges						
1 4544101	Professional Services		19,149	16,508	16,508	16,508
1 4544901	Miscellaneous					11,072
Obj 004	Other Services - Charges		19,149	16,508	16,508	27,580
Fnc 454	HIDTA Grant	61,307	82,719	62,406	80,000	80,000
Superior Court Flex Costs						
Supplies						
1 4553131	Supplies-Jury Costs	1,939	1,750	2,235	1,000	7,000
Obj 003	Supplies	1,939	1,750	2,235	1,000	7,000
Other Services - Charges						
1 4554102	Prof Serv-Cost Bills	33,351	45,895	32,062	20,000	40,000
1 4554501	Operating Rentals & Leases	208				
1 4554904	Misc-Jury Fees	261,317	129,483	156,763	167,000	267,000

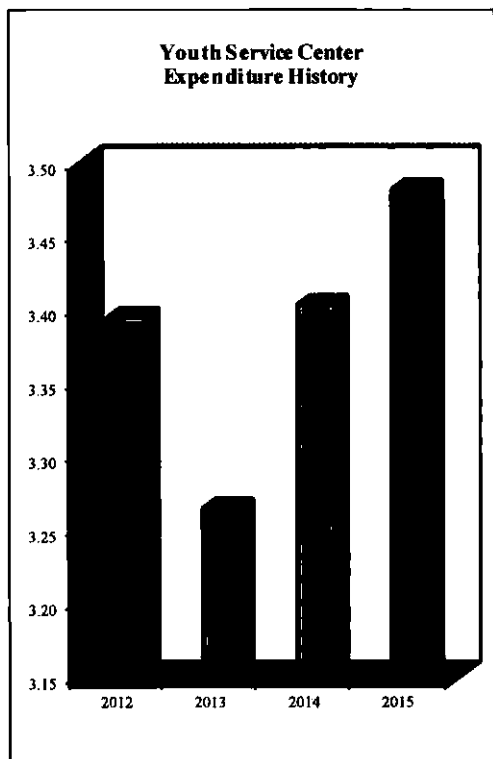
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Superior Court</b>					
Superior Court Flex Costs					
Other Services - Charges					
1 4554906	6,358	3,905	3,059	6,000	13,500
1 4554909	14,685	4,010	3,349	6,000	13,500
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Obj 004	315,919	183,293	195,232	199,000	334,000
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Fnc 455	317,859	185,043	197,467	200,000	341,000
<b>Mental Health Court</b>					
Salaries					
1 4561001				5,749	9,577
1 4561010			1,377	1,377	
1 4561025		20,092	23,930	27,599	28,427
<hr style="border-top: 1px dashed black;"/>					
Obj 001		20,092	25,307	34,725	38,004
<b>Personnel Benefits</b>					
1 4562002		4,689	5,839	12,300	11,633
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Obj 002		4,689	5,839	12,300	11,633
<b>Supplies</b>					
1 4563101		10,368			
1 4563104		265			
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Obj 003		10,634			
<b>Other Services - Charges</b>					
1 4564202			175	175	
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Obj 004			175	175	
<hr style="border-top: 1px dashed black;"/>					
Fnc 456		35,415	31,321	47,200	49,637
<b>Superior Court JST</b>					
Other Services - Charges					
1 4574192			5,010	5,465	
1 4574901				29,483	69,140
<hr style="border-top: 1px dashed black;"/>					
Obj 004			5,010	34,948	69,140
<b>DOE Expenses</b>					
Salaries					
1 4581023					10,000
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Obj 001					10,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Superior Court						
DOE Expenses						
Other Services - Charges						
1 4584101	Professional Services					35,000
-----						
Obj 004	Other Services - Charges					35,000
-----						
Fnc 458	DOE Expenses					45,000
-----						
Sub 450	Superior Court	2,400,390	2,422,409	2,277,067	2,605,268	2,832,506

## Youth Service Center



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,705,794	1,605,999	1,634,002	1,657,715
Personnel Benefits	601,624	578,275	583,033	599,857
Supplies	45,441	67,585	61,546	71,546
Other Services & Charges	1,043,083	1,014,412	1,125,768	1,153,520
<b>Total</b>	<b>3,395,942</b>	<b>3,266,271</b>	<b>3,404,349</b>	<b>3,482,638</b>

### Program Description:

The **Yakima County Juvenile Court Services** is a division of Yakima County Superior Court.

The Juvenile Court includes the operation of the juvenile detention facility and the juvenile court, to include administrative offices, probation and support services. Services are provided to both juvenile offenders and non-offenders.

### Major Objectives:

- To provide services to the juvenile offenders in Yakima County and hold them accountable for their actions through the following programs:
  - Community Supervision/Probation Services.**
  - Diversion Program** - An early intervention program for minor, first time offenders. This program reduces the number of misdemeanor cases going to court and has been proven to reduce recidivism..
  - W.A.J.C.A. Risk Assessment**—A tool that identifies youth most likely to re-offend and provides indicators for the most promising intervention for the individual assessed.
  - CMAP (Case Management Assessment Process)**—A case management method that allows probation staff to focus their time and resources based on the findings of the Risk Assessment process.
  - MST- (Multi-Systemic Therapy)**—A form of intensive counseling that focuses on the family as a whole. Counselors are assigned to the family based upon risk assessment eligibility criteria. The service is provided for 4-6 months with the counselor available for crisis situations twenty-four hours a day, seven days a week.
  - FFT- (Functional Family Therapy)** – A somewhat less intensive form of counseling than MST, 10-12 weeks in duration. Focuses on behavior modification for specific types of behavior in the family.
  - ART-(Aggression Replacement Training)** —A proven tool to reduce recidivism which focuses on social skills training, anger management and moral reasoning. The classes are three days a week for 10 weeks.



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## Youth Service Center (cont.)

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- **Mental Health Probation Counselor Services**—This program began with federal Systems of Care funding and will continue in 2015 with Yakima County funding. The Probation Counselor assigned to this role is a member of a Wrap-Around Team that works together to provide specialized services to youth with serious mental health issues.
  - **Gang Court**—This program was funded from 2011-2012 with Gates Grant funding. In 2013 Yakima County Juvenile Court decided to continue Gang Court with existing county funding. This program has a specialized probation counselor as well as a team of professionals who meet weekly with the judge to design services and programming specifically geared toward helping gang involved youth break away from the gang lifestyle and develop pro-social ties to the community.
2. Provide services to **non-offender juveniles** through the following programs:
- **Court Appointed Special Advocate Program (CASA)**—A program that provides advocates for children in dependency matters through the recruitment and training of volunteers.
  - **At-Risk Youth (ARY)** — A program for non-offender youth needing court intervention to assist parents with youth who are not following the rules of home or school.
  - **Children in Need of Services (CHINS)** — Children who need the protection of the court and
  - **Truancy Program (BECCA)**—An intervention program for truant children.

### **Revenue/Expenditure Comment:**

Juvenile Court's budget is funded from the county's general fund; however, a moderate amount of revenue is collected for the general fund from the following resources:

1. Contracts with other juvenile agencies/jurisdictions for detention beds.
2. The collection of **Diversion Fees** from juveniles and parents for participating in the diversion process, which is available to first time juvenile offenders involved in minor offenses.
3. Reimbursement from OSPI (Office of Superintendent of Public Instruction) for food served to juvenile detention youth.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Youth Service Center</b>						
<b>REVENUES</b>						
1 46033310501	National School Lunch Prg US	44,569	39,496	48,574	35,000	35,000
1 46034270001	Juvenile Diversion Parent Pa		344	150		
1 46034270002	Juvenile Diversion Fees	16,656	17,141	13,680	16,000	16,000
1 46034270005	Juvenile - Day Reporting Fee	13		24		
1 46034270010	Gov-Juvenile Services	96,384	77,096	89,798	65,000	65,000
1 46036290001	Other Rents & Use Charges	144	110	76	500	500
1 46036910001	Sale of Scrap and Junk			246		
1 46036990001	Other Misc Revenue	3,290	1,634	2,165		
		-----				
Sub 460	Youth Service Center	161,056	135,820	154,713	116,500	116,500

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Youth Service Center						
Administration						
Salaries						
1 4611001	Salaries & Wages	304,196	253,743	255,600	255,782	298,357
1 4611002	Salaries-Overtime	4,010	4,774	3,646	8,000	7,000
1 4611010	Accrued Annual Leave	7,201	5,615	3,862		
1 4611011	Accrued Comp Time	1,133-				
Obj 001 Salaries		314,274	264,132	263,108	263,782	305,357
Personnel Benefits						
1 4612002	Benefits-Direct	105,866	95,079	99,082	97,568	109,740
1 4612004	Benefits-Bank Accruals	21	1,112-	38		
Obj 002 Personnel Benefits		105,887	93,967	99,121	97,568	109,740
Supplies						
1 4613101	Office & Operating Supplies	2,436	3,399	3,817	5,000	4,000
1 4613104	Printing	2,894	2,275	877	7,500	4,500
1 4613134	Printing Supplies	178			1,000	1,000
1 4613501	Small Tools & Minor Equipmen	692	8,853	8,400	1,000	15,000
1 4613502	Computer Software or Equipme		4			
1 4613590	Small Attrac-Tracked Invento	1,068	1,083	1,466	146	146
Obj 003 Supplies		7,268	15,614	14,561	14,646	24,646
Other Services - Charges						
1 4614101	Professional Services	6,758	9,093	18,133	9,000	21,000
1 4614106	Prof Ser-Ct Admin	12,685	9,989	14,756	15,000	
1 4614191	Prof Serv-Purchasing Serv	2,018	3,626	2,300	2,509	1,678
1 4614192	Prof Serv-Info Services	27,310	22,940	20,945	22,849	24,225
1 4614199	Prof Serv-DOS	84,365	92,621	87,656	95,625	91,491
1 4614201	Communication-Telephone	1,590	1,162	721	6,000	4,000
1 4614202	Communication-Postage	22			2,100	2,100
1 4614219	Phone Charges-Allocated	5,481	5,544	5,742	6,264	6,552
1 4614301	Travel	2,160	3,021	4,491	3,000	6,000
1 4614401	Advertising		708	598	200	538
1 4614501	Operating Rentals & Leases	1,845	3,293	3,920	6,000	6,000
1 4614590	Rent-Facil Maint	72,616	72,419	67,797	73,960	75,501
1 4614601	Insurance	50				
1 4614690	Insurance-Interfund	7,677	6,977	5,052	5,511	6,207
1 4614801	Repairs & Maintenance	1,181	15,472	7,845	20,000	20,000
1 4614901	Miscellaneous	4,652	3,803	1,558	16,736	2,220
Obj 004 Other Services - Charges		230,410	250,669	241,514	284,754	267,512
Fnc 461	Administration	657,838	624,383	618,303	660,750	707,255

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Youth Service Center						
Intake						
Salaries						
1 4621001	Salaries & Wages	39,190	33,853	35,350	52,773	71,588
1 4621002	Salaries-Overtime			305		
1 4621010	Accrued Annual Leave	162	112	950		
		-----				
Obj 001	Salaries	39,352	33,965	36,604	52,773	71,588
Personnel Benefits						
1 4622002	Benefits-Direct	13,029	12,319	13,145	18,976	25,932
1 4622004	Benefits-Bank Accruals			391		
		-----				
Obj 002	Personnel Benefits	13,029	12,319	13,536	18,976	25,932
Supplies						
1 4623101	Office & Operating Supplies		599	215		
1 4623104	Printing		1,837	4,067		
		-----				
Obj 003	Supplies		2,436	4,283		
Other Services - Charges						
1 4624101	Professional Services				3,000	3,000
1 4624122	Prof Serv-Doctors and Expert				1,000	1,000
1 4624191	Prof Serv-Purchasing Serv	348	640	406	443	296
1 4624192	Prof Serv-Info Serv	5,412	5,735	5,236	5,712	6,056
1 4624201	Communication-Telephone	150	150	113	300	300
1 4624301	Travel			219	200	200
1 4624590	Rent-Facil Maint	12,508	12,780	11,964	13,052	13,324
1 4624690	Insurance-Interfund	1,076	979	661	721	843
1 4624901	Miscellaneous	120	40	40		
1 4624909	Misc-Witness Fees	586	601	1,685	2,499	2,500
		-----				
Obj 004	Other Services - Charges	20,201	20,925	20,325	26,927	27,519
		-----				
Fnc 462	Intake	72,582	69,645	74,748	98,676	125,039
Case Supervision						
Salaries						
1 4641001	Salaries & Wages	160,452	166,715	129,702	186,827	136,272
1 4641002	Salaries-Overtime	1,643	3,420	4,472	6,000	6,000
1 4641003	Salaries-Extra Help		1,554	12,140		
1 4641010	Accrued Annual Leave	12,199-	2,948	18,366-		
1 4641011	Accrued Comp Time	3,996-				
		-----				
Obj 001	Salaries	145,899	174,637	127,949	192,827	142,272

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Youth Service Center						
Case Supervision						
Personnel Benefits						
1 4642002	Benefits-Direct	51,651	54,368	53,999	62,561	48,649
1 4642004	Benefits-Bank Accruals		880	4,543		
		-----				
Obj 002	Personnel Benefits	51,651	55,249	58,542	62,561	48,649
Supplies						
1 4643101	Office & Operating Supplies	1,626	2,973	1,516	5,750	5,750
1 4643104	Printing	534	1,160	841	250	250
1 4643501	Small Tools & Minor Equipmen	32	512	744		
1 4643590	Small Attrac-Tracked Invento		4,157			
		-----				
Obj 003	Supplies	2,192	8,801	3,100	6,000	6,000
Other Services - Charges						
1 4644101	Professional Services	7,047	21,407	64	1,000	1,000
1 4644191	Prof Serv-Purchasing Serv	580	1,067	677	738	494
1 4644192	Prof Serv-Info Serv	8,928	11,342	8,727	9,520	10,094
1 4644201	Communication-Telephone	1,252	1,036	1,936	2,500	2,500
1 4644202	Communication-Postage		374			
1 4644301	Travel	1,498	1,852	2,116	2,500	2,500
1 4644401	Advertising	529		3,228	250	4,000
1 4644501	Operating Rentals & Leases	13,333	3,762	2,758	20,000	20,000
1 4644590	Rent-Facil Maint	48,364	49,416	46,261	50,467	51,518
1 4644601	Insurance		50		1,600	1,600
1 4644690	Insurance-Interfund	1,794	1,632	1,101	1,201	1,406
1 4644801	Repairs & Maintenance			141		
1 4644901	Miscellaneous	778	285	690	940	1,037
		-----				
Obj 004	Other Services - Charges	84,104	92,224	67,698	90,716	96,149
		-----				
Fnc 464	Case Supervision	283,846	330,911	257,289	352,104	293,070
Dependency						
Salaries						
1 4651001	Salaries & Wages	203,286	215,729	164,225	219,429	276,744
1 4651002	Salaries-Overtime	58-	1,905	1,868	1,000	1,000
1 4651003	Salaries-Extra Help	1,073	6,383	7,456		
1 4651010	Accrued Annual Leave	5,278	3,831	5,164-		
1 4651011	Accrued CompTime	810				
		-----				
Obj 001	Salaries	210,389	227,848	168,385	220,429	277,744
Personnel Benefits						
1 4652002	Benefits-Direct	67,813	76,250	59,719	79,466	106,527
1 4652004	Benefits-Bank Accruals	1,068	1,210-	355		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Youth Service Center						
Dependency						
Obj 002	Personnel Benefits	68,881	75,040	60,075	79,466	106,527
Supplies						
1 4653101	Office & Operating Supplies	160	1,764	901	700	700
1 4653104	Printing	660	627	97	1,000	1,000
1 4653501	Small Tools & Minor Equipmen		447			
Obj 003	Supplies	820	2,838	999	1,700	1,700
Other Services - Charges						
1 4654101	Professional Services	625	651	868	800	800
1 4654191	Prof Serv-Purchasing Serv	1,159	2,133	1,353	1,476	987
1 4654192	Prof Serv-Info Services	19,908	21,028	16,194	17,290	22,206
1 4654201	Communication-Telephone	175	374	487	2,000	2,000
1 4654202	Communication-Postage	1,721	1,321	1,389	1,200	1,200
1 4654301	Travel	4,856	4,519	4,087	8,655	5,000
1 4654401	Advertising	20,624	21,146	15,391	16,000	16,000
1 4654501	Operating Rentals & Leases	4,226	4,470	5,469	4,000	7,500
1 4654590	Rent-Facil Maint	45,863	46,860	43,869	47,857	48,854
1 4654601	Insurance	1,676	2,724	1,810	1,000	1,000
1 4654690	Insurance-Interfund	3,588	3,264	2,202	2,402	2,811
1 4654901	Miscellaneous		65	66	4,800	4,800
Obj 004	Other Services - Charges	104,421	108,554	93,183	107,480	113,158
Fnc 465	Dependency	384,511	414,280	322,642	409,075	499,129
Resident Care & Custody						
Salaries						
1 4661001	Salaries & Wages	830,314	750,842	662,405	772,191	732,754
1 4661002	Salaries-Overtime	63,184	81,467	75,053	60,000	60,000
1 4661003	Salaries-Extra Help	90,555	74,103	82,987	72,000	68,000
1 4661010	Accrued Annual Leave	7,819	995-	24-		
1 4661011	Accrued Comp Time	4,009				
Obj 001	Salaries	995,880	905,417	820,422	904,191	860,754
Personnel Benefits						
1 4662002	Benefits-Direct	349,214	338,119	314,616	324,462	309,009
1 4662004	Benefits-Bank Accruals	12,961	3,582	4,094		
Obj 002	Personnel Benefits	362,176	341,700	318,710	324,462	309,009
Supplies						
1 4663101	Office & Operating Supplies	7,846	7,760	5,478	10,000	10,000

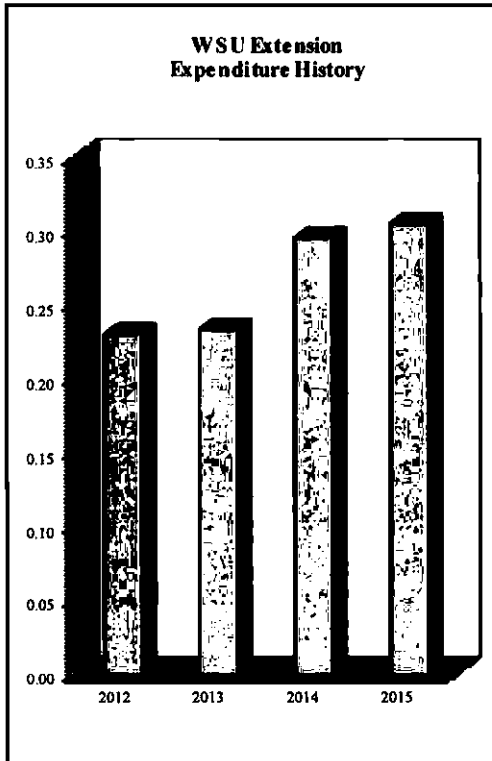
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Youth Service Center						
Resident Care & Custody						
Supplies						
1 4663104	Printing	93	1,078	1,198	700	700
1 4663157	Staff Uniforms			9,668	12,000	12,000
1 4663197	Uniforms Staff	8,635	11,027	227		
1 4663198	Misc Supplies (Inmates)	7,304	9,906	10,461	2,500	2,500
1 4663199	Misc Supplies (Janitorial)	8,172	6,918	9,847	8,000	8,000
1 4663501	Small Tools & Minor Equipmen	1,447	212	744	1,000	1,000
1 4663590	Small Attrac-Tracked Invento	161	996	2,866	5,000	5,000
Obj 003 Supplies		33,657	37,896	40,489	39,200	39,200
Other Services - Charges						
1 4664101	Professional Services	9,275	17,894	11,862	10,000	10,000
1 4664175	Prof Serv - Medical Contract	170,991	116,844	165,320	171,222	177,222
1 4664191	Prof Serv-Purchasing Serv	4,868	8,959	5,682	6,198	4,146
1 4664192	Prof Serv-Info Serv	75,769	80,289	73,306	79,970	84,786
1 4664193	Prof Serv-Meals-OANP	130,948	112,636	138,060	137,000	147,000
1 4664201	Communication-Telephone	1,343	626	618	3,000	3,000
1 4664202	Communication-Postage	691	541	656	1,300	1,300
1 4664301	Travel	2,321	3,383	1,810	2,000	2,000
1 4664401	Advertising	756	213	1,423	1,500	1,500
1 4664501	Operating Rentals & Leases	4,796	6,659	6,168	5,000	5,000
1 4664590	Rent-Facil Maint	175,111	178,919	167,498	182,725	186,532
1 4664690	Insurance-Interfund	15,118	13,709	9,247	10,088	11,808
1 4664801	Repairs & Maintenance	108	864	120	2,500	2,500
1 4664901	Miscellaneous	400	504	820	388	388
Obj 004 Other Services - Charges		592,494	542,038	582,589	612,891	637,182
Capital Outlay						
1 4666401	Machinery & Equipment	11,453				
Obj 006 Capital Outlay		11,453				
Fnc 466	Resident Care & Custody	1,995,660	1,827,052	1,762,210	1,880,744	1,846,145
Community Commitment Program						
Other Services - Charges						
1 4674101	Professional Services			9,648		5,000
Obj 004 Other Services - Charges				9,648		5,000
Staff Training						
Supplies						
1 4693101	Office & Operating Supplies	1,504				
Obj 003 Supplies		1,504				

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Youth Service Center						
Staff Training						
Other Services - Charges						
1 4694301	Travel			1,201	1,500	3,500
1 4694501	Operating Rentals & Leases				1,000	1,000
1 4694901	Miscellaneous			357	500	2,500
-----						
Obj 004	Other Services - Charges			1,558	3,000	7,000
-----						
Fnc 469	Staff Training	1,504		1,558	3,000	7,000
-----						
Sub 460	Youth Service Center	3,395,942	3,266,271	3,046,399	3,404,349	3,482,638





## WSU Extension

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	42,234	58,158	73,515	76,733
Personnel Benefits	14,839	23,620	31,400	31,874
Supplies	12,631	11,782	20,053	15,113
Other Services & Charges	159,887	139,242	169,916	180,695
<b>Total</b>	<b>229,591</b>	<b>232,802</b>	<b>294,884</b>	<b>304,415</b>

### Program Description:

WSU Extension is an educational arm of Washington State University supported in partnership with Yakima County to provide information, credit and non-credit educational programs, and professional development training for citizens of Yakima County.

WSU Extension's mission is to assist the people of Yakima County through education to:

- 1) Improve agricultural and natural resource management;
- 2) Improve capabilities of individuals and families;
- 3) Provide developmental opportunities for youth;
- 4) Aid communities in developing and adapting to changing conditions

### Major Objectives:

Major objectives for 2015 include: 1) Provide educational opportunities for agricultural producers and urban residents on pest management practices, irrigation management, orchard management systems, commercial vegetable management systems, and community horticultural practices; 2) Provide educational and technical support for livestock and dairy management systems; 3) Provide information and education for food preservers, food handlers and low income families on topics such as food safety and nutrition, family economics, clothing construction, basic life skills and parenting; 4) Provide educational opportunities for youth in personal growth, and leadership development; and 5) Provide educational and technical support for the development and implementation of water quality programs

### Revenue/Expenditure Comment:

WSU Extension has been supported locally since 1917 as a three-way partnership with Yakima County, USDA-Federal Extension and Washington State University. The 2015 County Budget Request represents approximately 15 percent of the total cost of WSU Cooperative Extension programs committed to Yakima County and reflects a continuation of basic programs.

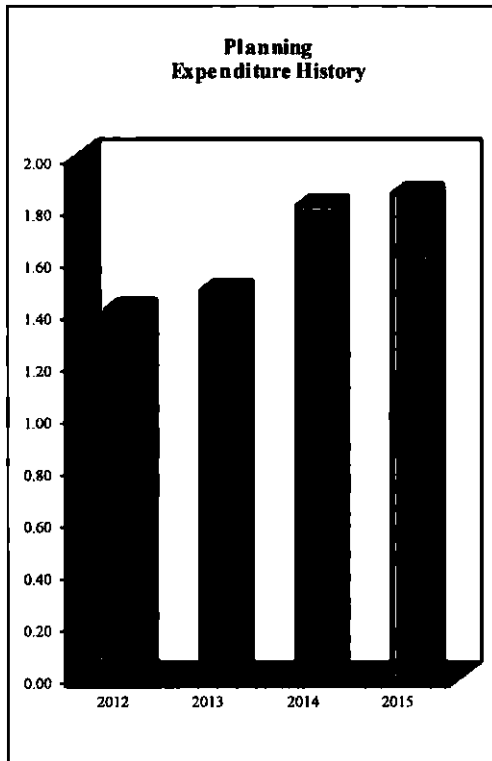
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Cooperative Extension						
REVENUES						
1	62033871002	26,432				
1	62034710001		24,399			
1	62036240006		622			
1	62036250020		10,025	10,025	4,000	10,025
1	62036250021		4,000	2,000	10,000	4,000
1	62036910001			189		
1	62036990011	3,507	20			
1	62039700142			25,758	28,100	28,100
		-----				
Sub 620	Cooperative Extension	29,939	39,065	37,973	42,100	42,125

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Cooperative Extension</b>							
<b>Salaries</b>							
1	6211001	Salaries & Wages	41,688	57,572	66,942	73,515	76,233
1	6211002	Salaries-Overtime			410		
1	6211010	Accrued Annual Leave	546	585	96		500
-----							
Obj	001	Salaries	42,234	58,158	67,448	73,515	76,733
<b>Personnel Benefits</b>							
1	6212002	Benefits-Direct	14,839	23,620	28,580	31,400	31,874
-----							
Obj	002	Personnel Benefits	14,839	23,620	28,580	31,400	31,874
<b>Supplies</b>							
1	6213101	Office & Operating Supplies	3,151	9,193	3,012	19,553	14,113
1	6213501	Small Tools & Minor Equipmen	9,480				
1	6213590	Small Attrac-Tracked Invento		2,589		500	1,000
-----							
Obj	003	Supplies	12,631	11,782	3,012	20,053	15,113
<b>Other Services - Charges</b>							
1	6214101	Professional Services	65,280	74,765	62,725	87,960	94,050
1	6214191	Prof Serv-Purchasing Serv	1,278	1,188	1,043	1,138	1,401
1	6214192	Prof Serv-Info Services	41,639	15,515	15,029	16,395	14,975
1	6214199	Prof Serv-DOS	69				
1	6214202	Communication-Postage	562	1,011			500
1	6214219	Phone Charges-Allocated	1,134	896	1,122	1,224	1,248
1	6214301	Travel	2,421	4,042	4,759	7,500	10,000
1	6214401	Advertising		147			
1	6214501	Operating Rentals & Leases	519	1,478	971		1,000
1	6214590	Rent-Facil Maint	45,989	39,505	43,125	53,820	54,941
1	6214690	Insurance-Interfund	617	538	622	679	830
1	6214701	Utility Services			8		
1	6214801	Repairs & Maintenance	106			100	300
1	6214901	Miscellaneous	273	156	165	1,100	1,450
-----							
Obj	004	Other Services - Charges	159,887	139,242	129,568	169,916	180,695
-----							
Fnc	621	Cooperative Extension	229,590	232,802	228,608	294,884	304,415
-----							
Sub	620	Cooperative Extension	229,590	232,802	228,608	294,884	304,415

## Planning



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	888,113	927,816	1,157,250	1,152,879
Personnel Benefits	250,054	295,201	388,832	367,088
Supplies	10,964	15,755	14,900	18,860
Other Services & Charges	267,842	251,146	252,182	320,543
<b>Total</b>	<b>1,416,973</b>	<b>1,489,918</b>	<b>1,813,164</b>	<b>1,859,370</b>

### Program Description:

**Our mission: "It is our mission to assist the citizens of Yakima County to define and achieve their preferred future while supporting economic growth, ensuring public health and safety, promoting conservation of natural resources, and protecting the environment."**

Planning is engaged in a wide range of community development service activities related to subdivision, zoning, environmental, long range comprehensive planning, special projects, intergovernmental coordination, grants and public involvement. Our responsibilities are:

- To maintain, update as needed and administer nine of seventeen titles of the Yakima County Code (YCC).
- To act as the lead agency for conducting environmental review (SEPA).
- To coordinate long range comprehensive planning under the Growth Management Act.
- To provide professional and technical support to the Planning Commission, Hearing Examiners, Board of County Commissioners, Boundary Review Board, citizen task groups, and County divisions and agencies.
- To provide professional, technical assistance and coordinate major development projects initiated by Yakima County, i.e., HOME Program, CDBG Grants, etc.

### Major Objectives:

- Provide timely, professional basic review of land use, subdivision and environmental applications.
- Fulfill SEPA lead agency and statutory planning agency responsibilities for the County.
- Review and assure County land use regulations and policies are consistent and concurrent with state and federal legislation.
- Work with internal and external customers to simplify land development codes and procedures.

### Major 2015 Projects:

- Complete consolidation/implementation of the County's zoning and subdivision codes into a new Unified Land Development Code as part of the Board's Code update/Simplification Project initiative. .
- Evaluate the Unified Land Development Code annually as prescribed by code.
- Begin the Washington State mandated Urban Growth Area and County Comprehensive Plan Update with a required completion date of June 30, 2017.

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## **Planning (continued)**

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- Evaluate the Countywide Planning Policies and develop amendments to Interlocal Agreements with the cities and towns for implementation of the Growth Management Act's requirements for urban growth development.
- Make required amendments to County development codes due to litigation, Growth Management Hearings Board directives, and legislative changes.
- Re-evaluate the recently implemented Fee Schedule to assess our cost recovery efforts after a complete year.
- Assist in the Vantage to Pomona Heights 230 kV Transmission Line Project NEPA/SEPA Environmental review process as co-lead with WSDOT.
- Coordinate the Environmental reviews required by the HOME Program.

### **Revenue/Expenditure Comment:**

Planning Division budget includes those functions of the past Senior Project Coordinators, which a portion of the Planning Division budget supported the now dissolved Development Services Center (absorbed into other Public Services Divisions). The Planning Division budget expenditures support a portion of the administrative costs of the Department of Public Services. Fees for coordinating and reviewing subdivision, zoning and environmental applications have historically recovered less than ten percent of the actual cost of processing. A recently adopted fee recovery schedule has been implemented to recover the Planning Division's cost of reviewing private sector projects, while fulfilling its public interest responsibilities through general fund and revenues.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Planning						
REVENUES						
1	64034175001		90		250	250
1	64034181001		411	346	253	283
1	64034529001		14,175	12,484	16,257	11,681
1	64034529002		4,630	36,996	26,011	45,785
1	64034581002		50,261	138,431	140,583	209,294
1	64034581003		46,227	114,230	108,997	164,904
1	64034581007		250	378	280	350
1	64034581008			896	9,407	6,183
1	64034589002		23,202	24,361	19,286	20,000
1	64036910001		2			
1	64036981001					
1	64039700001		136,769	91,859		
				-----		
Sub	640 Planning	276,016	419,982	321,074	452,264	398,550
				-----		
Fnd	001 General Fund	52,652,393	56,782,547	52,424,879	64,294,454	65,913,161

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

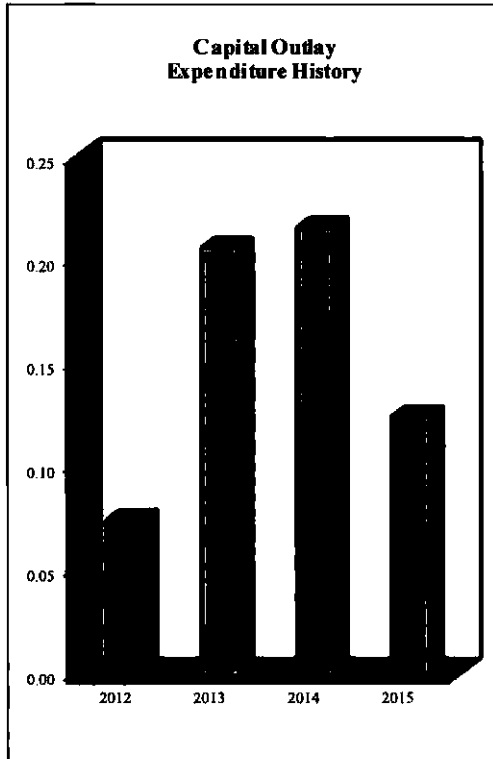
		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Planning</b>							
<b>Salaries</b>							
1	6411001	Salaries & Wages	867,367	930,278	895,138	1,074,750	1,152,879
1	6411002	Salaries-Overtime	40	5,171	3,704		
1	6411003	Salaries-Extra Help	12,313				
1	6411010	Accrued Annual Leave	7,925	7,633-	19,579		
1	6411011	Accrued Comp Time	468				
<b>Obj 001 Salaries</b>			<b>888,113</b>	<b>927,816</b>	<b>918,420</b>	<b>1,074,750</b>	<b>1,152,879</b>
<b>Personnel Benefits</b>							
1	6412002	Benefits-Direct	248,522	285,834	289,766	361,332	367,088
1	6412003	Benefits-Indirect	873	10,342	4,665		
1	6412004	Benefits-Bank Accruals	660	975-	250-		
<b>Obj 002 Personnel Benefits</b>			<b>250,054</b>	<b>295,201</b>	<b>294,181</b>	<b>361,332</b>	<b>367,088</b>
<b>Supplies</b>							
1	6413101	Office & Operating Supplies	10,707	15,173	13,496	12,000	15,790
1	6413201	Fuel Consumed			61		70
1	6413501	Small Tools & Minor Equipmen	201	70	438	1,200	1,240
1	6413502	Computer Software	55	260	325	500	520
1	6413590	Small Attrac-Tracked Invento		251		1,200	1,240
<b>Obj 003 Supplies</b>			<b>10,964</b>	<b>15,755</b>	<b>14,320</b>	<b>14,900</b>	<b>18,860</b>
<b>Other Services - Charges</b>							
1	6414101	Professional Services	20,752	10,295	1,102	9,000	35,788
1	6414104	Prof Serv - Code Update				10,000	10,300
1	6414170	Prof Serv-Hearings Examiner	28,393	21,135	10,304	25,000	25,750
1	6414191	Prof Serv-Purchasing Serv	5,525	4,330	3,609	3,937	4,898
1	6414192	Prof Serv-Info Services	62,172	65,166	56,670	61,822	83,655
1	6414198	Prof Serv-GIS	26,531	26,532	24,588	26,823	32,564
1	6414199	Prof Serv-DOS	10,000	10,000	9,167	10,000	10,000
1	6414201	Communication-Telephone	240	240	193	1,299	1,340
1	6414202	Communication-Postage	6,933	8,052	4,244	6,000	6,600
1	6414292	Communication-TS Phone	1,323	1,260	1,122	1,224	1,482
1	6414301	Travel	2,545	1,194	4,347	2,000	5,950
1	6414401	Advertising	11,812	8,596	8,153	10,000	10,300
1	6414464	Public Notice		9,434	8,195	10,000	10,300
1	6414501	Operating Rentals & Leases	2,415	5,702	4,472	2,000	2,990
1	6414590	Rent-Facil Maint	37,464	33,568	31,445	34,304	35,025
1	6414601	Insurance	100	50		50	60
1	6414690	Insurance-Interfund	25,871	12,478	7,730	8,433	9,254
1	6414801	Repairs & Maintenance	245	2,690	3,589	1,000	2,100
1	6414901	Miscellaneous	3,637	3,037	2,657	1,000	3,300
1	6414902	Misc-Dues	1,226	1,346	745	1,500	1,660

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Planning						
Other Services - Charges						
1 6414911	Misc-Training	1,160	1,288	4,153	5,890	6,070
1 6414935	Misc - Recording Fees	19,499	24,753	16,507	20,000	20,227
-----						
Obj 004	Other Services - Charges	267,842	251,146	202,991	251,282	319,613
-----						
Fnc 641	Planning	1,416,973	1,489,918	1,429,912	1,702,264	1,858,440
Boundary Review Board						
Other Services - Charges						
1 6424202	Communication-Postage				300	310
1 6424911	Misc-Training				600	620
-----						
Obj 004	Other Services - Charges				900	930
Clean Water Floodplain Mining						
Other Services - Charges						
1 6444202	Communications-Postage			1		
-----						
Obj 004	Other Services - Charges			1		
-----						
Sub 640	Planning	1,416,973	1,489,918	1,429,913	1,703,164	1,859,370



## Capital Outlay



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Supplies	75,326	190,889	215,119	125,105
Capital Outlay	-	15,384	1,000	-
<b>Total</b>	<b>75,326</b>	<b>206,273</b>	<b>216,119</b>	<b>125,105</b>

### Program Description:

The Capital Outlay department of the General Fund is to account for capital projects or equipment purchases separately from the operational budgets of the other departments of the General Fund. This allows comparative data from prior years to be operational based, and not include one-time capital purchases that could skew historical reviews. The department also accounts for the Computer Equipment Replacement Reserves for each department of the General Fund.

### Major Objectives:

The major objective of this department is to track one-time capital purchases and those purchases related to computer equipment replacement for the departments of the General Fund.

### Revenue/Expenditure Comment:

The Board of County Commissioners allocates an annual allocation to each department of the General Fund for computer equipment replacement each year. Use of these equipment replacement funds are tracked in this fund. If the annual allocation is not spent, the money is reserved and rolled to the next fiscal year.

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
<b>Computer Equipment Replacement</b>							
<b>Assessor</b>							
<b>Supplies</b>							
1	8140103590	Small Attrac-Tracked Invento	17,869		7,987	8,032	8,795
			-----				
Obj 003	Supplies		17,869		7,987	8,032	8,795
<b>Auditor</b>							
<b>Supplies</b>							
1	8140213590	Small Attrac-Tracked Invento	7,528			4,217	4,397
			-----				
Obj 003	Supplies		7,528			4,217	4,397
<b>Commissioner</b>							
<b>Supplies</b>							
1	8140303501	Small Tools & Minor Equipmen			498		
1	8140303590	Small Attrac-Tracked Invento	3,030	6,842	2,994	9,611	2,856
			-----				
Obj 003	Supplies		3,030	6,842	3,492	9,611	2,856
<b>Human Resources</b>							
<b>Supplies</b>							
1	8140703590	Small Attrac-Tracked Invento		552	10,747	11,000	3,958
			-----				
Obj 003	Supplies			552	10,747	11,000	3,958
<b>Treasurer</b>							
<b>Supplies</b>							
1	8140803590	Small Attrac-Tracked Invento	9,420	11,265		6,828	7,256
			-----				
Obj 003	Supplies		9,420	11,265		6,828	7,256
<b>Coroner</b>							
<b>Supplies</b>							
1	8142003590	Small Attrac-Tracked Invento				602	1,099
			-----				
Obj 003	Supplies					602	1,099
<b>Sheriff</b>							
<b>Supplies</b>							
1	8142203590	Small Attrac-Tracked Invento	3,095	17,685	10,654	15,061	14,511
			-----				
Obj 003	Supplies		3,095	17,685	10,654	15,061	14,511
<b>Assigned Counsel</b>							
<b>Supplies</b>							
1	8144003590	Small Attrac-Tracked Invento	5,565	25,827	23,271	25,000	9,235
			-----				
Obj 003	Supplies		5,565	25,827	23,271	25,000	9,235

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
<b>Computer Equipment Replacement</b>							
<b>Prosecuting Attorney</b>							
<b>Supplies</b>							
1	8144103590	Small Attrac-Tracked Invento	15,378	19,128	5,826	17,470	24,186
			-----				
Obj	003	Supplies	15,378	19,128	5,826	17,470	24,186
<b>Clerk</b>							
<b>Supplies</b>							
1	8144203590	Small Attrac-Tracked Invento		40,662		13,655	13,412
			-----				
Obj	003	Supplies		40,662		13,655	13,412
<b>Consolidated Juvenile Services</b>							
<b>Supplies</b>							
1	8144303590	Small Attrac-Tracked Invento		8,844			
			-----				
Obj	003	Supplies		8,844			
<b>District Court</b>							
<b>Supplies</b>							
1	8144403590	Small Attrac-Tracked Invento	4,997	32,944	1,145	7,430	7,256
			-----				
Obj	003	Supplies	4,997	32,944	1,145	7,430	7,256
<b>Capital Outlay</b>							
1	8144406401	Machinery & Equipment		15,384	1,694	1,000	
			-----				
Obj	006	Capital Outlay		15,384	1,694	1,000	
Fnc	440	District Court	4,997	48,328	2,840	8,430	7,256
<b>Superior Court</b>							
<b>Supplies</b>							
1	8144503590	Small Attrac-Tracked Invento	1,013	4,179	26,927	30,000	14,292
			-----				
Obj	003	Supplies	1,013	4,179	26,927	30,000	14,292
<b>Youth Service Center</b>							
<b>Supplies</b>							
1	8144603590	Small Attrac-Tracked Invento		12,561	38,823	40,000	8,575
			-----				
Obj	003	Supplies		12,561	38,823	40,000	8,575
<b>Cooperative Extension</b>							
<b>Supplies</b>							
1	8146203590	Small Attrac-Tracked Invento	6,302	2,656	1,772	3,213	3,518
			-----				
Obj	003	Supplies	6,302	2,656	1,772	3,213	3,518

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015		
		Actual	Actual	Current	Budget	Budget		
Computer Equipment Replacement								
Planning								
Supplies								
1	8146403590		Small Attrac-Tracked Invento	1,130	7,743	19,917	23,000	1,759
		-----						
Obj	003	Supplies	1,130	7,743	19,917	23,000	1,759	
		-----						
Sub	814	Computer Equipment Replacement	75,326	206,273	152,257	216,119	125,105	

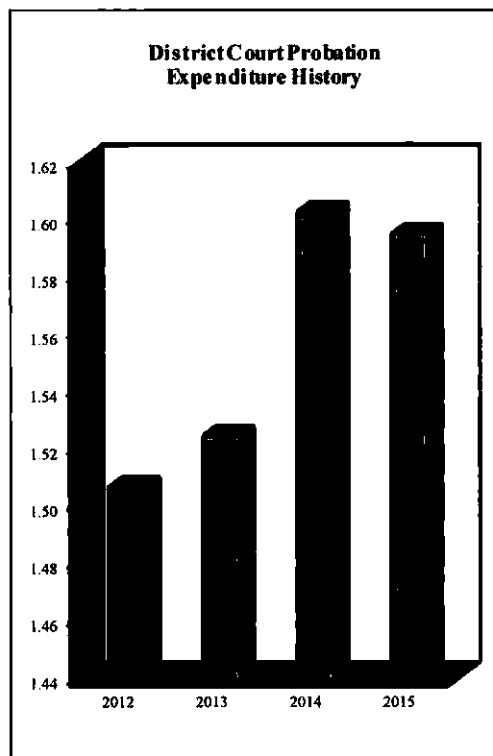
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Department Contingency</b>					
<b>Auditor</b>					
<b>Supplies</b>					
1 8150213501      Small Tools & Minor Equipmen			5,532	5,533	
-----					
Obj 003      Supplies			5,532	5,533	
<b>Capital Outlay</b>					
1 8150216401      Machinery & Equipment			12,820	12,820	
-----					
Obj 006      Capital Outlay			12,820	12,820	
-----					
Fnc 021      Auditor			18,352	18,353	
<b>Elections</b>					
<b>Supplies</b>					
1 8150223501      Small Tools & Minor Equipmen			3,413	3,413	
-----					
Obj 003      Supplies			3,413	3,413	
<b>Human Resources</b>					
<b>Supplies</b>					
1 8150703101      Office & Operating Supplies			1,268		
1 8150703501      Small Tools & Minor Equipmen			4,152		
1 8150703590      Small Attrac Computer/Monito			3,899	9,319	
-----					
Obj 003      Supplies			9,318	9,319	
<b>Coroner</b>					
<b>Supplies</b>					
1 8152003590      Small Attrac Computer/Monito		1,230			
-----					
Obj 003      Supplies		1,230			
<b>Capital Outlay</b>					
1 8152006401		19,501			
-----					
Obj 006      Capital Outlay		19,501			
-----					
Fnc 200      Coroner		20,731			
<b>Sheriff</b>					
<b>Supplies</b>					
1 8152203590      Small Attrac Computer/Monito					93,760
-----					
Obj 003      Supplies					93,760

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
Department Contingency							
Sheriff							
Capital Outlay							
1	8152206401	Capital Assets					160,000
-----							
Obj	006	Capital Outlay					160,000
-----							
Fnc	220	Sheriff					253,760
Attorney							
Capital Outlay							
1	8154106401	Machinery & Equipment		14,644			
-----							
Obj	006	Capital Outlay		14,644			
Clerk							
Supplies							
1	8154203501	Small Tools & Minor Equipmen			7,973	13,694	
-----							
Obj	003	Supplies			7,973	13,694	
Other Services - Charges							
1	8154204801	Repair & Maintenance			2,700	5,400	
-----							
Obj	004	Other Services - Charges			2,700	5,400	
Capital Outlay							
1	8154206401	Repair & Maintenance			12,697	25,396	
-----							
Obj	006	Capital Outlay			12,697	25,396	
-----							
Fnc	420	Clerk			23,370	44,490	
Youth Service Center							
Supplies							
1	8154603501	Small Tools & Minor Equipmen		3,724			
1	8154603590	Small Attrac Computer/Monito		108			
-----							
Obj	003	Supplies		3,832			
Other Services - Charges							
1	8154604101	Professional Services		8,000			
-----							
Obj	004	Other Services - Charges		8,000			
-----							
Fnc	460	Youth Service Center		11,832			
-----							
Sub	815	Department Contingency		47,207	54,453	75,575	253,760

## District Court Probation



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	865,294	868,447	897,469	895,303
Personnel Benefits	297,240	300,353	340,641	335,953
Supplies	20,914	36,925	14,300	14,300
Other Services & Charges	323,661	319,172	350,422	349,533
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>1,507,109</b>	<b>1,524,897</b>	<b>1,602,832</b>	<b>1,595,089</b>
Ending Fund Balance	128,335	191,773	-	79,374
<b>Total Budget</b>			<b>1,602,832</b>	<b>1,674,463</b>

### Program Description:

Yakima County District Court Probation Services provides Yakima County District Court and Superior Courts with sentencing investigations, client supervision, treatment, compliance review, and community service placement for defendants with misdemeanor and gross misdemeanor cases.

The mission of the Yakima County Courts is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

### Major Objectives:

- Provide probation service countywide.
- Improve training for probation officers and support staff.
- Pursue partnerships within the county and with other Courts to provide better service to the public.

### Special Programs:

- Safe New Attitude Program (SNAP)
- Traffic Level 1
- Theft Consumer Awareness
- Life Skills

### Revenue/Expenditure Comment:

The Department's overall caseload may decline. Declining caseload also means declining revenue from probation fees. The Probation Department faces the challenge of improving the quality of service and supervision to protect public safety with a declining revenue stream.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
District Court Probation						
REVENUES						
101 10130800001	Beginning Fund Balance					85,793
101 10130850001	Beginning Fund Bal Assigned				27,602	
101 10134233001	Adult Probation Service Char	1,407,641	1,506,521	1,282,966	1,500,000	1,500,000
101 10134233008	DWLS Recovery Program	10,680				
101 10134233009	Traffic Safety-Relicense Pro	16,840				
101 10134233010	Shoplifting Cost Recovery	12,510				
101 10134233012	Adult Prob-Interstate Compac	130	80		100	100
101 10134233013	Defensive Driving Fees	23,571				
101 10134233014	DV Impact Panel	450				
101 10134233015	Alive @ 25 Program	6,675				
101 10134233016	Safe New Attitude Prog-SNAP	3,325	19,575	31,275	17,100	25,000
101 10134233017	Traffic Level 1	4,875	30,890	38,925	27,000	35,000
101 10134233018	Theft Consumer Awareness	3,380	9,880	7,735	9,360	7,500
101 10134233020	YKM Diversion Program	1,085	985	800	1,000	1,000
101 10134233021	Life Skills		600	1,450	2,000	2,000
101 10134233022	Program SOC		1,120	1,280		
101 10134236003	Day Detention	11,560	4,190	240		
101 10134236009	Community Service Fees	1,120	1,480	3,000	1,000	1,500
101 10134236201	Drug & Alcohol Assessment	1,625	1,475	1,160	2,100	1,000
101 10136111001	Investment Interest				5,000	5,000
101 10136140006	Collection Service Interest			7,551		
101 10136981001	Cashier\Over and Short	95	63-	35-	100	100
101 10136981002	Overpay Adjustments	801	590	1,457	470	470
101 10136990001	Other Misc Revenue	11,214	10,952	2,793	10,000	10,000
		-----				
Fnd 101	District Court Probation	1,517,577	1,588,275	1,380,597	1,602,832	1,674,463



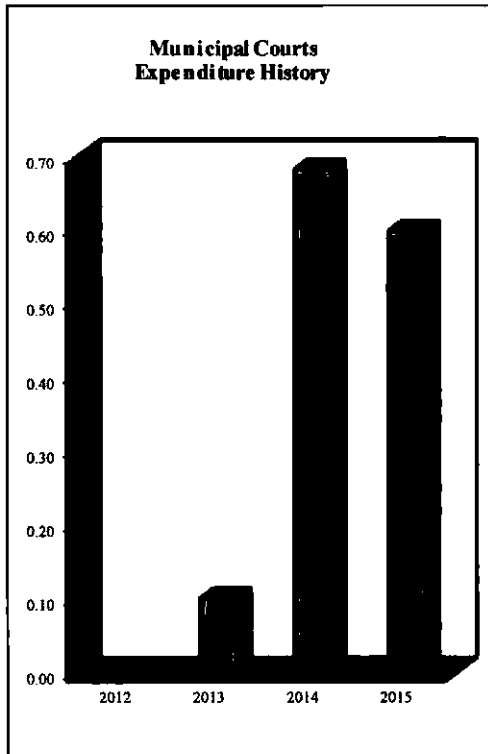
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
District Court Probation						
Reclassification & Cost Alloc.						
101	1010200					79,374
						79,374
Obj	000					79,374
Salaries						
101	1011001	855,503	835,246	797,812	882,469	880,303
101	1011002	5,302	22,904	23,632	5,000	5,000
101	1011003	10,907	7,105	3,149	10,000	10,000
101	1011010	8,815-	3,191	4,070-		
101	1011011	2,397				
						895,303
Obj	001	865,294	868,447	820,523	897,469	895,303
Personnel Benefits						
101	1012002	294,054	305,251	298,037	339,641	334,953
101	1012004	3,186	4,898-	3,196	1,000	1,000
						335,953
Obj	002	297,240	300,353	301,233	340,641	335,953
Supplies						
101	1013101	14,904	10,401	11,390	5,000	5,000
101	1013104	2,891	3,490	2,205	3,300	3,300
101	1013134	2,757	4,230	5,133	3,500	3,500
101	1013135		257	478		
101	1013199		11,230			
101	1013501		153			
101	1013502		2,869			
101	1013504	229		49		
101	1013507	133				
101	1013508		2,347		500	500
101	1013590		1,948	2,235	2,000	2,000
						14,300
Obj	003	20,914	36,925	21,491	14,300	14,300
Other Services - Charges						
101	1014101	50,450	3,367	9,628	7,500	7,500
101	1014106	21,911	22,240	21,439	25,000	
101	1014125	24,287	27,041	27,723	30,234	26,228
101	1014182	1,401	1,456	1,073	1,000	1,000
101	1014191	4,012	3,192	2,932	3,199	3,316
101	1014192	65,269	67,466	70,551	76,965	93,844
101	1014199		20,655	18,934	20,655	22,113
101	1014201	417	1,892	327	500	500
101	1014202	3,996	3,909	3,178	4,000	4,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
District Court Probation						
Other Services - Charges						
101 1014219	Phone Charges-Allocated	1,953	2,016	1,782	1,944	2,652
101 1014301	Travel	4,331	2,962	5,865	5,000	5,000
101 1014401	Advertising	371	939	440	500	500
101 1014501	Operating Rentals & Leases	5,390	5,766	1,758	5,000	5,000
101 1014590	Rent-Facil Maint	32,304	47,588	48,510	52,920	54,023
101 1014690	Insurance-Interfund	104,861	105,302	102,360	111,665	119,517
101 1014801	Repairs & Maintenance	39		893		
101 1014901	Miscellaneous	90	180	158	340	340
101 1014911	Misc-Training	1,973	2,215	2,035	3,000	3,000
101 1014913	Misc-Dues	353	630	300	500	500
101 1014929	Misc-Subscriptions	255	355	48	500	500
101 1014933	Misc Bank Fees			150-		
Obj 004 Other Services - Charges		323,661	319,172	319,781	350,422	349,533
Sub 101 District Court Probation		1,507,109	1,524,897	1,463,028	1,602,832	1,674,463
Fnd 101 District Court Probation		1,507,109	1,524,897	1,463,028	1,602,832	1,674,463

## Municipal Courts



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	-	73,392	276,719	350,987
Personnel Benefits	-	16,347	103,658	126,003
Supplies	-	1,936	-	-
Other Services & Charges	-	12,650	304,110	124,372
Total Expenditures	-	104,325	684,487	601,362
Ending Fund Balance	-	206,128	-	125,383
Total Budget			684,487	726,745

### Program Description:

The Yakima County Courts, as a separate branch of government, have entered into agreements to provide municipal court services through the Yakima County District Court for the cities of Grandview and Union Gap.

### Major Objectives:

To provide court services for the cities of Grandview and Union Gap.

### Revenue/Expenditure Comment:

The Board of Yakima County Commissioners believe it to be in the best interest of the public to keep the revenues and expenses that are generated for these municipal court functions provided by District Court in a separate Special Revenue Fund. Court services for the City of Grandview were accounted for as part of the 3/10th's Sales Tax fund prior to 2013. Residual reserves from the City of Grandview agreement have been moved to the new Municipal Courts fund.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Municipal Courts</b>						
<b>REVENUES</b>						
102	10234128008		184,677	145,519	174,273	189,745
102	10234128009		33,138	316,970	345,785	275,858
102	10236990001		22,886			
102	10239700001		69,752			
102	102230850001					68,056
102	102330850001				164,429	193,086
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Fnd 102	Municipal Courts		310,453	462,489	684,487	726,745

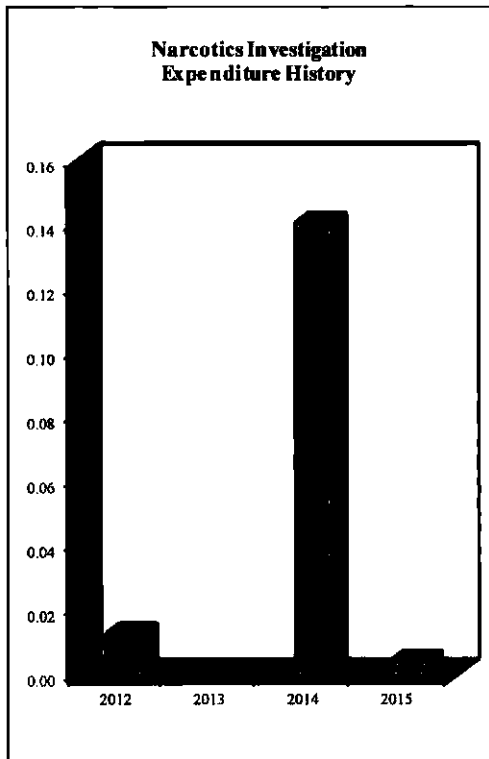
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Municipal Courts</b>					
Union Gap					
Reclassification & Cost Alloc.					
102 200202					98,110
					-----
Obj 000					98,110
<b>Salaries</b>					
102 201001		29,808	118,390	67,677	162,173
102 201002				1,000	1,000
102 201025				103,458	112,777
					-----
Obj 001		29,808	118,390	172,135	275,950
<b>Personnel Benefits</b>					
102 202002			33,071	57,726	94,512
102 202004			134-		
					-----
Obj 002			32,937	57,726	94,512
<b>Supplies</b>					
102 203101		1,495	577		
					-----
Obj 003		1,495	577		
<b>Other Services - Charges</b>					
102 204101		270	350		
102 204125					372
102 204199			19		
102 204301		46	889		
102 204901				115,924	
					-----
Obj 004		316	1,257	115,924	372
					-----
Sub 020		31,619	153,161	345,785	468,944
<b>Grandview</b>					
Reclassification & Cost Alloc.					
102 300202					27,273
					-----
Obj 000					27,273
<b>Salaries</b>					
102 301001		44,650	107,475	103,584	74,037
102 301002		2,004	1,142	1,000	1,000
102 301010		3,071-			
					-----
Obj 001		43,584	108,617	104,584	75,037

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Municipal Courts</b>					
Grandview					
Personnel Benefits					
102 302002		16,670	47,930	45,932	31,491
102 302004		323-	457		
-----					
Obj 002	Personnel Benefits	16,347	48,387	45,932	31,491
Supplies					
102 303101	Office & Operating Supplies	230	3,588		
102 303104	Printing	211	162		
102 303134	Copier/Printer Supplies		99		
102 303508	Furniture		270		
-----					
Obj 003	Supplies	441	4,119		
Other Services - Charges					
102 304101	Professional Services	88	532		
102 304111	Pro Serv Interpreter		21,588	10,000	10,000
102 304201	Phone		3,583		
102 304202	Communications-Postage	10	281		
102 304301	Travel	371	6,796		
102 304501	Operating Rental & Leases	73	76,966		114,000
102 304801	Repair & Maintenance		417		
102 304901	Miscellaneous	11,792		178,186	
102 304911	Training		66		
-----					
Obj 004	Other Services - Charges	12,334	110,229	188,186	124,000
-----					
Sub 030	Grandview	72,706	271,352	338,702	257,801
-----					
Fnd 102	Municipal Courts		104,326	424,513	684,487
					726,745

## Narcotics Investigation



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	13,480	157	92,168	5,000
Operating Transfer Out	-	-	48,722	-
<b>Total Expenditures</b>	<b>13,480</b>	<b>157</b>	<b>140,890</b>	<b>5,000</b>
Ending Fund Balance	110,662	129,606	-	-
<b>Total Budget</b>			<b>140,890</b>	<b>5,000</b>

### Program Description:

To further enhance the ongoing efforts to maintain aggressive investigation and prosecution of drug cases.

### Major Objectives:

Continue to center on the detection, arrest, and prosecution of drug dealers and manufacturers that supply controlled substances.

### Revenue/Expenditure Comment:

Revenue is generated from State and Federal drug seizures.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

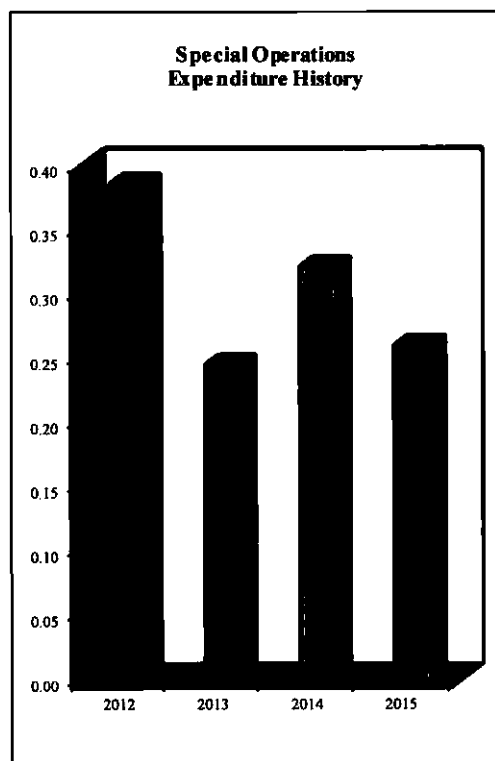
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Narcotics Investigation						
REVENUES						
144 14430800001	Beginning Fund Balance				129,606	
144 14435650001	Investigat Fund Assess-State	10,810	19,101	5,925	11,284	5,000
		-----				
Fnd 104	Narcotics Investigation	10,810	19,101	5,925	140,890	5,000



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Narcotics Investigation State						
Reclassification & Cost Alloc.						
144	1440100			48,722	48,722	
-----						
Obj	000			48,722	48,722	
Other Services - Charges						
144	1444101	180	7			
144	1444901			84,900	92,168	5,000
144	1444914	13,300	150			
-----						
Obj	004	13,480	157	84,900	92,168	5,000
-----						
Sub	144	13,480	157	133,623	140,890	5,000
-----						
Fnd	104	13,480	157	133,623	140,890	5,000

## Special Operations



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	13,068	11,092	12,000	12,000
Personnel Benefits	2,007	1,966	2,000	2,000
Supplies	16,611	19,457	56,853	18,827
Other Services & Charges	320,814	207,912	251,104	228,231
Capital Outlay	34,192	5,500	-	-
Operating Transfer Out	-	-	-	-
<b>Total Expenditures</b>	<b>386,692</b>	<b>245,927</b>	<b>321,957</b>	<b>261,058</b>
Ending Fund Balance	191,439	210,879	176,505	175,586
<b>Total Budget</b>			<b>498,462</b>	<b>436,644</b>

### Program Description:

This fund, operated through the Sheriff's Office, is a special revenue fund that receives its revenue from a variety of private sources. Generally these donations have specified expenditure requirements, such as: ORV (Off Road Vehicles), Search and Rescue, Boating Safety, etc.

### Major Objectives:

- Patrol the recreational waters of Yakima County, promoting boating safety and education.
- Improve and expand Search and Rescue capability.
- Actively participate in county drug enforcement

### Revenue/Expenditure Comment:

This special revenue fund receives its revenue from a variety of private sources. Generally these donations have specified expenditure requirements.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Special Operations</b>						
<b>REVENUES</b>						
105 10530850001	Beginning Fund Bal Assigned				174,037	210,346
105 10533316738	Edward Bryne Memorial Task	101,861	55,196	17,703	44,560	59,000
105 10533320601	Alcohol Impaired Driving Grt	2,649	1,853	1,278	3,000	3,000
105 10533397012	Boating Grant US Coast Guard	41,054	13,398	12,967	27,324	13,398
105 10533399991	HIDTA-Hi Intens Drug Traf Ar	137,166	120,494	95,377	112,900	112,900
105 10533600841	Boating Safety	35,874	38,380	34,881	30,000	30,000
105 10533700001	Intergovernmental Service EM		4,703			
105 10534175002	Sale of ORV Maps	9,398	11,532	10,003	4,000	4,000
105 10536711001	Donations from Private Sourc	24,192	4,845	4,522	2,000	2,000
105 10536711003	Donations-Search & Rescue	8,794	1,664	99,522	97,822	2,000
105 10536711013	Donations K9		850	10,000		
105 10536910001	Sale of Scrap and Junk			26		
105 10536990001	Other Misc Revenue	31,314-	3,500			
105 10536990002	Other Misc Rev Prop/Evidence	266	4,934	3,082		
105 10539700001	Transfer In Non Dept Boating	2,722	4,017		2,819	
105 105239700001	Operating Transfers In CCNU			33,731		
<b>Fnd 105 Special Operations</b>		<b>332,660</b>	<b>265,367</b>	<b>323,091</b>	<b>498,462</b>	<b>436,644</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Special Operations</b>					
Ending Fund Balance					
Reclassification & Cost Alloc.					
105 100200				176,505	175,586
-----					
Obj 000				176,505	175,586
-----					
Sub 010				176,505	175,586
<b>County Narcotics</b>					
Other Services - Charges					
105 204901		5,345			
-----					
Obj 004		5,345			
-----					
Sub 020		5,345			
<b>Crime Prevention</b>					
Supplies					
105 403101	452	535	1,027	500	500
105 403117	211				
-----					
Obj 003	663	535	1,027	500	500
<b>Other Services - Charges</b>					
105 404101	20,925				
105 404301	300				
105 404701	2,724	895	1,164		1,200
105 404801	574	548			
105 404901	2,210	2,474	500		
-----					
Obj 004	26,733	3,917	1,664		1,200
-----					
Sub 040	27,396	4,452	2,691	500	1,700
<b>Boating Safety</b>					
Salaries					
105 501002	559	3,415	257		
-----					
Obj 001	559	3,415	257		
<b>Personnel Benefits</b>					
105 502002	544	677	37		
105 502014			900		
-----					
Obj 002	544	677	937		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Special Operations</b>						
<b>Boating Safety</b>						
<b>Supplies</b>						
105 503101	Office & Operating Supplies	443	1,999	1,204	1,227	1,227
105 503104	Printing			55		100
105 503201	Fuel Consumed	3,705	3,354	2,542		2,500
105 503501	Small Tools & Minor Equipmen			1,063	2,500	2,500
105 503590	Small Attrac-Tracked Invento		847		2,000	2,000
-----						
Obj 003	Supplies	4,147	6,200	4,865	5,727	8,327
<b>Other Services - Charges</b>						
105 504101	Professional Services	712	759		200	200
105 504125	Prof Serv-Indirect Costs	2,416				
105 504191	Prof Serv-Purchasing Serv	302				
105 504201	Communication-Telephone	5,105	5,531	2,788	6,000	1,000
105 504301	Travel		173	497		
105 504501	Operating Rentals & Lease	4,972	5,230	534	6,000	6,000
105 504690	Liability Insurance	7,253	6,777	4,684	5,110	5,813
105 504801	Repairs & Maintenance	1,588	3,861	2,229	3,000	3,000
105 504901	Miscellaneous			225		
-----						
Obj 004	Other Services - Charges	22,348	22,331	10,957	20,310	16,013
<b>Capital Outlay</b>						
105 506401	Machinery & Equipment	19,192				
-----						
Obj 006	Capital Outlay	19,192				
-----						
Sub 050	Boating Safety	46,790	32,622	17,016	26,037	24,340
<b>Boating Safety Grant</b>						
<b>Salaries</b>						
105 511002	Salaries-Overtime	12,509	7,314	9,017	12,000	12,000
-----						
Obj 001	Salaries	12,509	7,314	9,017	12,000	12,000
<b>Personnel Benefits</b>						
105 512002	Benefits-Direct	1,463	1,290	1,355	2,000	2,000
-----						
Obj 002	Personnel Benefits	1,463	1,290	1,355	2,000	2,000
<b>Supplies</b>						
105 513101	Office & Operating Supplies	555	423	127	1,000	
105 513501	Office & Operating Supplies	748	324		4,405	
105 513590	Office & Operating Supplies	3,650			4,399	
-----						
Obj 003	Supplies	4,953	746	127	9,804	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Special Operations						
Boating Safety Grant						
Other Services - Charges						
105 514301	Travel	839		1,473	520	
105 514801	Repairs & Maintenance	6,452	4,065	994	3,000	
Obj 004 Other Services - Charges		7,291	4,065	2,467	3,520	
Capital Outlay						
105 516401	Machinery & Equipment	15,000				
Obj 006 Capital Outlay		15,000				
Sub 051 Boating Safety Grant		41,217	13,415	12,967	27,324	14,000
Search & Rescue						
Supplies						
105 603101	Office & Operating Supplies	721	218		1,000	1,000
105 603199	Misc Supplies	375				
105 603501	Small Tools & Minor Equipmen	2,837		164		
105 603590	Small Attrac-Tracked Invento	216	4,703		31,822	1,000
Obj 003 Supplies		4,150	4,921	164	32,822	2,000
Other Services - Charges						
105 604101	Professional Services	40		44,726	65,000	35,800
105 604301	Travel			841		
105 604801	Repairs & Maintenance	379	694	849		
105 604901	Miscellaneous		449	30		
Obj 004 Other Services - Charges		419	1,143	46,447	65,000	35,800
Capital Outlay						
105 606401	Machinery & Equipment		5,500			
Obj 006 Capital Outlay			5,500			
Sub 060 Search & Rescue		4,569	11,565	46,610	97,822	37,800
LEARN						
Other Services - Charges						
105 704801	Repairs & Maintenance				2,000	2,000
Obj 004 Other Services - Charges					2,000	2,000
Sub 070 LEARN					2,000	2,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

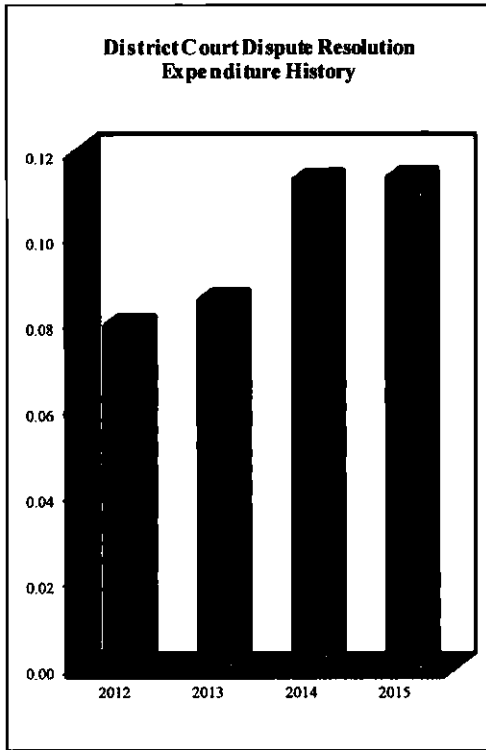
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Special Operations						
LEAD Task Force						
Other Services - Charges						
105 804901	Miscellaneous	98,148	32,171	25,512	44,560	59,000
-----						
Obj 004	Other Services - Charges	98,148	32,171	25,512	44,560	59,000
-----						
Sub 080	LEAD Task Force	98,148	32,171	25,512	44,560	59,000
HIDTA Yakima Task Force						
Other Services - Charges						
105 1004192	Prof Serv-Info Serv	495	12,981		12,981	
105 1004907	Grant Pass Through			12,980	99,919	112,900
105 1054907	I Pass Thru Grant HIDTA	147,403	120,489	92,447		
-----						
Obj 004	Other Services - Charges	147,897	133,469	105,427	112,900	112,900
-----						
Sub 100	HIDTA Yakima Task Force	147,897	133,469	105,427	112,900	112,900
Traffic Safety						
Supplies						
105 1103101	Office & Operating Supplies			683		
105 1103501	Small Tools & Minor Equipmen	2,649	1,853	1,095	3,000	3,000
-----						
Obj 003	Supplies	2,649	1,853	1,777	3,000	3,000
-----						
Sub 110	Traffic Safety	2,649	1,853	1,777	3,000	3,000
Property & Evidence						
Other Services - Charges						
105 1404101	Professional Services		1,002			
105 1404125	Prof Serv-Indirect		1,604	1,290	1,407	659
-----						
Obj 004	Other Services - Charges		2,606	1,290	1,407	659
-----						
Sub 140	Property & Evidence		2,606	1,290	1,407	659
ORV-Maps						
Salaries						
105 1601002	Salaries-Overtime		364			
-----						
Obj 001	Salaries		364			
Supplies						
105 1603101	Office & Operating Supplies	49				
105 1603104	Printing			3,761	5,000	5,000
105 1603113	Supplies Maps Publications		4,756			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Special Operations					
ORV-Maps					
Supplies					
105 1603501      Small Tools & Minor Equipmen		445			
Obj 003      Supplies	49	5,201	3,761	5,000	5,000
Other Services - Charges					
105 1604101      Professional Services			1,680		
105 1604125      Prof Serv-Indirect		1,604	1,290	1,407	659
105 1604198      Prof Serv- GIS		1,260			
Obj 004      Other Services - Charges		2,864	2,970	1,407	659
Sub 160      ORV-Maps	49	8,429	6,731	6,407	5,659
Special					
Other Services - Charges					
105 1704901      Miscellaneous	17,978				
Obj 004      Other Services - Charges	17,978				
Sub 170      Special	17,978				
Fnd 105      Special Operations	386,692	245,927	220,021	498,462	436,644



## District Court Dispute Resolution



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	79,822	85,763	113,469	114,024
Total Expenditures	79,822	85,763	113,469	114,024
Ending Fund Balance	27,537	27,024	-	-
Total Budget			113,469	114,024

### Program Description:

Yakima County created a Dispute Resolution Center to provide a forum where persons may voluntarily participate in the resolution of various disputes in an informal and less adversarial atmosphere than that faced in a civil judicial setting.

### Major Objectives:

To reduce the amount of time in court required for processing various disputes and therefore allowing more judicial time for the court to apply to remaining caseload.

### Revenue/Expenditure Comment:

RCW 7.75.035 allows the Civil Division of District Court to impose a surcharge to all civil and small claim filings to offset county costs of funding a Dispute Resolution Center. These surcharges are estimated to generate approximately \$50,000 to \$95,000 per year. Cost of dispute resolution to Yakima County is not to exceed the amount generated by the civil surcharge imposed.

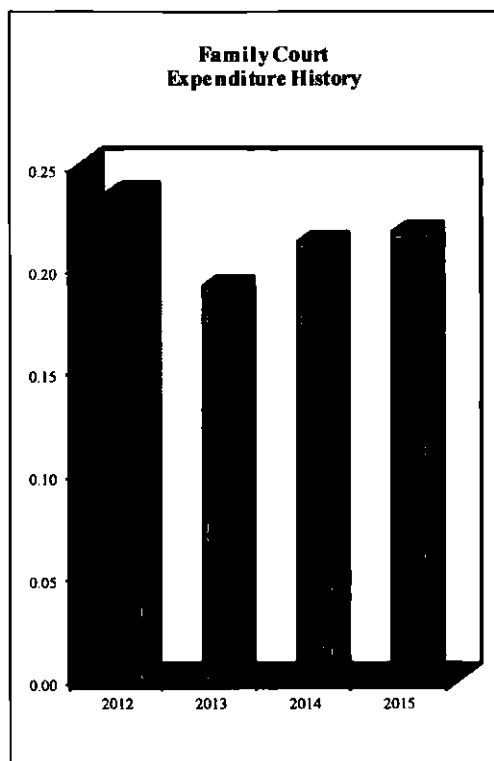
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Dist. Court Dispute Resolution						
REVENUES						
106	10630850001				26,469	27,024
	Beginning Fund Bal Assigned					
106	10634124001	78,345	85,250	71,079	87,000	87,000
	Dispute Resolution Surcharge					
		-----				
Fnd 106	Dist. Court Dispute Resolution	78,345	85,250	71,079	113,469	114,024

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Dist Court Dispute Resolution						
Other Services - Charges						
106 1064101	Professional Services	78,915	84,695	72,500	87,000	87,000
106 1064125	Prof Serv-Indirect Costs	821	1,004	911	995	892
106 1064690	Liability Insurance	86	64	45	49	72
106 1064901	Miscellaneous				25,425	26,060
-----						
Obj 004	Other Services - Charges	79,822	85,763	73,456	113,469	114,024
-----						
Sub 106	Dist Court Dispute Resolution	79,822	85,763	73,456	113,469	114,024
-----						
Fnd 106	Dist. Court Dispute Resolution	79,822	85,763	73,456	113,469	114,024

## Family Court



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	153,250	120,392	141,571	147,526
Personnel Benefits	48,435	49,953	52,390	53,430
Supplies	16,717	-	12,305	12,305
Other Services & Charges	18,742	21,044	6,752	4,403
Capital Outlay	-	-	-	-
Total Expenditures	237,144	191,389	213,018	217,664
Ending Fund Balance	39,851	40,695	-	45,014
Total Budget			213,018	262,678

### Program Description:

Family Court offers services to people going through Superior Court, typically in marriage dissolution, but has expanded its services to other case types and issues to serve the growing number of litigants who are not represented by attorneys. Information brochures are developed, printed and distributed. Parenting information is made available to families in crisis. Court Investigators are appointed in selected cases to review the case and make recommendations to the judge.

Family Court does not supplant any existing services of the Superior Court. It enhances the work of the Superior Court. The program makes the court more accessible to the public, especially to the poor and saves limited court resources.

The facilitator provides assistance to pro se litigants in family law cases by; identifying and assessing their needs and assisting them in obtaining and completing the necessary forms, reviewing the forms before presentation to the court, and assisting the public in getting their cases before a judge. The facilitator provides basic dissolution and paternity group intake classes for pro se litigants prior to their dissolution or paternity case filing. These classes (in English and Spanish) promote public education and assists in demystifying the complexities of court procedures. The facilitator also maintains and provides an inventory of informational and instructional brochures available to the public. Investigators appointed by the Court research, interview parties of the case, collect collateral documentation, testifies at trials, and submit reports with recommendations to the Family Court Judge.

### Major Objectives:

- Continue to establish facilitator user fees at a reasonable scale;
- Continue to establish pro se litigant literature fees at a reasonable scale;
- Continue to provide monolingual and bilingual Investigator and Facilitator services based on reasonable caseload and revenue expectations;
- Meet program facility needs with an expansion of space to meet the public need of safety considering the many varied factors involving domestic relations and domestic violence cases.

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## **Family Court (continued)**

### **Revenue/Expenditure Comment:**

Family Court is supported by user fees and other dedicated funding sources. However, this essential program cannot continue to operate from user fees alone. The Court intends to pursue partnerships and grants to fill the gap, and will be utilizing funding from 3/10<sup>th</sup> tax funds to expand service needs in Family Court to assist in mitigating congested court dockets and public safety issues.

Facilitator services are available to the public on an appointment basis, but many emergency issues such as Orders of Protection require the facilitator to be immediately available. The Court is experiencing an increasing domestic caseload with pro se litigants who require extensive staffing assistance in processing their cases. The Court has also seen a significant increase in monolingual litigants. In order to continue providing bilingual services to clients, it may be necessary to increase fees to clients.

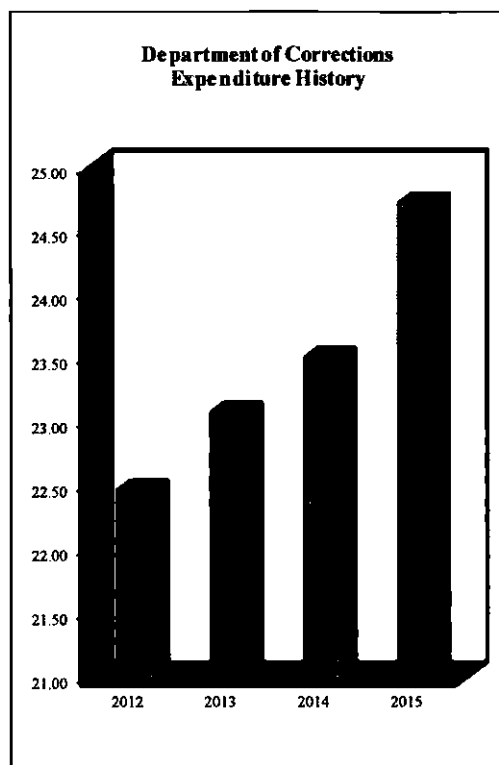
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Family Court						
REVENUES						
107 10730850001	Beginning Fund Bal Assigned				3,113	52,773
107 10732222001	Family Court Fees	31,970	31,970	30,337	33,590	33,590
107 10734123165	Facilitator User Fee-Clerk	16,164	15,319	15,184	15,695	15,695
107 10734165021	Facilitator Forms Fee	47,185	49,511	45,564	57,100	57,100
107 10734651002	Family Court User Fee	5,020	5,560	5,220	5,625	5,625
107 10734651003	Family Court Filing Fee	99,019	75,099	83,975	81,350	81,350
107 10735729001	Superior Court-Sanctions	20,003	14,775	17,216	16,545	16,545
<hr style="border-top: 1px dashed black;"/>						
Fnd 107	Family Court	219,360	192,233	197,495	213,018	262,678

**2015 Final Budget**  
**Expenditures**  
**As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Family Court					
Reclassification & Cost Alloc.					
107 1070200					45,014
-----					
Obj 000					45,014
Salaries					
107 1071001	156,908	119,515	127,075	140,571	146,526
107 1071002	138-	1,072	1,255	1,000	1,000
107 1071010	3,525-	194-	979-		
107 1071011	6				
-----					
Obj 001	153,250	120,392	127,352	141,571	147,526
Personnel Benefits					
107 1072002	48,192	50,826	47,490	52,390	53,430
107 1072004	243	872-	461		
-----					
Obj 002	48,435	49,953	47,951	52,390	53,430
Supplies					
107 1073101	3,263	1,520	673	2,500	2,500
107 1073104	13,454	2,351-	5,661	8,805	8,805
107 1073502		831	1,026	500	500
107 1073504				500	500
-----					
Obj 003	16,717		7,359	12,305	12,305
Other Services - Charges					
107 1074101	134	124			
107 1074125	1,925	1,763	3,520	3,840	3,123
107 1074191	267	71			
107 1074192	13,049	8,721			
107 1074199		2,559			
107 1074202	4		5	200	200
107 1074219	252	252	264	288	
107 1074301				500	500
107 1074501	1,304	47	206	500	280
107 1074590		5,895			
107 1074690	1,807	1,613	847	924	
107 1074801				500	300
107 1074901			54		
-----					
Obj 004	18,742	21,044	4,896	6,752	4,403
-----					
Sub 107	237,144	191,389	187,558	213,018	262,678
-----					
Fnd 107	237,144	191,389	187,558	213,018	262,678

## Department of Corrections



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	9,370,095	8,761,312	9,584,417	9,948,219
Personnel Benefits	4,080,207	3,862,205	3,556,956	3,844,972
Supplies	593,670	689,286	706,250	696,798
Other Services & Charges	7,598,529	7,067,441	7,217,182	7,502,248
Debt Service	834,908	2,708,129	2,451,299	2,731,296
Total Expenditures	22,477,409	23,088,373	23,516,104	24,723,533
Ending Fund Balance	135,370	1,448,610	2,909,387	2,431,620
Total Budget			26,425,491	27,155,153

### Program Description:

The services of the Yakima County Department of Corrections are dedicated to public safety and community wellness. Services are accomplished by the safe, secure, and productive management of pre-trial and convicted persons placed in to our custody. Services and practices are delivered and performed in accordance with contemporary, ethical, and professional correctional standards and constitutional requirements.

### Major Objectives:

Major objectives are carefully selected after thoughtful consideration and critical discussion of various organizational issues and concerns. Organizational priorities are established in the form of major objectives and/or initiatives. Objectives and initiatives are articulated following a review of:

1. Progress and performance of previous year objectives
2. The Yakima County Criminal Justice Plan
3. Fiscal and corrections population projections
4. Organizational self evaluation
5. The mission of the department and the county.
  1. Clean-up the Main and Annex facilities.
  2. Improve safety at all facilities.
  3. Improve the inmate management program (Protrak).
  4. Emergency Management Plan updates and exercises.
  5. Improve maintenance of all facilities.
  6. Plan for the eventual opening of the Justice Center.
  7. Continue improvements in inmate medical services.
  8. Plan for and implement restructuring of department personnel.

### Revenue/Expenditure Comment:

Revenue sources and collection rates are largely dictated by the number of beds available to meet demand from local and other jurisdictions, and by offenders' ability to compensate the county of services used. Additionally, contract bed rentals have seemingly become relatively stable and reliable sources of revenue over that past six years. It is the department's overall fiscal goal to balance revenues with expenses without jeopardizing community and facility safety and wellness.



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Department of Corrections</b>						
<b>REVENUES</b>						
108 10830800001	Begin Unreserv Fund Balance				1,599,592	2,880,064
108 10833116571	State Crim Alien Assist-SCAA	118,244	172,863	115,927	115,500	75,000
108 10833116671	Dept of Just-Bullet Proof Ve	309		1,878		
108 10834172001	Juvenile Meal Pmt	130,948	122,136	156,630	140,000	125,000
108 10834175005	Sales NT Merch-Commissary	154,326	179,638	178,995	180,000	135,000
108 10834230001	House Pris-US Marshall	1,929,110	2,336,617	2,012,268	2,482,615	2,406,000
108 10834230002	House Pris-INS	68,707	61,439	70,228	81,692	77,115
108 10834230003	House Pris-Grandview	11,495	2,599	3,258	2,373	2,073
108 10834230004	House Pris-Granger	1,853	1,755	849	2,373	2,073
108 10834230006	House Pris-Mabton	5,460	2,004	4,239	2,373	2,073
108 10834230007	House Pris-Moxee	40,310	43,051	26,675	35,588	35,244
108 10834230009	House Pris-Selah	27,630	44,320	38,858	11,863	41,464
108 10834230010	House Pris-Sunnyside	19,526	574	8,400	23,721	20,732
108 10834230011	House Pris-Tieton	18,753	12,740	1,752	2,373	2,073
108 10834230012	House Pris-Toppenish	6,700	15,935	1,643	9,490	8,293
108 10834230013	House Pris-Union Gap	79,706	33,560	53,538	11,863	41,464
108 10834230014	House Pris-Wapato	8,494	7,106	17,449	2,373	6,220
108 10834230016	House Pris-Yakima	2,199,043	2,200,000	1,327,594	1,725,000	1,711,631
108 10834230017	House Pris-Zillah	1,430	1,744	426	1,186	1,037
108 10834230020	House Pris-Contract		564,763	876,350	1,429,106	1,498,234
108 10834230021	House Pris-State DOC	1,813,122	1,070,451	1,046,567	1,735,688	1,977,242
108 10834236001	Housing-Agency Home Detentio	25,870	16,212	3,598	5,000	5,000
108 10834236003	Housing-Client Home Detentio	346,342	373,530	297,161	415,000	415,000
108 10834236005	Work Ethics Client	270	193	413		
108 10834237001	Booking Fees - DOC			10,951	7,500	
108 10836111001	Investment Interest	16,963	16,373	16,329	20,000	5,000
108 10836132001	Unrealized Gain/Losses on In	8,633-	9,645-	7,464		
108 10836142009	Other Interest Earnings	95	89	87		

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
REVENUES						
108 10836910001	Sale of Scrap and Junk		4,177	23		
108 10836920001	Unclaimed Property	3,191	3,185	962		
108 10836990001	Other Misc Revenue	1,693	3,283	2,899	3,000	1,000
108 10836990003	Misc-Inmate Telephone	238,646	254,271	219,690	200,000	94,099
108 10836990008	Misc-Medical Serv Reimburse	344,315	281,194	223,414	250,000	250,000
108 10836990011	Misc-Reimb of Costs	2,325	1,183	708	1,000	1,000
108 10836990018	Misc-Work Crews	226	305	216		
108 10836990029	Reimburse of Costs - SSA	43,400	46,800	50,000	60,000	60,000
108 10836990030	Misc Revenue-Firing Range	2,800		365		
108 10836990031	Misc-Medical Clinic Reimburs	18,803	18,962	15,862	15,000	15,000
108 10839150001	Proceeds of Capital Lease		41,560	2,201		
108 10839510001	Proceeds from Sale/Fixed Ass	41				
108 10839700002	Operating Transfer In - GF	11,851,723	13,483,022	11,833,246	12,883,022	12,968,022
108 10839700114	Operating Transfer In-DOC ER	350,000				
108 10839700121	Operating Transfer In-Tax Le		2,895,594	2,836,708	2,878,200	2,200,000
108 10839700122	Operating Tsf In-Mental Heal		98,030	74,525	93,000	93,000
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Fnd 108	Department of Corrections	19,873,920	24,401,614	21,540,345	26,425,491	27,155,153

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Department of Corrections							
Office of the Director							
Salaries							
108	1011001	Salaries & Wages	108,981	113,778	110,009	120,500	129,108
108	1011010	Accrued Annual Leave	206	286			
	Obj 001	Salaries	109,187	114,064	110,009	120,500	129,108
Personnel Benefits							
108	1012002	Benefits-Direct	28,374	31,219	30,443	33,500	34,135
108	1012008	Benefits-Uniform				250	250
108	1012009	Benefits-Uniform Cleaning			8	75	75
	Obj 002	Personnel Benefits	28,374	31,219	30,451	33,825	34,460
Supplies							
108	1013101	Office & Operating Supplies	819	1,183	1,064	1,750	1,750
108	1013104	Printing	235	1		250	500
108	1013105	Operating Supplies	316		148		
108	1013501	Small Tools & Minor Equipmen	108		162	750	750
108	1013590	Small Attrac Computer/Monito				500	500
	Obj 003	Supplies	1,478	1,184	1,374	3,250	3,500
Other Services - Charges							
108	1014101	Professional Services		450	216	1,000	1,000
108	1014201	Communications-Telephone	1,144	1,129	768	1,000	1,000
108	1014202	Communications-Postage				50	50
108	1014219	Phone Charges Allocated		63	66	72	78
108	1014301	Travel		359	186	750	750
108	1014401	Advertising				250	250
108	1014501	Operating Rental & Leases	8,392	8,795	12,538	12,000	15,000
108	1014801	Repair & Maintenance			747	250	250
108	1014901	Miscellaneous	625	159	529	500	500
	Obj 004	Other Services - Charges	10,160	10,954	15,049	15,872	18,878
Sub 001	Office of the Director		149,199	157,422	156,883	173,447	185,946
Deputy Director							
Reclassification & Cost Alloc.							
108	1080200	Ending Fund Balance Restrict				2,631,691	2,431,620
108	2060169	Oper Trans Out - RC	323,770	323,570	26,635	323,270	325,170
108	2060170	Oper Trans Out - YCCC		1,878,922	225,294	1,900,588	1,896,588
108	2060173	Oper Trans Out - Main Jail R	511,138	505,638	112,569	505,137	509,538
	Obj 000	Reclassification & Cost Alloc.	834,908	2,708,129	364,498	5,360,686	5,162,916

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Department of Corrections							
Deputy Director							
Salaries							
108	2011001	Salaries & Wages	52,828	54,613	51,655	56,500	91,662
108	2011002	Salaries-Overtime	589	300	929		
108	2011010	Accrued Annual Leave	75	137			
108	2021001	Salaries & Wages	144,397	160,039	146,391	160,629	162,600
108	2021002	Salaries-Overtime	687	1,400	973		
108	2021010	Accrued Annual Leave	72-	673			
108	2021011	Accrued Comp Time	626-				
108	2031001	Salaries & Wages	70,548	78,137	55,037	70,500	40,374
108	2031002	Salaries-Overtime			71		
108	2031010	Accrued Annual Leave	193	604	865-		
108	2041001	Salaries & Wages	173,714	156,139	149,552	156,564	188,631
108	2041002	Salaries-Overtime	1,889	9,262	6,178	8,000	
108	2041010	Accrued Annual Leave	2,303	399	449		
108	2041011	Accrued Comp Time	269-				
108	2051001	Salaries & Wages	54,142	55,146	54,747	62,000	61,265
108	2051002	Salaries-Overtime	61	2,286	1,991		
108	2051010	Accrued Annual Leave		1,856-	927		
108	2081001	Salaries & Wages	126,250	158,409	166,678	190,809	190,701
108	2081002	Salaries-Overtime	542	952	630		
108	2081010	Accrued Annual Leave	1,864-	1,513	252		
108	2081011	Accrued Comp Time	398				
108	2091001	Salaries & Benefits	64,311	67,667	66,327	72,500	74,247
108	2091002	Salaries-Overtime	1,736	645	811		
108	2091010	Accrued Annual Leave	106	250	154-		
108	2091011	Accrued Comp Time	61				
Obj 001 Salaries			691,998	746,714	702,577	777,502	809,480
Personnel Benefits							
108	2012002	Benefits-Direct	17,097	18,766	18,080	19,750	35,528
108	2022002	Benefits-Direct	65,191	65,323	61,094	67,078	67,435
108	2022004	Benefits-Bank Accruals	974	881-	613-		
108	2022008	Benefits-Uniform	44		327	500	1,000
108	2022009	Benefits-Uniform Cleaning	750	681	799	800	300
108	2032002	Benefits-Direct	32,274	32,207	23,226	33,121	16,810
108	2032008	Benefits-Uniform		117	286	500	250
108	2032009	Benefits-Uniform Cleaning	901	878	403	150	75
108	2042002	Benefits-Direct	89,770	66,959	66,109	69,500	81,745
108	2042004	Benefits-Bank Accruals	2,934	1,424-	82-		
108	2042008	Benefits-Uniform	176	54	423	1,000	1,250
108	2042009	Benefits-Uniform Cleaning	19			300	375
108	2052002	Benefits-Direct	22,805	24,784	20,030	24,000	22,978
108	2052008	Benefits-Uniform	38		291	250	250
108	2052009	Benefits-Uniform Cleaning	385	397	267	75	75

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Deputy Director						
Personnel Benefits						
108 2062002	Benefits-Direct	16,800				
108 2082002	Benefits-Direct	60,186	65,664	73,250	82,106	82,107
108 2082004	Benefits-Bank Accruals	574	625-	261		
108 2082008	Benefits-Uniform		234	441	1,250	1,250
108 2082009	Benefits-Uniform Cleaning	489	459	355	375	375
108 2092002	Benefits-Direct	24,792	26,548	21,801	25,500	25,244
108 2092004	Benefits-Bank Accruals	172	64			
108 2092008	Benefits-Uniform	142			250	250
108 2092009	Benefits-Uniform Cleaning	11			75	75
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	336,527	300,204	286,745	326,580	337,372
Supplies						
108 2013101	Office & Operating Supplies	3,942	1,196	2,052	2,500	3,000
108 2013104	Printing	243	145	25	750	750
108 2013105	Operating Supplies		221	41		
108 2013501	Small Tools & Minor Equipmen			645	1,000	500
108 2013590	Small Attrac Computer/Monito					500
108 2023101	Office & Operating Supplies	3,479	3,697	3,318	3,250	3,000
108 2023104	Printing	49	49			
108 2023105	Operating Supplies	335		13		
108 2023501	Small Tools & Minor Equipmen	206			250	250
108 2023590	Small Attrac Computer/Monito			308	250	250
108 2033101	Office & Operating Supplies	277	722	627	1,500	1,500
108 2033104	Printing				500	500
108 2033105	Operating Supplies			58		
108 2033501	Small Tools & Minor Equipmen			240	500	250
108 2033590	Small Attrac Computer/Monito		397		500	250
108 2043101	Office & Operating Supplies	1,415	1,121	998	10,000	10,000
108 2043104	Printing	54	909	243	1,000	1,000
108 2043105	Operating Supplies	770	324	240	1,000	1,000
108 2043501	Small Tools & Minor Equipmen	228		983	500	500
108 2043590	Small Attrac Computer/Monito			492	500	500
108 2053101	Office & Operating Supplies	202	1,319	339	1,000	1,000
108 2053104	Printing			25		
108 2053105	Operating Supplies		108	407		
108 2053501	Small Tools & Minor Equipmen	12		216	250	250
108 2053502	Computer Software			377		
108 2053590	Small Attrac Computer/Monito		555	216	500	500
108 2063101	Office & Operating Supplies		763			
108 2063105	Operating Supplies	481		19		
108 2063501	Small Tools & Minor Equipmen	210	93	28		
108 2063502	Computer Software	1,190	728			
108 2063590	Small Attrac Computer/Monito	31,144	32,729	21,087	70,000	70,000

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Deputy Director						
Supplies						
108 2063595	Small Attrac Lease		41,560	2,201		
108 2083101	Office & Operating Supplies	3,406	3,118	3,074	4,500	4,500
108 2083104	Printing				250	250
108 2083105	Operating Supplies			32		
108 2083501	Small Tools & Minor Equipmen	368	209	1,880	500	500
108 2083590	Small Attrac Computer/Monito				500	500
108 2093101	Office & Operating Supplies	395	202	88	500	500
108 2093104	Printing				100	100
108 2093201	Fuel Consumed	39				
108 2093501	Small Tools & Minor Equipmen	108		162	250	250
108 2093590	Small Attrac Computer/Monito	211	486		750	750
<hr style="border-top: 1px dashed black;"/>						
Obj 003	Supplies	48,765	90,650	40,434	103,100	102,850
Other Services - Charges						
108 2014201	Communications-Telephone			54		
108 2014219	Phone Charges Allocated		63	66	72	78
108 2014301	Travel			186	250	250
108 2014501	Operating Rental & Leases	1,065	533	400	750	750
108 2014801	Repair & Maintenance				250	250
108 2014901	Miscellaneous	579	209	619	250	250
108 2024219	Phone Charges Allocated		315	330	360	312
108 2024501	Operating Rental & Leases	1,530	605	745	1,000	1,000
108 2024801	Repair & Maintenance				250	250
108 2024901	Miscellaneous	10			250	250
108 2034101	Professional Services	983	770	144	1,750	1,750
108 2034219	Phone Charges Allocated		126	132	144	156
108 2034801	Repair & Maintenance	65			250	250
108 2034901	Miscellaneous		50	110	500	500
108 2044101	Professional Services	38,580			42,500	42,500
108 2044201	Communications-Telephone	872			1,000	
108 2044219	Phone Charges Allocated		1,419	1,342	1,464	390
108 2044401	Advertising			135		
108 2044801	Repair & Maintenance				250	250
108 2044901	Miscellaneous	20			500	500
108 2054201	Communications-Telephone	1,143	935	954	1,000	1,000
108 2054219	Phone Charges Allocated		63	66	72	78
108 2054301	Travel	40	808	12	750	750
108 2054601	Insurance		50			
108 2054801	Repair & Maintenance				250	250
108 2054901	Miscellaneous	10	30		250	250
108 2064101	Professional Services	72,516	65,243	58,556	66,000	60,000
108 2064118	Pro Serv Audit Cost	12,224	11,817			
108 2064125	Prof Serv-Indirect	698,422	686,401	603,741	658,627	577,759

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Deputy Director						
Other Services - Charges						
108	2064137	Prof Serv-Program Support	100,563	97,671	87,703	95,676
108	2064191	Prof Serv-Purchasing	56,991	41,799	38,057	43,924
108	2064192	Prof Serv-Tech Services	617,095	548,720	538,725	587,700
108	2064198	Prof Serv-GIS	1,090	1,124	1,037	1,268
108	2064201	Communications-Telephone	667	649	542	750
108	2064219	Phone Charges-Allocated	16,794		429	468
108	2064301	Travel		36	46	250
108	2064520	Lease Payments		1,807	6,205	
108	2064590	Rent-Facilities Maint	1,387,547	1,568,680	1,273,250	1,749,000
108	2064690	Insurance-Interfund	302,285	149,678	13,776-	15,028-
108	2064801	Repair & Maintenance	89,812			
108	2064901	Miscellaneous	22	25	135	500
108	2084219	Phone Charges Allocated		252	264	288
108	2084501	Operating Rental & Leases	2,814	2,125	978	3,000
108	2084801	Repair & Maintenance				250
108	2084901	Miscellaneous		10	10	500
108	2094101	Professional Services			175	
108	2094201	Communications-Telephone	659	649	662	750
108	2094219	Phone Charges Allocated		63	66	72
108	2094301	Travel	289			500
108	2094901	Miscellaneous	374		199	500
<hr style="border-top: 1px dashed black;"/>						
Obj	004	Other Services - Charges	3,405,059	3,182,724	2,602,299	3,245,563
Capital Outlay						
108	2066401	Machinery & Equipment		28,195		
<hr style="border-top: 1px dashed black;"/>						
Obj	006	Capital Outlay		28,195		
<hr style="border-top: 1px dashed black;"/>						
Sub	002	Deputy Director	5,317,257	7,056,615	3,996,552	9,813,431
Administrative Division						
Salaries						
108	3021001	Salaries & Wages	50,507	31,132	54,433	60,500
108	3021002	Salaries-Overtime	13-	252	1,164	
108	3021010	Accrued Annual Leave	876-	1,476-	2,401	
108	3021011	Accrued Comp Time	209			
108	3031001	Salaries & Wages	33,164			
108	3031002	Salaries-Overtime	208			
108	3031010	Accrued Annual Leave	8,464-			
108	3031011	Accrued Comp Time	1,784-			
108	3041001	Salaries & Wages	34,717	38,153	35,004	38,043
108	3041002	Salaries-Overtime	13			
108	3041010	Accrued Annual Leave	197	601	160-	38,511

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Administrative Division						
Obj 001	Salaries	107,880	68,662	92,843	98,543	99,776
Personnel Benefits						
108 3022002	Benefits-Direct	22,023	14,845	19,865	23,500	22,978
108 3022004	Benefits-Bank Accruals	238	320	314		
108 3022008	Benefits-Uniform	11		103	250	250
108 3022009	Benefits-Uniform Cleaning			3	75	75
108 3032002	Benefits-Direct	13,369				
108 3042002	Benefits-Direct	16,060	15,953	14,930	16,401	16,486
108 3042008	Benefits-Uniform	77	65		250	250
108 3042009	Benefits-Uniform Cleaning				75	75
Obj 002	Personnel Benefits	51,777	31,183	35,214	40,551	40,114
Supplies						
108 3013101	Office & Operating Supplies	1,519				
108 3013105	Operating Supplies	162				
108 3023101	Office & Operating Supplies	331	366	257	2,000	2,000
108 3023104	Printing				400	400
108 3023105	Operating Supplies	5,563	4,660	8,326	7,000	4,000
108 3023201	Fuel Consumed	85	69	13	200	200
108 3023501	Small Tools & Minor Equipmen	119		3,547	500	500
108 3023502	Computer Software	718				
108 3033101	Office & Operating Supplies	192				
108 3043101	Office & Operating Supplies	514	692	195	750	750
108 3043105	Operating Supplies				250	250
108 3043501	Small Tools & Minor Equipmen				200	200
Obj 003	Supplies	9,203	5,787	12,339	11,300	8,300
Other Services - Charges						
108 3014201	Communications-Telephone	230				
108 3014501	Operating Rental & Leases	2,163				
108 3024101	Professional Services	1,036		1,598	250	250
108 3024201	Communications-Telephone				200	200
108 3024202	Communications-Postage			195		
108 3024219	Phone Charges Allocated		63	66	72	78
108 3024301	Travel				250	250
108 3024501	Operating Rental & Leases	2,118	1,462	3,746	4,600	5,000
108 3024801	Repair & Maintenance				250	250
108 3024901	Miscellaneous	200			250	250
108 3044101	Professional Services				500	500
108 3044202	Communications-Postage			4	75	75
108 3044219	Phone Charges Allocated		126	132	144	78



**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Administrative Division						
Other Services - Charges						
108 3044301	Travel	12				
108 3044801	Repair & Maintenance				100	100
108 3044901	Miscellaneous				250	250
<hr style="border-top: 1px dashed black;"/>						
Obj 004	Other Services - Charges	5,759	1,651	5,741	6,941	7,281
<hr style="border-top: 1px dashed black;"/>						
Sub 003	Administrative Division	174,619	107,284	146,138	157,335	155,471
Security Operations Division						
Salaries						
108 4011001	Salaries & Wages	222,067	166,049	167,857	183,500	263,368
108 4011002	Salaries-Overtime	646	713	534		
108 4011010	Accrued Annual Leave	3,281-	1,526	7,897		
108 4021001	Salaries & Wages	105,814				
108 4021002	Salaries-Overtime	372				
108 4021010	Accrued Annual Leave		5,088-			
108 4031001	Salaries & Wages	575,968	669,233	649,556	708,500	733,026
108 4031002	Salaries-Overtime	9,832	16,183	13,374	15,000	
108 4031010	Accrued Annual Leave	2,394	10,216	920		
108 4031011	Accrued Comp Time	140-				
108 4041001	Salaries & Wages	6,234,277	5,728,577	5,868,396	6,375,000	6,788,043
108 4041002	Salaries-Overtime	285,523	344,443	331,810	325,000	150,000
108 4041010	Accrued Annual Leave	16,739	42,450-	10,496		
108 4041011	Accrued Comp Time	49,407				
108 4061001	Salaries & Wages	153,837	173,047	156,975	171,072	173,979
108 4061002	Salaries-Overtime	694	524	452		
108 4061010	Accrued Annual Leave	2,625	1,450-	2,564		
108 4061011	Accrued Comp Time	77-				
<hr style="border-top: 1px dashed black;"/>						
Obj 001	Salaries	7,656,697	7,061,524	7,210,829	7,778,072	8,108,416
Personnel Benefits						
108 4012002	Benefits-Direct	99,726	67,105	52,660	65,000	85,406
108 4012004	Benefits-Bank Accruals		126			
108 4012008	Benefits-Uniform	357	106		500	750
108 4012009	Benefits-Uniform Cleaning	510	130	149	150	225
108 4022002	Benefits-Direct	41,497				
108 4032002	Benefits-Direct	245,633	293,064	234,799	275,000	272,839
108 4032004	Benefits-Bank Accruals	1,695	1,539-	610-		
108 4032008	Benefits-Uniform	1,244	4,290	1,150	2,000	4,000
108 4032009	Benefits-Uniform Cleaning	994	803	714	900	900
108 4042002	Benefits-Direct	2,766,253	2,639,952	2,198,703	2,400,000	2,654,462
108 4042004	Benefits-Bank Accruals	72,248	87,421	96,508		
108 4042008	Benefits-Uniform	5,122	8,060	20,470	31,250	33,500

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Security Operations Division						
Personnel Benefits						
108 4042009	Benefits-Uniform Cleaning	14,944	12,446	9,557	10,000	8,550
108 4062002	Benefits-Direct	68,510	67,031	62,687	68,900	69,425
108 4062004	Benefits-Bank Accruals	217	272-	65-		
108 4062008	Benefits-Uniform		161	284	1,000	1,000
108 4062009	Benefits-Uniform Cleaning	581	556	542	800	300
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	3,319,531	3,179,439	2,677,548	2,855,500	3,131,357
Supplies						
108 4013101	Office & Operating Supplies	353	1,045	141	750	750
108 4013105	Operating Supplies	270	140	162	500	500
108 4013501	Small Tools & Minor Equipmen	283		1,018	500	500
108 4023501	Small Tools & Minor Equipmen	124				
108 4033101	Office & Operating Supplies	1,269	954	293	1,250	1,250
108 4033105	Operating Supplies	65		621	750	750
108 4033501	Small Tools & Minor Equipmen	1,454	69		250	250
108 4033590	Small Attrac Computer/Monito				250	250
108 4043101	Office & Operating Supplies	10,214	8,654	5,763	10,000	10,000
108 4043104	Printing	6,701	8,196	14,519	15,000	8,000
108 4043105	Operating Supplies	50,128	64,653	72,194	60,000	65,000
108 4043150	Operating Supplies-Laundry	17,915	16,508	12,770	15,000	15,000
108 4043151	Operating Supplies-Hygiene	79,685	82,595	81,341	75,000	80,000
108 4043152	Operating Supplies-Clothing	53,871	40,290	33,996	50,000	45,000
108 4043153	Operating Supplies-Linen	17,297	24,317	19,916	20,000	20,000
108 4043154	Operating Supplies-Sanitatio	23,736	37,037	24,362	35,000	35,000
108 4043201	Fuel Consumed			104		
108 4043501	Small Tools & Minor Equipmen	2,733	3,122	5,881	6,000	6,000
108 4043590	Small Attrac Computer/Monito	288	1,252	938	1,500	1,500
108 4053151	Operating Supplies-Hygiene	1,533				
108 4053152	Operating Supplies-Clothing	253				
108 4053154	Operating Supplies-Sanitatio	98				
108 4063101	Office & Operating Supplies	950	961	1,178	1,000	1,500
108 4063104	Printing				400	1,000
108 4063105	Operating Supplies				100	750
108 4063501	Small Tools & Minor Equipmen		170			
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Obj 003	Supplies	269,219	289,963	275,196	293,250	293,000
Other Services - Charges						
108 4014201	Communications-Telephone	3,244	2,258	1,888	2,000	2,000
108 4014202	Communications-Postage	32				
108 4014219	Phone Charges Allocated		189	198	216	156
108 4014301	Travel		403	717		
108 4014501	Operating Rental & Leases	2,115	6,994	6,656	7,500	8,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Security Operations Division						
Other Services - Charges						
108 4014901	Miscellaneous			648	750	750
108 4024201	Communications-Telephone	2,504				
108 4024301	Travel	588				
108 4024501	Operating Rental & Leases	15,992				
108 4024801	Repair & Maintenance	1,533				
108 4034101	Professional Services			243		
108 4034201	Communications-Telephone	1,126	3,583	2,588	3,000	4,000
108 4034219	Phone Charges Allocated		882	726	792	624
108 4034301	Travel	516	2,244	3,372	4,000	5,000
108 4034501	Operating Rental & Leases	19,331	40,168	51,284	60,000	50,000
108 4034801	Repair & Maintenance	1,922	247		250	250
108 4034901	Miscellaneous		10	1,281	250	250
108 4044101	Professional Services	7,605	17,073	24,278	30,000	10,000
108 4044153	Prof Svr-Lower Valley Housin	9,186	9,945	10,101	11,000	7,000
108 4044201	Communications-Telephone	4,719	4,924	4,664	5,500	5,500
108 4044202	Communications-Postage	5,715	2,801	1,874	2,000	2,500
108 4044204	Postage-Inmate Welfare	11,219	12,852	14,511	15,000	13,000
108 4044219	Phone Charges Allocated		2,016	2,112	2,304	1,638
108 4044301	Travel	1,098	1,295	3,129	3,000	3,000
108 4044401	Advertising	137	1,519	359		
108 4044501	Operating Rental & Leases	7,495	6,755	6,295	9,000	12,500
108 4044601	Insurance	50	200	350		
108 4044701	Utilities-Services			566		
108 4044801	Repair & Maintenance	2,480	3,782	1,956	2,000	4,500
108 4044901	Miscellaneous	6,638	9,283	5,865	3,500	4,500
108 4054201	Communications-Telephone	1				
108 4054590	Rent-Facilities Maint	244,667	103,302	264,478		
108 4064219	Phone Charges Allocated		378	396	432	468
108 4064901	Miscellaneous				500	500
Obj 004 Other Services - Charges		349,912	233,101	410,535	162,994	136,136
Sub 004 Security Operations Division		11,595,359	10,764,027	10,574,108	11,089,816	11,668,909
Prog/Population Mgmt Division						
Salaries						
108 5011001	Salaries & Wages	154,182	82,099	81,172	88,800	89,304
108 5011002	Salaries-Overtime	463	189	967		
108 5011010	Accrued Annual Leave	2,156-	6,170	3,658-		
108 5061001	Salaries & Wages	290,961	330,415	333,177	366,000	359,681
108 5061002	Salaries-Overtime	2,045	10,894	9,841	10,000	
108 5061010	Accrued Annual Leave	7,329	1,998	10,706-		
108 5061011	Accrued Comp Time	588				
108 5071001	Salaries & Wages	193,303	170,887	166,744	182,500	186,583

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Prog/Population Mgmt Division						
Salaries						
108	5071002	Salaries-Overtime	1,081	9,566	8,594	
108	5071010	Accrued Annual Leave	745-	3,239	186	
108	5071011	Accrued Comp Time				
108	5101010	Accrued Annual Leave	2,598-			
108	5111001	Salaries & Wages	147,338	152,850	148,543	162,500
108	5111002	Salaries-Overtime	11	927	1,693	
108	5111010	Accrued Annual Leave	12,348	1,116	2,020	
108	5111011	Accrued Comp Time	182			
-----						
Obj	001	Salaries	804,333	770,348	738,573	809,800
Personnel Benefits						
108	5012002	Benefits-Direct	72,201	31,387	25,315	30,500
108	5012004	Benefits-Bank Accruals		189-	40	
108	5012008	Benefits-Uniform	319	50		250
108	5012009	Benefits-Uniform Cleaning	710	372	343	300
108	5062002	Benefits-Direct	118,331	143,485	117,817	135,000
108	5062003	Benefits-Indirect			30	
108	5062004	Benefits-Bank Accruals	1,420	708	1,091	
108	5062008	Benefits-Uniform	687	764	678	1,500
108	5062009	Benefits-Uniform Cleaning	1,044	741	912	1,000
108	5072002	Benefits-Direct	85,123	77,712	61,693	70,000
108	5072004	Benefits-Bank Accruals	80	70-	43-	
108	5072008	Benefits-Uniform	495	6	261	750
108	5072009	Benefits-Uniform Cleaning	287	54		225
108	5112002	Benefits-Direct	62,400	65,185	55,151	60,000
108	5112004	Benefits-Bank Accruals	400	425-	202-	
108	5112008	Benefits-Uniform	194	109		750
108	5112009	Benefits-Uniform Cleaning	305	272	205	225
-----						
Obj	002	Personnel Benefits	343,998	320,160	263,291	300,500
Supplies						
108	5013101	Office & Operating Supplies	178	2,985	3,891	3,500
108	5013104	Printing				100
108	5013105	Operating Supplies	81		12	
108	5013501	Small Tools & Minor Equipmen	108		162	500
108	5023101	Office & Operating Supplies	440	459	1,265	1,800
108	5023104	Printing	1,694	2,734	2,144	2,500
108	5023105	Operating Supplies	3,867	2,161	2,032	2,500
108	5023158	Operating Supplies-Medical	1,189	1,898	3,058	2,000
108	5023159	Operating Supplies-RX	205,963	246,668	215,540	245,000
108	5023501	Small Tools & Minor Equipmen	2,059	5,383	5	500
108	5023502	Computer Software			701	800

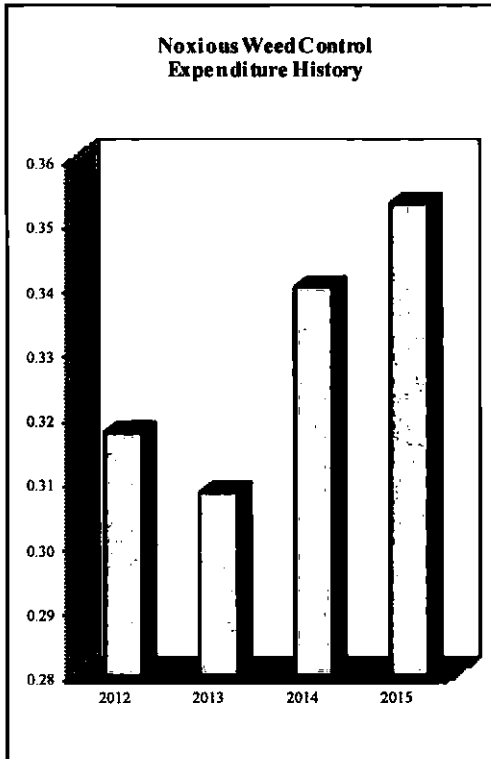
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Prog/Population Mgmt Division						
Supplies						
108 5023590	Small Attrac Computer/Monito	7,780				
108 5033101	Office & Operating Supplies	626	804	490	1,250	1,250
108 5033104	Printing		587		1,000	1,000
108 5033105	Operating Supplies	77				
108 5043105	Operating Supplies				2,000	2,000
108 5063101	Office & Operating Supplies	3,374	3,591	4,678	5,500	8,000
108 5063104	Printing		43	25	200	200
108 5063105	Operating Supplies	3,151	3,844	4,793	5,000	6,000
108 5063501	Small Tools & Minor Equipmen	102	81	336	500	500
108 5063590	Small Attrac Computer/Monito				100	100
108 5073101	Office & Operating Supplies	1,601	698	296	500	500
108 5073501	Small Tools & Minor Equipmen	70		302	100	100
108 5113101	Office & Operating Supplies	688	1,043	725	1,000	1,000
108 5113104	Printing	54	654		1,000	1,000
108 5113105	Operating Supplies	3,564	3,225	2,337	1,500	3,000
108 5113501	Small Tools & Minor Equipmen	376	52		250	250
108 5113502	Computer Software	15,263	15,205			
108 5113590	Small Attrac Computer/Monito				250	250
108 5133101	Office & Operating Supplies	2				
108 5143101	Office & Operating Supplies	1,163	544	138	750	750
108 5143105	Operating Supplies	11,418	9,044	9,291	15,000	8,000
108 5143501	Small Tools & Minor Equipmen	117			250	250
108 5153101	Office & Operating Supplies					100
108 5153104	Printing					500
Obj 003	Supplies	265,005	301,702	252,221	295,350	289,148
Other Services - Charges						
108 5014201	Communications-Telephone	2,240	1,129	942	1,200	1,000
108 5014219	Phone Charges Allocated		126	132	144	156
108 5014301	Travel	24	192	282	500	500
108 5014501	Operating Rental & Leases		3,591	3,192	3,500	4,000
108 5014901	Miscellaneous			149	500	500
108 5024101	Professional Services	1,555,922	1,338,385	1,231,632	1,366,845	1,421,519
108 5024141	Prof Services-Drs/Clinic	74,562	72,147	73,897	86,000	90,000
108 5024142	Prof Services-Hospital	294,019	349,505	250,645	396,000	350,000
108 5024143	Prof Services-Ambulance	2,518	4,320	3,802	4,167	4,167
108 5024144	Prof Services-Dental	19,195	8,311	18,579	26,000	20,000
108 5024145	Prof Services-Labs	9,502	16,513	21,857	11,000	20,000
108 5024146	Prof Services-X-Rays/CTs	28,678	30,324	28,010	26,000	30,000
108 5024201	Communications-Telephone	4			500	500
108 5024202	Communications-Postage	10				
108 5024219	Phone Charges Allocated		315	330	360	390
108 5024801	Repair & Maintenance			610		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Corrections						
Prog/Population Mgmt Division						
Other Services - Charges						
108 5024901	Miscellaneous	593	10	20	500	500
108 5034101	Professional Services	148,264	91,402	84,165	93,000	93,000
108 5034219	Phone Charges Allocated		63	66	72	78
108 5034901	Miscellaneous	10		10	250	250
108 5044107	Inmate Meals DOC	1,421,470	1,417,373	1,298,569	1,465,500	1,453,400
108 5044113	Inmate Meals Juvenile	89,908	81,756	101,964	115,500	96,200
108 5044114	Staff Meals- DOC	71,485	70,971	74,203	84,500	60,840
108 5044115	Staff Meals- Juvenile	20,645	19,762	15,427	17,500	18,200
108 5044219	Phone Charges Allocated		315	330	360	390
108 5044901	Miscellaneous	40	30	10	750	750
108 5064101	Professional Services	844	860	865		
108 5064201	Communications-Telephone	729	454	453	500	500
108 5064219	Phone Charges Allocated		441	462	504	546
108 5064501	Operating Rental & Leases	6,037	4,752	4,664	6,000	6,000
108 5064601	Insurance			50		
108 5064801	Repair & Maintenance		76		250	250
108 5064901	Miscellaneous	696		443	250	250
108 5074201	Communications-Telephone	278				
108 5074219	Phone Charges Allocated		252	264	288	312
108 5074301	Travel	24		48	250	250
108 5074601	Insurance			50		
108 5074901	Miscellaneous			179	100	100
108 5114101	Professional Services	1,407	1,988	738	1,000	1,500
108 5114201	Communications-Telephone	1,244	1,304	1,102	1,250	1,000
108 5114219	Phone Charges Allocated		5,673	5,225	5,700	7,764
108 5114501	Operating Rental & Leases	1,974	4,703	8,714	9,000	8,000
108 5114601	Insurance			50		
108 5114801	Repair & Maintenance	12,596	17,465	9,738	10,000	3,000
108 5114901	Miscellaneous	5,845	5,845	21,080	500	500
108 5144101	Professional Services	52,307	52,349	44,156	45,000	50,000
108 5144201	Communications-Telephone	426	387	103	400	400
108 5144202	Communications-Postage				100	100
108 5144219	Phone Charges Allocated		63	66	72	78
108 5144801	Repair & Maintenance				250	250
108 5144901	Miscellaneous	20			250	250
108 5154801	Repair & Maintenance					250
108 5154901	Miscellaneous					250
108 5174601	Insurance	4,122	7,666	2,745	3,500	
Obj 004	Other Services - Charges	3,827,639	3,610,816	3,310,015	3,785,812	3,747,890
Sub 005	Prog/Population Mgmt Division	5,240,974	5,003,026	4,564,100	5,191,462	5,140,146
Fnd 108	Department of Corrections	22,477,409	23,088,374	19,437,780	26,425,491	27,155,153

## Noxious Weed Control



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	162,408	158,856	169,604	177,463
Personnel Benefits	58,561	65,269	69,512	72,993
Supplies	34,361	31,598	42,341	42,492
Other Services & Charges	36,419	33,961	31,575	33,272
Capital Outlay	25,700	18,500	26,773	26,440
<b>Total Expenditures</b>	<b>317,449</b>	<b>308,184</b>	<b>339,805</b>	<b>352,660</b>
Ending Fund Balance	232,104	328,798	170,621	228,351
<b>Total Budget</b>			<b>510,426</b>	<b>581,011</b>

### Program Description:

Yakima County Noxious Weed Control is a department of Yakima County. The day-to-day operation is directed by a board of directors appointed by the Board of County Commissioners. The Noxious Weed Board is granted its authority within RCW 17.10 and the County's Noxious Weed List and Control Policy, which is approved each year during an annual hearing. The Noxious Weed Board is responsible to direct landowners to control noxious weeds on their property and encourage the control of other problem weeds.

### Major Objectives:

- To cause the control or eradication of all weeds that are classified as A & B designated, or as so outlined within RCW 17.10 and the County Noxious Weed Policy.
- Work with State, County and local agencies to promote an acceptable weed control program that will benefit the general public.
- Generate an annual budget and submit it to the Board of County Commissioners for their approval.

### Revenue/Expenditure Comment:

Funds are generated through an assessment levy placed upon properties classified as County properties. Assessment rates increase as needed to cover the increase in operational expenditures, such as liability insurance, purchasing services, technology services fees, office rental, and salary step increases. Grant revenues are occasionally obtained. This department utilizes no funds from the General Fund.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Noxious Weed							
REVENUES							
110	11030850001				114,870	179,147	
	Beginning Fund Bal Assigned						
110	11033602311	171	171				
	DNR PILT NAP/NRCA						
110	11034516001	18,251	27,251	20,343	4,772	8,700	
	Weed Control Service Fees						
110	11036111001	2,096	2,852	2,470	2,000	2,200	
	Investment Interest						
110	11036132001	193	1,942-	1,238			
	Unrealized Gain/Losses on In						
110	11036141001	3,689	3,573	3,706	1,772	2,000	
	Interest-Operating Assessmen						
110	11036851001	373,209	372,973	375,418	376,012	377,964	
	Operating Special Assessment						
110	11036910001	3,480		4,974			
	Sale of Scrap & Junk						
110	11036990001				11,000	11,000	
	Other Misc Revenue						
		-----					
Fnd 110	Noxious Weed	401,089	404,878	408,150	510,426	581,011	



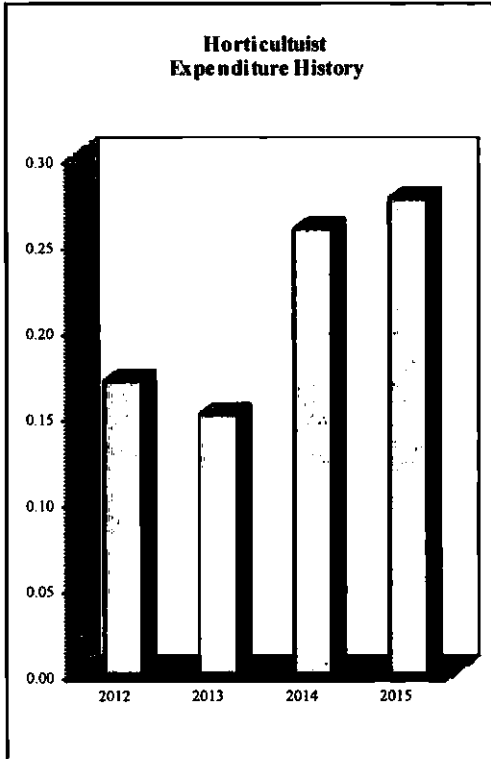
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Noxious Weed</b>							
Reclassification & Cost Alloc.							
110	10180	Oper Tran Out 2008B Bond	17,400	17,093	13,468	16,773	16,440
110	10200	Ending Fund Balance Restrict				170,621	228,351
Obj 000		Reclassification & Cost Alloc.	17,400	17,093	13,468	187,394	244,791
<b>Salaries</b>							
110	11001	Salaries and Wages	156,504	161,400	156,570	160,940	172,299
110	11002	Salaries-Overtime	48-	789	122		
110	11003	Salaries-Extra Help	3,314	5,371	5,332	5,164	5,164
110	11010	Accrued Annual Leave	2,441	8,703-	1,179		
110	11011	Accrued Comp Time	196				
Obj 001		Salaries	162,408	158,856	163,203	166,104	177,463
<b>Personnel Benefits</b>							
110	12002	Benefits-Direct	57,946	66,008	67,139	69,512	72,993
110	12004	Benefits-Bank Accruals	615	739-	122		
Obj 002		Personnel Benefits	58,561	65,269	67,260	69,512	72,993
<b>Supplies</b>							
110	13101	Office & Operating Supplies	27,012	24,795	23,695	31,045	31,196
110	13201	Fuel Consumed	7,195	6,803	5,920	8,600	8,600
110	13501	Small Tools and Minor Equip				1,290	1,290
110	13502	Computer Software				325	325
110	13590	Small Attrac-Tracked Invento	155		2,628	1,081	1,081
Obj 003		Supplies	34,361	31,598	32,243	42,341	42,492
<b>Other Services - Charges</b>							
110	14101	Professional Services	146	465	275	656	656
110	14125	Prof Serv-Indirect Costs	3,560	3,628	3,668	4,001	3,543
110	14191	Prof Serv-Purchasing Serv	1,317	270	253	276	339
110	14192	Prof Serv-Info Services	6,112	3,360	3,080	3,360	4,290
110	14201	Communications-Telephone	1,639	1,761	2,562	1,550	1,628
110	14202	Communications-Postage	1,416	1,466	887	1,550	1,550
110	14219	Phone Charges-Allocated	252	252	264	288	546
110	14301	Travel	1,425	1,749	1,915	2,200	2,200
110	14401	Advertising	229	229	239	1,260	1,260
110	14501	Operating Rentals and Leases	387	393	3,231	577	577
110	14690	Liability Insurance	13,353	10,682	5,110	5,575	6,501
110	14701	Utilities	2,925	3,061	2,342	3,417	3,417
110	14801	Repair and Maintenance	2,839	3,010	2,535	5,000	5,000
110	14901	Miscellaneous	580	2,855	2,920	1,865	1,622

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Noxious Weed</b>					
-----					
Obj 004    Other Services - Charges	36,180	33,181	29,280	31,575	33,129
<b>Intergovernmental Services</b>					
110 15101    Intergov Prof Services	196	737	100		100
110 15301    External Taxes & Oper Assess	43	43	43		43
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Obj 005    Intergovernmental Services	239	780	143		143
<b>Capital Outlay</b>					
110 16401    Machinery & Equipment	8,300	1,407		10,000	10,000
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Obj 006    Capital Outlay	8,300	1,407		10,000	10,000
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Sub 001    Noxious Weed	317,449	308,183	305,597	506,926	581,011
<b>Japanese Knotweed</b>					
<b>Salaries</b>					
110 51001    C Salaries & Wages				3,500	
-----					
Obj 001    Salaries				3,500	
-----					
Sub 005    Japanese Knotweed				3,500	
-----					
Fnd 110    Noxious Weed	317,449	308,183	305,597	510,426	581,011

## Horticulturist



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	49,636	66,455	91,163	106,663
Personnel Benefits	16,702	22,387	19,520	21,000
Supplies	6,705	4,305	12,450	14,400
Other Services & Charges	95,594	56,557	132,900	131,407
Capital Improvements	534	0	900	900
<b>Total Expenditures</b>	<b>169,171</b>	<b>149,704</b>	<b>256,933</b>	<b>274,370</b>
Ending Fund Balance	170,149	197,096	327,164	286,316
<b>Total Budget</b>			<b>584,097</b>	<b>560,686</b>

### Program Description:

The Yakima County Pest and Disease Board enables the County to more efficiently control and prevent the spread of horticultural pests and diseases.

### Major Objectives:

- 1) To control and prevent the spread of horticultural pests and diseases within the County as provided by RCW 15.09.080.
- 2) To charge the owner for the expense of such work in accordance with RCW 15.09.090.

### Revenue/Expenditure Comment:

The Pest Board foresees a possible increase in the number of orchard removals due to the passage of an amendment to RCW 15.09.080. This amendment makes it easier for the Board to order the complete removal of abandoned, neglected orchards (as such removals are often quite expensive). The Board will make every effort to have the property owner pay for the removal of abandoned, neglected orchards.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Horticulture						
REVENUES						
112	11230850001				344,411	344,000
	Beginning Fund Bal Assigned					
112	11233321001		9,916			40,000
	State Grant Ag WSU					
112	11233402101				63,000	
	WSDA Apple Maggot Control					
112	11236851001	180,074	176,651	175,516	176,686	176,686
	Operating Special Assessment					
		-----				
Fnd 112	Horticulture	189,990	176,651	175,516	584,097	560,686

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Horticulture						
Administration						
Reclassification & Cost Alloc.						
112 10100	Op Trans Out Coop Ext			25,758	28,100	28,100
112 10200	Ending Fund Balance Restrict				327,164	286,316
<hr style="border-top: 1px dashed black;"/>						
Obj 000	Reclassification & Cost Alloc.			25,758	355,264	314,416
Salaries						
112 11001	Salaries & Wages	49,440	58,086	47,075	60,163	60,163
112 11002	Salaries-Overtime	229-	288			
112 11003	Salaries-Extra Help		7,952	9,040	24,500	40,000
112 11010	Accrued Annual Leave	107	129		6,500	6,500
112 11011	Accrued Comp Time	317				
<hr style="border-top: 1px dashed black;"/>						
Obj 001	Salaries	49,636	66,455	56,115	91,163	106,663
Personnel Benefits						
112 12002	Benefits-Direct	16,341	22,704	19,116	19,520	21,000
112 12004	Benefits-Bank Accruals	361	317-			
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	16,702	22,387	19,116	19,520	21,000
Supplies						
112 13101	Office & Operating Supplies	172	3,646	1,295	500	500
112 13102	Horticultural Supplies	343	372	3,248	1,000	1,500
112 13104	Supplies-Printing	555	288	1,443	1,000	1,300
112 13201	Fuel Consumed				5,000	5,000
112 13501	Small Tools & Minor Equipmen			37	400	400
112 13502	Computer Software				500	1,000
112 13590	Small Attrac Tracked Invento	2,028			250	250
112 13591	Small Attrac Computer/Printe				500	500
<hr style="border-top: 1px dashed black;"/>						
Obj 003	Supplies	3,097	4,305	6,024	9,150	10,450
Other Services - Charges						
112 14101	Professional Services	1,001			700	700
112 14102	Prof Serv-Board Membr Per Di				1,000	1,000
112 14103	Prof Serv-Clerical Support				2,000	2,000
112 14118	Prof Serv-Audit Costs	76	97		100	100
112 14125	Prof Serv-Indirect	1,548	1,725	2,241	2,445	1,521
112 14191	Prof Serv-Purchasing	96	66	61	66	61
112 14192	Prof Serv-Tech Services	1,714	3,015	866	945	945
112 14198	Prof Serv-GIS	1,612	1,707	1,606	1,752	1,740
112 14201	Communications-Telephone		175		775	775
112 14202	Communications-Postage	68	54	61	800	800
112 14301	Travel				500	500

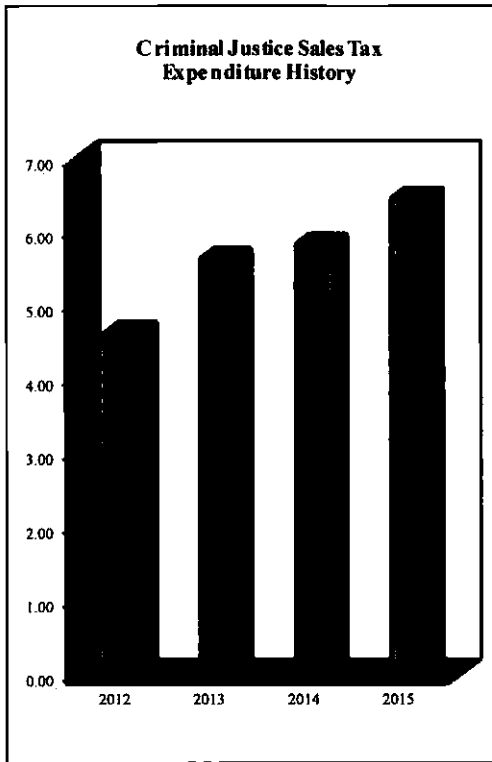
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Horticulture						
Administration						
Other Services - Charges						
112 14401	Advertising	1,699	156		2,000	2,000
112 14501	Operating Rental & Leases	3,983				
112 14502	Operating Rental-ER&R	5,255	3,339	3,325	3,000	3,000
112 14504	Rent WSU Tech		6,156			
112 14690	Insurance-Interfund	2,940	2,741	1,971	2,150	1,598
112 14801	Repair & Maintenance				500	500
112 14901	Miscellaneous	220	25		300	300
-----						
Obj 004	Other Services - Charges	20,210	19,256	10,131	19,033	17,540
Capital Outlay						
112 16401	Machinery & Equipment	534		649	900	900
-----						
Obj 006	Capital Outlay	534		649	900	900
-----						
Sub 001	Administration	90,180	112,404	117,793	495,030	470,969
Apple Maggot Control						
Supplies						
112 23101	Office & Operating Supplies	957			650	1,300
-----						
Obj 003	Supplies	957			650	1,300
Other Services - Charges						
112 24101	Professional Services	75,289	36,626	52,399	75,000	75,000
112 24401	Advertising		675	133	750	750
112 24801	Repair & Maintenance				400	400
112 24901	Miscellaneous	95			200	200
-----						
Obj 004	Other Services - Charges	75,384	37,301	52,531	76,350	76,350
-----						
Sub 002	Apple Maggot Control	76,341	37,301	52,531	77,000	77,650
Abandon Orchard						
Other Services - Charges						
112 34101	Professional Services				9,417	9,417
-----						
Obj 004	Other Services - Charges				9,417	9,417
-----						
Sub 003	Abandon Orchard				9,417	9,417

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
WSU AG Grant						
Supplies						
112 53101	Office & Operating Supplies	2,651			2,650	2,650
		-----				
Obj 003	Supplies	2,651			2,650	2,650
		-----				
Sub 005	WSU AG Grant	2,651			2,650	2,650
		-----				
Fnd 112	Horticulture	169,172	149,705	170,324	584,097	560,686

## Criminal Justice Sales Tax



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	2,476,046	2,772,573	3,148,611	3,464,610
Personnel Benefits	907,928	1,056,432	1,273,742	1,312,787
Supplies	56,011	230,504	76,637	74,823
Other Services & Charges	1,215,287	1,591,769	1,344,184	1,570,849
Capital Outlay	-	-	-	40,000
<b>Total Expenditures</b>	<b>4,655,272</b>	<b>5,651,278</b>	<b>5,843,174</b>	<b>6,463,069</b>
Ending Fund Balance	1,377,586	1,268,903	488,426	1,122,304
<b>Total Budget</b>			<b>6,331,600</b>	<b>7,585,373</b>

### Program Description:

Yakima County voters approved an additional three-tenths of one percent sales and use tax to support criminal justice programs. For Yakima County the criminal justice programs are limited to the Sheriff's Office, Prosecuting Attorney's Office, Department of Assigned Counsel, Office of the County Clerk, and Superior, Juvenile and District Courts.

### Major Objectives:

To have additional resources available to enhance the criminal justice operations of Yakima County.

### Revenue/Expenditure Comment:

Funds are received from a voter approved three-tenths sales tax that will sunset in 2016. Voters approved this tax originally in 2004 and again in 2009.



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Criminal Justice Sales Tax							
REVENUES							
115	11531315001	Local Sales Tax-3/10	5,101,388	5,512,760	5,005,423	5,584,000	6,340,000
115	11533812008	Grandview Court Contract	166,223				
115	11536111001	Investment Interest	4,109	8,647	6,087	6,906	
115	11536132001	Unrealized Gain/Losses on In	128	5,132-	3,587		
115	11536990011	Other Misc Reimbursement-Cos	3,606	116	886		
115	11539700001	Operating Transfers In		26,205			
115	22130830001	Beginning Fund Bal Restrictc				179,321	347,171
115	40130830001	Beginning Fund Bal Restrictc				111,479	169,283
115	41130830001	Beginning Fund Bal Restrictc				65,374	142,276
115	42130830001	Beginning Fund Bal Restrictc				24,760-	
115	44130830001	Beginning Fund Bal Restrictc				90,326	62,061
115	45130830001	Beginning Fund Bal Restrictc				37,223	82,626
115	46130830001	Beginning Fund Bal Restrictc				281,731	436,896
115	55230830001	Beginning Fund Bal Restrictc					5,060
Fnd 115		Criminal Justice Sales Tax	5,275,454	5,542,595	5,015,984	6,331,600	7,585,373

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Public Safety						
Sheriff						
Reclassification & Cost Alloc.						
115 2210200	Ending Fund Balance Restrict				141,299	347,177
-----						
Obj 000	Reclassification & Cost Alloc.				141,299	347,177
Salaries						
115 2841001	Salaries & Wages	267,941	201,226	197,001	225,999	222,600
115 2841002	Salaries-Overtime	16,021	15,354	11,713	3,629	5,000
115 2841010	Accrued Annual Leave	1,325	2,788-			
115 2841011	Accrued Comp	1,314				
115 2851001	Salaries & Wages			21,099	37,284	76,602
115 2851002	Salaries-Overtime			1,627	2,000	2,000
115 2851010	Accrued Annual Leave			470		
115 2881001	Salaries & Wages	261,821	263,112	314,307	301,432	371,866
115 2881002	Salaries-Overtime	29,242	19,449	21,055	14,854	18,000
115 2881010	Accrued Annual Leave	256-	560	3,398		
115 2881011	Accrued Comp	2,320-				
115 2911001	Salaries & Wages	147,722	314,801	179,606	366,134	318,782
115 2911002	Salaries-Overtime	9,344	8,481	13,847	6,500	12,000
115 2911010	Accrued Annual Leave	3,558-	6,915	5,961-		
115 2911011	Accrued Comp	107-				
-----						
Obj 001	Salaries	728,487	827,111	758,161	957,832	1,026,850
Personnel Benefits						
115 2212002	Benefits-Direct			101		
115 2212004	Benefits-Bank Accruals			921-		
115 2842002	Benefits-Direct	114,091	88,303	79,473	100,754	92,241
115 2842004	Benefits-Bank Accruals	1,945	6,158	15,213	1,000	1,000
115 2842009	Benefits-Uniform Cleaning	32	19	10	333	333
115 2842014	Benefits-Uniforms	1,476		900		
115 2852002	Benefits-Direct			4,024	15,792	31,938
115 2852004	Benefits-Bank Accruals			477-	1,000	1,000
115 2882002	Benefits-Direct	112,145	116,723	136,003	134,143	159,679
115 2882004	Benefits-Bank Accruals	5,907	5,569	16,801	1,000	1,000
115 2882009	Benefits-Uniform Cleaning		319	357	333	333
115 2882014	Benefits-Uniforms	108	1,563	2,968	1,200	1,200
115 2912002	Benefits-Direct	79,353	152,003	79,785	176,034	161,949
115 2912004	Benefits-Bank Accruals	2,148	13,069	9,177	1,000	1,000
115 2912009	Benefits-Uniform Cleaning	405	629	229	333	333
115 2912014	Benefits-Uniforms	1,961		1,131	1,200	2,400
-----						
Obj 002	Personnel Benefits	319,571	384,354	344,774	434,122	454,406

**2015 Final Budget**  
**Expenditures**  
**As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Public Safety						
Sheriff						
Supplies						
115 2843101	Office & Operating Supplies			274	250	250
115 2843104	Printing	50	50	55	50	50
115 2843117	Ammunition	406	445	899	800	800
115 2843199	Misc Supplies	58	198	63	100	100
115 2843201	Fuel Consumed	8,431	7,350	3,621	8,000	6,000
115 2843501	Small Tools & Minor Equipmen		54			
115 2843590	Small Attract Computer/Monit			361	2,080	2,080
115 2883101	Office & Operating Supplies		27	23	250	255
115 2883104	Printing		101	61	150	150
115 2883117	Ammunition	304	445	909	1,056	1,056
115 2883199	Misc Supplies	242	97	120	300	300
115 2883201	Fuel Consumed	18,121	30,689	30,855	23,000	25,000
115 2883501	Small Tools & Minor Equipmen				500	500
115 2883590	Small Attract Computer/Monit		773		3,500	3,500
115 2913101	Office & Operating Supplies			38	250	250
115 2913104	Printing	25	75	55	150	150
115 2913117	Ammunition	406	445	917	1,344	1,344
115 2913199	Misc Supplies	108	77	23	200	200
115 2913201	Fuel Consumed	23,487	23,112	14,783	23,000	21,181
115 2913501	Small Tools & Minor Equipmen		147		500	500
115 2913590	Small Attract Computer/Monit		360		3,500	3,500
-----						
Obj 003	Supplies	51,637	64,443	53,057	68,980	67,166
Other Services - Charges						
115 2804101	Professional Services		655			
115 2804191	Prof Serv-Purchasing	319	29	14	15	15
115 2804192	Prof Serv-Tech Services	23,976	26,727	28,633	31,236	35,295
115 2804690	Insurance-Interfund	38,550	29,498	20,414	22,270	27,319
115 2844101	Professional Services	215	200	253	50	250
115 2844201	Communications-Telephone	1,627	1,070	886	1,500	1,500
115 2844301	Travel	245	1,735	1,180	500	1,000
115 2844501	Operating Rental & Leases	12,443	11,567	9,838	11,000	12,000
115 2844806	Veh Repair & Maintenance	3,852	5,559	1,043	4,300	4,000
115 2844811	Towing			393		
115 2844901	Miscellaneous	50	125	11		
115 2844999	Misc Services & Charges	150	49			
115 2854301	Travel			1,540	250	250
115 2884101	Professional Services	215		405	50	250
115 2884201	Communications-Telephone	2,062	2,970	3,336	3,000	3,000
115 2884301	Travel		436	1,223	500	1,000
115 2884501	Operating Rental & Leases	15,894	21,791	28,241	17,400	30,000
115 2884806	Veh Repair & Maintenance	3,821	9,782	11,705	8,400	10,000
115 2884808	Comm. Equipment Maint.	70	280	401	200	200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Public Safety						
Sheriff						
Other Services - Charges						
115 2884901	Miscellaneous	50	75	432		750
115 2884999	Misc Services & Charges		49			
115 2914101	Professional Services	275	443		50	250
115 2914164	Pro Ser Psych Evals			900		450
115 2914201	Communications-Telephone	3,494	3,379	2,521	3,000	3,000
115 2914202	Communications-Postage			4		
115 2914301	Travel		1,289	974	500	500
115 2914501	Operating Rental & Leases	25,616	23,893	23,791	17,400	28,000
115 2914801	Repair & Maintenance		22			
115 2914806	Veh Repair & Maintenance	5,383	6,426	7,132	8,400	10,000
115 2914808	Comm. Equipment Maint.	210	424	341	200	200
115 2914901	Miscellaneous		500	1,158		5,750
115 2914999	Misc Services & Charges		49			
Obj 004	Other Services - Charges	138,518	149,020	146,769	130,221	174,979
Capital Outlay						
115 2916401	Machinery & Equipment					40,000
Obj 006	Capital Outlay					40,000
Sub 220	Sheriff	1,238,213	1,424,928	1,302,760	1,732,454	2,110,578
Security						
Reclassification & Cost Alloc.						
115 3010200	Ending Fund Balance Restrict					5,354
Obj 000	Reclassification & Cost Alloc.					5,354
Sub 300	Security					5,354
Justice Services						
Assigned Counsel						
Reclassification & Cost Alloc.						
115 4010100	Operating Transfers Out-Misc		24,500			
115 4010200	Ending Fund Balance Restrict				99,211	162,740
Obj 000	Reclassification & Cost Alloc.		24,500		99,211	162,740
Salaries						
115 4011003	Salaries-Extra Help					8,677
115 4021001	Salaries & Wages	148,731	173,122	158,086	172,485	195,537
115 4021002	Salaries-Overtime	32	718	468		
115 4021010	Accrued Annual Leave	56-	802	786		

**2015 Final Budget**  
**Expenditures**  
**As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Criminal Justice Sales Tax</b>						
Justice Services						
Assigned Counsel						
Salaries						
115 4031001	Salaries & Wages	72,800	62,623	65,647	91,068	100,659
115 4031002	Salaries-Overtime	32	193	281		
115 4031010	Accrued Annual Leave	1,520	877-	441-		
115 4041001	Salaries & Wages	7,035	8,948	5,258		
115 4041002	Salaries-Overtime	32	193			
115 4041010	Accrued Annual Leave	288-	449	449-		
115 4071001	Salaries & Wages	7,035	8,948	5,258		
115 4071002	Salaries-Overtime	32	193			
115 4071010	Accrued Annual Leave	288-	449	449-		
-----						
Obj 001	Salaries	236,617	255,759	234,445	263,553	304,873
Personnel Benefits						
115 4012002	Benefits-Direct					750
115 4022002	Benefits-Direct	45,739	58,352	54,172	57,258	62,005
115 4022004	Benefits-Bank Accruals		8			
115 4032002	Benefits-Direct	23,318	21,026	23,605	34,469	36,107
115 4042002	Benefits-Direct	3,446	3,833	2,274		
115 4072002	Benefits-Direct	3,444	3,833	2,274		
-----						
Obj 002	Personnel Benefits	75,947	87,052	82,324	91,727	98,862
Supplies						
115 4023501	Small Tools & Minor Equipmen		3,178	800-		
115 4023590	Small Attrac Computer/Monito		7,044	800		
-----						
Obj 003	Supplies		10,222			
Other Services - Charges						
115 4014101	Professional Services	502	509		600	600
115 4014148	Contract Defend-Special Case					6,543
115 4014501	Operating Rental & Leases	496				
115 4024101	Professional Services		2,056			
115 4024108	Prof Ser-Court Reporters		2,111			
115 4024111	Prof Ser-Interpreters		1,098			
115 4024147	Contract Defend-Basic	379,313	516,722	539,575	586,392	609,187
115 4024148	Contract Defend-Special Case	47,587	29,296			
115 4024149	Contract Defend-Excess Case	3,645				
115 4024156	Panel Attorney	132,575	87,753	113,572	133,370	135,000
115 4024157	Panel Attorney-Homicide	22,547	110,401	50,854	60,000	63,500
115 4024501	Operating Rental & Leases	38,437				
115 4024801	Repair & Maintenance		189			
115 4034111	Prof Ser-Interpreters		1,393			
115 4034147	Contract Defend-Basic	92,012	92,012	88,683	98,400	164,398

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Justice Services						
Assigned Counsel						
Other Services - Charges						
115 4034156	Panel Attorney	13,878	12,789	9,470	5,000	5,000
115 4034401	Advertising				1	1
115 4034501	Operating Rental & Leases	9,643				
115 4044148	Contract Defend-Special Case		2,750			
115 4044156	Panel Attorney	6,239	13,507	1,355		
115 4074111	Prof Ser-Interpreters		200			
115 4074501	Operating Rental & Leases	1,885				
Obj 004 Other Services - Charges		748,759	872,784	803,509	883,763	984,229
Sub 400 Assigned Counsel		1,061,324	1,250,317	1,120,278	1,338,254	1,550,704
Attorney						
Reclassification & Cost Alloc.						
115 4110200	Ending Fund Balance Restrict				174,626-	
Obj 000 Reclassification & Cost Alloc.					174,626-	
Salaries						
115 4111001	Salaries & Wages	358,236	403,401	519,386	479,180	674,499
115 4111002	Salaries-Overtime		131	135		
115 4111010	Accrued Annual Leave	30,392	1,533	13,186-	10,000	20,000
115 4171001	Salaries & Wages	173,588	176,064	94,909	202,534	98,642
115 4171002	Salaries-Overtime	187	612	153		
115 4171010	Accrued Annual Leave	236	2,154-	2,205-	5,000	2,500
115 4191001	Salaries & Wages	187,986	215,456	210,757	248,995	258,006
115 4191002	Salaries-Overtime			139		
115 4191010	Accrued Annual Leave	2,921-	3,472	204	6,500	4,000
Obj 001 Salaries		747,704	798,515	810,291	952,209	1,057,647
Personnel Benefits						
115 4112002	Benefits-Direct	78,569	99,806	153,300	155,730	191,909
115 4112004	Benefits-Bank Accruals		16-	43-		
115 4172002	Benefits-Direct	62,336	62,267	24,727	77,131	40,428
115 4172004	Benefits-Bank Accruals		9-	5-		
115 4192002	Benefits-Direct	56,641	67,832	66,173	80,602	82,176
115 4192004	Benefits-Bank Accruals			1		
Obj 002 Personnel Benefits		197,546	229,881	244,154	313,463	314,513
Supplies						
115 4113501	Small Tools & Minor Equipmen		43,514			
115 4113502	Computer Software		5,751			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Justice Services						
Attorney						
Supplies						
115	4113590		59,395			
115	4173590		1,149			
-----						
Obj 003	Supplies		109,808			
Other Services - Charges						
115	4114101	1,289	4,418			
115	4114122	2,400	18,089	2,998	10,000	
115	4114151	2,062			1,500	
115	4114191	318	28	13	14	15
115	4114199	17,356	18,340			
115	4114303		1,526	788	6,000	
115	4114590	48,116	49,162	46,090	50,280	
115	4114801		2,104			
115	4114913		1,743		1,500	
115	4174913		727		1,100	350
115	4194913		697		1,100	1,100
-----						
Obj 004	Other Services - Charges	71,541	96,836	49,889	71,494	1,465
-----						
Sub 410	Attorney	1,016,791	1,235,040	1,104,334	1,162,540	1,373,625
Clerk						
Reclassification & Cost Alloc.						
115	4210200				24,760-	13,847
-----						
Obj 000	Reclassification & Cost Alloc.				24,760-	13,847
Salaries						
115	4211001	157,864	126,439	101,628	121,522	127,923
115	4211002	2,297	728	95		
115	4211010	633	2,858-	686-		
115	4211011	98				
-----						
Obj 001	Salaries	160,893	124,310	101,036	121,522	127,923
Personnel Benefits						
115	4212002	69,300	60,376	51,745	61,277	65,705
115	4212004	112	98-			
-----						
Obj 002	Personnel Benefits	69,411	60,278	51,745	61,277	65,705
Other Services - Charges						
115	4214101		72	73		72

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Justice Services						
Clerk						
Obj 004	Other Services - Charges	72	73			72
Sub 420	Clerk	230,376	184,660	152,781	158,039	207,547
District Court						
Reclassification & Cost Alloc.						
115 4410200	Ending Fund Balance Restrict				90,326	62,061
115 4430100	Operating Transfers Out-Misc		69,752			
Obj 000	Reclassification & Cost Alloc.		69,752		90,326	62,061
Salaries						
115 4411001	Salaries & Wages	53,099	237,687	200,952	215,552	255,202
115 4411002	Salaries-Overtime	1,300	6,469	4,315		
115 4411010	Accrued Annual Leave	21	5,579	171-		
115 4411011	Accrued Comp Time	609				
115 4411021	Extra Help-Pro Tems\Commiss				1,500	
115 4431001	C Salaries & Wages	108,241				
115 4431002	C Salaries-Overtime	411-				
115 4431010	C Accrued Annual Leave	1,360-				
115 4431011	C Accrued Comp Time	290				
Obj 001	Salaries	161,789	249,734	205,095	217,052	255,202
Personnel Benefits						
115 4412002	Benefits-Direct	21,452	86,882	84,627	91,007	102,594
115 4412004	Benefits-Bank Accruals	800	1,148-	1,063		
115 4432002	C Benefits-Direct	39,830				
115 4432004	C Benefits-Bank Accruals	1,973				
Obj 002	Personnel Benefits	64,055	85,734	85,690	91,007	102,594
Supplies						
115 4413101	Office & Operating Supplies	1,438	623	12	1,295	1,295
115 4413104	Printing	940	2,683		1,236	1,236
115 4413134	Supplies-Copier	749	277		600	600
115 4413501	Small Tools & Minor Equipmen	1,247			750	750
115 4413504	Small Tools-Office Equipment			1,868		
115 4413508	Small Tools-Furniture			411		
115 4413590	Small Attrac Computer/Monito		584			
Obj 003	Supplies	4,374	4,167	2,291	3,881	3,881



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Justice Services						
District Court						
Other Services - Charges						
115 4414101	Professional Services	915	811	35	600	600
115 4414111	Prof Serv-Interpreter	9,025	8,710		14,837	15,345
115 4414191	Prof Serv-Purchasing	318	28	13	14	15
115 4414192	Prof Serv-Tech Services	28,233	33,292	34,469	37,602	39,248
115 4414199	Prof Serv-DOS	90,328	94,091			146,280
115 4414201	Communications-Telephone	4,570	5,087	889	4,668	
115 4414202	Communications-Postage	66	332		500	500
115 4414301	Travel	9,594	9,373	287	9,000	9,000
115 4414501	Operating Rental & Leases	99,636	98,338	8,076	114,000	
115 4414801	Repair & Maintenance	130			250	250
115 4414901	Miscellaneous	108				
115 4414904	Misc-Jury Fees\Mileage				743	747
115 4414909	Misc-Witness Fees\Mileage	426	46-		500	570
Obj 004 Other Services - Charges		243,349	250,017	43,769	182,714	212,555
Sub 440 District Court		473,567	659,404	336,845	584,980	636,293
Superior Court						
Reclassification & Cost Alloc.						
115 4510200	Ending Fund Balance Restrict				37,223	82,626
Obj 000 Reclassification & Cost Alloc.					37,223	82,626
Salaries						
115 4511001	Salaries & Wages	137,134	139,732	162,767	168,660	134,036
115 4511002	Salaries-Overtime	1,094	1,614	2,686		
115 4511010	Accrued Annual Leave	1,844-	213	671-		
115 4511011	Accrued Comp Time	52				
115 4511025	Salaries-Court Commissioners	53,580	12,090			
Obj 001 Salaries		190,015	153,649	164,782	168,660	134,036
Personnel Benefits						
115 4512002	Benefits-Direct	62,429	55,599	61,484	65,184	51,344
115 4512004	Benefits-Bank Accruals	376	734-	607-		
Obj 002 Personnel Benefits		62,805	54,865	60,876	65,184	51,344
Supplies						
115 4513101	Office & Operating Supplies			463	1,000	1,000
115 4513104	Printing		10,770	14,599	840	840
Obj 003 Supplies			10,770	15,063	1,840	1,840

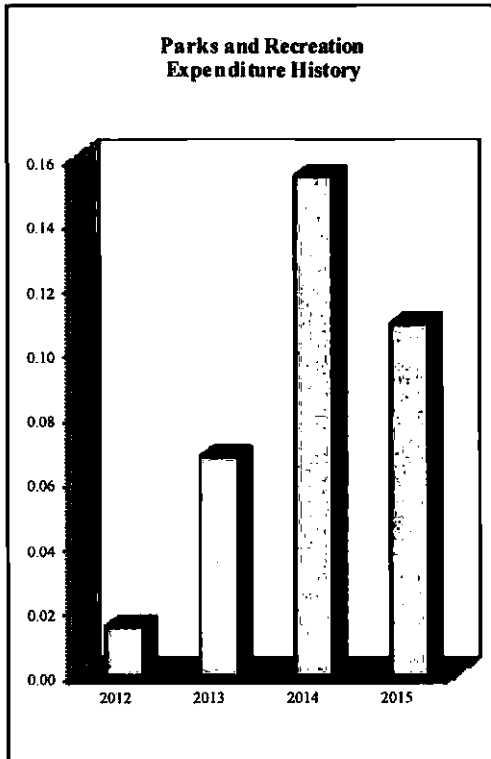
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax						
Justice Services						
Superior Court						
Other Services - Charges						
115 4514101	Professional Services	120	121			
115 4514106	Prof Serv-Court Admin		38,816	45,070	46,000	46,000
115 4514111	Prof Serv-Interpreter	298-	20,834		37,000	
115 4514191	Prof Serv-Purchasing	318	28	14	15	15
115 4514192	Prof Serv-Tech Services					28,434
115 4514199	Prof Serv-DOS					100,177
115 4514501	Operating Rental & Leases			475		
115 4514590	Rent-Facilities Maint	10,016				
Obj 004 Other Services - Charges		10,156	59,800	45,559	83,015	174,626
Sub 450 Superior Court		262,976	279,084	286,281	355,922	444,472
Youth Service Center						
Reclassification & Cost Alloc.						
115 4610200	Ending Fund Balance Restrict				281,731	436,896
Obj 000 Reclassification & Cost Alloc.					281,731	436,896
Salaries						
115 4611001	Salaries & Wages	1,461	21,668	31,518	31,644	36,099
115 4611002	Salaries-Overtime	1,652	948	160		
115 4611010	Accrued Annual Leave	300	43	486-		
115 4661001	Salaries & Wages	210,594	293,210	349,668	436,139	486,750
115 4661002	Salaries-Overtime	32,564	45,862	31,646		35,230
115 4661010	Accrued Annual Leave	3,648	1,765	354		
115 4661011	Accrued Comp Time	322				
Obj 001 Salaries		250,541	363,496	412,861	467,783	558,079
Personnel Benefits						
115 4612002	Benefits-Direct	270	6,067	13,892	19,257	15,585
115 4612004	Benefits-Bank Accruals			7-		
115 4662002	Benefits-Direct	111,307	147,216	158,295	197,705	209,778
115 4662004	Benefits-Bank Accruals	7,016	986	1,008		
Obj 002 Personnel Benefits		118,593	154,269	173,188	216,962	225,363
Supplies						
115 4613101	Office & Operating Supplies		142			
115 4663101	Office & Operating Supplies		30,952		1,936	1,936
Obj 003 Supplies			31,094		1,936	1,936

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Criminal Justice Sales Tax					
Justice Services					
Youth Service Center					
Other Services - Charges					
115 4614101 Professional Services	311	315			
115 4664101 Professional Services	2,581	9,601	4,306		
115 4664175 Prof Serv - Medical Contract		58,422			5,250
115 4664193 Prof Serv Meal Srvs			18,570		17,673
115 4664401 Advertising		649			
115 4664901 Miscellaneous				25,236	
Obj 004 Other Services - Charges	2,892	68,987	22,876	25,236	22,923
Sub 460 Youth Service Center	372,026	617,847	608,924	993,648	1,245,197
Assigned Counsel					
Reclassification & Cost Alloc.					
115 5520200 Ending Fund Balance Restrict					11,603
Obj 000 Reclassification & Cost Alloc.					11,603
Other Services - Charges					
115 5524122 Prof Serv-Experts				5,763	
Obj 004 Other Services - Charges				5,763	
Sub 550 Assigned Counsel				5,763	11,603
Fnd 115 Criminal Justice Sales Tax	4,655,273	5,651,278	4,912,202	6,331,600	7,585,373

## Parks and Recreation



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,527	30,024	1,500	69,810
Personnel Benefits	825	16,812	600	21,840
Supplies	1,634	1,530	3,600	4,600
Other Services & Charges	11,039	17,445	1,100	10,500
Intergovernmental Services	67	1,575	-	1,500
Capital Outlay	-	-	147,200	-
<b>Total Expenditures</b>	<b>15,092</b>	<b>67,386</b>	<b>154,000</b>	<b>108,250</b>
Ending Fund Balance	1,766	6,293	6,575	2,500
<b>Total Budget</b>			<b>160,575</b>	<b>110,750</b>

### Our Purpose:

To provide, maintain and make available superior park facilities to address the leisure needs of the public.

### Program Description:

The Yakima County Parks Division oversees two (2) facilities namely Eschbach Nature Area (150 acres), and Lower Naches Community Park (8 acres). These facilities are operated to provide a maximum level of public service within the budget appropriation. Parks Division owns the Sun Valley Shooting Park (244 acres) located east of Moxee. Approximately 33 acres is managed as a County Law Enforcement training rang, and the remainder is leased to and managed by the Central Washington Range Conservancy, a not-for-profit organization. The Division also owns a one-acre Nelson Pioneer Cemetery located in the community of Glead.

### Major objectives:

- Oversee Eschbach Nature Area to maintain year round limited public access.
- Continue to maintain Lower Naches Community Park with volunteers.
- Oversee development and ongoing maintenance of the Shooting Range for the Sherriff and Department of Corrections departments.

### Revenue/Expenditure Comment:

The Parks and Recreation Division relies on the Equipment Reserve funds, the sale of surplus park equipment, donations and volunteers for its limited funding sources. Funding for the ongoing maintenance of the new shooting range will come from the General Fund, Sheriff, and Department of Corrections departments.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Parks and Recreation						
REVENUES						
120 12030850001	Beg fund Bal - Assigned				185,520	2,500
120 12034175002	Sales Plans NT			550		
120 12034193001	Maintenance Service Fees				4,000	1,250
120 12036111001	Investment Interest	115	353	749		
120 12036132001	Unrealized Gain/Losses on In	12-	137-	129		
120 12036990001	Other Misc Revenue	162		36		
120 12039510001	Sale of Fixed Asset			25		
120 12039700001	Operating Transfers In			150,000	165,000	
120 12039700002	Operating Transfers In-C/EX		250,000	5,000	5,000	100,000
120 12039700591	Operating Transfers In-ER&R	10,000		7,000	7,000	7,000
-----						
Fnd 120	Parks and Recreation	10,265	250,216	163,490	366,520	110,750

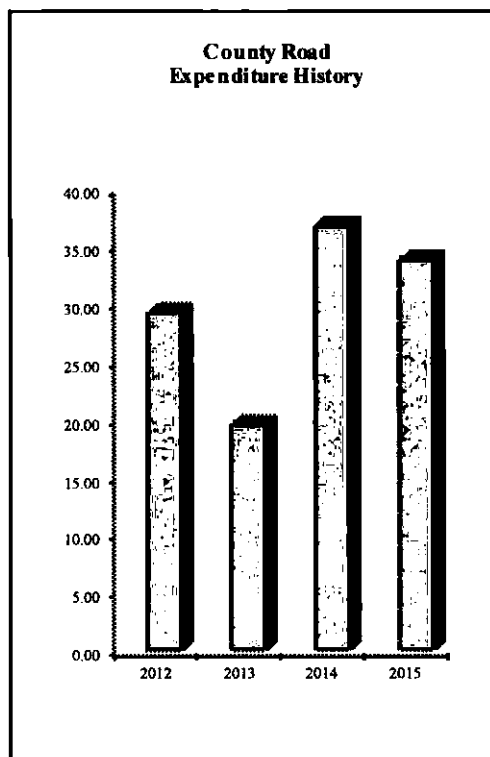
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Parks and Recreation						
Parks & Rec						
Traditional						
Reclassification & Cost Alloc.						
120	100100	Operating Transfer Out	10,000			
120	100250	Ending Fund Bal - Assigned				2,500
-----						
Obj	000	Reclassification & Cost Alloc.	10,000			2,500
Salaries						
120	101001	Salaries & Wages	1,515	80	2,497	69,810
120	101003	Salaries-Extra Help	12		500	
-----						
Obj	001	Salaries	1,527	80	2,497	69,810
Personnel Benefits						
120	102002	Benefits-Direct	579	32	1,003	21,840
120	102003	Benefits-Indirect	246	12	378	200
-----						
Obj	002	Personnel Benefits	825	44	1,381	21,840
Supplies						
120	103101	Office & Operating Supplies	1,634	151	2,984	3,750
120	103201	Fuel Consumed				350
120	103501	Small Tools & Minor Equipmen				500
120	103502	Computer Software				
120	103590	Small Attrac-Tracked Invento			498	2,600
-----						
Obj	003	Supplies	1,634	151	3,483	4,600
Other Services - Charges						
120	104101	Professional Services	42	8	103	
120	104202	Communication-Postage			120	
120	104501	Operating Rentals & Lease	190		6,235	2,500
120	104701	Utility Services	500	369	691	800
120	104801	Repairs & Maintenance	307	4	5	1,450
120	104901	Miscellaneous				5,750
-----						
Obj	004	Other Services - Charges	1,039	380	7,154	10,500
Intergovernmental Services						
120	105101	Intergov Prof Services				1,500
120	105301	External Taxes & Oper Assess	67	380	135	
-----						
Obj	005	Intergovernmental Services	67	380	135	1,500
-----						
Sub	010	Traditional	15,092	1,036	14,649	110,750

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Parks and Recreation						
Parks & Rec						
Capital Projects						
Salaries						
120	901001		29,932	33,256	40,000	
120	901002		12	1,995		
120	901003			684		
-----						
Obj	001	Salaries	29,944	35,935	40,000	
Personnel Benefits						
120	902002	Benefits-Direct	11,977	14,537	22,000	
120	902003	Benefits-Indirect	4,791	5,641		
-----						
Obj	002	Personnel Benefits	16,768	20,177	22,000	
Supplies						
120	903101	Office & Operating Supplies	1,379	3,238	3,300	
-----						
Obj	003	Supplies	1,379	3,238	3,300	
Other Services - Charges						
120	904101	Professional Services	1,250			
120	904401	Advertising	178	770		
120	904501	Operating Rental & Leases	10,654	10,619	19,420	
120	904801	Repair & Maintenance	3,811	1,380		
120	904901	Miscellaneous	1,171	591		
-----						
Obj	004	Other Services - Charges	17,064	13,359	19,420	
Intergovernmental Services						
120	905101	Intergov Prof Serv	1,195	1,392		
-----						
Obj	005	Intergovernmental Services	1,195	1,392		
Capital Outlay						
120	906301	Other Improvements		30,955		
120	906501	Construction In Progress		241,134	275,000	
-----						
Obj	006	Capital Outlay		272,089	275,000	
-----						
Sub	090	Capital Projects	66,350	346,191	359,720	
-----						
Fnd	120	Parks and Recreation	15,092	67,386	366,520	110,750

## County Road



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Maintenance	9,571,101	9,306,064	8,986,000	10,298,170
Administration	2,716,393	2,712,272	2,776,290	2,604,632
Construction	15,542,795	6,013,922	23,874,607	19,388,688
Miscellaneous	1,335,216	1,451,736	1,043,272	1,435,892
Special Operations	-	-	-	-
<b>Total Expenditures</b>	<b>29,165,505</b>	<b>19,483,994</b>	<b>36,680,169</b>	<b>33,727,382</b>
Ending Fund Balance	1,913,957	3,479,188	473,538	1,525,737
<b>Total Budget</b>			<b>37,153,707</b>	<b>35,253,119</b>

### Program Description:

The County Road Division of the Public Services Department is responsible for the Maintenance, Preservation and Improvement of 1,654 miles of roads, 308 bridges and 855 major drainage structures. The County Road Division is also responsible for the administration, accounting and right-of-way management to support these primary activities.

### Major Objectives:

- Maintain and Preserve the County's road and bridge inventory in a condition that meets the transportation demands places on it.
- Sustain a Safety Improvement Program in order to ensure the safety of persons traveling on Yakima County roads.
- Plan, Design and Construct those vital transportation improvements identified in the adopted annual road program and Six Year Transportation Improvement Program.
- Aggressively pursue grants, loans and other innovative financing opportunities required to sustain the road and bridge improvements necessary to support the continued economic vitality of the region.
- Sustain a Maintenance Management system in order to ensure the long term, economical and efficient maintenance of County roads.
- Implement organizational and operational programs including: providing adequate levels of staff, developing employee training opportunities, and streamlining development review processes.
- Maintain and update countywide transportation plan.

### Revenue/Expenditure Comment:

Major sources of revenue for the County Roads includes: up to \$2.25 (estimated to be \$2.15 for 2013) per \$1,000 of assessed value of property taxes in the unincorporated areas of Yakima County. For 2013, the maximum Lawful Road levy produced is estimated to be \$13,272,000. For the Preliminary Budget purposes, a Levy Shift of \$2,800,000 is assumed, lowering the Road Levy to \$10,472,000, with a resulting Levy Rate of \$1.70 per \$1,000 of assessed valuation. Other major fund sources are: direct allocation of the County's share of the State Gas Tax, and funds from State and Federal Transportation Grants.



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## **County Road**(cont.)

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County Road spending priorities are: Maintaining and preserving the existing system, Providing targeted improvements calculated to improve the safety of County roads, Enhancing the economic viability of the region through focused investment in transportation improvements, and provide for enhanced quality of life for Yakima County citizens.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
REVENUES						
121 12130800001	Beginning Fund Balance				3,356,000	5,719,563
121 12131110001	Real Property	12,924,477	10,308,550	10,481,746	10,310,507	11,247,365
121 12131130001	Sale of Tax Title Property	736	379	35		
121 12131720001	Leasehold Excise Tax	21,512	21,829	30,680		
121 12131743001	Harvest Tax	21,220	27,439	22,831		
121 12132191001	Franchise Fees	2,489	2,176	1,435		
121 12132240001	Street & Curb Permits	518	26,548	21,360		
121 12132240002	Street & Curb Permits-Adress		10,350	10,728		
121 12133120205	Highway Planning & Construct		289,770			
121 12133183501	FEMA-State/Local Support	1,211				
121 12133210681	Fed Forest Yield	773,912	690,198	685,521		590,361
121 12133210691	Title II - Special Projects	1,014				
121 12133215211	Fed Grazing Leases-Taylor Ac	1,525		1,424		
121 12133215601	Wildlife Refuge	2,709	2,707	2,232		
121 12133320201	Fed Hiway Adm-STP (R)	1,402,998	494,596	4,501,421	6,253,300	1,400,000
121 12133320202	Fed Hiway Adm-STP (BR)	350,135	339,084	341,336	3,330,600	3,361,300
121 12133320204	Fed Hiway Adm-STP (S)	290,631	1,036,430	191,024		
121 12133320205	Fed Hiway Adm-DOT	435,515				
121 12133320208	Fed Hiway Adm-STP (E)	1,711,776	76,084			
121 12133320213	Fed Hiway Admin-STP (BIA)				455,000	
121 12133402801	Utilities & Transportation C			13,657		
121 12133403702	Co Rd Admin Brd-RAP	804,144	3,675		2,660,000	1,783,900
121 12133403721	Co Rd Admin Brd-CAPA	770,763	1,108,938	1,090,413	1,171,400	1,162,252
121 12133403722	Co Rd Admin Brd-HSA	199,402				
121 12133403723	Co Rd Admin Brd-TPA	85,458				
121 12133403801	TIB	1,603,442	212,108		1,757,000	1,757,000
121 12133600891	Motor Vehicle Fuel Tax-Co-Rd	5,532,716	5,684,124	5,254,105	5,600,000	5,692,478
121 12133602311	DNR PILT NAP/NRCA	6,155	5,045			
121 12133602511	In Leiu of Taxes-State	23,060	18,596	18,428		
121 12133707857	City - Yakima Annex Impact F		39,095	39,095		
121 12133819001	Misc General Government	288,262				
121 12133842001	Intergov-Roads & Streets	39,095				
121 12134143001	Budgeting and Accounting Ser	264	275	277		
121 12134175002	Sales Plans NT	1,977	2,045	2,070		
121 12134181001	Printing Copies	4,341	16,315	8,220		
121 12134182001	Engineering Fees & Charges	362,055	321,303	402,803		
121 12134410003	Gen Gov-Road Maint/Rep Servi			5,145		
121 12134583002	Transportation-Long Plat Rev		550	1,480		
121 12134583003	Transportation-Short Plat Re		11,085	22,340		
121 12135951001	New Penalty Special Assessme		22	42		
121 12136111001	Investment Interest	28,798	29,507	27,414		
121 12136132001	Unrealized Gain/Losses on In	1,655-	12,756-	12,019		
121 12136140001	Interest Notes/Contract AR R	911	73-	1,634		
121 12136142001	Interest-Special Assessment		14	27		

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
County Road							
REVENUES							
121	12136142002	Int Predetemin	Special Asse	67	336	451	
121	12136155001	Interest-Special	Assessment	41			
121	12136155002	Interest-Pre-Determ	Spec Ass	654			
121	12136711001	Donations-Mitigation		30,267			
121	12136810003	Assessment Principal	RID 98	4,289	1,333	6,000	
121	12136910001	Sale of Scrap & Junk		218	842	225	
121	12136981001	Cashiers Over/Short					
121	12136990001	Other Misc Revenue		7,090	12,829	8,689	
121	12137910001	Contributions - Other		200,000		14,252	
121	12139520001	Comp Loss/Impairment			1,004-	990-	
121	12139530001	Comp Loss/Impairment Othe		16,344	25,949	6,203	
121	12139700021	Operating Trans In-SEID		684,407	242,935	397,845	
		-----				2,259,900	2,538,900
Fnd 121	County Road	28,634,941	21,049,226	23,623,616	37,153,707	35,253,119	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>County Road</b>					
<b>Maintenance Admin &amp; Overhead</b>					
<b>Salaries</b>					
121 901001	Salaries & Wages	330			
-----					
Obj 001	Salaries	330			
<b>Personnel Benefits</b>					
121 902002	Benefits-Direct	125			
121 902003	Benefits-Indirect	59			
-----					
Obj 002	Personnel Benefits	185			
<b>Other Services - Charges</b>					
121 904801	Repairs & Maintenance	11,281			
-----					
Obj 004	Other Services - Charges	11,281			
-----					
Sub 090	Maintenance Admin & Overhead	11,795			
<b>Preservation-Roadway</b>					
<b>Salaries</b>					
121 1301001	Salaries - Wages	102,559	109,524	50,841	
121 1301002	Salaries-Overtime	13,617	20,856	9,951	
121 1301003	Salaries-Extra Help	11,973	13,723	6,010	
-----					
Obj 001	Salaries	128,149	144,103	66,802	
<b>Personnel Benefits</b>					
121 1302002	Benefits-Direct	46,875	53,678	25,325	
121 1302003	Benefits-Indirect	19,587	20,501	9,430	
-----					
Obj 002	Personnel Benefits	66,462	74,179	34,756	
<b>Supplies</b>					
121 1303101	Office-Operating Supplies	895,537	1,071,713	576,267	
121 1303201	Fuel Consumed		391		
121 1303501	Small Tools - Minor Equipmen	293	2,250		
121 1303590	Small Attrac-Tracked Invento	2,499	1,699		
-----					
Obj 003	Supplies	898,329	1,076,052	576,267	
<b>Other Services - Charges</b>					
121 1304202	Communication-Postage		212		
121 1304301	Travel			802	
121 1304401	Advertising	333	151	344	
121 1304501	Operating Rentals - Leases	160,111	180,366	75,510	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Preservation-Roadway						
Other Services - Charges						
121	1304701	1,442	344	190		
121	1304801	11,607	255	2,030		
121	1304901		4,721	326	1,085,000	1,610,000
-----						
Obj	004	173,493	186,050	79,202	1,085,000	1,610,000
Intergovernmental Services						
121	1305101	3,974	17,946	24,665		
-----						
Obj	005	3,974	17,946	24,665		
-----						
Sub	130	1,270,407	1,498,330	781,692	1,085,000	1,610,000
Preservation-Structures						
Salaries						
121	1501001		680	4,661		
-----						
Obj	001		680	4,661		
Personnel Benefits						
121	1502002		272	1,911		
121	1502003		109	746		
-----						
Obj	002		381	2,657		
Supplies						
121	1503101		1,323	1,089		
-----						
Obj	003		1,323	1,089		
Other Services - Charges						
121	1504401			58		
121	1504501	649-	145	6,004		
121	1504701			371		
121	1504801		665			
-----						
Obj	004	649-	810	6,433		
-----						
Sub	150	649-	3,195	14,839		
Traffic Policing						
Other Services - Charges						
121	1704101					300,000
-----						
Obj	004					300,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Sub 170	Traffic Policing					300,000
Principal-Road Contrsuction						
Debt Service-Principal						
121 1957801	Intergov Loans-Principal	891,227	891,227	891,227	891,227	1,104,589
Obj 007	Debt Service-Principal	891,227	891,227	891,227	891,227	1,104,589
Sub 195	Principal-Road Contrsuction	891,227	891,227	891,227	891,227	1,104,589
Roadway						
Salaries						
121 2301001	Salaries & Wages	732,055	767,442	659,886		
121 2301002	Salaries-Overtime	2,158	1,543	2,377		
121 2301003	Salaries-Extra Help	15,031	8,979	8,489		
Obj 001	Salaries	749,244	777,964	670,752		
Personnel Benefits						
121 2302002	Benefits-Direct	282,355	308,903	272,821		
121 2302003	Benefits-Indirect	129,041	123,000	106,021		
Obj 002	Personnel Benefits	411,396	431,904	378,842		
Supplies						
121 2303101	Office & Operating Supplies	1,247,203	948,586	839,017		
121 2303201	Fuel Consumed	13,079	2,404	3,361		
121 2303501	Small Tools & Minor Equipmen	4,777	2,140	1,062		
121 2303590	Small Attrac-Tracked Invento		5,181	431		
Obj 003	Supplies	1,265,059	958,312	843,871		
Other Services - Charges						
121 2304101	Professional Services	9,670	900			
121 2304201	Communication-Telephone	3,763	4,413	4,153		
121 2304401	Advertising	682	320	1,045		
121 2304501	Operating Rentals & Lease	716,033	1,032,546	941,765		
121 2304701	Utility Services	4,892	4,495	4,831		
121 2304801	Repairs & Maintenance	3,283	1,461	3,173		
121 2304901	Miscellaneous		150		2,950,000	3,330,000
Obj 004	Other Services - Charges	738,323	1,044,285	954,967	2,950,000	3,330,000
Sub 230	Roadway	3,164,022	3,212,464	2,848,432	2,950,000	3,330,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Storm Drainage						
Salaries						
121	2401001	Salaries & Wages	161,063	167,619	186,955	
121	2401002	Salaries-Overtime	1,713	717	1,950	
121	2401003	Salaries-Extra Help	5,121	5,616	5,816	
Obj 001 Salaries			167,898	173,952	194,721	
Personnel Benefits						
121	2402002	Benefits-Direct	62,769	68,176	78,255	
121	2402003	Benefits-Indirect	28,586	26,933	30,219	
Obj 002 Personnel Benefits			91,355	95,108	108,474	
Supplies						
121	2403101	Office & Operating Supplies	10,121	8,713	19,090	
121	2403501	Small Tools & Minor Equipmen	326	76	447	
Obj 003 Supplies			10,447	8,790	19,537	
Other Services - Charges						
121	2404101	Professional Services	1,968			
121	2404501	Operating Rentals & Lease	189,104	190,925	220,365	
121	2404701	Utility Services	102		629	
121	2404801	Repairs & Maintenance			7,545	
121	2404901	Miscellaneous			11	491,000
Obj 004 Other Services - Charges			191,174	190,925	228,550	516,000
Sub 240	Storm Drainage		460,874	468,775	551,282	491,000
Structures						
Salaries						
121	2501001	Salaries & Wages	25,659	36,670	36,649	
121	2501002	Salaries-Overtime	671		224	
121	2501003	Salaries-Extra Help	119	736	2,950	
Obj 001 Salaries			26,449	37,406	39,823	
Personnel Benefits						
121	2502002	Benefits-Direct	10,023	14,759	15,507	
121	2502003	Benefits-Indirect	4,613	5,855	5,873	
Obj 002 Personnel Benefits			14,636	20,614	21,380	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
County Road					
Structures					
Supplies					
121 2503101	2,303	11,211	21,571		
121 2503501	139	988			
Obj 003	2,442	12,199	21,571		
Other Services - Charges					
121 2504101	3,027		7,917		
121 2504401			132		
121 2504501	27,024	25,480	28,048		
121 2504701	714		592		
121 2504801	2,876	2,637			
121 2504901	1,295	1,908	1,431	105,000	105,000
Obj 004	34,935	30,025	38,120	105,000	105,000
Intergovernmental Services					
121 2505101			1,805		
Obj 005			1,805		
Sub 250	78,463	100,245	122,700	105,000	105,000
Sidewalks					
Salaries					
121 2611001	5,322	14,733	10,397		
121 2611002			177		
121 2611003	191	77	1,452		
Obj 001	5,513	14,811	12,026		
Personnel Benefits					
121 2612002	2,048	5,905	4,539		
121 2612003	936	2,357	1,692		
Obj 002	2,984	8,262	6,230		
Supplies					
121 2613101	1,846	5,093	3,675		
121 2613501	336	280			
Obj 003	2,182	5,374	3,675		
Other Services - Charges					
121 2614101	6,047	3,031	1,188		



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
County Road					
Sidewalks					
Other Services - Charges					
121 2614201      Communication-Telephone			52		
121 2614501      Operating Rentals & Lease	2,487	6,982	7,022		
121 2614701      Utility Services	73	626	346		
121 2614901      Miscellaneous				15,000	15,000
	-----				
Obj 004    Other Services - Charges	8,607	10,639	8,607	15,000	15,000
	-----				
Sub 261    Sidewalks	19,285	39,085	30,538	15,000	15,000
	-----				
Path Maintenance					
Salaries					
121 2621001      Salaries & Wages	2,959				
121 2621002      Salaries - Overtime	47				
121 2621003      Salaries - Extra Help	59				
	-----				
Obj 001    Salaries	3,065				
	-----				
Personnel Benefits					
121 2622002      Benefits-Direct	1,151				
121 2622003      Benefits-Indirect	473				
	-----				
Obj 002    Personnel Benefits	1,624				
	-----				
Supplies					
121 2623101      Office & Operating Supplies	26	53			
121 2623501      Small Tools & Minor Equipmen	974				
	-----				
Obj 003    Supplies	1,000	53			
	-----				
Other Services - Charges					
121 2624501      Operating Rentals & Lease	219				
	-----				
Obj 004    Other Services - Charges	219				
	-----				
Sub 262    Path Maintenance	5,907	53			
	-----				
Street Lighting					
Salaries					
121 2631001      Salaries & Wages	71	188			
121 2631002      Salaries-Overtime			125		
	-----				
Obj 001    Salaries	71	188	125		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Street Lighting						
Personnel Benefits						
121 2632002	Benefits-Direct	27	75	51		
121 2632003	Benefits-Indirect	13	30	20		
-----						
Obj 002	Personnel Benefits	40	105	71		
Supplies						
121 2633101	Office & Operating Supplies	17,983	5,616	9,121		
-----						
Obj 003	Supplies	17,983	5,616	9,121		
Other Services - Charges						
121 2634501	Operating Rentals & Lease	81	11			
121 2634701	Utility Services	80,448	82,833	66,162		
121 2634801	Repairs & Maintenance	59,249	21,645	10,583		
121 2634901	Miscellaneous				80,000	80,000
-----						
Obj 004	Other Services - Charges	139,777	104,489	76,745	80,000	80,000
-----						
Sub 263	Street Lighting	157,871	110,398	86,061	80,000	80,000
Traffic Control Devices						
Salaries						
121 2641001	Salaries & Wages	238,573	245,176	179,975		
121 2641002	Salaries-Overtime	12,418	7,183	9,712		
121 2641003	Salaries-Extra Help	20,536	14,873	14,734		
-----						
Obj 001	Salaries	271,527	267,232	204,421		
Personnel Benefits						
121 2642002	Benefits-Direct	99,151	103,165	79,877		
121 2642003	Benefits-Indirect	43,894	40,368	30,358		
-----						
Obj 002	Personnel Benefits	143,044	143,533	110,235		
Supplies						
121 2643101	Office & Operating Supplies	693,552	698,405	452,045		
121 2643501	Small Tools & Minor Equipmen	2,359	2,090	1,618		
121 2643590	Small Attrac-Tracked Invento	5,238	2,085	10,882		
-----						
Obj 003	Supplies	701,149	702,580	464,546		
Other Services - Charges						
121 2644201	Communication-Telephone	8,817	8,563	8,366		
121 2644202	Communication-Postage	22	84	28		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Traffic Control Devices						
Other Services - Charges						
121 2644501	Operating Rentals & Lease	126,324	137,118	131,927		
121 2644601	Insurance	346				
121 2644701	Utility Services	7,690	7,866	6,764		
121 2644801	Repairs & Maintenance	57,084	30,745	14,846		
121 2644901	Miscellaneous	913	712	497	1,275,000	1,210,000
Obj 004 Other Services - Charges		201,196	185,088	162,427	1,275,000	1,210,000
Sub 264 Traffic Control Devices		1,316,916	1,298,433	941,630	1,275,000	1,210,000
Snow & Ice Control						
Salaries						
121 2661001	Salaries & Wages	92,759	41,031	62,719		
121 2661002	Salaries-Overtime	37,041	3,124	24,932		
121 2661003	Salaries-Extra Help	48	77			
Obj 001 Salaries		129,848	44,233	87,651		
Personnel Benefits						
121 2662002	Benefits-Direct	49,340	17,672	35,911		
121 2662003	Benefits-Indirect	22,864	7,064	13,998		
Obj 002 Personnel Benefits		72,204	24,736	49,909		
Supplies						
121 2663101	Office & Operating Supplies	278,229	22,675	105,210		
121 2663501	Small Tools & Minor Equipmen	3,544	648	2,700		
121 2663590	Small Attrac-Tracked Invento			4,486		
Obj 003 Supplies		281,774	23,323	112,396		
Other Services - Charges						
121 2664101	Professional Services	51,200	17,650	21,954		
121 2664201	Communication-Telephone	258				
121 2664401	Advertising	339	348	338		
121 2664501	Operating Rentals & Lease	148,265	67,098	125,251		
121 2664801	Repairs & Maintenance	4,377		1,577		
121 2664901	Miscellaneous				630,000	680,000
Obj 004 Other Services - Charges		204,440	85,096	149,121	630,000	680,000
Sub 266 Snow & Ice Control		688,266	177,388	399,077	630,000	680,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>County Road</b>						
<b>Street Cleaning</b>						
<b>Salaries</b>						
121 2671001	Salaries & Wages	35,448	32,033	23,037		
121 2671002	Salaries-Overtime	559	510	734		
121 2671003	Salaries-Extra Help	119	194	155		
-----						
Obj 001	Salaries	36,126	32,737	23,926		
<b>Personnel Benefits</b>						
121 2672002	Benefits-Direct	13,758	13,046	9,768		
121 2672003	Benefits-Indirect	6,391	5,207	3,803		
-----						
Obj 002	Personnel Benefits	20,150	18,253	13,571		
<b>Supplies</b>						
121 2673101	Office & Operating Supplies	6,415	1,519	4,712		
121 2673201	Fuel Consumed			448		
121 2673501	Small Tools & Minor Equipmen			9		
-----						
Obj 003	Supplies	6,415	1,519	5,168		
<b>Other Services - Charges</b>						
121 2674501	Operating Rentals & Lease	69,526	64,658	69,714		
121 2674801	Repairs & Maintenance		3,160			
121 2674901	Miscellaneous				175,000	175,000
-----						
Obj 004	Other Services - Charges	69,526	67,818	69,714	175,000	175,000
-----						
Sub 267	Street Cleaning	132,216	120,327	112,379	175,000	175,000
<b>Roadside</b>						
<b>Salaries</b>						
121 2701001	Salaries & Wages	184,068	183,159	143,354		
121 2701002	Salaries-Overtime	3,746	3,073	2,307		
121 2701003	Salaries-Extra Help	1,066	23,942	16,118		
-----						
Obj 001	Salaries	188,880	210,174	161,780		
<b>Personnel Benefits</b>						
121 2702002	Benefits-Direct	71,794	78,117	62,256		
121 2702003	Benefits-Indirect	32,475	29,772	23,411		
-----						
Obj 002	Personnel Benefits	104,268	107,888	85,667		
<b>Supplies</b>						
121 2703101	Office & Operating Supplies	366,340	332,038	27,314		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Roadside						
Supplies						
121 2703201	Fuel Consumed	3,452	966	497		
121 2703501	Small Tools & Minor Equipmen	217	177			
121 2703590	Small Attrac-Tracked Invento			821		
Obj 003 Supplies		370,009	333,181	28,632		
Other Services - Charges						
121 2704101	Professional Services	79,109	81,259	55,537		
121 2704401	Advertising		334			
121 2704501	Operating Rentals & Lease	210,825	174,981	156,060		
121 2704701	Utility Services	9,410	8,334	5,906		
121 2704801	Repairs & Maintenance	955	1,281	762		
121 2704901	Miscellaneous		314		830,000	860,000
Obj 004 Other Services - Charges		300,300	266,503	218,264	830,000	860,000
Intergovernmental Services						
121 2705301	External Taxes & Oper Assess	502	502	476		
Obj 005 Intergovernmental Services		502	502	476		
Sub 270 Roadside		963,959	918,248	494,819	830,000	860,000
Maintenance Administration						
Salaries						
121 2901001	Salaries & Wages	495,936	580,231	436,715		
121 2901002	Salaries-Overtime	1,393	749	994		
121 2901003	Salaries-Extra Help	238	574	177		
121 2901009	Call Out/Standby	37,480	37,202	33,866		
Obj 001 Salaries		535,047	618,756	471,752		
Personnel Benefits						
121 2902002	Benefits-Direct	204,073	247,110	193,368		
121 2902003	Benefits-Indirect	93,629	98,861	75,453		
Obj 002 Personnel Benefits		297,701	345,971	268,820		
Supplies						
121 2903101	Office & Operating Supplies	7,711	4,230	3,265		
121 2903501	Small Tools & Minor Equipmen	2,168	312			
121 2903502	Computer Software	1,341				
121 2903590	Small Attrac-Tracked Invento	9,585	509	2,537		
Obj 003 Supplies		20,806	5,051	5,802		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Maintenance Administration						
Other Services - Charges						
121	2904101	Professional Services	149,117	88,420	84,944	
121	2904192	Prof Serv-Info Serv	43,324	47,906	44,737	
121	2904201	Communication-Telephone	12,569	13,280	11,410	
121	2904202	Communication-Postage	69		12	
121	2904292	Communication-TS Phone	882	882	1,056	
121	2904301	Travel	3,460		1,225	
121	2904401	Advertising	1,913	1,777	3,084	
121	2904501	Operating Rentals & Lease	233,350	232,573	218,742	
121	2904701	Utility Services	200	134	113	
121	2904801	Repairs & Maintenance	3,167	8,524	6,445	
121	2904901	Miscellaneous	163	4,569-	566	
					1,350,000	1,417,170
Obj	004	Other Services - Charges	448,214	388,927	372,334	1,350,000
Intergovernmental Services						
121	2905101	Intergov Prof Services		418		
Obj	005	Intergovernmental Services		418		
Sub	290	Maintenance Administration	1,301,768	1,359,123	1,118,709	1,350,000
Interest-Road Construction						
Debt Service-Interest						
121	2958301	Interest on L-T External Deb	70,268	62,163	54,059	54,059
Obj	008	Debt Service-Interest	70,268	62,163	54,059	54,059
Sub	295	Interest-Road Construction	70,268	62,163	54,059	54,059
Management						
Salaries						
121	3101001	Salaries & Wages	177,735	180,199	166,609	
121	3101002	Salaries-Overtime		15		
Obj	001	Salaries	177,735	180,214	166,609	
Personnel Benefits						
121	3102002	Benefits-Direct	62,645	66,578	62,502	
121	3102003	Benefits-Indirect	28,768	26,630	24,391	
Obj	002	Personnel Benefits	91,412	93,208	86,894	
Supplies						
121	3103101	Office & Operating Supplies	2,860	4,791	2,754	

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road Management Supplies						
121 3103201	Fuel Consumed			35		
121 3103501	Small Tools & Minor Equipmen	722	542	1,169		
121 3103502	Computer Software		706			
121 3103590	Small Attrac-Tracked Invento	344	866			
-----						
Obj 003	Supplies	3,925	6,905	3,959		
Other Services - Charges						
121 3104101	Professional Services	466	2,282	1,097		
121 3104125	Prof Serv-Indirect Costs	333,425	352,006	330,534	365,203	270,208
121 3104192	Prof Serv-Info Serv	8,508	9,408	8,786		
121 3104201	Communication-Telephone	1,784	1,854	1,487		
121 3104202	Communication-Postage	12				
121 3104292	Communication-TS Phone	1,071	504	528		
121 3104301	Travel	35	366	83		
121 3104401	Advertising		112			
121 3104501	Operating Rentals & Lease	5,144	5,180	6,237		
121 3104901	Miscellaneous	10,348	11,419	12,580	713,849	554,462
121 3104945	Misc-Interest on Tax Refunds	87	20	47		
-----						
Obj 004	Other Services - Charges	360,880	383,151	361,380	1,079,052	824,670
Intergovernmental Services						
121 3105101	Intergov Prof Services		1,292	1,292		
-----						
Obj 005	Intergovernmental Services		1,292	1,292		
-----						
Sub 310	Management	633,953	664,770	620,134	1,079,052	824,670
Undistributed Engineering						
Salaries						
121 3201001	Salaries & Wages	90,545	146,088	107,228		
121 3201002	Salaries-Overtime	882	121	669		
121 3201003	Salaries-Extra Help	6	697	1,807		
-----						
Obj 001	Salaries	91,433	146,906	109,704		
Personnel Benefits						
121 3202002	Benefits-Direct	34,813	58,588	44,491		
121 3202003	Benefits-Indirect	16,066	23,394	17,264		
-----						
Obj 002	Personnel Benefits	50,880	81,982	61,754		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>County Road</b>							
<b>Undistributed Engineering</b>							
<b>Supplies</b>							
121	3203101	Office & Operating Supplies	14,619	14,388	16,536		
121	3203501	Small Tools & Minor Equipmen	507	10,754	97		
121	3203502	Computer Software	400	137	433		
121	3203590	Small Attrac-Tracked Invento	11,586	363	194		
<hr style="border-top: 1px dashed black;"/>							
	Obj 003	Supplies	27,111	25,643	17,259		
<b>Other Services - Charges</b>							
121	3204101	Professional Services	4,018	4,403	14,699		
121	3204192	Prof Serv-Inf Serv	52,288	57,818	53,994		
121	3204198	Prof Services - GIS	38,178	38,551	36,128		
121	3204201	Communication-Telephone	2,214	2,341	1,953		
121	3204202	Communication-Postage		8	40		
121	3204292	Communication-TS Phone	1,197	1,197	1,122		
121	3204301	Travel	2,815	160	13		
121	3204401	Advertising	230	2,497			
121	3204501	Operating Rentals & Lease	30,500	28,216	32,739		
121	3204601	Insurance			50		
121	3204701	Utility Services	2,909	5,277	4,433		
121	3204801	Repairs & Maintenance		5,153	4,100		
121	3204901	Miscellaneous	8,363	7,372	8,372	198,736	312,985
<hr style="border-top: 1px dashed black;"/>							
	Obj 004	Other Services - Charges	142,711	152,992	157,643	198,736	312,985
<b>Intergovernmental Services</b>							
121	3205101	Intergov Prof Services			574		
121	3205301	Intergovernmental Taxes	535	502	625		
<hr style="border-top: 1px dashed black;"/>							
	Obj 005	Intergovernmental Services	535	502	1,199		
<b>Capital Outlay</b>							
121	3206101	Land	4,000	13,100			
<hr style="border-top: 1px dashed black;"/>							
	Obj 006	Capital Outlay	4,000	13,100			
<hr style="border-top: 1px dashed black;"/>							
Sub 320	Undistributed Engineering		316,669	421,125	347,560	198,736	312,985
<b>General Services</b>							
<b>Salaries</b>							
121	3301001	Salaries & Wages	654,689	589,278	546,567		
121	3301002	Salaries-Overtime	1,227	2,416	1,042		
121	3301003	Salaries-Extra Help	548		253		
<hr style="border-top: 1px dashed black;"/>							
	Obj 001	Salaries	656,464	591,694	547,861		



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
General Services						
Personnel Benefits						
121 3302002	Benefits-Direct	247,260	232,890	217,786		
121 3302003	Benefits-Indirect	113,369	93,475	84,911		
121 3302004	Benefits-Bank Accruals	24	121			
Obj 002 Personnel Benefits		360,653	326,486	302,698		
Supplies						
121 3303101	Office & Operating Supplies	18,749	26,854	20,300		
121 3303501	Small Tools & Minor Equipmen	22,514	2,023	596		
121 3303502	Computer Software	13,448	11,927	13,591		
121 3303590	Small Attrac-Tracked Invento			3,276		
Obj 003 Supplies		54,710	40,805	37,763		
Other Services - Charges						
121 3304101	Professional Services	17,803	23,870	15,756		
121 3304191	Prof Serv-Purchasing Serv	22,884	19,497	17,206	18,770	22,275
121 3304192	Prof Serv-Info Serv	134,563	148,795	138,953	290,505	295,463
121 3304198	Prof Services - GIS	6,803	6,910	6,476	46,477	49,646
121 3304199	Prof Serv-DOS	9,271	9,082	8,327	9,084	9,938
121 3304201	Communication-Telephone	787	941	1,000		
121 3304202	Communication-Postage	2,190	2,119	1,475		
121 3304292	Communication-TS Phone	567	567	594	3,744	4,290
121 3304301	Travel	206	109	628		
121 3304401	Advertising	4,378	5,094	4,396		
121 3304501	Operating Rentals & Lease	8,930	9,922	11,218		33,205
121 3304590	Rent-Facil Maint	99,444	90,093	84,726	92,068	94,807
121 3304601	Insurance	50		50		
121 3304690	Liability Insurance	373,721	498,346	89,821	97,986	209,683
121 3304801	Repairs & Maintenance	5,143	6,602	6,411		
121 3304901	Miscellaneous	10,512	11,428	11,896	685,522	583,866
Obj 004 Other Services - Charges		697,252	833,374	398,932	1,244,156	1,303,173
Intergovernmental Services						
121 3305101	Intergov Prof Services			37		
121 3305301	External Taxes & Oper Assess	44	37			
Obj 005 Intergovernmental Services		44	37	37		
Sub 330	General Services	1,769,123	1,792,396	1,287,290	1,244,156	1,303,173

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Planning						
Salaries						
121 3401001	Salaries & Wages	151,385	141,173	134,122		
121 3401002	Salaries-Overtime	392	379	186		
121 3401003	Salaries-Extra Help	4,764	7,126	13,264		
-----						
Obj 001	Salaries	156,541	148,678	147,572		
Personnel Benefits						
121 3402002	Benefits-Direct	58,637	57,690	56,941		
121 3402003	Benefits-Indirect	26,566	22,648	21,498		
-----						
Obj 002	Personnel Benefits	85,204	80,338	78,439		
Supplies						
121 3403101	Office & Operating Supplies	3,502	3,181	2,848		
121 3403501	Small Tools & Minor Equipmen	4,414				
121 3403502	Computer Software	1,087	400			
-----						
Obj 003	Supplies	9,003	3,581	2,848		
Other Services - Charges						
121 3404101	Professional Services	1,500		90		
121 3404192	Prof Serv-Info Serv	19,199	21,230	19,826		
121 3404202	Communication-Postage	14	21	5		
121 3404292	Communication-TS Phone	126	126	132		
121 3404301	Travel		146	15		
121 3404401	Advertising	1,329	978	2,117		
121 3404501	Operating Rentals & Lease	10,005	7,579	10,296		
121 3404701	Utility Services	461	469	413		
121 3404801	Repairs & Maintenance	324	26			
121 3404901	Miscellaneous	591	633	488	229,700	258,813
-----						
Obj 004	Other Services - Charges	33,547	31,209	33,382	229,700	258,813
Intergovernmental Services						
121 3405101	Intergov Prof Services	11,042	10,510	10,137		
-----						
Obj 005	Intergovernmental Services	11,042	10,510	10,137		
-----						
Sub 340	Planning	295,337	274,317	272,378	229,700	258,813
Facilities						
Salaries						
121 3501001	Salaries & Wages	3,344				
121 3501003	Salaries-Extra Help	262				

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>County Road</b>						
<b>Facilities</b>						
Obj 001	Salaries	3,606				
<b>Personnel Benefits</b>						
121 3502002	Benefits-Direct	1,310				
121 3502003	Benefits-Indirect	602				
Obj 002	Personnel Benefits	1,912				
<b>Other Services - Charges</b>						
121 3504901	Miscellaneous				50,000	33,331
Obj 004	Other Services - Charges				50,000	33,331
Sub 350	Facilities	5,519			50,000	33,331
<b>Training</b>						
<b>Salaries</b>						
121 3601001	Salaries & Wages	49,602	47,353	58,407		
121 3601002	Salaries-Overtime	1,149	700	3,269		
121 3601003	Salaries-Extra Help	1,501	807	1,362		
Obj 001	Salaries	52,252	48,860	63,038		
<b>Personnel Benefits</b>						
121 3602002	Benefits-Direct	19,567	19,342	25,530		
121 3602003	Benefits-Indirect	8,940	7,689	9,899		
Obj 002	Personnel Benefits	28,507	27,031	35,429		
<b>Supplies</b>						
121 3603101	Office & Operating Supplies	1,579	442	873		
121 3603590	Small Attrac Computer/Monito	97				
Obj 003	Supplies	1,677	442	873		
<b>Other Services - Charges</b>						
121 3604101	Professional Services	2,705	910	1,393		
121 3604301	Travel	8,116	6,281	7,295		
121 3604501	Operating Rental & Leases	2,636	2,293	1,901		
121 3604901	Miscellaneous	5,090	5,347	12,953	45,096	81,343
Obj 004	Other Services - Charges	18,548	14,831	23,542	45,096	81,343
Sub 360	Training	100,983	91,164	122,882	45,096	81,343

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>County Road</b>						
Undist indirect Labor Costs						
Salaries						
121 3701001	Salaries & Wages	807,266	854,032	680,734		
121 3701002	Salaries-Overtime	22,198-	27,981			
121 3701010	Accrued Annual Leave	69,955	8,973-	66,858-		
121 3701011	Accrued Comp Time	2,034				
-----						
Obj 001	Salaries	857,056	873,040	613,876		
Personnel Benefits						
121 3702002	Benefits-Direct	13,204-	36,105-	12,284		
121 3702003	Benefits-Indirect	910,298-	847,229-	743,462-		
121 3702004	Benefits-Bank Accruals	34,977	22,859-	15,244-		
-----						
Obj 002	Personnel Benefits	888,526-	906,193-	746,422-		
Other Services - Charges						
121 3704901	Miscellaneous				27,536	
-----						
Obj 004	Other Services - Charges				27,536	
-----						
Sub 370	Undist indirect Labor Costs	31,469-	33,152-	132,546-	27,536	
Ending Fund Balance						
Reclassification & Cost Alloc.						
121 508200	Ending Fund Balance Restrict				473,538	1,525,737
-----						
Obj 000	Reclassification & Cost Alloc.				473,538	1,525,737
-----						
Sub 508	Ending Fund Balance				473,538	1,525,737
Engineering						
Salaries						
121 5101001	Salaries & Wages	813,056	513,802	563,531		
121 5101002	Salaries-Overtime	77,206	30,530	88,575		
121 5101003	Salaries-Extra Help	10,326	3,905	2,898		
-----						
Obj 001	Salaries	900,589	548,237	655,005		
Personnel Benefits						
121 5102002	Benefits-Direct	341,644	218,213	267,750		
121 5102003	Benefits-Indirect	155,580	87,038	104,327		
-----						
Obj 002	Personnel Benefits	497,224	305,251	372,077		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Engineering						
Supplies						
121 5103101	Office & Operating Supplies	17,623	18,345	6,875		
-----						
Obj 003	Supplies	17,623	18,345	6,875		
Other Services - Charges						
121 5104101	Professional Services	396,070	244,234	879,582		
121 5104201	Communication-Telephone	12				
121 5104202	Communication-Postage	88		228		
121 5104401	Advertising	10,982	7,610	5,870		
121 5104501	Operating Rentals & Lease	74,740	42,132	64,936		
121 5104701	Utility Services	3,537				
121 5104801	Repairs & Maintenance		25,956			
121 5104901	Miscellaneous	4,158	1,104	5,784		
-----						
Obj 004	Other Services - Charges	489,586	321,037	956,401		
Intergovernmental Services						
121 5105101	Intergov Prof Services	1,219	5,027	13,249		
-----						
Obj 005	Intergovernmental Services	1,219	5,027	13,249		
Capital Outlay						
121 5106501	Construction in Progress	3,998	5,082			
-----						
Obj 006	Capital Outlay	3,998	5,082			
-----						
Sub 510	Engineering	1,910,239	1,202,979	2,003,607		
Right of Way						
Salaries						
121 5201001	Salaries & Wages	138,888	103,144	70,705		
121 5201002	Salaries-Overtime	81	85	414		
121 5201003	Salaries-Extra Help	48		39		
-----						
Obj 001	Salaries	139,017	103,229	71,158		
Personnel Benefits						
121 5202002	Benefits-Direct	53,008	41,292	29,164		
121 5202003	Benefits-Indirect	24,421	16,517	11,379		
-----						
Obj 002	Personnel Benefits	77,429	57,808	40,543		
Supplies						
121 5203101	Office & Operating Supplies		1,642	12,605		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
County Road					
Right of Way					
Obj 003 Supplies		1,642	12,605		
Other Services - Charges					
121 5204101 Professional Services	71,379	15,269	62,768		
121 5204202 Communication-Postage	13		20		
121 5204401 Advertising		158			
121 5204501 Operating Rentals & Lease	674	457	486		
121 5204801 Repairs & Maintenance	5,331				
121 5204901 Miscellaneous	2,854	1,119	642		
Obj 004 Other Services - Charges	80,251	17,003	63,916		
Intergovernmental Services					
121 5205101 Intergov Prof Services			2,622		
121 5205301 External Taxes & Oper Assmen	7	7			
Obj 005 Intergovernmental Services	7	7	2,622		
Capital Outlay					
121 5206101 Land Aquisition	523,245	117,272	137,391		
121 5206102 Land Aquisition Services	277,614	355-	4,709		
Obj 006 Capital Outlay	800,859	116,917	142,100		
Sub 520 Right of Way	1,097,563	296,606	332,944		
Roadway					
Salaries					
121 5301001 Salaries & Wages		36	4,147		
121 5301002 Salaries-Overtime			3,499		
121 5301003 Salaries-Extra Help			646		
Obj 001 Salaries		36	8,291		
Personnel Benefits					
121 5302002 Benefits-Direct		14	3,093		
121 5302003 Benefits-Indirect		6	1,140		
Obj 002 Personnel Benefits		20	4,233		
Supplies					
121 5303101 Office & Operating Supplies	134,319		68,270		
Obj 003 Supplies	134,319		68,270		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
County Road					
Roadway					
Other Services - Charges					
121 5304401      Advertising			61		
121 5304501      Operating Rentals & Lease			6,471		
121 5304801      Repairs & Maintenance	27,375	18,822			
121 5304901      Miscellaneous			228		
Obj 004      Other Services - Charges	27,375	18,822	6,759		
Capital Outlay					
121 5306501      Construction Projects	7,913,820	2,602,121	6,505,206		
Obj 006      Capital Outlay	7,913,820	2,602,121	6,505,206		
Sub 530      Roadway	8,075,514	2,620,998	6,592,760		
Storm Drainage					
Salaries					
121 5401001      Salaries & Wages	108				
Obj 001      Salaries	108				
Personnel Benefits					
121 5402002      Benefits-Direct	41				
121 5402003      Benefits-Indirect	18				
Obj 002      Personnel Benefits	60				
Other Services - Charges					
121 5404501      Operating Rentals & Lease	97				
Obj 004      Other Services - Charges	97				
Capital Outlay					
121 5406501      Construction Projects	620,813	265,955	154,870		
Obj 006      Capital Outlay	620,813	265,955	154,870		
Sub 540      Storm Drainage	621,078	265,955	154,870		
Structures					
Salaries					
121 5501001      Salaries & Wages		7,331			
121 5501003      Salaries-Extra Help			258		
Obj 001      Salaries		7,331	258		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
County Road						
Structures						
Personnel Benefits						
121 5502002	Benefits-Direct		2,932	76		
121 5502003	Benefits-Indirect		1,173	17		
Obj 002 Personnel Benefits			4,105	93		
Supplies						
121 5503101	Office & Operating Supplies		805	265,164		
121 5503501	Small Tools & Minor Equipmen		71			
Obj 003 Supplies			876	265,164		
Other Services - Charges						
121 5504101	Professional Services	1,042				
121 5504501	Operating Rentals & Lease		7,632	35		
121 5504701	Utility Services		311			
121 5504801	Repairs & Maintenance		18,952			
Obj 004 Other Services - Charges		1,042	26,895	35		
Capital Outlay						
121 5506501	Construction Projects	929,361	279,087	602,168		
Obj 006 Capital Outlay		929,361	279,087	602,168		
Sub 550 Structures		930,403	318,293	867,718		
Sidewalks						
Capital Outlay						
121 5616501	Construction Projects	420,058	8,541	13,323		
Obj 006 Capital Outlay		420,058	8,541	13,323		
Sub 561 Sidewalks		420,058	8,541	13,323		
Street Lighting						
Supplies						
121 5633101	Office & Operating Supplies	51,404				
Obj 003 Supplies		51,404				
Other Services - Charges						
121 5634801	Repairs & Maintenance	3,284				
Obj 004 Other Services - Charges		3,284				



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>County Road</b>						
Street Lighting						
Capital Outlay						
121 5636501	Construction Projects	174,253				
-----						
Obj 006	Capital Outlay	174,253				
-----						
Sub 563	Street Lighting	228,941				
Traffic Control Devices						
Salaries						
121 5641001	Salaries & Wages	5,991	11,672	8,427		
121 5641002	Salaries-Overtime	59				
121 5641003	Salaries-Extra Help	60				
-----						
Obj 001	Salaries	6,110	11,672	8,427		
Personnel Benefits						
121 5642002	Benefits-Direct	2,324	4,669	3,455		
121 5642003	Benefits-Indirect	1,045	1,867	1,348		
-----						
Obj 002	Personnel Benefits	3,368	6,536	4,803		
Supplies						
121 5643101	Office & Operating Supplies			6,541		
121 5643502	Computer Software		8,902			
-----						
Obj 003	Supplies		8,902	6,541		
Other Services - Charges						
121 5644401	Advertising			764		
121 5644501	Operating Rentals & Lease	99		56		
-----						
Obj 004	Other Services - Charges	99		819		
Capital Outlay						
121 5646401	Machinery - Equipment		12,904	66,143		
121 5646501	Construction Projects	1,042,574	605,842	1,308,480		
-----						
Obj 006	Capital Outlay	1,042,574	618,746	1,374,623		
-----						
Sub 564	Traffic Control Devices	1,052,152	645,856	1,395,213		
Roadside Development						
Capital Outlay						
121 5706501	Construction Projects	77,639	12,682	36,285		
-----						
Obj 006	Capital Outlay	77,639	12,682	36,285		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>County Road</b>						
-----						
Sub 570	Roadside Development	77,639	12,682	36,285		
<b>Construction Admin &amp; Overhead</b>						
<b>Salaries</b>						
121 5901001	Salaries & Wages	28,759	24,660	35,190		
121 5901002	Salaries-Overtime	81				
121 5901003	Salaries-Extra Help			32		
-----						
Obj 001	Salaries	28,840	24,660	35,222		
<b>Personnel Benefits</b>						
121 5902002	Benefits-Direct	11,034	9,863	14,432		
121 5902003	Benefits-Indirect	5,012	3,945	5,630		
-----						
Obj 002	Personnel Benefits	16,046	13,808	20,063		
<b>Supplies</b>						
121 5903101	Office & Operating Supplies		321	90		
121 5903501	Small Tools & Minor Equipmen	49				
121 5903590	Small Attrac-Tracked Invento			108		
-----						
Obj 003	Supplies	49	321	198		
<b>Other Services - Charges</b>						
121 5904101	Professional Services	649,035	254,713	26,373		
121 5904201	Communication-Telephone	3,061	3,177	2,724		
121 5904202	Communication-Postage	9				
121 5904401	Advertising	316		105		
121 5904501	Operating Rentals & Lease	22,902	21,435	29,660		
121 5904901	Miscellaneous	192	230	1,796		
-----						
Obj 004	Other Services - Charges	675,515	279,555	60,658		
<b>Intergovernmental Services</b>						
121 5905101	Intergov Prof Services			4,335		
-----						
Obj 005	Intergovernmental Services			4,335		
<b>Capital Outlay</b>						
121 5906501	CONSTRUCTION PROJECTS	8,274			23,829,100	19,331,500
-----						
Obj 006	Capital Outlay	8,274			23,829,100	19,331,500
-----						
Sub 590	Construction Admin & Overhead	728,724	318,345	120,476	23,829,100	19,331,500

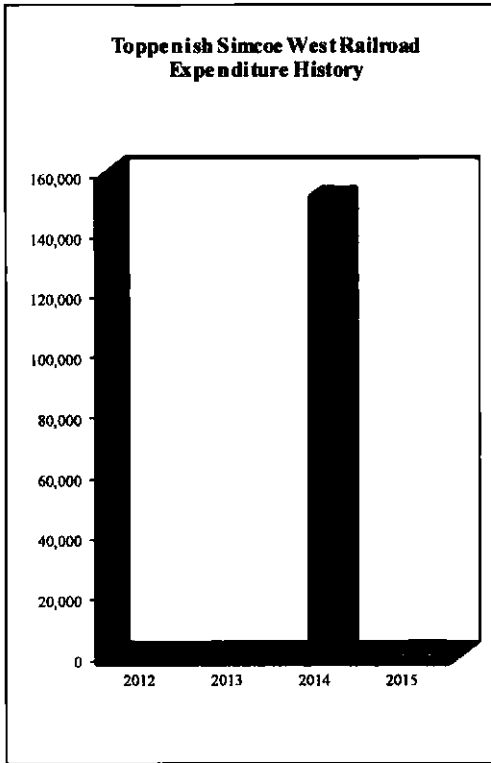
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>County Road</b>					
<b>Operating Transfers Out</b>					
Reclassification & Cost Alloc.					
121 7000100	14,522	14,667	1,742	16,000	14,911
Obj 000	14,522	14,667	1,742	16,000	14,911
Sub 700	14,522	14,667	1,742	16,000	14,911
<b>Capitalized Expenditures</b>					
<b>Salaries</b>					
121 9421001		5,371			
Obj 001		5,371			
<b>Personnel Benefits</b>					
121 9422002		2,095			
121 9422003		806			
Obj 002		2,900			
<b>Capital Outlay</b>					
121 9426401	34,984	19,974	5,054		28,451
121 9436401				29,507	13,826
Obj 006	34,984	19,974	5,054	29,507	42,277
Sub 940	34,984	28,245	5,054	29,507	42,277
<b>Operating Transfers Out</b>					
<b>Salaries</b>					
121 9701001	31,114	50,245	74,161		
121 9701002	3,212	3,820	5,273		
121 9701003	1,667		194		
Obj 001	35,994	54,066	79,628		
<b>Personnel Benefits</b>					
121 9702002	13,392	21,626	32,607		
121 9702003	5,983	8,651	12,714		
Obj 002	19,374	30,277	45,322		
<b>Supplies</b>					
121 9703101	58,337	34,928	53,726		
Obj 003	58,337	34,928	53,726		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
County Road					
Operating Transfers Out					
Other Services - Charges					
121 9704101 Professional Services	83	1,279	17,625		
121 9704401 Advertising	1,400				
121 9704501 Operating Rentals & Lease	18,633	15,113	8,863		
121 9704801 Repairs & Maintenance	217,157	64,996			
121 9704901 Miscellaneous		10	363		
Obj 004 Other Services - Charges	237,272	81,398	26,851		
Sub 970 Operating Transfers Out	350,978	200,669	205,526		
Intergovernmental Agreements					
Intergovernmental Services					
121 9805101 Intergov Prof Services		80,086			
Obj 005 Intergovernmental Services		80,086			
Sub 980 Intergovernmental Agreements		80,086			
Fnd 121 County Road	29,165,506	19,483,994	22,694,662	37,153,707	35,253,119

## Toppenish Simcoe West Rail Line



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	106	154	1,020	1,020
Personnel Benefits	59	86	370	370
Supplies	3	3	1,000	1,000
Other Services & Charges	192	57	45	98
Capital Improvements	-	-	150,000	-
Total Expenditures	360	300	152,435	2,488
Ending Fund Balance	34,734	46,612	56,227	57,512
Total Budget			208,662	60,000

### Program Description:

Provide administrative oversight of County owned Rail Line that interchanges with the BNSF Railway Company near Toppenish and runs approximately 22 miles to the terminus at Yakima Forest Products sawmill near White Swan.

### Major Objectives:

- To preserve the Branch Line as an operating freight rail line for the benefit of shippers on the line, and to minimize the impacts of freight trucking on County Roads.
- To work with Lease Operator to fund capital improvements to the line to improve service on the line, and to enhance economic opportunities in the Lower Yakima Valley.

### Revenue/Expenditure Comment:

Revenues on the line are derived from operating lease payments received from the Lease Operator, and grant funding from Federal and State freight rail or Grade Crossing grant programs.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Topp/Simcoe West Railroad							
REVENUES							
122 12230800001	Beginning Fund Balance				45,662	47,000	
122 12233403603	Dept of Transportation			16,763	150,000		
122 12236111001	Investment Interest	227	316	279	500	500	
122 12236132001	Unrealized Gain/Losses on In	13-	137-	126			
122 12236290001	Other Rents & Use Charges	12,000	12,000	12,000	12,500	12,500	
		-----					
Fnd 122	Topp/Simcoe West Railroad	12,214	12,179	29,168	208,662	60,000	

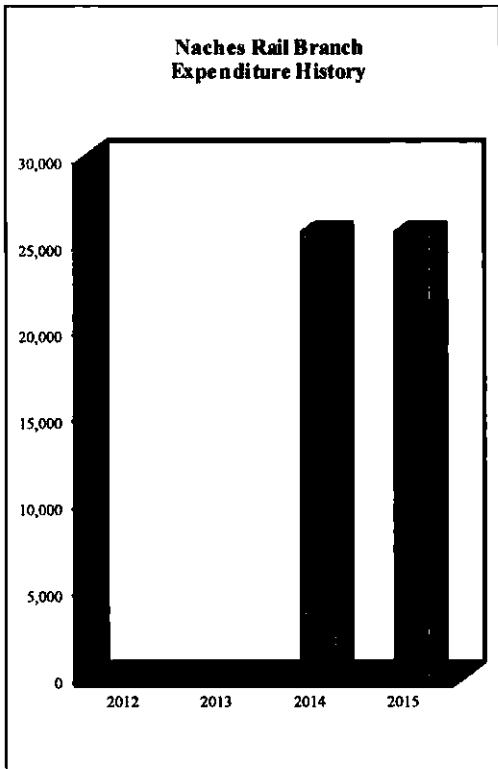
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Topp/Simcoe & West Railroad					
Railroad Maintenance					
Reclassification & Cost Alloc.					
122 500200				56,227	57,512
-----					
Obj 000				56,227	57,512
Salaries					
122 501001	106	154	47	1,020	1,020
-----					
Obj 001	106	154	47	1,020	1,020
Personnel Benefits					
122 502002	40	62	19	370	370
122 502003	19	25	8		
-----					
Obj 002	59	86	27	370	370
Supplies					
122 503101	3	3		1,000	1,000
-----					
Obj 003	3	3		1,000	1,000
Other Services - Charges					
122 504101	5				
122 504125	60	22	3	1	1
122 504690	2	23	1	3	97
122 504701	109				
122 504801		1	1	41	
-----					
Obj 004	176	46	5	45	98
Intergovernmental Services					
122 505301	16	11			
-----					
Obj 005	16	11			
-----					
Sub 050	360	301	79	58,662	60,000
Capital Improvements					
Salaries					
122 9471001				10,000	
-----					
Obj 001				10,000	
Other Services - Charges					
122 9474101			16,763	20,000	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Topp/Simcoe & West Railroad						
Capital Improvements						
-----						
Obj 004	Other Services - Charges			16,763	20,000	
Capital Outlay						
122 9476501	Construction Projects				120,000	
-----						
Obj 006	Capital Outlay				120,000	
-----						
Sub 947	Capital Improvements			16,763	150,000	
-----						
Fnd 122	Topp/Simcoe West Railroad	360	301	16,842	208,662	60,000





## Naches Rail Branch

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	159	95	3,000	3,000
Personnel Benefits	88	53	1,200	1,200
Supplies	0	2	697	700
Other Services & Charges	4	9	803	823
Intergovernmental Services	1	6	5	5
Capital Outlay	0	0	20,000	20,000
Total Expenditures	252	165	25,705	25,728
Ending Fund Balance	20,816	25,179	3,986	4,672
Total Expenditures			29,691	30,400

### Program Description:

Provide administrative oversight of County owned and Rail-banked rail corridor that runs from 40<sup>th</sup> Avenue to Naches along Highway 12.

### Major Objectives:

- To preserve the Yakima to Naches rail corridor for future use as a transportation corridor.
- To provide basic level maintenance on property until developed as Greenway trail.
- To partner with the Yakima Greenway Foundation to fund a program for the construction of a non-motorized pathway on the rail-banked rail right of way.

### Revenue/Expenditure Comments:

Revenues on the line are derived from property lease payments received and disposal of non-mainline property along the corridor.

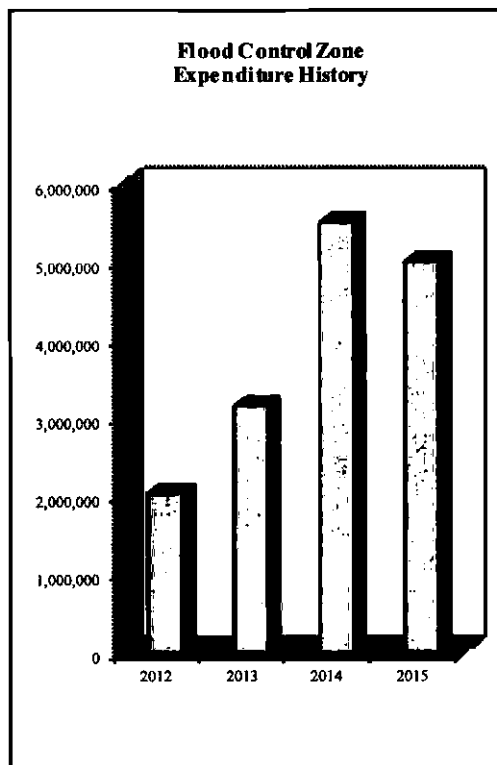
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Naches Rail Branch						
REVENUES						
123 12330800001	Beginning Fund Balance				24,491	25,200
123 12336111001	Investment Interest	140	182	122		
123 12336132001	Unrealized Gain/Losses on In	15-	63-	51		
123 12336290001	Other Rents & Use Charges	4,760	4,410	5,670	5,200	5,200
123 12336990007	Misc-Recovery of Prior Yr Ex	563				
		-----				
Fnd 123	Naches Rail Branch	5,448	4,529	5,843	29,691	30,400

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Naches Rail Branch</b>					
<b>Naches Rail Branch Maintenance</b>					
<b>Reclassification &amp; Cost Alloc.</b>					
123 500200				3,986	4,672
-----					
Obj 000				3,986	4,672
<b>Salaries</b>					
123 501001	159	95	285	3,000	3,000
-----					
Obj 001	159	95	285	3,000	3,000
<b>Personnel Benefits</b>					
123 502002	61	38	117	1,200	1,200
123 502003	28	15	46		
-----					
Obj 002	89	53	162	1,200	1,200
<b>Supplies</b>					
123 503101		2	1	697	700
-----					
Obj 003		2	1	697	700
<b>Other Services - Charges</b>					
123 504101	2				
123 504125					7
123 504690	2	5	3	3	16
123 504801		4	1	800	800
-----					
Obj 004	4	9	3	803	823
<b>Intergovernmental Services</b>					
123 505301	1	6		5	5
-----					
Obj 005	1	6		5	5
-----					
Sub 050	252	166	451	9,691	10,400
<b>Capital Improvements</b>					
<b>Capital Outlay</b>					
123 9476501				20,000	20,000
-----					
Obj 006				20,000	20,000
-----					
Sub 947				20,000	20,000
-----					
Fnd 123	252	166	451	29,691	30,400

## Flood Control Zone District



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	743,514	890,290	647,790	674,478
Personnel Benefits	248,292	320,782	306,025	294,765
Supplies	55,641	27,629	23,391	30,262
Other Services & Charges	813,832	974,581	3,350,729	1,593,623
Intergovernmental Services	42,453	35,831	1,708	30,163
Capital Outlay	110,966	875,055	1,147,470	2,353,000
Debt Service	26,717	26,206	22,000	25,211
Total Expenditures	2,041,415	3,150,374	5,499,113	5,001,502
Ending Fund Balance	2,324,126	1,430,788	2,495,905	1,740,128
Total Budget			7,995,018	6,741,630

Staffing – by Public Works Surface Water Management Division and Road Maintenance Division staff who dedicate part of their time to the program.

### Program Description:

The Countywide Flood Control Zone District is responsible for carrying out activities to: (1) reduce or mitigate existing flooding problems, (2) prevent the creation of new flooding problems, (3) ensure that the existing flood protection systems are properly maintained, and (4) enhance understanding of floodplain and river systems to provide direction on best use of Yakima County and basin resources to meet the first three activities.

General program activities include: public education and technical assistance, identification of areas of high flood hazard for mitigation measures, long term flood management planning, projects to protect public infrastructure, minor bank stabilization projects, levee and flood gate maintenance, and enhancing flood related maps through technical studies and utilization of Geographic Information Systems (GIS).

### Major Objectives:

- To develop collaborative partnerships within the County and Yakima basin to maximize flood benefits and reduce overall costs through the provision of technical resources and common initiatives..
- To inspect and maintain levees and floodgates within Corps of Engineers programs.
- To implement the Ahtanum/Wide Hollow, Upper Yakima and Lower Naches Comprehensive Flood Hazard Management Plans..
- To develop flood planning tools in the lower Yakima River and Upper Naches over the next several years..
- To investigate the need for early warning systems and better access to flood fighting equipment.
- To assist local agencies in managing development in flood prone areas.
- To develop more accurate floodplain maps, delineate high hazard areas, and where necessary, work with the Federal Emergency Management Agency (FEMA) to update flood maps and communicate flood risks.
- To ensure District compliance with the Endangered Species Act listings of Bull Trout and Steelhead while carrying out its activities.

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## **Flood Control Zone District (cont.)**

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- Provide input to Basin Initiatives such as the Yakima Basin Fish and Wildlife Recovery Board and the Storage Initiatives.
- To administer and manage the staff and activities of the Countywide Flood Control Zone District.

### **Revenue/Expenditure Comment:**

Construction of major flood reduction projects is included in the 2015 projected expenditures along with required planning mitigation. The FCZD has accumulated reserves that will be used to: (a) cover operational costs that are temporarily in excess of annual revenues, (b) provide funds for future flood fighting and levee repairs, and (c) provide funding for on the ground projects. It is also necessary to reserve funds to be used as match for future grant applications.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Flood Control						
REVENUES						
125	12530800001				1,363,174	2,199,241
	Beginning Fund Balance					
125	12531110001	1,311,483	1,335,121	1,358,727	1,314,210	1,367,164
	Real Property					
125	12531130001		225	6	90	107
	Sale of Tax Title Property					
125	12531720001	1,361	1,675	2,060	1,110	1,407
	Leasehold Excise Tax					
125	12533115608		38,922	12,078		
	Fish & Wildlife Mgt Assist					
125	12533115631		16,185			
	Partners for Fish & Wildlife					
125	12533197045	77,248	71,953	17,854	71,255	
	FEMA - State/Local Support					
125	12533215601	112	113	119		
	Wildlife Refuge					
125	12533311438	77,688	344,995	14,498	354,588	725,000
	Dept commerc-Salmon Restortn					
125	12533312131				2,074,375	280,000
	USArmy Corp of Engineers					
125	12533397029	22,472	23,415	4,104		
	DHS-FEMA Flood Mitigation As					
125	12533397039	8,473	1,130		2,645,988	1,070,000
	WSDM/FEMA-HMGP					
125	12533403101	12,547	187,453			813,000
	Dept of Ecology-FCAAP					
125	12533403112	59,444	240,556	261,459	150,000	250,000
	Dept of Ecology-Water Qualit					
125	12533403116			26,861		
	Dept of Ecology-FCZD					
125	12533602311	257	270			
	DNR PILT NAP/NRCA					
125	12533602511	962	995	988	1,621	1,465
	In Lieu of Taxes- State					
125	12534175002	20	400			187
	Sales Plans NT					
125	12536111001	18,754	13,512	5,476	18,607	19,059
	Investment Interest					
125	12536132001	1,164-	4,755-	3,784		
	Unrealized Gain/Losses on In					
125	12536711001	165,718				
	Donations From Private Sourc					
125	12536981001					
	Cashier Over/Short					
125	12536990001	18	1	1,034		15,000
	Other Misc Revenue					
Fnd 125 Flood Control		1,755,617	2,272,037	1,709,048	7,995,018	6,741,630

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Flood Control</b>						
<b>Administration</b>						
Reclassification & Cost Alloc.						
125 310200	Ending Fund Balance Restrict				2,495,905	1,735,032
-----						
Obj 000	Reclassification & Cost Alloc.				2,495,905	1,735,032
<b>Salaries</b>						
125 311001	Salaries & Wages	275,881	247,618	235,290	238,774	187,000
125 311002	Salaries-Overtime	267-	1,345	932		
125 311010	Accrued Annual Leave	14,033-	20,606	8,226-		
125 311011	Accrued Comp Time	360-				
-----						
Obj 001	Salaries	261,221	269,569	227,997	238,774	187,000
<b>Personnel Benefits</b>						
125 312002	Benefits-Direct	63,167	68,571	65,392	59,194	46,750
125 312003	Benefits-Indirect	55,734-	81,081-	40,378-	38,424	29,920
125 312004	Benefits-Bank Accruals	1,413	1,018-	1,232-		
-----						
Obj 002	Personnel Benefits	8,847	13,528-	23,782	97,618	76,670
<b>Supplies</b>						
125 313101	Office & Operating Supplies	2,331	3,026	1,223	1,724	2,495
125 313201	Fuel Consumed			93		
125 313501	Small Tools & Minor Equipmen		41			
125 313502	Computer Software	4,618	5,263	5,813	4,610	4,773
125 313590	Small Attrac Computer/Monito	194	325		104	182
-----						
Obj 003	Supplies	7,142	8,655	7,129	6,438	7,450
<b>Other Services - Charges</b>						
125 314101	Professional Services	1,561	4,288			
125 314125	Prof Serv-Indirect Costs	30,372	37,056	36,553	39,876	34,644
125 314191	Prof Serv-Purchasing Serv	647	298	516	563	258
125 314192	Prof Serv-Tech Services	11,740	13,761	13,831	42,552	43,884
125 314198	Prof Services - GIS	58,734	63,343	60,454	65,950	72,475
125 314199	Prof Serv - DOS	4,005	3,389	3,107	3,389	3,767
125 314201	Communications-Telephone	233	749	295	542	627
125 314202	Communications-Postage	3,958	878	1,241	390	1,492
125 314292	Communication-TS Phone	661	661	693	755	818
125 314301	Travel	5,196	6,311	9,057	4,677	5,567
125 314401	Advertising	4,232	1,705	7,302		
125 314501	Operating Rental & Leases	2,674	3,201	2,802	3,612	
125 314590	Rent-Facilities Maint	32,626	33,619	32,143	34,476	35,952
125 314690	Insurance-Interfund	6,050	4,749	7,899	8,617	11,269
125 314701	Utilities-Services	871	608	377	562	508

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Flood Control						
Administration						
Other Services - Charges						
125 314801	Repair & Maintenance		8,039	5,823	5,894	6,458
125 314901	Miscellaneous	5,561	8,472	5,083	3,190	6,211
125 314945	Misc-Interest on Tax Refunds	9	3	3	61	46
Obj 004 Other Services - Charges		169,130	191,130	187,179	215,106	223,976
Intergovernmental Services						
125 315201	Intergov Payments	750	2,413	2,148		1,581
125 315301	External Taxes & Oper Assess	354	529	268	162	249
Obj 005 Intergovernmental Services		1,104	2,942	2,415	162	1,830
Sub 031 Administration		447,443	458,768	448,502	3,054,003	2,231,958
Planning						
Reclassification & Cost Alloc.						
125 320100	Operating Transfer Out		15,000			
Obj 000 Reclassification & Cost Alloc.			15,000			
Salaries						
125 321001	Salaries & Wages	261,299	333,138	229,227	157,063	292,421
125 321002	Salaries-Overtime	5,440	10,288	2,502		5,618
125 321003	Salaries-Extra Help		39			
Obj 001 Salaries		266,739	343,465	231,728	157,063	298,039
Personnel Benefits						
125 322002	Benefits-Direct	92,168	121,634	85,048	55,007	73,105
125 322003	Benefits-Indirect	38,547	60,797	30,439	23,277	46,787
125 322004	Benefits-Bank Accruals		163			
Obj 002 Personnel Benefits		130,715	182,594	115,486	78,284	119,892
Supplies						
125 323101	Office & Operating Supplies	8,021	10,184	6,342	6,806	8,910
125 323501	Small Tools & Minor Equipmen	227	1,733	368	446	755
125 323502	Computer Software	15,977	1,796	1,306		8,887
125 323590	Small Attrac Computer/Monito		1,858	303	424	1,133
Obj 003 Supplies		24,226	15,571	8,318	7,676	19,685
Other Services - Charges						
125 324101	Professional Services	96,973	255,136	210,115	132,500	250,000



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Flood Control						
Planning						
Other Services - Charges						
125 324192	Prof Serv-Tech Services	21,368	25,048	25,175		
125 324201	Communications-Telephone			6	34	32
125 324202	Communications-Postage	16	112	200	24	49
125 324301	Travel	82	888	184	690	574
125 324401	Advertising	1,632	1,262	3,503	444	1,107
125 324501	Operating Rental & Leases	8,725	15,717	4,583	14,990	16,061
125 324701	Utilities-Services	139	8			
125 324801	Repair & Maintenance	986	4,566			49,048
125 324901	Miscellaneous	2,046	1,164	2,603	1,262	1,596
-----						
Obj 004	Other Services - Charges	131,967	303,899	246,370	149,944	318,467
Intergovernmental Services						
125 325101	Intergov Prof Services	8,000	31,832	49,504	1,300	10,733
125 325301	External Taxes & Oper Assess	242	252	265	246	241
-----						
Obj 005	Intergovernmental Services	8,242	32,084	49,768	1,546	10,974
-----						
Sub 032	Planning	561,889	892,612	651,671	394,513	767,057
FCZD Project						
Salaries						
125 331001	Salaries & Wages	33,297	20,452	22,832	116,657	26,878
125 331002	Salaries-Overtime		130	44		
-----						
Obj 001	Salaries	33,297	20,582	22,876	116,657	26,878
Personnel Benefits						
125 332002	Benefits-Direct	11,394	7,291	8,556	39,745	9,139
125 332003	Benefits-Indirect	4,706	3,670	3,043	16,413	4,166
-----						
Obj 002	Personnel Benefits	16,100	10,961	11,599	56,158	13,305
Other Services - Charges						
125 334101	Professional Services	55,320	95,905	2,643	2,019,096	
125 334202	Communications-Postage	16	28		78	40
125 334301	Travel			94		
125 334501	Operating Rental & Leases	45	67	373	651	486
-----						
Obj 004	Other Services - Charges	55,381	95,999	3,110	2,019,825	526
Intergovernmental Services						
125 335101	Intergov Prof Services	28,457				
-----						
Obj 005	Intergovernmental Services	28,457				

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Flood Control						
Sub 033	FC&D Project	133,235	127,542	37,585	2,192,640	40,709
Maintenance						
Salaries						
125 351001	Salaries & Wages	31,359	83,707	34,634	20,337	24,374
125 351002	Salaries-Overtime	4,234	369	110		3,187
125 351003	Salaries-Extra Help	208	252			
Obj 001	Salaries	35,801	84,327	34,744	20,337	27,561
Personnel Benefits						
125 352002	Benefits-Direct	13,045	32,834	13,844	8,918	9,958
125 352003	Benefits-Indirect	5,774	13,782	5,258	3,931	4,409
Obj 002	Personnel Benefits	18,820	46,616	19,102	12,849	14,367
Supplies						
125 353101	Office & Operating Supplies	1,832	669	1,525	3,912	3,033
125 353501	Small Tools & Minor Equipmen	8	52		120	94
125 353590	Small Attrac Computer/Monito				561	
Obj 003	Supplies	1,840	721	1,525	4,593	3,127
Other Services - Charges						
125 354101	Professional Services		84,287	4,414	24,000	
125 354501	Operating Rental & Leases	22,822	54,906	19,546	21,612	18,590
125 354701	Utilities-Services				1,684	
125 354801	Repair & Maintenance	26	1,358	276		
125 354901	Miscellaneous		2,343		113	692
Obj 004	Other Services - Charges	22,847	142,894	24,236	47,409	19,282
Debt Service-Principal						
125 357801	Principal on Debt	17,017	17,017	17,017	17,020	17,020
Obj 007	Debt Service-Principal	17,017	17,017	17,017	17,020	17,020
Debt Service-Interest						
125 358301	Interest on Interfund Debt				4,980	8,191
Obj 008	Debt Service-Interest				4,980	8,191
Sub 035	Maintenance	96,326	291,575	96,624	107,188	89,548

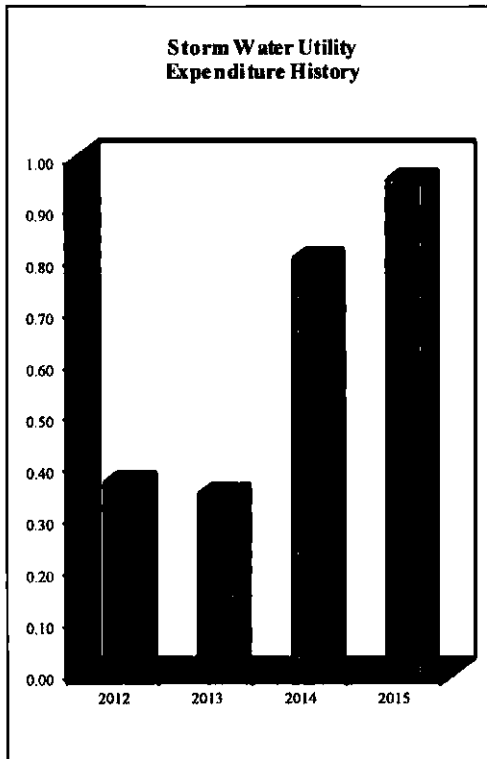
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Flood Control						
Debt Service						
Debt Service-Interest						
125 928301	Interest - External Debt	9,700	9,189	8,679		
-----						
Obj 008	Debt Service-Interest	9,700	9,189	8,679		
-----						
Sub 092	Debt Service	9,700	9,189	8,679		
Capital						
Salaries						
125 931001	Salaries & Wages	144,121	167,200	119,639	114,959	135,000
125 931002	Salaries-Overtime	2,335	5,005	4,822		
125 931003	Salaries-Extra Help		142			
-----						
Obj 001	Salaries	146,456	172,347	124,462	114,959	135,000
Personnel Benefits						
125 932002	Benefits-Direct	51,747	65,042	48,054	42,553	48,955
125 932003	Benefits-Indirect	22,063	29,097	17,682	18,563	21,576
-----						
Obj 002	Personnel Benefits	73,810	94,139	65,736	61,116	70,531
Supplies						
125 933101	Office & Operating Supplies	21,413	2,270	1,038	3,868	
125 933501	Small Tools & Minor Equipmen	784	413	119	816	
125 933502	Computer Software	236				
-----						
Obj 003	Supplies	22,434	2,683	1,157	4,684	
Other Services - Charges						
125 934101	Professional Services	115,475	104,748	109,706	912,122	900,500
125 934201	Communications-Telephone				25	
125 934202	Communications-Postage			7		
125 934301	Travel		380			
125 934401	Advertising	53	1,807	230	324	649
125 934501	Operating Rental & Leases	6,280	10,508	11,066	5,334	6,836
125 934701	Utilities-Services		2,985			1,759
125 934801	Repair & Maintenance	312,138	119,504	5,052-		126,081
125 934901	Miscellaneous	560	727	72	640	643
-----						
Obj 004	Other Services - Charges	434,506	240,659	116,029	918,445	1,036,468
Intergovernmental Services						
125 935101	Intergovernmental Payments	4,650	805	924		17,359
-----						
Obj 005	Intergovernmental Services	4,650	805	924		17,359

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Flood Control						
Capital						
Capital Outlay						
125 936101	Land	110,966	478,357	17,400	1,147,470	2,353,000
125 936301	Other Improvements			50,738		
125 936401	Other Improvements		396,698			
125 936501	Construction in Progress			366,808		
		-----				
Obj 006	Capital Outlay	110,966	875,055	434,946	1,147,470	2,353,000
		-----				
Sub 093	Capital	792,822	1,385,688	743,254	2,246,674	3,612,358
		-----				
Fnd 125	Flood Control	2,041,415	3,165,374	1,986,315	7,995,018	6,741,630

# Yakima County Stormwater Utility



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	139,670	135,174	182,515	183,123
Personnel Benefits	79,666	85,282	88,056	88,695
Supplies	21,125	9,175	4,199	7,174
Other Services & Charges	129,998	83,785	481,184	625,079
Intergovernmental Services	4,012	1,669	51,331	55,737
Capital Outlay	-	36,507	-	-
<b>Total Expenditures</b>	<b>374,471</b>	<b>351,592</b>	<b>807,285</b>	<b>959,808</b>
Ending Fund Equity	1,077,416	1,302,974	1,118,238	1,585,393
<b>Total Budget</b>			<b>1,925,523</b>	<b>2,545,201</b>

## Program Description:

The Yakima County Stormwater Utility is responsible for carrying out activities to: (1) comply with the requirements of the Eastern Washington Phase II Municipal Stormwater Permit issued by the Washington Department of Ecology under the Clean Water Act, (2) protect water quality and prevent the creation of new water quality problems, (3) ensure that the existing stormwater conveyance and treatment systems are properly maintained, and (4) enhance understanding of the impacts of development, land use, impervious surfaces and runoff to provide direction on best use of Yakima County and basin resources to meet the first three activities.

General program activities include: public education, stormwater management planning, projects to protect public water quality discharged from the municipal separate storm sewer system, and enhancing runoff water quality through technical studies and utilization of Geographic Information Systems (GIS).

## Major Objectives:

- Administer the stormwater system compliance.
- Administer the utility ordinance and all regulations and procedures related to the utility stormwater system compliance.
- Advise the County's governing body and other County departments and divisions on matters relating to stormwater, water quality, and the utility.
- Prepare and periodically revise comprehensive stormwater management and drainage plans.
- Develop standards and ordinances relating to stormwater drainage and treatment to apply to new development and redevelopment.
- Enforce regulations to protect and maintain water quality and quantity within the stormwater system in compliance with receiving body water quality standards.
- Annually analyze the cost of services and benefits provided to utility customers and prepare budgets for adoption by the County's governing body.
- Perform all other activities allowable by law and required to ensure compliance with state and federal stormwater and water quality laws.
- Develop collaborative partnerships within the County and Yakima basin to maximize water quality benefits and reduce overall costs.
- Provide input to Basin Initiatives related to surface water quality such as TMDLs and water quality improvement projects.
- Administer and manage the staff and activities of the County Stormwater Utility.

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## **Yakima County Stormwater Utility (cont.)**

### **Revenue/Expenditure Comment:**

Construction of major stormwater utility projects is not included in the 2013 projected expenditures. The Stormwater Utility has been awarded a grant to convert outfalls to infiltration systems that reduce the volume of discharge, improve water quality, and reduce sampling liability. The Stormwater Utility has accumulated reserves that will be used to: (a) cover operational costs that are temporarily in excess of annual revenues, (b) provide funds for future permit compliance, and (c) provide grant match funding for on the ground projects. It is also necessary to reserve funds to be used as match for future grant applications.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Storm Water Utility						
REVENUES						
126 12630800001	Beginning Fund Balance				935,000	1,522,000
126 12633403112	Dept of Ecology-Water Qualit	221,795	70,563	80,159	444,000	482,750
126 12634529091	Enviromental-RSPG Cities	54,602	43,514	15,485	70,344	50,000
126 12636111001	Investment Interest	6,762	9,288	8,059	4,558	5,481
126 12636132001	Unrealized Gain/Loss on Inv	1,017-	3,697-	3,477		
126 12636851001	Operating Special Assessment	422,422	425,472	409,516	440,121	484,970
126 12636990001	Other Misc Revenue	28,500	32,011	29,824	31,500	
Fnd 126 Storm Water Utility		733,064	577,150	546,520	1,925,523	2,545,201

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Storm Water Utility						
Administration						
Reclassification & Cost Alloc.						
126	1000200				1,118,238	1,583,210
		-----				
Obj	000				1,118,238	1,583,210
Salaries						
126	1001001	25,706	31,907	27,293	56,734	29,411
126	1001002	47	263	23		
126	1001010	1,843	989	1,498-		
126	1001011	224				
		-----				
Obj	001	27,820	33,158	25,817	56,734	29,411
Personnel Benefits						
126	1002002	22,462	27,363	21,185	18,983	17,665
126	1002003	2,722	4,110	3,252	8,182	3,905
126	1002004	80	201-	13		37-
		-----				
Obj	002	25,265	31,272	24,450	27,165	21,533
Supplies						
126	1003101	186	198	141	196	194
126	1003501		1			
126	1003502		2	2		
		-----				
Obj	003	186	201	143	196	194
Other Services - Charges						
126	1004101	347	388		427	397
126	1004125	1,982	2,875	2,800	3,055	2,542
126	1004191	118	59	404	441	279
126	1004192	16,554	16,677	16,717	18,237	18,808
126	1004198	25,172	27,147	25,910	28,265	31,062
126	1004199	1,717	1,452	1,331	1,452	1,615
126	1004292	284	284	297	325	352
126	1004301	108	23		4,594	53
126	1004401			2,012		
126	1004501	800	806	1,243	2,250	1,527
126	1004590	16,313	14,408	14,037	14,724	15,408
126	1004690	525	393	310	338	1,457
126	1004801		181	289		
126	1004901	8				
		-----				
Obj	004	63,929	64,692	65,350	74,108	73,500
		-----				
Sub	100	117,200	129,323	115,759	1,276,441	1,707,848



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Storm Water Utility							
Planning							
Salaries							
126	2001001	Salaries & Wages	109,624	75,744	74,064	125,781	107,335
126	2001002	Salaries-Overtime	1,007	225	700		
			-----				
Obj	001	Salaries	110,631	75,969	74,764	125,781	107,335
Personnel Benefits							
126	2002002	Benefits-Direct	38,027	26,676	27,747	42,780	39,387
126	2002003	Benefits-Indirect	15,788	13,222	9,896	18,111	17,445
			-----				
Obj	002	Personnel Benefits	53,815	39,898	37,643	60,891	56,832
Supplies							
126	2003101	Office & Operating Supplies	11,862	4,005	8,255	2,754	5,344
126	2003501	Small Tools & Minor Equipmen	2,409			1,249	1,636
126	2003502	Computer Software	1,291				
126	2003590	Small Attrac Computer/Monito	5,354	4,969			
			-----				
Obj	003	Supplies	20,916	8,974	8,255	4,003	6,980
Other Services - Charges							
126	2004101	Professional Services	49,275	8,700	8,620	400,000	41,146
126	2004202	Communications-Postage	38	12	10		
126	2004301	Travel	138	144	2,102	984	562
126	2004401	Advertising	12,639	6,861	1,971	2,379	6,064
126	2004501	Operating Rental & Leases	2,468	2,016	383	2,192	2,217
126	2004801	Repair & Maintenance	1,291				
126	2004901	Miscellaneous	220	204	1,464	1,521	866
			-----				
Obj	004	Other Services - Charges	66,069	17,937	14,550	407,076	50,855
Intergovernmental Services							
126	2005101	Intergov Prof Serv	4,012	1,669	2,095	40,000	55,737
126	2005301	Intergovernmental Services				11,331	
			-----				
Obj	005	Intergovernmental Services	4,012	1,669	2,095	51,331	55,737
			-----				
Sub	200	Planning	255,443	144,447	137,307	649,082	277,739
Projects							
Salaries							
126	3001001	Salaries & Wages	1,219	26,047	19,948		25,000
126	3001002	Salaries-Overtime					8,877
			-----				
Obj	001	Salaries	1,219	26,047	19,948		33,877

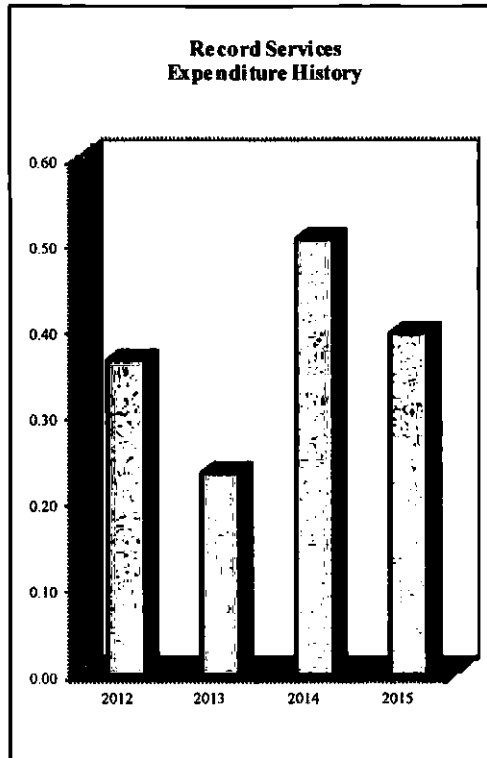
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Storm Water Utility					
Projects					
Personnel Benefits					
126 3002002      Benefits-Direct	415	9,629	7,960		3,905
126 3002003      Benefits-Indirect	171	4,483	3,028		
Obj 002      Personnel Benefits	586	14,112	10,988		3,905
Supplies					
126 3003101      Office & Operating Supplies	23				
Obj 003      Supplies	23				
Other Services - Charges					
126 3004101      Professional Services					500,000
126 3004501      Operating Rental & Leases		1,157	1,097		
Obj 004      Other Services - Charges		1,157	1,097		500,000
Sub 300      Projects	1,828	41,316	32,033		537,782
Maintenance					
Salaries					
126 4001001      Salaries & Benefits			18,783		12,500
126 4001002      Salaries-Overtime			85		
Obj 001      Salaries			18,868		12,500
Personnel Benefits					
126 4002002      Benefits-Direct			7,305		4,726
126 4002003      Benefits-Indirect			2,696		1,699
Obj 002      Personnel Benefits			10,001		6,425
Other Services - Charges					
126 4004401      Advertising			120		
126 4004501      Operating Rental & Leases			2,219		2,907
126 4004901      Miscellaneous			1,915		
Obj 004      Other Services - Charges			4,254		2,907
Sub 400      Maintenance			33,123		21,832

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Storm Water Utility						
Capital						
Capital Outlay						
126 9406401	Machinery & Equipment		36,507			
			-----			
Obj 006	Capital Outlay		36,507			
			-----			
Sub 940	Capital		36,507			
			-----			
Fnd 126	Storm Water Utility	374,471	351,592	318,221	1,925,523	2,545,201

## Record Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	63,399	64,809	42,026	107,632
Personnel Benefits	16,193	17,784	16,747	43,376
Supplies	1,007	4,945	64,000	10,600
Other Services & Charges	284,202	146,346	307,239	189,246
Capital Outlay	-	-	75,000	45,000
<b>Total Expenditures</b>	<b>364,801</b>	<b>233,884</b>	<b>505,012</b>	<b>395,854</b>
Ending Fund Balance	367,598	380,725	99,446	23,716
<b>Total Budget</b>			<b>604,458</b>	<b>419,570</b>

### Program Description:

The monies collected as a result of the Centennial Document Preservation Act of 1989 are to be used for the operation and maintenance of the Auditor's recording system, and for copying, indexing, and preserving recorded documents. The fund also accounts for a surcharge on recorded documents that, at the discretion of the County Auditor or Board of County Commissioners, shall be used to promote historical preservation or historical programs, which may include preservation of historic documents (RCW 36.22.170).

### Major Objectives:

- Funds will continue to be used to maintain and enhance the recording, indexing, and imaging system. Enhancement included conversion to a recording system with automated indexing and electronic (e-recording) features. These e-recording documents are received from local and national companies.
- Funds will continue to be used to maintain the indexing and imaging system for the County Commissioners' minutes and resolutions, and along with the County Auditor enhance historical document preservation for County departments.
- Funds accumulated for historical preservation will continue to be prioritized for imaging and preservation of historic documents to reduce the increasing storage requirements of the County.

### Revenue/Expenditure Comment:

As archival of records continues to be more important for security reasons, Yakima County Auditor's office has increased the number of records preserved through the use of Record Services funds. Revenues are generated from a fee charged for each recorded document. Money from this fund will continue to be used to maintain the Auditor's recording system and to assist the Auditor and Commissioners' office in preserving historical documents.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Records Services</b>						
<b>REVENUES</b>						
130	13030830002				257,708	130,837
	Beginning Fund Balance-Comm					
130	13030850001				143,750	108,001
	Beginning Fund Bal Assigned					
130	13033604111	93,731	116,638	93,811	90,000	90,000
	Centennial Document Preserva					
130	13034136001	38,752	40,043	28,648	40,000	30,242
	Commissioners Surcharge					
130	13034136002	77,588	80,120	57,304	73,000	60,490
	O & M Auditor Surcharge					
130	13034180001	8,926				
	Information Access Fee					
130	13034181005		10,210	11,024		
	Information Access Fee					
130	13036910001					
	Sale of Scrap					
130	13039700001	75,000				
	Operating Transfer In					
<b>Fnd 130    Records Services</b>		<b>294,000</b>	<b>247,011</b>	<b>190,787</b>	<b>604,458</b>	<b>419,570</b>

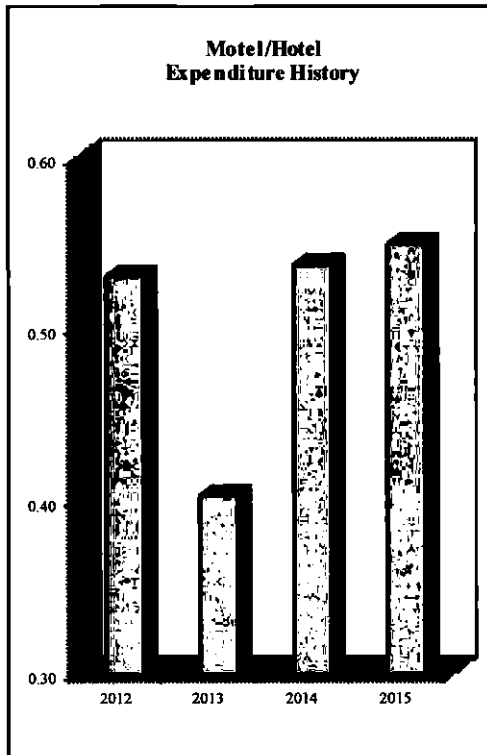
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Record Services</b>							
<b>Salaries</b>							
130	1301001	Salaries & Wages	63,113	37,677	35,907	37,026	40,632
130	1301002	Salaries-Overtime	125	228	25	5,000	5,000
130	1301010	Accrued Annual Leave	161	216			
			-----				
Obj	001	Salaries	63,399	38,121	35,932	42,026	45,632
<b>Personnel Benefits</b>							
130	1302002	Benefits-Direct	16,193	15,449	14,751	15,747	16,376
130	1302004	Benefits-Bank Accruals		20		1,000	1,000
			-----				
Obj	002	Personnel Benefits	16,193	15,469	14,751	16,747	17,376
<b>Supplies</b>							
130	1303101	Office & Operating Supplies	1,007	1,921	1,094	3,000	2,600
130	1303501	Small Tools & Minor Equipmen		295		2,000	2,000
130	1303502	Computer Software				1,000	1,000
130	1303590	Small Attrac-Tracked Invento		2,728		5,000	5,000
			-----				
Obj	003	Supplies	1,007	4,945	1,094	11,000	10,600
<b>Other Services - Charges</b>							
130	1304101	Professional Services	164,088	24,046	41,053	100,000	92,000
130	1304118	Prof Serv-Audit Cost		190			
130	1304125	Prof Serv-Indirect Costs	2,228	3,157	4,836	5,291	2,296
130	1304191	Prof Serv-Purchasing Serv	968	5			
130	1304192	Prof Serv-Info Serv	67,066	69,293	62,579	68,268	48,830
130	1304202	Communications-Postage				100	100
130	1304301	Travel	949	342		2,812	3,000
130	1304501	Operating Rentals - E R & R	45,787	44,760	29,333	50,000	32,000
130	1304690	Liability Insurance	803	697	464	506	657
130	1304801	Maintenance Agreements	941	941	1,668	5,000	2,000
130	1304901	Miscellaneous	710	700	220	5,000	4,000
			-----				
Obj	004	Other Services - Charges	283,540	144,131	140,154	236,977	184,883
			-----				
Sub	130	Record Services	364,139	202,666	191,931	306,750	258,491
<b>Commiss Historic Preservation</b>							
<b>Reclassification &amp; Cost Alloc.</b>							
130	1310200	Ending Fund Balance Restrict				99,446	23,716
			-----				
Obj	000	Reclassification & Cost Alloc.				99,446	23,716

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Records Services</b>						
Commiss Historic Preservation						
Salaries						
130	1311003		26,688	42,750		62,000
	Obj 001		26,688	42,750		62,000
Personnel Benefits						
130	1312002		2,315	21,399		26,000
	Obj 002		2,315	21,399		26,000
Supplies						
130	1313101				2,000	
130	1313590				51,000	
	Obj 003				53,000	
Other Services - Charges						
130	1314101	662	2,215	774	54,400	2,400
130	1314125				500	
130	1314134				7,780	
130	1314192			1,863	2,032	1,963
130	1314501				550	
130	1314901				5,000	
	Obj 004	662	2,215	2,636	70,262	4,363
Capital Outlay						
130	1316401				75,000	45,000
	Obj 006				75,000	45,000
Sub 131	Commiss Historic Preservation	662	31,218	66,785	297,708	161,079
Fnd 130	Records Services	364,801	233,884	258,716	604,458	419,570

## Motel/Hotel



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	195	194	196	196
Intergovernmental Services	-	-	-	-
Operating Transfers Out	530,534	403,434	537,160	549,260
<b>Total Expenditures</b>	<b>530,729</b>	<b>403,628</b>	<b>537,356</b>	<b>549,456</b>
Ending Fund Balance	73,203	121,926	117,844	233,194
<b>Total Budget</b>			<b>655,200</b>	<b>782,650</b>

### Program Description:

The Motel/Hotel tax was initiated by the Board of County Commissioners in 1975 pursuant to RCW 67.28. The revenue collected is a 2% tax calculated on the cost of lodging as provided by motels, hotels and other lodging within the County. Monies collected are designated for expenditures that support the tourism industry of Yakima County.

### Major Objectives:

Yakima County issued \$5,006,650 of bonds in 2009 that will be repaid using the Lodging taxes collected. A Local Tax Advisory Committee (LTAC) recommended capital projects to the Board of County Commissioners. Commissioners approved allocating resources to the following organizations for capital improvements to their facilities: State Fair Park, the Capital Theater, the Seasons Performance Hall, the Yakima Convention Center, and the Yakima Valley Museum.

### Revenue/Expenditure Comment:

The Motel/Hotel taxes collected will be used for the general obligation financing for the improvements to the facilities listed above. Revenue collected in excess of bond payments will be accumulated for future consideration by the LTAC and the Board of County Commissioners.



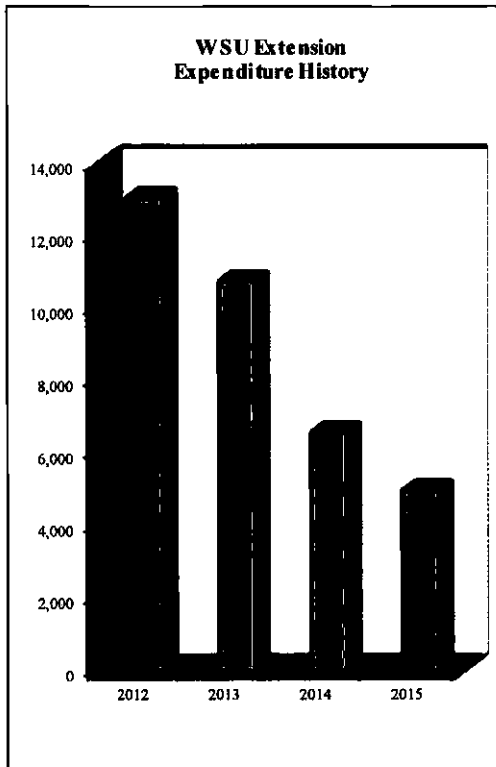
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Motel/Hotel Tax						
REVENUES						
131	13130850001				50,000	156,150
	Beginning Fund Bal Assigned					
131	13131331001	513,696	534,005	486,933	567,000	588,000
	Hotel Motel Tax-City					
131	13131331002	36,676	38,698	34,810	37,000	37,000
	Hotel Motel Tax-County					
131	13136111001	1,394	1,765	1,166	1,200	1,500
	Investment Interest					
131	13136132001	65	191-	114		
	Unrealized Gain/Loss on Inve					
		-----				
Fnd 131	Motel/Hotel Tax	551,831	574,277	523,022	655,200	782,650

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Motel/Hotel Tax						
Stadiums & Auditoriums						
Reclassification & Cost Alloc.						
131 100172	Oper Tran Out-2009 GO Bond	518,260	525,360	537,160	537,160	549,260
131 100200	Ending Fund Balance Restrict				117,844	233,194
		-----				
Obj 000	Reclassification & Cost Alloc.	518,260	525,360	537,160	655,004	782,454
Other Services - Charges						
131 104101	Professional Services	195	194	195	196	196
		-----				
Obj 004	Other Services - Charges	195	194	195	196	196
		-----				
Sub 010	Stadiums & Auditoriums	518,455	525,554	537,355	655,200	782,650
		-----				
Fnd 131	Motel/Hotel Tax	518,455	525,554	537,355	655,200	782,650

## WSU Extension



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	8,001	5,685	-	-
Personnel Benefits	661	834	-	-
Supplies	4,013	4,127	6,000	5,000
Other Services & Charges	409	127	600	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>13,084</b>	<b>10,773</b>	<b>6,600</b>	<b>5,000</b>
Ending Fund Balance	35,899	35,602	35,299	40,602
<b>Total Expenditures</b>			<b>41,899</b>	<b>45,602</b>

### Program Description:

WSU Extension is an educational arm of Washington State University supported in partnership with Yakima County to provide information, credit and non-credit educational programs, and professional development training for citizens of Yakima County.

WSU Extension's mission is to assist the people of Yakima County through education to:

- 1) Improve agricultural and natural resource management;
- 2) Improve capabilities of individuals and families;
- 3) Provide developmental opportunities for youth;
- 4) Aid communities in developing and adapting to changing conditions

### Major Objectives:

Major objectives for 2015 include: 1) Provide educational opportunities for agricultural producers and urban residents on pest management practices, irrigation management, orchard management systems, commercial vegetable management systems, and community horticultural practices; 2) Provide educational and technical support for livestock and dairy management systems; 3) Provide information and education for food preservers, food handlers and low income families on topics such as food safety and nutrition, family economics, clothing construction, basic life skills and parenting; 4) Provide educational opportunities for 4-H youth and adults in personal growth and leadership development; and 5) Provide educational and technical support for the development and implementation of the Yakima River Basin Water Management Plan.

### Revenue/Expenditure Comments:

WSU Extension has been supported locally since 1917 as a three-way partnership with Yakima County, USDA-Federal Extension and Washington State University. The 2015 County Budget Request represents approximately 15 percent of the total cost of WSU Cooperative Extension programs committed to Yakima County and reflects a continuation of basic programs.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
WSU Extension						
REVENUES						
135	13530850001				33,899	38,602
	Beginning Fund Bal Assigned					
135	13534171003	4,985	5,698	4,936		5,000
	Sales of Publications-WSU					
135	13534175001	83			4,000	
	Sales Map & Publications NT					
135	13534181005			150		
	Information Access Fee					
135	13536711002	9,871	3,950		2,000	
	Donations-4-H Program					
135	13536711004	146	39			
	Donations-Master Food Preser					
135	13536981001					
	Cashiers Over/Short					
135	13536990011			83		
	Misc-Revenues					
135	13536990040	2,750	789		2,000	2,000
	Misc-Livestock					
		-----				
Fnd 135	WSU Extension	17,834	10,476	5,169	41,899	45,602

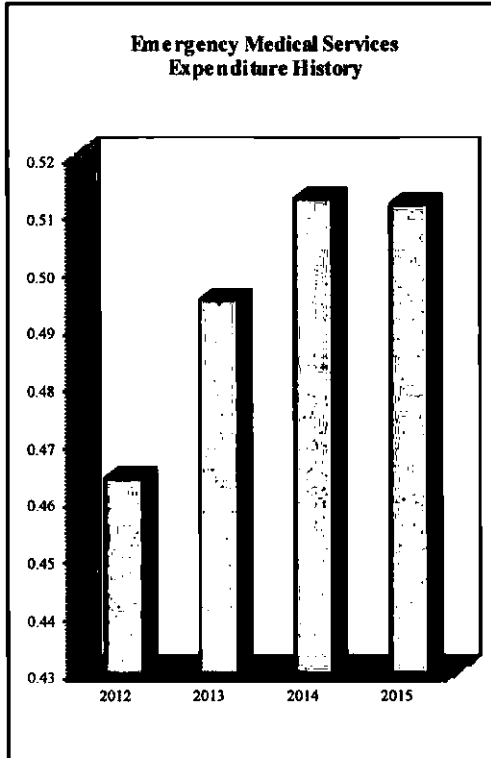
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
WSU Extension						
Reclassification & Cost Alloc.						
135	1350200				35,299	40,602
	Obj 000				35,299	40,602
	Sub 135				35,299	40,602
WSU Exten-ACG_MCP						
Other Services - Charges						
135	6234191	143	10			
	Obj 004	143	10			
	Sub 623	143	10			
WSU Exten-4H Program Donation						
Salaries						
135	6251003	8,001	5,685			
	Obj 001	8,001	5,685			
Personnel Benefits						
135	6252002	661	834			
	Obj 002	661	834			
	Sub 625	8,661	6,519			
WSU Exten-Master Food Preserve						
Supplies						
135	6263101	327	85			
	Obj 003	327	85			
	Sub 626	327	85			
WSU Exten-Livestock						
Supplies						
135	6273101	257			1,000	500
135	6273501				1,000	500
135	6273590	196				
	Obj 003	453			2,000	1,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
WSU Extension						
WSU Exten-Livestock						
Other Services - Charges						
135 6274202	Communications-Postage	227	117		600	
		-----				
Obj 004	Other Services - Charges	227	117		600	
		-----				
Sub 627	WSU Exten-Livestock	680	117		2,600	1,000
WSU Exten-Sales of Publication						
Supplies						
135 6303401	Purchases for Inv or Resale	3,233	4,042	3,460	4,000	4,000
		-----				
Obj 003	Supplies	3,233	4,042	3,460	4,000	4,000
Other Services - Charges						
135 6304101	Professional Services	7				
135 6304901	Miscellaneous	33				
		-----				
Obj 004	Other Services - Charges	40				
		-----				
Sub 630	WSU Exten-Sales of Publication	3,272	4,042	3,460	4,000	4,000
		-----				
Fnd 135	WSU Extension	13,084	10,773	3,460	41,899	45,602

## Emergency Medical Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	183,877	219,846	208,476	219,363
Personnel Benefits	42,358	58,946	53,176	56,735
Supplies	60,457	36,316	47,846	31,460
Other Services & Charges	177,163	179,626	202,910	203,831
Capital Outlay	-	-	-	-
Debt Interest	-	-	-	-
Total Expenditures	463,855	494,734	512,408	511,389
Ending Fund Balance	395,364	358,133	351,182	360,565
Total Budget			863,590	871,954

### Program Description:

The Yakima County Department of Emergency Medical Services (EMS) is an administrative agency responsible for providing services, support and programs related to the delivery of emergency medical services within Yakima County. The primary areas of responsibility include EMS quality improvements, general administration, EMS system development, training and continuing medical education, public information and prevention programs, support to the Yakima County Medical Program Director and EMS council, and EMS incident data collection.

### Major Objectives:

### Revenue/Expenditure Comment:

The major source of revenue comes from a countywide emergency medical service levy that began in 1991 and was renewed by the voters for another ten years in 2011. It is a regular property tax in the amount of 0.25 cents per \$1,000 of assessed value. A portion goes to fund the department, with the remainder distributed among the city and county fire departments for the provision of EMS. The Department of Emergency Medical Services also acquires revenue from a variety of other sources that include state grants, administrative fees, and student tuition for training courses.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Emergency Medical Services</b>						
<b>REVENUES</b>						
140	14030850001				331,141	321,147
	Beginning Fund Bal Assigned					
140	14031110001	377,949	383,948	427,560	426,709	439,912
	Real Property					
140	14031130001		28	2		
	Sale of Tax Title Property					
140	14031720001	3,410	4,187	5,640	3,500	4,519
	Leasehold Excise Tax					
140	14033404901	29,019	29,948	9,264	23,694	24,228
	Dept of Health-Trauma Fund					
140	14033602311	74	78			
	DNR PILT NAP/NRCA					
140	14033602511	277	286	312		
	In Lieu of Taxes- State					
140	14034250001	2,950	2,450	2,025	3,005	6,830
	Emergency Service Fees-Admin					
140	14034250002	10,689	3,969	14,314	8,800	9,400
	Emergency Service Fees-Train					
140	14034250003	16,733	20,480	29,416	15,000	13,500
	Emergency Serv Fees-EMT Trai					
140	14036111001	2,420	2,272	1,257	2,200	2,000
	Investment Interest					
140	14036132001	149	1,971-	1,025		
	Unrealized Gain/Loss on Inve					
140	14036990001	2,465	9,941	4,398	3,000	3,000
	Other Misc Revenue					
140	14039540001	211				
	Sale of Fixed Assets					
140	14136990016	58				
	Misc Revenue-Out of District					
140	14331110001				4,208	
	Real Property					
142	14230850001				39,488	36,088
	Beg Fund Bal Assigned					
142	14231110001	183	69	724	1,095	3,527
	Real Property					
142	14233602511			1		
	In Lieu of Taxes- State					
142	14236111001	311	304	211	250	250
	Investment Interest					
142	14236132001	13-	225-	125		
	Unrealized Gain Loss On Inv					
142	14236990016		1,740	3,127	1,500	1,500
	Misc Revenue					
143	14331110001			3,993		6,053
	Real Property					
143	14333602511			3		
	In Lieu of Taxes- State					
<b>Fnd 140 Emergency Medical Services</b>		<b>446,952</b>	<b>457,504</b>	<b>503,394</b>	<b>863,590</b>	<b>871,954</b>



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Emergency Medical Services</b>						
<b>EMS-Administration</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
140 1400200	Ending Fund Balance Restrict				313,349	321,147
		-----				
Obj 000	Reclassification & Cost Alloc.				313,349	321,147
<b>Salaries</b>						
140 1401001	Salaries & Wages	130,492	148,087	130,141	151,476	162,363
140 1401002	Salaries-Overtime	2,448	11,734	2,885	5,000	5,000
140 1401003	Salaries-Extra Help	55,569	57,331	54,710	52,000	52,000
140 1401010	Accrued Annual Leave	2,045-	2,695	5,806-		
140 1401011	Accrued Comp Time	2,587-				
		-----				
Obj 001	Salaries	183,877	219,846	181,930	208,476	219,363
<b>Personnel Benefits</b>						
140 1402002	Benefits-Direct	42,358	60,397	47,024	53,176	56,675
140 1402004	Benefits-Bank Accruals		1,451-	1,473		60
		-----				
Obj 002	Personnel Benefits	42,358	58,946	48,497	53,176	56,735
<b>Supplies</b>						
140 1403101	Office & Operating Supplies	5,939	7,169	7,932	10,000	3,800
140 1403107	Supplies-Training	22,431	16,778	12,407	13,500	12,700
140 1403190	Supplies-Interfund	1,474	1,199	810	1,500	1,500
140 1403501	Small Tools & Minor Equipmen	1,113	1,427	100	1,100	960
140 1403502	Computer Software		918	4,615	5,000	4,300
140 1403503	Small Tools-Training	26,447	1,958	7,043	8,246	4,700
140 1403590	Small Attrac-Tracked Invento	3,053	6,868	4,628	8,500	3,500
		-----				
Obj 003	Supplies	60,457	36,316	37,534	47,846	31,460
<b>Other Services - Charges</b>						
140 1404101	Professional Services	10,187	22,863	30,752	37,305	37,305
140 1404118	Prof Serv-Audit	251	267			
140 1404125	Prof Serv-Indirect Costs	39,300	41,785	39,278	43,284	40,321
140 1404129	Prof Serv-MPD	15,929	15,929	13,274	15,927	15,927
140 1404191	Prof Serv-Purchasing Serv	2,747	1,611	1,509	1,646	1,570
140 1404192	Prof Serv-Info Serv	7,054	7,860	8,204	8,950	9,597
140 1404201	Communications-Telephone	7,758	7,236	7,628	8,800	8,700
140 1404202	Communications-Postage	1,229	600	662	900	800
140 1404301	Travel	17,236	19,088	18,750	17,000	17,000
140 1404401	Advertising	1,050		1,637		509
140 1404501	Operating Rentals & Leases	5,280	3,751	2,932	4,600	2,500
140 1404503	Rentals-Office	39,305	40,795	38,810	46,980	47,500
140 1404590	Rent-Facil Maint			4,437		4,437

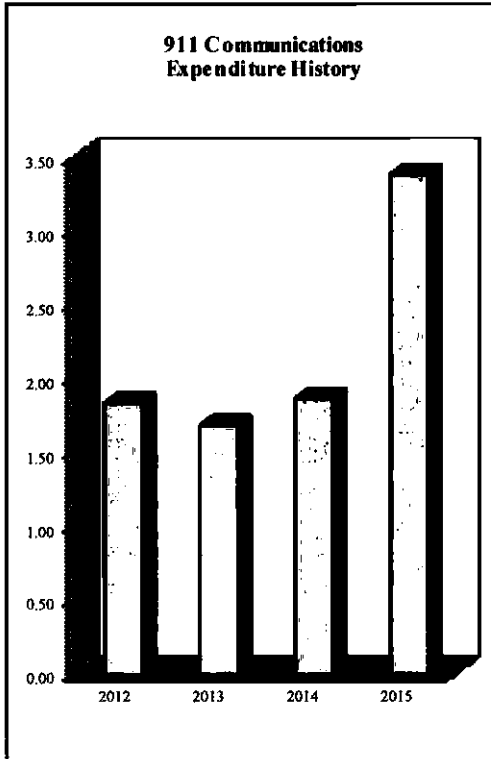
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget	
<b>Emergency Medical Services</b>						
<b>EMS-Administration</b>						
<b>Other Services - Charges</b>						
140 1404601	Insurance	568	567	652	567	652
140 1404690	Insurance-Interfund	1,553	1,571	971	1,059	1,304
140 1404701	Utility Services	2,166	3,058	2,623	3,000	3,000
140 1404801	Repairs & Maintenance	2,831	417	226	1,000	650
140 1404901	Miscellaneous	645	307	309	700	550
140 1404911	Misc-Training	100-	3,364	11,277	2,192	3,509
140 1404945	Misc-Interest on Tax Refunds	2	1	1		
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Obj 004	Other Services - Charges	154,990	171,070	183,932	193,910	195,831
<hr style="border-top: 1px dashed black;"/>						
Sub 140	EMS-Administration	441,683	486,178	451,893	816,757	824,536
<b>EMS-White Pass</b>						
<b>Other Services - Charges</b>						
140 1414101		6,362				
<hr style="border-top: 1px dashed black;"/>						
Obj 004	Other Services - Charges	6,362				
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Sub 141	EMS-White Pass	6,362				
<b>Evergreen Sub</b>						
<b>Other Services - Charges</b>						
140 1434101	Prof Serv-Evergreen	5,558	3,989	838		
<hr style="border-top: 1px dashed black;"/>						
Obj 004	Other Services - Charges	5,558	3,989	838		
<hr style="border-top: 1px dashed black;"/>						
<b>Intergovernmental Services</b>						
140 1435101	C Intergov Prof Service	10,253				
<hr style="border-top: 1px dashed black;"/>						
Obj 005	Intergovernmental Services	10,253				
<hr style="border-top: 1px dashed black;"/>						
Sub 143	Evergreen Sub	15,811	3,989	838		
<b>Out of District Response</b>						
<b>Emergency Medical Services</b>						
<b>EMS-White Pass</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
142 1420200	Ending Fund Balance Restrict				37,833	36,865
<hr style="border-top: 1px dashed black;"/>						
Obj 000	Reclassification & Cost Alloc.				37,833	36,865
<b>Other Services - Charges</b>						
142 1424101	Out of District Prof Service		4,568	2,639	4,500	4,500
142 1424945	Misc-Interest on Tax Refunds					

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Emergency Medical Services					
Out of District Response					
Emergency Medical Services					
EMS-White Pass					
Obj 004    Other Services - Charges		4,568	2,639	4,500	4,500
Sub 141    EMS-White Pass		4,568	2,639	42,333	41,365
Nurse Review					
Emergency Medical Services					
Evergreen Sub					
Reclassification & Cost Alloc.					
143 1430200       Ending Fund Balance Assigned					2,553
Obj 000    Reclassification & Cost Alloc.					2,553
Other Services - Charges					
143 1434101       Nurse Review Prof Services			2,053	4,500	3,500
Obj 004    Other Services - Charges			2,053	4,500	3,500
Sub 143    Evergreen Sub			2,053	4,500	6,053
Fnd 140    Emergency Medical Services	463,856	494,735	457,424	863,590	871,954

## 911 Communications



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Supplies	-	-	-	-
Other Services & Charges	1,828,554	1,676,973	1,857,744	2,568,858
Capital Outlay	-	-	-	800,000
<b>Total Expenditures</b>	<b>1,828,554</b>	<b>1,676,973</b>	<b>1,857,744</b>	<b>3,368,858</b>
Ending Fund Balance	820,985	1,296,487	1,424,518	835,355
<b>Total Budget</b>			<b>3,282,262</b>	<b>4,204,213</b>

### Program Description:

The 911 Communications fund was established by a Yakima County voter approved telephone charge. This money is dedicated to the operation of a Countywide 911 system.

### Major Objectives:

Provide emergency call receiving to all areas of Yakima County.

### Revenue/Expenditure Comment:

All revenues are generated from taxes on telephones. 911 services are contracted with the City of Yakima.

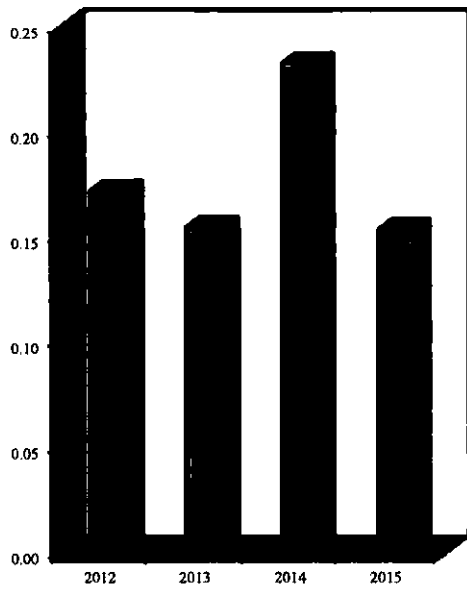
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
911						
REVENUES						
141 14130850001	Beginning Fund Bal Assigned				1,192,262	1,981,213
141 14131363001	911 Switched Access Lines	580,584	496,849	362,024	611,400	375,000
141 14131364001	911 Wireless Access Lines	1,394,700	1,466,102	1,240,089	1,446,600	1,500,000
141 14131364002	911 Prepaid Wireless Lines			263,088		225,000
141 14131365001	911 VOIP Lines	11,540	96,725	117,989		120,000
141 14133401801	Military-Emergency Managemen	35,443	91,328		30,000	
141 14136111001	Investment Interest	2,977	5,398	6,455	2,000	3,000
141 14136132001	Unrealized Gain/Losses on In	183	4,338-	3,160		
141 14136140001	Interest Earnings Accessed	400	292	261		
141 14136140003	Interest Earnings Switched	169	108	82		
141 14136140004	Interest Earnings Other	2	11	26		
141 14136140005	Int Earn -Prepaid Wireless A			55		
		-----				
Fnd 141	911	2,025,999	2,152,475	1,993,229	3,282,262	4,204,213

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
911						
	Reclassification & Cost Alloc.					
141	1410101 Oper Tran Out Debt					211,350
141	1410102 Oper Tran Out-2014 LTGO Bond					800,000
141	1410200 Ending Fund Balance Restrict				1,424,518	835,355
<hr/>						
Obj 000	Reclassification & Cost Alloc.				1,424,518	1,846,705
	Other Services - Charges					
141	1414101 Prof Serv-City of Yakima	1,813,004	1,651,501	1,815,765	1,815,765	1,472,000
141	1414118 Professional Services	889	984		1,000	1,000
141	1414125 Prof Serv-Indirect	13,423	23,541	22,579	24,730	18,658
141	1414137 Prof Serv-Program Support	1,238	947	1,409	4,037	1,500
141	1414590 Rent-Facil Maint					64,350
<hr/>						
Obj 004	Other Services - Charges	1,828,554	1,676,973	1,839,753	1,845,532	1,557,508
	Capital Outlay					
141	1416401 Machinery & Equipment					800,000
<hr/>						
Obj 006	Capital Outlay					800,000
	Debt Service-Interest					
141	1418101 Int on Sht-Term External Deb				12,212	
<hr/>						
Obj 008	Debt Service-Interest				12,212	
<hr/>						
Sub 141	911	1,828,554	1,676,973	1,839,753	3,282,262	4,204,213
<hr/>						
Fnd 141	911	1,828,554	1,676,973	1,839,753	3,282,262	4,204,213

**Veterans Relief  
Expenditure History**



## Veterans Relief

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Supplies	30,609	17,484	40,000	20,000
Other Services & Charges	141,996	137,757	193,281	134,153
<b>Total Expenditures</b>	<b>172,605</b>	<b>155,241</b>	<b>233,281</b>	<b>154,153</b>
Ending Fund Balance	70,092	63,084	-	-
<b>Total Budget</b>			<b>233,281</b>	<b>154,153</b>

### Program Description:

Yakima County Veterans Program provides information and assistance to Yakima County Veterans. The program provides direct emergency financial assistance to low income Veterans through the Veterans Relief Fund. Money released through this program can only be used for items of necessity, i.e. food, rent, utilities, emergency transportation, gasoline, minor emergency expenses, and burial benefits.

Additional service includes case management, homeless outreach and services, and services to incarcerated Veterans being released into the community.

### Major Objectives:

To provide emergency relief to indigent veterans and their immediate family in Yakima County.

To provide case management and homeless services.

To provide information, referral and advocacy for Veterans in obtaining services and benefits.

To provide outreach, reentry services, and case management to incarcerated Veterans being released into the community.

### Revenue/Expenditure Comment:

RCW 73.08.080 authorizes the County to collect taxes for the purpose of aiding honorably discharged Veterans.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Veterans Relief						
REVENUES						
150 15030830001	Beginning Fund Bal Restrict				70,781	5,103
150 15031110001	Real Property	140,690	142,927	145,536	157,000	147,000
150 15031130001	Sale of Tax Title Property	24	10	1		
150 15031720001	Leasehold Excise Tax		179	221	150	150
150 15033602311	DNR PILT NAP/NRCA	28	29			
150 15033602511	In Lieu of Taxes- State	103	107	106	250	250
150 15036111001	Investment Interest	676	523	334	400	350
150 15036132001	Unrealized Gain/Losses on In	2	20-	18		
150 15036711013	Foundation Grant			10,000		
150 15036711039	Donations-Veterans Relief	3,311	2,445	1,400	2,400	500
150 15036719002	Donations-Veterans Specific		2,033	1,200	2,300	800
		-----				
Fnd 150	Veterans Relief	144,834	148,233	158,815	233,281	154,153



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Veterans Relief</b>						
<b>Salaries</b>						
150 1501001	Salaries & Wages	52,634	58,415	47,482	61,709	52,929
150 1501002	Salaries-Overtime	117				
150 1501003	Salaries-Extra Help				3,100	
150 1501010	Accrued Annual Leave	544	241	2,253-		
<hr/>						
Obj 001	Salaries	53,295	58,655	45,229	64,809	52,929
<b>Personnel Benefits</b>						
150 1502002	Benefits-Direct	16,667	19,577	16,911	20,985	18,523
<hr/>						
Obj 002	Personnel Benefits	16,667	19,577	16,911	20,985	18,523
<b>Supplies</b>						
150 1503101	Office & Operating Supplies	2,173	1,018	1,155	2,000	1,500
150 1503501	Small Tools & Minor Equipmen	130				
150 1503590	Small Attrac-Tracked Invento	8			2,000	
<hr/>						
Obj 003	Supplies	2,311	1,018	1,155	4,000	1,500
<b>Other Services - Charges</b>						
150 1504101	Professional Services	5,352	6,800	3,401	8,000	500
150 1504118	Prof Serv-Audits	268	90		800	200
150 1504125	Prof Serv-Indirect Costs	1,176	1,710	1,815	1,983	1,506
150 1504137	Prof Serv-Program Support	16,252	14,176	15,158	14,889	21,545
150 1504191	Prof Serv-Purchasing Serv	1,904	1,510	1,317	1,437	1,697
150 1504192	Prof Serv-Tech Services	1,989	6,948	3,223	3,516	3,120
150 1504199	Prof Serv-DOS	1,346	1,627	1,491	1,627	1,742
150 1504201	Communications-Telephone	1,075	724	665	806	600
150 1504202	Communications-Postage	143	136	65	200	60
150 1504219	Phone Charge Allocated			198	216	234
150 1504301	Travel	660	1,030	193	1,614	1,000
150 1504501	Operating Rentals & Leases	588	619	275	784	500
150 1504590	Rent-Facil Maint	11,006	11,245	5,264	5,742	5,862
150 1504690	Insurance-Interfund	1,634		5,269	5,748	2,794
150 1504801	Repairs & Maintenance		82		1,500	500
150 1504901	Miscellaneous-UV Post 379	196	267	443	1,000	631
150 1504902	Miscellaneous-LV				1,000	300
150 1504945	Misc-Interest on Tax Refunds	1			25	10
<hr/>						
Obj 004	Other Services - Charges	43,589	46,965	38,776	50,887	42,801
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Sub 150	Veterans Relief	115,862	126,215	102,071	140,681	115,753

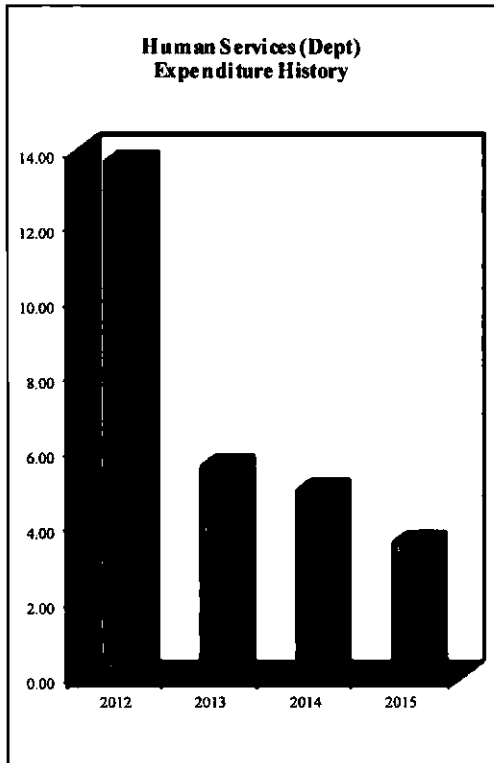
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Veterans Relief</b>							
<b>Soldiers&amp;Sailors- Upper Valley</b>							
<b>Supplies</b>							
150	1513101	Office & Operating Supplies	15,033	8,670	8,794	12,000	8,000
150	1513201	Fuel Consumed	9,118	5,659	5,788	10,000	6,000
150	1513501	Small Tools & Minor Equipmen				500	
Obj	003	Supplies	24,151	14,330	14,582	22,500	14,000
<b>Other Services - Charges</b>							
150	1514219	Phone Charges-Allocated	164				
150	1514501	Operating Rentals & Leases	7,089	2,857	4,674	17,000	5,600
150	1514701	Utility Services	14,363	5,973	7,593	14,000	7,600
150	1514901	Miscellaneous	3,206	1,333	1,590	6,000	2,600
Obj	004	Other Services - Charges	24,823	10,164	13,857	37,000	15,800
Sub	151	Soldiers&Sailors- Upper Valley	48,973	24,493	28,439	59,500	29,800
<b>Soldiers&amp;Sailors- Lower Valley</b>							
<b>Supplies</b>							
150	1523101	Office & Operating Supplies	2,458	1,206	1,131	4,000	2,000
150	1523201	Fuel Consumed	1,689	839	1,104	8,000	1,000
Obj	003	Supplies	4,148	2,044	2,235	12,000	3,000
<b>Other Services - Charges</b>							
150	1524501	Operating Rentals & Leases	427	175	500	10,000	1,000
150	1524701	Utility Services	3,161	795	500	4,000	500
150	1524901	Miscellaneous	34	375		4,000	1,000
Obj	004	Other Services - Charges	3,622	1,345	1,000	18,000	2,500
Sub	152	Soldiers&Sailors- Lower Valley	7,769	3,390	3,235	30,000	5,500
<b>Specific Donations</b>							
<b>Supplies</b>							
150	1533101	Office & Operating Supplies		92		1,000	1,000
150	1533201	Fuel Consumed				500	500
Obj	003	Supplies		92		1,500	1,500
<b>Other Services - Charges</b>							
150	1534501	Operating Rental & Leases		750		1,500	1,500
150	1534701	Utilities		266	191		
150	1534901	Miscellaneous		35		100	100
Obj	004	Other Services - Charges		1,051	191	1,600	1,600

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Veterans Relief					
Sub 153    Specific Donations		1,143	191	3,100	3,100
Fnd 150    Veterans Relief	172,604	155,241	133,936	233,281	154,153

## Human Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	396,108	334,591	496,514	432,463
Personnel Benefits	127,863	104,370	176,713	145,633
Supplies	42,739	69,432	44,967	4,000
Other Services & Charges	570,293	845,462	795,072	588,042
Operating Transfers Out	-	210,755	67,066	224,266
Programs	12,620,892	4,093,992	3,443,263	2,241,219
Total Expenditures	13,757,895	5,658,602	5,023,595	3,635,623
Ending Fund Balance	4,477,233	3,882,206	-	-
Total Budget			5,023,595	3,635,623

### Program Description:

Human Services performs the administrative functions of planning, program development, funding, contracting and coordinating services in the areas of mental health, developmental disabilities, chemical dependency, prevention activities, reduction of homelessness in the County, and the administration of the Veteran's Relief Fund, as provided in RCW 73.08.

### Major Objectives:

- Housing services is responsible for the development and implementation of the County's 10 year plan to reduce homelessness. Administers several funding sources to improve housing stock and reduce homelessness in the County. The Homeless Network serves as an advisory board to the Board of County Commissioners.
- The Developmental Disabilities program has oversight of budgets and programming directed towards individuals in the community meeting eligibility standards.
- Yakima County serves as a member of the Greater Columbia Regional Support Network responsible for the oversight and implementation of local programs serving individuals needing mental health services and other related mental health projects.
- The Yakima County Veterans program provides services to the local Veteran population through the Veteran's Relief Fund. The Veterans Advisory board is appointed by and responsible to the Board of Yakima County Commissioners for the oversight of this program.

### Revenue/Expenditure Comment:

- This department is funded primarily through contracts with DSHS and is not dependent on funds from the County's General Fund.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Community Services</b>						
<b>REVENUES</b>						
151 15130830001	Beginning Fund Bal Restrict				479,900	760,503
151 15131110001	Real Property	312,647	317,618	323,412	350,000	400,000
151 15131130001	Sale of Tax Title Property	54	23	1	50	50
151 15131720001	Leasehold Excise Tax		398	490	300	300
151 15133602311	DNR PILT NAP/NRCA	61	64			100
151 15133602511	In Lieu of Taxes- State	229	237	235	500	500
151 15133606941	Liquor Excise Tax	2,575	413	1,060		1,000
151 15133606951	Liquor Board Profits	7,734	6,845	5,121	7,000	3,400
151 15134181005	Data Managment	25,000	33,500	2,925	82,000	
151 15136111001	Investment Interest	25,607	23,754	16,131	19,000	18,480
151 15136132001	Unrealized Gain/Losses on In	6,035-	9,993-	6,739		
151 15136910001	Sale of Scrap and Junk	25		10		
151 15139700001	Operating Transfers In			6,693		4,900
151 151231314001	Intergov-Alcoholism Serv(2%)	41,769	31,173	26,198	30,000	42,276
151 151431314681	DDD Grant-in-Aid		198,912	148,079		162,895
151 151433404681	DDD Grant-in-Aid	165,895			269,946	
151 151633193104	SAMHSA-CMHI	487,201	353,499	251,403		
151 151633393104	CMHI for Children SED				326,896	
151 151731314004	WSU Launch Survey	1,709	1,161		200	
151 151733314228	FBG-Community Development	3,336	2,690	890	3,000	
151 151734693778	Medicad Title XIX	63,360				
151 151736990001	Other Misc Revenue	26,312				
151 151833393243	SAMHSA-LAUNCH	110,944	110,105	24,919	11,540	
<b>Fnd 151 Community Services</b>		<b>1,268,422</b>	<b>1,070,399</b>	<b>814,304</b>	<b>1,580,332</b>	<b>1,394,404</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Community Services</b>					
Reclassification & Cost Alloc.					
ODt 0126 Oper Tran Out-Grant Management			36,386		
ODt 0127 OP Trans Out-Mental Health		98,030	74,525	67,066	224,266
Obj 000 Reclassification & Cost Alloc.		98,030	110,911	67,066	224,266
<b>Salaries</b>					
ODt 1001 Salaries & Wages	381,838	327,484	273,423	493,514	432,463
ODt 1002 Salaries-Overtime	8,085	5,383	3,022		
ODt 1003 Salaries-Extra Help	10,393			3,000	
ODt 1010 Accrued Annual Leave	2,977-	1,725	12,975		
ODt 1011 Accrued Comp Time	1,230-				
Obj 001 Salaries	396,108	334,591	289,419	496,514	432,463
<b>Personnel Benefits</b>					
ODt 2002 Benefits-Direct	125,273	107,229	83,031	176,713	145,633
ODt 2004 Benefits-Bank Accruals	2,591	2,860-	1,252		
Obj 002 Personnel Benefits	127,863	104,370	84,283	176,713	145,633
<b>Supplies</b>					
ODt 3101 Office & Operating Supplies	32,100	24,865	10,092	24,267	4,000
ODt 3501 Small Tools & Minor Equipment	4,448	1,324		100	
ODt 3502 Computer Software	2,189	18,271	2,164	600	
ODt 3590 Small Attrac-Tracked Inventory	4,002	24,973	1,899	20,000	
Obj 003 Supplies	42,739	69,432	14,155	44,967	4,000
<b>Other Services - Charges</b>					
ODt 4101 Professional Services	45,498	98,093	107,563	6,100	
ODt 4118 Prof Serv-Audits	13,832	9,382		14,000	4,908
ODt 4125 Prof Serv-Indirect Costs	31,204	42,680	33,500	36,545	31,542
ODt 4137 Prof Serv-Program Support	161,684	124,994	87,597	123,366	101,502
ODt 4191 Prof Serv-Purchasing Serv	2,498	2,766	3,765	4,107	4,090
ODt 4192 Prof Serv-Tech Services	31,831	48,549	41,443	45,211	24,242
ODt 4198 Prof Service-GIS	1,894	3,843	3,607	3,935	
ODt 4199 Prof Serv-DOS	1,205	1,226	787	859	899
ODt 4201 Communication-Telephone	5,803	4,686	2,439	4,818	1,400
ODt 4202 Communication-Postage	990	733	624	1,150	100
ODt 4219 Phone Charges-Allocated	1,228	1,212	1,320	1,440	1,404
ODt 4301 Travel	39,755	21,155	12,809	13,518	4,214
ODt 4401 Advertising	1,263	878	593		
ODt 4501 Operating Rentals & Leases	53,934	52,201	51,696	137,025	
ODt 4590 Rent-Facilities Services	3,316	8,472	10,552	11,511	11,913
ODt 4690 Insurance-Interfund	26,158	255,544	52,698	57,489	342,428
ODt 4801 Repairs - Maintenance		142			1,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Community Services						
Other Services - Charges						
ODt 4901	Miscellaneous	146,022	166,601	154,121	330,984	56,000
ODt 4902	Misc-Dues	2,176	2,304	2,304	3,014	2,400
ODt 4945	Misc-Interest on Tax Refunds	2				
-----						
Obj 004	Other Services - Charges	570,293	845,462	567,418	795,072	588,042
-----						
Fnd 151	Community Services	1,137,003	1,451,886	1,066,187	1,580,332	1,394,404

**2015 Final Budget  
Revenue  
As of November 30, 2014**

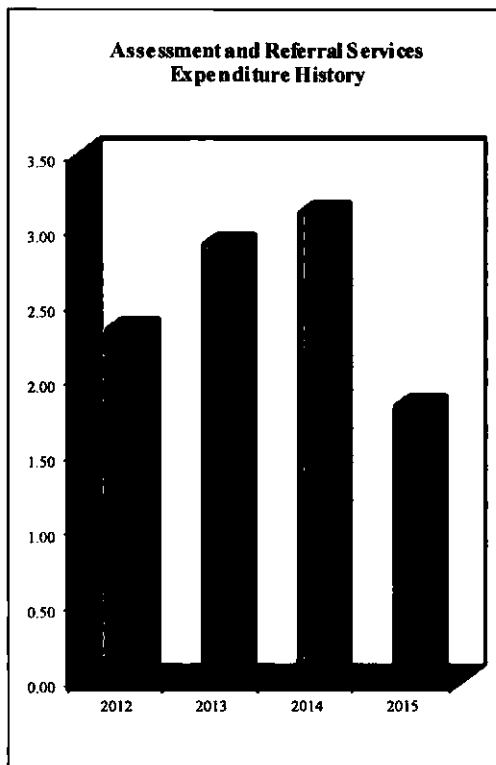
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Community Services-Program						
REVENUES						
152	15236111001					
	Investment Interest	4,437	7,508	6,330		7,000
152	15236132001					
	Unrealized Gain/Losses on In	590-	392-	389		
152	15239700005					
	Operating Trans In-Comm Serv				313,156	
152	152431314681					
	DDD Grant-in-Aid		2,295,836	1,963,334		
152	152433316588					
	C Violence Agst Women Formula				6,000	
152	152433404681					
	DDD Grant-in-Aid	2,273,125			2,093,544	2,234,219
152	152433864001					
	Mental Health Misc State Onl	1,268,365				
152	152433864002					
	State Only Jail Funding	109,062				
152	152633193104					
	SAMHSA-CMHI	1,165,749	1,238,775	530,471		
152	152633393104					
	CMHI for Children SED				761,844	
152	152733314228					
	FBC-Community Development	213,569	62,565	134,132	168,719	
152	152734693778					
	Medicad Title XIX	6,786,037				
152	152833393243					
	SAMHSA-LAUNCH	568,162	388,883	7,269	100,000	
		-----				
Fnd 152	Community Services-Program	12,387,917	3,993,176	2,641,926	3,443,263	2,241,219



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Community Services-Program					
Reclassification & Cost Alloc.					
ODt 0100    Operating Transfers Out		112,725			
		-----			
Obj 000    Reclassification & Cost Alloc.		112,725			
Other Services - Charges					
ODt 4101    Professional Services	568,162	389,081	7,269	100,000	
ODt 4122    Prof Serv-Doctors & Experts	513,366	440,485	58,103		
ODt 4134    Prof Serv-Other	15,750				
ODt 4137    Prof Serv-Program Support	123				
ODt 4901    Miscellaneous	10,664,927	2,403,296	2,044,218	2,412,700	2,241,219
ODt 4906    Misc-Other	858,564	861,128	606,501	930,563	
		-----			
Obj 004    Other Services - Charges	12,620,892	4,093,992	2,716,090	3,443,263	2,241,219
		-----			
Fnd 152    Community Services-Program	12,620,892	4,206,717	2,716,090	3,443,263	2,241,219

## Assessment & Referral Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	354,263	367,985	405,154	198,696
Personnel Benefits	128,183	138,574	159,143	73,795
Supplies	124,898	211,328	443,225	60,179
Other Services & Charges	1,743,918	2,194,996	2,117,334	1,506,564
Total Expenditures	2,351,262	2,912,883	3,124,856	1,839,234
Ending Fund Balance	432,276	509,141	-	-
Total Budget			3,124,856	1,839,234

### Program Description:

Assessment and Referral Services is responsible to contract with and monitor local treatment agencies who receive State and Federal funding for Chemical Dependency treatment. They utilize funds to provide alcohol and other drug addiction services to indigent persons in Yakima County. Six non-profit agencies receive contracts to provide addition services throughout Yakima County.

In addition to contracting and monitoring of addiction dollars, Assessment and Referral provides case management for felony Drug Court clients

The staff includes one Program Manager, one Case Manager, one Recovery Support Specialist, and one support staff. The Program Manager and Case Manager are both State licensed Chemical Dependency Professionals.

### Major Objectives:

- Monitor compliance of County contracted treatment agencies.
- Provide assessments, treatment placement, and case management to Drug Court clients
- Assist in helping clients overcome barriers to recovery.
- Work with community partners to educate the public on alcoholism and other addictions.

### Revenue/Expenditure Comment:

Revenue for Assessment and Referral Services is funded through State legislative appropriated funds and Federal grants. No general fund money is used to fund this program.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Assessment &amp; Referral</b>					
<b>REVENUES</b>					
158 15830830001				91,279	162,209
158 15833397078			979	32,680	
158 15833399991	42,800	33,264	16,508	25,000	16,500
158 15836111001	26,101	21,328	1,601	21,500	1,500
158 15836132001	2,580	1,842			
158 15836910001	1	9-	9		
158 15893699001				50	
158 158133193243	308	207	751		
158 158233193243		83,417		176,103	
158 158233193243		46,634	99,497		
158 158333193243			16,211		117,000
158 158733393275	333,685	165,049	281,545	400,000	
158 158733393951	76,200				
158 158733399921				119,644	
158 158733404644	4,932			10,593	
158 158733404650	69,996			65,900	
158 158733404651	165,620			241,698	167,740
158 158734630004			43,128		
158 158734630005			33,179		
158 158933393275	77,899	369,264		130,000	
158 158933393951	74,430	169,830			
158 158933404644	4,932	17,703		10,593	
158 158933404650	76,610	145,495		65,900	118,318
158 158933404651	147,910	294,716	5,816	140,000	
158 158933404674		64			
158 158934630003			66,960		
158 158934630004			118,159		
158 158934630005			77,857		
158 158934630006			37,660		
158 158934630007			769		
-----					
Fnd 158      Assessment & Referral	1,104,004	1,348,804	800,628	1,530,940	583,267

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assessment &amp; Referral</b>						
<b>Salaries</b>						
ODt 1001	Salaries & Wages	358,826	368,246	245,360	405,154	198,696
ODt 1010	Accrued Annual Leave	4,563-	261-	5,181-		
Obj 001	Salaries	354,263	367,985	240,179	405,154	198,696
<b>Personnel Benefits</b>						
ODt 2002	Benefits-Direct	128,183	138,574	84,734	159,143	73,795
Obj 002	Personnel Benefits	128,183	138,574	84,734	159,143	73,795
<b>Supplies</b>						
ODt 3101	Office & Operating Supplies	100,283	176,929	138,016	378,025	38,763
ODt 3201	Fuel Consumed	14,629	34,399	40,875	62,000	21,416
ODt 3501	Small Tools & Minor Equipment	43			1,000	
ODt 3502	Computer Software	124			200	
ODt 3590	Small Attrac-Tracked Inventory	9,820			2,000	
Obj 003	Supplies	124,898	211,328	178,891	443,225	60,179
<b>Other Services - Charges</b>						
ODt 4101	Professional Services	24,106	43,662	24,288	24,414	11,638
ODt 4118	Prof Serv-Audits	4,482	3,259		9,000	5,000
ODt 4125	Prof Serv-Indirect Costs	14,826	26,804	23,117	25,219	19,450
ODt 4137	Prof Serv-Program Support	98,110	118,103	120,389	145,732	114,812
ODt 4140	Prof Serv-Urinalysis Testing	16,222	8,496		5,000	
ODt 4191	Prof Serv-Purchasing Serv	5,143	2,585	2,253	2,458	2,859
ODt 4192	Prof Serv-Tech Services	34,895	35,784	35,652	38,893	29,220
ODt 4199	Prof Serv-DOS	2,331	2,477	2,271	2,477	2,652
ODt 4201	Communication-Telephone	5,001	4,393	2,002	4,000	1,900
ODt 4202	Communication-Postage	639	489	179	600	50
ODt 4219	Phone Charges-Allocated	630	630	594	648	468
ODt 4301	Travel	10,918	21,976	14,793	33,582	8,266
ODt 4401	Advertising		112			
ODt 4501	Operating Rentals & Leases	191,789	168,881	108,461	133,000	500
ODt 4590	Rent-Facilities Services	16,756	17,120	16,027	17,484	17,848
ODt 4601	Insurance	9,343	12,302	11,134	9,000	4,550
ODt 4690	Insurance-Interfund	8,149	6,087	4,042	4,409	4,951
ODt 4701	Utilities-Services	1,531	6,518	2,806	3,000	2,088
ODt 4801	Repairs - Maintenance	4,077	8,799	26,835	6,425	2,057
ODt 4901	Miscellaneous	53,058	63,645	74,273	58,077	22,288
ODt 4902	Misc-Dues		1,152			
Obj 004	Other Services - Charges	502,007	553,273	469,118	523,418	250,597
Fnd 158	Assessment & Referral	1,109,351	1,271,160	972,921	1,530,940	583,267

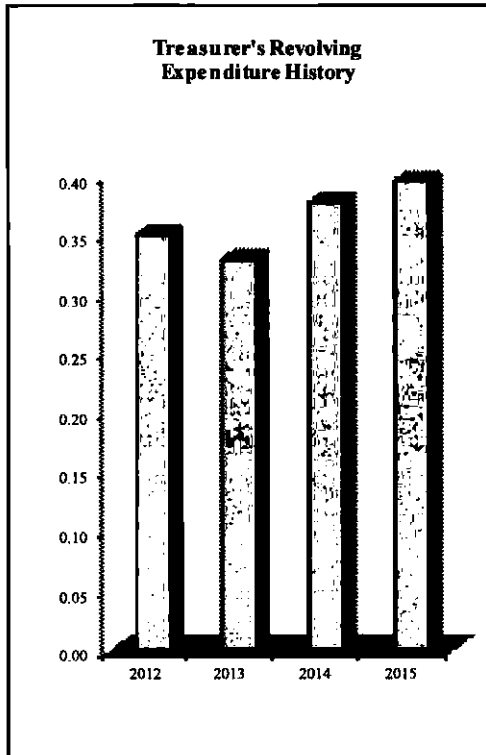
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Assessment &amp; Referral-Program</b>						
<b>REVENUES</b>						
164	16433397078				57,718	
	Title XIX	155,131	142,265			
164	16433404673					
	ST -Match Title XIX	155,131	142,265			
164	16436111001					1,500
	Investment Interest	1,974	1,014	1,744	1,000	
164	16436132001					
	Unrealized Gain/Losses on In	3	3-			
164	16493699001					
	Other Misc Revenue	16				
164	164133193243					
	Drug Court Exp Project Yr1	8,088	111,151		201,000	
164	164233193243					
	Drug Court Exp Project Yr2		49,473	113,859		
164	164333193243					
	Drug Court Exp Project Yr3			25,471		150,750
164	164733393951					
	Prevention & Treatment Block	48,620			189,908	225,761
164	164733404644					
	CJTA Innovative Grant	28,907			54,731	
164	164733404646					
	CA Parents in Reunification	22,094			69,000	81,000
164	164733404650					
	Criminal Justice Trmt Act	68,893			133,789	203,193
164	164733404651					
	St-Grant in Aid	304,761			886,770	593,763
164	164734630003					
	Prevention & Treatment Block			35,463		
164	164734630004					
	State GIA			143,976		
164	164734630005					
	Criminal Justice Trmt Act			54,915		
164	164734630006					
	CA Parents in Reunification			8,103		
164	164933393951					
	Prevention & Treatment Block	34,610	118,760			
164	164933404644					
	CJTA Innovative Grant	7,305	136,719			
164	164933404646					
	CA Parents in Reunification	17,750	31,187			
164	164933404650					
	Criminal Justice Trmt Act	77,151	64,383			
164	164933404651					
	St-Grant in Aid	313,157	843,730			
164	164934630003					
	Prevention & Treatment Block			53,062		
164	164934630004					
	State GIA			430,299		
164	164934630005					
	Criminal Justice Trmt Act			120,400		
164	164934630006					
	CA Parents in Reunification			36,538		
164	164934630007					
	Repeat DUI State Funds			9,077		
<b>Fnd 164 Assessment &amp; Referral-Program</b>		<b>1,243,590</b>	<b>1,640,945</b>	<b>1,032,906</b>	<b>1,593,916</b>	<b>1,255,967</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Assessment & Referral-Program					
Other Services - Charges					
ODt 4901   Miscellaneous	1,241,911	1,641,723	1,039,131	1,593,916	1,255,967
	-----				
Obj 004    Other Services - Charges	1,241,911	1,641,723	1,039,131	1,593,916	1,255,967
	-----				
Fnd 164    Assessment & Referral-Program	1,241,911	1,641,723	1,039,131	1,593,916	1,255,967

## Treasurer's Revolving



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	143,529	134,853	139,918	153,859
Supplies	45,319	43,451	47,734	53,706
Other Services & Charges	8,848	9,577	12,700	12,700
Capital Outlay	152,626	141,516	177,296	175,926
Debt Interest	-	-	-	-
<b>Total Expenditures</b>	<b>350,322</b>	<b>329,397</b>	<b>377,648</b>	<b>396,191</b>
Ending Fund Balance	100,782	123,438	50,000	50,000
<b>Total Budget</b>			<b>427,648</b>	<b>446,191</b>

### Program Description:

The Treasurer's Revolving Fund is a self-supporting fund, which is established within statutory regulations to recover all administrative costs incurred by processing the Treasurer's real estate tax foreclosure sale. In addition, collection costs pertaining to delinquent personal property taxes and distraint process are recovered. The costs that the County Treasurer incurs for each of these actions are applied directly to the property tax record for the properties involved in either foreclosure or distraint.

### Major Objectives:

- 1) Continue to provide cost-effective, professional services within the statutory regulations applicable to foreclosure and distraint activities.
- 2) Create efficiencies within the foreclosure and distraint activities by continuing to evaluate our processes.

### Revenue/Expenditure Comment:

Increased costs are a result of rising costs of title searches, legal advertising, personnel resources, and additional legal requirements placed by legislative and/or court case mandates.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

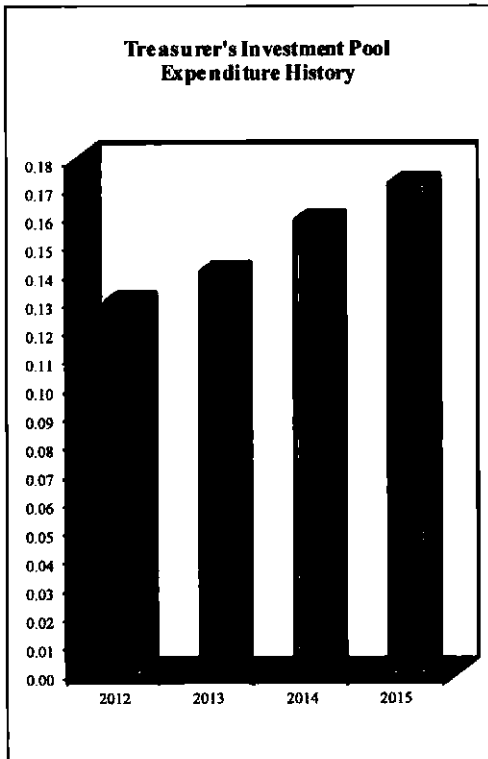
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Treasurer's Revolving						
REVENUES						
160 16030850001	Beginning Fund Bal Assigned				50,000	60,000
160 16034142001	Treasurers Fees	368,826	351,950	252,123	376,148	384,441
160 16034142002	Treasurers Fees GT	1,247	186	134	1,000	1,000
160 16034181001	Printing & Duplicating		20	304	300	100
160 16036111001	Investment Interest	349	420	561	200	650
160 16036132001	Unrealized Gain/Losses on In	24	523-	339		
-----						
Fnd 160	Treasurer's Revolving	370,446	352,053	253,461	427,648	446,191



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Treasurer's Revolving						
Treasurer's Revolving						
Reclassification & Cost Alloc.						
160	1600200				50,000	50,000
	Obj 000				50,000	50,000
Salaries						
160	1601001	140,543	131,928	120,190	135,168	150,374
160	1601002		10		250	250
160	1601003	786	1,752	247	2,500	2,000
160	1601010	2,201	1,163	3,894	2,000	1,235
	Obj 001	143,529	134,853	116,543	139,918	153,859
Personnel Benefits						
160	1602002	45,319	43,451	43,967	47,734	53,706
	Obj 002	45,319	43,451	43,967	47,734	53,706
Supplies						
160	1603101	6,538	6,453	6,131	10,000	10,000
160	1603501	458	871	52	500	500
160	1603502				200	200
160	1603590	1,851	2,252		2,000	2,000
	Obj 003	8,848	9,577	6,183	12,700	12,700
Other Services - Charges						
160	1604101	58,309	55,197	46,666	60,000	60,000
160	1604125	4,307	4,933	5,533	6,060	3,614
160	1604191	1,685	1,883	1,050	1,145	1,219
160	1604192	34,223	35,549	33,781	36,852	41,517
160	1604202	12,975	12,575	13,570	20,000	20,000
160	1604219	242	227	237	259	261
160	1604301	65	349	51	500	500
160	1604401	6,482	7,797	5,052	9,000	9,000
160	1604501	717	613	530	1,000	1,000
160	1604590	15,931	16,277	15,238	16,623	16,969
160	1604601		50	50	50	
160	1604690	1,441	1,268	818	892	1,096
160	1604801	427	590	418	750	750
160	1604901	15,822	4,208	3,253	24,165	20,000
	Obj 004	152,626	141,516	126,247	177,296	175,926
Sub 160	Treasurer's Revolving	350,321	329,397	292,940	427,648	446,191
Fnd 160	Treasurer's Revolving	350,321	329,397	292,940	427,648	446,191

## Treasurer's Investment Pool



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	91,656	99,046	103,553	109,613
Personnel Benefits	25,525	29,577	32,307	33,491
Supplies	401	774	2,450	1,450
Other Services & Charges	13,095	11,492	20,620	27,396
Capital Outlay	-	-	-	-
Total Expenditures	130,677	140,889	158,930	171,950
Ending Fund Balance	79,779	83,751	15,000	15,000
Total Budget			173,930	186,950

### Program Description:

The Yakima County Treasurer's Office actively manages an investment portfolio of approximately \$350 million dollars. The investments of Yakima County, as well as most districts in the County, are pooled together in the Treasurer's Investment Pool (TIP). Currently, TIP participation involves 97 different government entities geographically located within the county with over 285 different funds. The Treasurer's Office invests the public's funds in accordance with all federal, state and local governing statutes as well as in accordance with the Yakima County Investment Policy and standards established by the Governmental Accounting Standards Board (GASB).

The Treasurer's Investment Pool Fund is a self-supporting fund, which is established within statutory regulations to recover all costs incurred by administering the investment pool. TIP was established to provide a more efficient way to manage cash reserves and maximize interest income.

### Major Objectives:

- Safety of the principal invested always remains the primary objective in order to insure against loss.
- The Treasurer's Investment Pool will remain sufficiently liquid to enable all participants to meet operating requirements which might be reasonably anticipated.
- Provide a higher return on investments than a participant would receive if investing individually.

### Revenue/Expenditure Comment:

The expenses of operating the pool are covered through an administrative fee which is charged to participants based on their average daily balance in the pool.

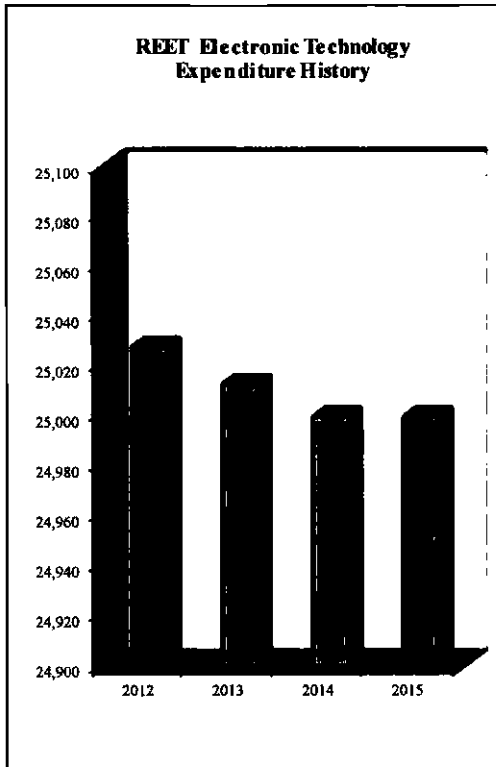
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Treas Investment Pool Maint							
REVENUES							
165 16530830001	Beg Fund Balance Restricted				28,518	34,639	
165 16536111001	Investment Interest	441	446	467	412	704	
165 16536119001	Investment Pool Service Fees	153,731	144,832	121,154	145,000	151,607	
165 16536132001	Unrealized Gain/Losses on In	22-	417-	277			
		-----					
Fnd 165	Treas Investment Pool Maint	154,150	144,860	121,897	173,930	186,950	

**2015 Final Budget**  
**Expenditures**  
**As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Treas Investment Pool Maint						
Reclassification & Cost Alloc.						
165	1650200				15,000	15,000
		-----				
Obj	000				15,000	15,000
Salaries						
165	1651001	90,627	98,841	93,721	102,636	108,619
165	1651002	12	20	40	500	500
165	1651010	1,017	185	188-	417	494
		-----				
Obj	001	91,656	99,046	93,572	103,553	109,613
Personnel Benefits						
165	1652002	25,525	29,577	29,254	32,307	33,491
		-----				
Obj	002	25,525	29,577	29,254	32,307	33,491
Supplies						
165	1653101	401	305	408	2,000	1,000
165	1653501		30		350	350
165	1653590		439		100	100
		-----				
Obj	003	401	774	408	2,450	1,450
Other Services - Charges						
165	1654101	78	87	11	5,000	10,000
165	1654125					1,563
165	1654191	186	149	129	141	166
165	1654192	6,845	6,985	6,756	7,370	8,303
165	1654202				150	150
165	1654219	110	110	116	126	129
165	1654301	746	2	1,143	1,500	1,500
165	1654401	175			200	200
165	1654501	143	123	106	190	190
165	1654590	3,186	3,255	3,048	3,325	3,394
165	1654690	757	665	330	360	621
165	1654801	9	41	7	180	180
165	1654901	861	75	100	2,078	1,000
		-----				
Obj	004	13,095	11,492	11,745	20,620	27,396
		-----				
Sub	165	130,677	140,888	134,979	173,930	186,950
		-----				
Fnd	165	130,677	140,888	134,979	173,930	186,950

## REET & Property Tax Administration



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	0	0	0	0
Personnel Benefits	0	0	0	0
Supplies	0	0	0	0
Other Services & Charges	25,028	25,013	25,000	25,000
Capital Improvements	0	0	0	0
<b>Total Expenditures</b>	<b>25,028</b>	<b>25,013</b>	<b>25,000</b>	<b>25,000</b>
Ending Fund Balance	79,779	126,848	100,100	117,800
<b>Total Expenditures</b>			<b>125,100</b>	<b>142,800</b>

### Program Description:

The Real Estate Excise Tax & Property Tax Administration Assistance fund was established to assist local government with the maintenance and operation of an electronic processing and reporting system for real estate excise tax affidavits, and the annual revaluation system for property tax valuation.

### Major Objectives:

Assist local government with the cost of maintaining an annual revaluation system & electronic Real Estate Excise Tax system.

### Revenue/Expenditure Comments:

House Bill 1240 became law on May 16, 2005 and was effective July 1, 2005. All County Treasurers are required to collect an additional five-dollar fee on all real estate sales. Beginning January 1 2014, the treasurers shall deposit one-half of this fee in the special Real Estate and Property Tax Administration Assistance account and remit the balance to the State Treasurer who will distribute it back to each County Treasurer according to the following formula: One-half of the funds available shall be equally distributed among the 39 Counties and the balance shall be ratably distributed among the Counties in direct proportion to their population as it relates to the total State's population based on most recent statistics by the Office of Financial Management.

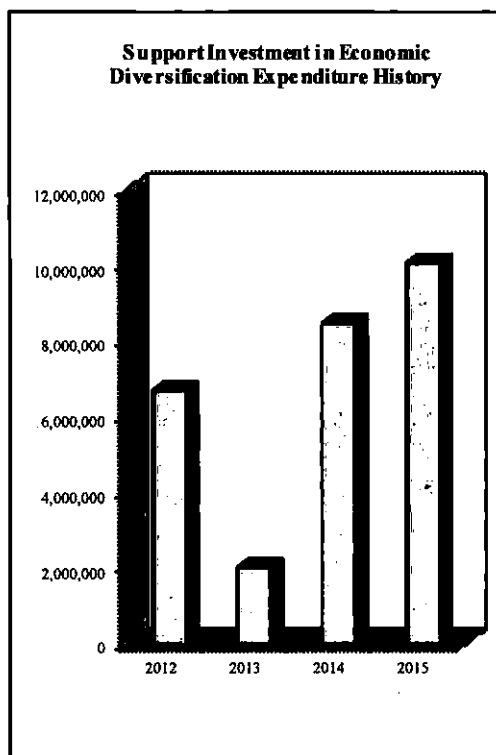
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
REET & Property Tax Admin						
REVENUES						
166 16630850001	Beginning Fund Bal Assigned				102,100	107,000
166 16633600971	RE Excise-State Tech Fee Dis			15,252	7,000	16,800
166 16634142203	REET & Prop Tax Admin Asst			14,905	15,000	18,000
166 16636111001	Investment Interest	1,109	902	583		
166 16636132001	Unrealized Gain/Losses on In	119-	665-	347	1,000	1,000
-----						
Fnd 166	REET & Property Tax Admin	990	237	31,087	125,100	142,800

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
REET Electronic Tech						
Reclassification & Cost Alloc.						
166	1660200				100,100	117,800
-----						
Obj	000				100,100	117,800
Other Services - Charges						
166	1664101	28	13			
166	1664192	25,000	25,000	22,917	25,000	25,000
-----						
Obj	004	25,028	25,013	22,917	25,000	25,000
-----						
Sub	166	25,028	25,013	22,917	125,100	142,800
-----						
Fnd	166	25,028	25,013	22,917	125,100	142,800

## Support Investment in Economic Diversification



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	6,688,753	2,035,690	8,450,375	10,045,428
Total Expenditures	6,688,753	2,035,690	8,450,375	10,045,428
Ending Fund Balance	13,887,398	16,422,501	10,179,720	9,233,791
Total Budget			18,630,095	19,279,219

### Program Description:

The Support Investment in Economic Diversification program (SIED) was established to assist local government infrastructure development to promote ongoing operation and expansion of businesses, to attract new businesses to rural communities, and promote the development of communities of excellence in rural distressed areas of Washington.

### Major Objectives:

Assist local government infrastructure development in order to promote development of communities of excellence in rural distressed areas of Washington.

### Revenue/Expenditure Comment:

House Bill 2894, Referendum No. 49 became law on December 3, 1998 and authorized the Distressed County/Infrastructure Fund. Distressed rural counties are allowed to levy an infrastructure tax of .04% on sales, which is credited against the state sales tax. The State legislature has since expanded the State tax credit to .09%. This is not an additional tax, but a credit against the already collected State sales tax.



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Support Invest in Econ Divers						
REVENUES						
178 10030830001	Beg Fund Balance Restricted				9,914,228	11,553,343
178 10031318001	Rural County Sales & Use Tax	2,843,641	3,069,646	2,794,507	3,114,000	3,413,000
178 10036132001	Unrealized Gain/Losses on In	5,222-	38,635-	26,552		
178 10036990001	Other Misc Revenue		325,000			
178 20030830001	Beg Fund Balance Restricted				337,479	326,938
178 20036111001	Investment Interest	78,753	83,445	74,306	50,000	75,000
178 20036132001	Unrealized Gain/Losses on In	8	2,272-	1,222		
178 20036140002	Interest on Loans	225,186	155,915	96,928	95,000	76,361
178 30030830001	Beg Fund Balance Restricted				3,619,388	2,834,577
178 30036132001	Unrealized Gain/Losses on In	761-	22,305-	14,062		
178 30039700001	Operating Transfer In	2,600,000	1,000,000		1,500,000	1,000,000
<hr style="border-top: 1px dashed black;"/>						
Fnd 178	Support Invest in Econ Divers	5,741,604	4,570,794	3,007,578	18,630,095	19,279,219

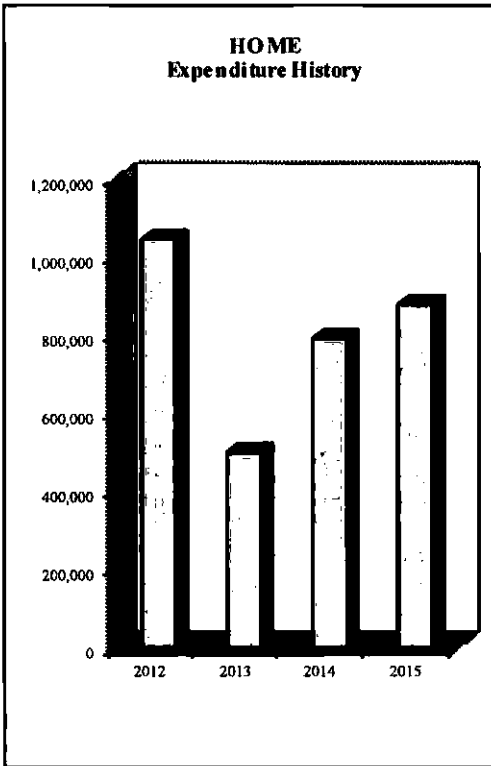
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Support Invest In Econ Divers						
Restricted						
Reclassification & Cost Alloc.						
178 1010200	Ending Fund Balance Restrict				8,448,228	8,886,343
178 1020101	Oper Transfers Out-Interfund	2,600,000	1,000,000		1,500,000	1,000,000
178 1020108	Oper Transfers Out-PW	184,407				
-----						
Obj 000	Reclassification & Cost Alloc.	2,784,407	1,000,000		9,948,228	9,886,343
Other Services - Charges						
178 1014101	Professional Services	70,000	70,000	80,000	80,000	80,000
178 1014137	Program Support	724-				
178 1024101	Professional Services			1,427,610		
-----						
Obj 004	Other Services - Charges	69,276	70,000	1,507,610	80,000	80,000
Intergovernmental Services						
178 1025101	Intergov-Professional Servic	1,124,185	490,176		3,000,000	5,000,000
-----						
Obj 005	Intergovernmental Services	1,124,185	490,176		3,000,000	5,000,000
-----						
Sub 100	Restricted	3,977,868	1,560,176	1,507,610	13,028,228	14,966,343
Economic Development						
Support Invest In Econ Divers						
Economic Development						
Reclassification & Cost Alloc.						
178 2010200	Ending Fund Balance Restrict				326,938	308,291
178 2030182	Oper Transfers Out-Planning	136,769	91,859			
-----						
Obj 000	Reclassification & Cost Alloc.	136,769	91,859		326,938	308,291
Other Services - Charges						
178 2014101	Professional Services YCDA	3,000				
178 2014102	Prof Serv- Treasurer	23,000	23,000	23,000	24,000	24,000
178 2014118	Audit Costs	1,343	3,486		1,500	2,000
178 2014125	Indirect Costs	3,287	3,901	5,449	5,944	6,524
178 2014137	Prof Serv-Program Support	9,797	2,832	9,013	9,832	19,792
178 2014191	Purchasing	5				
178 2014202	Postage					
178 2024101	Professional Services	104,481	107,501	93,440	114,240	117,667
178 2024202	Postage	3			25	25
-----						
Obj 004	Other Services - Charges	144,917	140,720	130,901	155,541	170,008
-----						
Sub 200	Economic Development	281,685	232,579	130,901	482,479	478,299

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Support Invest In Econ Divers						
Macro Projects						
Reclassification & Cost Alloc.						
178 3010108	Operating trans out PW	500,000	242,935	397,845	863,848	895,420
178 3010200	Ending Fund Balance Restrict				1,404,554	39,157
178 3200170	Operating Transfer Out JC	1,929,200				
Obj 000    Reclassification & Cost Alloc.		2,429,200	242,935	397,845	2,268,402	934,577
Intergovernmental Services						
178 3015101	Intergov-Professional Servic				2,850,986	2,900,000
Obj 005    Intergovernmental Services					2,850,986	2,900,000
Sub 300    Macro Projects		2,429,200	242,935	397,845	5,119,388	3,834,577
Fnd 178	Support Invest in Econ Divers	6,688,753	2,035,690	2,036,357	18,630,095	19,279,219

# HOME



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	25,352	24,356	101,270	64,600
Personnel Benefits	8,549	9,253	33,750	21,810
Supplies	1,193	2,210	4,300	4,300
Other Services & Charges	1,009,179	464,841	651,243	787,367
<b>Total Expenditures</b>	<b>1,044,273</b>	<b>500,660</b>	<b>790,563</b>	<b>878,077</b>
Ending Fund Balance	433,683	-	250,000	280,221
<b>Total Budget</b>			<b>1,040,563</b>	<b>1,158,298</b>

## Program Description:

The HOME Investment Partnership Act Program is administered by the United States Department of Housing and Urban Development (HUD). HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households. Each year HUD allocates approximately \$2 billion among the States and hundreds of localities nationwide.

Counties that wish to form a consortium are required to develop interlocal agreements between the Lead Entity (County) and contiguous government jurisdictions in order to receive HOME funding. Each HOME participating jurisdiction is required to develop a consolidated plan for affordable housing that provides an assessment of needs, outlines five-year strategies, and proposes the use of grant funds.

The following jurisdictions have formed a consortium to provide affordable housing throughout Yakima County in the participating jurisdictions. Additional jurisdictions may join the Consortium in subsequent years, which would increase the Consortium's Federal allocation. Current jurisdictions are as follows:

- City of Grandview
- City of Mabton
- City of Sunnyside
- City of Toppenish
- City of Union Gap
- City of Wapato
- Yakima County representing Unincorporated Areas

## Major Objectives:

The Yakima County HOME Consortium has developed the following goals to provide affordable housing activities:

**Goal I:** Revitalize Neighborhoods through stabilization and the expansion of homeownership

**Goal II:** Expand affordable housing opportunities for lower income Renter households

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## **HOME (continued)**

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### **Eligible Activities:**

**Strategy 1.** Support local efforts to improve residential neighborhoods.

**Expected Outcomes:** Lower income homeowner households will have their homes brought up to code, in lead-free condition, and made energy efficient for the purpose of increasing the sustainability of decent housing.

**Strategy 2.** Demolish derelict and substandard housing not suitable for rehabilitation and construct new single-family housing for low-and moderate-income households in existing neighborhoods.

**Expected Outcomes:** Lower income households will obtain access to new decent affordable housing.

**Strategy 3.** Expand the supply of decent affordable rental housing through the development of new multi-family housing resources throughout the area.

**Expected Outcomes:** Lower income renter households will have access to new affordable housing.

### **Revenue/Expenditure Comments:**

Yakima County is the lead entity for the HOME Consortium which receives between \$350,000 - \$750,000 a year depending on Federal budgets. This allocation may be smaller or larger depending on Congressional allocations in the Federal Fiscal Budget or on the number of additional jurisdictions that join the Consortium. These funds require a 25% match; the Homeless Network of Yakima County approved the use of SHB 2060 filing revenue to fulfill the annual match requirement bringing potential program funds to just over \$900,000 in the first year (2010). Annually, HUD assesses each community's demographic and economic needs and may grant up to a 100% match reduction. Yakima County has received a 100% match reduction over the past three years of the program.

10% of the pre-match award can be used for administration of the funds by the lead entity. Additionally, 15% of the total funds must be set aside for local Community Housing Development Organizations (CHDO's) in the County certified by the lead entity.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Affordable Housing</b>						
<b>REVENUES</b>						
182 18230800001	Beginning Fund Balance				250,000	417,684
182 18233114275	HOME Investment			119,869	623,063	608,614
182 18234126001	Affordable Housing - Admin	13,861	14,079	10,359	13,000	6,600
182 18234126002	Affordable Housing - Program	158,010	160,501	118,093	154,500	125,400
182 18234126003	Affordable Housing-Program I		1,915	4,072		
182 18236111001	Investment Interest	3,038	3,260	2,347		
182 18236132001	Unrealized Gain/Losses on In	1	782-	780		
182 18236990001	Othe Miscellaneous Revenue	22,500				
182 3002133114239	Home - Housing-Program Inc		4,464	8,818		
182 18234233114275	HOME Investment year 3		34,162			
182 18244233114275	HOME Investment	531,676	119,050			
182 18274233114275	HOME Investment year 2	426,444	151,951	40,766		
<hr style="border-top: 1px dashed black;"/>						
Fnd 182	Affordable Housing	1,155,529	488,599	305,105	1,040,563	1,158,298

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Affordable Housing</b>						
<b>Year 3</b>						
<b>Salaries</b>						
182 34210411001	Salaries - Year 3		16,580			
182 34230511001	Salaries 2060 Match Y3		1,525			
-----						
Obj 001	Salaries		18,105			
<b>Personnel Benefits</b>						
182 34210412002	Benefits-Direct-Year 3		6,446			
182 34230512002	Benefits Direct Match		486			
-----						
Obj 002	Personnel Benefits		6,932			
<b>Supplies</b>						
182 34210413101	Office & Operating Supplies		406			
182 34210413590	Small & Attractive Tracked		1,503			
182 34220413101	Supplies HOME - Year 3		44			
-----						
Obj 003	Supplies		1,952			
<b>Other Services - Charges</b>						
182 34210414101	Prof Serv-Yr 3		2,916			
182 34210414137	Prof Serv-Program Support-yr		4,429			
182 34210414202	Postage-Yr 3		6			
182 34210414301	Travel		54			
182 34210414401	Advertising		116			
182 34220414202	Communcation Postage HOME		6			
182 34220414301	Travel HOME		385			
182 34220414901	Miscellaneous HOME-Year 3		1,271			
-----						
Obj 004	Other Services - Charges		9,183			
-----						
Sub 003	Year 3		36,172			
<b>Year 1</b>						
<b>Salaries</b>						
182 42020511001	Salaries & Wages	13,876	5,725			
182 42020511002	Salaries -Overtime	40				
182 42020511010	Accured Annual Leave	2,479-	2,138-			
182 42020511011	Accured Comp Time	345-				
-----						
Obj 001	Salaries	11,093	3,587			
<b>Personnel Benefits</b>						
182 42020512002	Benefits Direct Program	4,245	1,439			
-----						
Obj 002	Personnel Benefits	4,245	1,439			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Affordable Housing						
Year 1						
Supplies						
182 42020513501		216				
182 45920513101	Office & Operating Supplies	857	190			
182 45920513501	Small Tools & Minor Equipmen	22				
182 45920513590	Small Attrac Tracked Invento	8				
-----						
Obj 003	Supplies	1,103	190			
Other Services - Charges						
182 41010514137	Prof Serv-Program Support	13,177	7,956			
182 41010514219	Phone Charges-Allocated	82				
182 42020514125	Prof Serv-Indirect Costs	1,920	843			
182 42020514137	Prof Serv-Program Support	5,704	302			
182 42020514191	Prof Serv-Purchasing	41	4			
182 42020514192	Prof Serv-Tech Services	1,989				
182 42020514199	Prof Serv-DOS	67				
182 42020514219	Phone Charges Allocated		100			
182 42020514590	Rent Facilit Main	1,658				
182 42020514690	Insurance Interfund	1,634				
182 42020514901	Affordable Housing Misc	67				
182 44220414301		1,054				
182 44223414901	Home H4H SS #7	72,330	4,962			
182 44223514901	Home H4H SS Match #7	29,136				
182 44224414901	Home COT H4H #8	63,291	16,709			
182 44224514901	Home COT H4H Match #8		35,143			
182 44225414901	Home Genesis Housing	395,000				
182 44226414901	Union Gap #10		57,379			
182 44226514901	Union Gap Match #10		24,500			
182 44227414901	City of Grandview #11		40,000			
182 44227514901	City of Grandview Match #11		40,000			
182 44230514901	Misc Program Match	2,550	3,551			
182 45910514901	Miscellaneous		385			
182 45920514118	Prof Serv-Audit Cost	88				
182 45920514201	Communications Telephone	438				
182 45920514301	Travel	512	329			
182 45920514901	Miscellaneous	795	11			
-----						
Obj 004	Other Services - Charges	591,534	232,173			
-----						
Sub 004	Year 1	607,975	237,389			
Year 2						
Salaries						
182 74210411001		9,020	1,849			
182 74230511001	Salaries 2060 Match	5,240	816			



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Affordable Housing</b>					
Year 2					
Obj 001 Salaries	14,259	2,665			
Personnel Benefits					
182 74210412002	2,759	610			
182 74230512002 Benefits Direct Match	1,544	271			
Obj 002 Personnel Benefits	4,304	882			
Supplies					
182 74210413101 Office & Operating Supplies	13				
182 74220413101	77	25			
Obj 003 Supplies	90	25			
Other Services - Charges					
182 74210414137	17,310	5,211			
182 74220414202	12	6			
182 74220414301	758	270			
182 74220414401	781	196			
182 74220414901	9,713	2,382			
182 74225414901 Home Genesis Housing	386,000				
182 74227414901 City of Grandview Y2		38,001			
182 74228414901 Unicorp Yakima #14		80,000			
182 74228514901 Unicorp Yakima Match #14 Y2		40,000			
182 74229414901 City of Wapato #15		125			
182 74229514901 City of Wapato Match #15 Y2		25,007			
182 74230514901 Misc Program Match	3,071				
182 74231414901 Union Gap (2) #16		23,276			
182 74231514901 Union Gap (2)		9,006			
Obj 004 Other Services - Charges	417,645	223,479			
Sub 007 Year 2	436,299	227,051			
<b>Affordable Housing</b>					
Reclassification & Cost Alloc.					
182 260100200 Ending Fund Balance				250,000	280,221
Obj 000 Reclassification & Cost Alloc.				250,000	280,221
Salaries					
182 260101001 Salaries & Benefits			14,572	7,800	7,800
182 260101002 Salaries-Overtime			1,580		
182 260101010 Accrued Annual Leave			1,344		

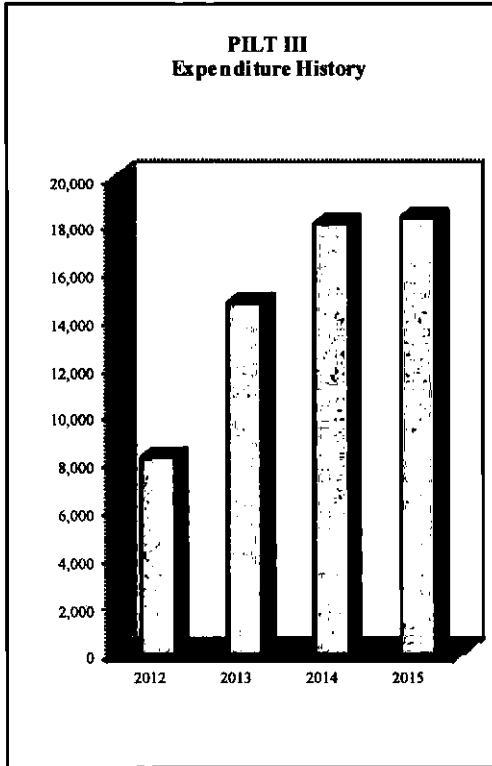
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Affordable Housing</b>					
<b>Salaries</b>					
182 260201001			151		
182 260501001			239		
<hr style="border-top: 1px dashed black;"/>					
Obj 001	Salaries		17,886	7,800	7,800
<b>Personnel Benefits</b>					
182 260102002	Benefits-Direct		2,240	2,600	2,600
182 260102003	Benefits-Indirect		780		
<hr style="border-top: 1px dashed black;"/>					
Obj 002	Personnel Benefits		3,020	2,600	2,600
<b>Supplies</b>					
182 260103101	Office & Operating Supplies		327	2,600	2,600
182 260103502	Computer Software		1		
<hr style="border-top: 1px dashed black;"/>					
Obj 003	Supplies		328	2,600	2,600
<b>Other Services - Charges</b>					
182 260104101	Professional Services		12,648		
182 260104125	Prof Serv-Indirect		2,077		
182 260104191	Prof Serv-Purchasing				
182 260104201	Communications-Telephone		208		
182 260104301	Travel		1,546		
182 260104901	Miscellaneous		68		
182 260204101	Professional Services		6,645		
182 260204901	Miscellaneous		10,893	154,500	125,400
<hr style="border-top: 1px dashed black;"/>					
Obj 004	Other Services - Charges		34,085	154,500	125,400
<hr style="border-top: 1px dashed black;"/>					
Sub 260	Affordable Housing		55,319	417,500	418,621
<b>HOME</b>					
<b>Salaries</b>					
182 300101001	Salaries & Benefits		63,668	37,390	37,390
182 300101002	Salaries-Overtime		5,037		
182 300201001	Salaries & Benefits		5,608	56,080	19,410
182 300201002	Salaries-Overtime		1,453		
<hr style="border-top: 1px dashed black;"/>					
Obj 001	Salaries		75,766	93,470	56,800
<b>Personnel Benefits</b>					
182 300102002	Benefits-Direct		6,113	12,460	12,460
182 300102003	Benefits-Indirect		393		
182 300202002	Benefits-Direct			18,690	6,750

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Affordable Housing</b>					
<b>HOME</b>					
-----					
Obj 002 Personnel Benefits			6,506	31,150	19,210
<b>Supplies</b>					
182 300103101 Office & Operating Supplies		39	1,133	1,200	1,200
182 300103501 Small Tools & Minor Equipmen		1	54		
182 300103502 Computer Software		2			
182 300103590 Small Attrac Computer/Monito			1,861		
182 300203101 Office & Operating Supplies				500	500
-----					
Obj 003 Supplies		43	3,048	1,700	1,700
<b>Other Services - Charges</b>					
182 300104101 Professional Services			4,838		
182 300104125 Prof Serv-Indirect			5,537	8,306	10,200
182 300104191 Prof Serv-Purchasing			1	1	
182 300104201 Communications-Telephone			436		
182 300104202 Communications-Postage			284	500	
182 300104301 Travel			405		
182 300104401 Advertising			689		
182 300104801 Repair & Maintenance		6			
182 300104901 Miscellaneous			77	2,450	2,450
182 300204101 Professional Services			28,143	16,000	16,000
182 300204202 Communications-Postage				500	500
182 300204401 Advertising				1,000	1,000
182 300204801 Repair & Maintenance			9,496		
182 300204901 Miscellaneous			115,956	374,526	538,357
182 300304901 Miscellaneous			131,220	93,460	93,460
-----					
Obj 004 Other Services - Charges		6	297,082	496,743	661,967
<b>Intergovernmental Services</b>					
182 300105101 Intergov Prof Serv			3,148		
-----					
Obj 005 Intergovernmental Services			3,148		
-----					
Sub 300 HOME		48	385,551	623,063	739,677
-----					
Fnd 182 Affordable Housing	1,044,274	500,661	440,870	1,040,563	1,158,298

## PILT Title III



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	8,257	14,748	18,048	18,331
Total Expenditure	8,257	14,748	18,048	18,331
Ending Fund Balance	149,054	135,679	246,961	205,667
Total Budget			265,009	223,998

### Program Description:

This fund was created to account for the proceeds of the Property in Lieu of Tax (PILT) Title III funds.

### Major Objectives:

- Firewise Communities programs.
- Yakima County Sheriff's Search and Rescue.

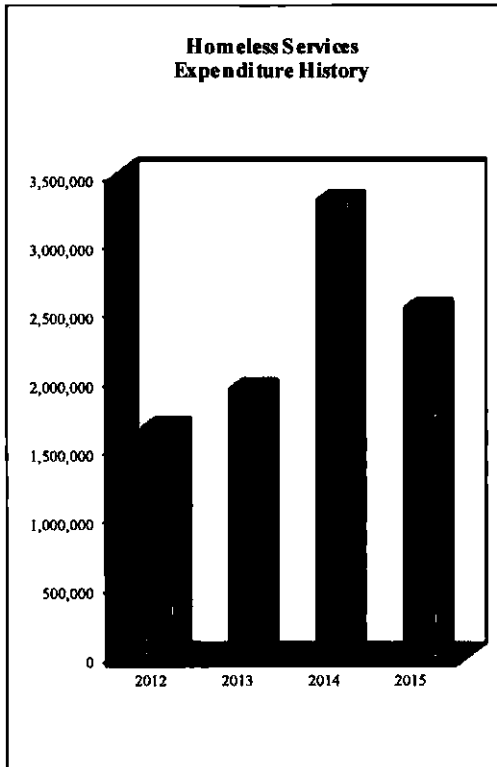
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
PILT Title III Funds						
REVENUES						
183 18330850001	Beginning Fund Bal Assigned				148,009	104,998
183 18333210701	National Agriculture Librar	26	27	112,909	113,000	115,000
183 18336111001	Investment Interest	4,947	4,423	3,495	4,000	4,000
183 18336132001	Unrealized Gain/Losses on In	411-	3,077-	1,746		
<hr style="border-top: 1px dashed black;"/>						
Fnd 183	PILT Title III Funds	4,563	1,372	118,150	265,009	223,998

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
PILT Title III					
Program Administration					
Reclassification & Cost Alloc.					
183 1830200				246,961	205,667
Obj 000				246,961	205,667
Other Services - Charges					
183 104118	4	4		10	15
183 104125	11	35	35	38	116
183 104137	8,242	14,708	5,277	18,000	18,000
183 104401			159		200
Obj 004	8,257	14,748	5,471	18,048	18,331
Sub 010	8,257	14,748	5,471	265,009	223,998
Fnd 183	8,257	14,748	5,471	265,009	223,998

## Homeless Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	135,932	198,088	196,462	198,322
Personnel Benefits	40,199	54,544	42,672	63,947
Supplies	13,173	12,149	7,000	6,700
Other Services & Charges	1,492,059	1,694,518	3,080,731	2,276,200
<b>Total Expenditures</b>	<b>1,681,363</b>	<b>1,959,299</b>	<b>3,326,865</b>	<b>2,545,169</b>
Ending Fund Balance	1,233,277	1,275,145	-	-
<b>Total Expenditures</b>			<b>3,326,865</b>	<b>2,545,169</b>

### Program Description:

The Washington State Legislature passed the Homelessness Housing and Assistance Act (ESSHB 2163) in the spring of 2005, directing local governments to develop ten-year homeless plans “which shall be aimed at eliminating homelessness, with a minimum goal of fifty percent by July 1, 2015.”

### Major Objectives:

The Act requires county governments to:

- Develop a ten-year plan to reduce homelessness by 50 percent.
- Conduct an annual point in time count of homeless persons.
- Report progress implementing plans annually to CTED.
- Use the local portion of a \$10 document recording fee (\$10 million per year) to reduce homelessness.

### Permissible Uses under the Law:

1. Rental and furnishing of dwelling units for the use of homeless persons;
2. Costs of developing affordable housing for homeless persons, and services for formerly homeless individuals and families residing in transitional housing or permanent housing and still at risk of homelessness;
3. Operating subsidies for transitional housing or permanent housing serving formerly homeless families or individuals;
4. Services to prevent homelessness, such as emergency eviction prevention programs including temporary rental subsidies to prevent homelessness;
5. Temporary services to assist persons leaving state institutions and other state programs to prevent them from becoming or remaining homeless;
6. Outreach services for homeless individuals and families;
7. Development and management of local homeless plans including homeless census data collection; identification of goals, performance measures, strategies, and costs and evaluation of progress towards established goals;

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## Homeless Services (continued)

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8. Rental vouchers payable to landlords for persons who are homeless or below thirty percent of the median income or in immediate danger of becoming homeless; and
9. Other activities to reduce and prevent homelessness as identified for funding in the local plan.

### Revenue/Expenditure Comments:

The Homeless Housing and Assistance Act is funded by a \$10 surcharge for each document recorded by the county auditor with the exception of documents recording a birth, marriage, divorce or death. The auditor must retain 2 percent of the \$10 surcharge for collection of the fee. Of the remaining funds, 60 percent of the funds will remain within the participating county of origin to be used for local programs and projects directly related to the accomplishment of goals outlined in the county's 10-year strategic plan to reduce homelessness. Six percent of local funds may be used for administrative costs related to the homeless housing program.

In the Spring of 2007, the Legislature passed the Affordable Housing for All Act SHB 1359, which assesses a separate \$8.00 surcharge for recorded documents. The auditor remits 90% to the county to be deposited into a fund 6% of which may be used by the county for administrative costs related to its homeless housing plan, and the remainder for programs that directly accomplish the goals of the county's local homeless housing plan. The auditor shall remit the remaining funds to the state treasurer for deposit into the Department of Commerce Home Security Fund account.

In 2009, the Legislature passed HB 2331, which increased the original document recording surcharge collected by the county auditors under the Homeless housing and Assistance Act of 2005 from \$10 to \$30 during the 2009-2011 and 2011-2013 biennia. The auditor retains 2% for collection of the fee, and of the remainder, 60% shall be remitted to the county to be deposited into the homeless and housing fund, 6% of which may be used by the county for administrative costs related to its homeless and housing plan. The auditor shall remit the remaining funds to the state treasurer for deposit into the Department of Commerce Home Security Fund account. Such funds are designed to "augment" the local government's investments in homeless housing programs.

In 2012, the Legislature passed HV 2048, which extended current document recording surcharge fees until June 30, 2017. The Legislature also enacted an additional \$10 fee to be collected beginning September 1, 2012 and ending June 30, 2015.

In 2013, the Legislature passed ESSB5875, which extends the current document recording surcharge fee under HB 2048 until June 30, 2017 to be in line with all other filing fees.



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Homeless Services Fund						
REVENUES						
184 18430850001	Beginning Fund Bal Assigned				400,000	184,134
184 18434127001	Homeless - AHFA Admin	43,869	49,703	36,753	50,600	39,100
184 18434127002	Homeless - AHFA Prog	690,903	780,149	576,889	794,200	613,700
184 18436111001	Investment Interest	9,933	10,493	7,913	8,500	8,700
184 18436132001	Unrealized Gain/Losses on In	587-	3,374-	1,902		4,565
184 18436990001	Othe Miscellaneous Revenue	34,538				7,320
184 18473671101	WFF Foundation	6,741				
184 47336711013	Donation United Way	29				
184 1844334304210	HEN Commerce	204,618	263,892		500,000	
184 1847334104210	C WFF-CTED	6,741				
184 1847334304210	HEN Commerce-2	247,488	351,421			
184 18446633404210	HEN Commerce			192,802		371,825
184 18447033404210	Consolidated Homeless Grant-	579,360	342,435	159,043		
184 18447133314231	Emergency Solutions Grant Y1		133,911			250,000
184 18447333194013	Americorp VISTA		15,791			11,500
184 18447336990001	Misc/ Vista		49,457			81,000
184 18476633404210	HEN Commerce Year 2			291,118		371,825
184 18477033404210	Consolidated Homeless Grant-			306,695	1,203,000	601,500
184 18477133314231	Emergency Solutions Grant			161,413	245,500	
184 18477333194013	Americorp VISTA	8,229		10,048	13,265	
184 18477336990001	Misc/ Vista	54,416	7,290	66,918	111,800	
<hr style="border-top: 1px dashed black;"/>						
Fnd 184	Homeless Services Fund	1,886,278	2,001,168	1,811,495	3,326,865	2,545,169

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Homeless Services</b>							
Year 1							
Salaries							
184	42020511001	Salaries & Wages	106,077	116,913	86,830	132,762	115,092
184	42020511002	Salaries Overtime	294-	979	14		
184	42020511003	Salaries Extra Help		10,321		18,700	
184	42020511010	Accrued Annual Leave	950-	4,477	1,868		
184	42020511011	Accrued Comp Time	643				
184	42120511001	Salaries & Wages			7,792		
184	46610311001	Salaries & Wages		1,093	559		
184	46620311001	Salaries & Wages	4,021	798	9		14,422
184	47010311001	Salaries & Wages CHG Adm		4,712	12,029		14,322
184	47020311001	Salaries & Wages CHG Data/HM	18,723	22,504	11,856		22,707
184	47120411001	Salaries & Wages ESG					1,318
184	47320411001	ProServ Americorp Vista Sala		4,229			8,684
184	47320411003	Salaries Extra Help		6,731		45,000	
184	47320521001	ProServ Americorp Vista Sala		8,844			14,868
184	48520511001	Salaries and Wages HUD		14,355	13,352		6,909
-----							
Obj 001	Salaries	128,220	195,956	134,308	196,462	198,322	
Personnel Benefits							
184	42020512002	Benefits-Direct	29,076	34,782	27,469	42,672	36,957
184	42020512004	Benefits-Bank Accruals	730	1,250-	529-		
184	42120512002	Benefits			2,531		
184	46610312002	Benefits Direct		358	182		
184	46620312002	Benefits Direct	1,148	260	3		4,677
184	47010312002	Benefits CHG Adm		1,553	3,898		4,644
184	47020312002	Benefits Direct CHG	6,366	7,395	3,967		7,364
184	47120412002	Benefits Direct ESG					427
184	47320412002	ProServ Americorp Vista Bene		3,331			2,816
184	47320522002	ProServ Americorp Vista Bene		2,960			4,821
184	48520512002	Benefits Direct HUD		4,459	4,127		2,241
-----							
Obj 002	Personnel Benefits	37,320	53,848	41,648	42,672	63,947	
Supplies							
184	46420513101	Office & Operating Supplies	4,395		7,941		
184	46520513101	Office & Operating Supplies			2,892		
184	46521513101	Network Supp Proj 1 Supplies		282			
184	47320413101	Supplies		138			
184	47920513101	Office & Operating Supplies	3,507	2,930	914	2,500	1,500
184	47920513501	Small Tools & Equipment	22		108	500	500
184	47920513502	Computer Software			81		
184	47920513590	Small Attrac-Tracked Invento	1,579	1,805	607	4,000	4,700
-----							
Obj 003	Supplies	9,503	5,155	12,544	7,000	6,700	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Homeless Services					
Year 1					
Other Services - Charges					
184 41010514137	15,588	21,257	8,583	17,000	62,907
184 41010514202	295	557	306		
184 42020514118	937	1,784			3,000
184 42020514125	7,720	9,615	16,233	17,709	8,711
184 42020514137	11,627	12,228	23,760	18,907	
184 42020514191	182	2,363	1,040	1,134	79
184 42020514192	3,978		6,446	7,032	8,268
184 42020514199	67		225	245	348
184 42020514219	164	200	132	144	195
184 42020514590	3,317		1,760	1,922	2,340
184 42020514690	3,268		10,538	11,496	7,405
184 42120514201			99		
184 46320514901	24,324	30,119	45,724	60,000	262,000
184 46420514202	113	8			
184 46420514301	2,294		212		
184 46420514501	2,063		958		
184 46420514901	415		3,522		
184 46520514101	23,675	17,720			
184 46520514901			729		
184 46521514901		1,560			
184 46522514301	584				
184 46610314137	7,357	6,859	7,824	25,000	18,464
184 46620314202		6			
184 46620314901	192,091	254,518	238,822	475,000	712,027
184 46810514137	3,461	1,663			667
184 46820514901	48,132	25,818	44,936	21,000	21,000
184 47010314137	17,915	18,156	10,196		47,893
184 47020314301	89				
184 47020314401		159			
184 47020314901	467,982	228,901	149,945		504,501
184 47024314901	68,285	59,055			
184 47030514901	201,453	295,355			
184 47110414137		5,512		17,500	16,430
184 47120414901		128,400		228,000	223,427
184 47310514137				6,800	667
184 47310524137		12,717			
184 47320414101		370			
184 47320414201		289			
184 47320414301		564			
184 47320414901		139			
184 47320514125				2,861	2,035

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

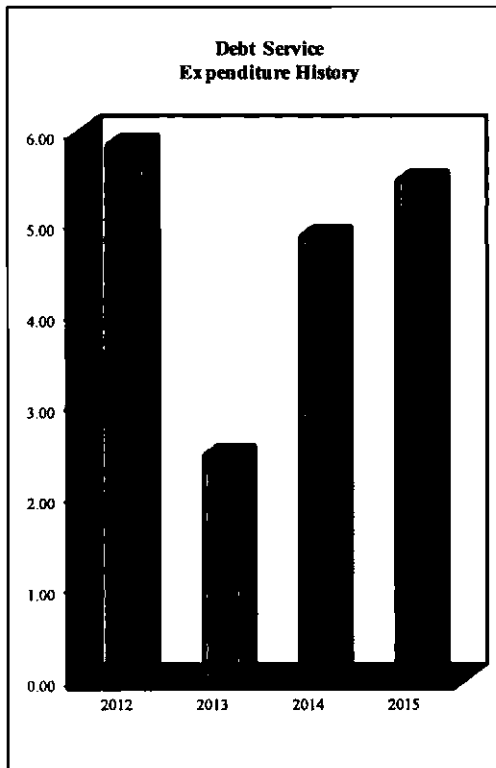
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Homeless Services</b>						
Year 1						
Other Services - Charges						
184	47320514191				411	264
184	47320514192				3,516	1,560
184	47320514199				123	66
184	47320514219				72	39
184	47320514590				961	442
184	47320514690				5,748	1,397
184	47320524101		90			
184	47320524201		130			
184	47320524301		498		2,000	
184	47320524901	29	24,218		23,772	20,000
184	47910514901		385		1,000	
184	47920514101			1	5,000	
184	47920514201	2,179	2,284	1,817	3,000	3,644
184	47920514202	140	68	6	500	1,000
184	47920514301	1,915	3,773	1,227	5,000	5,500
184	47920514401	288	169		500	500
184	47920514501		684	1,881		2,100
184	47920514801		9		500	
184	47920514901	16,006	17,640	27,687	200,000	272,980
184	48510514137	20,585	26,843	14,419		1,344
184	48510514301		935			
184	48520514118	248	342			
184	48520514125	862	3,283			
184	48520514191		8			
184	48520514201	263	326	249		
Obj 004 Other Services - Charges		1,149,891	1,217,578	619,276	1,163,853	2,213,200
Sub 004 Year 1		1,324,934	1,472,537	807,775	1,409,987	2,482,169
Year 2						
Salaries						
184	76610311001			1,232		
184	76620311001	3,668	2,132			
184	77010311001			8,182		
184	77020311001			23,266		
184	77120411001			2,996		
184	77120511001			769		
184	77320411001	4,044		8,334		
184	77320521001			5,224		
Obj 001 Salaries		7,713	2,132	50,002		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Homeless Services						
Year 2						
Personnel Benefits						
184	76610312002			430		
184	76620312002	1,247	696			
184	77010312002			2,769		
184	77020312002			7,644		
184	77120412002			1,038		
184	77120512002			262		
184	77320412002	1,631		2,884		
184	77320522002			1,863		
-----						
Obj	002	2,878	696	16,889		
Supplies						
184	76420513101	2,931	6,994			
184	77320513101			169		
184	77320513501			108		
184	77320523101	739				
-----						
Obj	003	3,670	6,994	277		
Other Services - Charges						
184	76320514901	9,729	38,175	13,619		
184	76420514301		88			
184	76420514501		1,155			
184	76420514901		575			
184	76520514101	4,338				
184	76610314137	7,138	6,207	6,407		
184	76620314202	12				
184	76620314901	235,423	342,385	283,050		
184	76620514901		20,548		58,878	
184	76810514137	2,223	3,036	5,976		
184	76820514901	11,258	57,480	9,859	63,000	63,000
184	76821514901	15,814				
184	77010314137			13,881	63,250	
184	77020314202			53		
184	77020314301			4		
184	77020314901			250,898	1,139,750	
184	77030514901				569,000	
184	77110414137			13,851		
184	77120414901			174,306		
184	77310524137	7,605		11,191	23,000	
184	77320414101	2,054				

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Homeless Services					
Year 2					
Other Services - Charges					
184 77320414301 Vista Travel CNCS	500				
184 77320514125 Prof Serv-Indirect Allocated			2,623		
184 77320514191 Prof Serv-Purchasing Allocat			377		
184 77320514192 Prof Serv-Tech Allocated			3,223		
184 77320514199 Prof Serv-DOS Allocated			113		
184 77320514201 Communications Telephone			486		
184 77320514301 Vista Travel			617		
184 77320514501 Operating Rentals			52		
184 77320514590 Rent Facil Allocated			880		
184 77320514690 Insurance Interfund Allocate			5,269		
184 77320524301 Travel	639				
184 77320524901 Pro Serv Americorp Vista	45,434	7,290	5,980		
Obj 004 Other Services - Charges	342,167	476,940	802,713	1,916,878	63,000
Sub 007 Year 2	356,428	486,763	869,881	1,916,878	63,000
Fnd 184 Homeless Services Fund	1,681,362	1,959,300	1,677,657	3,326,865	2,545,169



## All Debt Service Funds

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
1997 G O Bond	1,544	-	152	25
2002 G O Bond	2,683,875	-	-	-
2008 G O Bond	797,554	3	32,236	41,380
2008B G O Bond	17,400	17,093	16,773	16,440
2009 Bond Redemption	842,030	848,930	860,430	874,430
2010A Bond Redemption	1,374,944	1,463,844	3,215,075	3,213,775
2010B Bond Redemption	121,500	121,500	716,048	867,451
2014 G O Bond	-	-	-	440,513
LID #3	16,288	14,788	19,705	16,747
RID #99	15,782	9,672	10,998	8,806
<b>Total</b>	<b>5,870,917</b>	<b>2,475,830</b>	<b>4,871,417</b>	<b>5,479,567</b>

### Program Description:

**1997 G O Bond Redemption** – A fund to account for redemption of bonds to be used for the defeasment of Juvenile Justice debt.

**2002 G O Bond Redemption** – A fund to account for redemption of bonds issued in 2002 with various capital projects, including the construction of the jail on 18<sup>th</sup> Street known as the Yakima County Correctional Center.

**2008 G O Bond Redemption** - A fund to account for redemption of bonds to be used for the refinancing of the 1997 G O Bonds.

**2008B G O Bond Redemption** – A fund to account for redemption of bonds to be used for the purchase of a Noxious Weed facility.

**2009 G O Bond Redemption** – A fund to account for the refunding of the 1999 restitution center, and various capital projects for public improvements of tourist promotion facilities.

**2010A G O Bond Redemption** – A Fund to account for various capital improvement projects and refunding of 2002 GO Bond.

**2010B G O Bond Redemption** – Qualified Energy Conservation Bonds to fund a new outside energy efficient shell for the county courthouse.

**2014 G O Bond Redemption** – A fund to account for redemption of bonds for the remodel of the Resource Center and County Road bridge replacements.

**Road Improvement District (RID)** - Funds established to account for financing of public improvements deemed to benefit the adjacent properties. Financing is provided by the sale of special assessments bonds. Each property owner within the benefiting area is assessed a proportionate share of the costs.

**Local Improvement District (LID)** – Funds established to account for financing of public improvements deemed to benefit the adjacent properties. Financing is provided by the sale of special assessment bonds. Each property owner within the benefiting area is assessed a proportionate share of the costs.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2014 LTGO Bond Redemption						
REVENUES						
201	20133700002					114,542
	2014 LTGO Other Payments					
201	20139700011					145,665
	Oper Trans In-County Road					
201	20139700040					65,764
	Operating Transfers In - REE					
201	20139700050					114,542
	Operating Transfers In - 911					
						-----
Fnd 201	2014 LTGO Bond Redemption					440,513



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2014 LTGO Bond Redemption						
Debt Service-Principal						
201	2017101					210,000
						-----
Obj	007					210,000
Debt Service-Interest						
201	2018301					230,513
						-----
Obj	008					230,513
						-----
Sub	201					440,513

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
1997 G.O. Bond Redemption						
REVENUES						
207	20730800001				127	
	Beginning Fund Balance					
207	20731110001	554	30	46	25	25
	Real Property					
		-----				
Fnd 207	1997 G.O. Bond Redemption	554	30	46	152	25

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
1997 G.O. Bond Redemption						
Reclassification & Cost Alloc.						
207	2070100					
	Operating Tran 2008 Go Bond	1,544			152	25
-----						
Obj	000	1,544			152	25
Reclassification & Cost Alloc.						
Other Services - Charges						
207	2074945					
	Misc-Interest on Tax Refund					
-----						
Obj	004					
Other Services - Charges						
-----						
Sub	207	1,544			152	25
1997 G.O. Bond Redemption						

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2008 GO Bond Redemption						
REVENUES						
214 21430840001	Beg Fund Balance Committed				24,211	38,355
214 21431110001	Real Property	682,275	18,384	6,680	8,000	3,000
214 21431130001	Sale of Tax Title Property	117	48			
214 21431743001	Harvest Tax	462	1			
214 21433602311	DNR PILT NAP/NRCA	135				
214 21433602511	In Lieu of Taxes- State	766	2			
214 21436111001	Investment Interest	2,155				
214 21436132001	Unrealized Gain/Losses on In	341-				
214 21439700001	Operating Tran In-1997 GO Bo	1,544			25	25
		-----				
Fnd 214	2008 GO Bond Redemption	687,113	18,436	6,680	32,236	41,380

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
2008 GO Bond (ref 1997 GO) Reclassification & Cost Alloc.					
214 2140200           Ending Fund Bal - Committed				32,216	41,370
Obj 000    Reclassification & Cost Alloc.				32,216	41,370
Other Services - Charges					
214 2144945           Misc-Interest on Tax Refund	8	3	1	20	10
Obj 004    Other Services - Charges	8	3	1	20	10
Debt Service-Principal					
214 2147101           Principal-G.O. Bonds	775,000				
Obj 007    Debt Service-Principal	775,000				
Debt Service-Interest					
214 2148201           Interest on Interfund Debt	71				
214 2148301           Interest on L-T External Deb	22,475				
Obj 008    Debt Service-Interest	22,546				
Sub 214    2008 GO Bond (ref 1997 GO)	797,554	3	1	32,236	41,380

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2008 GO Bond Redemption						
REVENUES						
215	21539700001	Operating Tran In-Noxious We	17,400	17,093	13,468	16,773
			-----			
Fnd	215	2008 GO Bond Redemption	17,400	17,093	13,468	16,773
			-----			
			16,440			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2008 GO Bond (Nox Weed)						
Debt Service-Principal						
215	2157101	Principal-G.O. Bonds	10,000	10,000	10,000	10,000
-----						
Obj	007	Debt Service-Principal	10,000	10,000	10,000	10,000
Debt Service-Interest						
215	2158301	Interest on L-T External Deb	7,400	7,093	3,468	6,440
-----						
Obj	008	Debt Service-Interest	7,400	7,093	3,468	6,440
-----						
Sub	215	2008 GO Bond (Nox Weed)	17,400	17,093	13,468	16,440

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2009 Bond Redemption						
REVENUES						
216	21639700001	Operating Tran In-Hotel/Mote	518,260	525,360	537,160	549,260
216	21639700002	Operating Tran In-DOC	323,770	323,570	26,635	323,270
			-----			
Fnd	216	2009 Bond Redemption	842,030	848,930	563,795	860,430
						874,430



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2009 Bond Redemption						
Debt Service-Principal						
216	2167101	Principal-G.O. Bonds	655,000	675,000	700,000	735,000
-----						
Obj	007	Debt Service-Principal	655,000	675,000	700,000	735,000
Debt Service-Interest						
216	2168301	Interest on L-T External Deb	187,030	173,930	80,215	160,430
-----						
Obj	008	Debt Service-Interest	187,030	173,930	80,215	160,430
-----						
Sub	216	2009 Bond Redemption	842,030	848,930	80,215	860,430
-----						

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
2010A Bond Redemption							
REVENUES							
217	21739700002	Oper Trans In-Gen Fund-Other	5,018	14,667	15,093	15,093	14,861
217	21739700015	Oper Trans In-Tech Services	57,500	56,600	55,700	55,700	59,800
217	21739700021	Oper Transf In-SEID	611,888				
217	21739700040	Oper Trans In-REET	129,825	128,625	127,425	127,425	126,225
217	21739700107	Oper Trans In-DOC	511,138	1,119,425	337,863	2,405,725	2,406,125
217	21739700108	Oper Trans In-Co Road	5,018	14,667	1,742	15,093	14,861
217	21739700110	Oper Trans In-Facilities Ser	42,495	117,897	119,845	119,845	123,010
217	21739700111	Oper Trans In-Solid Waste				444,331	442,531
217	21739700140	Oper Trans In-GF Sheriff	12,063	11,963	3,431	31,863	26,362
			-----				
Fnd 217	2010A Bond Redemption		1,374,944	1,463,844	661,098	3,215,075	3,213,775

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2010A Bond Redmpt						
Debt Service-Principal						
217	2177101	Principal-G.O. Bonds	555,000	655,000	2,315,000	2,360,000
-----						
Obj	007	Debt Service-Principal	555,000	655,000	2,315,000	2,360,000
Debt Service-Interest						
217	2178301	Interest on L-T External Deb	819,944	808,844	397,872	900,075
-----						
Obj	008	Debt Service-Interest	819,944	808,844	397,872	900,075
-----						
Sub	217	2010A Bond Redmpt	1,374,944	1,463,844	397,872	3,213,775

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2010B Bond Redemption						
REVENUES						
218	21830840001				443,975	594,678
	Beg Fund Balance Committed					
218	21833221201	81,478	75,000	75,571	81,478	75,612
	ARRA Bonds Interest Subsidy					
218	21836111001	583	1,925	2,429	3,300	4,000
	Investment Interest					
218	21836132001	10-	1,499-	1,317		
	Unrealized Gain/Losses on In					
218	21839700040	264,168	193,773	193,202	187,295	193,161
	Oper Trans In-REET					
Fnd 218 2010B Bond Redemption		346,218	269,200	272,519	716,048	867,451

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
2010B Bond Redmpt					
Reclassification & Cost Alloc.					
218 2180200      Ending Fund Bal - Committed				594,548	745,951
<hr style="border-top: 1px dashed black;"/>					
Obj 000      Reclassification & Cost Alloc.				594,548	745,951
Debt Service-Interest					
218 2188301      Interest on L-T External Deb	121,500	121,500	60,750	121,500	121,500
<hr style="border-top: 1px dashed black;"/>					
Obj 008      Debt Service-Interest	121,500	121,500	60,750	121,500	121,500
<hr style="border-top: 1px dashed black;"/>					
Sub 218      2010B Bond Redmpt	121,500	121,500	60,750	716,048	867,451

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Consolidated LID #3 2008 Bond						
REVENUES						
223	22330840001				6,888	4,547
	Beg Fund Balance Committed					
223	22335951001		126	103	13	50
	Penalty Special Assessment					
223	22336111001	41	50	27	40	10
	Investment Interest					
223	22336132001	4	31-	16		
	Unrealized Gain/Losses on In					
223	22336142001	111	97	91	10	50
	Interest-Special Assessment					
223	22336142002		2,532	2,066	2,065	1,613
	Int PredeterminedSpecial Asse					
223	22336155001	110				
	Interest-Special Assessment					
223	22336155002	3,409				
	Interest-Pre-Determ Spec Ass					
223	22336810001	14,685	12,543	10,690	10,689	10,477
	Assessment Principal					
		-----				
Fnd 223	Consolidated LID #3 2008 Bond	18,358	15,318	12,993	19,705	16,747

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
CLID 2008 Bond Redemption					
Reclassification & Cost Alloc.					
223 2230200 Ending Fund Bal - Committed				4,378	3,920
<hr style="border-top: 1px dashed black;"/>					
Obj 000 Reclassification & Cost Alloc.				4,378	3,920
Other Services - Charges					
223 2234901 Miscellaneous	170	170	170	171	171
<hr style="border-top: 1px dashed black;"/>					
Obj 004 Other Services - Charges	170	170	170	171	171
Debt Service-Principal					
223 2237301 Principal-Special Assess Bon	13,000	12,000	13,000	13,000	11,000
<hr style="border-top: 1px dashed black;"/>					
Obj 007 Debt Service-Principal	13,000	12,000	13,000	13,000	11,000
Debt Service-Interest					
223 2238301 Interest on L-T External Deb	3,119	2,618	2,156	2,156	1,656
<hr style="border-top: 1px dashed black;"/>					
Obj 008 Debt Service-Interest	3,119	2,618	2,156	2,156	1,656
<hr style="border-top: 1px dashed black;"/>					
Sub 223 CLID 2008 Bond Redemption	16,288	14,788	15,326	19,705	16,747

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
RID #99						
REVENUES						
250 25030840001	Beg Fund Balance Committed				3,008	1,918
250 25035951001	Penalty Special Assessment		42			
250 25036111001	Investment Interest	39	28	12	30	10
250 25036132001	Unrealized Gain/Losses on In	2	16-	7		
250 25036142001	Interest-Special Assessment		37			
250 25036142002	Int PredeterminedSpecial Asse		956	637	637	287
250 25036155001	Interest-Special Assessment	187				
250 25036155002	Interest-Pre-Determ Spec Ass	1,402				
250 25036810001	Assessment Principal	10,253	7,323	8,056	7,323	6,591
		-----				
Fnd 250	RID #99	11,882	8,369	8,712	10,998	8,806



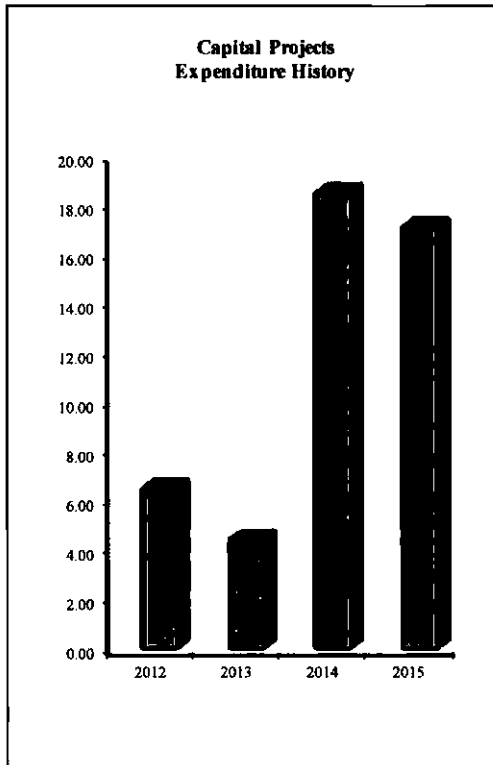
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
RID #99					
Reclassification & Cost Alloc.					
250 2500200 Ending Fund Balance				1,194	2,893
<hr style="border-top: 1px dashed black;"/>					
Obj 000 Reclassification & Cost Alloc.				1,194	2,893
Other Services - Charges					
250 2504901 Miscellaneous	172	171	172	173	173
<hr style="border-top: 1px dashed black;"/>					
Obj 004 Other Services - Charges	172	171	172	173	173
Debt Service-Principal					
250 2507301 Principal-Special Assess Bon	14,000	8,500	9,000	9,000	5,500
<hr style="border-top: 1px dashed black;"/>					
Obj 007 Debt Service-Principal	14,000	8,500	9,000	9,000	5,500
Debt Service-Interest					
250 2508301 Interest on L-T External Deb	1,610	1,001	631	631	240
<hr style="border-top: 1px dashed black;"/>					
Obj 008 Debt Service-Interest	1,610	1,001	631	631	240
<hr style="border-top: 1px dashed black;"/>					
Sub 250 RID #99	15,782	9,672	9,803	10,998	8,806

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# Capital Projects



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
General Capital Projects	872,320	25,175	1,165,000	827,033
2010A GO Bond & Refin Cap	1,403,704	457,597	6,525,000	4,005,000
2010B QECB Bond Capital	1,392,038	-	-	-
2014 LTGO Cap Proj	-	-	6,638,000	6,700,000
Fairgrounds Capital Projects	34,956	841	459,529	268,132
Community Development	299,233	11,764	23,000	2,886,000
General Capital	8,577	513,894	-	-
Lodging Tax Capital Projects	134,824	408,187	167,917	-
Public Works Capital Projects	1,749,590	2,431,358	751,500	751,500
Real Estate Excise Capital	607,686	553,169	1,002,202	1,326,918
Naches Rail Branch Line	-	-	1,621,800	200,000
Ascend Royalties	-	-	125,000	126,000
<b>Total</b>	<b>6,502,928</b>	<b>4,401,985</b>	<b>18,478,948</b>	<b>17,090,583</b>

## Program Description:

### Community Development Grants:

- Parker Water System – A fund to account for the water system in Parker.

**Fairgrounds Capital Projects** - A fund to account for Capital Projects at State Fair Park.

**Public Works Capital Projects** – A fund to account for the County’s ongoing public works capital projects related to Facilities Services.

**2009 Lodging Tax Capital Project** – A fund to account for the G.O. Bond Proceeds funded by the new Lodging Tax.

**Naches Rail Branch Line** – A fund to account for Capital Improvements on the Naches Rail Branch Line for the Greenway Walking Trail.

**Ascend Royalties** – A fund to account for upgrades to the Treasurer’s and Assessor’s Ascend Financial System.

**Real Estate Excise Capital Projects** - A fund to account for real estate excise tax levied in accordance with RCW 82.46.010. All revenue is restricted to local capital improvements.

**2010A GO Bond** – A fund to account for various capital improvement projects and refunding of 2002 GO Bond.

**2014 LTGO Capital Project** – A fund to account for Capital improvements to the Resource Center building to support 911, City of Yakima Dispatch Center and EMS. It also includes replacement of bridges in Yakima County.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
General Capital Project						
REVENUES						
304	30430800001				1,165,000	827,033
	Begin Unreserv Fund Balance					
304	30433911557	734,625	34,695			
	ARRA BTOP					
304	30434384001	30,000				
	Cable Fiber Revenue					
304	30436111001	609	3,506	4,818		
	Investment Interest					
304	30436132001	1,177	1,193-			
	Unrealized Gain/Losses on In					
304	30436990001	106,791	1,625			
	Other Misc Revenue					
304	30439700001		329,500			
	Operating Trans In					
304	30439700002		678,534	36,700		
	Operating Trans In-Gen Fund					
		-----				
Fnd 304	General Capital Project	873,202	1,046,667	41,518	1,165,000	827,033

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>General Capital Projects</b>						
<b>Salaries</b>						
304	101001	Salaries & Benefits	57,718	10,141		
304	101010	Accrued Annual Leave	2,969	2,969-		
304	201001	Salaries & Benefits	1,522			
-----						
Obj	001	Salaries	62,208	7,173		
<b>Personnel Benefits</b>						
304	102002	Benefits-Direct	16,528	2,656		
304	202002	Benefits-Direct	424			
-----						
Obj	002	Personnel Benefits	16,952	2,656		
<b>Supplies</b>						
304	103101	Office & Operating Supplies	69,499	1,370		
304	103501	Small Tools & Minor Equipmen	2,553	10		
304	103502	Computer Software	617	84		
304	103590	Small Attrac Computer/Monito	65,800	1,820		
304	203101	Office & Operating Supplies	4,391			
304	4023502	Computer Software			40,305	182,216
304	4223501	Small Tools & Minor Equipmen			1,177	
304	4223502	Computer Software			2,597	44,817
304	4223590	Small Attract Traced Invento			11,876	
304	4523590	Small Attract Traced Invento			23,804	
304	9183501	Small Tools & Minor Equipmen			18,380	
304	9183590	Small Attrac-Tracked Invento			2,192	
-----						
Obj	003	Supplies	142,859	3,284	100,331	227,033
<b>Other Services - Charges</b>						
304	104101	Professional Services	101,000	3,872		
304	104601	Insurance	3,574			
304	104801	Repair & Maintenance	429,306			
304	104808	Comm Equip Maint	79			
304	104809	Comm Equip Repair		8,191		
304	104901	Miscellaneous	4,098		12,327	
304	204801	Repair & Maintenance	23,694			
304	204901	Miscellaneous				10,000
304	4024101	Professional Services			92,170	
304	4024901	Miscellaneous				200,000
304	4224101	Professional Services			15,710	
304	4224190	Prof Serv-Communications			7,102	
304	4224401	Advertising			183	
304	4224901	Miscellaneous				45,000
304	4424901	Miscellaneous			400,000	200,000
304	4524101	Professional Services			123,754	
304	4524401	Advertising			183	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
General Capital Projects						
Other Services - Charges						
304 4524901	Miscellaneous				120,000	
304 5144901	Miscellaneous				95,000	95,000
304 5184901	Miscellaneous				50,000	50,000
304 5214901	Miscellaneous				200,000	200,000
304 9214901	Miscellaneous					10,000
-----						
Obj 004	Other Services - Charges	561,751	12,063	251,428	1,120,000	555,000
Capital Outlay						
304 106401	Machinery & Equipment	88,550				
304 9186401	Machinery & Equipment			6,920		
304 9216401	Machinery & Equipment				45,000	45,000
-----						
Obj 006	Capital Outlay	88,550		6,920	45,000	45,000
-----						
Fnd 304	General Capital Project	872,320	25,175	358,680	1,165,000	827,033

**2015 Final Budget  
Revenue  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
Naches Rail Branch Line							
REVENUES							
307	30733402703	RCO-Pathways			112,602	1,621,800	200,000
307	30736111001	Investment Interest			653		
					-----		
Fnd	307	Naches Rail Branch Line			113,255	1,621,800	200,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Naches Rail Branch Line</b>					
<b>Salaries</b>					
307 3071001			45,509		
307 3071002			7,414		
307 3071003			52		
Obj 001	Salaries		52,975		
<b>Personnel Benefits</b>					
307 3072002	Benefits-Direct		21,706		
307 3072003	Benefits-Indirect		8,468		
Obj 002	Personnel Benefits		30,174		
<b>Supplies</b>					
307 3073101	Office & Operating Suppli		461		
Obj 003	Supplies		461		
<b>Other Services - Charges</b>					
307 3074101	Professional Services		8,618		
307 3074401	Advertising		342		
307 3074501	Operating Rental & Leases		4,612		
307 3074901	Miscellaneous		200		
Obj 004	Other Services - Charges		13,773		
<b>Capital Outlay</b>					
307 3076501	Construction In Progress		806,041	1,621,800	200,000
Obj 006	Capital Outlay		806,041	1,621,800	200,000
Fnd 307	Naches Rail Branch Line		903,424	1,621,800	200,000



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Community Development Grants						
REVENUES						
327	32733210701					1,443,000
	Fed for Title III					
327	32737910001					1,443,000
	Capital Contributions-Privat					
386	38636111001	1,769	10	7		
	Investment Interest					
386	38636132001	3	8-	4		
	Unrealized Gain/Loss on Inve					
388	38836111001	444	444	324		
	Investment Interest					
388	38836132001	16-	164-	22		
	Unrealized Gain/Loss on Inve					
390	39033310760	266,805	4,643			
	Water & DIsposal Systems Rur					
390	39033314228	47,000				
	FBG-Community Development					
390	39036111001	647	440			
	Investment Interest					
390	39036132001	192-	29-			
	Unrealized Gain/Loss on Inve					
390	39039700001				23,000	
	Operating Transfer In					
		-----				
Fnd 308	Community Development Grants	316,459	5,336	358	23,000	2,886,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Community Development Grants					
YC Gas Pipeline					
Capital Outlay					
327 9336501					2,886,000
					-----
Obj 006	Capital Outlay				2,886,000
Parker Water Improvements					
Salaries					
390 9341001	Salaries & Benefits	14,550	3,937	12	
					-----
Obj 001	Salaries	14,550	3,937	12	
Personnel Benefits					
390 9342002	Benefits-Direct	5,600	1,421	5	
390 9342003	Benefits-Indirect	2,262	592	2	
					-----
Obj 002	Personnel Benefits	7,862	2,013	7	
Supplies					
390 9343101	Office & Operating Supplies	1,274			
					-----
Obj 003	Supplies	1,274			
Other Services - Charges					
390 9344101	Professional Services	839			
390 9344202	Communications-Postage	6			
390 9344401	Advertising	724			
390 9344501	Operating Rental & Leases	74			
390 9344701	Utilities-Services	2,722			
					-----
Obj 004	Other Services - Charges	4,364			
Capital Outlay					
390 9346501	Construction in Progress	269,334	4,643		
					-----
Obj 006	Capital Outlay	269,334	4,643		
Debt Service-Principal					
390 9347901	Principal on Interfund Debt			23,000	
					-----
Obj 007	Debt Service-Principal			23,000	
Debt Service-Interest					
390 9348201	Interest on Interfund Debt	1,850	1,171		
					-----
Obj 008	Debt Service-Interest	1,850	1,171		
					-----
Fnd 308	Community Development Grants	299,233	11,764	19	23,000
					2,886,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Fairgrounds Capital Proj Fund						
REVENUES						
309	30933402103	Dept of Ag-CWSFA Electrical	34,436			
309	30936111001	Investment Interest	3			
392	39230840001	Beg Fund Balance Committed			407,529	266,632
392	39233402103	Dept of Ag-CWSFA		49,000	49,000	
392	39236111001	Investment Interest	2,805	2,783	1,830	3,000
392	39236132001	Unrealized Gain/Losses on In	137-	2,106-	1,210	1,500
392	39239700025	Oper Trans In-Capital Projec	3			
<hr style="border-top: 1px dashed black;"/>						
Fnd 309	Fairgrounds Capital Proj Fund		37,109	677	52,040	459,529
						268,132

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Fairgrounds Capital Proj Fund					
Reclassification & Cost Alloc.					
309 9750100            Operating Transfers Out	3				
-----					
Obj 000    Reclassification & Cost Alloc.	3				
Supplies					
309 9753501            Small Tools & Minor Equipmen	24,950				
-----					
Obj 003    Supplies	24,950				
Other Services - Charges					
309 9754801            Repairs & Maitenance	9,486				
-----					
Obj 004    Other Services - Charges	9,486				
Fairgrounds-90% Motel/Hotel					
Reclassification & Cost Alloc.					
392 9750200            Ending Fund Balance Committe				270,010	268,132
-----					
Obj 000    Reclassification & Cost Alloc.				270,010	268,132
Other Services - Charges					
392 9754101            Professional Services			140,000	140,000	
392 9754137            Prof Serv Program Support	517	841	476	519	
392 9754901            Miscellaneous			49,000	49,000	
-----					
Obj 004    Other Services - Charges	517	841	189,476	189,519	
-----					
Fnd 309    Fairgrounds Capital Proj Fund	34,956	841	189,476	459,529	268,132

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Public Works Capital Projects						
REVENUES						
315 31530840001	Beg Fund Balance Committed				750,000	750,000
315 31533700001	City of Yakima Projects		53,600	60,300		
315 31534171002	Sales of Plans	12,920	1,275	1,245		
315 31535910001	Forfeiture of Bid Deposit			2,182		
315 31536111001	Investment Interest	7,248	2,926	343	1,500	1,500
315 31536132001	Unrealized Gain/Losses on In	4,038-	604-	509		
315 31536990001	Other Misc. Revenue		6,037			
315 31539700001	Operating Transfers In	1,248	10,000			
315 31539700002	Oper Transf In-Fund 580 CIP	375,000	1,850,000	550,000		
315 31539700004	Oper Transf In-Fund 312		513,984			
		-----				
Fnd 315	Public Works Capital Projects	392,379	2,437,217	614,579	751,500	751,500

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Public Works Capital Projects</b>						
<b>Salaries</b>						
315 5111001	Salaries & Wages	69,497	121,176	18,650	100,000	60,000
315 5111002	Salaries-Overtime	1,064	14,044	381		
315 5111003	Salaries-Extra Help		678	129		
315 5211001	Salaries & Wages	196	2,142			
315 5231001	Salaries & Wages	2,304	29			
315 5271001	Salaries	254		3,178		
315 5271002	Salaries Overtime			170		
315 9111001	Salaries & Benefits	25,670	13,292	13,578		
315 9111002	Salaries-Overtime	226	52			
315 9231001	Salaries & Benefits	1,575	32,986	5,484		
315 9231002	Salaries-Overtime		8,540	2,393		
<b>Obj 001 Salaries</b>		<b>100,785</b>	<b>192,940</b>	<b>43,963</b>	<b>100,000</b>	<b>60,000</b>
<b>Personnel Benefits</b>						
315 5112002	Benefits-Direct	24,452	50,739	7,144	30,000	30,000
315 5112003	Benefits-Indirect	17,052	27,442	4,044		
315 5212002	Benefits-Direct	65	707			
315 5212003	Benefits-Indirect	55	600			
315 5232002	Benefits-Direct	765	10			
315 5232003	Benefits-Indirect	649	8			
315 5272002	Benefits-Direct	84		1,088		
315 5272003	Benefits-Indirect	71		923		
315 9112002	Benefits-Direct	8,546	4,365	4,665		
315 9112003	Benefits-Indirect	6,995	3,737	3,525		
315 9232002	Benefits-Direct	520	13,704	2,599		
315 9232003	Benefits-Indirect	437	11,627	2,205		
<b>Obj 002 Personnel Benefits</b>		<b>59,690</b>	<b>112,938</b>	<b>26,195</b>	<b>30,000</b>	<b>30,000</b>
<b>Supplies</b>						
315 5113101	Office & Operating Supplies	64,481	10,865	2,605		
315 5113501	Small Tools & Minor Equip		6,768			
315 5113590	Small Attac-Tracked Inventor	5,266				
315 5213101	Office & Operating Supplies	1,109				
315 5273101	Office & Operating Supplies			4,990		
315 5273501	Small Tools & Minor Equip			22,562		50,000
315 9113101	Office & Operating Supplies	4,824	4,563	5,612		
315 9113105	Operating Supplies	96	3,153	51		
315 9113501	Small Tools & Minor Equipmen	324				
315 9233101	Office & Operating Supplies	5,773	2,116	70		
<b>Obj 003 Supplies</b>		<b>81,873</b>	<b>27,466</b>	<b>35,889</b>		<b>50,000</b>
<b>Other Services - Charges</b>						
315 5114101	Professional Services	105,507	36,929	3,016	621,500	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Public Works Capital Projects</b>						
Other Services - Charges						
315 5114201	Communications-Telephone	127				
315 5114202	Communications-Postage	14				
315 5114401	Advertising	616	1,014	1,479		
315 5114501	Operating Rental & Leases	43	2,713	1,099		
315 5114801	Repair & Maintenance	546,577	1,026,468	40,876		
315 5114901	Miscellaneous		4,745			
315 5214801	Repair & Maintenance	1,110				
315 5234801	Repair & Maintenance	99,241				
315 5274801	Repair & Maintenance			7,442		
315 9114101	Professional Services	136,890	85,383	433,623		611,500
315 9114201	Communications-Telephone	130				
315 9114401	Advertising	250		162		
315 9114801	Repair & Maintenance	606,124	81,281	30,129-		
315 9114901	Miscellaneous			988		
315 9234202	Communications-Postage	19	85			
315 9234401	Advertising	237	579			
315 9234801	Repair & Maintenance		853,159	70,655		
315 9234901	Miscellaneous		4,485			
-----						
Obj 004	Other Services - Charges	1,496,885	2,096,842	529,214	621,500	611,500
Intergovernmental Services						
315 5115101	Intergov Prof Serv	3,376	654			
315 9115101	Intergov Prof Serv	950				
315 9235101	Intergov Prof Serv		518			
-----						
Obj 005	Intergovernmental Services	4,326	1,171			
Capital Outlay						
315 5116401	Machinery & Equipment	6,031		10,759		
-----						
Obj 006	Capital Outlay	6,031		10,759		
-----						
Fnd 315	Public Works Capital Projects	1,749,590	2,431,358	646,020	751,500	751,500

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2009 Lodging Tax Cap Proj						
REVENUES						
316 130840001	Beg Fund Balance Committed				65,000	
316 136132001	Unrealized Gain/Losses on In	477-	979-	83		
316 336132001	Unrealized Gain/Losses on In	7-	44-			
316 530800001	Beginning Fund Balance				102,417	
316 31636111001	Investment Interest	4,076	2,292	123	500	
316 31636132001	Unrealized Gain/Losses on In	29-	187-			
-----						
Fnd 316	2009 Lodging Tax Cap Proj	3,564	1,082	206	167,917	



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2009 Lodging Tax Cap Proj						
Central WA State Fair Assn						
Other Services - Charges						
316 14137	Prof Services-Program Suppor	1,325-				
316 14901	Miscellaneous	131,921	306,476	33,001	65,000	
-----						
Obj 004	Other Services - Charges	130,595	306,476	33,001	65,000	
2009 Capital Project Fund						
Other Services - Charges						
316 54101	Professional Services				100,000	
316 3164118	Prof Serv-Audits				2,000	
316 3164137	Prof Serv-Program Support	4,228	1,711	841	917	
316 3164901	Miscellaneous		100,000			
-----						
Obj 004	Other Services - Charges	4,228	101,711	841	102,917	
-----						
Fnd 316	2009 Lodging Tax Cap Proj	134,824	408,187	33,842	167,917	

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2010A GO Bond & Refunding						
REVENUES						
317 31730800001	Beginning Fund Balance				6,510,000	
317 31730840001	Beg Fund Balance Committed					4,000,000
317 31736111001	Investment Interest	57,759	52,094	30,326	15,000	5,000
317 31736132001	Unrealized Gain/Loss on Inve	2,047-	36,408-	19,090		
		-----				
Fnd 317	2010A GO Bond & Refunding	55,712	15,686	49,416	6,525,000	4,005,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
2010A GO Bond & Refunding						
2010A G O Bond						
Salaries						
317 9111001	Salaries & Benefits	23,994	2,728			
317 9111002	Salaries-Overtime	617	135			
317 9231001	Salaries & Benefits	13,297	38,134	63,215		
317 9231002	Salaries-Overtime	68	331	9,511		
-----						
Obj 001	Salaries	37,976	41,327	72,725		
Personnel Benefits						
317 9112002	Benefits-Direct	8,122	945			
317 9112003	Benefits-Indirect	6,098	802			
317 9232002	Benefits-Direct	4,411	12,693	23,952		
317 9232003	Benefits-Indirect	3,662	10,770	20,323		
-----						
Obj 002	Personnel Benefits	22,292	25,210	44,276		
Supplies						
317 9113101	Office & Operating Supplies	2,145	538			
317 9113590	Small Attract Computer/Monit	270				
317 9233101	Office & Operating Supplies	18,329	4,767	1,452		
-----						
Obj 003	Supplies	20,745	5,305	1,452		
Other Services - Charges						
317 9114101	Professional Services	50,123	37,283	97		
317 9114202	Communications-Postage	22				
317 9114401	Advertising	474				
317 9114801	Repair & Maintenance	1,192,242	18			
317 9114901	Miscellaneous	8	1,645			
317 9234101	Professional Services	69,996	175,255	79,078	6,525,000	
317 9234202	Communications-Postage	1,163				
317 9234401	Advertising	1,074				
317 9234801	Repair & Maintenance	550		2,935,646		4,005,000
317 9234901	Miscellaneous	7,039				
-----						
Obj 004	Other Services - Charges	1,322,691	214,201	3,014,820	6,525,000	4,005,000
Intergovernmental Services						
317 5215101	Intergov Prof Service		171,555			
-----						
Obj 005	Intergovernmental Services		171,555			
-----						
Fnd 317	2010A GO Bond & Refunding	1,403,704	457,597	3,133,273	6,525,000	4,005,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
2014 LTGO Cap Projects						
REVENUES						
319	139110001			2,064,509	2,180,000	
319	139210001			153,821		
319	31930840001					6,700,000
319	31936111001			2,705		
319	31939110001			4,220,491	4,458,000	
319	31939210001			314,457		
-----						
Fnd 319	2014 LTGO Cap Projects			6,755,982	6,638,000	6,700,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
2014 LTGO Cap Projects					
2014 LTGO Cap Proj County Road					
Other Services - Charges					
319 14101			28		
319 19424901				2,180,000	
			28	2,180,000	
Obj 004	Other Services - Charges				
Debt Service-Interest					
319 18401			36,978		
			36,978		
Obj 008	Debt Service-Interest				
2014 LTGO Cap Projects					
Salaries					
319 9111001			11,738		
319 9111002			27		
			11,765		
Obj 001	Salaries				
Personnel Benefits					
319 9112002			3,926		
319 9112003			3,229		
			7,155		
Obj 002	Personnel Benefits				
Supplies					
319 9113101			550		
			550		
Obj 003	Supplies				
Other Services - Charges					
319 3194101			56		
319 9114101			84,465		700,000
319 9114202			13		
319 9114801			1,161,009	4,458,000	6,000,000
319 9114901			28,067		
			1,273,610	4,458,000	6,700,000
Obj 004	Other Services - Charges				
Debt Service-Interest					
319 3198201			7,828		
319 3198401			75,594		
			83,422		
Obj 008	Debt Service-Interest				
Fnd 319	2014 LTGO Cap Projects		1,413,508	6,638,000	6,700,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Ascend Royalties Capital Proj						
REVENUES						
331	33130840001				124,000	125,000
	Beg Fund Balance Committed					
331	33136111001	982	981	721	1,000	1,000
	Investment Interest					
331	33136132001	45-	742-	427		
	Unrealized Gain/Loss on Inve					
331	33136990001		245			
	Other Misc Revenue					
		-----				
Fnd 331	Ascend Royalties Capital Proj	936	484	1,148	125,000	126,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Ascend Royalties Capital Proj						
Reclassification & Cost Alloc.						
331 3310200	Ending Fund Bal Committed				60,000	61,000
-----						
Obj 000	Reclassification & Cost Alloc.				60,000	61,000
Other Services - Charges						
331 3314101	Professional Services				65,000	65,000
-----						
Obj 004	Other Services - Charges				65,000	65,000
-----						
Fnd 331	Ascend Royalties Capital Proj				125,000	126,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
RE Excise Capital Projects						
REVENUES						
332	33230840001				243,788	584,594
	Beg Fund Balance Committed					
332	33231834001	610,277	610,834	642,627	716,203	700,000
	Real Estate Excise Tax Q1					
332	33236111001	970	1,520	2,130	1,300	2,200
	Investment Interest					
332	33236132001	154	766-	612		
	Unrealized Gain/Loss on Inve					
332	33239700001	32,126	25,626	40,911	40,911	40,124
	Operating Transfers In					
		-----				
Fnd 332	RE Excise Capital Projects	643,526	637,215	686,280	1,002,202	1,326,918



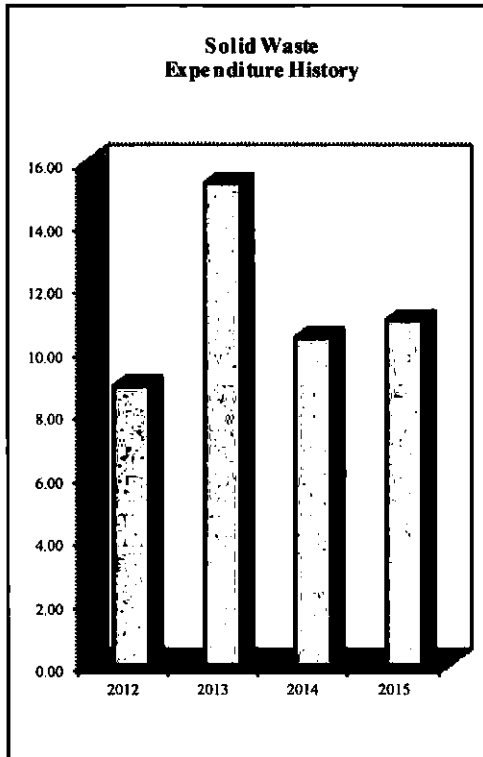
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
RE Excise Capital Projects						
Reclassification & Cost Alloc.						
332 3320101	Oper Tran Out-Park & Rec				18,203	
332 3320108	Oper Tran Out-Utilities	50,000	50,000	50,000	50,000	50,000
332 3320120	Oper Tran Out-Buena Sewer	10,000	10,000		10,000	
332 3320121	Oper Tran Out-2010A GO Bond	129,825	128,625	127,425	127,425	126,225
332 3320122	Oper Tran Out-2010B GO Bond	264,168	193,773	193,202	193,203	193,161
332 3320200	Ending Fund Balance Committe				562,156	917,104
<hr style="border-top: 1px dashed black;"/>						
Obj 000	Reclassification & Cost Alloc.	453,993	382,398	370,627	960,987	1,286,490
Other Services - Charges						
332 3324101	Professional Services	303	301	302	303	303
<hr style="border-top: 1px dashed black;"/>						
Obj 004	Other Services - Charges	303	301	302	303	303
Debt Service-Principal						
332 3327802	Intergov Loan-Prin-PW Trust	145,978	145,978	39,338	39,338	39,338
<hr style="border-top: 1px dashed black;"/>						
Obj 007	Debt Service-Principal	145,978	145,978	39,338	39,338	39,338
Debt Service-Interest						
332 3328302	Intergov Loan-Intrst-PW Trus	7,413	4,493	1,574	1,574	787
<hr style="border-top: 1px dashed black;"/>						
Obj 008	Debt Service-Interest	7,413	4,493	1,574	1,574	787
<hr style="border-top: 1px dashed black;"/>						
Fnd 332	RE Excise Capital Projects	607,686	533,169	411,840	1,002,202	1,326,918

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## Solid Waste



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Administration	674,087	594,236	1,078,850	1,122,222
Planning, Research	59,355	58,186	58,250	59,975
Depreciation	841,460	764,285	1,500,000	1,000,000
Marketing/Recycle	328,181	335,815	438,950	391,000
Operations-Gen. Drop Box	-	-	-	-
Operations--Land Fill	3,208,125	8,127,511	4,198,350	4,265,150
Operations--Transfer Station	1,030,434	1,131,546	1,411,500	1,558,300
Capital Outlay	2,244,648	2,829,802	755,000	1,780,000
HSBWCF	359,767	352,680	491,850	458,500
Debt Service	126,006	1,110,931	469,500	315,000
<b>Total Expenditures</b>	<b>8,872,063</b>	<b>15,304,992</b>	<b>10,402,250</b>	<b>10,950,147</b>
Ending Fund Equity	8,868,702	11,693,078	8,688,720	7,025,653
<b>Total Budget</b>			<b>19,090,970</b>	<b>17,975,800</b>

### Program Description:

The Solid Waste Division of Yakima County Public Works provides an integrated waste management system for a population base of over 235,000 residents and a waste stream of over 350,000 tons per year. The Solid Waste Division is comprised of four program areas: Administration/Planning, Facilities and Landfill Operations, Moderate Risk Waste Operations and Waste Reductions and Recycling Programs.

### Major Objectives:

- Provide an environmentally sound, cost effective and efficient solid waste disposal operation.
- Implementation of the recommendations as approved in the Yakima County Hazardous Waste and Solid Waste Management Plans.
- Continue the public education and information programs for waste reduction and recycling of solid and hazardous waste which includes promoting curbside and drop-off recycling opportunities; yard and wood waste diversion programs; school recycling and technical assistance programs and household hazardous waste collections.
- Expansion of Cheyne Landfill as the future disposal site for municipal solid waste in Yakima County.

### Revenue/Expenditure Comment:

The Solid Waste Division operates as an Enterprise Fund. Revenues are dedicated exclusively to operations of the fund based on fees charged to the ratepayers.

All revenues, with the exception of \$391,000 in grant money from the Department of Ecology, are generated through tip fee for waste disposal.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Solid Waste						
REVENUES						
401 40130800001	Beginning Fund Balance				10,092,270	8,991,300
401 40133403101	Department of Ecology	243,485	377,864	244,365	391,000	391,000
401 40134175002	Sales of Plans NT	1,860	130	230		
401 40134370001	Garbage/Solid Waste Fees	7,354,912	7,518,249	6,995,998	7,520,000	7,520,000
401 40134370007	Sale of Compost Material	913	886	2,200		
401 40134370008	Sale of Compost-Wood Chips	7,416	3,216	1,613	5,000	5,000
401 40134370010	Recycling Fees	126,131	105,325	102,272	125,000	125,000
401 40134370013	Garbage - Yard Waste	280,870	296,218	276,704	251,200	240,000
401 40134370015	Garbage - Septage	377,418	401,724	365,435	396,000	396,000
401 40134370016	Garbage - Tires	119,627	124,920	94,217	97,500	97,500
401 40134370017	Garbage - Appliances	22,041	22,334	22,543	25,000	25,000
401 40134370018	Recycling Fees-Oil	36,171	37,976	29,689	50,000	40,000
401 40134370531	Garbage - Unsecured Load	10,225	11,875	11,755	10,000	10,000
401 40134370532	Garbage - Late Fee	3,588	6,701	8,215		
401 40136111001	Investment Interest	178,535	178,567	126,679	125,000	130,000
401 40136132001	Unrealized Gain/Loss on Inve	11,368-	120,876-	74,477		
401 40136290003	Cheyne Pit - Royalties		42,061			
401 40136910005	Sale of Scrap-Batteries	3,352	3,221	5,700	3,000	5,000
401 40136981001	Cashiers Over/Short	45-	66-	796-		
401 40136990001	Other Misc Revenue	10,060	9,440	5,137		
401 40136990057	Misc - SW Customer Discount	2,468-	2,736-	2,721-		
401 40139520001	Comp Loss/Impairment Insuran		1,000,000			
401 40139520002			874,291-			
		-----				
Fnd 401	Solid Waste	8,762,723	9,142,738	8,363,712	19,090,970	17,975,800

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Solid Waste						
Ending Fund Balance						
Reclassification & Cost Alloc.						
401 5080200	Ending Fund Balance				8,688,720	7,025,653
-----						
Obj 000	Reclassification & Cost Alloc.				8,688,720	7,025,653
-----						
Sub 508	Ending Fund Balance				8,688,720	7,025,653
Administration-General						
Salaries						
401 7101001	Salaries & Wages	322,240	338,018	322,920	306,500	321,800
401 7101002	Salaries-Overtime	2,226	1,639	1,764	2,000	3,000
401 7101003	Salaries-Extra Help	171				
401 7101010	Accrued Annual Leave	16,234	48,799	9,891-		
401 7101011	Accrued Comp Time	193				
-----						
Obj 001	Salaries	341,064	388,456	314,792	308,500	324,800
Personnel Benefits						
401 7102002	Benefits-Direct	428,747	468,613	449,473	456,750	479,600
401 7102003	Benefits-Indirect	32,351	32,055	27,660		
401 7102004	Benefits-Bank Accruals	85-	193-			
-----						
Obj 002	Personnel Benefits	461,013	500,474	477,134	456,750	479,600
Supplies						
401 7103101	Office & Operating Supplies	2,482	2,209	1,568	2,000	2,000
401 7103501	Small Tools & Minor Equipmen	3,345	857		1,000	1,000
401 7103502	Computer Software	658	10	11		
401 7103590	Small Attract Tract Inventor		634	303	2,000	2,000
-----						
Obj 003	Supplies	6,485	3,710	1,882	5,000	5,000
Other Services - Charges						
401 7104101	Professional Services	2,508	2,762	2,551	3,000	3,000
401 7104125	Prof Serv-Indirect Costs	46,447	51,071	49,434	53,928	49,661
401 7104191	Prof Serv-Purchasing	13,896	20,605	11,798	12,870	14,669
401 7104192	Prof Serv-Info Serv	51,898	56,645	54,611	82,958	95,797
401 7104201	Communication-Telephone	1,490	1,693	1,341	1,500	1,500
401 7104202	Communication-Postage	2,059	1,639	1,576	2,000	2,000
401 7104301	Travel	1,764	1,347	989	5,000	5,000
401 7104401	Advertising	1,182		625		1,000
401 7104501	Operating Rentals & Lease	3,386	2,909	3,238	4,000	4,000
401 7104690	Liability Insurance	56,938	63,731	43,368	47,310	57,195
401 7104801	Repairs & Maintenance	5,757	2,512	3,996	4,000	4,000
401 7104901	Miscellaneous	3,183	4,441	6,277	32,034	15,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Solid Waste</b>						
<b>Administration-General</b>						
Obj 004	Other Services - Charges	190,509	209,356	179,804	248,600	252,822
<b>Intergovernmental Services</b>						
401 7105101	Intergov Prof Services	47,916	60,000	55,006	60,000	60,000
Obj 005	Intergovernmental Services	47,916	60,000	55,006	60,000	60,000
Sub 710	Administration-General	1,046,987	1,161,997	1,028,617	1,078,850	1,122,222
<b>Fringe Overhead</b>						
<b>Salaries</b>						
401 7191001	Salaries & Wages	72,908	81,216	78,758		
Obj 001	Salaries	72,908	81,216	78,758		
<b>Personnel Benefits</b>						
401 7192002	Benefits-Direct	264,515-	353,447-	324,005-		
401 7192003	Benefits-Indirect	181,598-	188,816-	159,766-		
401 7192004	Benefits-Bank Accruals	304	6,713-	5,818-		
Obj 002	Personnel Benefits	445,808-	548,977-	489,589-		
Sub 719	Fringe Overhead	372,900-	467,761-	410,830-		
<b>Administration-Planning</b>						
<b>Salaries</b>						
401 7201001	Salaries & Wages	36,654	35,963	29,198	37,500	39,375
Obj 001	Salaries	36,654	35,963	29,198	37,500	39,375
<b>Personnel Benefits</b>						
401 7202002	Benefits-Direct	15,451	15,824	13,139	17,250	18,100
401 7202003	Benefits-Indirect	5,498	5,035	3,796		
Obj 002	Personnel Benefits	20,949	20,859	16,935	17,250	18,100
<b>Supplies</b>						
401 7203101	Office & Operating Supplies				500	500
Obj 003	Supplies				500	500
<b>Other Services - Charges</b>						
401 7204501	Operating Rentals & Lease	1,753	1,364	1,777	3,000	2,000
Obj 004	Other Services - Charges	1,753	1,364	1,777	3,000	2,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Solid Waste</b>						
Sub 720	Administration-Planning	59,355	58,186	47,910	58,250	59,975
<b>Depreciation</b>						
<b>Other</b>						
401 7309101	Depreciation/Ammortization	523,889	473,619		600,000	600,000
401 7309110	Reserve	317,571	290,666		900,000	400,000
Obj 009	Other	841,460	764,285		1,500,000	1,000,000
Sub 730	Depreciation	841,460	764,285		1,500,000	1,000,000
<b>Recycling</b>						
<b>Salaries</b>						
401 7701001	Salaries & Wages	98,277	103,287	94,746	111,650	117,200
401 7701002	Salaries-Overtime	5,160	5,527	8,755	6,000	6,000
Obj 001	Salaries	103,437	108,814	103,500	117,650	123,200
<b>Personnel Benefits</b>						
401 7702002	Benefits-Direct	43,587	47,878	46,574	49,900	52,400
401 7702003	Benefits-Indirect	15,519	15,234	13,456		
Obj 002	Personnel Benefits	59,106	63,112	60,030	49,900	52,400
<b>Supplies</b>						
401 7703101	Office & Operating Supplies	21,350	4,576	23,445	10,000	10,000
401 7703501	Small Tools & Minor Equipmen			740		
401 7703502	Computer Software			1,552		
Obj 003	Supplies	21,350	4,576	25,736	10,000	10,000
<b>Other Services - Charges</b>						
401 7704101	Professional Services	121,176	129,145	92,777	130,000	125,000
401 7704201	Communication-Telephone				300	300
401 7704202	Communication-Postage				100	100
401 7704301	Travel	564	441	427	4,000	4,000
401 7704401	Advertising	8,525	15,835	6,122	25,000	20,000
401 7704501	Operating Rentals & Lease	12,693	11,352	9,083	15,000	15,000
401 7704801	Repairs & Maintenance	268	510	607	2,000	1,000
401 7704901	Miscellaneous	1,062	2,030	1,020	85,000	40,000
Obj 004	Other Services - Charges	144,288	159,313	110,036	261,400	205,400
<b>Intergovernmental Services</b>						
401 7705201	Intergov Payments			67,000		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Solid Waste						
Recycling						
Obj 005 Intergovernmental Services				67,000		
-----						
Sub 770	Recycling	328,181	335,815	366,303	438,950	391,000
Landfill Operations						
Salaries						
401 7811001	Salaries & Wages	575,269	653,270	594,678	812,000	852,600
401 7811002	Salaries-Overtime	36,279	33,863	33,647	30,000	30,000
401 7811003	Salaries-Extra Help	4,023	1,136	6,362	10,000	1,000
-----						
Obj 001	Salaries	615,572	688,268	634,687	852,000	883,600
Personnel Benefits						
401 7812002	Benefits-Direct	258,519	301,312	282,166	406,000	426,300
401 7812003	Benefits-Indirect	92,079	96,776	82,771		
-----						
Obj 002	Personnel Benefits	350,598	398,088	364,937	406,000	426,300
Supplies						
401 7813101	Office & Operating Supplies	109,294	104,846	139,906	100,000	100,000
401 7813501	Small Tools & Minor Equipmen	2,224	1,566	4,100	1,000	2,000
401 7813502	Computer Software	11,395		232		
401 7813590	Small Attract Tract Inventor	4,270	3,236	2,426	5,000	5,000
-----						
Obj 003	Supplies	127,182	109,649	146,664	106,000	107,000
Other Services - Charges						
401 7814101	Professional Services	290,507	277,987	224,808	400,000	400,000
401 7814192	Prof Serv-Info Serv	15,684	17,119	16,504	17,850	18,750
401 7814201	Communication-Telephone	4,162	4,134	4,056	5,000	5,000
401 7814202	Communication-Postage	19		20	1,000	1,000
401 7814292	Communication-TS Phone	576	559	586	500	500
401 7814301	Travel	1,592	774	1,940	3,000	3,000
401 7814401	Advertising	3,844	3,167	2,175	5,000	5,000
401 7814501	Operating Rentals & Lease	1,496,765	1,666,341	1,718,154	2,000,000	2,000,000
401 7814701	Utility Services	37,625	28,313	24,518	40,000	40,000
401 7814801	Repairs & Maintenance	18,822	164,081	26,872	100,000	100,000
401 7814901	Miscellaneous	61,277	60,705	16,661	7,000	20,000
-----						
Obj 004	Other Services - Charges	1,930,875	2,223,179	2,036,293	2,579,350	2,593,250
Intergovernmental Services						
401 7815101	Intergov Prof Services		549	51,985	55,000	55,000
401 7815301	External Taxes	183,898	125,774	105,935	200,000	200,000



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Solid Waste</b>						
<b>Landfill Operations</b>						
Obj 005	Intergovernmental Services	183,898	126,322	157,920	255,000	255,000
<b>Capital Outlay</b>						
401 7816101	Land			6,500		
401 7816501	Construction Projects	99,778	1,582,005	370,263		
Obj 006	Capital Outlay	99,778	1,582,005	376,763		
Sub 781	Landfill Operations	3,307,903	5,127,511	3,717,264	4,198,350	4,265,150
<b>Operations-Transfer Station</b>						
<b>Salaries</b>						
401 7831001	Salaries & Wages	302,926	336,931	309,993	410,500	431,000
401 7831002	Salaries-Overtime	16,907	14,641	25,814	15,000	15,000
401 7831003	Salaries-Extra Help	1,914	5,731	809		
Obj 001	Salaries	321,747	357,303	336,616	425,500	446,000
<b>Personnel Benefits</b>						
401 7832002	Benefits-Direct	134,788	155,478	151,082	187,000	196,500
401 7832003	Benefits-Indirect	48,099	49,220	43,686		
Obj 002	Personnel Benefits	182,886	204,698	194,767	187,000	196,500
<b>Supplies</b>						
401 7833101	Office & Operating Supplies	6,604	4,042	33,251	6,000	5,000
401 7833501	Small Tools & Minor Equipmen	238	1,990	2,749	1,000	2,000
401 7833590	Small Attract Tract Inventor	159	775	442	5,000	5,000
Obj 003	Supplies	7,001	6,807	36,442	12,000	12,000
<b>Other Services - Charges</b>						
401 7834101	Professional Services	10,840	28,506	6,181	30,000	25,000
401 7834201	Communication-Telephone	1,326	663	735	2,000	2,000
401 7834292	Communication-TS Phone		82	85		
401 7834301	Travel	468	1,706	34	1,000	1,000
401 7834401	Advertising	398	408	1,290	1,000	1,000
401 7834501	Operating Rentals & Lease	482,978	502,009	543,218	650,000	650,000
401 7834701	Utility Services	6,798	9,808	10,326	25,000	25,000
401 7834801	Repairs & Maintenance	14,968	18,218	6,381	75,000	40,000
401 7834901	Miscellaneous	937	1,254	903	2,000	2,000
Obj 004	Other Services - Charges	518,715	562,654	569,154	786,000	746,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Solid Waste</b>						
<b>Operations-Transfer Station</b>						
<b>Intergovernmental Services</b>						
401 7835101	Intergov Prof Services	84	84	86	1,000	1,000
-----						
Obj 005	Intergovernmental Services	84	84	86	1,000	1,000
<b>Debt Service-Interest</b>						
401 7838310	Interest on L-T External Deb	126,006	110,931	52,166	169,500	156,800
-----						
Obj 008	Debt Service-Interest	126,006	110,931	52,166	169,500	156,800
-----						
Sub 783	Operations-Transfer Station	1,156,440	1,242,477	1,189,231	1,581,000	1,558,300
<b>HSBWCF Operations</b>						
<b>Salaries</b>						
401 7841001	Salaries & Wages	89,545	119,627	105,923	149,000	156,500
401 7841002	Salaries & Wages-Overtime	1,179	437	93	1,000	1,000
-----						
Obj 001	Salaries	90,724	120,064	106,016	150,000	157,500
<b>Personnel Benefits</b>						
401 7842002	Benefits - Direct	38,120	52,737	47,658	64,150	67,400
401 7842003	Benefits - Indirect	13,657	16,847	13,819		
-----						
Obj 002	Personnel Benefits	51,776	69,584	61,477	64,150	67,400
<b>Supplies</b>						
401 7843101	Office Operating Supplies	44,502	31,360	13,343	50,000	40,000
401 7843201	Fuel Consumed	5,361	5,980	5,685	10,000	10,000
401 7843501	Small Tools & Equipment	6,213	1,050	668	2,000	2,000
401 7843590	Small Attract Tract Inventor	194			3,000	3,000
-----						
Obj 003	Supplies	56,270	38,390	19,696	65,000	55,000
<b>Other Services - Charges</b>						
401 7844101	Professional Services	115,585	95,663	101,436	150,000	120,000
401 7844201	Communications Telephone	463	553	485	600	500
401 7844202	Communication-Postage				100	100
401 7844301	Travel	2,349			3,000	3,000
401 7844401	Advertising	3,180		1,175	5,000	5,000
401 7844501	Rentals	11,858	12,089	11,373	24,000	20,000
401 7844701	Utility Services	9,048	9,086	8,031	10,000	10,000
401 7844801	Repairs & Maintainence	11,596	4,635	5,013	10,000	10,000
401 7844901	Misc.	6,919	2,444	2,196	10,000	10,000
-----						
Obj 004	Other Services - Charges	160,997	124,470	129,709	212,700	178,600

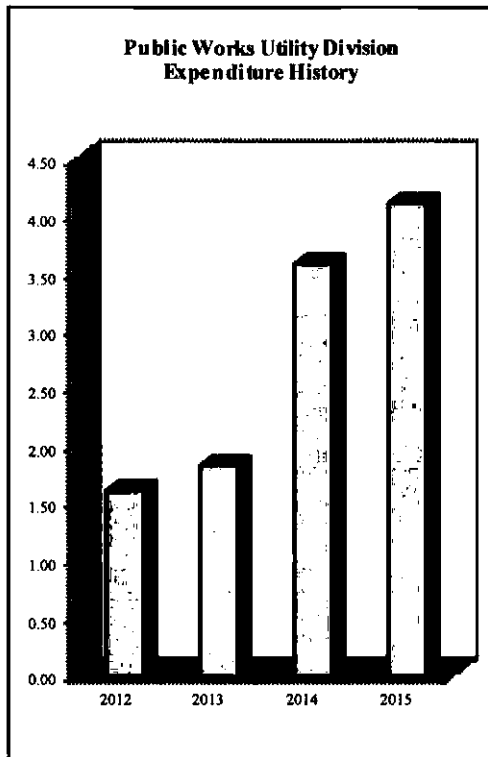
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Solid Waste					
HSBWCF Operations					
Intergovernmental Services					
401 7845101		172			
-----					
Obj 005		172			
-----					
Sub 784	359,767	352,681	316,899	491,850	458,500
Debt Redemption					
Debt Service-Principal					
401 8207501				300,000	315,000
-----					
Obj 007				300,000	315,000
-----					
Sub 820				300,000	315,000
Capital Outlay					
Salaries					
401 9401001	61,158	89,679	38,186		
401 9401002	16,506	17,263	1,748		
401 9401003	48	387			
-----					
Obj 001	77,712	107,329	39,934		
Personnel Benefits					
401 9402002	29,714	42,886	16,372		
401 9402003	13,334	17,080	6,389		
-----					
Obj 002	43,048	59,965	22,761		
Supplies					
401 9403101	1,264	18,134	3,443		
401 9403501		3,160			
401 9403590	681	8,045			
-----					
Obj 003	1,944	29,339	3,443		
Other Services - Charges					
401 9404101	151,092	119,394	5,931		
401 9404201	275	508			
401 9404202	69	35	8		
401 9404401	4,320	755	1,356		
401 9404501	9,206	22,174	8,570		
401 9404801	19,014	368,292	1,100,784		
401 9404901	17,867	10,887	3,294		
-----					
Obj 004	201,843	522,045	1,108,081		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Solid Waste						
Capital Outlay						
Intergovernmental Services						
401 9405101	Intergov Prof Services	3,215				
-----						
Obj 005	Intergovernmental Services	3,215				
Capital Outlay						
401 9406401	Machinery & Equipment	80,970	14,325		30,000	30,000
401 9406501	Construction Projects	1,736,138	2,096,798	280,464	725,000	1,750,000
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Obj 006	Capital Outlay	1,817,108	2,111,123	280,464	755,000	1,780,000
-----						
Sub 940	Capital Outlay	2,144,870	2,829,802	1,454,684	755,000	1,780,000
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Fnd 401	Solid Waste	8,872,063	11,404,992	7,710,078	19,090,970	17,975,800

## Public Works Utility Division



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Buena Water	86,835	77,822	136,000	77,000
Gibson Water	1,393	1,545	2,000	4,000
Utility Review	100,032	123,188	100,000	123,200
Buena Sewer	295,706	342,860	134,000	166,000
Star Crest Water	2,037	2,155	1,800	3,400
Terrace Heights Water	979,098	1,131,788	3,089,000	3,569,066
Gala Estates	29,368	25,575	22,800	22,500
Wyseacre Water	1,671	3,174	2,500	5,000
Meadowbrook Water	1,933	1,678	2,200	4,100
Wendt Road Water	2,137	2,301	1,900	2,000
Kodiak Water	3,317	2,864	3,500	9,000
Mt Shadows	6,978	11,387	4,600	6,900
Huntzinger Water	3,656	3,977	4,200	6,800
Heysman Water	2,032	1,560	3,100	4,400
Crewport Water	41,750	47,409	35,200	48,200
Ray Symmonds Water	1,831	1,542	2,800	4,000
Stein Water	2,815	3,203	3,700	8,100
North Bon Air Water	1,714	1,786	2,300	4,400
Nagler Water	1,415	2,100	1,800	4,900
Buchanan Water	3,827	6,030	2,800	6,900
Fairway Estates Water	11,616	13,376	12,500	15,400
Beckonridge Water	9,656	3,136	3,700	4,600
Speyers	5,871	2,821	2,600	3,600
Bittner Water	7,278	7,600	2,644	2,900
Norman Water	2,678	4,678	2,100	3,500
Raptor Water	1,864	1,891	800	900
<b>Total Expenditures</b>	<b>1,608,508</b>	<b>1,827,446</b>	<b>3,580,544</b>	<b>4,110,766</b>
<b>Ending Fund Balance</b>	<b>1,853,942</b>	<b>2,137,859</b>	<b>2,814,256</b>	<b>2,327,134</b>
<b>Total Budget</b>			<b>6,394,800</b>	<b>6,437,900</b>

### Program Description:

The Utility Division of the Public Services Department is responsible for the planning, engineering, and construction of improvements to, and the operation of 29 County owned community water and wastewater systems. The Division is also responsible for the coordination and review of proposed water and sewer systems within unincorporated Yakima County.

### Major Objectives:

- To maintain safe and dependable water for residents within each of our water systems.
- To operate the Buena Wastewater Collection and Treatment System in compliance with the National Pollution Discharge Elimination System (NPDES) permit.
- To coordinate and review for future ownership and operation proposed systems within unincorporated Yakima County.
- To aggressively seek and secure funding sources for future construction.
- To complete construction of a potable water system in the community of Parker.
- To install an automated meter reading in each of the water systems.
- To rehabilitate the Country Club Water Tower in the Terrace Heights Water System.
- To increase supply and storage capacity in the Terrace Heights Water System.

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**Public Works Utility Division (cont.)**

**Revenue/Expenditure Comment:**

Revenue to fund this department is generated through user fees.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buena Water						
REVENUES						
421 42130800001	Beginning Fund Balance				128,900	
421 42130810001	Beginng Fund Balance Reserve					150,900
421 42134340211	Water Service-Residential	62,436	65,136	61,995	71,839	71,000
421 42134340219	Residential Inspections		35		2	40
421 42134340281	Water Service-Misc Penalties	1,110	1,076	1,367	1,279	1,172
421 42134340291	Water Service-Turn on Fee	840	1,435	735	967	1,564
421 42134340292	Water Service-New Permit Cha			5,000		
421 42136111001	Investment Interest	835	948	711	960	1,033
421 42136132001	Unrealized Gain/Loss on Inve	40-	548-	316	47-	597-
421 42136990001	Other Misc Revenue	10	20			22
421 42137910001	Contributed Capital-Private		5,290			5,766
421 42139540001	Gain (loss) on Displ of Asse	16,157-				
		-----				
Sub 421	Buena Water	49,035	73,392	70,124	203,900	230,900

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Buena Water						
Reclassification & Cost Alloc.						
421 4100200	Ending Fund Bal				67,900	153,900
<hr style="border-top: 1px dashed black;"/>						
Obj 000	Reclassification & Cost Alloc.				67,900	153,900
Salaries						
421 4101001	Salaries & Wages	13,841	13,544	8,270	15,310	18,705
421 4101002	Salaries-Overtime	1	14		2	19
421 4501001	Salaries & Wages	7,891	6,654	8,990	8,766	9,395
421 4501002	Salaries-Overtime	779	1,212	502	867	1,710
421 4501003	Salaries-Extra Help	566			629	
421 9211001	Salaries & Wages			1,104		
<hr style="border-top: 1px dashed black;"/>						
Obj 001	Salaries	23,078	21,424	18,866	25,574	29,829
Personnel Benefits						
421 4102002	Benefits-Direct	5,086	5,105	3,087	5,560	7,050
421 4102003	Benefits-Indirect	2,265	1,986	1,221	2,477	2,743
421 4502002	Benefits-Direct	3,220	2,996	3,521	3,578	4,230
421 4502003	Benefits-Indirect	1,301	1,108	1,426	1,445	1,565
421 9212002	Benefits-Direct			422		
421 9212003	Benefits-Indirect			169		
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	11,872	11,195	9,846	13,060	15,588
Supplies						
421 4103101	Office & Operating Supplies	589	966	372	644	1,333
421 4103501	Small Tools & Minor Equipmen		141			195
421 4103502	Computer Software		11	5		15
421 4503101	Office & Operating Supplies	1,705	2,868	2,608	1,894	4,051
421 4503201	Fuel Consumed			59		
421 4503501	Small Tools & Minor Equipmen	3,797	16		4,334	23
421 4503502	Computer			244		
421 4503590	Small Attrac-Tracked Invento	105		148		
421 9213101	Office & Operating Supplies			65		
<hr style="border-top: 1px dashed black;"/>						
Obj 003	Supplies	6,195	4,002	3,502	6,872	5,617
Other Services - Charges						
421 4104101	Professional Services	50	786		54	1,085
421 4104125	Prof Serv-Indirect	662	698	528	576	249
421 4104191	Prof Serv-Purchasing	118	99	48	52	32
421 4104192	Prof Serv-Info Serv	952	1,158	1,063	1,160	693
421 4104198	Prof Serv-GIS	760	715	602	657	349
421 4104199	Prof Serv-DOS	36	22	17	19	21
421 4104201	Communication - Telephone	54				
421 4104202	Communication - Postage	765	504		909	695
421 4104292	Communication - TS Phone	14		10	11	6



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buena Water						
Other Services - Charges						
421 4104301	Travel	6			6	
421 4104501	Operating Rentals & Leases	616	684	430	38	945
421 4104590	Rent-Facil Maint	244	214	185	202	99
421 4104690	Liability Insurance	771	708	1,155	1,260	789
421 4104801	Repairs & Maintenance		420	490		579
421 4104901	Miscellaneous	31	238		421	3,086
421 4504101	Professional Services	998	1,362	2,545	1,109	1,923
421 4504201	Communication - Telephone	1,369	1,544	1,343	1,527	2,180
421 4504202	Communication - Postage	5				
421 4504501	Operating Rentals & Leases	4,262	4,468	4,277	4,735	6,308
421 4504701	Utility Services	3,148	3,112	2,896	3,497	4,394
421 4504801	Repairs & Maintenance	5,556	1,075	5,056	7,334	2,837
421 4504901	Miscellaneous	57-	2,174-	79-		3,068-
421 9214801	Maintenance			396		
-----						
Obj 004	Other Services - Charges	20,360	15,635	20,963	23,567	23,202
Intergovernmental Services						
421 4105301	External Taxes & Oper Assess	1,501	1,674	1,567	1,641	2,312
421 4505101	Intergov Prof Services	250	314	302	286	443
421 4505301	External Taxes & Oper Assess	7	7	7		9
-----						
Obj 005	Intergovernmental Services	1,758	1,994	1,876	1,927	2,764
Capital Outlay						
421 9216401	Machinery & Equipment				65,000	
421 9216501	Construction Projects			52,721		
-----						
Obj 006	Capital Outlay			52,721	65,000	
Other						
421 4309101	Depreciation	23,572	23,572			
-----						
Obj 009	Other	23,572	23,572			
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Sub 421	Buena Water	86,835	77,822	107,773	203,900	230,900

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Gibson Water System						
REVENUES						
422 42230810001	Beginng Fund Balance Reserve				21,000	22,300
422 42234340211	Water Service-Residential	2,107	2,228	2,158	2,128	2,484
422 42234340281	Water Service-Misc Penalties	26	27	24	26	30
422 42234340291	Water Service-Turn on Fee		35-			
422 42234340292	Water Service-New Permit Cha					39-
422 42236111001	Investment Interest	145	154	119	145	172
422 42236132001	Unrealized Gain/Loss on Inve	1	42-	19	1	47-
<hr style="border-top: 1px dashed black;"/>						
Sub 422	Gibson Water System	2,279	2,332	2,321	23,300	24,900

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Gibson Water System						
Reclassification & Cost Alloc.						
422 4100200	Ending Fund Balance				21,300	20,900
-----						
Obj 000	Reclassification & Cost Alloc.				21,300	20,900
Salaries						
422 4101001	Salaries & Wages	114	168	83	210	360
422 4101002	Salaries-Overtime					
422 4501001	Salaries & Wages	186	163	174	344	322
422 4501002	Salaries-Overtime				67	
422 4501003	Salaries-Extra Help	36				
-----						
Obj 001	Salaries	336	331	257	621	682
Personnel Benefits						
422 4102002	Benefits-Direct	42	65	31	77	139
422 4102003	Benefits-Indirect	18	25	13	34	55
422 4502002	Benefits-Direct	72	62	64	133	122
422 4502003	Benefits-Indirect	28	23	26	52	45
-----						
Obj 002	Personnel Benefits	160	175	134	296	361
Supplies						
422 4103101	Office & Operating Supplies	1	2		2	4
422 4103501	Small Tools & Minor Equipmen		3			6
-----						
Obj 003	Supplies	1	5		2	10
Other Services - Charges						
422 4104101	Professional Services	1	19		2	40
422 4104125	Prof Serv-Indirect	12	13	8	9	13
422 4104191	Prof Serv-Purchasing	2	2	1	1	2
422 4104192	Prof Serv-Info Serv	17	22	17	18	37
422 4104198	Prof Serv-GIS	14	14	9	10	19
422 4104199	Prof Serv-DOS	1				
422 4104202	Communication - Postage	32	7		59	15
422 4104301	Travel					
422 4104501	Operating Rentals & Leases	10	13	7	1	26
422 4104590	Rent-Facil Maint	4	4	3	3	5
422 4104690	Liability Insurance	14	13	18	20	42
422 4104901	Misellaneous		4		75	28
422 4504101	Professional Services	77	26	53	142	52
422 4504501	Operating Rentals & Leases	124	90	79	231	178
422 4504701	Utility Services	232	444	348	431	880
422 4504901	Misellaneous					1
-----						
Obj 004	Other Services - Charges	541	670	542	1,002	1,338

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Gibson Water System						
Intergovernmental Services						
422 4105301	External Taxes & Oper Assess	43	51	50	79	109
-----						
Obj 005	Intergovernmental Services	43	51	50	79	109
Capital Outlay						
422 9276501	Construction in Progress					1,500
-----						
Obj 006	Capital Outlay					1,500
Other						
422 4309101	Depreciation	313	313			
-----						
Obj 009	Other	313	313			
-----						
Sub 422	Gibson Water System	1,393	1,545	983	23,300	24,900

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Utility Review						
REVENUES						
423 42330810001	Begining Fund Balance Reserve				39,000	43,400
423 42336111001	Investment Interest	263	379	243	263	379
423 42336132001	Unrealized Gain/Loss on Inve	38-	103-	87	38-	103-
423 42339700001	Operating Transfers In	50,000	77,049	165,000	110,000	
423 42339700003	Transfers In-R/E Excise Tax	50,000	50,000	50,000	99,975	127,024
-----						
Sub 423	Utility Review	100,225	127,325	215,330	249,500	170,700

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Utility Review</b>					
Reclassification & Cost Alloc.					
423 4200200				39,500	47,500
-----					
Obj 000				39,500	47,500
<b>Salaries</b>					
423 4201001	28,667	40,157	35,693	28,658	40,161
-----					
Obj 001	28,667	40,157	35,693	28,658	40,161
<b>Personnel Benefits</b>					
423 4202002	10,241	15,260	13,211	10,238	15,261
423 4202003	4,301	5,622	5,355	4,300	5,623
-----					
Obj 002	14,543	20,882	18,566	14,538	20,884
<b>Supplies</b>					
423 4203101	24			24	
-----					
Obj 003	24			24	
<b>Other Services - Charges</b>					
423 4204101	50,365	60,450	65,139	160,349	58,220
423 4204125		266	388	423	400
423 4204191			35	38	51
423 4204192		437	780	851	1,112
423 4204198		272	442	482	560
423 4204199		8	13	14	15
423 4204201	67		7		
423 4204202			14	67	
423 4204292				8	9
423 4204501	2,986	364	892	28	364
423 4204590		82	137	149	159
423 4204690		270	848	925	1,265
423 4204901	2,500			3,446	
-----					
Obj 004	55,918	62,150	68,695	166,780	62,155
<b>Intergovernmental Services</b>					
423 4205301	880				
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Obj 005	880				
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Sub 423	100,032	123,188	122,953	249,500	170,700

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buena Sewer						
REVENUES						
424 42430810001	Beginng Fund Balance Reserve				460,200	420,000
424 42433403101	Dept of Ecology			7,077		
424 42434350001	Sewer Service Charges	114,537	122,125	118,764	127,521	143,948
424 42434350281	Sewer Service Misc Penalties	2,174	3,221	4,788	2,419	3,797
424 42434350291	Sewer Service-Turn on Fee	70				
424 42434350292	Sewer Service-New Permit Cha	35		1,250	117	
424 42436111001	Investment Interest	3,675	3,715	2,621	4,093	4,379
424 42436132001	Unrealized Gain/Loss on Inve	135-	2,652-	1,502	150-	3,124-
424 42437910001	Contributed Capital-Private		2,500			
424 42439700003	Operating Trans-In/RE Excise	10,000	10,000			
		-----				
Sub 424	Buena Sewer	130,356	138,910	136,002	594,200	569,000

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buena Sewer						
Reclassification & Cost Alloc.						
424 5100200	Ending Fund Balance				460,200	403,000
-----						
Obj 000	Reclassification & Cost Alloc.				460,200	403,000
Salaries						
424 5101001	Salaries & Wages	16,229	18,590	8,090	19,373	20,522
424 5101002	Salaries-Overtime	3	44		3	48
424 5501001	Salaries & Wages	17,927	26,366	18,791	21,303	28,591
424 5501002	Salaries-Overtime	1,368	1,362	1,278	1,626	1,477
424 5501003	Salaries-Extra Help	345				
-----						
Obj 001	Salaries	35,873	46,361	28,159	42,305	50,638
Personnel Benefits						
424 5102002	Benefits-Direct	5,983	7,098	3,002	7,142	7,836
424 5102003	Benefits-Indirect	2,663	2,829	1,190	3,178	3,122
424 5502002	Direct Benefits	7,023	10,545	7,406	8,346	11,435
424 5502003	Benefits-Indirect	2,894	3,890	3,082	3,440	4,219
-----						
Obj 002	Personnel Benefits	18,564	24,362	14,680	22,106	26,612
Supplies						
424 5103101	Office & Operating Supplies	94	232		115	256
424 5103501	Small Tools & Minor Equipmen		411			454
424 5103502	Computer Software			1		
424 5503101	Office & Operating Supplies	5,787	4,246	1,342	6,877	4,604
424 5503501	Small Tools & Minor Equipmen	3,542	16		4,333	18
424 5503590	Small Attrac-Tracked Invento	105		19		
-----						
Obj 003	Supplies	9,529	4,905	1,362	11,325	5,332
Other Services - Charges						
424 5104101	Professional Services	238	1,242	3,745	285	1,371
424 5104125	Prof Serv-Indirect	742	789	520	567	538
424 5104191	Prof Serv-Purchasing	132	177	47	51	69
424 5104192	Prof Serv-Info Serv	1,068	1,317	1,046	1,141	1,498
424 5104198	Prof Serv-GIS	852	808	592	646	754
424 5104199	Prof Serv-DOS	40	24	17	19	21
424 5104201	Communication - Telephone	16		10		
424 5104202	Communication - Postage	194	1,005		251	1,109
424 5104292	Communication - Telephone TS				11	13
424 5104301	Travel	13				
424 5104501	Operating Rentals & Leases	857	1,253	406	37	1,650
424 5104590	Rent-Facil Maint	273	242	182	199	214
424 5104690	Liability Insurance	864	801	1,137	1,240	1,704
424 5104901	Misellaneous	281	507		2,204	559
424 5504101	Professional Services	10,320	10,267	4,884	12,263	7,594



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buena Sewer						
Other Services - Charges						
424 5504201	Communication - Telephone	1,832	1,955	1,696	2,177	2,121
424 5504202	Communication - Postage			7		
424 5504501	Operating Rentals & Leases	6,739	10,093	6,612	8,008	10,945
424 5504701	Utility Services	8,542	8,396	7,625	10,151	9,104
424 5504801	Repairs & Maintenance	10,062	41,044	19,609	11,957	39,820
424 5504901	Misellaneous	442	439	9	654	450
		-----				
Obj 004	Other Services - Charges	43,507	77,876	48,145	51,861	76,792
Intergovernmental Services						
424 5105301	External Taxes & Oper Assess	3,802	4,068	3,822	4,538	4,004
424 5505101	Intergov Prof Services	1,564	2,418	1,972	1,865	
424 5505301	External Taxes & Oper Assess	7	7	91		2,622
		-----				
Obj 005	Intergovernmental Services	5,372	6,494	5,885	6,403	6,626
Other						
424 5309101	Depreciation	182,861	182,861			
		-----				
Obj 009	Other	182,861	182,861			
		-----				
Sub 424	Buena Sewer	295,706	342,860	98,231	594,200	569,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
Star Crest Water System							
REVENUES							
425	42530810001	Beginng Fund Balance Reserve				17,500	18,200
425	42534340211	Water Service-Residential	1,710	1,787	2,191	2,283	2,434
425	42534340281	Water Service-Misc Penalties		32	51		33
425	42534340291	Water Service-Turn on Fee		35			36
425	42536111001	Investment Interest	119	135	104	119	139
425	42536132001	Unrealized Gain/Loss on Inve	1-	41-	24	2-	42-
425	42537910001	Contributed Capital-Private	2,500				
			-----				
Sub 425	Star Crest Water System		4,327	1,947	2,370	19,900	20,800

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Star Crest Water System						
Reclassification & Cost Alloc.						
425 4100200	Ending Fund Balance				17,100	17,400
-----						
Obj 000	Reclassification & Cost Alloc.				17,100	17,400
Salaries						
425 4101001	Salaries & Wages	235	349	209	313	443
425 4101002	Salaries-Overtime		1			
425 4501001	Salaries & Wages	260	324	536	360	422
425 4501002	Salaries-Overtime		64			83
-----						
Obj 001	Salaries	495	738	745	673	948
Personnel Benefits						
425 4102002	Benefits-Direct	85	134	77	113	169
425 4102003	Benefits-Indirect	36	52	31	48	65
425 4502002	Benefits-Direct	94	148	198	131	194
425 4502003	Benefits-Indirect	39	54	80	54	70
-----						
Obj 002	Personnel Benefits	254	388	387	346	498
Supplies						
425 4103101	Office & Operating Supplies	1	2		1	173
425 4103501	Small Tools & Minor Equipmen		5			6
425 4503101	Office & Operating Supplies	430	131	33		
-----						
Obj 003	Supplies	431	138	33	1	179
Other Services - Charges						
425 4104101	Professional Services	1	28		12	10
425 4104125	Prof Serv-Indirect	9	12	7	8	11
425 4104191	Prof Serv-Purchasing	2	3	1	1	1
425 4104192	Prof Serv-Info Serv	13	19	14	15	30
425 4104198	Prof Serv-GIS	10	12	8	9	15
425 4104202	Communication - Postage	16	11		22	13
425 4104301	Travel					
425 4104501	Operating Rentals & Leases	22	24	15	29	34
425 4104590	Rent-Facil Maint	3	4	3	3	4
425 4104690	Liability Insurance	10	12	16	17	34
425 4104901	Misellaneous		6		997	7
425 4504101	Professional Services	26	28	120	36	37
425 4504501	Operating Rentals & Leases	78	265	139	109	346
425 4504701	Utility Services	296	321	330	410	418
425 4504901	Misellaneous		184-			240-
-----						
Obj 004	Other Services - Charges	486	560	653	1,668	720

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Star Crest Water System						
Intergovernmental Services						
425 4105301	External Taxes & Oper Assess	85	44	51	112	55
-----						
Obj 005	Intergovernmental Services	85	44	51	112	55
Capital Outlay						
425 9276301	Other Improvements					1,000
-----						
Obj 006	Capital Outlay					1,000
Other						
425 4309101	Depreciation	287	287			
-----						
Obj 009	Other	287	287			
-----						
Sub 425	Star Crest Water System	2,037	2,155	1,870	19,900	20,800

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Terrace Heights Water System						
REVENUES						
426 42630810001	Beginng Fund Balance Reserve				1,153,900	3,728,600
426 42634340211	Water Serv-Resident-T/Estate	802,536	880,999	912,213	885,540	954,228
426 42634340219	Residential Inspections	16,870	18,025		18,616	21,028
426 42634340241	Water Service-Fire Protectio	27,824	34,719	42,500	30,702	40,501
426 42634340281	Water Service-Misc Penalties	13,457	14,019	15,408	14,849	16,354
426 42634340291	Water Service-Turn on Fee	8,645	8,960	5,985	9,539	10,453
426 42634340292	Water Service-New Permit Cha			49,040	39,493	106,786
426 42636111001	Investment Interest	7,140	8,230	5,844	7,878	9,600
426 42636132001	Unrealized Gain/Loss on Inve	297	6,055-	3,718	329	7,063-
426 42636140007	Interest - Interfund	1,850	1,446	157	2,042	1,687
426 42636910001	Sale of Scrap and Junk	20	972			
426 42636981001	Cashiers Over/Short			11-		
426 42636990001	Other Misc Revenue	30	7,108	70	12	9,426
426 42637910001	Contributed Capital-Private	69,002	138,710			
426 42638880001	Prior Years Correction	385,398	63,000-			
426 42639180001	Longterm Intergov Loan - PWT				2,750,000	
426 42639540001	Gain (loss) on Displ of Asse	118,073-				
Sub 426 Terrace Heights Water System		1,214,996	1,044,133	1,034,924	4,912,900	4,891,600

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Terrace Heights Water System</b>						
Reclassification & Cost Alloc.						
426 4100108	Operating Transfers Out	32,126	25,626	40,911		27,490
426 4100200	Ending Fund Balance				1,823,900	1,322,534
<hr/>						
Obj 000	Reclassification & Cost Alloc.	32,126	25,626	40,911	1,823,900	1,350,024
<b>Salaries</b>						
426 4101001	Salaries & Wages	105,108	162,808	88,068	131,091	174,646
426 4101002	Salaries-Overtime	1,279-	1,799	277	1,595-	
426 4101003	Salaries-Extra Help	30			37	1,930
426 4101010	Accrued Annual Leave	5,751	3,771	3,431-	7,173	
426 4101011	Accrued Comp Time	589			735	4,046
426 4201001	Salaries & Benefits	25,770	25,497-	44,366	32,550	23,365
426 4201002	Salaries-Overtime	329	438-			471-
426 4501001	Salaries & Wages	134,075	135,889	124,846	167,122	145,754
426 4501002	Salaries-Overtime	9,857	14,066	9,137	12,287	15,088
426 4501003	Salaries-Extra Help	2,251		2,066	2,805	
426 4501009	Call Out/Standby	18,910	19,759	18,096	23,571	21,193
426 9261001	Salaries & Wages	1,059	1,913	15,716	1,320	
426 9261002	Salaries-Overtime			1,009		
<hr/>						
Obj 001	Salaries	302,450	314,070	300,149	377,096	385,551
<b>Personnel Benefits</b>						
426 4102002	Benefits-Direct	21,268	45,614	22,730	26,526	48,931
426 4102003	Benefits-Indirect	22,762-	13,379-	23,900-	28,388-	14,351-
426 4102004	Benefits-Bank Accruals	1,689	2,044-	1,030-	2,107	2,193-
426 4202002	Benefits-Direct	9,718	9,586-	18,176	12,122	10,282-
426 4202003	Benefits-Indirect	4,402	4,372-	7,095	5,490	4,690-
426 4502002	Benefits-Direct	56,453	61,333	56,166	70,367	65,785
426 4502003	Benefits-Indirect	15,483	14,971	14,605	19,299	16,058
426 4502004	Benefits-Bank Accruals					
426 9262002	Benefits-Direct	382	734	6,279	476	
426 9262003	Benefits-Indirect	159	274	2,529	198	
<hr/>						
Obj 002	Personnel Benefits	86,793	93,545	102,650	108,197	99,258
<b>Supplies</b>						
426 4103101	Office & Operating Supplies	2,128	3,318	558	2,654	3,560
426 4103501	Small Tools & Minor Equipmen		320			343
426 4103502	Computer Software		16	8		18
426 4103590	Small Attrac-Tracked Invento		2,371			2,543
426 4203101	Office & Operating Supplies	32	85	1,928		91
426 4203501	Small Tools & Minor Equipmen		521-			559-
426 4203502	Computer Software	200	4,555			4,886
426 4203590	Small Atrac-Tracked Inventor		149	151		160
426 4503101	Office & Operating Supplies	20,511	34,002	24,059	25,567	36,470
426 4503501	Small Tools & Minor Equipmen	2,764	1,841	4,657	3,445	1,975

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Terrace Heights Water System							
Supplies							
426	4503502	Computer Software	839	1,300	3,364	1,394	
426	4503590	Small Attrac-Tracked Invento	105	206	1,176		
426	9263101	Office & Operating Supplies		9,287			
<hr/>							
Obj	003	Supplies	26,579	47,435	44,219	32,842	50,881
Other Services - Charges							
426	4104101	Professional Services	442	15,555		551	16,687
426	4104125	Prof Serv-Indirect	9,712	14,229	11,988	13,078	11,564
426	4104191	Prof Serv-Purchasing Serv	1,738	1,331	1,085	1,184	1,473
426	4104192	Prof Serv-Info Services	13,976	23,550	24,137	26,331	32,178
426	4104198	Prof Serv-GIS	14,760	14,573	13,672	14,915	16,194
426	4104199	Prof Serv-DOS	547	442	409	446	482
426	4104201	Communication-Telephone	450	272	187		
426	4104202	Communication-Postage	7,966	8,206		10,758	8,802
426	4104292	Communication-TS Phone	209		231	252	272
426	4104301	Travel	1,430	35		1,783	37
426	4104501	Operating Rentals & Leases	4,406	8,860	3,415	863	14,180
426	4104590	Rent-Facil Maint	3,579	4,360	4,214	4,597	4,607
426	4104690	Liability Insurance	11,312	164,444	101,379	31,745	117,811
426	4104801	Repairs & Maintenance		632	831		
426	4104901	Miscellaneous	678	4,353	594		4,670
426	4204101	Professional Services		5,735-	4,250-		6,152-
426	4204125	Prof Serv-Indirect	3,134				
426	4204191	Prof Serv-Purchasing	82	588			
426	4204192	Prof Serv-Tech Services	4,510	63			
426	4204202	Communications-Postage		5-	10,100		5-
426	4204301	Travel		7			7
426	4204501	Operating Rental & Leases		4,667-	2,179		5,007-
426	4204590	Rent-Facilities Maint	1,155	144-			
426	4204690	Insurance-Interfund	3,650				
426	4204701	Utilities-Services	260	260-			278-
426	4204801	Repair & Maintenance		345			371
426	4204901	Miscellaneous	1,166	1,418-	1,917		456-
426	4504101	Professional Services	12,961	15,383	12,698	16,156	16,499
426	4504201	Communications - Telephone	2,048	2,523	2,471	2,557	2,707
426	4504202	Communications - Postage	5	13	5		14
426	4504401	Advertising		244	612		262
426	4504501	Operating Rentals / Leases	45,127	44,714	41,723	56,250	47,959
426	4504701	Utility services	69,117	73,225	75,659	86,154	78,541
426	4504801	Repairs & Maintenance	101,278	68,981	133,526	58,251	73,988
426	4504901	Miscellaneous	4,777-	16,130-	1,575-	5,955-	40,646
426	9264101	Professional Services	48,526	30,910	6,565		
426	9264501	Operating Rentals & Leases	8		2,279	10	
426	9264801	Maintenance			3,564		
426	9264901	Miscellaneous			2,936		
<hr/>							
Obj	004	Other Services - Charges	359,456	469,479	452,550	319,926	478,053

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Terrace Heights Water System						
Intergovernmental Services						
426 4105301	External Taxes & Oper	20,041	25,325	24,109	24,995	27,166
426 4505101	Intergovernmental Prof Servi	1,073	1,498	2,293	1,337	1,607
426 4505301	External Taxes	50	57	247	63	60
-----						
Obj 005	Intergovernmental Services	21,163	26,879	26,648	26,395	28,833
Capital Outlay						
426 9266401	Machinery & Equipment	17,497				
426 9266501	Construction in Progress			425,490	2,182,298	2,420,000
-----						
Obj 006	Capital Outlay	17,497		425,490	2,182,298	2,420,000
Debt Service-Principal						
426 9107901	Other Debt	1,000	20,192	2,000	5,000	
426 9237801	Intergovernmental Loans-Prin				37,246	79,000
-----						
Obj 007	Debt Service-Principal	1,000	20,192	2,000	42,246	79,000
Other						
426 4309101	Depreciation	132,034	134,562			
-----						
Obj 009	Other	132,034	134,562			
-----						
Sub 426	Terrace Heights Water System	979,098	1,131,788	1,394,617	4,912,900	4,891,600



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Gala Estates Water						
REVENUES						
427	42730810001				4,100	5,000
	Beginng Fund Balance Reserve					
427	42734340211	20,724	20,930	19,954	22,640	22,889
	Water Service-Residential					
427	42734340281	259	255	261	281	277
	Water Service-Misc Penalties					
427	42734340291	140	105	70	153	114
	Water Service-Turn on Fee					
427	42736111001	25	26	27		
	Investment Interest					
427	42736132001	2-	8-	7	23	28
	Unrealized Gain/Loss on Inve					
427	42736990001				3	8-
	Other Misc Revenue					
Sub 427 Gala Estates Water		21,146	21,307	20,320	27,200	28,300

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Gala Estates Water						
Reclassification & Cost Alloc.						
427 4100200	Ending Fund Balance				4,400	5,800
-----						
Obj 000	Reclassification & Cost Alloc.				4,400	5,800
Salaries						
427 4101001	Salaries & Wages	1,373	2,460	1,002	1,250	2,596
427 4101002	Salaries-Overtime		6			7
427 4501001	Salaries & Wages	6,875	4,935	4,350	6,251	5,223
427 4501002	Salaries-Overtime	272	330	432	248	349
427 4501003	Salaries-Extra Help	834			758	
-----						
Obj 001	Salaries	9,354	7,731	5,785	8,507	8,175
Personnel Benefits						
427 4102002	Benefits-Direct	504	957	376	458	1,010
427 4102003	Benefits-Indirect	217	378	152	198	400
427 4502002	Benefits-Direct	2,718	2,001	1,770	2,472	2,118
427 4502003	Benefits-Indirect	1,076	738	717	979	781
-----						
Obj 002	Personnel Benefits	4,515	4,074	3,014	4,107	4,309
Supplies						
427 4103101	Office & Operating Supplies	25	46		23	48
427 4103501	Small Tools & Minor Equipmen		54			57
427 4503101	Office & Operating Supplies	1,170	272	422	1,064	288
427 4503501	Small Tools & Minor Equipmen	30		167	28	
-----						
Obj 003	Supplies	1,225	371	589	1,115	393
Other Services - Charges						
427 4104101	Professional Services	12	313		11	331
427 4104125	Prof Serv-Indirect	128	111	89	97	73
427 4104191	Prof Serv-Purchasing	22	39	8	9	9
427 4104192	Prof Serv-Info Serv	184	187	179	195	204
427 4104198	Prof Serv-GIS	147	114	102	111	103
427 4104199	Prof Serv-DOS	7	3	3	3	4
427 4104202	Communication - Postage	210	173		193	183
427 4104292	Communication - TS Phones	3		2	2	2
427 4104301	Travel	2			2	
427 4104501	Operating Rentals & Leases	103	176	70	6	221
427 4104590	Rent-Facil Maint	47	33	30	33	28
427 4104690	Liability Insurance	149	113	194	212	232
427 4104901	Misellaneous	1	66		50	69
427 4504101	Professional Services	1,393	1,331	1,498	1,266	1,409
427 4504201	Communication - Telephone	500	504	470	455	534
427 4504501	Operating Rentals & Leases	3,182	2,816	2,535	2,893	2,981
427 4504701	Utility Services	2,663	2,412	1,901	2,421	2,494

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Gala Estates Water						
Other Services - Charges						
427 4504901	Miscellaneous	75			68	
-----						
Obj 004	Other Services - Charges	8,826	8,392	7,081	8,027	8,877
Intergovernmental Services						
427 4105301	External Taxes & Oper Assess	491	494	468	447	520
427 4505101	Intergov Prof Services	656	156	66	597	165
-----						
Obj 005	Intergovernmental Services	1,147	650	534	1,044	685
Debt Service-Interest						
427 4108201	Interest on Interfund Debt		57	58		61
-----						
Obj 008	Debt Service-Interest		57	58		61
Other						
427 4309101	Depreciation	4,300	4,300			
-----						
Obj 009	Other	4,300	4,300			
-----						
Sub 427	Gala Estates Water	29,368	25,575	17,061	27,200	28,300

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Wysacre Water Service</b>						
<b>REVENUES</b>						
428 42830810001	Beginng Fund Balance Reserve				14,000	14,700
428 42834340211	Water Service-Residential	2,592	3,017	2,534	2,638	3,276
428 42834340281	Water Service-Misc Penalties	82	119	92	83	129
428 42834340291	Water Service-Turn on Fee	70	35	35		
428 42836111001	Investment Interest	89	101	75	91	110
428 42836132001	Unrealized Gain/Loss on Inve	12-	14-	9	12-	15-
<hr style="border-top: 1px dashed black;"/>						
Sub 428	Wysacre Water Service	2,821	3,258	2,746	16,800	18,200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Wysacre Water Service</b>						
Reclassification & Cost Alloc.						
428 4100200	Ending Fund Balance				14,300	13,200
-----						
Obj 000	Reclassification & Cost Alloc.				14,300	13,200
<b>Salaries</b>						
428 4101001	Salaries & Wages	42	183		91	203
428 4101002	Salaries-Overtime		1			2
428 4501001	Salaries & Wages	219	954	207	456	1,006
428 4501002	Salaries-Overtime		65			72
-----						
Obj 001	Salaries	261	1,203	207	547	1,283
<b>Personnel Benefits</b>						
428 4102002	Benefits-Direct	16	72		35	80
428 4102003	Benefits-Indirect	7	30		14	34
428 4502002	Benefits-Direct	79	387	77	164	429
428 4502003	Benefits-Indirect	33	143	31	68	159
-----						
Obj 002	Personnel Benefits	135	632	108	281	702
<b>Supplies</b>						
428 4103101	Office & Operating Supplies	1	4		2	5
428 4103501	Small Tools & Minor Equipmen		8			9
428 4503101	Office & Operating Supplies		10			11
-----						
Obj 003	Supplies	1	22		2	25
<b>Other Services - Charges</b>						
428 4104101	Professional Services	1	406-	455	2	452-
428 4104125	Prof Serv-Indirect	12	15	10	11	16
428 4104191	Prof Serv-Purchasing	2	2	1	1	2
428 4104192	Prof Serv-Info Serv	17	25	19	21	44
428 4104198	Prof Serv-GIS	14	15	11	12	22
428 4104199	Prof Serv-DOS	1				
428 4104202	Communication - Postage	38	18		80	20
428 4104301	Travel					
428 4104501	Operating Rentals & Leases	1	17	1	1	18
428 4104590	Rent-Facil Maint	4	5	4	4	6
428 4104690	Liability Insurance	14	15	21	23	51
428 4104901	Misellaneous		10		71	11
428 4504101	Professional Services	26	310	27	54	345
428 4504501	Operating Rentals & Leases	113	317	101	234	352
428 4504701	Utility Services	493	426	421	1,023	473
-----						
Obj 004	Other Services - Charges	736	769	1,070	1,537	908

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Wysacre Water Service</b>						
Intergovernmental Services						
428 4105301	External Taxes & Oper Assess	63	73	62	133	82
-----						
Obj 005	Intergovernmental Services	63	73	62	133	82
Capital Outlay						
428 9276301	Other Improvements					2,000
-----						
Obj 006	Capital Outlay					2,000
Other						
428 4309101	Depreciation	475	475			
-----						
Obj 009	Other	475	475			
-----						
Sub 428	Wysacre Water Service	1,671	3,174	1,446	16,800	18,200

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Meadowbrook Water System						
REVENUES						
429	42930810001				18,900	20,500
	Beginng Fund Balance Reserve					
429	42934340211	2,470	2,603	2,521	2,566	2,800
	Water Service-Residential					
429	42934340281	3		4		
	Water Service-Misc Penalties					
429	42936111001	130	139	110	135	150
	Investment Interest					
429	42936132001		47-	28	1-	50-
	Unrealized Gain/Loss on Inve					
Sub 429 Meadowbrook Water System		2,602	2,695	2,663	21,600	23,400

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Meadowbrook Water System</b>						
Reclassification & Cost Alloc.						
429 4100200	Ending Fund Balance				19,400	19,300
-----						
Obj 000	Reclassification & Cost Alloc.				19,400	19,300
<b>Salaries</b>						
429 4101001	Salaries & Wages	122	149	63	178	294
429 4101002	Salaries-Overtime					
429 4501001	Salaries & Wages	354	164	150	490	324
-----						
Obj 001	Salaries	476	314	213	668	618
<b>Personnel Benefits</b>						
429 4102002	Benefits-Direct	45	58	23	65	115
429 4102003	Benefits-Indirect	20	23	9	30	47
429 4502002	Benefits-Direct	128	63	55	177	125
429 4502003	Benefits-Indirect	53	23	22	73	47
-----						
Obj 002	Personnel Benefits	246	166	111	345	334
<b>Supplies</b>						
429 4103101	Office & Operating Supplies	2	2		3	4
429 4103501	Small Tools & Minor Equipmen		3			6
-----						
Obj 003	Supplies	2	5		3	10
<b>Other Services - Charges</b>						
429 4104101	Professional Services	2	19		3	39
429 4104125	Prof Serv-Indirect	10	13	8	9	13
429 4104191	Prof Serv-Purchasing	2	2	1	1	2
429 4104192	Prof Serv-Info Serv	15	22	17	18	37
429 4104198	Prof Serv-GIS	12	14	9	10	19
429 4104199	Prof Serv-DOS	1				
429 4104202	Communication - Postage	32	8		47	15
429 4104301	Travel					
429 4104501	Operating Rentals & Leases	9	12	4	1	29
429 4104590	Rent-Facil Maint	4	4	3	3	5
429 4104690	Liability Insurance	12	13	18	20	42
429 4104901	Misellaneous		4		31	12
429 4504101	Professional Services	77	28	27	108	56
429 4504501	Operating Rentals & Leases	110	77	70	152	149
429 4504701	Utility Services	507	557	478	700	1,099
-----						
Obj 004	Other Services - Charges	792	773	634	1,103	1,517
<b>Intergovernmental Services</b>						
429 4105301	External Taxes & Oper Assess	57	61	58	81	121
-----						
Obj 005	Intergovernmental Services	57	61	58	81	121



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Meadowbrook Water System						
Capital Outlay						
429 9276301	Other Improvements					1,500
-----						
Obj 006	Capital Outlay					1,500
Other						
429 4309101	Depreciation	360	360			
-----						
Obj 009	Other	360	360			
-----						
Sub 429	Meadowbrook Water System	1,933	1,678	1,016	21,600	23,400

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Wendt Road Water System						
REVENUES						
430 43030810001	Beginng Fund Balance Reserve				4,100	4,200
430 43034340211	Water Service-Residential	1,698	1,794	1,734	1,874	2,076
430 43036111001	Investment Interest	28	27	22	29	31
430 43036132001	Unrealized Gain/Loss on Inve	2-	7-	7	3-	7-
<hr style="border-top: 1px dashed black;"/>						
Sub 430	Wendt Road Water System	1,723	1,814	1,762	6,000	6,300

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Wendt Road Water System</b>						
Reclassification & Cost Alloc.						
430 4100200	Ending Fund Balance				4,100	4,300
-----						
Obj 000	Reclassification & Cost Alloc.				4,100	4,300
<b>Salaries</b>						
430 4101001	Salaries & Wages	119	212	90	172	243
430 4101002	Salaries-Overtime					
430 4501001	Salaries & Wages	398	362	225	440	400
-----						
Obj 001	Salaries	517	575	314	612	643
<b>Personnel Benefits</b>						
430 4102002	Benefits-Direct	44	82	33	64	93
430 4102003	Benefits-Indirect	19	32	13	28	37
430 4502002	Benefits-Direct	144	137	83	160	151
430 4502003	Benefits-Indirect	61	51	34	67	57
-----						
Obj 002	Personnel Benefits	267	303	163	319	338
<b>Supplies</b>						
430 4103101	Office & Operating Supplies	1	2		2	2
430 4103501	Small Tools & Minor Equipmen		5			6
430 4503101	Office & Operating Supplies	196			215	
-----						
Obj 003	Supplies	197	7		217	8
<b>Other Services - Charges</b>						
430 4104101	Professional Services	1	22	50		26
430 4104125	Prof Serv-Indirect	7	10	7	8	7
430 4104191	Prof Serv-Purchasing	1	3	1	1	1
430 4104192	Prof Serv-Info Serv	11	17	14	15	19
430 4104198	Prof Serv-GIS	9	10	8	9	9
430 4104202	Communication - Postage	5	11		8	12
430 4104301	Travel					
430 4104501	Operating Rentals & Leases	10	17	8		20
430 4104590	Rent-Facil Maint	3	3	3	3	3
430 4104690	Liability Insurance	9	10	16	17	21
430 4104901	Misellaneocus		6		17	7
430 4504101	Professional Services	155	185		172	205
430 4504501	Operating Rentals & Leases	112	111	68	124	121
430 4504701	Utility Services	291	514	308	322	565
-----						
Obj 004	Other Services - Charges	613	872	482	696	964
<b>Intergovernmental Services</b>						
430 4105301	External Taxes & Oper Asmnts	39	42	40	56	47
-----						
Obj 005	Intergovernmental Services	39	42	40	56	47

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Wendt Road Water System						
Other						
430 4309101	Depreciation	503	503			
-----						
Obj 009	Other	503	503			
-----						
Sub 430	Wendt Road Water System	2,137	2,302	1,000	6,000	6,300

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Kodiak Water						
REVENUES						
431	43130810001				43,000	46,300
	Beginng Fund Balance Reserve					
431	43134340211	4,800	4,857	4,690	4,855	5,364
	Water Service-Residential					
431	43134340281	56	43	46	59	47
	Water Service-Penalty Charg					
431	43134340291		35	35		
	Water Service-Turn on Fee					
431	43134340292					39
	Water Service-New Permit Cha					
431	43136111001	304	323	236	306	356
	Investment Interest					
431	43136132001	19-	186-	110	20-	206-
	Unrealized Gain/Loss on Inve					
Sub 431 Kodiak Water		5,141	5,072	5,117	48,200	51,900

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Kodiak Water</b>						
Reclassification & Cost Alloc.						
431 4100200	Ending Fund Bal				39,200	42,900
-----						
Obj 000	Reclassification & Cost Alloc.				39,200	42,900
<b>Salaries</b>						
431 4101001	Salaries & Wages	166	216	69	210	484
431 4101002	Salaries-Overtime		1			
431 4501001	Salaries & Wages	288	348	952	586	735
431 4501002	Salaries-Overtime	75		75	94	
431 4501003	Salaries-Extra Help	179				
-----						
Obj 001	Salaries	708	564	1,096	890	1,219
<b>Personnel Benefits</b>						
431 4102002	Benefits-Direct	62	84	26	80	188
431 4102003	Benefits-Indirect	27	33	10	35	74
431 4502002	Benefits-Direct	158	133	380	198	281
431 4502003	Benefits-Indirect	55	49	154	69	104
-----						
Obj 002	Personnel Benefits	301	299	570	382	647
<b>Supplies</b>						
431 4103101	Office & Operating Supplies	2	3		3	7
431 4103501	Small Tool & Minor Equipment		6			13
431 4503101	Office & Operating Supplies		63	497		133
-----						
Obj 003	Supplies	2	72	497	3	153
<b>Other Services - Charges</b>						
431 4104101	Professional Services	6	34		8	76
431 4104125	Prof Serv-Indirect	15	27	14	15	29
431 4104191	Prof Serv-Purchasing Serv	3	4	1	1	4
431 4104192	Prof Serv-Info Sev	21	44	28	31	82
431 4104198	Prof Serv-GIS	17	27	16	17	41
431 4104199	Prof Serv-DOS	1	1	1	1	1
431 4104202	Communication-Postage	86	14		109	33
431 4104292	Communication-Telephone TS					1
431 4104301	Travel					
431 4104501	Operating Rentals & Leases	11	19	5	1	43
431 4104590	Rent-Facilities Maintenance	5	8	5	5	12
431 4104690	Liability Insurance	17	27	30	33	93
431 4104901	Miscellaneous		7		8	64
431 4504101	Professional Services	151	145	105	190	305
431 4504501	Operating Rentals & Leases	158	143	274	198	298
431 4504701	Utility Services	1,168	780	576	1,465	1,644
431 4504801	Repairs & Maintenance			4,298	5,500	
-----						
Obj 004	Other Services - Charges	1,659	1,281	5,352	7,582	2,726

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Kodiak Water						
Intergovernmental Services						
431 4105301	External Taxes & Oper Assess	112	114	110	143	255
-----						
Obj 005	Intergovernmental Services	112	114	110	143	255
Capital Outlay						
431 9276301	Other Improvements					4,000
-----						
Obj 006	Capital Outlay					4,000
Other						
431 4309101	Depreciation/Amortization	535	535			
-----						
Obj 009	Other	535	535			
-----						
Sub 431	Kodiak Water	3,317	2,864	7,624	48,200	51,900

**2015 Final Budget  
Revenue  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Fairway Estates Water						
REVENUES						
432	43230810001				55,700	57,800
	Begining Fund Balance Reserve					
432	43234340211	5,661	5,950	5,825	6,159	6,478
	Water Service-Residential					
432	43234340281	153	31	41		
	Sewer Service-Penalty Charg					
432	43234350001	5,706	5,912	5,675	6,207	6,687
	Sewer Service Charges					
432	43234350281				168	35
	Sewer Service Misc Penalties					
432	43234350291		35	35		
	Sewer Service - Turn on Fee					
432	43236111001	336	418	326	364	456
	Investment Interest					
432	43236132001	2	226-	120	2	256-
	Unrealized Gain/Loss on Inve					
Sub 432 Fairway Estates Water		11,858	12,120	12,022	68,600	71,200



**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Fairway Estates Water						
Reclassification & Cost Alloc.						
432 4100200	Ending Fund Bal				56,100	55,800
-----						
Obj 000	Reclassification & Cost Alloc.				56,100	55,800
Salaries						
432 4101001	Salaries & Wages	169	614		258	745
432 4101002	Salaries-Overtime		3			3
432 4501001	Salaries & Wages	655	888	426	1,012	1,087
432 4501002	Salaries-Overtime		63			
432 4501003	Salaries-Extra Help	30				
-----						
Obj 001	Salaries	854	1,568	426	1,270	1,835
Personnel Benefits						
432 4102002	Benefits-Direct	65	242		97	293
432 4102003	Benefits-Indirect	29	101		44	123
432 4502002	Benefits-Direct	241	362	158	355	443
432 4502003	Benefits-Indirect	98	134	64	145	164
-----						
Obj 002	Personnel Benefits	432	839	222	641	1,023
Supplies						
432 4103101	Office & Operating Supplies	4	14		5	16
432 4103501	Small Tool & Minor Equipment		26			32
432 4503101	Office & Operating Supplies	1,715	679	246	2,531	831
432 4503501	Small Tools & Minor Equipmen	1,101			1,624	
-----						
Obj 003	Supplies	2,819	719	246	4,160	879
Other Services - Charges						
432 4104101	Professional Services	131	446	120	199	542
432 4104125	Prof Serv-Indirect	45	56	49	53	49
432 4104191	Prof Serv-Purchasing Serv	8	13	5	5	6
432 4104192	Prof Serv-Info Sev	64	94	98	107	137
432 4104198	Prof Serv-GIS	51	58	55	60	69
432 4104199	Prof Serv-DOS	2	2	2	2	2
432 4104202	Communication-Postage	32	62		54	76
432 4104292	Communication - TS Phones	1		1	1	1
432 4104301	Travel	1				
432 4104501	Operating Rentals & Leases	5	56	3	3	69
432 4104590	Rent-Facilities Maintenance	16	17	17	19	20
432 4104690	Liaability Insurance	52	57	106	116	156
432 4104901	Miscellaneous		33		8	41
432 4504201	Communication-Telephone	966	1,009	1,041	1,426	1,235
432 4504501	Operating Rentals & Leases	459	539	314	678	660
432 4504701	Utility Services	582	419	363	857	515
432 4504801	Repairs & Maintenance	1,177	4,848	2,483	1,737	5,940

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Fairway Estates Water						
Other Services - Charges						
432 4504901	Miscellaneous	432	1,017-		635	1,246-
-----						
Obj 004	Other Services - Charges	4,024	6,692	4,658	5,960	8,272
Intergovernmental Services						
432 4105301	External Taxes & Oper Assess	309	327	315	469	397
432 4505101	Intergov Prof Services		404			494
-----						
Obj 005	Intergovernmental Services	309	731	315	469	891
Capital Outlay						
432 9276301	Other Improvments					2,500
-----						
Obj 006	Capital Outlay					2,500
Other						
432 4309101	Depreciation/Amortization	3,177	2,827			
-----						
Obj 009	Other	3,177	2,827			
-----						
Sub 432	Fairway Estates Water	11,616	13,376	5,867	68,600	71,200

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Mountain Shadows Sewer						
REVENUES						
433 43330810001	Beginng Fund Balance Reserve				17,900	17,200
433 43334350001	Sewer Service Charges	5,809	6,114	6,322	6,420	7,159
433 43334350281	Sewer Service Misc Penalties	51	28	22	56	33
433 43336111001	Investment Interest	120	133	107	133	155
433 43336132001	Unrealized Gain/Loss on Inve	9-	40-	24	9-	47-
433 43337910001	Contributed Capital-Private		1,250			
-----						
Sub 433	Mountain Shadows Sewer	5,971	7,485	6,474	24,500	24,500

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Mountain Shadows Sewer</b>						
Reclassification & Cost Alloc.						
433 4100200	Ending Fund Bal				19,900	17,600
-----						
Obj 000	Reclassification & Cost Alloc.				19,900	17,600
<b>Salaries</b>						
433 4101001	Salaries & Wages	89	451		143	408
433 4101002	Salaries-Overtime		2			2
433 5501001	Salaries & Benefits	538	993	362	783	877
433 5501002	Salaries-Overtime		264			233
-----						
Obj 001	Salaries	628	1,710	362	926	1,520
<b>Personnel Benefits</b>						
433 4102002	Benefits-Direct	34	178		54	161
433 4102003	Benefits-Indirect	15	74		23	66
433 5502002	Benefits-Direct	194	480	134	282	423
433 5502003	Benefits-Indirect	81	178	54	118	158
-----						
Obj 002	Personnel Benefits	324	911	188	477	808
<b>Supplies</b>						
433 4103101	Office & Operating Supplies	2	10		3	26
433 4103501	Small Tool & Minor Equipment		19			
433 5503101	Office & Operating Supplies		203			180
-----						
Obj 003	Supplies	2	232		3	206
<b>Other Services - Charges</b>						
433 4104101	Professional Services	5	118		8	107
433 4104125	Prof Serv-Indirect	25	28	18	20	23
433 4104191	Prof Serv-Purchasing Serv	5	5	2	2	3
433 4104192	Prof Serv-Info Sev	36	47	37	40	63
433 4104198	Prof Services - GIS	29	29	20	22	32
433 4104199	Prof Serv-DOS	1	1	1	1	1
433 4104202	Communication-Postage	27	44		49	40
433 4104292	Communication - TS Phones	1				1
433 4104301	Travel					
433 4104501	Operating Rentals & Leases	3	40	1	1	36
433 4104590	Rent-Facilities Maintenance	9	9	6	7	9
433 4104690	Liaability Insurance	29	29	39	43	72
433 4104901	Miscellaneous		23		84	21
433 5504101	Professional Services		391	527		346
433 5504201	Communications-Telephone	496	501	463	721	444
433 5504501	Operating Rental & Leases	373	810	245	541	714
433 5504701	Utilities-Services	256	255	221	370	226
433 5504801	Repair & Maintenance	537	1,982		780	1,683
-----						
Obj 004	Other Services - Charges	1,833	4,313	1,582	2,689	3,821

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Mountain Shadows Sewer							
Intergovernmental Services							
433	4105301	External Taxes & Oper Assess	188	218	199	300	196
433	5505101	Intergov Prof Serv	203	203	203	205	349
-----							
Obj	005	Intergovernmental Services	391	421	402	505	545
Other							
433	4309101	Depreciation/Amortization	3,800	3,800			
-----							
Obj	009	Other	3,800	3,800			
-----							
Sub	433	Mountain Shadows Sewer	6,978	11,387	2,534	24,500	24,500

**2015 Final Budget  
Revenue  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Huntzinger Water						
REVENUES						
434 43430810001	Beginng Fund Balance Reserve				26,800	29,100
434 43434340211	Water Service-Residential	3,856	4,643	3,766	4,097	5,026
434 43434340281	Water Service-Penalty Charg	76	149	76	81	161
434 43434340291	Water Service-Turn on Fee	35		35	37	
434 43436111001	Investment Interest	190	200	159	202	216
434 43436132001	Unrealized Gain/Loss on Inve	15-	95-	57	17-	103-
-----						
Sub 434	Huntzinger Water	4,142	4,897	4,093	31,200	34,400

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Huntzinger Water						
Reclassification & Cost Alloc.						
434 4100200	Ending Fund Balance				27,000	27,600
-----						
Obj 000	Reclassification & Cost Alloc.				27,000	27,600
Salaries						
434 4101001	Salaries & Benefits	49	173		90	300
434 4101002	Salaries-Overtime		1			2
434 4501001	Salaries & Benefits	385	421	272	1,068	666
434 4501002	Salaries-Overtime	218			339	
434 4501003	Salaries-Extra Help	304				
-----						
Obj 001	Salaries	955	594	272	1,497	968
Personnel Benefits						
434 4102002	Benefits-Direct	19	68		36	118
434 4102003	Benefits-Indirect	8	28		14	49
434 4502002	Benefits-Direct	263	160	101	408	254
434 4502003	Benefits-Indirect	90	59	41	140	94
-----						
Obj 002	Personnel Benefits	381	315	141	598	515
Supplies						
434 4103101	Office & Operating Supplies	1	4		2	7
434 4103501	Small Tools & Minor Equipmen		7			11
434 4503101	Office & Operating Supplies	94			146	
-----						
Obj 003	Supplies	96	11		148	18
Other Services - Charges						
434 4104101	Professional Services	2	45		3	79
434 4104125	Prof Serv-Indirect	18	18	17	18	23
434 4104191	Prof Serv-Purchasing	3	4	2	2	3
434 4104192	Prof Serv-Tech Services	26	31	34	37	63
434 4104198	Prof Serv-GIS	20	19	19	21	32
434 4104199	Prof Serv-DOS	1	1	1	1	1
434 4104202	Communications-Postage	43	17		78	28
434 4104292	Communications-Telephone TS					1
434 4104301	Travel					
434 4104501	Operating Rental & Leases	2		1	1	2
434 4104590	Rent-Facilities Maint	7	21	6	6	9
434 4104690	Insurance-Interfund	21	19	37	40	72
434 4104901	Miscellaneous		9		56	15
434 4504101	Professional Services	52	146	53	82	231
434 4504501	Operating Rental & Leases	402	234	169	622	372
434 4504701	Utilities-Services	513	1,374	821	795	2,177
-----						
Obj 004	Other Services - Charges	1,110	1,938	1,158	1,762	3,108

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Huntzinger Water Intergovernmental Services						
434 4105301	External Taxes & Oper Assess	107	110	86	195	191
-----						
Obj 005	Intergovernmental Services	107	110	86	195	191
Capital Outlay 434 9276301 Other Improvements						
-----						
Obj 006	Capital Outlay					2,000
Other 434 4309101 Depreciation/Amortizati						
-----						
Obj 009	Other	1,008	1,008			
-----						
Sub 434	Huntzinger Water	3,656	3,977	1,658	31,200	34,400



**2015 Final Budget  
Revenue  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Heysman Water						
REVENUES						
435 43530810001	Beginng Fund Balance Reserve				18,600	20,800
435 43534340211	Water Service-Residential	2,885	2,912	2,816	2,961	3,144
435 43534340281	Water Service-Penalty Charge	78	76	58	80	83
435 43534340291	Water Service-Turn on Fee	140	70		144	75
435 43536111001	Investment Interest	124	137	112	127	148
435 43536132001	Unrealized Gain/Loss on Inve	12-	47-	29	12-	50-
-----						
Sub 435	Heysman Water	3,215	3,149	3,015	21,900	24,200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Heysman Water						
Reclassification & Cost Alloc.						
435 4100200	Ending Fund Balance				18,800	19,800
-----						
Obj 000	Reclassification & Cost Alloc.				18,800	19,800
Salaries						
435 4101001	Salaries & Benefits	315	312	152	571	628
435 4101002	Salaries-Overtime					
435 4101003	Salaries-Extra Help	250			455	
-----						
Obj 001	Salaries	565	312	152	1,026	628
Personnel Benefits						
435 4102002	Benefits-Direct	153	119	56	278	239
435 4102003	Benefits-Indirect	49	45	23	92	91
-----						
Obj 002	Personnel Benefits	203	165	79	370	330
Supplies						
435 4103101	Office & Operating Supplies	2	2		4	4
435 4103501	Small Tools & Minor Equipmen		3			6
435 4503101	Office & Operating Supplies	158	17		307	33
-----						
Obj 003	Supplies	160	22		311	43
Other Services - Charges						
435 4104101	Professional Services	2	17		4	33
435 4104125	Prof Serv-Indirect	9	12	13	14	15
435 4104191	Prof Serv-Purchasing	2	3	1	1	2
435 4104192	Prof Serv-Tech Services	13	19	25	27	41
435 4104198	Prof Serv-GIS	10	12	15	16	21
435 4104202	Communications-Postage	43	7		78	14
435 4104301	Travel					
435 4104501	Operating Rental & Leases	2		1	1	21
435 4104590	Rent-Facilities Maint	3	10	5	5	6
435 4104690	Insurance-Interfund	10	12	28	30	46
435 4104901	Miscellaneous		4		10-	8
435 4504101	Professional Services	77	28	26	149	58
435 4504501	Operating Rental & Leases	101	131	71	196	267
435 4504701	Utilities-Services	385	363	357	748	725
-----						
Obj 004	Other Services - Charges	657	618	540	1,259	1,257
Intergovernmental Services						
435 4105301	External Taxes & Oper Assess	74	70	66	134	142
-----						
Obj 005	Intergovernmental Services	74	70	66	134	142

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Heysman Water						
Capital Outlay						
435 9276301	Other Improvments					2,000
-----						
Obj 006	Capital Outlay					2,000
Other						
435 4309101	Depreciation/Amortizati	373	373			
-----						
Obj 009	Other	373	373			
-----						
Sub 435	Heysman Water	2,032	1,560	838	21,900	24,200

**2015 Final Budget  
Revenue  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Crewport Water						
REVENUES						
436 43630810001	Beginng Fund Balance Reserve				50,500	51,500
436 43634340211	Water Service-Residential	33,448	31,022	30,660	33,538	32,591
436 43634340281	Water Service-Penalty Charg	1,187	708	772	1,190	743
436 43634340291	Water Service-Turn on Fee	210	315	350	210	347
436 43634340292	Water Service-New Permit Cha					331
436 43636111001	Investment Interest	261	330	276	262	212-
436 43636132001	Unrealized Gain/Loss on Inve	5	202-	121		
436 43636981001	Cashiers Over/Short	1-				
<hr style="border-top: 1px dashed black;"/>						
Sub 436	Crewport Water	35,109	32,173	32,180	85,700	85,300

**2015 Final Budget  
Expenditures  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Crewport Water</b>						
Reclassification & Cost Alloc.						
436 4100200	Ending Fund Balance				50,500	37,100
-----						
Obj 000	Reclassification & Cost Alloc.				50,500	37,100
<b>Salaries</b>						
436 4101001	Salaries & Benefits	1,062	2,376	201	1,487	2,413
436 4101002	Salaries-Overtime	1	7		1	7
436 4501001	Salaries & Benefits	3,914	4,813	3,378	5,467	4,871
436 4501002	Salaries-Overtime	123	331		171	334
436 4501003	Salaries-Extra Help	298				
-----						
Obj 001	Salaries	5,397	7,527	3,579	7,126	7,625
<b>Personnel Benefits</b>						
436 4102002	Benefits-Direct	405	942	82	567	957
436 4102003	Benefits-Indirect	185	387	32	260	392
436 4502002	Benefits-Direct	1,502	1,955	1,250	2,098	1,979
436 4502003	Benefits-Indirect	606	720	507	846	728
-----						
Obj 002	Personnel Benefits	2,698	4,003	1,871	3,771	4,056
<b>Supplies</b>						
436 4103101	Office & Operating Supplies	31	53		43	53
436 4103501	Small Tools & Minor Equipmen		67			68
436 4503101	Office & Operating Supplies	462	462	410	645	468
436 4503501	Small Tools & Minor Equipmen		1,335			1,351
-----						
Obj 003	Supplies	493	1,918	410	688	1,940
<b>Other Services - Charges</b>						
436 4104101	Professional Services	30	394		42	400
436 4104125	Prof Serv-Indirect	190	188	137	149	156
436 4104191	Prof Serv-Purchasing	34	47	12	13	20
436 4104192	Prof Serv-Tech Services	273	312	274	299	434
436 4104198	Prof Serv-GIS	218	192	155	169	218
436 4104199	Prof Serv-DOS	10	6	5	5	5
436 4104202	Communications-Postage	232	215		330	218
436 4104292	Communication - TS Phones	4		3	3	4
436 4104301	Travel	2				
436 4104501	Operating Rental & Leases	18	5	9	10	5
436 4104590	Rent-Facilities Maint	70	196	48	52	62
436 4104690	Insurance-Interfund	221	191	298	325	493
436 4104901	Miscellaneous	1	83		428	85
436 4504101	Professional Services	2,385	1,822	1,168	3,332	1,600
436 4504501	Operating Rental & Leases	2,219	2,513	2,029	3,100	2,543
436 4504701	Utilities-Services	1,800	1,838	1,978	2,514	1,863
436 4504801	Repair & Maintenance	625	1,385		873	1,400

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Crewport Water						
Other Services - Charges						
436 4504901	Miscellaneous	75			104	
-----						
Obj 004	Other Services - Charges	8,407	9,385	6,114	11,748	9,506
Intergovernmental Services						
436 4105301	External Taxes & Oper Assess	751	741	736	1,050	753
436 4505101	Intergov Prof Serv	152	216	690	213	217
436 4505301	External Taxes & Oper Assess	98	102	106	137	104
-----						
Obj 005	Intergovernmental Services	1,001	1,059	1,532	1,400	1,074
Capital Outlay						
436 9276501	Construction Projects					21,000
-----						
Obj 006	Capital Outlay					21,000
Debt Service-Principal						
436 4107801	Intergovernmental Loans-Prin				6,000	
-----						
Obj 007	Debt Service-Principal				6,000	
Debt Service-Interest						
436 4108201	Interest on Interfund Debt	3,191	2,954	3,071	4,467	2,999
-----						
Obj 008	Debt Service-Interest	3,191	2,954	3,071	4,467	2,999
Other						
436 4309101	Depreciation/Amortizati	20,563	20,563			
-----						
Obj 009	Other	20,563	20,563			
-----						
Sub 436	Crewport Water	41,750	47,409	16,577	85,700	85,300

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Ray Symmonds Water						
REVENUES						
437 43730810001	Beginng Fund Balance Reserve				6,400	9,000
437 43734340211	Water Service-Residential	3,384	3,421	3,307	3,411	3,698
437 43734340281	Water Service-Penalty Charg	163	164	159	164	177
437 43734340291	Water Service-Turn on Fee	105		35	106	
437 43736111001	Investment Interest	19	37	42	19	40
437 43736132001	Unrealized Gain/Loss on Inve		15-	13		15-
-----						
Sub 437	Ray Symmonds Water	3,671	3,608	3,556	10,100	12,900

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Ray Symmonds Water</b>						
Reclassification & Cost Alloc.						
437 4100200	Ending Fund Balance				7,300	8,900
-----						
Obj 000	Reclassification & Cost Alloc.				7,300	8,900
 <b>Salaries</b>						
437 4101001	Salaries & Benefits	146	69		280	146
437 4101002	Salaries-Overtime					
437 4501001	Salaries & Benefits	190	210	152	362	445
437 4501002	Salaries-Overtime	133			255	
-----						
Obj 001	Salaries	470	279	152	897	591
 <b>Personnel Benefits</b>						
437 4102002	Benefits-Direct	56	27		108	57
437 4102003	Benefits-Indirect	25	11		48	23
437 4502002	Benefits-Direct	117	80	56	223	169
437 4502003	Benefits-Indirect	48	29	23	91	62
-----						
Obj 002	Personnel Benefits	246	147	79	470	311
 <b>Supplies</b>						
437 4103101	Office & Operating Supplies	4	2		7	4
437 4103501	Small Tools & Minor Equipmen		3			6
437 4503101	Office & Operating Supplies	124-	4	124-	235-	6
-----						
Obj 003	Supplies	121-	9	124-	228-	16
 <b>Other Services - Charges</b>						
437 4104101	Professional Services	3	17		5	37
437 4104125	Prof Serv-Indirect	21	20	11	12	13
437 4104191	Prof Serv-Purchasing	4	2	1	1	2
437 4104192	Prof Serv-Tech Services	30	33	22	24	37
437 4104198	Prof Serv-GIS	24	20	13	14	19
437 4104199	Prof Serv-DOS	1	1			
437 4104202	Communications-Postage	32	7		62	14
437 4104301	Travel	1				
437 4104501	Operating Rental & Leases	4		1	1	2
437 4104590	Rent-Facilities Maint	8	12	4	4	5
437 4104690	Insurance-Interfund	24	20	25	27	42
437 4104901	Miscellaneous		3		142	8
437 4504101	Professional Services	76	54	27	143	113
437 4504501	Operating Rental & Leases	227	133	80	431	282
437 4504701	Utilities-Services	331	340	284	630	835
-----						
Obj 004	Other Services - Charges	787	663	466	1,496	1,409



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Ray Symmonds Water						
Intergovernmental Services						
437 4105301	External Taxes & Oper Assess	87	82	81	165	173
-----						
Obj 005	Intergovernmental Services	87	82	81	165	173
Capital Outlay						
437 9276301	Other Improvments					1,500
-----						
Obj 006	Capital Outlay					1,500
Other						
437 4309101	Depreciation/Amortizati	363	363			
-----						
Obj 009	Other	363	363			
-----						
Sub 437	Ray Symmonds Water	1,831	1,542	654	10,100	12,900

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Stein Water System						
REVENUES						
438 43830810001	Begining Fund Balance Reserve				32,300	35,400
438 43834340211	Water Service-Residential	4,800	4,855	4,690	4,865	5,325
438 43834340281	Water Service-Penalty Charge	96	115	105	97	126
438 43834340291	Water Service-Turn on Fee	35	35	35	35	38
438 43836111001	Investment Interest	213	237	188	216	260
438 43836132001	Unrealized Gain/Loss on Inve	13-	136-	90	13-	149-
-----						
Sub 438	Stein Water System	5,131	5,105	5,109	37,500	41,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Stein Water System						
Reclassification & Cost Alloc.						
438 4100200	Ending Fund Bal				33,800	32,900
<hr style="border-top: 1px dashed black;"/>						
Obj 000	Reclassification & Cost Alloc.				33,800	32,900
Salaries						
438 4101001	Salaries & Wages	47	146		88	303
438 4101002	Salaries-Overtime		1			2
438 4501001	Salaries & Wages	287	344	605	555	692
438 4501002	Salaries-Overtime			188		
438 4501003	Salaries-Extra Help	202				
<hr style="border-top: 1px dashed black;"/>						
Obj 001	Salaries	537	490	793	643	997
Personnel Benefits						
438 4102002	Benefits-Direct	18	58		35	122
438 4102003	Benefits-Indirect	8	24		14	50
438 4502002	Benefits-Direct	134	131	293	260	263
438 4502003	Benefits-Indirect	43	49	119	82	100
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	204	261	412	391	535
Supplies						
438 4103101	Office & Operating Supplies	1	3		14	6
438 4103501	Small Tool & Minor Equipment		6			13
438 4503101	Office & Operating Supplies	81	384	115	158	774
<hr style="border-top: 1px dashed black;"/>						
Obj 003	Supplies	82	394	115	172	793
Other Services - Charges						
438 4104101	Professional Services	3	38		7	79
438 4104125	Prof Serv-Indirect	16	18	14	15	27
438 4104191	Prof Serv-Purchasing Serv	3	3	1	1	3
438 4104192	Prof Serv-Info Sev	24	30	28	31	74
438 4104198	Prof Serv-GIS	19	19	16	17	37
438 4104199	Prof Serv-DOS	1	1	1	1	1
438 4104202	Communication-Postage	86	15		165	33
438 4104292	Communication-TS Phones					1
438 4104301	Travel					
438 4104501	Operating Rentals & Leases	2		1	1	
438 4104590	Rent-Facilities Maintenance	6	19	5	5	11
438 4104690	Liability Insurance	19	19	30	33	84
438 4104901	Miscellaneous		8		55	17
438 4504101	Professional Services	52	146		102	293
438 4504501	Operating Rental & Leases	180	111	332	348	224
438 4504701	Utilities-Services	772	821	729	1,495	1,649
<hr style="border-top: 1px dashed black;"/>						
Obj 004	Other Services - Charges	1,182	1,248	1,156	2,276	2,533

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Stein Water System						
Intergovernmental Services						
438 4105301	External Taxes & Oper Assess	115	115	111	218	242
-----						
Obj 005	Intergovernmental Services	115	115	111	218	242
Capital Outlay						
438 9346501	Construction In Progress					3,000
-----						
Obj 006	Capital Outlay					3,000
Other						
438 4309101	Depreciation/Amortization	695	695			
-----						
Obj 009	Other	695	695			
-----						
Sub 438	Stein Water System	2,815	3,203	2,587	37,500	41,000

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
North Bon Air Water System						
REVENUES						
439 43930810001	Beginng Fund Balance Reserve				13,000	14,900
439 43934340211	Water Service-Residential	2,801	2,832	2,739	2,824	3,115
439 43934340281	Water Service-Penalty Charge	8	16	25	8	17
439 43936111001	Investment Interest	77	90	76	78	99
439 43936132001	Unrealized Gain/Loss on Inve	9-	28-	25	10-	31-
-----						
Sub 439	North Bon Air Water System	2,876	2,910	2,866	15,900	18,100

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
North Bon Air Water System						
Reclassification & Cost Alloc.						
439 4100200	Ending Fund Bal				13,600	13,700
-----						
Obj 000	Reclassification & Cost Alloc.				13,600	13,700
Salaries						
439 4101001	Salaries & Wages	28	73		56	179
439 4101002	Salaries-Overtime					
439 4501001	Salaries & Wages	273	254	272	527	579
-----						
Obj 001	Salaries	301	327	272	583	758
Personnel Benefits						
439 4102002	Benefits-Direct	11	29		22	71
439 4102003	Benefits-Indirect	5	12		9	28
439 4502002	Benefits-Direct	99	96	101	191	220
439 4502003	Benefits-Indirect	41	35	41	79	83
-----						
Obj 002	Personnel Benefits	155	173	141	301	402
Supplies						
439 4103101	Office & Operating Supplies	1	2		2	4
439 4103501	Small Tools & Minor Equipmen		3			6
-----						
Obj 003	Supplies	1	5		2	10
Other Services - Charges						
439 4104101	Professional Services	2	19		2	48
439 4104125	Prof Serv-Indirect	10	13	8	9	15
439 4104191	Prof Serv-Purchasing Serv	2	2	1	1	2
439 4104192	Prof Serv-Info Serv	15	22	17	18	41
439 4104198	Prof Serv-GIS	12	14	9	10	21
439 4104199	Prof Serv-DOS	1				
439 4104202	Communications-Postage	32	7		65	17
439 4104301	Travel					
439 4104501	Operating Rental & Leases	1	7	1	1	17
439 4104590	Rent-Facilities Maintenance	4	4	3	3	6
439 4104690	Liability Insurance	12	13	18	20	46
439 4104901	Miscellaneous		4		52	9
439 4504101	Professional Services	76	76	27	147	171
439 4504501	Operating Rental & Leases	156	161	179	300	365
439 4504701	Utilities-Services	339	343	273	656	810
-----						
Obj 004	Other Services - Charges	662	684	534	1,284	1,568
Intergovernmental Services						
439 4105301	External Taxes & Oper Assess	65	66	64	130	162
-----						
Obj 005	Intergovernmental Services	65	66	64	130	162

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
North Bon Air Water System						
Capital Outlay						
439 9346501	Construction In Progress					1,500
-----						
Obj 006	Capital Outlay					1,500
Other						
439 4309101	Depreciation/Amortization	532	532			
-----						
Obj 009	Other	532	532			
-----						
Sub 439	North Bon Air Water System	1,714	1,786	1,011	15,900	18,100

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Nagler Water System						
REVENUES						
440	44030810001				20,000	21,400
	Beginng Fund Balance Reserve					
440	44034340211	2,646	2,675	2,587	2,665	3,047
	Water Service-Residential					
440	44034340281	13		7	12	
	Water Service-Penalty Charge					
440	44036111001	132	146	115	134	166
	Investment Interest					
440	44036132001	11-	70-	50	11-	13-
	Unrealized Gain/Loss on Inve					
Sub 440 Nagler Water System		2,780	2,751	2,758	22,800	24,600



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Nagler Water System						
Reclassification & Cost Alloc.						
440 4100200	Ending Fund Bal				21,000	19,700
-----						
Obj 000	Reclassification & Cost Alloc.				21,000	19,700
Salaries						
440 4101001	Salaries & Wages	29	73		58	133
440 4101002	Salaries-Overtime					
440 4501001	Salaries & Wages	134	227	131	318	403
440 4501003	Salaries-Extra Help	30				
-----						
Obj 001	Salaries	193	300	131	376	536
Personnel Benefits						
440 4102002	Benefits-Direct	11	29		21	55
440 4102003	Benefits-Indirect	5	12		9	21
440 4502002	Benefits-Direct	53	86	48	104	152
440 4502003	Benefits-Indirect	20	32	20	40	56
-----						
Obj 002	Personnel Benefits	89	159	68	174	284
Supplies						
440 4103101	Office & Operating Supplies	1	45		2	84
440 4103501	Small Tools & Minor Equipmen		3			6
440 4503101	Office & Operating Supplies	2	457		4	811
-----						
Obj 003	Supplies	3	505		6	901
Other Services - Charges						
440 4104101	Professional Services	2	21		4	40
440 4104125	Prof Serv-Indirect	10	12	7	8	16
440 4104191	Prof Serv-Purchasing Serv	2	1	1	1	2
440 4104192	Prof Serv-Info Serv	15	19	14	15	44
440 4104198	Prof Serv-GIS	12	12	8	9	22
440 4104199	Prof Serv-DOS	1				
440 4104202	Communications-Postage	38	7		75	13
440 4104301	Travel					
440 4104501	Operating Rental & Leases	1				23
440 4104590	Rent-Facilities Maintenance	4	10	3	3	6
440 4104690	Liability Insurance	12	12	16	17	51
440 4104901	Miscellaneous		4		54	19
440 4504101	Professional Services	129	26	27	250	47
440 4504501	Operating Rental & Leases	45	88	53	85	158
440 4504701	Utilities-Services	309	379	298	599	622
-----						
Obj 004	Other Services - Charges	580	592	426	1,120	1,063

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Nagler Water System							
Intergovernmental Services							
440	4105301	External Taxes & Oper Assess	61	62	60	124	116
-----							
Obj	005	Intergovernmental Services	61	62	60	124	116
Capital Outlay							
440	9346301	Other Improvements					2,000
-----							
Obj	006	Capital Outlay					2,000
Other							
440	4309101	Depreciation/Amortizati	488	488			
-----							
Obj	009	Other	488	488			
-----							
Sub	440	Nagler Water System	1,415	2,106	685	22,800	24,600

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buchanan Water						
REVENUES						
441 44130810001	Begining Fund Balance Reserve				23,900	25,400
441 44134340211	Water Service-Residential	4,637	4,688	4,532	4,729	5,346
441 44134340281	Water Service-Penalty Cha	41	31	21	42	36
441 44134340291	Water Service-Turn on Fee	35				
441 44136111001	Investment Interest	141	166	131	144	190
441 44136132001	Unrealized Gain/Loss on Inve	15-	63-	39	15-	72-
<hr style="border-top: 1px dashed black;"/>						
Sub 441	Buchanan Water	4,839	4,822	4,723	28,800	30,900

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buchanan Water						
Reclassification & Cost Alloc.						
441 4100200	Ending Fund Bal				26,000	24,000
-----						
Obj 000	Reclassification & Cost Alloc.				26,000	24,000
Salaries						
441 4101001	Salaries & Wages	32	215		80	305
441 4101002	Salaries-Overtime		1			1
441 4501001	Salaries & Wages	187	1,102	163	430	1,324
441 4501002	Salaries-Overtime	93			213	
-----						
Obj 001	Salaries	312	1,318	163	723	1,630
Personnel Benefits						
441 4102002	Benefits-Direct	12	85		29	121
441 4102003	Benefits-Indirect	5	35		13	49
441 4502002	Benefits-Direct	101	419	60	233	547
441 4502003	Benefits-Indirect	42	155	24	95	203
-----						
Obj 002	Personnel Benefits	161	694	85	370	920
Supplies						
441 4103101	Office & Operating Suppli	1	5		2	7
441 4103501	Small Tools & Minor Equip		9			12
441 4503101	Office & Operating Suppli		282			367
-----						
Obj 003	Supplies	1	296		2	386
Other Services - Charges						
441 4104101	Professional Services	3	58			82
441 4104125	Prof Serv-Indirect	13	13	11	12	23
441 4104191	Prof Serv-Purchasing Serv	2	2	1	1	3
441 4104192	Prof Serv-Info Serv	19	22	22	24	63
441 4104198	Prof Serv-GIS	15	14	13	14	32
441 4104199	Prof Serv-DOS	1				
441 4104202	Communications-Postage	43	22		107	32
441 4104292	Communications-TS Phones					1
441 4104301	Travel					
441 4104501	Operating Rental & Leases	1	19	1	1	32
441 4104590	Rent-Facilities Maintenanc	5	4	4	4	9
441 4104690	Liability Insurance	16	13	25	27	72
441 4104901	Miscellaneous		11		112	16
441 4504101	Professional Services	26	315	27	61	410
441 4504501	Operating Rental & Leases	158	390	68	363	509
441 4504701	Utilities-Services	306	404	344	705	526
-----						
Obj 004	Other Services - Charges	609	1,287	514	1,431	1,810

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Buchanan Water						
Intergovernmental Services						
441 4105301	External Taxes & Oper Ass	109	109	112	274	154
-----						
Obj 005	Intergovernmental Services	109	109	112	274	154
Capital Outlay						
441 9346301	Other Improvements					2,000
-----						
Obj 006	Capital Outlay					2,000
Other						
441 4309101	Depreciation/Amortizati	2,636	2,326			
-----						
Obj 009	Other	2,636	2,326			
-----						
Sub 441	Buchanan Water	3,827	6,030	874	28,800	30,900

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Beckonridge Water						
REVENUES						
442 44230810001	Beginng Fund Balance Reserve				13,500	15,000
442 44234340211	Water Service-Residential	3,181	2,883	2,728	3,574	2,930
442 44234340281	Water Service-Penalty Cha	43	178	17	46	181
442 44234340291	Water Service-Turn on Fee	140	35			36
442 44236111001	Investment Interest	99	66	54	106	67
442 44236132001	Unrealized Gain/Loss on Inve	24-	14-	11	26-	14-
-----						
Sub 442	Beckonridge Water	3,439	3,148	2,810	17,200	18,200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Beckonridge Water						
Reclassification & Cost Alloc.						
442 4100200	Ending Fund Bal				13,500	13,600
-----						
Obj 000	Reclassification & Cost Alloc.				13,500	13,600
Salaries						
442 4101001	Salaries & Wages	43	96		35	151
442 4101002	Salaries-Overtime					2
442 4501001	Salaries & Wages	579	152	174	257	246
442 4501002	Salaries-Overtime	520			230	
-----						
Obj 001	Salaries	1,142	249	174	522	399
Personnel Benefits						
442 4102002	Benefits-Direct	17	38		13	61
442 4102003	Benefits-Indirect	7	16		6	24
442 4502002	Benefits-Direct	396	58	64	176	94
442 4502003	Benefits-Indirect	165	21	26	72	34
-----						
Obj 002	Personnel Benefits	585	133	91	267	213
Supplies						
442 4103101	Office & Operating Suppli	1	2			4
442 4103501	Small Tools & Minor Equip		4			6
442 4503101	Office & Operating Suppli	163	373		561	605
442 4503501	Small Tools & Minor Equip	1,104				
-----						
Obj 003	Supplies	1,268	380		561	615
Other Services - Charges						
442 4104101	Professional Services	2	17		3	26
442 4104125	Prof Serv-Indirect	9	18	14	15	15
442 4104191	Prof Serv-Purchasing Serv	2	13	1	1	2
442 4104192	Prof Serv-Info Serv	13	32	28	31	41
442 4104198	Prof Serv-GIS	10	19	16	17	21
442 4104199	Prof Serv-DOS		1	1	1	1
442 4104202	Communications-Postage	43	10		35	16
442 4104301	Travel					
442 4104501	Operating Rental & Leases	1	9	1	1	24
442 4104590	Rent-Facilities Maintenanc	3	6	5	5	6
442 4104690	Liability Insurance	10	19	30	33	46
442 4104901	Miscellaneous		77		63	121
442 4504101	Professional Services	128	26	27	57	44
442 4504501	Operating Rental & Leases	329	90	109	145	147
442 4504701	Utilities-Services	451	451	403	200	752
442 4504801	Repair & Maintenance	4,062			1,802	
-----						
Obj 004	Other Services - Charges	5,063	787	634	2,283	1,262

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Beckonridge Water							
Intergovernmental Services							
442	4105301	External Taxes & Oper Ass	80	71	63	67	111
-----							
Obj	005	Intergovernmental Services	80	71	63	67	111
Capital Outlay							
442	9346301	Other Improvements					2,000
-----							
Obj	006	Capital Outlay					2,000
Other							
442	4309101	Depreciation/Amortizati	1,517	1,517			
-----							
Obj	009	Other	1,517	1,517			
-----							
Sub	442	Beckonridge Water	9,656	3,136	962	17,200	18,200



**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Speyers Water						
REVENUES						
443 44330810001	Beginng Fund Balance Reserve				5,800	8,300
443 44334340211	Water Service-Residential	2,640	3,071	3,110	2,917	3,397
443 44334340281	Water Service-Penalty Cha	46	36	49	49	40
443 44334340291	Water Service-Turn on Fee	70	35			39
443 44336111001	Investment Interest	36	33	36	39	35
443 44336132001	Unrealized Gain/Loss on Inve	5-	11-	10	5-	11-
<hr style="border-top: 1px dashed black;"/>						
Sub 443	Speyers Water	2,787	3,164	3,205	8,800	11,800

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Speyers Water						
Reclassification & Cost Alloc.						
443 4100200	Ending Fund Bal				6,200	8,200
-----						
Obj 000	Reclassification & Cost Alloc.				6,200	8,200
Salaries						
443 4101001	Salaries & Wages	31	59		27	136
443 4101002	Salaries-Overtime					
443 4501001	Salaries & Wages	1,365	217	207	852	441
443 4501002	Salaries-Overtime	64			40	
-----						
Obj 001	Salaries	1,460	277	207	919	577
Personnel Benefits						
443 4102002	Benefits-Direct	12	23		12	54
443 4102003	Benefits-Indirect	5	10		6	24
443 4502002	Benefits-Direct	515	83	77	323	169
443 4502003	Benefits-Indirect	214	31	31	135	62
-----						
Obj 002	Personnel Benefits	746	147	108	476	309
Supplies						
443 4103101	Office & Operating Suppli	1	1			5
443 4103501	Small Tools & Minor Equip		2			5
443 4103590	Small Attrac-Tracked Inve					
443 4503101	Office & Operating Suppli	126	91	152	79	185
-----						
Obj 003	Supplies	127	95	152	79	195
Other Services - Charges						
443 4104101	Professional Services	2	11		3	24
443 4104125	Prof Serv-Indirect	10	12	10	11	12
443 4104191	Prof Serv-Purchasing Serv	2	6	1	1	2
443 4104192	Prof Serv-Info Serv	15	20	19	21	33
443 4104198	Prof Serv-GIS	12	12	11	12	17
443 4104199	Prof Serv-DOS	1				
443 4104202	Communications-Postage	38	6		33	14
443 4104301	Travel					
443 4104501	Operating Rental & Leases	1	5	1	1	23
443 4104590	Rent-Facilities Maintenanc	4	4	4	4	5
443 4104690	Liability Insurance	12	12	21	23	38
443 4104901	Miscellaneous		3		15-	7
443 4504101	Professional Services	573	26	27	357	54
443 4504501	Operating Rental & Leases	555	116	79	347	235
443 4504701	Utilities-Services	428	333	320	267	708
443 4504901	Miscellaneous		158-			322-
-----						
Obj 004	Other Services - Charges	1,653	409	492	1,065	850

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Speyers Water							
Intergovernmental Services							
443	4105301	External Taxes & Oper Ass	64	73	73	61	169
-----							
Obj	005	Intergovernmental Services	64	73	73	61	169
Capital Outlay							
443	9346301	Other Improvements					1,500
-----							
Obj	006	Capital Outlay					1,500
Other							
443	4309101	Depreciation/Amortizati	1,820	1,820			
-----							
Obj	009	Other	1,820	1,820			
-----							
Sub	443	Speyers Water	5,871	2,821	1,031	8,800	11,800

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Bittner Water System						
REVENUES						
444 44430810001	Beginng Fund Balance Reserve				2,400-	7,200-
444 44434340211	Water Service-	1,186	1,251	1,211	2,078	2,731
444 44434340281	Water Service-	59	65	53	101	142
444 44434340291	Water Service-	35				
444 44436111001	Investment Interest	13	12		23	27
444 44436132001	Unrealized Gain/Loss on Inv	1-			2-	
<hr style="border-top: 1px dashed black;"/>						
Sub 444	Bittner Water System	1,292	1,328	1,264	200-	4,300-

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Bittner Water System						
Reclassification & Cost Alloc.						
444 4100200	Ending Fund Balance				2,844-	7,200-
-----						
Obj 000	Reclassification & Cost Alloc.				2,844-	7,200-
Salaries						
444 4501001	Salaries & Benefits	2,250	2,416	137	503	571
444 4501002	Salaries-Overtime	352	111		79	26
-----						
Obj 001	Salaries	2,602	2,528	137	582	597
Personnel Benefits						
444 4102002	Benefits-Direct	9	143		10	39
444 4102003	Benefits-Indirect	4	60		5	16
444 4502002	Benefits-Direct	931	798	51	208	189
444 4502003	Benefits-Indirect	388	312	21	86	73
-----						
Obj 002	Personnel Benefits	1,332	1,313	71	309	317
Supplies						
444 4103101	Office & Operating Supplies	1	12			3
444 4103501	Small Tools & Minor Equipmen		16			4
444 4503101	Office & Operating Supplies		1,111			201
-----						
Obj 003	Supplies	1	1,138			208
Other Services - Charges						
444 4104101	Professional Services	2	94			26
444 4104125	Prof Serv-Indirect	9	13	10	11	9
444 4104191	Prof Serv-Purchasing	2	9	1	1	1
444 4104192	Prof Serv-Tech Services	13	23	19	21	26
444 4104198	Prof Serv-GIS	10	14	11	12	13
444 4104202	Communications-Postage	5	36		15	9
444 4104301	Travel					
444 4104501	Operating Rental & Leases	1	33	1	1	10
444 4104590	Rent-Facilities Maint	3	4	4	4	4
444 4104690	Insurance-Interfund	10	13	21	23	30
444 4104901	Miscellaneous		18		33-	5
444 4504101	Professional Services	653	110	26	146	26
444 4504501	Operating Rental & Leases	985	341	41	220	80
444 4504701	Utilities-Services	261	307	182	58	72
-----						
Obj 004	Other Services - Charges	1,954	1,015	316	479	311
Intergovernmental Services						
444 4105301	External Taxes & Oper Ass	30	30	29	30	8
-----						
Obj 005	Intergovernmental Services	30	30	29	30	8

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
Bittner Water System							
Debt Service-Interest							
444	4108201	Interest on Interfund Debt		218	99	1,244	1,459
			-----				
Obj	008	Debt Service-Interest		218	99	1,244	1,459
Other							
444	4309101	Depreciation	1,359	1,359			
			-----				
Obj	009	Other	1,359	1,359			
			-----				
Sub	444	Bittner Water System	7,278	7,600	652	200-	4,300-

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Norman Water System						
REVENUES						
445 44530810001	Beginng Fund Balance Reserve				4,200	4,000
445 44534340211	Water Service-	1,596	2,202	2,459	2,369	2,599
445 44534340281	Water Service-	12	11	19	16	13
445 44534340291	Water Service-	35	70			77
445 44536111001	Investment Interest	13	13	14	16	15
445 44536132001	Unrealized Gain/Loss on Inv	2-	4-	3	1-	4-
-----						
Sub 445	Norman Water System	1,654	2,293	2,496	6,600	6,700

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Norman Water System</b>					
Reclassification & Cost Alloc.					
445 4100200				3,517	3,200
<hr style="border-top: 1px dashed black;"/>					
Obj 000				3,517	3,200
<b>Salaries</b>					
445 4101001	28	164		74	143
445 4101002		1			2
445 4501001	148	811	735	1,000	717
445 4501002		74			65
<hr style="border-top: 1px dashed black;"/>					
Obj 001	176	1,050	735	1,074	927
<b>Personnel Benefits</b>					
445 4102002	11	65		28	59
445 4102003	5	27		11	24
445 4502002	54	337	282	500	298
445 4502003	22	130	113	56	115
<hr style="border-top: 1px dashed black;"/>					
Obj 002	91	558	395	595	496
<b>Supplies</b>					
445 4103101	1	4		2	3
445 4103501		7			7
445 4503101		163	97		144
<hr style="border-top: 1px dashed black;"/>					
Obj 003	1	175	97	2	154
<b>Other Services - Charges</b>					
445 4104101	2			4	
445 4104125	12	8	8	9	12
445 4104190	4	2			2
445 4104191	2	1	1	1	2
445 4104192	17	14	17	18	33
445 4104198	14	53	9	10	17
445 4104199	1				
445 4104202	5	16		25	16
445 4104301				2	
445 4104501	1	16	3	1	14
445 4104590				3	5
445 4104690	14	8	18	20	38
445 4104901		8		143	7
445 4504101	26	26		66	22
445 4504501	92	445	604	233	394
445 4504701	325	584	561	828	485
445 4504901		194-			171-
<hr style="border-top: 1px dashed black;"/>					
Obj 004	516	988	1,222	1,363	876



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
Norman Water System							
Intergovernmental Services							
445 4105301	External Taxes & Oper Ass		39	52	57	49	47
-----							
Obj 005	Intergovernmental Services		39	52	57	49	47
Capital Outlay							
445 9346301	Other Improvements						1,000
-----							
Obj 006	Capital Outlay						1,000
Other							
445 4309101	Depreciation		1,855	1,855			
-----							
Obj 009	Other		1,855	1,855			
-----							
Sub 445	Norman Water System		2,678	4,679	2,506	6,600	6,700

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Raptor Water System						
REVENUES						
446 44630810001	Beginng Fund Balance Reserve				900	1,300
446 44634340211	Water Service-Residential	936	947	917	992	1,082
446 44634340281	Water Service-Penalty Chg	8	16	25	8	18
446 44636111001	Investment Interest			3		
		-----				
Sub 446	Raptor Water System	944	963	945	1,900	2,400

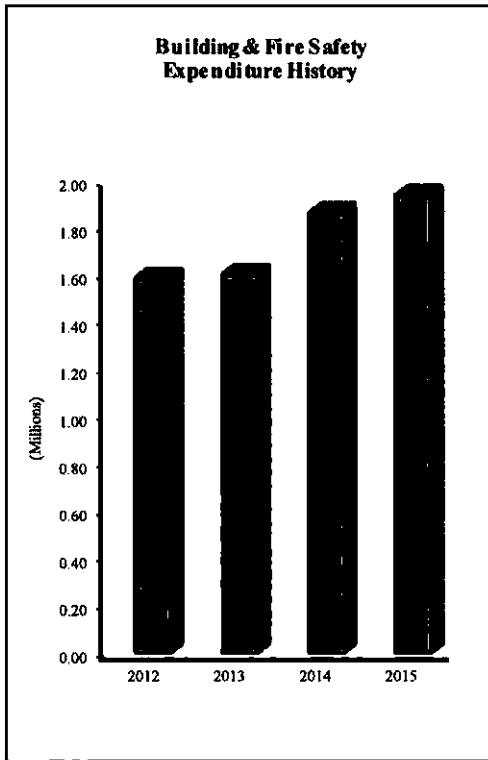
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Raptor Water System</b>						
Reclassification & Cost Alloc.						
446 4100200	Ending Fund Balance				1,100	1,500
-----						
Obj 000	Reclassification & Cost Alloc.				1,100	1,500
<b>Salaries</b>						
446 4101001	Salaries & Benefits	5	39		8	74
446 4101002	Salaries-Overtime					
446 4501001	Salaries & Benefits	173	152	125	208	189
-----						
Obj 001	Salaries	178	191	125	216	263
<b>Personnel Benefits</b>						
446 4102002	Benefits-Direct	2			3	
446 4102003	Benefits-Indirect	1	15		2	29
446 4502002	Benefits-Direct	63	58	46	76	72
446 4502003	Benefits-Indirect	26	21	19	32	27
-----						
Obj 002	Personnel Benefits	92	95	65	113	128
<b>Supplies</b>						
446 4103101	Office & Operating Supplies		6			11
446 4103501	Small Tools & Minor Equipmen		5			9
446 4503101	Office & Operating Supplies		6			7
-----						
Obj 003	Supplies		17			27
<b>Other Services - Charges</b>						
446 4104101	Professional Services	1	6			11
446 4104125	Prof Serv-Indirect			3	3	3
446 4104192	Prof Serv-Tech Services			6	6	7
446 4104198	Prof Serv-GIS			3	3	4
446 4104202	Communications-Postage	32	7		52	13
446 4104301	Travel					
446 4104501	Operating Rental & Leases		3			5
446 4104590	Rent-Facilities Maint			1	1	1
446 4104690	Insurance-Interfund			6	7	8
446 4104901	Miscellaneous		2		19-	4
446 4504501	Operating Rental & Leases	86	66	41	104	82
446 4504701	Utilities-Services	232	261	191	280	300
-----						
Obj 004	Other Services - Charges	352	345	251	437	438
<b>Intergovernmental Services</b>						
446 4105301	External Taxes & Oper Ass	22	22	22	34	44
-----						
Obj 005	Intergovernmental Services	22	22	22	34	44

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Raptor Water System						
Other						
446 4309101	Depreciation	1,221	1,221			
-----						
Obj 009	Other	1,221	1,221			
-----						
Sub 446	Raptor Water System	1,864	1,891	462	1,900	2,400
-----						
End 402	Utility	1,608,507	1,827,455	1,793,471	6,504,800	6,437,900

## Building & Fire Safety



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	877,419	930,422	958,348	1,084,582
Personnel Benefits	277,830	298,620	355,046	396,182
Supplies	11,946	26,018	75,021	102,784
Other Services & Charges	419,340	344,632	471,377	300,336
Transfer Out	-	-	-	-
Reserves	-	-	-	-
Capital Outlay	-	-	-	50,000
<b>Total Expenditures</b>	<b>1,586,535</b>	<b>1,599,692</b>	<b>1,859,792</b>	<b>1,933,884</b>
Ending Fund Equity	195,921	318,338	307,541	957,012
<b>Total Budget</b>			<b>2,167,333</b>	<b>2,890,896</b>

### Program Description:

Yakima County Building and Fire Safety administers and enforces the Yakima County Building, Mechanical, Plumbing, Wildland Urban Interface, and Fire Code ordinances. These ordinances are enacted to safeguard life, health, property, and general public welfare. The ordinances regulate and control the design, construction, and quality of materials, use and occupancy, location and placement, and repair and maintenance of all buildings and structures in unincorporated Yakima County. Building and Fire Safety also enforces the Zoning Ordinances, Abatement of Dangerous Buildings and Public Nuisances Ordinance, Flood Hazard Ordinance, State Energy Code, Barrier Free regulations, the Adult Oriented Enterprises licensing regulations, and Yakima County Abandoned Vehicle Ordinance.

### Major Objectives:

- To develop additional materials to aid applicants in the process of complying with the various ordinances and regulations.
- To develop and deliver suitable public safety awareness programs
- To investigate the cause and origin of undetermined fires.
- To implement customer satisfaction/service measurements and a customer satisfaction program.
- To maintain enforcement activity on dangerous buildings and public nuisances (100 cases a year).
- To implement measures to improve service to the public and maintain a maximum plan review turnaround of 21 calendar days.

### Revenue/Expenditure Comment:

Revenues for Building and Fire Safety are generated by permit fees and by fees for services provided to other governmental agencies.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Building and Fire Safety</b>						
<b>REVENUES</b>						
450 45030800001	Beginning Fund Balance				450,000	611,160
450 45032210001	Building Permits	782,630	835,738	1,003,441	839,733	1,183,092
450 45032210002	Plumbing Permits	37,067	38,886	61,283	36,889	67,126
450 45032210003	Mechanical Permits	42,768	46,284	64,215	40,112	67,142
450 45032210006	Flood Hazard Permit		11,880	8,423	1,836	6,924
450 45032290004	Fire Permits	69,438	80,210	102,883	71,706	116,854
450 45032290006	Fire Life Safety Permit	90,662	90,603	76,171	157,463	101,156
450 45033210701	National Agriculture Library					85,000
450 45034175003	Sales of Merchandise-Reports	26	103	79	43	78
450 45034220002	Fire Protection - Training	161				
450 45034240429	Protective Insp-BLD Other Go	32,833	38,483	21,974	18,360	
450 45034529004	Certificate of Nuisance Remov	17,992	13,576	7,497	20,696	8,124
450 45034583001	Plan Checking Fees	483,528	561,521	593,124	527,694	638,882
450 45035370102	Infraction-Building Code	1,180	1,787	667	516	414
450 45036111001	Investment Interest	2,558	3,517	3,558	1,957	3,302
450 45036132001	Unrealized Gain/Losses on In	36-	742-	729		
450 45036140001	Interest Notes/Contract AR R	92	95	98		
450 45036910001	Sale of Scrap & Junk		29	57		
450 45036940001	Judgements & Settlements	4,232				
450 45036981001	Cashier Over/Short		12	1-		
450 45036990001	Other Misc Revenue		125		328	1,642
450 45039540001	Gain on Disposal-Capital Ass	2,487-				
<b>Fnd 450 Building and Fire Safety</b>		<b>1,562,643</b>	<b>1,722,108</b>	<b>1,944,197</b>	<b>2,167,333</b>	<b>2,890,896</b>

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Building and Fire Safety						
Admin						
Admin						
Reclassification & Cost Alloc.						
450 4104100200	Ending Fund Balance				307,541	957,012
-----						
Obj 000	Reclassification & Cost Alloc.				307,541	957,012
Salaries						
450 4104101001	Salaries & Benefits	175,737	152,308	139,079	220,101	310,636
450 4104101002	Salaries-Overtime	4,075-	4,714	234	8,745	
450 4104101010	Accrued Annual Leave	8,537	24,972	9,905-		
450 4104101011	Accrued Comp Time	327				
-----						
Obj 001	Salaries	180,526	181,995	129,408	228,846	310,636
Personnel Benefits						
450 4104102002	Benefits-Direct	76,614	73,723	76,493	81,407	108,374
450 4104102003	Benefits-Indirect	18,476	17,008	14,441		
450 4104102004	Benefits-Bank Accruals	6,119	4,874-	136-		
-----						
Obj 002	Personnel Benefits	101,209	85,857	90,798	81,407	108,374
Supplies						
450 4104103101	Office & Operating Supplies	5,838	8,612	5,570	8,150	20,278
450 4104103501	Small Tools & Minor Equipmen		281	718	12,180	12,620
450 4104103502	Computer Software	163	13	61	219	3,000
-----						
Obj 003	Supplies	6,001	8,906	6,348	20,549	35,898
Other Services - Charges						
450 4104104101	Professional Services	947	932	87	30	
450 4104104125	Prof Serv-Indirect	48,895	64,172	51,222	55,878	46,949
450 4104104191	Prof Serv-Purchasing	7,521	5,938	4,935	5,384	6,340
450 4104104192	Prof Serv-Tech Services	93,568	104,718	106,706	116,407	114,381
450 4104104198	Prof Serv-GIS	27,254	27,415	25,498	27,816	29,688
450 4104104199	Prof Serv-DOS	4,642	3,488	3,196	3,486	4,021
450 4104104201	Communications-Telephone	1,391	1,335	962	1,733	2,750
450 4104104202	Communications-Postage				2,664	2,106
450 4104104292	Communications-TS Phone	1,638	1,701	2,112	1,442	1,786
450 4104104301	Travel	607-	393	234	2,358	6,000
450 4104104401	Advertising		734	820	254	1,000
450 4104104501	Operating Rental & Leases	1,539	1,422	1,334	1,117	7,661
450 4104104590	Rent-Facilities Maint	41,313	34,604	32,415	35,362	38,367
450 4104104690	Insurance-Interfund	98,797	5,059	114,657	125,080	67,778-
450 4104104801	Repair & Maintenance		566	531		300
450 4104104901	Miscellaneous	4,798	10,814	9,510	5,345	5,510

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
<b>Building and Fire Safety</b>							
<b>Admin</b>							
<b>Admin</b>							
Obj 004	Other Services - Charges		331,695	263,290	354,219	384,356	199,081
Fnc 410	Admin		619,432	540,048	580,773	1,022,699	1,611,001
<b>Building</b>							
<b>Bldg Plan Check</b>							
<b>Salaries</b>							
450 4504201001	Salaries & Benefits		80,088	78,904	73,144	76,070	64,972
Obj 001	Salaries		80,088	78,904	73,144	76,070	64,972
<b>Personnel Benefits</b>							
450 4504202002	Benefits-Direct		27,851	27,492	26,300	28,136	23,153
450 4504202003	Benefits-Indirect		4,399	3,476	3,570	4,500	
Obj 002	Personnel Benefits		32,250	30,968	29,869	32,636	23,153
<b>Supplies</b>							
450 4504203101	Office & Operating Supplies				31		3,762
450 4504203502	Computer Software						2,000
Obj 003	Supplies				31		5,762
<b>Other Services - Charges</b>							
450 4504204301	Travel						1,000
Obj 004	Other Services - Charges						1,000
Fnc 420	Bldg Plan Check		112,338	109,872	103,045	108,706	94,887
<b>Bldg Inspections</b>							
<b>Salaries</b>							
450 4504211001	Salaries & Benefits		315,594	345,415	339,794	361,114	334,708
450 4504211002	Salaries-Overtime		2,296	4,556		1,261	
Obj 001	Salaries		317,890	349,972	339,794	362,375	334,708
<b>Personnel Benefits</b>							
450 4504212002	Benefits-Direct		105,169	116,987	132,093	133,563	125,786
450 4504212003	Benefits-Indirect		4,429	1,760	4,485		
450 4504212004	Benefits-Bank Accruals		258-	239	1,133		
Obj 002	Personnel Benefits		109,340	118,986	137,711	133,563	125,786



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
Building and Fire Safety							
Building							
Bldg Inspections							
Supplies							
450	4504213101	Office & Operating Supplies	2,589	14,081	1,071	562	11,287
450	4504213501	Small Tools & Minor Equipmen	33	449	162	65	
450	4504213502	Computer Software				50,000	6,000
450	4504213590	Small Attrac Computer/Monito	887	433	2,432	747	
-----							
	Obj 003	Supplies	3,509	14,963	3,666	51,374	17,287
Other Services - Charges							
450	4504214101	Professional Services	1,362	1,362	1,350	2,890	3,010
450	4504214201	Communications-Telephone	2,079	2,254	2,012	2,262	2,331
450	4504214301	Travel			2,162		3,000
450	4504214401	Advertising	210				
450	4504214501	Operating Rental & Leases	35,777	38,422	33,185	28,357	22,983
450	4504214901	Miscellaneous	1,114	3,595	429	1,551	1,598
-----							
	Obj 004	Other Services - Charges	40,542	45,633	39,139	35,060	32,922
-----							
Fnc 421	Bldg Inspections		471,281	529,553	520,309	582,372	510,703
Bldg Int Gov Contracts							
Salaries							
450	4504291001	Salaries & Benefits	95	144	36		
-----							
	Obj 001	Salaries	95	144	36		
Personnel Benefits							
450	4504292002	Benefits-Direct	34	53	15		
450	4504292003	Benefits-Indirect	15	22	6		
-----							
	Obj 002	Personnel Benefits	49	75	20		
-----							
Fnc 429	Bldg Int Gov Contracts		144	219	57		
Bldg Training							
Salaries							
450	4504401001	Salaries & Benefits	4,863	8,327	7,592		
450	4504401002	Salaries-Overtime		322	251		
-----							
	Obj 001	Salaries	4,863	8,649	7,843		
Personnel Benefits							
450	4504402002	Benefits-Direct	1,818	3,263	3,133		
450	4504402003	Benefits-Indirect	842	1,318	1,244		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Building and Fire Safety						
Building						
Bldg Training						
-----						
Obj 002	Personnel Benefits	2,660	4,581	4,376		
Supplies						
450 4504403101	Office & Operating Supplies	54	16	69	110	
-----						
Obj 003	Supplies	54	16	69	110	
Other Services - Charges						
450 4504404101	Professional Services	537				
450 4504404301	Travel	14	1,388	991	6,318	
450 4504404401	Advertising		270	164		
450 4504404901	Miscellaneous	1,576	2,515	4,877	1,074	1,107
-----						
Obj 004	Other Services - Charges	2,127	4,173	6,032	7,392	1,107
-----						
Fnc 440	Bldg Training	9,704	17,419	18,320	7,502	1,107
Enforcement						
Enforcement						
Salaries						
450 4604601001	Salaries & Benefits	100,789	97,738	93,420	59,235	99,239
450 4604601002	Salaries-Overtime	296	37			
-----						
Obj 001	Salaries	101,085	97,775	93,420	59,235	99,239
Personnel Benefits						
450 4604602002	Benefits-Direct	12,221	14,043	11,917	21,909	34,978
450 4604602003	Benefits-Indirect	17,532-	17,201-	16,091-		
450 4604602004	Benefits-Bank Accruals		24-			
-----						
Obj 002	Personnel Benefits	5,311-	3,181-	4,175-	21,909	34,978
Supplies						
450 4604603101	Office & Operating Supplies	463	168	28	110	7,525
450 4604603501	Small Tools & Minor Equipmen		46	246		
450 4604603502	Computer Software					5,000
450 4604603590	Small Attrac Computer/Monito		325	216		
-----						
Obj 003	Supplies	463	539	490	110	12,525
Other Services - Charges						
450 4604604101	Professional Services	421	51	66		
450 4604604201	Communications-Telephone	1,161	1,210	1,237	1,125	1,159

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Building and Fire Safety</b>					
<b>Enforcement</b>					
<b>Enforcement</b>					
<b>Other Services - Charges</b>					
450 4604604292				184	
450 4604604301					2,000
450 4604604401		210			
450 4604604501	14,664	11,450	12,760	14,818	15,322
450 4604604801	4,582	53	44		
450 4604604901	7,154	5,403	3,428	8,207	8,457
Obj 004	27,981	18,377	17,534	24,334	26,938
<b>Intergovernmental Services</b>					
450 4604605101		4			
Obj 005		4			
Fnc 460	124,218	113,514	107,270	105,588	173,680
<b>Fire</b>					
<b>Admin</b>					
<b>Salaries</b>					
450 4702101001	53,811	56,896	62,215	81,116	101,981
Obj 001	53,811	56,896	62,215	81,116	101,981
<b>Personnel Benefits</b>					
450 4702102002	3,663	7,417	17,836	30,002	33,645
450 4702102003	21,168-	19,363-	15,110-		
450 4702102004	278-	248	666-		
Obj 002	17,783-	11,699-	2,059	30,002	33,645
<b>Supplies</b>					
450 4702103101	5		5		3,762
450 4702103502					5,000
Obj 003	5		5		8,762
<b>Other Services - Charges</b>					
450 4702104292				862	
450 4702104901	76	565	400	51	53
Obj 004	76	565	400	913	53
Fnc 210	36,109	45,762	64,678	112,031	144,441

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Building and Fire Safety</b>						
<b>Fire</b>						
<b>FCP Plan Check Bldg</b>						
<b>Salaries</b>						
450 4702201001	Salaries & Benefits	13,337	15,955	17,376	36,959	31,770
-----						
Obj 001	Salaries	13,337	15,955	17,376	36,959	31,770
<b>Personnel Benefits</b>						
450 4702202002	Benefits-Direct	4,905	5,903	6,950	13,670	11,798
450 4702202003	Benefits-Indirect	2,213	2,393	2,780		
-----						
Obj 002	Personnel Benefits	7,118	8,297	9,730	13,670	11,798
<b>Supplies</b>						
450 4702203101	Office & Operating Supplies		9			3,763
-----						
Obj 003	Supplies		9			3,763
<b>Other Services - Charges</b>						
450 4702204301	Travel					1,000
-----						
Obj 004	Other Services - Charges					1,000
-----						
Fnc 220	FCP Plan Check Bldg	20,455	24,261	27,106	50,629	48,331
<b>FCP Inspections Bldg</b>						
<b>Salaries</b>						
450 4702211001	Salaries & Benefits	46,983	61,026	48,579	36,439	25,116
450 4702211002	Salaries-Overtime	638	432	208		
450 4702211003	Salaries-Extra Help				570	
-----						
Obj 001	Salaries	47,620	61,458	48,786	37,009	25,116
<b>Personnel Benefits</b>						
450 4702212002	Benefits-Direct	17,490	22,739	19,515	13,477	9,463
450 4702212003	Benefits-Indirect	7,829	9,219	7,806		
-----						
Obj 002	Personnel Benefits	25,319	31,958	27,320	13,477	9,463
<b>Supplies</b>						
450 4702213101	Office & Operating Supplies	164	125	184	280	
450 4702213501	Small Tools & Minor Equipmen	141-	68			
450 4702213502	Computer Software		1			
450 4702213590	Small Attrac Computer/Monito	100	487	108	206	
-----						
Obj 003	Supplies	124	681	292	486	

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Building and Fire Safety						
Fire						
FCP Inspections Bldg						
Other Services - Charges						
450 4702214101	Professional Services					7,661
450 4702214201	Communications-Telephone	2,703	2,205	2,336	3,643	3,754
450 4702214292	Communications-TS Phone				106	
450 4702214301	Travel	13				1,000
450 4702214501	Operating Rental & Leases			5,460		
450 4702214801	Repair & Maintenance		75	48		
450 4702214901	Miscellaneous	400		25	812	837
Obj 004 Other Services - Charges		3,116	2,280	7,869	4,561	13,252
-----						
Fnc 221	FCP Inspections Bldg	76,179	96,376	84,268	55,533	47,831
FLS Inspections						
Salaries						
450 4702221001	Salaries & Benefits	50,636	47,575	58,415	46,492	61,880
450 4702221002	Salaries-Overtime	213	219	1,136		
Obj 001 Salaries		50,849	47,794	59,551	46,492	61,880
Personnel Benefits						
450 4702222002	Benefits-Direct	18,706	17,655	23,490	17,195	25,888
450 4702222003	Benefits-Indirect	8,438	7,147	9,377		
Obj 002 Personnel Benefits		27,144	24,802	32,867	17,195	25,888
Supplies						
450 4702223101	Office & Operating Supplies	623	137	280	748	7,525
450 4702223501	Small Tools & Minor Equipmen			306		
450 4702223502	Computer Software					7,500
Obj 003 Supplies		623	137	585	748	15,025
Other Services - Charges						
450 4702224301	Travel	567-		519		1,000
450 4702224501	Operating Rental & Leases	9,443	7,506	5,688	13,467	15,322
Obj 004 Other Services - Charges		8,876	7,506	6,207	13,467	16,322
-----						
Fnc 222	FLS Inspections	87,491	80,239	99,211	77,902	119,115
FLS Int Gov Contracts						
Salaries						
450 4702291001	Salaries & Benefits	30		186	5,206	5,238

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Building and Fire Safety						
Fire						
FLS Int Gov Contracts						
Obj 001	Salaries	30		186	5,206	5,238
Personnel Benefits						
450 4702292002	Benefits-Direct	12		75	1,925	1,940
450 4702292003	Benefits-Indirect	5		30		
Obj 002	Personnel Benefits	17		104	1,925	1,940
Fnc 229	FLS Int Gov Contracts	47		291	7,131	7,178
FBP Training						
Salaries						
450 4702401001	Salaries & Benefits	10,241	8,249	5,994	12,520	
450 4702401002	Salaries-Overtime		187	440		
Obj 001	Salaries	10,241	8,437	6,434	12,520	
Personnel Benefits						
450 4702402002	Benefits-Direct	3,782	3,122	2,573	4,631	
450 4702402003	Benefits-Indirect	1,689	1,266	1,029		
Obj 002	Personnel Benefits	5,471	4,387	3,603	4,631	
Supplies						
450 4702403101	Office & Operating Supplies	410	25		844	
Obj 003	Supplies	410	25		844	
Other Services - Charges						
450 4702404201	Communications-Telephone	22				
450 4702404301	Travel	637	541	1,030	1,294	
450 4702404401	Advertising			199		
450 4702404901	Miscellaneous	165	1,534	285		
Obj 004	Other Services - Charges	824	2,075	1,514	1,294	
Fnc 240	FBP Training	16,945	14,924	11,550	19,289	
FPB Other						
Salaries						
450 4702601001	Salaries & Benefits	13,731	19,738	20,111	12,520	49,042
450 4702601002	Salaries-Overtime	3,252	1,316	1,752		
Obj 001	Salaries	16,983	21,054	21,863	12,520	49,042

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

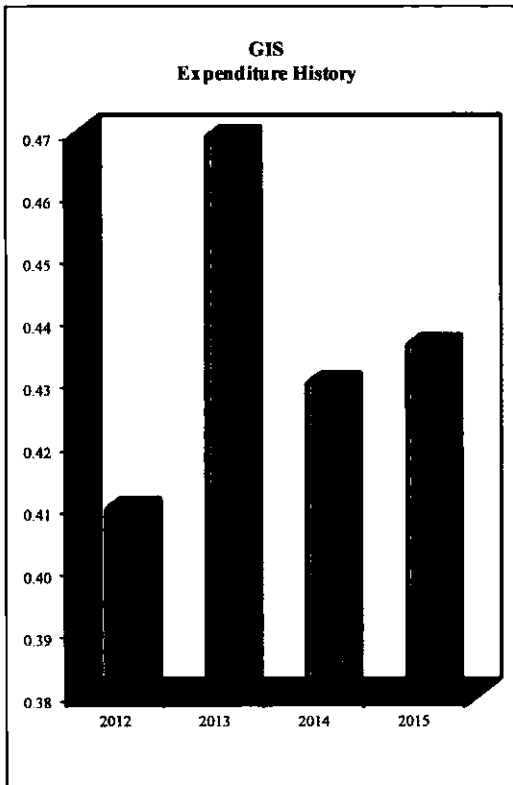
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Building and Fire Safety						
Fire						
FPB Other						
Personnel Benefits						
450 4702602002	Benefits-Direct	6,300	7,790	8,745	4,631	21,157
450 4702602003	Benefits-Indirect	2,798	3,158	3,498		
-----						
Obj 002	Personnel Benefits	9,098	10,948	12,243	4,631	21,157
Supplies						
450 4702603101	Office & Operating Supplies	758	35	204	800	3,762
450 4702603590	Small Attrac Computer/Monito		707	306		
-----						
Obj 003	Supplies	758	742	510	800	3,762
Other Services - Charges						
450 4702604301	Travel	322		1,152		1,000
450 4702604501	Operating Rental & Leases			677		7,661
450 4702604901	Miscellaneous			210		
-----						
Obj 004	Other Services - Charges	322		2,039		8,661
-----						
Fnc 260	FPB Other	27,161	32,744	36,654	17,951	82,622
BFS - Capital Outlay						
BFS - Capital Outlay						
Capital Outlay						
450 4909406401	Machinery & Equipment					50,000
-----						
Obj 006	Capital Outlay					50,000
-----						
Fnc 940	BFS - Capital Outlay					50,000
-----						
Fnd 450	Building and Fire Safety	1,601,504	1,604,931	1,653,530	2,167,333	2,890,896

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## Geographic Information Systems (GIS)



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	231,965	255,974	251,359	261,249
Personnel Benefits	67,728	75,877	77,984	82,742
Supplies	7,351	15,636	7,000	7,000
Other Services & Charges	72,073	114,338	75,494	73,536
Capital Outlay	18,952	-	10,000	-
Depreciation	12,177	7,740	8,321	11,731
Total Expenditures	410,246	469,565	430,158	436,258
Ending Fund Equity	186,471	169,517	33,147	31,144
Total Budget			463,305	467,402

### Program Description:

The Geographic Information Services (GIS) Department provides geographic information and analysis to County departments, local and regional agencies and the general public. The GIS department works in conjunction with the County Assessor to maintain the digital map of parcels and the county WEB mapping application. GIS also updates street maps and produces a road atlas for all of Yakima County.

### Major Objectives:

The major objective of the GIS department is to support the creation, use, and maintenance of a digital library of land use, transportation, demographics, health public safety, and resource management activities for Yakima County. GIS will continue to deliver more geographic information via the Internet with the goal of meeting the majority of the public's geographic and mapping needs from their place of business or residence.

### Revenue/Expenditure Comment:

This department is funded through Public Works, grants, contracts with other entities, map sales and the General Fund.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>GIS</b>						
<b>REVENUES</b>						
501 50130881001	Beg Fund Balance Unreserved				38,615	21,514
501 50134171001	Sale of Maps & Publications	2,693	958	721	1,200	1,200
501 50134175001	Sales Maps & Publications NT	10,951	8,264	16,442	16,000	15,000
501 50134180002	Info Processing-Public	51,135	36,136	19,607	19,500	7,500
501 50134181002	Info Proc Serv-Agency		31,860	6,469	8,426	7,286
501 50134880001	Info Proc Serv-County	352,661	359,864	339,959	370,864	406,202
501 50136111001	Investment Interest	1,482	1,596	1,179	1,500	1,500
501 50136132001	Unrealized Gain/Loss on Inve	77	1,207-	657		
501 50136290001	Rents/Leases-Yakimap.com	6,200	7,400	6,220	7,200	7,200
501 50136990001	Other Misc Revenue	1				
		-----				
Fnd 501	GIS	425,199	444,869	391,254	463,305	467,402

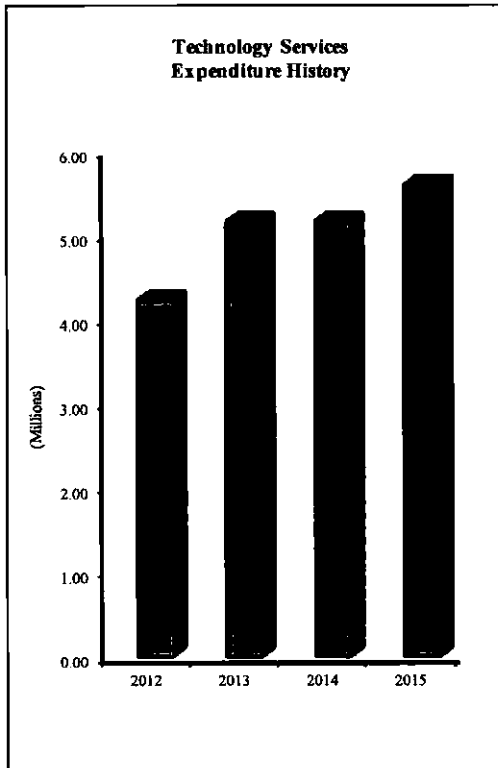
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
GIS						
Reclassification & Cost Alloc.						
501	5010200				19,147	31,144
	Ending Fund Balance					
501	5010250				14,000	
	Ending Fund Balance-Assigned					
<hr/>						
Obj	000				33,147	31,144
Reclassification & Cost Alloc.						
Salaries						
501	5011001	225,682	234,962	215,215	235,359	261,249
	Salaries & Benefits					
501	5011003	602	19,743	15,271	16,000	
	Salaries-Extra Help					
501	5011010	5,681	1,270			
	Accrued Annual Leave					
<hr/>						
Obj	001	231,965	255,974	230,486	251,359	261,249
Salaries						
Personnel Benefits						
501	5012002	67,728	75,877	71,175	77,984	82,742
	Benefits-Direct					
<hr/>						
Obj	002	67,728	75,877	71,175	77,984	82,742
Personnel Benefits						
Supplies						
501	5013101	7,109	4,712	6,271	5,000	5,000
	Office & Operating Supplies					
501	5013501		951	652	1,000	1,000
	Small Tools & Minor Equipmen					
501	5013502				1,000	1,000
	Computer Software					
501	5013590	242	9,973	1,467		
	Small Attrac Computer/Monito					
<hr/>						
Obj	003	7,351	15,636	8,390	7,000	7,000
Supplies						
Other Services - Charges						
501	5014101	55,064	76,237	29,800	34,764	30,839
	Professional Services					
501	5014137	3,516	3,899	3,731	5,000	5,100
	Prof Serv-Program Support					
501	5014191	1,346	1,108	1,082	1,180	1,230
	Prof Serv-Purchasing					
501	5014192	6,710	9,191	9,153	9,985	9,272
	Prof Serv-Tech Services					
501	5014199		2,033	1,864	2,033	2,177
	Prof Serv-DOS					
501	5014201	472	681	685	700	700
	Communications-Telephone					
501	5014202	105	58	53	200	200
	Communications-Postage					
501	5014219	378	315	396	432	468
	Phone Charges-Allocated					
501	5014301	2,149	3,996	2,388	4,605	4,605
	Travel					
501	5014501	268	688	539	400	400
	Operating Rental & Leases					
501	5014590		14,053	13,145	14,340	14,639
	Rent-Facilities Maint					
501	5014690	1,890	1,675	1,179	1,286	1,573
	Insurance-Interfund					
501	5014901	176	404	354	569	2,333
	Miscellaneous					
<hr/>						
Obj	004	72,073	114,338	64,368	75,494	73,536
Other Services - Charges						
Capital Outlay						
501	5016401	18,952		9,112	10,000	
	Machinery & Equipment					
<hr/>						
Obj	006	18,952		9,112	10,000	
Capital Outlay						

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
GIS							
	Other						
501	5019101	Depreciation/Ammortization	12,177	7,740		8,321	11,731
			-----				
	Obj 009	Other	12,177	7,740		8,321	11,731
			-----				
	Sub 501	GIS	410,247	469,566	383,530	463,305	467,402
			-----				
Fnd 501	GIS		410,247	469,566	383,530	463,305	467,402

## Technology Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,550,126	1,811,419	1,826,723	2,000,875
Personnel Benefits	475,083	565,262	608,907	662,856
Supplies	71,949	114,603	129,074	106,174
Other Services & Charges	1,688,749	1,803,371	1,748,746	1,967,228
Capital Outlay	183,070	282,515	423,402	514,090
Depreciation	152,174	173,188	211,715	148,445
Operating Transfer Out	96,221	395,739	200,286	181,526
<b>Total Expenditures</b>	<b>4,217,372</b>	<b>5,146,097</b>	<b>5,148,853</b>	<b>5,581,194</b>
Ending Fund Equity	1,926,467	1,881,453	518,361	1,114,726
<b>Total Budget</b>			<b>5,667,214</b>	<b>6,695,920</b>

### Program Description:

Technology Services provides support for information technology to county departments, local agencies, cities and towns within Yakima County. Services include computer hardware and software support, data base management, voice and data communications, software development, internet services, desktop computing support, network security, data backup and enterprise data center services.

### Major Objectives:

- Technology Services operates and supports all major technology systems and infrastructure for our customers' use.
- Redesign and reconfigure county networks to enhance our security position and better serve TS customers. This project will enable TS to isolate different business units so that an attack on one unit will not affect any of the others. This will require next generation firewalls, core switching changes and physical network restructuring.
- Start up and put several new large business systems into production. Major new systems are planned for Superior Court, Assigned Counsel, District Court and others.
- Continue work on the statewide Local Government Network (LGN) to enable regionalization of services between different jurisdictions.

### Revenue/Expenditure Comment:

Costs for computing and communications are apportioned to all County departments (both general fund departments and non-general fund departments) according to the computing and support resources required by each. Miscellaneous revenues are received from external users of county information residing on county computers and from internal training/consulting efforts.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Technology Services						
REVENUES						
502 50230881001	Beg Fund Balance Unreserved				917,116	1,462,051
502 50234180001	Info Proce Serv-Public	139,848	248,110	249,786		
502 50234180004	Info Proce Serv-Public-Depre	4,985				
502 50234180008	Info Proce Serv YakCorp	91,105	295,243	203,824		210,287
502 50234181002	Info Process Service-Agency		65,683	78,948		80,000
502 50234181005	Information Access Fee		122,180	114,535	385,990	100,000
502 50234181007	Info Serv-Agency Depreciatio		2,778	3,106		4,182
502 50234181008	Phone Charges-Agency		1,737	1,782	2,000	834
502 50234810001	Phone Charges-County		74,556	76,317	67,803	89,112
502 50234880001	Info Process Service-County	3,744,447	3,693,302	3,487,912	4,289,305	4,544,454
502 50234880002	Info Serv-County Depreciatio	139,300	163,136	183,633		200,000
502 50234880003	Tech Serv-VDI Purchase	4,095				
502 50236111001	Investment Interest	19,324	14,668	12,169	5,000	5,000
502 50236132001	Unrealized Gain/Losses on In	1,887-	13,476-	8,056		
502 50236990001	Other Misc. Revenue	1,748	2,910	16		
502 50236990060	Misc. - Phone Charges	82,781				
502 50239540001	Gain on Disposal of Fixed As	5,454-				
		-----				
Fnd 502	Technology Services	4,220,291	4,670,827	4,420,085	5,667,214	6,695,920

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Technology Services</b>						
<b>Administration</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
502 100119	Oper Trans Out-Capital Proj		305,000			
502 100200	Ending Fund Balance				518,361	1,114,726
<hr style="border-top: 1px dashed black;"/>						
Obj 000	Reclassification & Cost Alloc.		305,000		518,361	1,114,726
<b>Salaries</b>						
502 101001	Salaries & Wages	296,147	374,729	349,157	487,003	440,459
502 101002	Salaries-Overtime				1,000	1,000
502 101003	Salaries-Extra Help		3,798	1,508	10,000	5,000
502 101009	Standby Pay				24,000	25,200
502 101010	Accrued Annual Leave	27,956-	1,250-	26-		
<hr style="border-top: 1px dashed black;"/>						
Obj 001	Salaries	268,191	377,277	350,639	522,003	471,659
<b>Personnel Benefits</b>						
502 102002	Benefits-Direct	79,183	107,953	103,177		151,556
502 102004	Benefits-Bank Accruals		458	536		
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	79,183	108,411	103,713		151,556
<b>Supplies</b>						
502 103101	Office & Operating Supplies	4,049	4,914	4,901	9,000	4,500
502 103201	Fuel Consumed		8			
502 103501	Small Tools & Minor Equipmen	682	2,208	4,552	1,000	1,000
502 103502	Software	183		281	9,400	5,000
502 103590	Small Attrac-Tracked Invento	2,174	8,845	2,855	5,000	5,000
<hr style="border-top: 1px dashed black;"/>						
Obj 003	Supplies	7,088	15,975	12,590	24,400	15,500
<b>Other Services - Charges</b>						
502 104101	Professional Services	37,156	2,119	8,212	2,500	
502 104102	Pro Serv HIPPA,CJIS,PCI Assm					10,000
502 104137	Prof Serv-Program Support		33,708	30,722	33,515	35,191
502 104191	Prof Serv-Purchasing Serv	12,486	14,607	20,802	22,693	20,025
502 104201	Communication-Telephone	2,610	2,148	1,017	3,500	3,500
502 104202	Communication-Postage	243	185	166	300	300
502 104210	Long Distance Charges				2,500	2,500
502 104219	Phone Charges-Allocated	2,892	2,892	3,003	3,276	3,750
502 104301	Travel	1,614	1,389	1,466	4,000	2,000
502 104401	Advertising	1,715	2,351	594	3,000	3,500
502 104501	Operating Rentals & Lease	6,013	2,088	2,077	2,000	2,100
502 104510	Network Providers Admni		26	48		
502 104590	Rent-Facil Maint	74,106	75,717	70,884	77,328	78,939
502 104690	Liability Insurance	15,193	13,578	10,978	11,976	14,789

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
<b>Administration</b>						
<b>Other Services - Charges</b>						
502 104901	Miscellaneous	349	913	333	6,457	1,000
-----						
Obj 004	Other Services - Charges	154,377	151,721	150,302	173,045	177,594
<b>Other</b>						
502 109101	Depreciation/Ammortization	242	308	283	309	309
-----						
Obj 009	Other	242	308	283	309	309
-----						
Sub 010	Administration	509,081	958,693	617,527	1,238,118	1,931,344
<b>Reserves</b>						
<b>Other Services - Charges</b>						
502 114101	Professional Services			5,920	20,000	20,000
-----						
Obj 004	Other Services - Charges			5,920	20,000	20,000
-----						
Sub 011	Reserves			5,920	20,000	20,000
<b>Phones</b>						
<b>Other Services - Charges</b>						
502 154201	Communication-Telephone	91,522	1,595	1,595	1,750	1,750
502 154221	Call Charges		86,565	77,527	69,803	69,803
-----						
Obj 004	Other Services - Charges	91,522	88,160	79,122	71,553	71,553
-----						
Sub 015	Phones	91,522	88,160	79,122	71,553	71,553
<b>Network Operations</b>						
<b>Salaries</b>						
502 201001	Salaries & Wages	191,558	252,708	229,407	332,260	257,653
502 201002	Salaries-Overtime	3,896	7,080	7,915	4,000	14,000
502 201003	Salaries-Extra Help	15,578				
502 201010	Accrued Annual Leave	9,587	12,688	2,294-		
-----						
Obj 001	Salaries	220,619	272,476	235,027	336,260	271,653
<b>Personnel Benefits</b>						
502 202002	Benefits-Direct	59,119	81,667	77,835		88,655
502 202004	Benefits-Bank Accruals		1,458-	440		
-----						
Obj 002	Personnel Benefits	59,119	80,209	78,275		88,655



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		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Technology Services</b>							
<b>Network Operations</b>							
<b>Supplies</b>							
502	203101	Office & Operating Supplies	5,345	530	2,924	8,000	2,000
502	203201	Fuel Consumed		15			
502	203501	Small Tools & Minor Equipmen	12,786	16,902	14,576	15,000	15,000
502	203502	Software	3,516	3,140	600		
502	203503	Software- GHA		1,476	1,450	2,000	
502	203590	Small Attrac-Tracked Invento	19,138	22,849	28,725	11,000	11,000
<hr/>							
Obj	003	Supplies	40,785	44,913	48,275	36,000	28,000
<b>Other Services - Charges</b>							
502	204101	Professional Services	1,769	63,763	30,338		
502	204110	Prof Serv-Surf Control	56,951		8,656	10,800	
502	204111	Prof Serv-Exec Backup	4,351				
502	204112	Prof Serv-Network Instrument	5,898	3,728	2,439	6,000	6,000
502	204113	Prof Serv-NEC/One Call	74,497	277	123	200	200
502	204114	Prof Serv-Secure FTP Process				1,300	1,300
502	204115	Prof Serv-Rain Net Barracuda	4,446	4,409		4,600	4,600
502	204116	Pacific Power Light NetOPS					400
502	204117	Open Domain Solution					1,820
502	204118	Zones Forescout Vendor					15,000
502	204201	Communication-Telephone	4,778	8,636	1,286		
502	204202	Communication-Postage		20			
502	204203	Century Link Net OPS			166	8,440	
502	204212	Comm-Cell Phones			4,503	6,000	9,000
502	204213	Comm - DIS-IGN	20,760	17,300	20,077	21,760	17,160
502	204215	Comm-Charter Net Bandwidth	5,355				
502	204301	Travel	5,154	6,043	4,448	5,000	7,000
502	204501	Operating Rentals & Lease	10,759	5,491	5,241	14,000	16,200
502	204510	Comm-Pacific Wireless	5,850	10,342	2,250	5,400	
502	204511	Comm-Charter		765	8,514	9,180	9,180
502	204701	Utility Services			24		720
502	204801	Repairs & Maintenance	16,220	14,977			
502	204810	Rep & Maint - Cabling			1,985	2,000	8,000
502	204811	Rep & Maint - Switch Maint	476	4,990	382	10,000	20,000
502	204813	Rep&Maint - Solarwinds Net M	1,024	395	427	3,400	3,400
502	204814	Rep&Maint - Cisco		27,195		28,258	31,000
502	204815	Rep & Maint-Emerson Net Powe	7,964				
502	204818	Repairs - Benton REA			81	720	
502	204820	Repairs - Misc.				2,300	2,300
502	204901	Miscellaneous	201	1,519	8,030		
502	204902	Dedicated Bandwidth Pass Thr				1,300	1,300
502	204991	Miscellaneous-Training	2,997	3,295	4,090	10,000	10,000
<hr/>							
Obj	004	Other Services - Charges	229,449	173,144	103,060	150,658	164,580

**2015 Final Budget  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
<b>Network Operations</b>						
<b>Capital Outlay</b>						
502 206401	Machinery & Equipment			5,192	10,000	15,000
-----						
Obj 006	Capital Outlay			5,192	10,000	15,000
<b>Other</b>						
502 209101	Depreciation/Ammortization	45,451	55,448	60,686	66,203	54,108
-----						
Obj 009	Other	45,451	55,448	60,686	66,203	54,108
-----						
Sub 020	Network Operations	595,422	626,190	530,515	599,121	621,996
<b>Work Station Support</b>						
<b>Salaries</b>						
502 301001	Salaries & Wages	258,585	261,217	238,541	437,024	333,828
502 301002	Salaries-Overtime	3,155	17,063	37,359	1,500	20,000
502 301003	Salaries-Extra Help	10,674				
502 301010	Accrued Annual Leave	35,431	3,136-	135-		
-----						
Obj 001	Salaries	307,846	275,145	275,765	438,524	353,828
<b>Personnel Benefits</b>						
502 302002	Benefits-Direct	99,376	105,414	102,601		114,866
502 302004	Benefits-Bank Accruals		552-	158		
-----						
Obj 002	Personnel Benefits	99,376	104,863	102,759		114,866
<b>Supplies</b>						
502 303101	Office & Operating Supplies	739	613	173	1,500	1,500
502 303501	Small Tools & Minor Equipmen	742	5,584	4,720	2,500	6,000
502 303502	Software	266	2,897	1,969	2,500	2,500
502 303590	Small Attrac-Tracked Invento	5,493	15,751		7,500	7,500
-----						
Obj 003	Supplies	7,240	24,845	6,862	14,000	17,500
<b>Other Services - Charges</b>						
502 304101	Professional Services	993				
502 304110	Profess Serv - Ghost			686	2,000	2,000
502 304111	Profess Serv - Dameware				2,000	2,000
502 304115	Viper Sunbelt WSS					13,000
502 304161	Support Suite WSS				140	140
502 304201	Communication-Telephone	2,255	3,855	4,002	3,000	4,000
502 304301	Travel	2,080	4,590	4,856	5,000	5,000
502 304801	Repairs-Maintenance	9,013	10,050	10,077	16,000	16,000
502 304901	Miscellaneous	765	1,173	747	500	1,200

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
<b>Work Station Support</b>						
<b>Other Services - Charges</b>						
502 304991	Miscellaneous - Training		32		6,500	6,500
-----						
Obj 004	Other Services - Charges	15,106	19,701	20,368	35,140	49,840
-----						
Sub 030	Work Station Support	429,568	424,553	405,755	487,664	536,034
<b>Systems Administration</b>						
<b>Salaries</b>						
502 401001	Salaries & Wages	379,901	434,277	464,876	647,136	517,688
502 401002	Salaries-Overtime	8,733	9,315	11,082	3,500	7,500
502 401003	Salaries-Extra Help	2,079				
502 401010	Accrued Annual Leave	41,838	9,748	3,369-		
-----						
Obj 001	Salaries	432,551	453,340	472,590	650,636	525,188
<b>Personnel Benefits</b>						
502 402002	Benefits-Direct	119,840	135,806	158,148		178,129
502 402004	Benefits-Bank Accruals		3,396-	416		
-----						
Obj 002	Personnel Benefits	119,840	132,410	158,563		178,129
<b>Supplies</b>						
502 403101	Office & Operating Supplies	6,292	510	196	10,000	10,000
502 403501	Small Tools & Minor Equipmen	2,922	6,931	2,717	2,000	2,000
502 403502	Software	8				
502 403590	Small Attrac-Tracked Invento	4,904	8,468	6,262	14,000	5,000
-----						
Obj 003	Supplies	14,125	15,908	9,175	26,000	17,000
<b>Other Services - Charges</b>						
502 404101	Professional Services	3,540	22,981	1,298		
502 404103	Cayenta Reserves		2,729	9,435		
502 404110	DBA Serv-Oracle, UNIX, Infor	16,300	16,800	13,600	19,339	20,306
502 404111	DBA Serv-Cayenta	11,000	12,000	10,400	12,600	14,314
502 404115	Prof Serv-CA RainNetwork	21,600	4,348	8,798		
502 404116	VMWare Srv		10,643	11,901		
502 404120	Prof Serv-Cayenta	115,370	106,667	117,027	99,243	117,050
502 404121	Prof Serv-Cayenta HR	20,676	22,819	23,276	23,276	24,440
502 404122	Prof Serv-Cayenta/Uniface	10,140				
502 404123	Prof Serv-Cayenta E Verify			3,060		6,120
502 404131	Prof Serv-Fidlar	48,690	45,000	48,477	48,690	48,690
502 404132	Prof Serv-Informix		106		11,284	11,284
502 404134	Prof Serv-Spillman			22,139	54	280
502 404135	Prof Serv-Sigma	57,035	42,780	22,139	40,922	45,606

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
<b>Systems Administration</b>						
<b>Other Services - Charges</b>						
502 404137	Prof Serv-Data Direct Ascend		35,290			25,260
502 404138	Prof Serv-Accela Tidemark	30,156		38,818	38,820	40,760
502 404141	Filemaker					702
502 404142	FTR Vendor Support					17,592
502 404143	Prof Serv Infax Inc					2,640
502 404150	Prof Serv-Manatron/Asix	54,124	54,124	54,124	54,124	54,124
502 404151	Prof Serv-Manatron/New Era	7,627	7,932	8,210	8,210	8,457
502 404152	Prof Serv-Manatron/Wrnt Rec	9,925	10,414	10,778	10,778	11,102
502 404153	Prof Serv-Manatron/Ascend We	15,305	10,322	10,684	10,688	11,005
502 404154	Prof Serv-Manatron Querik Su		3,151	3,262	3,262	3,360
502 404155	Prof Serv-Manatron eFile		2,352	2,434	2,435	2,508
502 404156	Prof Serv-Manatron eReet		7,801	8,035	7,427	8,440
502 404157	Prof Serv-Manatron e Convey					8,955
502 404161	Prof Serv-Front Range/HEAT	130	130	130		
502 404163	Prof Serv-Jury System Plus	8,023	7,415	7,415	8,025	8,025
502 404164	Prof Serv-Liberty/Eagle	31,456	37,457	39,531	38,952	40,000
502 404165	Prof Serv-IKON/Image System	26,828	27,910	27,045	26,900	29,029
502 404166	Prof Serv-IKON/Kofax	16,431	16,415	16,165	18,710	17,470
502 404167	Prof Serv-Troy	495		495	536	536
502 404169	Prof Serv-SpringBrook	5,597	12,638		8,773	7,700
502 404170	Prof Serv-BOSS					300
502 404171	Prof Serv-Paradigm	14,911	16,613	17,395	16,962	17,163
502 404172	Prof Serv-Porter Lee/BEAST	2,589	3,464	3,636	3,676	3,815
502 404174	Prof Serv-FaxBack	1,055	1,055	1,055	1,142	
502 404175	Prof Serv-Tablea Sftw Vendor					4,167
502 404177	Dell Computing					12,000
502 404178	Prof Serv-Stancil		5,612	3,247	3,216	3,250
502 404179	Prof Serv-Rain Netwrks Barac	2,800		4,369	3,100	3,100
502 404180	Prof Serv-Assetworks	1,365	1,477	1,365	1,477	1,590
502 404181	Pro Serv Software Assurance	262,554	330,374		233,043	272,533
502 404182	Justware Full Licenses				18,000	9,000
502 404183	Justware Web License					750
502 404184	Justware Imaging Licenses					198
502 404190	Profess Serv - Other		2,220			
502 404199	Prof Serv-DOS			267,121		
502 404201	Communication-Telephone	1,712	3,241	3,104	2,000	2,000
502 404301	Travel	3,612	5,912	2,553	2,000	2,000
502 404801	Repairs & Maintenance	211	153			
502 404813	Maint - Canon Scanners			2,140	4,500	1,500
502 404901	Miscellaneous	624	214	104		
502 404991	Misc - Training	5,861	19,119	9,273	25,000	25,000
Obj 004	Other Services - Charges	807,742	909,678	834,036	807,164	944,121

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	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>					
<b>Systems Administration</b>					
<b>Capital Outlay</b>					
502 406401			144		
Obj 006			144		
<b>Other</b>					
502 409101	79,593	95,430	114,945	125,395	78,246
Obj 009	79,593	95,430	114,945	125,395	78,246
Sub 040	1,453,853	1,606,766	1,589,454	1,609,195	1,742,684
<b>YAKCORPS INTERNAL</b>					
<b>Reclassification &amp; Cost Alloc.</b>					
502 420183	57,500	56,600	55,700		
Obj 000	57,500	56,600	55,700		
<b>Supplies</b>					
502 423101				1,000	1,000
502 423501		133	254	500	500
502 423502			108	500	500
502 423590				500	500
Obj 003		133	363	2,500	2,500
<b>Other Services - Charges</b>					
502 424101	248,765		6,330		
502 424110	1,320	1,980	2,640	2,640	2,640
502 424132	366		50		
502 424134		247,563	252,809	273,866	277,173
502 424201				2,000	2,000
502 424301	1,770	271	1,350	2,000	2,000
502 424901				2,600	2,600
Obj 004	252,221	249,815	263,180	283,106	286,413
<b>Debt Service-Principal</b>					
502 427801				71,000	59,800
Obj 007				71,000	59,800
<b>Other</b>					
502 429101	7,947				
Obj 009	7,947				

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Technology Services						
Technology Services						
-----						
Sub 042	YAKCORPS INTERNAL	317,668	306,548	319,242	356,606	348,713
YAKCORPS EXTERNAL						
Salaries						
502 431001	Salaries & Benefits	108,500	115,522	104,857	158,999	122,167
502 431002	Salaries-Overtime	2,563	3,964	3,107		
502 431010	Accrued Annual Leave	11,372	6,265	1,416-		
-----						
Obj 001	Salaries	122,435	125,751	106,547	158,999	122,167
Personnel Benefits						
502 432002	Benefits-Direct	33,968	37,678	35,313		42,036
502 432004	Benefits-Bank Accruals		990-	177-		
-----						
Obj 002	Personnel Benefits	33,968	36,688	35,135		42,036
Supplies						
502 433101	Office & Operating Supplies	438		1,465	500	500
502 433102	Spillman Backup Tapes				500	500
502 433501	Small Tools & Minor Equipmen	485		326		
502 433502	Justware Microware & Symante				1,724	1,724
-----						
Obj 003	Supplies	922		1,791	2,724	2,724
Other Services - Charges						
502 434112	Justware Image Storage				360	360
502 434198	Prof Service GIS	29,321	31,927	30,535	33,311	37,015
502 434301	Travel		464			
502 434911	Misc Training	795	795			
502 434991	Training YACORPS			840		
-----						
Obj 004	Other Services - Charges	30,116	33,186	31,375	33,671	37,375
Other						
502 439101	Depreciation/Amortizati	6,270	7,967	7,333	8,000	8,000
-----						
Obj 009	Other	6,270	7,967	7,333	8,000	8,000
-----						
Sub 043	YAKCORPS EXTERNAL	193,711	203,592	182,182	203,394	212,302
WEB Development						
Salaries						
502 501001	Salaries & Wages	37,356	39,639	24,429	56,315	42,566
502 501002	Salaries-Overtime				250	250
502 501010	Accrued Annual Leave	2,850	1,674-			

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
<b>WEB Development</b>						
Obj 001	Salaries	40,206	37,965	24,429	56,565	42,816
<b>Personnel Benefits</b>						
502 502002	Benefits-Direct	14,662	16,251	9,983		14,647
Obj 002	Personnel Benefits	14,662	16,251	9,983		14,647
<b>Supplies</b>						
502 503101	Office & Operating Supplies		313		250	250
502 503501	Small Tools & Minor Equipmen			374	1,000	500
502 503502	Software	808	9	378	1,500	1,500
502 503590	Small Attrac-Tracked Invento				1,000	1,000
Obj 003	Supplies	808	322	752	3,750	3,250
<b>Other Services - Charges</b>						
502 504201	Communication-Telephone	3,825	24			
502 504301	Travel		120		500	500
502 504801	Repairs & Maintenance		415	377		
502 504901	Miscellaneous	712	259	737		
502 504910	Misc - Trust ID				1,100	1,069
Obj 004	Other Services - Charges	4,537	818	1,114	1,600	1,569
<b>Other</b>						
502 509101	Depreciation/Ammortization		1,188			
Obj 009	Other		1,188			
Sub 050	WEB Development	60,213	56,544	36,278	61,915	62,282
<b>Capital</b>						
<b>Capital Outlay</b>						
502 606401	Machinery & Equipment	24,748	61,549			165,688
502 606402	Equipment Replacement	158,322	220,966	68,547	413,402	233,780
502 606403	Machine & Equip New Unfunded					95,602
502 606404	Replacement Funding Needed					4,020
Obj 006	Capital Outlay	183,070	282,515	68,547	413,402	499,090
Sub 060	Capital	183,070	282,515	68,547	413,402	499,090

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		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Technology Services</b>						
<b>Telephony</b>						
<b>Salaries</b>						
502 701001	Salaries & Wages	93,694	132,745	122,915	119,963	92,737
502 701002	Salaries-Overtime	4,082	8,076	8,949	1,500	1,500
502 701010	Accrued Annual Leave	5,418	4,661	2,204-		
502 701011	Accrued Comp Time	26				
-----						
Obj 001	Salaries	103,220	145,481	129,660	121,463	94,237
<b>Personnel Benefits</b>						
502 702002	Benefits-Direct	32,344	48,228	46,356		31,909
502 702004	Benefits-Bank Accruals		1,946-	203-		
-----						
Obj 002	Personnel Benefits	32,344	46,281	46,153		31,909
<b>Supplies</b>						
502 703101	Office & Operating Supplies				500	500
502 703501	Small Tools & Minor Equipmen		244		4,700	4,700
502 703502	Computer Software				500	500
-----						
Obj 003	Supplies		244		5,700	5,700
<b>Other Services - Charges</b>						
502 704101	Professional Services	2,080	9,239		6,600	6,600
502 704139	Pro Serv Micro TEL		2,080	2,250	2,500	2,500
502 704201	Communications-Telephone				200	
502 704204	Trust ID Telephony				250	250
502 704211	Communications-Cell Phones				1,000	
502 704301	Travel				3,200	3,200
502 704811	Repair & Maint-Cisco		53,602		56,282	50,000
502 704991	Misc. - Training				2,500	2,500
-----						
Obj 004	Other Services - Charges	2,080	64,922	2,250	72,532	65,050
<b>Debt Service-Principal</b>						
502 707801	Intergovernmental Loans				46,730	46,730
-----						
Obj 007	Debt Service-Principal				46,730	46,730
<b>Debt Service-Interest</b>						
502 708201	Interest on Interfund Debt	18,447	15,187	11,725	24,409	24,409
-----						
Obj 008	Debt Service-Interest	18,447	15,187	11,725	24,409	24,409
<b>Other</b>						
502 709101	Depreciation/Amortizati	9,721	9,098	7,372	8,042	6,094



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
<b>Telephony</b>						
Obj 009	Other	9,721	9,098	7,372	8,042	6,094
Sub 070	Telephony	165,813	281,213	197,161	278,876	274,129
<b>Exception</b>						
<b>Salaries</b>						
502 801001	Salaries & Wages	1,684				
Obj 001	Salaries	1,684				
<b>Personnel Benefits</b>						
502 802002	Benefits-Direct	469				
Obj 002	Personnel Benefits	469				
<b>Other Services - Charges</b>						
502 804101	Professional Services	7,574				
502 804801	Repair & Maintenance	7,453				
502 804901	Miscellaneous			3,491-		
502 804910	Misc-External P-Card		240	3,491		
Obj 004	Other Services - Charges	15,027	240			
Sub 080	Exception	17,180	240			
<b>Virtual Desk Tops</b>						
<b>Salaries</b>						
502 851001	Salaries & Benefits	38,061	37,780	34,577	48,558	37,092
502 851002	Salaries-Overtime	290	1,725	5,639		
502 851010	Accrued Annual Leave		4,445	11-		
Obj 001	Salaries	38,352	43,950	40,205	48,558	37,092
<b>Personnel Benefits</b>						
502 852002	Benefits-Direct	14,711	15,222	14,999		12,763
Obj 002	Personnel Benefits	14,711	15,222	14,999		12,763
<b>Supplies</b>						
502 853501	Small Tools & Minor Equipmen			2,190		
502 853502	Computer Software	454	5,400	12,047	500	500
Obj 003	Supplies	454	5,400	14,237	500	500

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Technology Services</b>						
Virtual Desk Tops						
Other Services - Charges						
502	854101	Professional Services	538		2,500	5,000
502	854131	VMWare VDI	17,452	9,900	8,867	8,227
502	854910	Misc-Trust ID			250	70
Obj 004		Other Services - Charges	17,990	9,900	8,867	13,297
Sub 085		Virtual Desk Tops	71,507	74,472	78,308	63,652
<b>Wireless Network</b>						
Salaries						
502	901001	Salaries & Benefits	39,271	41,641	36,632	56,095
502	901002	Salaries-Overtime	99	739	75	
502	901010	Accrued Annual Leave	1,538	991-	2-	
Obj 001		Salaries	40,909	41,390	36,704	43,147
Personnel Benefits						
502	902002	Benefits-Direct	12,220	13,760	12,718	14,846
502	902004	Benefits-Bank Accruals		68-	60	
Obj 002		Personnel Benefits	12,220	13,692	12,778	14,846
Supplies						
502	903101	Office & Operating Supplies	251		500	500
502	903501	Small Tools & Minor Equipmen	129		219	1,000
502	903502	Computer Software				1,000
502	903590	Small Attrac Computer/Monito			1,751	10,000
Obj 003		Supplies	380		1,969	12,500
Other Services - Charges						
502	904101	Professional Services			2,632	
502	904110	Prof Serv - Pole Inspections		337	164	
502	904111	Prof Serv - Net Motion	14,869	28,784	20,994	21,000
502	904112	Prof Serv - Airwave		2,813	2,759	3,300
502	904201	Communications-Telephone			20	300
502	904301	Travel			82	
502	904501	Operating Rental & Leases		166		
502	904701	Utilities-Services	263	320	170	
502	904801	Repair & Maintenance	3,224			
502	904811	Repair & Maint - Misc.			351	1,000
Obj 004		Other Services - Charges	18,356	32,420	27,172	25,600

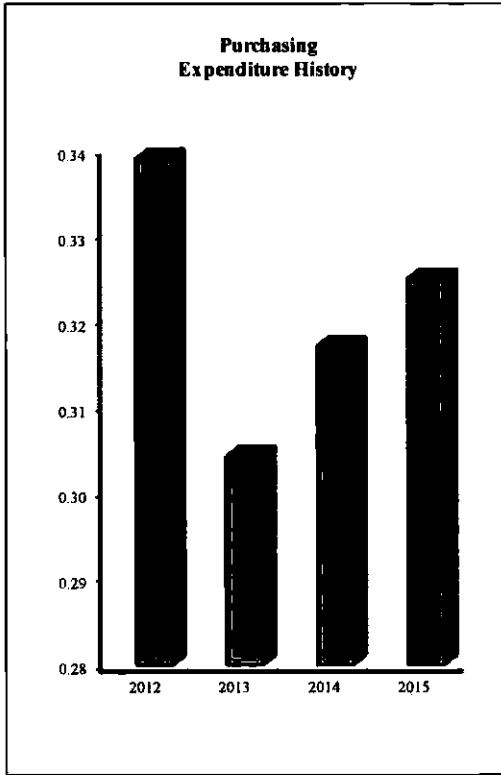
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015	
	Actual	Actual	Current	Budget	Budget	
<b>Technology Services</b>						
<b>Wireless Network</b>						
<b>Other</b>						
502 909101	Depreciation/Ammortization	2,951	3,750	3,452	3,766	1,688
<hr style="border-top: 1px dashed black;"/>						
Obj 009	Other	2,951	3,750	3,452	3,766	1,688
<hr style="border-top: 1px dashed black;"/>						
Sub 090	Wireless Network	74,816	91,251	82,076	97,961	97,781
<b>SDC</b>						
<b>Salaries</b>						
502 991001	Salaries & Benefits	33,588	39,393	34,868	46,527	39,088
502 991002	Salaries-Overtime	1,444	1,701	2,414		
502 991010	Accrued Annual Leave	56,434-	2,449-	31-		
502 991011	Accrued Comp	4,486-				
<hr style="border-top: 1px dashed black;"/>						
Obj 001	Salaries	25,888-	38,644	37,251	46,527	39,088
<b>Personnel Benefits</b>						
502 992002	Benefits-Direct	9,162	11,312	10,758		13,449
502 992004	Benefits-Bank Accruals	30	77-	428-		
<hr style="border-top: 1px dashed black;"/>						
Obj 002	Personnel Benefits	9,192	11,235	10,330		13,449
<b>Supplies</b>						
502 993101	Office & Operating Supplies	146	1,915		1,000	1,000
502 993201	Fuel Consumed			877		
502 993501	Small Tools & Minor Equipmen		4,949	2,263		
<hr style="border-top: 1px dashed black;"/>						
Obj 003	Supplies	146	6,863	3,139	1,000	1,000
<b>Other Services - Charges</b>						
502 994101	Professional Services	1,663	3,133	2,712	2,000	4,000
502 994201	Communications-Telephone				300	
502 994203	Communications JNET			18,883		25,836
502 994301	Travel				500	500
502 994590	Rent-Facilities Maint	20,000				
502 994592	Rent ER&R		20,000	18,333	30,000	21,000
502 994801	Repair & Maintenance	5,896		7,040	2,000	10,000
502 994810	Repair & Maint-Apollo SM HVA			3,604	3,000	3,000
502 994811	Repair&Maint-Liebert UPS Mai	18,827	44,228	32,727	20,000	40,000
502 994812	Repair & Maint-Simplex Ginne				1,200	1,200
502 994813	Repair & Maint-e3				500	500
502 994814	Repair & Maint-SDC Fixes		2,306		4,200	4,200
502 994901	Miscellaneous	3,839				
<hr style="border-top: 1px dashed black;"/>						
Obj 004	Other Services - Charges	50,225	69,667	83,299	63,700	110,236

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Technology Services					
SDC					
Debt Service-Interest					
502 998201           Interest on Interfund Debt	20,274	18,952	8,786	58,147	50,587
	-----				
Obj 008    Debt Service-Interest	20,274	18,952	8,786	58,147	50,587
	-----				
Sub 099    SDC	53,948	145,362	142,806	169,374	214,360
	-----				
Fnd 502    Technology Services	4,217,372	5,146,097	4,334,891	5,667,214	6,695,920

# Purchasing



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	10,502	11,405	12,000	12,500
Personnel Benefits	4,489	5,212	5,100	5,600
Supplies	332	935	1,000	1,000
Other Services & Charges	321,410	284,576	279,159	303,665
Capital Outlay	-	-	17,667	-
Depreciation	2,053	2,053	2,053	2,053
Debt Interest	-	-	-	-
<b>Total Expenditures</b>	<b>338,786</b>	<b>304,181</b>	<b>316,979</b>	<b>324,818</b>
Ending Fund Equity	16,048	37,350	18,235	47,286
<b>Total Budget</b>			<b>335,214</b>	<b>372,104</b>

## Program Description:

Purchasing facilitates the timely procurement of goods and services to help customers fulfill their mission by providing cost effective opportunities to purchase quality goods and services at the best value while conducting business in a legal, fair, open, and competitive manner.

## Major Objectives:

Yakima County and the City of Yakima have combined their purchasing functions into one department that services both entities. It is the City/County Purchasing departments goals and objectives to:

- Maintain and expand relationships with vendors and purchasing organizations, and promote fair and equitable opportunities for vendors.
- Educate City and County departments on the services provided by Purchasing and their legal requirements and obligations.
- Develop seamless procurement processes and procedures that comply with each jurisdiction's legal requirements.
- Develop and utilize cost-effective methods for purchasing using best management practices and technological tools, where appropriate.
- Maximize the efficiency and effectiveness of administrative policies, internal operations, and public information.
- Create and maintain a positive and cooperative culture that respects employees, customers and vendors.
- Hire and retain professional, well trained, and knowledgeable employees.

## Revenue/Expenditure Comment:

Costs for purchasing services represent the County's share of the City/County Purchasing department which are paid to the City of Yakima under an approved interlocal agreement. Costs for Purchasing also represent the costs of labor to sort incoming and process outgoing mail for the County, and reconcile/maintain Procurement Cards.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Purchasing						
REVENUES						
503 50330881001	Beg Fund Balance Unreserved				27,402	58,286
503 50334194001	Purchasing Services	337,939			299,312	304,818
503 50334194003	Purchasing Serv-Agency		1,908	3,955		
503 50334894001	Purchasing Service Fees & Ch	5,432	312,792	270,416		
503 50336111001	Investment Interest	165	307	294	200	
503 50336132001	Unrealized Gain/Losses on In	38	139-	100		
503 50336910001	Sale of Scrap and Junk	55	27	122		
503 50336981001	Cashier Over/Short	20-				
503 50336990001	Other Misc Revenue	8,265	8,533	13,830	8,300	9,000
		-----				
Fnd 503	Purchasing	351,875	323,429	288,716	335,214	372,104

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

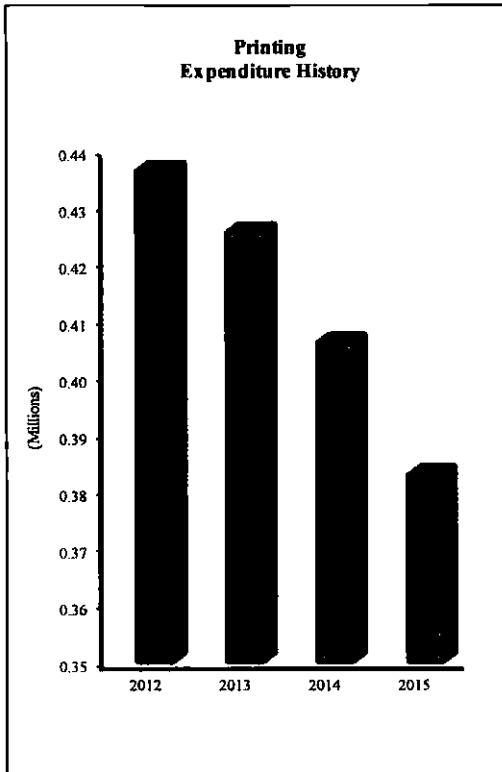
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Purchasing Services</b>						
Reclassification & Cost Alloc.						
503	100200				18,235	47,286
Obj	000				18,235	47,286
<b>Salaries</b>						
503	101001	10,502	11,405	10,219	12,000	12,500
Obj	001	10,502	11,405	10,219	12,000	12,500
<b>Personnel Benefits</b>						
503	102002	4,489	5,212	4,149	5,100	5,600
Obj	002	4,489	5,212	4,149	5,100	5,600
<b>Supplies</b>						
503	103101	332	935	1,789	1,000	1,000
503	103501			555		
Obj	003	332	935	2,344	1,000	1,000
<b>Other Services - Charges</b>						
503	104101	12,528	10,247			
503	104103	300,578	265,209	228,174	259,731	283,001
503	104118	135	175		150	200
503	104137			11,314	12,343	13,074
503	104192	1,500	360	330	360	360
503	104202	8			12	12
503	104219	63	63	66	72	78
503	104401			132		
503	104501	1,118	5,628	1,087	1,250	1,250
503	104690	225	228	159	173	190
503	104801	4,233				
503	104901	1,023	2,665	169	5,068	5,500
Obj	004	321,410	284,576	241,430	279,159	303,665
<b>Capital Outlay</b>						
503	106401			17,666	17,667	
Obj	006			17,666	17,667	
<b>Other</b>						
503	109101	2,053	2,053		2,053	2,053
Obj	009	2,053	2,053		2,053	2,053

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Purchasing		-----				
Sub 010	Purchasing Services	338,786	304,181	275,808	335,214	372,104
Fnd 503 Purchasing		338,786	304,181	275,808	335,214	372,104



# Printing



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	126,769	113,396	110,621	119,428
Personnel Benefits	39,990	39,034	40,636	40,947
Supplies	129,303	132,127	102,800	112,068
Other Services & Charges	103,168	104,819	95,023	83,401
Capital Outlay	9,981	11,896	30,000	-
Depreciation	27,090	24,318	27,000	27,000
<b>Total Expenditures</b>	<b>436,301</b>	<b>425,590</b>	<b>406,080</b>	<b>382,844</b>
Ending Fund Equity	24,396	(10,036)	46,920	15,356
<b>Total Budget</b>			<b>453,000</b>	<b>398,200</b>

## Program Description:

The Printing Department serves all County departments and is able to perform all printing of forms, documents, books, etc. The availability of this service eliminates the need to take County work to commercial print shops. Printing jobs are accomplished in a cost-effective, timely manner.

## Major Objectives:

- Continue to improve the quality of printing provided to all departments.
- Strive to improve the timely turnaround of printing jobs.
- Maintain competitive pricing.

## Revenue/Expenditure Comment:

Revenue is received from other County funds for printing services provided.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Printing						
REVENUES						
504 50434181001	Printing & Dup charges	66,244	52,004	48,944	64,000	60,000
504 50434181003	New Copier Revenue	3,144	1,114	224	3,700	
504 50434860001	Printing & Dup Charges	250,544	223,863	218,578	260,000	240,000
504 50434860002	Printing & Dup Charges-Copie	121,253	89,722	68,798	125,000	98,000
504 50436111001	Investment Interest	332	268	37	300	200
504 50436132001	Unrealized Gain/Losses on In	98	130-	17		
504 50439540001	Gain on Disposal of Fixed As	4,699-	2,129-			
-----						
Fnd 504	Printing	436,916	364,712	336,598	453,000	398,200

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
<b>Printing</b>							
<b>Salaries</b>							
504	1001001	Salaries & Benefits	76,760	68,261	67,067	76,175	73,318
504	1001002	Salaries-Overtime	594				
504	1001010	Accrued Annual Leave				1,260	1,260
-----							
Obj	001	Salaries	77,354	68,261	67,067	77,435	74,578
<b>Personnel Benefits</b>							
504	1002002	Benefits-Direct	22,406	23,178	23,892	28,445	26,615
-----							
Obj	002	Personnel Benefits	22,406	23,178	23,892	28,445	26,615
<b>Supplies</b>							
504	1003101	Office & Operating Supplies	1,900			2,000	2,000
504	1003401	Purchases for Inventory	82,595	99,697	64,171	75,000	73,258
504	1003501	Small Tools & Minor Equipmen				150	150
504	1003590	Small Attract Computer/Monit				350	
-----							
Obj	003	Supplies	84,495	99,697	64,171	77,500	75,408
<b>Other Services - Charges</b>							
504	1004191	Pro Serv Purchasing		795		725	
504	1004192	Prof Serf Tech Service		6,773		5,635	
504	1004202	Communications-Postage				350	100
504	1004219	Phone Charges-Allocated	63	176		202	
504	1004601	Insurance	24			50	50
504	1004690	Insurance Interfund		987		625	
504	1004801	Repair & Maintenance	99	2,191	20	2,000	500
504	1004901	Miscellaneous		49		142	
-----							
Obj	004	Other Services - Charges	185	10,971	20	9,729	650
<b>Intergovernmental Services</b>							
504	1005301	External Taxes & Oper Assess	12			140	100
-----							
Obj	005	Intergovernmental Services	12			140	100
<b>Other</b>							
504	1009101	Depreciation/Ammortization	1,191	1,191		2,000	2,000
-----							
Obj	009	Other	1,191	1,191		2,000	2,000
-----							
Sub	100	Printing	185,643	203,299	155,149	195,249	179,351

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Printing							
Copiers							
Salaries							
504	2001001	Salaries & Benefits	3,437	3,582	2,817	5,441	11,280
504	2001010	Accrued Annual Leave				90	90
-----							
Obj	001	Salaries	3,437	3,582	2,817	5,531	11,370
Personnel Benefits							
504	2002002	Benefits-Direct	909	1,106	915	2,032	4,095
-----							
Obj	002	Personnel Benefits	909	1,106	915	2,032	4,095
Supplies							
504	2003401	Purchases for Inventory	1,000	33		1,500	2,160
504	2003501	Small Tools & Minor Equipmen			6,527		
504	2003590	Small Attract Computer/Monit		19,976			
-----							
Obj	003	Supplies	1,000	20,008	6,527	1,500	2,160
Other Services - Charges							
504	2004191	Pro Serv Purchasing		57		52	
504	2004192	Prof Serf Tech Service		484		413	
504	2004219	Phone Charges-Allocated	63	13		14	
504	2004501	Operating Rental & Leases	19,494	19,809	14,283	7,500	16,000
504	2004690	Insurance Interfund		71		45	
504	2004801	Repair & Maintenance	39,331	36,895	33,539	40,000	25,000
-----							
Obj	004	Other Services - Charges	58,888	57,329	47,822	48,024	41,000
Intergovernmental Services							
504	2005301	External Taxes & Oper Assess				10	
-----							
Obj	005	Intergovernmental Services				10	
Capital Outlay							
504	2006401	Machinery & Equipment	9,981	11,896	5,520	30,000	
-----							
Obj	006	Capital Outlay	9,981	11,896	5,520	30,000	
Other							
504	2009101	Depreciation/Ammortization	25,899	23,127		25,000	25,000
-----							
Obj	009	Other	25,899	23,127		25,000	25,000
-----							
Sub	200	Copiers	100,115	117,048	63,601	112,097	83,625

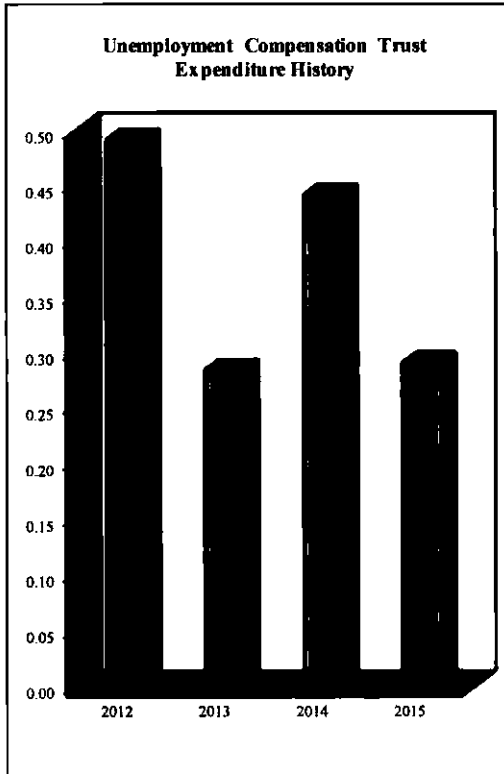
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Printing						
Paper						
Salaries						
504	3001001			1,668	16,323	16,920
		5,175	2,545			
504	3001010				270	280
Obj	001	5,175	2,545	1,668	16,593	17,200
Personnel Benefits						
504	3002002			555	6,095	6,142
		1,549	922			
Obj	002	1,549	922	555	6,095	6,142
Supplies						
504	3003101			186		400
504	3003401			36,487	22,500	32,400
		43,119	11,204			
Obj	003	43,119	11,204	36,673	22,500	32,800
Other Services - Charges						
504	3004191			170	155	
504	3004192			1,452	1,238	
504	3004202				75	
504	3004219			38	4	
504	3004690			212	134	
		63	38			
Obj	004	63	1,872		1,606	
Intergovernmental Services						
504	3005301				30	30
Obj	005				30	30
Sub	300	49,906	16,543	38,896	46,824	56,172
Admin						
Reclassification & Cost Alloc.						
504	4000200				46,920	15,356
Obj	000				46,920	15,356
Salaries						
504	4001001			28,423	10,882	11,280
504	4001002					
504	4001010			1,684	180	5,000
504	4001011					
		35,286	36,179			
		1,127	713			
		5,860	2,116			
		784				
Obj	001	40,803	39,009	26,739	11,062	16,280

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Printing						
Admin						
Personnel Benefits						
504	4002002					
		Benefits-Direct	14,235	14,612	11,867	4,064
504	4002004					
		Benefits-Bank Accruals	891	784-		4,095
		-----				
Obj	002	Personnel Benefits	15,126	13,828	11,867	4,064
Supplies						
504	4003101					
		Office & Operating Supplies	690	1,217	406	1,300
504	4003502					
		Computer Software				700
		-----				
Obj	003	Supplies	690	1,217	406	1,300
Other Services - Charges						
504	4004118					
		Pro Ser Audit Cost	240	213		300
504	4004137					
		Prof Serv Program Sup	4,991	4,727	5,020	5,427
504	4004191					
		Prof Serv Purchasing	1,298	113	950	104
504	4004192					
		Prof Serf Tech Service	7,132	968	7,435	825
504	4004202					
		Communications-Postage	242	21	275	300
504	4004219					
		Phone Charges-Allocated	63	25	264	68
504	4004590					
		Rent-Facilities Maint	27,025	27,613	24,098	28,200
504	4004601					
		Insurance	41	149	123	40
504	4004690					
		Insurance Interfund	1,640	141	819	89
504	4004801					
		Repair & Maintenance			109	
504	4004901					
		Miscellaneous	1,299	675	195	111
		-----				
Obj	004	Other Services - Charges	43,971	34,646	39,288	35,464
Intergovernmental Services						
504	4005301					
		External Taxes & Oper Assess	48	1		20
		-----				
Obj	005	Intergovernmental Services	48	1		20
		-----				
Sub	400	Admin	100,638	88,701	78,301	98,830
		-----				
Fnd	504	Printing	436,302	425,590	335,946	453,000
		-----				
		-----				

## Unemployment Compensation Trust



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	45,819	48,719	48,550	51,570
Personnel Benefits	10,894	12,639	15,183	16,043
Supplies	236	-	1,000	1,000
Other Services & Charges	435,319	224,599	378,323	223,756
<b>Total Expenditures</b>	<b>492,268</b>	<b>285,957</b>	<b>443,056</b>	<b>292,369</b>
Ending Fund Equity	958,354	980,397	801,299	955,027
<b>Total Budget</b>			<b>1,244,355</b>	<b>1,247,396</b>

### Program Description:

Yakima County is self-insured for unemployment compensation. The purpose of this fund is to pay unemployment claims and to minimize the total cost of unemployment premiums and other activities related to severance of employment. The fund pays for unemployment and reemployment services. Unemployment claims are administered by Equifax Workforce Solutions.

### Major Objectives:

- To fund unemployment claims and to minimize the total cost of unemployment premiums.
- To cover the administrative costs associated with employee terminations.

### Revenue/Expenditure Comment:

The rate for unemployment funding is established by charging each department based on the gross wage of each employee. As annual payments are made, the rate is adjusted up or down to maintain the reserve. This money is set aside in the Unemployment Compensation Fund.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Unemployment Comp Trust						
REVENUES						
505 50530881001	Beg Fund Balance Unreserved				958,355	980,396
505 50534897008	Interfund Trust Contribution		306,666	262,171	280,000	262,000
505 50536111001	Investment Interest	7,729	5,807	4,094	6,000	5,000
505 50536132001	Unrealized Gain/Losses on In	1,495-	4,476-	2,425		
505 50536650001	I Interfund Trust	166,771				
		-----				
Fnd 505	Unemployment Comp Trust	173,005	307,998	268,690	1,244,355	1,247,396



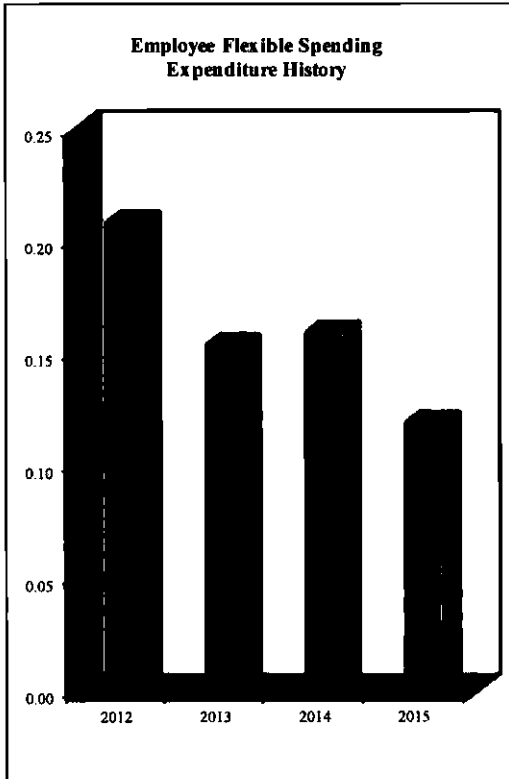
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Unemployment Comp Trust						
Administration						
Reclassification & Cost Alloc.						
505 100200	Ending Fund Balance				801,299	955,027
-----						
Obj 000	Reclassification & Cost Alloc.				801,299	955,027
Salaries						
505 101001	Salaries & Wages	46,127	47,618	44,174	48,550	51,570
505 101002	Salaries-Overtime	272	321	427		
505 101010	Accrued Annual Leave	585-	780	142-		
505 101011	Accrued Comp Time	5				
-----						
Obj 001	Salaries	45,819	48,719	44,459	48,550	51,570
Personnel Benefits						
505 102002	Benefits-Direct	10,888	12,644	13,954	15,183	16,043
505 102004	Benefits-Bank Accruals	6	5-			
-----						
Obj 002	Personnel Benefits	10,894	12,639	13,954	15,183	16,043
Supplies						
505 103101	Office & Operating Supplies	236			1,000	1,000
505 103501	Small Tools & Minor Equipmen			847		
-----						
Obj 003	Supplies	236		847	1,000	1,000
Other Services - Charges						
505 104101	Professional Services	7,037	7,248	10,392	9,129	8,000
505 104104	Re Employment Service	2,565	3,560	1,150	8,000	4,000
505 104118	Prof Serv-Audits	348	257		500	500
505 104191	Prof Serv-Purchasing	122	103	89	97	115
505 104192	Prof Serv-Info Serv	4,421	5,056	4,664	5,088	5,744
505 104199	Prof Serv-DOS	296	313	287	313	335
505 104219	Phones Allocated			68	74	81
505 104301	Travel	952			1,700	1,700
505 104590	Rent-Facil Maint	2,125	2,163	2,025	2,209	2,255
505 104690	Insurance-Interfund	830	722	603	658	526
505 104901	Miscellaneous	165	180	185	555	500
-----						
Obj 004	Other Services - Charges	18,861	19,602	19,463	28,323	23,756
-----						
Sub 010	Administration	75,809	80,960	78,722	894,355	1,047,396
Payments to Claimants						
Other Services - Charges						
505 304901	Miscellaneous	416,458	204,997	97,086	350,000	200,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Unemployment Comp Trust						
Payments to Claimants						
Obj 004	Other Services - Charges	416,458	204,997	97,086	350,000	200,000
Sub 030	Payments to Claimants	416,458	204,997	97,086	350,000	200,000
Fnd 505	Unemployment Comp Trust	492,267	285,957	175,808	1,244,355	1,247,396

## Employee Flexible Spending



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	208,895	154,374	160,000	120,000
Total Expenditures	208,895	154,374	160,000	120,000
Ending Fund Equity	60,837	53,409	60,837	53,409
Total Budget			220,837	173,409

### Program Description:

The Yakima County Employee Flexible Spending Fund enables employees to set aside pre-tax dollars from their paychecks to pay for eligible out-of-pocket health care and child care expenses during the plan year. The plan is administered by the Allegiance Benefit Plan Management Inc.

### Major Objectives:

- Expand the program by encouraging employees to take advantage of the tax saving opportunity.

### Revenue/Expenditure Comment:

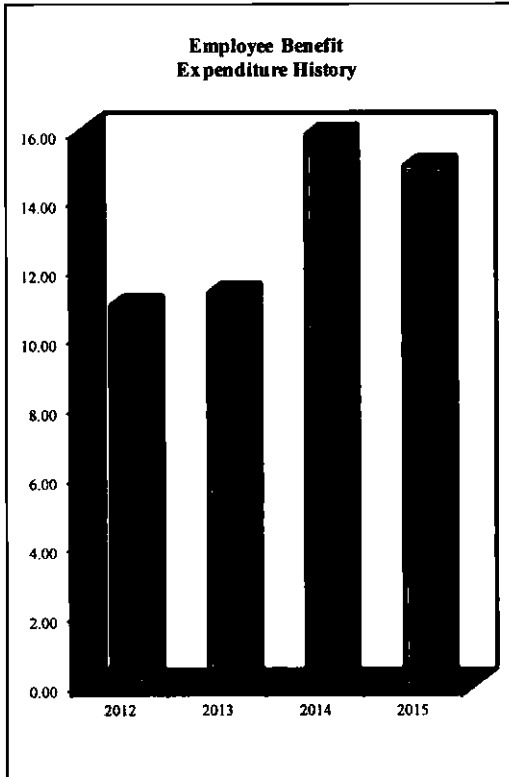
This program is funded solely through dollars set aside by employees.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Employee Flexible Spend Fund						
REVENUES						
506 50630881001	Beg Fund Balance Unreserved				60,837	53,409
506 50634897001	Flex Spend Acct-Health Care	174,336	113,549	84,724	120,000	90,000
506 50634897002	Flex Spend Acct-Child Care	30,218	33,397	18,340	40,000	30,000
		-----				
Fnd 506	Employee Flexible Spend Fund	204,554	146,946	103,064	220,837	173,409

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Employee Flexible Spend Fund					
Administration					
Reclassification & Cost Alloc.					
506 100200           Ending Fund Balance				60,837	53,409
				-----	
Obj 000    Reclassification & Cost Alloc.				60,837	53,409
Other Services - Charges					
506 104690           Insurance-Interfund		186			
				-----	
Obj 004    Other Services - Charges		186			
				-----	
Sub 010   Administration		186		60,837	53,409
Health Care					
Other Services - Charges					
506 204901           Miscellaneous	178,654	119,841	91,957	120,000	90,000
				-----	
Obj 004    Other Services - Charges	178,654	119,841	91,957	120,000	90,000
				-----	
Sub 020   Health Care	178,654	119,841	91,957	120,000	90,000
Child Care					
Other Services - Charges					
506 304901           Miscellaneous	30,241	34,347	19,359	40,000	30,000
				-----	
Obj 004    Other Services - Charges	30,241	34,347	19,359	40,000	30,000
				-----	
Sub 030   Child Care	30,241	34,347	19,359	40,000	30,000
				-----	
Fnd 506   Employee Flexible Spend Fund	208,895	154,374	111,316	220,837	173,409



## Employee Benefit

Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	69,829	71,588	71,222	75,143
Personnel Benefits	18,552	20,873	23,342	24,689
Supplies	3,386	4,143	2,500	2,500
Other Services & Charges	10,893,968	11,249,530	15,818,554	14,896,371
Total Expenditures	10,985,735	11,346,134	15,915,618	14,998,703
Ending Fund Equity	1,665,686	1,715,346	82,417	219,594
Total Budget			15,998,035	15,218,297

### Program Description:

The Yakima County Employee Benefit fund is a fund to pay medical, dental, vision, life insurance premiums, and administration fees for Yakima County employees, and to provide wellness programs. Gallagher Benefit Services serves as the County's broker for benefit plans.

### Major Objectives:

- To coordinate county insurance premiums to fund health and life insurance benefits for employees.
- Develop and fund a preventative health assessment program for employees.

### Revenue/Expenditure Comment:

This program is funded through employer/employee premiums.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Employee Benefit Fund</b>						
<b>REVENUES</b>						
507 50730881001	Beg Fund Balance Unreserved				1,665,685	1,715,347
507 50734197001	Medical Premium-Ext Employer	88,480	72,452	57,286	99,000	70,000
507 50734197002	Med Admin Prem-Ext Employer	2,108	1,922	1,473	2,200	2,200
507 50734897003	Medical Premium-Employee	1,544,406	1,643,569	1,671,502	1,900,000	1,950,000
507 50734897004	Medical Premium-Employer	8,510,106	8,762,808	8,161,216	10,700,000	9,800,000
507 50734897005	Medical Premium-Self Pay	593,685	714,030	708,349	900,000	975,000
507 50734897006	Medical Premium-COBRA	58,678	18,127	19,508	30,000	25,000
507 50734897007	Medical Admin Prem-Employer	187,597	182,674	154,055	200,000	180,000
507 50734897009	Employee Voluntary Benefits		36	414,115	500,400	500,000
507 50736111001	Investment Interest	734	729	535	750	750
507 50736132001	Unrealized Gain/Losses on In	36-	552-	317		
<hr/>						
Fnd 507	Employee Benefit Fund	10,985,758	11,395,795	11,188,355	15,998,035	15,218,297

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

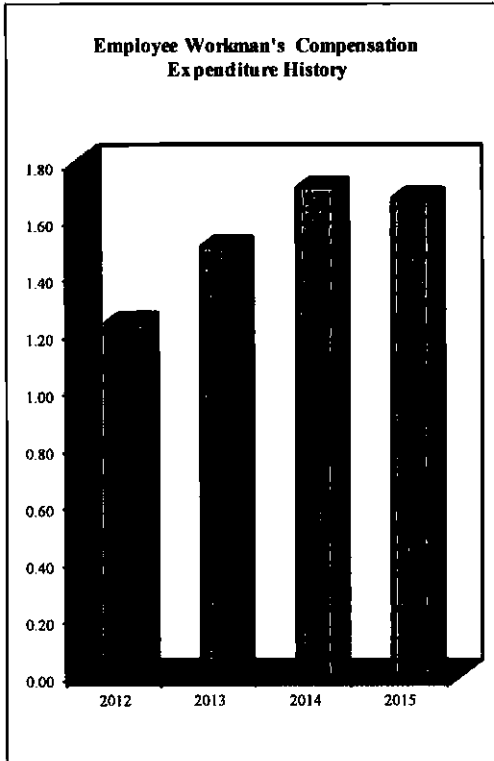
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Employee Benefit Fund</b>						
<b>Administration</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
507 100200	Ending Fund Balance				82,417	219,594
-----						
Obj 000	Reclassification & Cost Alloc.				82,417	219,594
<b>Salaries</b>						
507 101001	Salaries & Wages	66,724	69,785	64,811	71,222	75,143
507 101002	Salaries-Overtime	186	300	406		
507 101010	Accrued Annual Leave	2,874	1,503	151-		
507 101011	Accrued Comp Time	45				
-----						
Obj 001	Salaries	69,829	71,588	65,067	71,222	75,143
<b>Personnel Benefits</b>						
507 102002	Benefits-Direct	18,501	20,918	21,074	23,342	24,689
507 102004	Benefits-Bank Accruals	51	45-			
-----						
Obj 002	Personnel Benefits	18,552	20,873	21,074	23,342	24,689
<b>Supplies</b>						
507 103101	Office & Operating Supplies	575	817	116	1,000	1,000
507 103104	Printing	2,812	3,327	2,723	1,500	1,500
507 103502	Computer Software			432		
-----						
Obj 003	Supplies	3,386	4,143	3,271	2,500	2,500
<b>Other Services - Charges</b>						
507 104101	Professional Services	81,190	80,635	68,839	88,632	88,632
507 104118	Prof Serv-St Audit	5,482	5,834		7,000	7,000
507 104191	Prof Serv-Purchasing	191	214	139	152	179
507 104192	Prof Serv-Info Services	7,189	8,287	7,643	8,338	9,412
507 104199	Prof Serv-DOS	481	513	470	513	549
507 104219	Phones Allocated			112	122	132
507 104301	Travel	96	5	5	500	500
507 104590	Rent-Facil Maint	3,455	3,545	3,319	3,621	3,696
507 104690	Insurance-Interfund	11,982	8,755	7,503	8,185	10,271
507 104901	Miscellaneous	1,206	286	449	1,091	1,000
-----						
Obj 004	Other Services - Charges	111,273	108,074	88,480	118,154	121,371
-----						
Sub 010	Administration	203,040	204,678	177,892	297,635	443,297
<b>Claims to Process</b>						
<b>Other Services - Charges</b>						
507 204101	Professional Services	10,782,695	11,140,664	10,643,257	15,200,000	14,300,000



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Employee Benefit Fund						
Claims to Process						
Obj 004	Other Services - Charges	10,782,695	11,140,664	10,643,257	15,200,000	14,300,000
Sub 020	Claims to Process	10,782,695	11,140,664	10,643,257	15,200,000	14,300,000
Voluntary Benefits						
Other Services - Charges						
507 404101	Professional Services		792	380,312	500,400	475,000
Obj 004	Other Services - Charges		792	380,312	500,400	475,000
Sub 040	Voluntary Benefits		792	380,312	500,400	475,000
Fnd 507	Employee Benefit Fund	10,985,734	11,346,134	11,201,461	15,998,035	15,218,297

## Employees Worker's Compensation



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	60,148	64,418	113,362	125,786
Personnel Benefits	16,714	17,785	36,733	39,896
Supplies	882	1,113	3,000	3,000
Other Services & Charges	1,162,231	1,422,685	1,559,131	1,506,119
<b>Total Expenditures</b>	<b>1,239,975</b>	<b>1,506,001</b>	<b>1,712,226</b>	<b>1,674,801</b>
Ending Fund Equity	3,380,443	2,745,991	2,535,215	1,841,188
<b>Total Budget</b>			<b>4,247,441</b>	<b>3,515,989</b>

### Program Description:

Yakima County is self-insured for worker's compensation. The purpose of this fund is to pay worker's compensation claims of Yakima County employees, maintain the Accident Prevention Program by preservation of a safe working environment, provide health and safety training, and minimize the total cost of worker's compensation premiums. Worker's compensation claims are administered by Matrix Absence Management, Inc. Midwest Employees Casualty Company (MECC) provides excess coverage for the county's workers compensation program. The Gallagher-Risk Management Company serves as the County's broker for the worker's compensation plan.

### Major Objectives:

- Minimize workplace illnesses and injuries through workplace safety programs and employee safety training.
- Maintain reserves at a level to fund worker's compensation claims and administration costs.
- Minimize the total cost of worker's compensation premiums.

### Revenue/Expenditure Comment:

This fund is funded through premiums charged to the employer & employee based on job risks.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Employee's Worker's Comp						
REVENUES						
508 50830881001	Beg Fund Balance Unreserved				3,305,441	2,670,989
508 50834897008	Interfund Trust Contribution	781,771	751,807	675,502	780,000	740,000
508 50836111001	Investment Interest	23,159	21,554	12,751	25,000	20,000
508 50836132001	Unrealized Gain/Losses on In	1,133-	14,797-	7,399		
508 50836940001	Other Judgements/Settlements	78,392	25,790	102,062	50,000	5,000
508 50836972001	Ext Trust Contrib-Employee M	89,464	87,196	72,539	87,000	80,000
508 50836990001	Other Misc Revenue	55				
-----						
Fnd 508	Employee's Worker's Comp	971,708	871,549	870,254	4,247,441	3,515,989

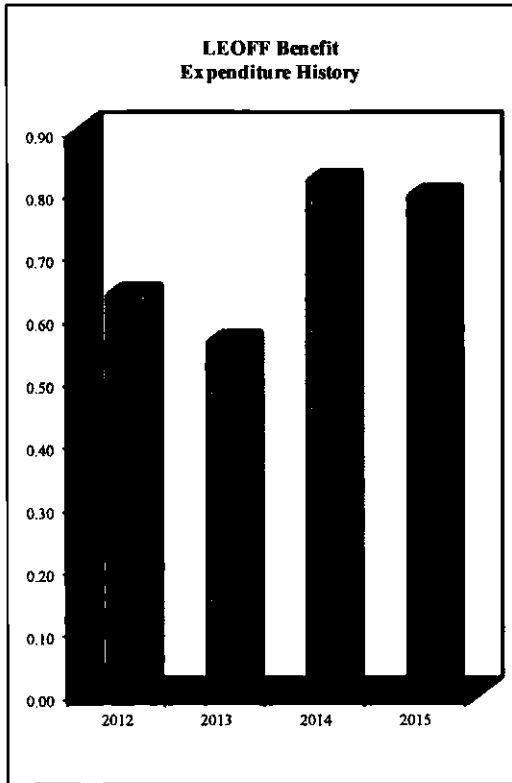
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Employee's Workmen's Comp						
Administration						
Reclassification & Cost Alloc.						
508 100200	Ending Fund Balance				2,535,215	1,841,188
-----						
Obj 000	Reclassification & Cost Alloc.				2,535,215	1,841,188
Salaries						
508 101001	Salaries & Wages	63,130	63,120	108,300	113,362	125,786
508 101002	Salaries-Overtime	3	35	117		
508 101010	Accrued Annual Leave	2,990-	1,263	5-		
508 101011	Accrued Comp Time	5				
-----						
Obj 001	Salaries	60,148	64,418	108,411	113,362	125,786
Personnel Benefits						
508 102002	Benefits-Direct	16,708	17,790	34,715	36,733	39,896
508 102004	Benefits-Bank Accruals	6	5-	45-		
-----						
Obj 002	Personnel Benefits	16,714	17,785	34,670	36,733	39,896
Supplies						
508 103101	Office & Operating Supplies	686	661	248	2,000	2,000
508 103104	Printing	196	268	281	1,000	1,000
508 103501	Small Tools & Minor Equipmen		184			
-----						
Obj 003	Supplies	882	1,113	528	3,000	3,000
Other Services - Charges						
508 104101	Professional Services	352,303	425,898	450,098	550,000	500,000
508 104118	Prof Serv-Audits	567	646		750	1,000
508 104191	Prof Serv-Purchasing	160	135	116	127	150
508 104192	Prof Serv-Info Serv	5,507	6,320	12,307	13,426	15,156
508 104199	Prof Serv-DOS	368	391	757	826	884
508 104219	Phones Allocated			180	196	213
508 104301	Travel	447	455	590	1,000	1,000
508 104501	Operating Rentals & Lease	41			500	500
508 104590	Rent-Facil Maint	2,646	2,704	5,344	5,830	5,951
508 104601	Insurance	52,069	50,747	44,476	60,000	55,000
508 104690	Insurance-Interfund	1,917	1,332	969	1,057	1,265
508 104901	Miscellaneous	211,418	339,829	191,740	275,419	275,000
-----						
Obj 004	Other Services - Charges	627,442	828,457	706,578	909,131	856,119
-----						
Sub 010	Administration	705,186	911,773	850,188	3,597,441	2,865,989

**2015 Final Budget**  
**Expenditures**  
**As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Employee's Workmen's Comp						
Payments to Claimants						
Other Services - Charges						
508 304101	Professional Services	258,870	343,458	232,084	400,000	400,000
508 304901	Miscellaneous	275,919	250,770	243,220	250,000	250,000
		-----				
Obj 004	Other Services - Charges	534,789	594,228	475,304	650,000	650,000
		-----				
Sub 030	Payments to Claimants	534,789	594,228	475,304	650,000	650,000
		-----				
Fnd 508	Employee's Worker's Comp	1,239,975	1,506,002	1,325,492	4,247,441	3,515,989

## LEOFF Benefit



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Other Services & Charges	639,155	563,367	820,871	795,679
Total Expenditures	639,155	563,367	820,871	795,679
Ending Fund Equity	212,232	405,649	148,860	364,471
Total Budget			969,731	1,160,150

### Program Description:

The LEOFF (Law Enforcement Officers and Fire Fighters) Benefit Fund is a reserve fund to pay administrative costs, medical premiums and expenses for LEOFF I active and retired employees.

### Major Objectives:

To maintain a sufficient reserve to fund the medical premiums and expenses of LEOFF I employees, active and retired.

### Revenue/Expenditure Comment:

This program is funded from direct contributions from the General Fund and employee family medical coverage premiums.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
LEOFF Benefit Fund						
REVENUES						
509 50930881001	Beg Fund Balance Unreserved				212,231	405,650
509 50936971002	LEOFF 1 Med Premium-Self Pay	5,248	6,785	3,565	7,500	4,500
509 50939700002	Operating Transfers In-GF	750,000	750,000	750,000	750,000	750,000
		-----				
Fnd 509	LEOFF Benefit Fund	755,248	756,785	753,565	969,731	1,160,150

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

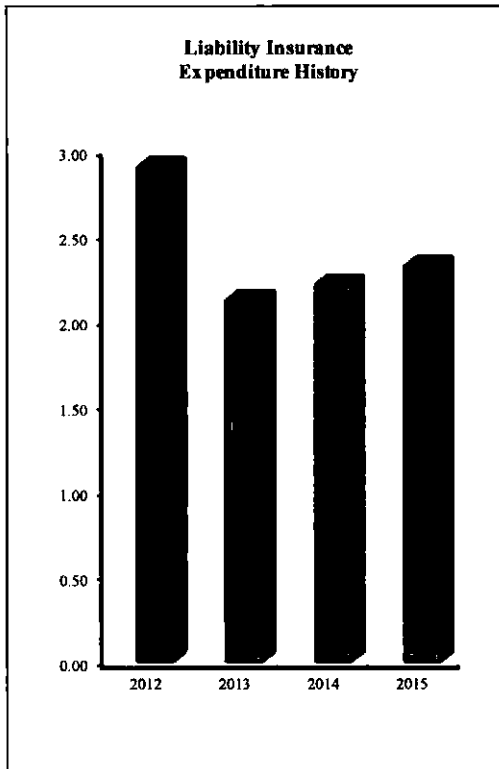
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
LEOFF Benefit Fund						
Administration						
Reclassification & Cost Alloc.						
509 100200	Ending Fund Balance				148,860	364,471
-----						
Obj 000	Reclassification & Cost Alloc.				148,860	364,471
Salaries						
509 101001	Salaries & Benefits	10,304	10,673	9,678	10,730	11,146
509 101002	Salaries-Overtime	30	84	192		
509 101010	Accrued Annual Leave	244-	493			
-----						
Obj 001	Salaries	10,091	11,250	9,870	10,730	11,146
Personnel Benefits						
509 102002	Benefits-Direct	1,721	3,336	3,283	3,730	3,879
-----						
Obj 002	Personnel Benefits	1,721	3,336	3,283	3,730	3,879
Supplies						
509 103101	Office & Operating Supplies		138			
-----						
Obj 003	Supplies		138			
Other Services - Charges						
509 104118	Prof Serv-Audits	331	333		500	500
509 104191	Prof Serv-Purchasing	38	32	28	30	36
509 104192	Prof Serv-Tech Services	1,224	1,404	1,295	1,413	1,595
509 104199	Prof Serv-DOS	82	87	80	87	93
509 104219	Phones Allocated			19	21	22
509 104301	Travel	852	1,117	1,169	1,500	1,500
509 104590	Rent-Facilities Maint	588	601	563	614	627
509 104690	Insurance-Interfund	795	681	486	530	581
509 104901	Miscellaneous	500	500	500	716	700
-----						
Obj 004	Other Services - Charges	4,410	4,755	4,140	5,411	5,654
-----						
Sub 010	Administration	16,222	19,479	17,293	168,731	385,150
LEOFF I Medical Premiums						
Other Services - Charges						
509 204101	Professional Services	495,511	479,528	444,306	675,000	675,000
-----						
Obj 004	Other Services - Charges	495,511	479,528	444,306	675,000	675,000
-----						
Sub 020	LEOFF I Medical Premiums	495,511	479,528	444,306	675,000	675,000



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
LEOFF Benefit Fund						
LEOFF I Medical Expenses						
Other Services - Charges						
509 304101	Professional Services	127,422	64,360	37,093	125,000	100,000
509 304301	Travel				1,000	
Obj 004 Other Services - Charges		127,422	64,360	37,093	126,000	100,000
Sub 030 LEOFF I Medical Expenses		127,422	64,360	37,093	126,000	100,000
Fnd 509	LEOFF Benefit Fund	639,155	563,367	498,692	969,731	1,160,150

## Liability Insurance



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	336,400	309,343	291,855	400,973
Personnel Benefits	88,264	94,408	93,885	123,929
Supplies	-	3,297	-	1,000
Other Services & Charges	2,398,329	1,627,908	1,816,564	1,784,125
Debt Interest	-	-	-	-
Operating Transfers Out	66,500	76,107	-	-
<b>Total Expenditures</b>	<b>2,889,493</b>	<b>2,111,063</b>	<b>2,202,304</b>	<b>2,310,027</b>
Ending Fund Equity	858,544	784,211	609,850	545,000
<b>Total Budget</b>			<b>2,812,154</b>	<b>2,855,027</b>

### Program Description:

The Liability Insurance Fund is a reserve fund for liability and property insurance. The fund pays liability insurance premiums, property insurance premiums, employee fidelity bond premiums, and claims and judgments against the County. It also pays for the expenses of claims litigation and risk management, including all or part of the salary of attorneys and clerical staff. Expenses of claims litigation includes, but is not limited to, expert witness fees, consultant fees, deposition and other court fees, and travel expenses for witnesses, consultants and attorneys. The fund also pays for supplies and equipment used by claims defense staff.

### Major Objectives:

- Provide a reserve for payment of the above noted expenses avoiding unfunded expenses that vary significantly from month to month and year to year.
- Provide evaluation and defense of claims and suits against the County.

### Revenue/Expenditure Comment:

Costs for liability insurance are allocated to all County departments (both general fund departments and non-general fund departments) according to the cost of claims litigation and payments to claimants. Administrative costs, including insurance premiums, are allocated using a five year claims history, operating budget, and the number of staff and vehicles in a department.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Liability Insurance						
REVENUES						
520 52030881001	Beg Fund Balance Unreserved				1,267,782	659,600
520 52034195001	Legal Services-Agency		3,453	2,063		
520 52034815001	Legal Services-County	1,798,300	2,024,131	1,406,278	1,536,372	2,187,427
520 52036111001	Investment Interest	8,715	6,435	3,163	1,000	1,000
520 52036132001	Unrealized Gain/Losses on In	1,868-	4,289-	1,729		
520 52039700002	Operating Transfers In-GF	7,000	7,000	5,250	7,000	7,000
		-----				
Fnd 520	Liability Insurance	1,812,146	2,036,730	1,418,483	2,812,154	2,855,027

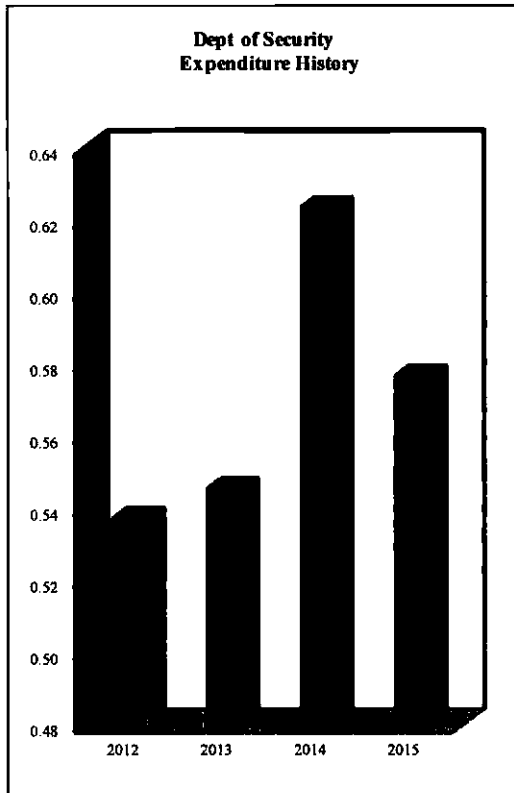
**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Liability Insurance</b>						
<b>Administration</b>						
Reclassification & Cost Alloc.						
520 100200	Ending Fund Balance				609,850	545,000
520 5200100	Operating Transfers Out	66,500	76,107			
Obj 000	Reclassification & Cost Alloc.	66,500	76,107		609,850	545,000
<b>Salaries</b>						
520 101001	Salaries & Wages	338,108	311,838	284,661	287,855	396,973
520 101002	Salaries-Overtime	1,037	130	92		
520 101003	Salaries-Extra Help				4,000	
520 101010	Accrued Annual Leave	2,793-	2,625-	49-		4,000
520 101011	Accrued Comp Time	49				
Obj 001	Salaries	336,400	309,343	284,703	291,855	400,973
<b>Personnel Benefits</b>						
520 102002	Benefits-Direct	88,208	94,405	89,235	93,885	123,929
520 102004	Benefits-Bank Accruals	56	3	38-		
Obj 002	Personnel Benefits	88,264	94,408	89,197	93,885	123,929
<b>Supplies</b>						
520 103101	Office & Operating Supplies		3,295	162		1,000
520 103113	Supplies-Publications			35		
Obj 003	Supplies		3,295	197		1,000
<b>Other Services - Charges</b>						
520 104101	Professional Services	760	1,506		4,000	4,000
520 104102	Prof Serv-Harassment Traing		25,229			
520 104128	Prof Serv-Lexis	3,380	3,518	2,545	3,800	3,800
520 104191	Prof Serv-Purchasing	45	14			
520 104301	Travel		210	402		
520 104302	Travel-Administration				1,000	1,000
520 104305	Travel-Training		118	46	1,500	1,500
520 104601	Insurance	593,087	641,038	455,090		
520 104603	Insurance Property			171,552	124,500	150,000
520 104604	Insurance Liability				525,500	525,000
520 104901	Miscellaneous			265	14	
520 104915	Misc-Registration			195		
Obj 004	Other Services - Charges	597,272	671,634	630,095	660,314	685,300
Sub 010	Administration	1,088,436	1,154,787	1,004,193	1,655,904	1,756,202

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Liability Insurance</b>					
<b>Payments to Claimants</b>					
<b>Supplies</b>					
520 303101		3			
Obj 003		3			
<b>Other Services - Charges</b>					
520 304101	8,124	8,554	18,164	45,000	10,000
520 304119	74,925	29,288	7,127	55,000	30,000
520 304121	27,549	11,548	3,671	9,000	15,000
520 304127	460,006	281,380	181,809	158,000	337,000
520 304201		20			
520 304202	29	33	18		
520 304304				1,500	1,500
520 304901	436	230		250	250
520 304914	1,222,514	592,643	452,367	832,500	650,075
Obj 004	1,793,583	923,696	663,157	1,101,250	1,043,825
Sub 030	1,793,583	923,699	663,157	1,101,250	1,043,825
<b>Tax Assessment Litigation</b>					
<b>Other Services - Charges</b>					
520 404101				10,000	10,000
520 404121				5,000	5,000
520 404127	7,474	32,577	4,540	35,000	35,000
520 404901				5,000	5,000
Obj 004	7,474	32,577	4,540	55,000	55,000
Sub 040	7,474	32,577	4,540	55,000	55,000
Fnd 520	2,889,493	2,111,063	1,671,890	2,812,154	2,855,027

## Department of Security



Expenditures	2012	2013	2014	2015
	Actual	Actual	Budget	Budget
Salaries & Wages	343,398	345,815	351,670	361,173
Personnel Benefits	149,526	141,757	141,248	144,053
Supplies	6,818	9,070	8,300	13,350
Other Services & Charges	38,028	49,287	122,576	58,561
<b>Total Expenditures</b>	<b>537,770</b>	<b>545,929</b>	<b>623,794</b>	<b>577,137</b>
Ending Fund Equity	13,747	20,539	33,687	21,420
<b>Total Budget</b>			<b>657,481</b>	<b>598,557</b>

### Program Description:

The Yakima County Department of Security is a public safety agency established in 1995 by the Board of County Commissioners upon recommendation by the County Courthouse Security Task Force. The mission of the Department of Security is to provide a professional government protection program for county employees and citizens. Specific attention is directed to the facilities and county government operations that involve criminal and civil justice processes.

### Major Objectives:

1. Continue to provide adequate security services during working hours at these locations:  
Courthouse, Juvenile Justice Center, Department of Corrections Courtrooms, Secured Civil Courtrooms and Probation Facility.
2. Implement three new less-than-lethal (Tazer) to use of force options.
3. Conduct a minimum of 20 hours of specialized training per officer in the area of professional security and public safety.
4. Conduct a minimum of three firearm qualifications for all commissioned staff.
5. Conduct regular courthouse alarm system performance reviews:
  - Audit all devices for #location.
  - Audit report (annunciation).
  - What changes and why.

### Revenue/Expenditure Comment:

This department is funded by other departments based on square footage and category of security risk.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Security						
REVENUES						
530 53030881001	Beg Fund Balance Unreserved				28,940	25,287
530 53034818001	Security - Law & Justice	399,365	453,924	422,480	530,376	468,183
530 53034818002	Security - Other Funds	98,487	92,644	84,925	92,645	99,087
530 53034818003	Security - Extra Charges	3,978	6,154	5,334	5,520	6,000
530 53036910001	Sale of Scrap & Junk	1				
530 53039700001	Operating Transfer In	35,730				
		-----				
Fnd 530	Department of Security	537,561	552,722	512,739	657,481	598,557

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

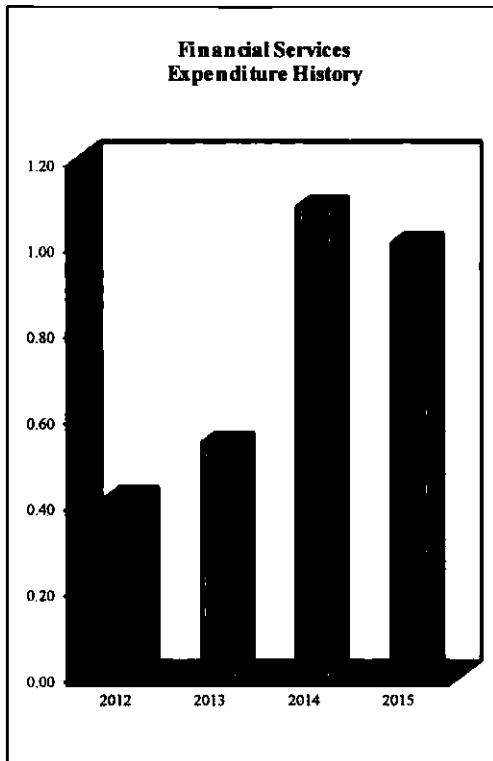
		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Security						
Dept of Security						
DOS						
Reclassification & Cost Alloc.						
530	5300200				33,687	21,420
						-----
	Obj 000				33,687	21,420
Salaries						
530	5301001	337,799	329,727	304,990	330,568	340,071
530	5301002	1,970	11,606	8,389	17,602	17,602
530	5301010	2,376	4,481	5,087-	2,500	2,500
530	5301011	1,253			1,000	1,000
						-----
	Obj 001	343,398	345,815	308,292	351,670	361,173
Personnel Benefits						
530	5302002	142,569	142,318	126,147	137,148	140,253
530	5302004	3,325	3,101-	1,687-	500	
530	5302009	534	858	544	600	800
530	5302014	3,098	1,682	1,471	3,000	3,000
						-----
	Obj 002	149,526	141,757	126,475	141,248	144,053
Supplies						
530	5303101	279	266	161	600	600
530	5303104				100	200
530	5303117		13	1,025	200	700
530	5303199	1,216	1,126	176	1,200	1,200
530	5303201	4,661	4,399	4,012	4,900	5,150
530	5303501			339	500	500
530	5303590	661	3,267	2,368	800	5,000
						-----
	Obj 003	6,818	9,070	8,080	8,300	13,350
Other Services - Charges						
530	5304101	316	2,306	58,534	70,258	1,500
530	5304191	17		106	116	120
530	5304192	9,085	8,386	8,159	8,901	10,303
530	5304201	1,412	1,460	1,354	1,477	1,500
530	5304219	252	252	264	288	312
530	5304301	285		103		
530	5304305	318	174	121	2,000	3,500
530	5304401			122		
530	5304501	7,947	7,534	4,082	8,000	8,500
530	5304590	11,776	23,923	22,396	24,432	24,941
530	5304690	3,187	2,845	1,975	2,154	2,647
530	5304801	350	153	541	350	500



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Department of Security						
Dept of Security						
DOS						
Other Services - Charges						
530	5304806	2,733	1,680	1,218	2,750	2,888
	Vehicle Repair&Maint					
530	5304901	350	574	476	1,850	1,850
	Miscellaneous					
		-----				
Obj	004	38,028	49,287	99,453	122,576	58,561
	Other Services - Charges					
		-----				
Sub	530	537,770	545,929	542,299	657,481	598,557
	DOS					
		-----				
Fnd	530	537,770	545,929	542,299	657,481	598,557
	Department of Security					

## Financial Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	302,324	390,176	720,293	649,084
Personnel Benefits	80,731	114,190	250,430	219,983
Supplies	5,266	5,604	22,300	15,750
Other Services & Charges	30,553	34,621	97,165	121,725
Total Expenditures	418,874	544,591	1,090,188	1,006,542
Ending Fund Balance	-	-	-	-
Total Budget			1,090,188	1,006,542

**Note: Incorporated Grants Management fund into Financial Services beginning in 2014.**

### Program Description:

Financial Services is established to centralize financial and accounting functions for departments and funds under the direction of the Board of County Commissioners with the exception of Public Services. Financial Services also serves as the central grant administration department, responsible for coordination of grant programs. The department provides program support to other departments by ensuring fiscal and programmatic accountability of Federal and State funds, property and other assets awarded to Yakima County.

Current services provided include the following:

- Full accounting for Facilities Services, Technology Services, Department of Corrections, GIS, Purchasing, Printing, Community Services, Assigned Counsel, Board of County Commissioners, and Non-Departmental.
- Manage asset inventory county-wide (excluding Public Services).
- Manage P-Cards, Travel Cards, and office supply accounts.
- County-wide Budgeting Support.
- Indirect Cost Plan creation.
- Capital projects.
- Other activities as required.

### Major Objectives:

- Effectively manage the financial and accounting functions of the departments and funds served.
- Ensure proper disbursement of and accounting for Federal and State funds.
- Provide County-wide grant compliance review and technical assistance.
- Perform sub-recipient audits and monitor pass through funding.
- Ensure compliance with requirements applicable to Federal and State financial assistance programs.
- Serve as a County liaison to funding agencies, other municipalities, local business and the general public.

### Revenue/Expenditure Comment:

The expenses of operating the fund are covered through program support charges to departments and funds served.

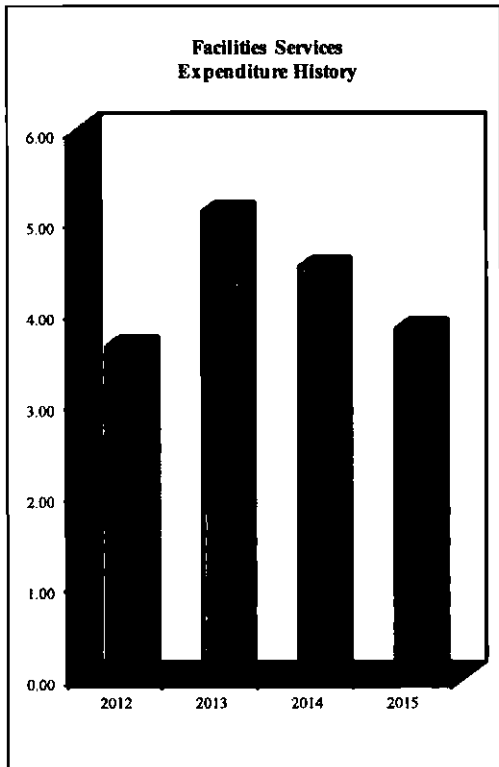
**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Financial Services						
REVENUES						
540 10034814001	Program Support Grants			518,382	613,855	495,380
540 10036990001	Misc Grants			3,932		
540 30034814001	Program Sup Community Servic					168,193
540 54034814001	Program Support	418,614	544,079	425,875	476,333	342,969
540 54036111001	Investment Interest	407	559	774		
540 54036132001	Unrealized Gain/Losses on In	3-	295-	180		
-----						
Fnd 540	Financial Services	419,019	544,343	949,142	1,090,188	1,006,542

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Financial Services</b>						
<b>Salaries</b>						
ODt 1001	Salaries & Wages	285,550	366,712	587,129	705,993	634,984
ODt 1002	Salaries-Overtime	4,331	1,253	3,413	8,300	2,100
ODt 1010	Accrued Annual Leave	12,443	22,211	2,550-	6,000	12,000
<b>Obj 001 Salaries</b>		<b>302,324</b>	<b>390,176</b>	<b>587,992</b>	<b>720,293</b>	<b>649,084</b>
<b>Personnel Benefits</b>						
ODt 2002	Benefits-Direct	80,735	113,947	197,652	250,430	219,983
ODt 2004	Benefits-Bank Accruals	4-	243	49-		
<b>Obj 002 Personnel Benefits</b>		<b>80,731</b>	<b>114,190</b>	<b>197,603</b>	<b>250,430</b>	<b>219,983</b>
<b>Supplies</b>						
ODt 3101	Office & Operating Supplies	4,944	5,204	12,953	11,000	11,300
ODt 3501	Small Tools & Minor Equipment			945	4,500	2,150
ODt 3502	Computer Software	321				
ODt 3590	Small Attrac-Tracked Inventory		400	3,552	6,800	2,300
<b>Obj 003 Supplies</b>		<b>5,266</b>	<b>5,604</b>	<b>17,450</b>	<b>22,300</b>	<b>15,750</b>
<b>Other Services - Charges</b>						
ODt 4101	Professional Services			24	150	150
ODt 4118	Prof Serv-Audits	184	218		550	550
ODt 4125	Prof Serv-Indirect Costs	4,422				
ODt 4191	Prof Serv-Purchasing Serv	728	2,464	3,514	3,833	1,569
ODt 4192	Prof Serv-Tech Services	12,022	16,221	40,622	44,315	45,564
ODt 4199	Prof Serv-DOS			1,556	1,697	1,816
ODt 4201	Communication-Telephone		866	1,284	1,568	2,520
ODt 4202	Communication-Postage	14	17	76	550	700
ODt 4219	Phone Charges-Allocated	252	252	990	1,080	1,014
ODt 4301	Travel	409	1,375	4,951	7,700	9,200
ODt 4401	Advertising	269			800	600
ODt 4501	Operating Rentals & Leases			666	1,200	1,200
ODt 4590	Rent-Facilities Services	9,798	10,011	20,350	22,200	22,663
ODt 4690	Insurance-Interfund	2,155	1,947	3,922	4,278	5,192
ODt 4801	Repairs - Maintenance			19	150	
ODt 4901	Miscellaneous	300	1,250	5,389	7,094	28,987
<b>Obj 004 Other Services - Charges</b>		<b>30,553</b>	<b>34,621</b>	<b>83,361</b>	<b>97,165</b>	<b>121,725</b>
<b>Fnd 540</b>	<b>Financial Services</b>	<b>418,872</b>	<b>544,591</b>	<b>886,407</b>	<b>1,090,188</b>	<b>1,006,542</b>

## Facilities Services



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Salaries & Wages	1,053,596	985,573	1,176,290	1,222,677
Personnel Benefits	379,196	357,094	469,611	507,911
Supplies	212,956	229,622	247,000	249,000
Other Services & Charges	1,486,884	1,565,672	1,850,827	1,715,429
Intergovernmental	13,434	10,925	14,000	14,000
Capital Outlay	-	-	165,000	-
Operating Transfers Out	493,212	1,967,897	585,000	123,010
<b>Total Expenditures</b>	<b>3,639,278</b>	<b>5,116,783</b>	<b>4,507,728</b>	<b>3,832,027</b>
Ending Fund Equity	2,110,869	1,429,702	536,710	1,612,734
<b>Total Budget</b>			<b>5,044,438</b>	<b>5,444,761</b>

### Program Description:

The Facilities Services Fund was established to provide for the maintenance, major improvements, cleaning and operations of Yakima County buildings and grounds.

### Major Objectives:

- To bring existing facilities into compliance with life safety codes.
- To correct past deferred maintenance.
- To provide a productive work environment for County employees.
- To provide assessable convenient facilities for customers and visitors.
- To provide for structured planned growth of County facilities.
- To insure economical operation of facilities and utilities.
- To provide competent trained facilities personnel.

### Revenue/Expenditure Comment:

Resources will be dedicated to continue a three point attack on outstanding Facilities issues.

- We will continue to implement conservation programs to reduce utility costs in all our buildings, building on past successes where in some major buildings we have cut electrical and natural gas consumption in half.
- We will continue to implement programs attacking the backlog of many years of deferred maintenance aligning these programs within the framework of future modifications.
- We will continue to protect the taxpayer's assets and plan for the future replacement and growth of County Facilities by insuring funding is available to maintain the County Facility assets.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Facilities Services						
REVENUES						
580 58030881001	Beg Fund Balance Unreserved				1,070,564	1,350,955
580 58034892001	Property Serv 18th St Bldg	14,400	14,400	13,200	14,400	14,400
580 58034892108	Property Serv Doc Main Jail	89,812				
580 58034892122	Property Serv Public Service	664				
580 58034893001	Interfund Rent-Courthouse	1,109,291	1,161,535	1,089,356	1,188,392	1,216,045
580 58034893002	Interfund Rent-Youth Center	538,522	550,229	515,108	561,936	573,643
580 58034893003	Interfund Rent-Detention	1,041,199	1,063,833	995,929	1,086,468	1,109,103
580 58034893004	Interfund Rent-Rest Center	140,422	41,665	47,562	85,188	54,941
580 58034893005	Interfund Rent-Gen Admin	150,075	156,707	195,107	212,844	217,278
580 58034893006	Interfund Rent-1st Street	13,541	13,836	12,953	14,130	14,424
580 58034893007	Interfund Rent-Tech Services	74,106	75,717	70,884	77,328	78,939
580 58034893008	Interfund Rent-New Jail	481,076	602,260	513,012	631,128	662,723
580 58034893009	Interfund Rent-Safeway Bldg	34,549	35,413	33,275	36,300	35,928
580 58034893010	Interfund Rent-NYSO	25,720	25,720	22,905	25,720	25,720
580 58036111001	Investment Interest	20,297	14,100	8,789	5,000	5,000
580 58036132001	Unrealized Gain/Losses on In	678	10,864-	3,648		
580 58036230001	Parking	30,420	18,780	41,220	35,040	53,640
580 58036250007	LT Rent-Rest Center Agency		36,155	22,762		32,022
580 58036990001	Other Misc. Revenue	510	580	544		
580 58039510001	Proceeds from Sale/Fixed Ass			245		
580 58039700002	Operating Transfers In-GF		616,891			
Fnd 580 Facilities Services		3,765,283	4,416,956	3,586,499	5,044,438	5,444,761

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Facilities Services</b>						
<b>Facilities Maintenance</b>						
<b>Administration Non Bldg</b>						
<b>Reclassification &amp; Cost Alloc.</b>						
580	1000101	Transfers Out-Fund 315	375,000	1,850,000	550,000	585,000
580	1000102	Transfers Out-Debt	118,212	117,897	119,845	123,000
580	1000119	Transfers Out-Capital Projec			150,000	165,000
580	1000200	Ending Fund Balance				536,710
						1,612,734
	<b>Obj 000</b>	<b>Reclassification &amp; Cost Alloc.</b>	<b>493,212</b>	<b>1,967,897</b>	<b>819,845</b>	<b>1,409,710</b>
						<b>1,735,744</b>
<b>Salaries</b>						
580	1001001	Salaries & Benefits	153,965	129,141	112,575	1,129,290
580	1001002	Salaries-Overtime	567	392	1,265	30,000
580	1001009	Call out/ Standby	16,047	16,373	15,902	17,000
	<b>Obj 001</b>	<b>Salaries</b>	<b>170,578</b>	<b>145,906</b>	<b>129,742</b>	<b>1,176,290</b>
						<b>1,222,677</b>
<b>Personnel Benefits</b>						
580	1002002	Benfits Direct	57,449	49,514	45,117	469,611
580	1002003	Benefits-Indirect	39,280	33,274	29,548	
	<b>Obj 002</b>	<b>Personnel Benefits</b>	<b>96,729</b>	<b>82,789</b>	<b>74,666</b>	<b>469,611</b>
						<b>507,911</b>
<b>Supplies</b>						
580	1003101	Office & Operating Supplies	2,208	693	2,023	14,000
580	1003105	Operating Supplies	920	1,736	1,280	225,000
580	1003201	Fuel Consumed				1,000
580	1003501	Small Tools & Minor Equipmen				4,000
580	1003502	Computer Software		38		
580	1003590	Small Attrac Computer/Monito			8,719	3,000
	<b>Obj 003</b>	<b>Supplies</b>	<b>3,128</b>	<b>2,467</b>	<b>12,022</b>	<b>247,000</b>
						<b>249,000</b>
<b>Other Services - Charges</b>						
580	1004101	Professional Services	1,706	2,657	40	15,000
580	1004137	Prof Serv-Program Support	68,335	63,149	64,626	71,000
580	1004191	Prof Serv-Purchasing	40,718	32,043	27,640	30,153
580	1004192	Prof Serv-Tech Services	38,381	41,221	39,547	43,142
580	1004201	Communications-Telephone	5,156	4,783	4,050	5,920
580	1004202	Communications-Postage	340	262	286	1,000
580	1004219	Phone Charges Allocated	1,134	945	990	1,080
580	1004301	Travel	249	185		1,000
580	1004401	Advertising		4,934	437	
580	1004501	Operating Rental & Leases	18,588	18,366	15,129	20,000
580	1004690	Insurance-Interfund	33,657	15,455	75,824	82,717
580	1004701	Utilities-Services	461	268	226	1,250,000
580	1004801	Repair & Maintenance			9,804	160,000
						1,250,000
						180,000

**2015 Final Budget  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Facilities Services						
Facilities Maintenance						
Administration Non Bldg						
Other Services - Charges						
580 1004901	Miscellaneous	370	361	271	23,815	24,000
Obj 004 Other Services - Charges		209,096	184,629	238,871	1,704,827	1,692,429
Intergovernmental Services						
580 1005101	Intergov Prof Serv	2,099		299	6,000	6,000
580 1005301	External Tax & Assessments		387		8,000	8,000
580 1005401	Interfund Taxes & Assessment	142	142			
Obj 005 Intergovernmental Services		2,241	529	299	14,000	14,000
Other						
580 1009101	Depreciation/Amortization	18,491	18,658		23,000	23,000
Obj 009 Other		18,491	18,658		23,000	23,000
Sub 100	Administration Non Bldg	993,474	2,402,874	1,275,443	5,044,438	5,444,761
#1 Courthouse 1941						
Salaries						
580 1011001	Salaries & Benefits	69,701	76,792	78,090		
580 1011002	Salaries-Overtime	246	719	613		
Obj 001 Salaries		69,947	77,512	78,703		
Personnel Benefits						
580 1012002	Benefits-Direct	23,084	25,569	26,014		
580 1012003	Benefits-Indirect	18,195	21,695	22,074		
Obj 002 Personnel Benefits		41,279	47,264	48,087		
Supplies						
580 1013101	Office & Operating Supplies	650				
580 1013105	Operating Supplies	24,382	34,658	35,773		
580 1013201	Fuel Consumed			3,760		
580 1013590	Small Attract Computer/Monit	765		1,184		
Obj 003 Supplies		25,797	34,658	40,717		
Other Services - Charges						
580 1014101	Professional Services	1,297	1,920	1,440		
580 1014201	Communications-Telephone		232			
580 1014701	Utilities-Services	76,859	83,605	68,213		
580 1014801	Repairs & Maintenance	14,525	15,639	15,168		



**2015 Final Budget**  
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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Facilities Services						
Facilities Maintenance						
#1 Courthouse 1941						
Other Services - Charges						
580	1014901	Miscellaneous	2,384	2,607	1,576	
			-----			
Obj	004	Other Services - Charges	95,065	104,003	86,397	
Intergovernmental Services						
580	1015101	Intergov Prof Serv	491	39	281	
580	1015301	External Tax & Assessments	355	341	713	
			-----			
Obj	005	Intergovernmental Services	846	379	994	
			-----			
Sub	101	#1 Courthouse 1941	232,934	263,816	254,898	
#2 Courthouse 1962						
Salaries						
580	1021001	Salaries & Benefits	117,156	123,543	128,568	
580	1021002	Salaries-Overtime	2,449	1,078	3,249	
			-----			
Obj	001	Salaries	119,605	124,621	131,816	
Personnel Benefits						
580	1022002	Benefits-Direct	39,559	41,129	43,460	
580	1022003	Benefits-Indirect	30,648	34,892	36,875	
			-----			
Obj	002	Personnel Benefits	70,208	76,021	80,335	
Supplies						
580	1023101	Office & Operating Supplies	421	47	118	
580	1023105	Operating Supplies	41,889	42,316	39,956	
580	1023501	Small Tools & Minor Equipmen	248	2,045		
			-----			
Obj	003	Supplies	42,558	44,409	40,074	
Other Services - Charges						
580	1024101	Professional Services	3,661	2,880	2,400	
580	1024202	Communications-Postage		13		
580	1024501	Operating Rental & Leases			367	
580	1024701	Utilities-Services	171,695	177,735	138,742	
580	1024801	Repairs & Maintenance	17,085	31,959	22,215	
580	1024901	Miscellaneous	4,992	4,982	3,260	
			-----			
Obj	004	Other Services - Charges	197,434	217,569	166,983	
Intergovernmental Services						
580	1025101	Intergov Prof Serv	581	773	465	

**2015 Final Budget  
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	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Facilities Services</b>					
<b>Facilities Maintenance</b>					
#2 Courthouse 1962					
Intergovernmental Services					
580 1025301	External Tax & Assessments	720	86	1,119	
-----					
Obj 005	Intergovernmental Services	1,301	859	1,584	
-----					
Sub 102	#2 Courthouse 1962	431,106	463,478	420,792	
#3 County Corrections center					
Salaries					
580 1031001	Salaries & Benefits	59,777	41,168	69,989	
580 1031002	Salaries-Overtime	801	502	2,057	
-----					
Obj 001	Salaries	60,578	41,671	72,046	
Personnel Benefits					
580 1032002	Benefits-Direct	19,998	13,755	23,778	
580 1032003	Benefits-Indirect	15,245	11,673	20,167	
-----					
Obj 002	Personnel Benefits	35,243	25,428	43,945	
Supplies					
580 1033101	Office & Operating Supplies	66	58	200	
580 1033105	Operating Supplies	13,744	19,441	35,372	
580 1033201	Fuel Consumed	20		443	
580 1033501	Small Tools & Minor Equipmen		1,100	140	
580 1033590	Small Attract Computer/Monit			1,184	
-----					
Obj 003	Supplies	13,830	20,599	37,339	
Other Services - Charges					
580 1034101	Professional Services	397			
580 1034201	Communications-Telephone	374	1,209	953	
580 1034202	Communications-Postage	10	28	32	
580 1034701	Utilities-Services	182,773	214,925	204,320	
580 1034801	Repairs & Maintenance	28,504	28,488	31,668	
580 1034901	Miscellaneous	707		39	
-----					
Obj 004	Other Services - Charges	212,765	244,650	237,011	
Intergovernmental Services					
580 1035101	Intergov Prof Serv	258	541	433	
580 1035301	External Tax & Assessments		878	1,228	
-----					
Obj 005	Intergovernmental Services	258	1,418	1,661	
-----					
Sub 103	#3 County Corrections center	322,674	333,766	392,002	

**2015 Final Budget  
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	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Facilities Services</b>					
<b>Facilities Maintenance</b>					
<b>#4 General Admin Bldg</b>					
<b>Salaries</b>					
580 1041001	Salaries & Benefits	24,253	22,600	21,789	
580 1041002	Salaries-Overtime	80	381	795	
-----					
Obj 001	Salaries	24,333	22,981	22,584	
<b>Personnel Benefits</b>					
580 1042002	Benefits-Direct	8,031	7,586	7,450	
580 1042003	Benefits-Indirect	6,356	6,430	6,322	
-----					
Obj 002	Personnel Benefits	14,386	14,016	13,772	
<b>Supplies</b>					
580 1043101	Office & Operating Supplies	59	13		
580 1043105	Operating Supplies	12,094	11,638	11,589	
580 1043501	Small Tools & Minor Equipmen		1,822	183	
-----					
Obj 003	Supplies	12,153	13,474	11,772	
<b>Other Services - Charges</b>					
580 1044101	Professional Services	38			
580 1044501	Operating Rental & Leases		16		
580 1044701	Utilities-Services	55,407	60,643	52,118	
580 1044801	Repairs & Maintenance	10,891	14,037	13,298	
580 1044901	Miscellaneous	1,223	1,672	1,872	
-----					
Obj 004	Other Services - Charges	67,559	76,369	67,287	
<b>Intergovernmental Services</b>					
580 1045101	Intergov Prof Serv	137	143	207	
580 1045301	External Tax & Assessments	344	301	415	
-----					
Obj 005	Intergovernmental Services	481	444	622	
-----					
Sub 104	#4 General Admin Bldg	118,912	127,283	116,037	
<b>#5 Main Jail</b>					
<b>Salaries</b>					
580 1051001	Salaries & Benefits	183,546	132,929	137,842	
580 1051002	Salaries-Overtime	5,365	5,731	4,866	
580 1051009	Call Out	37			
-----					
Obj 001	Salaries	188,948	138,660	142,708	

**2015 Final Budget  
Expenditures  
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	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Facilities Services</b>					
<b>Facilities Maintenance</b>					
<b>#5 Main Jail</b>					
<b>Personnel Benefits</b>					
580 1052002	Benefits-Direct	62,303	45,763	47,114	
580 1052003	Benefits-Indirect	48,855	38,819	39,970	
-----					
Obj 002	Personnel Benefits	111,158	84,582	87,083	
<b>Supplies</b>					
580 1053101	Office & Operating Supplies	292	54	61	
580 1053105	Operating Supplies	66,579	41,893	39,594	
580 1053201	Fuel Consumed	1,213		1,513	
580 1053501	Small Tools & Minor Equipmen	1,283	765	194	
580 1053590	Small Attract Computer/Monit	1,162		6,374	
-----					
Obj 003	Supplies	70,529	42,711	47,736	
<b>Other Services - Charges</b>					
580 1054101	Professional Services	134	960	10	
580 1054201	Communications-Telephone	430			
580 1054202	Communications-Postage	22	9		
580 1054701	Utilities-Services	293,601	316,668	261,485	
580 1054801	Repairs & Maintenance	25,575	49,589	43,918	
580 1054901	Miscellaneous	3,255	3,897	1,158	
-----					
Obj 004	Other Services - Charges	323,018	371,122	306,572	
<b>Intergovernmental Services</b>					
580 1055101	Intergov Prof Serv	1,207	953	907	
580 1055301	External Tax & Assessments	774	1,422	1,022	
-----					
Obj 005	Intergovernmental Services	1,981	2,375	1,928	
-----					
Sub 105	#5 Main Jail	695,634	639,451	586,028	
<b>#6 Jail Annex</b>					
<b>Salaries</b>					
580 1061001	Salaries & Benefits	33,919	28,568	35,306	
580 1061002	Salaries-Overtime	772	612	1,323	
-----					
Obj 001	Salaries	34,691	29,180	36,630	
<b>Personnel Benefits</b>					
580 1062002	Benefits-Direct	11,449	9,632	12,081	
580 1062003	Benefits-Indirect	8,975	8,154	10,251	
-----					
Obj 002	Personnel Benefits	20,424	17,785	22,332	

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	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Facilities Services</b>					
<b>Facilities Maintenance</b>					
<b>#6 Jail Annex</b>					
<b>Supplies</b>					
580 1063105	Operating Supplies	6,147	4,895	8,316	
580 1063501	Small Tools & Minor Equipmen			1,792	
-----					
Obj 003	Supplies	6,147	4,895	10,108	
<b>Other Services - Charges</b>					
580 1064101	Professional Services	58			
580 1064202	Communications-Postage			86	
580 1064501	Operating Rental & Leases	318			
580 1064701	Utilities-Services	55,403	34,817	78,067	
580 1064801	Repairs & Maintenance	18,112	25,462	26,004	
580 1064901	Miscellaneous	1,146	754		
-----					
Obj 004	Other Services - Charges	75,038	61,033	104,157	
<b>Intergovernmental Services</b>					
580 1065101	Intergov Prof Serv	454	202	296	
580 1065301	External Tax & Assessments		43	43	
-----					
Obj 005	Intergovernmental Services	454	245	339	
-----					
Sub 106	#6 Jail Annex	136,754	113,138	173,566	
<b>#7 Juvenile Justice Center</b>					
<b>Salaries</b>					
580 1071001	Salaries & Benefits	88,304	95,968	95,831	
580 1071002	Salaries-Overtime	1,371	1,547	2,798	
-----					
Obj 001	Salaries	89,674	97,515	98,629	
<b>Personnel Benefits</b>					
580 1072002	Benefits-Direct	29,543	32,185	32,572	
580 1072003	Benefits-Indirect	23,244	27,295	27,630	
-----					
Obj 002	Personnel Benefits	52,787	59,480	60,201	
<b>Supplies</b>					
580 1073101	Office & Operating Supplies			118	
580 1073105	Operating Supplies	16,705	33,260	24,383	
580 1073201	Fuel Consumed		1,163	412	
580 1073501	Small Tools & Minor Equipmen			1,425	
580 1073590	Small Attract Computer/Monit			3,080	
-----					
Obj 003	Supplies	16,705	34,423	29,418	

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	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
<b>Facilities Services</b>					
<b>Facilities Maintenance</b>					
#7 Juvenile Justice Center					
Other Services - Charges					
580 1074101	Professional Services	2,041	960		
580 1074202	Communications-Postage	43	20		
580 1074501	Operating Rental & Leases			308	
580 1074701	Utilities-Services	166,041	152,108	158,179	
580 1074801	Repairs & Maintenance	23,173	24,806	17,286	
580 1074901	Miscellaneous	2,026	2,399	3,465	
-----					
Obj 004	Other Services - Charges	193,324	180,294	179,238	
<b>Intergovernmental Services</b>					
580 1075101	Intergov Prof Serv	430	488	647	
580 1075301	External Tax & Assessments	3,116	1,806	1,806	
-----					
Obj 005	Intergovernmental Services	3,546	2,294	2,453	
-----					
Sub 107	#7 Juvenile Justice Center	356,036	374,005	369,939	
<b>#8 Restitution Center</b>					
<b>Salaries</b>					
580 1081001	Salaries & Benefits	22,418	22,982	22,751	
580 1081002	Salaries-Overtime	189	151	384	
-----					
Obj 001	Salaries	22,607	23,133	23,135	
<b>Personnel Benefits</b>					
580 1082002	Benefits-Direct	7,462	7,637	7,618	
580 1082003	Benefits-Indirect	5,718	6,472	6,457	
-----					
Obj 002	Personnel Benefits	13,180	14,109	14,075	
<b>Supplies</b>					
580 1083101	Office & Operating Supplies	89	304	2	
580 1083105	Operating Supplies	4,926	5,779	3,572	
580 1083201	Fuel Consumed		794	280	
580 1083501	Small Tools & Minor Equipmen		386		
580 1083590	Small Attract Computer/Monit	549		1,213	
-----					
Obj 003	Supplies	5,565	7,263	5,067	
<b>Other Services - Charges</b>					
580 1084101	Professional Services	176	960		
580 1084201	Communications-Telephone	273	178		
580 1084501	Operating Rental & Leases	328	268	228	
580 1084701	Utilities-Services	40,995	46,849	30,609	

**2015 Final Budget  
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	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Facilities Services</b>					
Facilities Maintenance					
#8 Restitution Center					
Other Services - Charges					
580 1084801	Repairs & Maintenance	3,204	6,742	4,393	
580 1084901	Miscellaneous	976	2,361	840	
-----					
Obj 004	Other Services - Charges	45,952	57,359	36,070	
Intergovernmental Services					
580 1085101	Intergov Prof Serv	65	619		
580 1085301	External Tax & Assessments			208	
-----					
Obj 005	Intergovernmental Services	65	619	208	
-----					
Sub 108	#8 Restitution Center	87,368	102,483	78,554	
#9 Facilities Services Bldg					
Salaries					
580 1091001	Salaries & Benefits	44,041	65,263	62,914	
580 1091002	Salaries-Overtime	783	151	766	
-----					
Obj 001	Salaries	44,824	65,414	63,679	
Personnel Benefits					
580 1092002	Benefits-Direct	14,793	21,544	21,125	
580 1092003	Benefits-Indirect	12,159	18,280	17,923	
-----					
Obj 002	Personnel Benefits	26,952	39,824	39,048	
Supplies					
580 1093101	Office & Operating Supplies	8,476	6,549	10,020	
580 1093105	Operating Supplies	5,244	12,034	12,146	
580 1093501	Small Tools & Minor Equipmen	311	114	1,281	
580 1093590	Small Attract Computer/Monit	1,509	1,755	3,437	
-----					
Obj 003	Supplies	15,539	20,452	26,884	
Other Services - Charges					
580 1094101	Professional Services	696	960	780	
580 1094201	Communications-Telephone	87	300	813	
580 1094202	Communications-Postage	23		18	
580 1094401	Advertising			338	
580 1094501	Operating Rental & Leases	425	375	283	
580 1094701	Utilities-Services	13,640	13,319	17,608	
580 1094801	Repairs & Maintenance	2,257	3,175	979	
580 1094901	Miscellaneous	5,067	4,329	6,196	
-----					
Obj 004	Other Services - Charges	22,195	22,459	27,015	

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		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Facilities Services</b>						
<b>Facilities Maintenance</b>						
<b>#9 Facilities Services Bldg</b>						
<b>Intergovernmental Services</b>						
580	1095101	Intergov Prof Serv	500			
580	1095301	External Tax & Assessments	1,161	1,161	1,161	
			-----			
Obj	005	Intergovernmental Services	1,661	1,161	1,161	
			-----			
Sub	109	#9 Facilities Services Bldg	111,171	149,309	157,787	
<b>#12 First Street Conf/ Morgue</b>						
<b>Salaries</b>						
580	1121001	Salaries & Benefits	4,010	5,133	4,161	
580	1121002	Salaries-Overtime	59	94	79	
			-----			
Obj	001	Salaries	4,069	5,227	4,240	
<b>Personnel Benefits</b>						
580	1122002	Benefits-Direct	1,344	1,725	1,399	
580	1122003	Benefits-Indirect	1,039	1,463	1,188	
			-----			
Obj	002	Personnel Benefits	2,383	3,189	2,587	
<b>Supplies</b>						
580	1123105	Operating Supplies	491	986	352	
			-----			
Obj	003	Supplies	491	986	352	
<b>Other Services - Charges</b>						
580	1124101	Professional Services	29	960		
580	1124701	Utilities-Services	6,420	5,527	4,656	
580	1124801	Repairs & Maintenance	2,916	517		
580	1124901	Miscellaneous	22		31	
			-----			
Obj	004	Other Services - Charges	9,387	7,004	4,687	
<b>Intergovernmental Services</b>						
580	1125301	External Tax & Assessments	129	129	129	
			-----			
Obj	005	Intergovernmental Services	129	129	129	
			-----			
Sub	112	#12 First Street Conf/ Morgue	16,459	16,535	11,995	
<b>#13 Technology Services</b>						
<b>Salaries</b>						
580	1131001	Salaries & Benefits	6,733	6,454	6,517	
580	1131002	Salaries-Overtime	138		502	



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			2012	2013	2014	2014	2015
			Actual	Actual	Current	Budget	Budget
<b>Facilities Services</b>							
<b>Facilities Maintenance</b>							
<b>#13 Technology Services</b>							
Obj 001	Salaries		6,871	6,454	7,019		
<b>Personnel Benefits</b>							
580 1132002	Benefits-Direct		2,268	2,130	2,316		
580 1132003	Benefits-Indirect		1,769	1,807	1,966		
Obj 002	Personnel Benefits		4,036	3,937	4,282		
<b>Supplies</b>							
580 1133101	Office & Operating Supplies		20				
580 1133105	Operating Supplies		493	813	1,239		
Obj 003	Supplies		513	813	1,239		
<b>Other Services - Charges</b>							
580 1134101	Professional Services			960			
580 1134701	Utilities-Services		16,031	18,264	15,678		
580 1134901	Miscellaneous		532	554	499		
Obj 004	Other Services - Charges		16,563	19,778	16,177		
<b>Intergovernmental Services</b>							
580 1135301	External Tax & Assessments		473	473	473		
Obj 005	Intergovernmental Services		473	473	473		
Sub 113	#13 Technology Services		28,457	31,455	29,189		
<b>18th Street Shop</b>							
<b>Salaries</b>							
580 1141001	Salaries & Benefits		16,900	20,896	15,788		
580 1141002	Salaries-Overtime				86		
Obj 001	Salaries		16,900	20,896	15,874		
<b>Personnel Benefits</b>							
580 1142002	Benefits-Direct		5,577	6,850	5,194		
580 1142003	Benefits-Indirect		4,360	5,812	4,407		
Obj 002	Personnel Benefits		9,937	12,662	9,600		
<b>Supplies</b>							
580 1143101	Office & Operating Supplies			89	28		
580 1143501	Small Tools & Minor Equipmen				173		

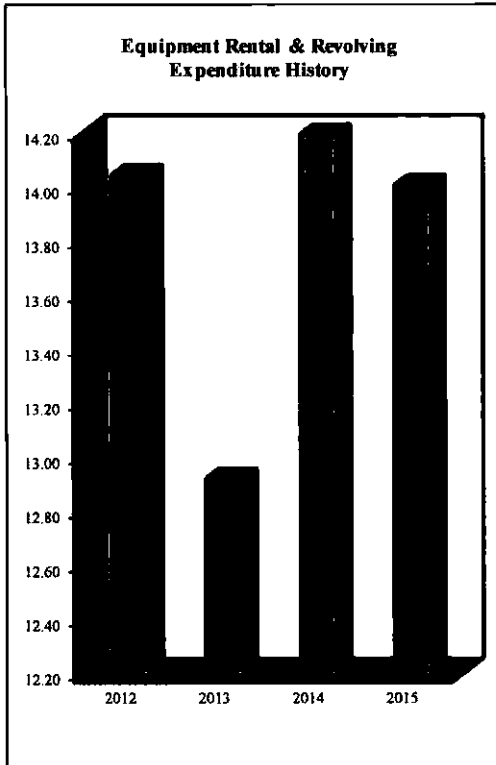
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		2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
<b>Facilities Services</b>						
<b>Facilities Maintenance</b>						
<b>18th Street Shop</b>						
Obj 003	Supplies		89	201		
<b>Intergovernmental Services</b>						
580 1145101	Intergo Prof Services			154		
Obj 005	Intergovernmental Services			154		
Sub 114	18th Street Shop	26,836	33,646	25,829		
<b>Terrace Heights</b>						
<b>Salaries</b>						
580 1151001	Salaries & Benefits	273	733	84		
Obj 001	Salaries	273	733	84		
<b>Personnel Benefits</b>						
580 1152002	Benefits-Direct	90	242	28		
580 1152003	Benefits-Indirect	91	205	23		
Obj 002	Personnel Benefits	181	447	51		
<b>Supplies</b>						
580 1153101	Office Supplies		1,000			
Obj 003	Supplies		1,000			
Sub 115	Terrace Heights	455	2,181	135		
<b>Performance Park</b>						
<b>Salaries</b>						
580 1161001	Salaries & Benefits	148	3,240	2,516		
Obj 001	Salaries	148	3,240	2,516		
<b>Personnel Benefits</b>						
580 1162002	Benefits-Direct	49	1,069	830		
580 1162003	Benefits-Indirect	41	907	704		
Obj 002	Personnel Benefits	90	1,977	1,535		
<b>Supplies</b>						
580 1163101	Office & Operating Supplies		1,384	953		
Obj 003	Supplies		1,384	953		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
<b>Facilities Services</b>						
<b>Facilities Maintenance</b>						
<b>Performance Park</b>						
<b>Other Services - Charges</b>						
580	1164501		195			
	Operating Rental & Leases					
580	1164701	999	464	1,561		
	Utilities-Services					
580	1164801		87	206		
	Repair & Maintenance					
Obj 004 Other Services - Charges		999	746	1,767		
Sub 116 Performance Park		1,236	7,346	6,770		
<b>Salary/Benefit</b>						
<b>Salaries</b>						
580	9991001	183,480	181,486	148,772		
	Salaries & Benefits					
580	9991002	3,388-	3,853			
	Salaries-Overtime					
580	9991003	86				
	Salaries-Extra Help					
580	9991010	18,704	2,908-	7,123-		
	Accrued Annual Leave					
580	9991011	669				
	Accrued Comp Time					
Obj 001 Salaries		199,551	182,431	141,648		
<b>Personnel Benefits</b>						
580	9992002	114,282	125,600	128,782		
	Benefits-Direct					
580	9992003	238,479-	250,604-	250,450-		
	Benefits-Indirect					
580	9992004	4,419	1,411-	2,144-		
	Benefits-Bank Accruals					
Obj 002 Personnel Benefits		119,778-	126,415-	123,813-		
Sub 900 Salary/Benefit		79,773	56,015	17,835		
Fnd 580	Facilities Services	3,639,278	5,116,782	3,916,800	5,044,438	5,444,761

## Equipment Rental & Revolving Fund



Expenditures	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Equipment Rental	8,599,583	7,133,777	8,099,580	8,437,723
Central Stores	4,213,978	4,278,712	4,615,160	4,247,806
Mechanical Shop	924,376	1,257,188	1,177,000	1,006,619
ER&R Facility	-	-	-	-
Fabrication Shop	307,791	259,458	302,630	314,457
<b>Total Expenditures</b>	<b>14,045,728</b>	<b>12,929,135</b>	<b>14,194,370</b>	<b>14,006,605</b>
Ending Fund Equity	10,043,511	10,220,605	6,957,200	5,826,380
<b>Total Budget</b>			<b>21,151,570</b>	<b>19,832,985</b>

### Program Description:

The Equipment Rental and Revolving Fund handles the purchase, maintenance, and repair of County equipment. It also purchases materials and supplies needed by the County Road Division, such as crushed rock, pipe, guardrails, etc. It is responsible for the operation and maintenance of the Public Services Maintenance Facilities located in Yakima and Sunnyside.

### Major Objectives:

- Regular replacement of County equipment to insure low maintenance and operations costs while providing modern efficient equipment for use by County departments.
- Continued the review of the County's pit and stockpile sites to meet State requirements and the County's mineral resource for current and future needs.

### Revenue/Expenditure Comment:

Funding for this program comes from rental rates charged for use of equipment and facilities.

**2015 Final Budget  
Revenue  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Equipment Rental and Revolving					
REVENUES					
591 59130800001				6,407,000	6,668,320
591 59136111001					
591 59136132001					
591 59136140007					
591 59136210001					
591 59136910001					
591 59136940001					
591 59136981001					
591 59136990001					
591 59138900001					
591 59139510001					
591 59139510002					
591 59139520001					
591 59139530001					
591 59139540001					
591 59139570001					
592 59230800001					
592 59234170001					
592 59234175002					
592 59234820001					
592 59234820002					
592 59234820003					
592 59234820007					
592 59234820008					
592 59234820009					
592 59234840001					
592 59234850001					
592 59234870001					
592 59234870002					
592 59234948001					
592 59234948002					
592 59234948003					
592 59236111001					
592 59236132001					
592 59236290001					
592 59236910001					
592 59236940001					
592 59236990011					
595 59530800001					
595 59534175002					
595 59534830001					
595 59534948001					
595 59536111001					
595 59536132001					
595 59536250001					

**2015 Final Budget  
Revenue  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental and Revolving						
REVENUES						
595 59536550001	Space Lease	549,878				
595 59536550021	Space/Rental - Elephant Mtn	7,947			8,000	8,000
595 59536910001	Sale of Scrap & Junk		5			10
595 59536990011	Misc. Reimb of Cost			1,709		1,700
597 59730800001	Beginning Fund Balance				290,750	121,830
597 59734870001	Other Sales of Merchandise	261,193	232,235	19,627	19,170	230,000
597 59736111001	Investment Interest	602	453	377	700	700
597 59736132001	Unrealized Gain/Loss on Inve	76-	43-	43		
597 59736910001	Sale of Scrap & Junk	14,562		3,726	3,000	3,000
<hr style="border-top: 1px dashed black;"/>						
Fnd 590	Equipment Rental and Revolving	8,519,565	9,011,967	6,691,104	21,151,570	19,832,985

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental & Revolving						
Administration						
Reclassification & Cost Alloc.						
591 1000200	Ending Fund Balance				4,565,020	3,688,177
-----						
Obj 000	Reclassification & Cost Alloc.				4,565,020	3,688,177
Salaries						
591 1001001	Salaries & Benefits	201,752	202,642	185,302	211,840	214,801
591 1001002	Salaries-Overtime	435	662	730	1,400	702
-----						
Obj 001	Salaries	202,187	203,305	186,033	213,240	215,503
Personnel Benefits						
591 1002002	Benefits-Direct	75,219	77,694	72,399	77,500	82,356
591 1002003	Benefits-Indirect	31,858	30,407	27,042	34,450	32,232
591 1002004	Benefits-Bank Accruals	8				
-----						
Obj 002	Personnel Benefits	107,085	108,102	99,441	111,950	114,588
Supplies						
591 1003101	Office & Operating Supplies	297	160	1,084	1,000	1,500
591 1003201	Fuel Consumed	360	39		400	400
591 1003501	Small Tools & Minor Equipmen			30	500	500
591 1003502	Computer Software			865		
-----						
Obj 003	Supplies	657	199	1,980	1,900	2,400
Other Services - Charges						
591 1004101	Professional Services	5,082	3,626		5,000	5,000
591 1004125	Prof Serv-Indirect Costs	43,902	68,444	65,653	71,621	64,170
591 1004191	Prof Serv-Purchasing Serv	10,830	23,707	17,785	19,402	14,213
591 1004192	Prof Serv-Info Services	13,987	13,944	21,879	41,809	29,767
591 1004202	Communications-Postage				50	50
591 1004301	Travel	55	68	1,334	350	350
591 1004401	Advertising	210	254	112	500	500
591 1004501	Operating Rental & Leases	210,096	210,032	210,096	211,000	211,000
591 1004701	Utilities-Services				2,000	2,000
591 1004801	Repair & Maintenance				250	250
591 1004901	Miscellaneous	10	332	1,374	100	600
-----						
Obj 004	Other Services - Charges	284,172	320,406	318,232	352,082	327,900
-----						
Sub 100	Administration	594,100	632,012	605,686	5,244,192	4,348,568

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental & Revolving						
Prior Period Corrections						
Reclassification & Cost Alloc.						
591 5870591	Residual Equity Trns Out ERR	360,000		7,000	10,000	10,000
-----						
Obj 000	Reclassification & Cost Alloc.	360,000		7,000	10,000	10,000
-----						
Sub 588	Prior Period Corrections	360,000		7,000	10,000	10,000
Depreciation						
Other						
591 5309101	Depreciation/Amortization	1,855,007	2,222,729		2,000,000	2,300,000
-----						
Obj 009	Other	1,855,007	2,222,729		2,000,000	2,300,000
-----						
Sub 630	Depreciation	1,855,007	2,222,729		2,000,000	2,300,000
EQ Operations						
Salaries						
591 6801001	Salaries & Wages	947	906	941	2,000	961
-----						
Obj 001	Salaries	947	906	941	2,000	961
Personnel Benefits						
591 6802002	Benefits-Direct	360	363	386	720	384
591 6802003	Benefits-Indirect	167	145	151	320	154
-----						
Obj 002	Personnel Benefits	527	508	536	1,040	538
Supplies						
591 6803101	Office & Operating Supplies	619,233	484,049	461,103	500,000	500,000
591 6803201	Fuel Consumed	1,338,508	1,247,641	1,093,523	1,500,000	1,500,000
591 6803501	Small Tools & Minor Equipmen				5,000	5,000
-----						
Obj 003	Supplies	1,957,741	1,731,690	1,554,627	2,005,000	2,005,000
Other Services - Charges						
591 6804101	Professional Services				1,000	1,000
591 6804201	Communication-Telephone				500	500
591 6804202	Communication-Postage	23	32	5	50	50
591 6804501	Operating Rentals & Leases	16,073	14,395	9,864	16,000	16,000
591 6804690	Liability Insurance	33,449	29,759	99,776	108,846	118,840
591 6804801	Repairs & Maintenance	1,074,124	1,111,720	878,616	900,972	1,000,000
591 6804901	Miscellaneous	2,585	1,550	1,990	3,000	3,000
-----						
Obj 004	Other Services - Charges	1,126,255	1,157,456	990,250	1,030,368	1,139,390



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental & Revolving						
EQ Operations						
Other						
591 6809101	Depreciation/Amortization	213,581-	209,647-	170,749-	118,000-	178,557-
-----						
Obj 009	Other	213,581-	209,647-	170,749-	118,000-	178,557-
-----						
Sub 680	EQ Operations	2,871,888	2,680,913	2,375,606	2,920,408	2,967,332
Capital Outlay						
Reclassification & Cost Alloc.						
591 9400100	Operating Transfer Out	75,000				
-----						
Obj 000	Reclassification & Cost Alloc.	75,000				
Capital Outlay						
591 9406401	Machinery & Equipment	2,843,588	1,598,123	3,818,014	2,500,000	2,500,000
-----						
Obj 006	Capital Outlay	2,843,588	1,598,123	3,818,014	2,500,000	2,500,000
-----						
Sub 940	Capital Outlay	2,918,588	1,598,123	3,818,014	2,500,000	2,500,000
Central Stores						
Central Stores						
Administration						
Reclassification & Cost Alloc.						
592 1080200	Ending Fund Balance				2,195,190	1,686,529
-----						
Obj 000	Reclassification & Cost Alloc.				2,195,190	1,686,529
Salaries						
592 1001001	Salaries & Benefits	94,605	93,990	54,273	99,500	99,629
592 1001002	Salaries-Overtime	128	30	8		
592 1001003	Salaries-Extra Help			103		
592 1001010	Accrued Annual Leave	6,511-	6,860			
-----						
Obj 001	Salaries	88,223	100,880	54,384	99,500	99,629
Personnel Benefits						
592 1002002	Benefits-Direct	34,624	33,586	21,664	35,820	35,602
592 1002003	Benefits-Indirect	14,259	13,117	8,079	15,920	13,904
592 1002004	Benefits-Bank Accruals	64				
-----						
Obj 002	Personnel Benefits	48,947	46,703	29,743	51,740	49,506
Supplies						
592 1003101	Office & Operating Supplies	462	946	213	500	500

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015	
		Actual	Actual	Current	Budget	Budget	
Equipment Rental and Revolving							
Central Stores							
Central Stores							
Administration							
Supplies							
592	1003501				1,000	1,000	
	Obj 003	Supplies	462	946	213	1,500	1,500
Other Services - Charges							
592	1004101	Professional Services	2,925	1,886		2,500	2,500
592	1004192	Prof Serv-Info Services	12,236	12,199	12,452	12,810	13,451
592	1004201	Communications-Telephone	220	120		220	220
592	1004501	Operating Rental & Leases	158,129	153,658	154,082	160,000	160,000
592	1004701	Utilities-Services	218				
592	1004801	Repair & Maintenance			154	500	500
592	1004901	Miscellaneous	13,250	13,250	10,766	18,000	15,000
	Obj 004	Other Services - Charges	186,978	181,113	177,455	194,030	191,671
Intergovernmental Services							
592	1005301	External Taxes & Oper Assess	53	50	53	150	150
	Obj 005	Intergovernmental Services	53	50	53	150	150
Other							
592	1009101	Depreciation/Amortization	572	572		1,000	1,000
	Obj 009	Other	572	572		1,000	1,000
Sub	100	Administration	325,233	330,263	261,848	2,543,110	2,029,985
Pits/Quarries Operations							
Salaries							
592	2801001	Salaries & Wages	3,406	42,480	5,098	7,900	8,000
592	2801002	Salaries-Overtime	2,250	15,093			
592	2801003	Salaries-Extra Help	476	2,588	65		
	Obj 001	Salaries	6,132	60,162	5,163	7,900	8,000
Personnel Benefits							
592	2802002	Benefits-Direct	2,111	23,277	2,097	2,840	2,850
592	2802003	Benefits-Indirect	856	9,122	814	1,260	1,270
	Obj 002	Personnel Benefits	2,968	32,399	2,911	4,100	4,120
Supplies							
592	2803101	Office & Operating Supplies	142	6,858	2,044	200	200
592	2803401	Purchases for Inv of Resale	46,813	56,585	208,779-	125,000	52,730

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental and Revolving						
Central Stores						
Central Stores						
Pits/Quarries Operations						
Obj 003	Supplies	46,955	63,443	206,735-	125,200	52,930
Other Services - Charges						
592 2804101	Professional Services	80	350	88		
592 2804301	Travel	139			500	
592 2804401	Advertising	631	250		700	
592 2804501	Operating Rentals & Leases	487	21,740	17,799	3,000	
592 2804701	Utility Services	741	796	689	2,000	
592 2804801	Repairs & Maintenance	109,971	513,572	21,088	4,000	
592 2804901	Miscellaneous		42,061			
Obj 004	Other Services - Charges	112,049	578,767	39,663	10,200	
Other						
592 2809201	Store Issues	110,901-	444,254-		130,000	
Obj 009	Other	110,901-	444,254-		130,000	
Sub 280	Pits/Quarries Operations	57,203	290,517	158,997-	277,400	65,050
Central Stores Operations						
Salaries						
592 4801001	Salaries & Wages	62	181	1,859	620	192
Obj 001	Salaries	62	181	1,859	620	192
Personnel Benefits						
592 4802002	Benefits-Direct	24	73	762	220	77
592 4802003	Benefits-Indirect	11	29	297	100	31
Obj 002	Personnel Benefits	34	102	1,060	320	108
Supplies						
592 4803401	Purchases for Inv of Resale	625,324	599,586	194,231	750,000	600,000
Obj 003	Supplies	625,324	599,586	194,231	750,000	600,000
Other Services - Charges						
592 4804401	Advertising				300	300
592 4804501	Operating Rentals & Leases	71	54	1,976	500	500
Obj 004	Other Services - Charges	71	54	1,976	800	800

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Equipment Rental and Revolving					
Central Stores					
Central Stores					
Central Stores Operations					
Other					
592 4809201           Store Issues	697,003	731,869		715,900	716,000
Obj 009    Other	697,003	731,869		715,900	716,000
Sub 480    Central Stores Operations	1,322,495	1,331,791	199,127	1,467,640	1,317,100
Fuel Operations					
Supplies					
592 5803401           Purchases for Inv of Resale	2,500,018	2,315,246	992,053	2,500,000	2,500,000
Obj 003    Supplies	2,500,018	2,315,246	992,053	2,500,000	2,500,000
Intergovernmental Services					
592 5805101           Intergov Prof Services	658	658	662	700	700
Obj 005    Intergovernmental Services	658	658	662	700	700
Other					
592 5809201           Store Issues	8,372	10,236	1,013,614-	20,000	20,000
Obj 009    Other	8,372	10,236	1,013,614-	20,000	20,000
Sub 580    Fuel Operations	2,509,048	2,326,140	20,900-	2,520,700	2,520,700
Capital Outlay					
Other Services - Charges					
592 9404801           Repairs & Maintenance				1,500	1,500
Obj 004    Other Services - Charges				1,500	1,500
Sub 940    Capital Outlay				1,500	1,500
Mechanical Shop					
Mechanical Shop					
Administration					
Reclassification & Cost Alloc.					
595 1000200           Ending Fund Balance				176,000	410,601
Obj 000    Reclassification & Cost Alloc.				176,000	410,601
Salaries					
595 1001001           Salaries & Benefits	89,320	80,176	66,588	101,450	84,986
595 1001002           Salaries-Overtime	1,350-	2,277	87		
595 1001003           Salaries-Extra Help	3,825	6,823	8,495		

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental and Revolving						
Mechanical Shop						
Administration						
Salaries						
595	1001010	Accrued Annual Leave	29,319	681	3,691-	
595	1001011	Accrued Comp Time	111-			
-----						
Obj	001	Salaries	121,003	89,957	71,478	101,450
Personnel Benefits						
595	1002002	Benefits-Direct	96,214	103,931	90,254	103,600
595	1002003	Benefits-Indirect	6,786	5,095	3,071	16,230
595	1002004	Benefits-Bank Accruals	2,562	2,419-		
-----						
Obj	002	Personnel Benefits	105,562	106,607	93,326	119,830
Supplies						
595	1003101	Office & Operating Supplies	6,961	4,233	5,421	10,000
595	1003501	Small Tools & Minor Equipmen	475	4		3,000
595	1003502	Computer Software		6	6	2,000
595	1003590	Small Attrac Computer/Monito	195	1,232	175	4,000
-----						
Obj	003	Supplies	7,631	5,475	5,602	19,000
Other Services - Charges						
595	1004101	Professional Services	20,062	19,516	18,186	20,000
595	1004192	Prof Serv-Info Services	6,417	6,397	3,177	6,720
595	1004201	Communications-Telephone	4,866	5,390	4,790	5,000
595	1004202	Communications-Postage	25	12	21	150
595	1004292	Communication-TS Phone	441	567	726	690
595	1004301	Travel		18	2,465	
595	1004401	Advertising				500
595	1004501	Operating Rental & Leases	25,420	20,509	20,614	25,000
595	1004701	Utilities-Services	103,298	108,867	96,618	115,000
595	1004801	Repair & Maintenance	45,498	17,634	10,912	45,000
595	1004901	Miscellaneous	11,420	10,851	9,804	13,000
-----						
Obj	004	Other Services - Charges	217,447	189,760	167,313	231,060
Intergovernmental Services						
595	1005101	Intergov Prof Serv	552	467	209	700
595	1005301	External Taxes & Oper Assess	2,995	3,012	3,010	7,500
-----						
Obj	005	Intergovernmental Services	3,547	3,478	3,219	8,200
Other						
595	1009101	Depreciation/Amortization	241,570	226,261		250,000
-----						
Obj	009	Other	241,570	226,261		250,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

		2012	2013	2014	2014	2015
		Actual	Actual	Current	Budget	Budget
Equipment Rental and Revolving						
Mechanical Shop						
Mechanical Shop						
-----						
Sub 100	Administration	696,759	621,539	340,938	905,540	1,108,660
Fringe Overhead						
Salaries						
595 1091001	Salaries & Wages	14,173	14,438	12,808	26,700	15,304
-----						
Obj 001	Salaries	14,173	14,438	12,808	26,700	15,304
Personnel Benefits						
595 1092002	Benefits-Direct	75,799-	80,759-	63,564-	81,550-	85,604-
595 1092003	Benefits-Indirect	53,474-	52,758-	39,084-	46,530-	55,924-
595 1092004	Benefits-Bank Accruals	115	1,452	167-		
-----						
Obj 002	Personnel Benefits	129,158-	132,065-	102,816-	128,080-	141,528-
-----						
Sub 109	Fringe Overhead	114,985-	117,627-	90,008-	101,380-	126,224-
EQ Operations						
Salaries						
595 3801001	Salaries & Wages	121,853	130,970	114,892	128,000	138,828
595 3801002	Salaries-Overtime	3,161	633	1,279		
595 3801003	Salaries-Extra Help	119		129		
-----						
Obj 001	Salaries	125,133	131,603	116,300	128,000	138,828
Personnel Benefits						
595 3802002	Benefits-Direct	48,405	51,362	45,363	46,080	54,443
595 3802003	Benefits-Indirect	18,821	19,776	16,304	20,480	20,963
-----						
Obj 002	Personnel Benefits	67,226	71,138	61,667	66,560	75,406
Supplies						
595 3803101	Office & Operating Supplies	55,159	59,571	41,272	55,000	55,000
595 3803501	Small Tools & Minor Equipmen	123	1,168	592	4,000	2,000
595 3803590	Small Attrac-Tracked Invento	2,920	9,466	3,883	6,000	5,000
-----						
Obj 003	Supplies	58,201	70,205	45,748	65,000	62,000
Other Services - Charges						
595 3804101	Professional Services	488				
595 3804401	Advertising			37		
595 3804501	Operating Rentals & Leases	5,060	8,032	1,498	6,000	7,000
595 3804701	Utility Services	789	850	486	500	900
595 3804801	Repairs & Maintenance	898	7,050	5,667	30,000	30,000
595 3804901	Miscellaneous	128	183			

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012 Actual	2013 Actual	2014 Current	2014 Budget	2015 Budget
Equipment Rental and Revolving					
Mechanical Shop					
Mechanical Shop					
EQ Operations					
Obj 004    Other Services - Charges	7,363	16,115	7,689	36,500	37,900
Intergovernmental Services					
595 3805101    Intergov Prof Services	76	135	43	200	200
Obj 005    Intergovernmental Services	76	135	43	200	200
Other					
595 3809101    Depreciation/Amortization		9,711		4,900	
Obj 009    Other		9,711		4,900	
Sub 380    EQ Operations	257,999	298,907	231,447	301,160	314,334
Capital Outlay					
Salaries					
595 9401001    Salaries & Wages		27,612	59	12,900	
595 9401002    Salaries-Overtime		2,464			
595 9401003    Salaries-Extra Help		52			
Obj 001    Salaries		30,128	59	12,900	
Personnel Benefits					
595 9402002    Benefits-Direct		12,038	24	6,700	
595 9402003    Benefits-Indirect		4,812	10		
Obj 002    Personnel Benefits		16,851	34	6,700	
Supplies					
595 9403101    Office & Operating Supplies		437		1,000	1,000
595 9403501    Small Tools & Minor Equipmen				1,000	1,000
Obj 003    Supplies		437		2,000	2,000
Other Services - Charges					
595 9404101    Professional Services		381			
595 9404401    Advertising		762		1,200	
595 9404501    Operating Rentals & Leases		4,048		1,000	
595 9404701    Utility Services		1,709			
595 9404801    Repairs & Maintenance		315,532		75,000	50,000
595 9404901    Miscellaneous		269			
Obj 004    Other Services - Charges		322,700		77,200	50,000

**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Equipment Rental and Revolving					
Mechanical Shop					
Mechanical Shop					
Capital Outlay					
Intergovernmental Services					
595 9405101           Intergov Prof Services		5,192			
		-----			
Obj 005    Intergovernmental Services		5,192			
Capital Outlay					
595 9406501           Construction Projects				75,600	
		-----			
Obj 006    Capital Outlay				75,600	
Debt Service-Interest					
595 9408201           Interest on Interfund Debt	84,603	79,059	73,279	73,280	68,450
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Obj 008    Debt Service-Interest	84,603	79,059	73,279	73,280	68,450
	-----				
Sub 940    Capital Outlay	84,603	454,368	73,373	247,680	120,450
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Fabrication Shop					
Fabrication Shop					
Administration					
Reclassification & Cost Alloc.					
597 1000200           Ending Fund Balance				10,990	41,073
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Obj 000    Reclassification & Cost Alloc.				10,990	41,073
Salaries					
597 1001001           Salaries & Benefits	8,043	7,946	6,808	8,400	8,423
	-----				
Obj 001    Salaries	8,043	7,946	6,808	8,400	8,423
Personnel Benefits					
597 1002002           Benefits-Direct	3,069	3,100	2,658	3,030	3,286
597 1002003           Benefits-Indirect	1,223	1,193	957		1,265
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Obj 002    Personnel Benefits	4,292	4,294	3,615	3,030	4,551
Other Services - Charges					
597 1004101           Professional Services	230	54		200	200
597 1004192           Prof Serv-Info Services	5,106	5,091	817	5,350	5,618
597 1004501           Operating Rental & Leases	36,716	36,716	36,545	37,000	37,000
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Obj 004    Other Services - Charges	42,051	41,860	37,362	42,550	42,818
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Sub 100    Administration	54,386	54,100	47,784	64,970	96,865



**2015 Final Budget  
Expenditures  
As of November 30, 2014**

	2012	2013	2014	2014	2015
	Actual	Actual	Current	Budget	Budget
Equipment Rental and Revolving					
Fabrication Shop					
Fabrication Shop					
Fab Shop Operations					
Personnel Benefits					
597 3802002           Benefits-Direct				1,350	
Obj 002    Personnel Benefits				1,350	
Supplies					
597 3803101           Office & Operating Supplies		1,157			1,000
597 3803401           Purchases for Inv of Resale	48,834	20,531	32,326-	40,000	40,000
Obj 003    Supplies	48,834	21,688	32,326-	40,000	41,000
Other					
597 3809201           Store Issues	204,570	183,670		207,300	217,665
Obj 009    Other	204,570	183,670		207,300	217,665
Sub 380    Fab Shop Operations	253,405	205,358	32,326-	248,650	258,665
Fnd 590    Equipment Rental and Revolving	14,045,730	12,929,135	7,658,592	21,151,570	19,832,985

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