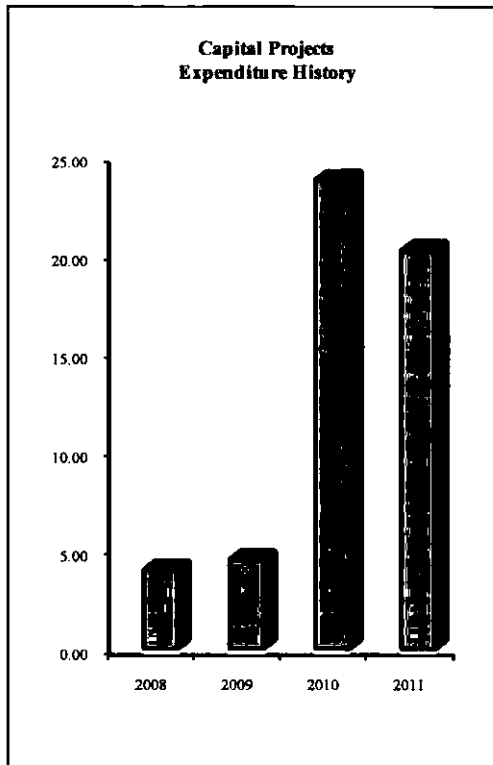


## Capital Projects



Expenditures	2008 Actual	2009 Actual	2010 Budget	2011 Budget
2010A GO Bond & Refin Cap	-	-	9,955,119	8,648,000
2010B QECC Bond Capital	-	-	2,430,000	2,910,000
Community Development	31,876	72,466	910,000	2,355,000
General Capital	16,268	13,799	1,086,140	502,000
Fairgrounds Capital Projects	1,642,767	373,285	559,181	400,000
Lodging Tax Capital Projects	-	345,482	5,010,000	3,202,000
Ascend Royalties	8,645	4	241,945	126,500
Public Works Capital Projects	1,461,477	2,831,478	3,021,486	1,507,645
Real Estate Excise Capital	846,896	802,149	567,232	551,240
Naches Rail Branch Line	12,264	96,923	-	-
<b>Total</b>	<b>4,020,193</b>	<b>4,535,586</b>	<b>23,781,103</b>	<b>20,202,385</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.

**Ascend Royalties** – A fund to account for upgrades to the Treasurer’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.

**2010B GO Bond** – A fund to account for Qualified Energy Conservation Bonds for a new energy efficient shell for the county courthouse.

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
Community Development Grants						
REVENUES						
388 38836111001	Investment Interest	1,778	925	533		
388 38836132001	Unrealized Gain/Loss on Inve	91	197-	7-		
390 39030800001	Beginning Fund Balance				10,000	10,000
390 390333110760	Dir Fed Grant-USDA-RUS				900,000	2,345,000
390 39033310760	Water & Disposal Systems Rur		71,577			
390 39036111001	Investment Interest	46	18	6		
390 39036132001	Unrealized Gain/Loss on Inve		1	1-		
-----						
End 308	Community Development Grants	1,915	72,325	531	910,000	2,355,000

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
Community Development Grants						
Salaries						
390 9341001	Salaries & Benefits	7,013	779			
-----						
Obj 001	Salaries	7,013	779			
Personnel Benefits						
390 9342002	Benefits-Direct	2,665	313			
390 9342003	Benefits-Indirect	1,122	125			
-----						
Obj 002	Personnel Benefits	3,787	438			
Supplies						
390 9343101	Office & Operating Supplies	162				
-----						
Obj 003	Supplies	162				
Other Services - Charges						
390 9344101	Professional Services	2,430	897	110		
390 9344401	Advertising	407				
390 9344901	Miscellaneous			900		
396 9344101	Professional Services	15,974				
396 9354101	Professional Services	1,795				
-----						
Obj 004	Other Services - Charges	20,606	897	1,010		
Capital Outlay						
390 9346101	Land		69,725			
390 9346501	Construction in Progress				910,000	2,355,000
-----						
Obj 006	Capital Outlay		69,725		910,000	2,355,000
Debt Service-Interest						
390 9348201	Interest on Interfund Debt	308	627			
-----						
Obj 008	Debt Service-Interest	308	627			
-----						
Fnd 308	Community Development Grants	31,876	72,466	1,010	910,000	2,355,000

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
Fairgrounds Capital Proj Fund						
REVENUES						
309 30930800001	Beginning Fund Balance				9,694-	
309 30933402103	Dept of Ag-CWSFA Electrical			40,000		
309 30936111001	Investment Interest	3,726	442	277	500	
309 30936132001	Unrealized Gain/Loss on Inve	30	52-	46-		
309 30936990001	Other Misc Revenue	49,821	47,382	48,376	48,375	
309 30939510001	Proceeds From Sale/Cap Asset	1,500,000				
392 39230800001	Beginning Fund Balance				520,000	396,100
392 39236111001	Investment Interest			4,001		3,900
392 39239700004	Operating Trans In-Motel/Hot	238,633	670,150			
392 39239700025	Oper Trans In-Capital Projec			35,140		
		-----				
End 309	Fairgrounds Capital Proj Fund	1,792,210	717,921	127,748	559,181	400,000

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
<b>Fairgrounds Capital Proj Fund</b>						
Reclassification & Cost Alloc.						
309 5080200	Ending Fund Balance				36,100	
309 9750100	Operating Transfers Out			35,140		
-----						
Obj 000	Reclassification & Cost Alloc.			35,140	36,100	
Other Services - Charges						
309 9754101	Professional Services	4,423	828			
309 9754901	Miscellaneous	1,498,335		40,000		
-----						
Obj 004	Other Services - Charges	1,502,758	828	40,000		
Debt Service-Interest						
309 9758201	Interest on Interfund Debt	10,112	4,972	3,081	3,081	
-----						
Obj 008	Debt Service-Interest	10,112	4,972	3,081	3,081	
Fairgrounds-90% Motel/Hotel						
Reclassification & Cost Alloc.						
392 9750100	Operating Transfers Out			59,000		
392 9750200	Ending Fund Balance					400,000
-----						
Obj 000	Reclassification & Cost Alloc.			59,000		400,000
Other Services - Charges						
392 9754901	Miscellaneous	129,897	367,485	120,000	520,000	
-----						
Obj 004	Other Services - Charges	129,897	367,485	120,000	520,000	
-----						
Fnd 309	Fairgrounds Capital Proj Fund	1,642,767	373,285	257,221	559,181	400,000

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
General Capital Improv Proj						
REVENUES						
312 31230800001	Beginning Fund Balance				900,000	500,000
312 31236111001	Investment Interest			10,035		2,000
312 31239510001	Proceeds from Sale/Capital A	299,763				
312 75539700001	Operating Transfer In-Liab I			186,140	186,140	
		-----				
Fnd 312	General Capital Improv Proj	299,763		196,174	1,086,140	502,000

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
General Capital Improve Proj						
Supplies						
312 9183501	Small Tools & Minor Equipmen	15,521	13,799			
312 9213101	Office & Operating Supplies			10,606		
312 9213501	Small Tools & Minor Equipmen			3,587		
312 9213590	Small Attrac Computer/Monito			6,909		
-----						
Obj 003	Supplies	15,521	13,799	21,102		
Other Services - Charges						
312 7554101	Professional Services				486,140	
312 9184101	Professional Services	22			600,000	502,000
312 9184801	Repair & Maintenance	725				
312 9214101	Professional Services			153		
312 9214401	Advertising			435		
312 9214801	Repair & Maintenance			431,205		
312 9214901	Miscellaneous			230		
-----						
Obj 004	Other Services - Charges	747		432,023	1,086,140	502,000
-----						
Fnd 312	General Capital Improv Proj	16,268	13,799	453,125	1,086,140	502,000

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
Public Works Capital Projects						
REVENUES						
315	31530800001					963,145
	Beginning Fund Balance					
315	31533404222	94,078	482,848			
	CFED-Yakima Bears Stadium					
315	31533842001			175,277		
	Road Sidewalk Impr-City					
315	31533918112				150,000	469,500
	Energy Efficiency Conservatio					
315	31534175002		240			
	Sales Plans NT					
315	31536111001	3,621	5,957	2,234		
	Investment Interest					
315	31536132001	834	844-	145-		
	Unrealized Gain/Losses on In					
315	31536940001			175,000	175,000	
	Other Judgments & Settlement					
315	31536990001	95	586		1,196,486	
	Other Misc. Revenue					
315	31539700002	1,751,500	2,000,000	1,500,000	1,500,000	
	Oper Transf In-Fund 580 CIP					
315	31539700107					75,000
	Oper Transf In-DOC					
Fnd 315 Public Works Capital Projects		1,850,128	2,488,788	1,852,366	3,021,486	1,507,645



**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
<b>Public Works Capital Projects</b>						
Reclassification & Cost Alloc.						
315 5110101	Oper Trans Out-Fund 317					65,000
315 5110200	Ending Fund Balance				500,000	184,326
					-----	
Obj 000	Reclassification & Cost Alloc.				500,000	249,326
<b>Salaries</b>						
315 5111001	Salaries & Wages	36,272	89,954	51,927		96,455
315 5111002	Salaries-Overtime	3,196	13,782	2,671		
315 5111003	Salaries-Extra Help	13,566	2,827			
315 5211001	Salaries & Wages		208			
315 5211002	Salaries-Overtime		47			
315 5231001	Salaries & Wages	7,385	14,360	9,504		
315 5231002	Salaries-Overtime	1,033	452			
315 5231003	Salaries-Extra Help	12,019	4,360			
315 5621001	Salaries & Wages	13,460	353			
315 5621002	Salaries-Overtime	922				
315 5621003	Salaries-Extra Help	4,175				
315 9111001	Salaries & Benefits	4,498	5,945			
315 9111002	Salaries-Overtime	403	941			
315 9211001	Salaries & Benefits	93				
315 9231001	Salaries & Benefits	18,383	23,126	21,600		
315 9231002	Salaries-Overtime	1,485	1,232	866		
315 9231003	Salaries-Extra Help	33	2,529			
					-----	
Obj 001	Salaries	116,924	160,115	86,568		96,455
<b>Personnel Benefits</b>						
315 5112002	Benefits-Direct	287	15,454	1,601		31,864
315 5112003	Benefits-Indirect	110	5,676	426		
315 5232002	Benefits-Direct			160		
315 5232003	Benefits-Indirect			13		
315 5622002	Benefits-Direct	28				
315 9112002	Benefits-Direct	245				
315 9112003	Benefits-Indirect	103				
315 9232002	Benefits-Direct		337	5,124		
315 9232003	Benefits-Indirect		129	2,292		
					-----	
Obj 002	Personnel Benefits	772	21,597	9,615		31,864
<b>Supplies</b>						
315 5113101	Office & Operating Supplies	11,065	48,803	12,468		
315 5113501	Small Tools & Minor Equip	33,106	1,406			
315 5113590	Small Attac-Tracked Inventor	7,754	3,556			
315 5213101	Office & Operating Supplies		59			
315 5233101	Office & Operating Supplies	30,802	22,224	11,816		
315 5623101	Office & Operating Supplies	13,900				

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
<b>Public Works Capital Projects</b>						
<b>Supplies</b>						
315 5623501	Small Tools & Minor Equip	425				
315 5623590	Small Attrac-Tracked Inv	5,469				
315 9113101	Office & Operating Supplies	328	1,405			
315 9113501	Small Tools & Minor Equipmen	50,521	80,340			
315 9233101	Office & Operating Supplies	2,160	1,947	214		
-----						
Obj 003	Supplies	155,530	159,739	24,499		
<b>Other Services - Charges</b>						
315 5114101	Professional Services	69,071	69,682	137,239	1,500,000	160,000
315 5114201	Communications-Telephone		18			
315 5114301	Travel	1,448		107		
315 5114401	Advertising	537	1,216	203		
315 5114501	Operating Rental & Leases		3,536	21,711		
315 5114801	Repair & Maintenance	615,891	1,031,506	839,199	600,000	
315 5114901	Miscellaneous	8,180	2,986	3,331		
315 5214101	Professional Services		10,647			70,000
315 5234101	Professional Services	11,743	27,599	63,462		250,000
315 5234501	Operating Rental & Leases	536				
315 5234801	Repair & Maintenance	32,370	87,110			
315 5234901	Miscellaneous	2,594				
315 5624101	Professional Services	10,574				
315 5624401	Advertising	176				
315 5624801	Repair & Maintenance	76,976				
315 5624901	Miscellaneous	1,195				
315 9114101	Professional Services	28,721	204,706			650,000
315 9114202	Communications-Postage	23	37			
315 9114301	Travel	81	44			
315 9114401	Advertising		176			
315 9114501	Operating Rental & Leases	90				
315 9114801	Repair & Maintenance	4,084	125,340			
315 9214101	Professional Services	7,692				
315 9234101	Professional Services	85,132	24,527	6,597		
315 9234401	Advertising	405	424			
315 9234801	Repair & Maintenance	209,275	618,139	384,069	421,486	
315 9234901	Miscellaneous	3,238	311	917		
-----						
Obj 004	Other Services - Charges	1,170,031	2,208,003	1,456,834	2,521,486	1,130,000
<b>Intergovernmental Services</b>						
315 5115101	Intergov Prof Serv		1,888	480		
315 9115101	Intergov Prof Serv		1,823			
-----						
Obj 005	Intergovernmental Services		3,711	480		

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
Public Works Capital Projects						
Capital Outlay						
315 5116401	Machinery & Equipment	8,848	21,694			
315 5116501	Construction in Progress		3,036-			
315 5236401	Machinery & Equipment	9,373				
315 9116401	Machinery & Equipment		259,656			
		-----				
Obj 006	Capital Outlay	18,220	278,314			
		-----				
Fnd 315	Public Works Capital Projects	1,461,477	2,831,478	1,577,996	3,021,486	1,507,645

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
2009 Lodging Tax Cap Proj						
REVENUES						
316 130800001	Beginning Fund Balance				3,810,000	3,000,000
316 136132001	Unrealized Gain/Losses on In		6,870	6,870-		
316 139110001	2009 GO Bond Proceeds		3,810,000			
316 230800001	Beginning Fund Balance				563,000	100,000
316 236132001	Unrealized Gain/Losses on In		1,015	1,015-		
316 239110001	2009 GO Bond Proceeds		563,000			
316 330800001	Beginning Fund Balance				333,650	100,000
316 336132001	Unrealized Gain/Losses on In		512	512-		
316 339110001	2009 GO Bond Proceeds		333,650			
316 430800001	Beginning Fund Balance				300,000	
316 436132001	Unrealized Gain/Losses on In		541	541-		
316 439110001	2009 GO Bond Proceeds		300,000			
316 31636111001	Investment Interest		14,866	44,182	3,350	2,000
316 31639110001	2009 GO Bond Proceeds		53,350			
316 31639110003	2009 GO Bond Reoffering Prem		144,378			
316 31639700001	Operating Trf In		15,220			
		-----				
Fnd 316	2009 Lodging Tax Cap Proj		5,243,403	35,244	5,010,000	3,202,000

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

	2008 Actual	2009 Actual	2010 Current	2010 Budget	2011 Budget
2009 Lodging Tax Cap Proj					
Central WA State Fair Assn					
Other Services - Charges					
316 14137			683		
316 14901			1,522,685		3,000,000
-----					
Obj 004			1,523,368		3,000,000
Capital Outlay					
316 16401				3,810,000	
-----					
Obj 006				3,810,000	
Convention Center					
Other Services - Charges					
316 24901			258,942	563,000	100,000
-----					
Obj 004			258,942	563,000	100,000
Seasons Performance Hall					
Other Services - Charges					
316 34901		135,533	114,283	333,650	100,000
-----					
Obj 004		135,533	114,283	333,650	100,000
Capital Theater					
Other Services - Charges					
316 44901				300,000	
-----					
Obj 004				300,000	
2009 Capital Project Fund					
Other Services - Charges					
316 54101				3,350	2,000
-----					
Obj 004				3,350	2,000
Debt Service-Interest					
316 3168401		209,949			
-----					
Obj 008		209,949			
-----					
Fnd 316		345,482	1,896,594	5,010,000	3,202,000

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
2010A GO Bond & Refunding						
REVENUES						
317 31730800001	Beginning Fund Balance					8,628,000
317 31736111001	Investment Interest			787		20,000
317 31739110001	2010A GO Bond Proceeds			9,550,000	9,550,000	
317 31739210001	2010A GO Bond Premium			411,213	405,119	
				-----		
Fnd 317	2010A GO Bond & Refunding			9,962,000	9,955,119	8,648,000

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

	2008	2009	2010	2010	2011
	Actual	Actual	Current	Budget	Budget
2010A GO Bond & Refunding					
2010A G O Bond					
Reclassification & Cost Alloc.					
317 3170181           Oper Tran Out 2010B GO Bond					518,600
					-----
Obj 000    Reclassification & Cost Alloc.					518,600
Capital Outlay					
317 3176401           Machinery & Equipment				9,768,000	8,129,400
					-----
Obj 006    Capital Outlay				9,768,000	8,129,400
Debt Service-Interest					
317 3178401           Debt Issue Costs			187,119	187,119	
					-----
Obj 008    Debt Service-Interest			187,119	187,119	
					-----
Fnd 317    2010A GO Bond & Refunding			187,119	9,955,119	8,648,000

**2011 Final Budget  
Revenue  
As of November 30, 2010**

	2008	2009	2010	2010	2011
	Actual	Actual	Current	Budget	Budget
2010B GO Bond QECB					
REVENUES					
318 31830800001		Beginning Fund Balance			2,381,400
318 31836111001		Investment Interest	187		10,000
318 31839110001		2010B GO Bond Proceeds	2,430,000	2,430,000	
318 31839700001		Operating Transfers In			518,600
			-----		
Fnd 318		2010B GO Bond QECB	2,430,187	2,430,000	2,910,000



**2011 Final Budget  
Expenditures  
As of November 30, 2010**

	2008	2009	2010	2010	2011
	Actual	Actual	Current	Budget	Budget
2010B GO Bond QECB					
2010B GO Bond					
Capital Outlay					
318 3186401           Machinery & Equipment				2,381,400	2,910,000
				-----	
Obj 006    Capital Outlay				2,381,400	2,910,000
Debt Service-Interest					
318 3188401           Debt Issue Costs			48,600	48,600	
				-----	
Obj 008    Debt Service-Interest			48,600	48,600	
				-----	
Fnd 318    2010B GO Bond QECB			48,600	2,430,000	2,910,000

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011	
		Actual	Actual	Current	Budget	Budget	
Ascend Royalties Capital Proj							
REVENUES							
331 33130800001	Beginning Fund Balance				150,000	125,000	
331 33136111001	Investment Interest	6,365	3,166	1,782	1,500	1,500	
331 33136132001	Unrealized Gain/Loss on Inve	285	366-	334-			
331 33136990011	Reimbursement EREET COST			90,445	90,445		
		-----					
Fnd 331	Ascend Royalties Capital Proj	6,650	2,800	91,893	241,945	126,500	

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

	2008	2009	2010	2010	2011
	Actual	Actual	Current	Budget	Budget
Ascend Royalties Capital Proj					
Reclassification & Cost Alloc.					
331 3310200				93,625	76,500
-----					
Obj 000				93,625	76,500
Supplies					
331 3313101			78	80	
331 3313501			98	100	
331 3313502			61,674	65,000	
331 3313590			1,912	1,920	
-----					
Obj 003			63,763	67,100	
Other Services - Charges					
331 3314101	8,645	4	69,850	70,000	50,000
-----					
Obj 004	8,645	4	69,850	70,000	50,000
Capital Outlay					
331 3316401			11,217	11,220	
-----					
Obj 006			11,217	11,220	
-----					
Fnd 331	8,645	4	144,830	241,945	126,500

**2011 Final Budget  
Revenue  
As of November 30, 2010**

		2008	2009	2010	2010	2011	
		Actual	Actual	Current	Budget	Budget	
RE Excise Capital Projects							
REVENUES							
332	33231734001	Real Estate Excise Tax	723,829	507,977	401,638	520,000	515,000
332	33236111001	Investment Interest			1,060		1,200
332	33239700001	Operating Transfers In	88,209	46,920	47,232	47,232	35,040
<hr style="border-top: 1px dashed black;"/>							
Fnd	332	RE Excise Capital Projects	812,038	554,897	449,930	567,232	551,240

**2011 Final Budget  
Expenditures  
As of November 30, 2010**

		2008	2009	2010	2010	2011
		Actual	Actual	Current	Budget	Budget
RE Excise Capital Projects						
Reclassification & Cost Alloc.						
332	3320108	Oper Tran Out-Utilities	50,000	50,000	50,000	50,000
332	3320120	Oper Tran Out-Buena Sewer	10,000	10,000	10,000	10,000
332	3320121	Oper Tran Out-2010 GO Bond				324,247
332	3320149	Oper Tran Out-2001 B GO Bond	576,000	580,000		
332	3320175	Oper Tran Out-1998 GO Bond	45,220			
332	3320200	Ending Fund Balance				10,683
-----						
Obj	000	Reclassification & Cost Alloc.	681,220	640,000	60,000	60,000
Other Services - Charges						
332	3324101	Professional Services	607			
-----						
Obj	004	Other Services - Charges	607			
Debt Service-Principal						
332	3327801	Intergov Loans-Prin-CERB	145,978			
332	3327802	Intergov Loan-Prin-PW Trust		145,978	145,978	145,978
332	3327901	Other Debt			348,002	
-----						
Obj	007	Debt Service-Principal	145,978	145,978	145,978	493,980
Debt Service-Interest						
332	3328201	Interest on Interfund Debt			6,192	
332	3328302	Intergov Loan-Intrst-PW Trus	19,091	16,171	13,252	13,252
-----						
Obj	008	Debt Service-Interest	19,091	16,171	19,444	13,252
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Fnd	332	RE Excise Capital Projects	846,896	802,149	225,421	567,232
						551,240

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