



FINANCIAL SERVICES
FINANCIAL REVIEW
2nd Quarter 2022

2022 Budget Adjustments Summary

June 2022

Description		Debit	Credit	Source
General Fund				
Juvenile Security Cameras				
Juvenile	Equipment/Prof Serv	100,000	(100,000)	Fund Balance - Unassigned
		100,000	(100,000)	
Security Panic Button Replacement				
Non-Departmental	Equipment/Prof Serv	50,000	(50,000)	Fund Balance - Unassigned
		50,000	(50,000)	
Voter Rights of WA Lawsuit				
Non-Departmental	Prof Services	(984,699)	984,699	Fund Balance - Unassigned
		(984,699)	984,699	
Labor Agreement Settlements				
Assessor	Salaries and Benefits	71,234	(814,710)	Fund Balance - Unassigned
Auditor	Salaries and Benefits	48,352		
Elections	Salaries and Benefits	10,965		
Commissioners	Salaries and Benefits	14,350		
Human Resources	Salaries and Benefits	17,019		
Treasurer	Salaries and Benefits	32,562		
Coroner	Salaries and Benefits	4,334		
Sheriff	Salaries and Benefits	36,066		
Assigned Counsel	Salaries and Benefits	75,119		
Attorney	Salaries and Benefits	271,141		
Clerk	Salaries and Benefits	46,289		
District Court	Salaries and Benefits	38,252		
Superior Court	Salaries and Benefits	33,485		
Juvenile	Salaries and Benefits	68,216		
WSU Extension	Salaries and Benefits	3,343		
Planning	Salaries and Benefits	43,983		
		814,710	(814,710)	
Sheriff Radio Study				
Non-Departmental	Prof Services	150,000	(150,000)	Fund Balance - Unassigned
		150,000	(150,000)	
Security Remodel				
Non-Departmental	Prof Services	20,000	(20,000)	Fund Balance - Unassigned
		20,000	(20,000)	
July 4th Fireworks				
Non-Departmental	Prof Services	20,000	(20,000)	Fund Balance - Unassigned
		20,000	(20,000)	
Docusign				
Non-Departmental	Prof Services	5,082	(5,082)	Fund Balance - Unassigned
		5,082	(5,082)	
Surety Bond-District Court and DC Probation				
Non-Departmental	Insurance	455	(455)	Fund Balance - Unassigned
		455	(455)	
Total General Fund Amendment		175,548	(175,548)	
Revised Revenues		-		
Committed Fund Balance		-		
Restricted Fund Balance		-		
Unassigned Fund Balance		175,548		73,776,836

Total Budget Amendments	175,548
Total Fund Bal	(175,548)
Total New Revenue	-
	<u> </u>

General Fund

Income Statement

June 2022

		2020 Actual	2021 Actual	2022 Budget	Adjustments	Projected	YTD Actual	Difference	% of Proj
Revenue									
Property Tax	\$ 28,852,374	\$ 32,413,843	\$ 29,160,000	\$ 40,000	\$ 29,200,000	\$ 16,794,523	\$ (12,405,477)		57.52%
Sales Tax	15,564,308	17,400,831	17,625,000	720,000	18,345,000	7,659,676	(10,685,324)		41.75%
Interest Earnings	840,634	566,963	525,000	405,000	930,000	379,636	(550,364)		40.82%
Other Taxes	53,761	74,458	79,700	-	79,700	38,373	(41,327)		48.15%
Licenses & Permits	510,247	420,181	407,062	(1,722)	405,340	118,386	(286,954)		29.21%
Grants	18,178,344	5,340,093	5,292,258	211,328	5,503,586	2,675,380	(2,828,206)		48.61%
Intergovernmental/PILT	3,049,440	4,320,666	3,325,856	(85,880)	3,239,976	1,383,069	(1,856,907)		42.69%
Charges/Fees for Service	9,165,107	9,237,076	9,099,916	98,666	9,198,582	4,661,040	(4,537,542)		50.67%
Fines and Forfeits	2,140,708	2,317,908	2,030,604	(311,584)	1,719,020	912,445	(806,575)		53.08%
Other Miscellaneous	2,254,439	1,299,505	1,907,558	468,415	2,375,973	1,387,479	(988,494)		58.40%
Total Revenue	\$ 80,609,362	\$ 73,391,524	\$ 69,452,954	\$ 1,544,223	\$ 70,997,177	\$ 36,010,007	\$ (34,987,170)		50.72%
Expense									
Salaries/Benefits	\$ 32,838,939	\$ 34,148,747	\$ 36,090,973	\$ 814,710	\$ 36,905,683	\$ 16,274,699	\$ (20,630,984)		44.10%
Supplies	2,519,608	1,473,107	1,334,015	-	1,334,015	785,181	(548,834)		58.86%
Other Services & Charges	25,025,779	13,767,307	16,780,150	(639,162)	16,140,988	6,999,048	(9,141,940)		43.36%
Debt Service	14,835	46,233	44,200	-	44,200	284	(43,916)		00.64%
DOC	20,585,759	18,972,204	16,595,015	-	16,595,015	8,338,136	(8,256,879)		50.24%
Grants	-	-	-	748,707	748,707	-	(748,707)		00.00%
Transfers Out	2,092,030	565,579	2,615,579	-	2,615,579	807,789	(1,807,790)		30.88%
Capital:									
Contingency	-	277,156	16,251	-	16,251	-	(16,251)		00.00%
Equipment Replacement	15,913	22,738	125,105	-	125,105	62,781	(62,324)		50.18%
Total Expense	\$ 83,092,863	\$ 69,273,071	\$ 73,601,288	\$ 924,255	\$ 74,525,543	\$ 33,267,918	\$ (41,257,625)		44.64%
Net Income/(Loss)									
Beginning Reserve Balance	\$ 14,196,302	\$ 11,715,607	\$ 15,834,060		\$ 15,834,060	\$ 15,834,060			
Prior Period Adjustment/Other	2,806	-	-		-	-			
Ending Reserve Balance	\$ 11,715,607	\$ 15,834,060	\$ 11,685,726		\$ 12,305,694	\$ 18,576,149			

General Fund Revenue Detail

June 2022

	2021 Actuals	2022 Budget	2022 Projections	2022 Actuals	2023 Projections	2023 Proj/ 2022 Budget	'23 Proj/'22 Bud %
General Revenues:							
Auditor							
Recording Filing Fees	448,319	320,000	356,000	178,400	345,000	25,000	07.81%
Vehicle Licensing Fees	1,888,447	1,820,000	1,956,000	950,108	1,920,000	100,000	05.49%
Other Misc Revenue	233,759	70,950	71,450	31,791	71,450	500	00.70%
	2,570,525	2,210,950	2,383,450	1,160,299	2,336,450	125,500	05.68%
Elections							
Elections Services	144,626	450,000	450,000	612,708	738,500	288,500	64.11%
Elections Services Registrations	105,445	105,395	105,395	127,620	135,000	29,605	28.09%
Other Misc Revenue	2,637	15,000	13,661	13,657	50	(14,950)	-99.67%
	252,708	570,395	569,056	753,985	873,550	303,155	53.15%
Commissioners							
Property Tax	28,498,876	27,960,000	28,000,000	16,089,862	28,700,000	740,000	02.65%
Sales Tax	17,400,831	17,625,000	18,345,000	7,659,675	18,840,000	1,215,000	06.89%
Gambling Excise Tax	14,337	19,000	19,000	3,485	19,000	-	00.00%
Franchise Fees	338,578	348,000	348,000	84,839	351,000	3,000	00.86%
PUD Privilege Tax	201,565	210,000	187,069	187,068	200,000	(10,000)	-04.76%
PILT	941,596	1,030,000	1,049,300	1,049,300	950,000	(80,000)	-07.77%
Liquor Excise	268,828	275,000	275,000	71,445	280,000	5,000	01.82%
Liquor Board Profits	319,416	340,000	325,000	158,466	325,000	(15,000)	-04.41%
Motor Vehicle Criminal Justice	1,908,615	1,950,000	1,950,000	481,225	2,000,000	50,000	02.56%
Indirect Costs	1,596,037	1,600,518	1,600,518	818,619	1,600,518	-	00.00%
Other Misc Revenue	645,672	314,048	556,816	260,779	385,548	71,500	22.77%
	52,134,351	51,671,566	52,655,703	26,864,763	53,651,066	1,979,500	03.83%
Treasurer							
Property Tax Penalties	770,225	531,000	531,000	305,562	350,000	(181,000)	-34.09%
Property Tax Interest	1,365,375	1,300,000	1,094,500	559,398	994,500	(305,500)	-23.50%
REET Admin Fee	334,691	240,000	280,000	163,485	270,000	30,000	12.50%
Investment Earnings	566,963	525,000	930,000	379,636	1,710,000	1,185,000	225.71%
Other Misc Revenue	(577,920)	205,315	199,319	113,490	203,265	(2,050)	-01.00%
	2,459,334	2,801,315	3,034,819	1,521,571	3,527,765	726,450	25.93%
Sheriff							
Law Enforcement Fees	46,834	90,000	49,500	29,319	49,500	(40,500)	-45.00%
Animal Control	276	721	-	-	-	(721)	-100.00%
Other Misc Revenue	344,240	57,475	18,442	28,442	45,785	(11,690)	-20.34%
	391,350	148,196	67,942	57,761	95,285	(52,911)	-35.70%
District Court							
Civil Fees	105,621	116,212	92,636	46,318	83,372	(32,840)	-28.26%
Traffic Infraction Penalties	670,758	807,228	466,522	233,261	419,867	(387,361)	-47.99%
Traffic Infraction Trauma Care	96,368	124,063	72,411	36,206	65,170	(58,893)	-47.47%
DUI Penalties	63,434	90,524	54,754	27,377	49,278	(41,246)	-45.56%
Other Criminal Traffic Misdem	80,245	98,740	78,622	39,311	70,760	(27,980)	-28.34%
Other Criminal Non-Traffic	19,424	24,776	8,738	4,369	7,864	(16,912)	-68.26%
Other Misc Revenue	509,046	421,472	390,222	226,415	365,189	(56,283)	-13.35%
	1,544,896	1,683,015	1,163,905	613,257	1,061,500	(621,515)	-36.93%

General Fund Revenue Detail

June 2022

	2021 Actuals	2022 Budget	2022 Projections	2022 Actuals	2023 Projections	2023 Proj/ 2022 Budget	'23 Proj/'22 Bud %
General Revenues:							
Juvenile							
Juvenile Bed Rentals	43,808	60,000	60,000	37,920	60,000	-	00.00%
Other Misc Revenue	7,664	12,500	13,512	5,951	12,800	300	02.40%
	51,472	72,500	73,512	43,871	72,800	300	00.41%
Planning							
Subdivision Fees	165,787	145,420	121,061	60,652	143,424	(1,996)	-01.37%
Zoning Fees	143,855	139,060	133,104	61,850	138,479	(581)	-00.42%
Other Misc Revenue	49,050	56,562	81,653	44,185	65,257	8,695	15.37%
	358,692	341,042	335,818	166,687	347,160	6,118	01.79%
Assessor							
Non-Departmental	11,781	8,250	8,250	9,920	8,800	550	06.67%
Human Resources	77,452	93,000	98,000	3,537	101,000	8,000	08.60%
Coroner	468	500	300	162	300	(200)	-40.00%
Assigned Counsel	26,420	45,578	45,578	17,417	48,000	2,422	05.31%
Prosecuting Attorney	97,606	45,000	45,000	32,134	40,000	(5,000)	-11.11%
Clerk	302	450	450	134	450	-	00.00%
Superior Court	552,816	550,931	503,138	196,158	517,689	(33,242)	-06.03%
WSU Extension	221,161	38,000	91,283	23,531	32,500	(5,500)	-14.47%
	-	-	-	-	-	-	00.00%
Total - General Revenues	60,751,334	60,280,688	61,076,204	31,465,187	62,714,315	2,433,627	04.04%
	2,927,430	(470,646)	795,516	51.52%	2,433,627		
	05.06%	-00.77%	01.32%		04.04%		
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Elections	107,478	-	936,114	936,114	-	-	00.00%
DOC-Road Levy Shift	3,914,967	1,200,000	1,200,000	704,660	-	(1,200,000)	-100.00%
Non-Departmental	1,009,279	-	-	-	-	-	00.00%
Treasurer	35,001	35,500	35,500	31,163	35,500	-	00.00%
Sheriff	1,248,901	1,376,060	1,565,052	469,512	1,542,727	166,667	12.11%
Coroner	-	-	-	-	-	-	00.00%
Assigned Counsel	772,946	814,515	682,515	639,758	700,493	(114,022)	-14.00%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,988,842	2,773,735	2,773,735	993,829	2,773,735	-	00.00%
Clerk	427,013	542,628	492,350	299,034	527,015	(15,613)	-02.88%
CJS	1,213,153	1,363,436	1,363,436	358,690	1,363,436	-	00.00%
District Court	245,438	300,128	288,450	56,606	280,606	(19,522)	-06.50%
Superior Court	489,032	551,194	386,537	(2,106)	397,715	(153,479)	-27.84%
Juvenile	25,486	40,000	34,000	12,695	40,000	-	00.00%
WSU Extension	28,822	33,400	29,400	14,700	29,400	(4,000)	-11.98%
Planning	130,532	138,370	130,584	26,865	130,584	(7,786)	-05.63%
Total Grants/Contracts	12,640,190	9,172,266	9,920,973	4,544,820	7,824,511	(1,347,755)	-14.69%
	(10,145,268)	(3,467,924)	748,707	(5,376,153)	(1,347,755)	-14.69%	
Total Revenues - All Sources	73,391,524	69,452,954	70,997,177	36,010,007	70,538,826	1,085,872	01.56%
	(7,217,838)	(3,938,570)	1,544,223	50.72%	1,085,872		
	-08.95%	-05.37%	02.22%		01.56%		

General Fund Expenses

June 2022

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Not in Projected
G	Property Assessment	2,659,512	71,234	2,730,746	1,343,677	49.21%	-
E	Auditor	1,660,377	48,352	1,708,729	783,569	45.86%	-
N	Elections	1,421,020	10,965	1,431,985	646,442	45.14%	936,114
G	Commissioners	1,017,088	14,350	1,031,438	485,128	47.03%	-
G	Human Resources	801,434	17,019	818,453	356,176	43.52%	-
O	Treasurer	1,725,363	32,562	1,757,925	784,469	44.62%	-
V	Non-Departmental	5,029,611	(739,162)	4,290,449	1,478,548	34.46%	-
	Capital Outlay	125,105	-	125,105	62,781	50.18%	-
	Total	14,439,510	(544,680)	13,894,830	5,940,790	42.76%	936,114

S	Coroner	546,404	4,334	550,738	253,370	46.01%	-
A	Sheriff	12,245,274	36,066	12,281,340	5,775,361	47.03%	188,992
FE	Dept. of Corrections	16,595,015	-	16,595,015	8,338,135	50.24%	-
T	Total	29,386,693	40,400	29,427,093	14,366,866	48.82%	188,992

J	Assigned Counsel	4,041,604	75,119	4,116,723	1,697,503	41.23%	(132,000)
J	AC - Expert Witness	255,459	-	255,459	79,647	31.18%	-
U	Prosecuting Attorney	7,845,636	271,141	8,116,777	3,602,747	44.39%	-
S	Clerk	2,543,977	46,289	2,590,266	1,037,817	40.07%	(50,278)
T	Consol Juv Serv	1,363,436	-	1,363,436	567,124	41.60%	-
I	District Court	2,967,797	38,252	3,006,049	1,419,741	47.23%	(11,678)
C	Superior Court	3,968,523	33,485	4,002,008	1,702,181	42.53%	(164,657)
E	Youth Service Ctr	4,281,478	168,216	4,449,694	1,910,548	42.94%	(6,000)
	Total	27,267,910	632,502	27,900,412	12,017,308	43.07%	(364,613)

C	WSU Extension	344,427	3,343	347,770	102,828	29.57%	(4,000)
D	Planning	2,162,748	43,983	2,206,731	840,126	38.07%	(7,786)
	Total	2,507,175	47,326	2,554,501	942,954	36.91%	(11,786)

Total General Fund	73,601,288	175,548	73,776,836	33,267,918	45.09%	748,707
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General Fund Reserves

June 2022

	2022				2022		Projected	
	2022		Budget	Budgeted	Budgeted	Budgeted	Adjustments	2022
	Beginning	Allocation	Revenue	Expense	Ending	Ending	Ending	
Petty Cash	62,410	-	-	-	62,410	-	-	62,410
Total Non-Spendable	62,410	-	-	-	62,410	-	-	62,410
<u>Restricted:</u>								
Dist Crt Trial Court 5454 (Judges Portion)	25,577	-	90,000	(99,218)	16,359	-	-	16,359
Dist Crt Judicial Stabilization (JST)	28,642	-	40,356	(10,000)	58,998	-	-	58,998
Dist Crt DUI Court Fees	40,916	-	64,772	(78,058)	27,630	-	-	27,630
Superior Court Judicial Stabilization (JST)	59,814	-	21,000	(80,355)	459	-	-	459
Drug Court Fees	231,281	-	25,215	(256,379)	117	-	-	117
Total Restricted	386,230	-	241,343	(524,010)	103,563	-	-	103,563
<u>Committed:</u>								
Equipment Replacement	688,838	-	-	-	688,838	-	-	688,838
Elections Reserve	-	-	-	-	-	-	-	-
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	-	329,289
Contingency	896,918	-	-	(100,000)	796,918	-	-	796,918
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	-
Total Committed	1,915,045	-	-	(100,000)	1,815,045	-	-	1,815,045
<u>Assigned:</u>								
DOC Allocation 2022	1,000,000	-	-	(1,000,000)	-	-	-	-
Total Assigned	1,000,000	-	-	(1,000,000)	-	-	-	-
<u>Unassigned:</u>								
Cash Flow Reserves	12,470,375	-	69,211,611	(71,977,278)	9,704,708	619,968	10,324,676	14.91%
Total Unassigned	12,470,375	-	69,211,611	(71,977,278)	9,704,708	619,968	10,324,676	
Total Fund Balance	15,834,060	-	69,452,954	(73,601,288)	11,685,726	619,968	12,305,694	

Commitments: ***

GF Reserve (of 2022 Revenue Projection)

(3,528,366)

GF Reserve (of 2022 Revenue Projection)

11 00%

7759 271

Over/(Under)***

2 565 405

7/26/2022

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Non Departmental Expenditure History

June 2022

Description	2019 Actual	2020 Actual	2021 Actual	2022 Projection	2022 YTD	Diff.
Intergovernmental	Conference of Governments	42,542	42,615		44,391	44,391
	Clean Air	34,846	35,086		35,468	35,468
	Emergency Management	80,698	81,103		88,960	44,480
	District Health	150,000	150,000		150,000	75,000
	State Examiners	131,528	144,010		170,630	14,803
Interdepartmental	Grants Management	91,608	45,909		55,429	31,905
	Indirect Cost Plan	6,030	7,475		6,505	3,286
	ITA Bill	3,015	3,060		3,094	1,538
	Purchasing	25,023	23		26	13
	GTS	71,944	76,001		82,442	41,221
	DOS	3,438	3,614		3,826	1,913
	Liability Insurance	0	0		150,228	75,114
	LEOFF I Medical Expenditures	750,000	748,500		750,000	375,000
	Law Library/Safeway Rent/Other Leases	36,757	36,757		63,087	31,544
	Pre-Trial	150,000	150,000		150,000	75,000
	Board of Equalization	4,283	442		13,000	320
	Tax Litigation	15,579	15,579		15,579	7,789
	Code Enforcement	595,667	635,248		600,000	300,000
	Parks & Recreation	100,000	100,000		100,000	50,000
DEBT	2002 G.O. Bond - Other	14,577	14,749		13,748	88
Membership	Memberships-NACO	4,865	4,865		4,865	0
	Memberships-WACO	31,683	31,886		32,786	27,391
	Memberships-WSAC	38,327	38,964		45,376	45,376
	WSAC/Litigation	13,525	13,415		13,331	13,331
	WSAC/Public Lands	0	5,668		2,142	2,142
	WSAC/ARPA Technical Assistance	0	0		20,000	20,000
	WSAC/Blake Litigation	0	0		11,540	11,540
	WSAC/Regional Planner	0	0		2,523	0
Operational	WSAC/PILT	1,835	0		0	0
	County Code Updates	2,555	0		8,000	0
	Minority Women (WAC 326-02-034(1))	3,537	3,370		5,000	1,240
	OASI Employment Security	200	25		0	0
	Labor Attorney	89,218	136,704		200,000	35,532
	Legislative Advocate	7,973	6,111		9,000	2,575
One Time Expenses	Yakima Airport	(59,130)	65,889		0	0
	Miscellaneous	3,854	11,904,949		4,312	(4,312)
	Tax Judgements	917	407		1,500	376
	Wenas Creek Legal	0	0		1,488	(1,488)
	Technology Services	1,859,803	390,686		0	0
	Community Cleanup Services	3,522	29		10,000	6,191
	Pension Auditor Issue	0	46,712		0	0
	Fireworks	0	0		20,000	0
	Voter Rights Lawsuit	0	49,945		15,301	15,301
	Elections Canvassing Board Lawsuit	0	0		0	0
	Sheriff Radio System	0	0		150,000	34,741
	Class & Pay Study	0	0		100,000	7,500
	YakiMap Replacement	0	0		25,000	0
	Lexipol	0	0		42,135	27,713
	Sheriff Camera System	0	0		1,000,000	0
	District Court Surety Bond	0	0		455	455
	Security Panic Buttons/Security Remodel	0	0		70,000	0
	Teller	0	0		0	0
	Docusign	0	0		5,082	0
	Digital Vendeta	0	0		0	0
Total		4,310,219	14,989,796	0	4,290,449	1,478,548
						2,811,901

DOC - Expenditures

June 2022

Category	2020 Actual	2021 Actual	2022 Actual	2022 Projection	2022 Budget	% of Budget
<u>Salaries and Benefits:</u>						
Salaries and Wages	\$11,559,061	\$9,884,146	\$4,919,890	\$10,906,635	\$10,181,328	48.32%
Benefits	\$5,022,815	\$4,329,737	\$2,138,579	\$4,841,486	\$4,841,466	44.17%
Total Benefits	\$16,581,876	\$14,213,883	\$7,058,469	\$15,748,121	\$15,022,794	46.99%
<u>Supplies:</u>						
RX	\$304,916	\$279,414	\$121,209	\$275,000	\$275,000	44.08%
Operating Supplies	\$391,346	\$472,435	\$190,788	\$377,600	\$377,600	50.53%
Printing	\$0	\$0	\$0	\$100	\$100	0.00%
Other	\$46,376	\$72,742	\$49,694	\$96,318	\$96,318	51.59%
Total Supplies	\$742,638	\$824,591	\$361,691	\$749,018	\$749,018	48.29%
<u>Other Services:</u>						
Medical	\$3,460,224	\$3,085,530	\$1,755,278	\$3,365,000	\$2,715,000	64.65%
Mental Health	\$371,493	\$564,421	\$254,174	\$570,000	\$570,000	44.59%
Food Services	\$1,306,395	\$1,509,595	\$705,646	\$1,440,000	\$1,440,000	49.00%
Internal Service Costs	\$5,164,210	\$3,725,102	\$1,561,384	\$3,120,370	\$3,120,370	50.04%
Professional Services	\$384,951	\$441,417	\$272,369	\$388,499	\$388,499	70.11%
Communications	\$37,574	\$37,701	\$10,862	\$24,200	\$24,200	44.88%
Operating Rentals	\$88,216	\$44,573	\$28,290	\$145,500	\$145,500	19.44%
Miscellaneous Projects	\$96,110	\$0	\$0	\$0	\$0	0.00%
Other	\$135,282	\$110,403	\$56,458	\$93,803	\$93,803	60.19%
Total Services	\$11,044,455	\$9,518,742	\$4,644,461	\$9,147,372	\$8,497,372	54.66%
<u>Debt:</u>						
Yakima County Correction Center (YCCC)	\$1,897,903	\$1,886,211	\$951,543	\$1,903,085	\$1,903,085	50.00%
Main Jail Remodel	\$490,138	\$449,535	\$224,768	\$449,535	\$449,535	50.00%
Total Debt Obligations	\$2,388,041	\$2,335,746	\$1,176,311	\$2,352,620	\$2,352,620	50.00%
Total Expense	\$30,757,010	\$26,892,962	\$13,240,932	\$27,997,131	\$26,621,804	49.74%

DOC - Revenue and Fund Balance

June 2022

Revenue Code	Revenue Source	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
10834230001	Housing-US Marshall	1,446,304	1,442,332	2,033,696	1,648,125	2,281,250	72.25%
10834230002	Housing-Immigration	79,946	(254)	-	-	-	-
10834230003	Housing-Grandview	29,310	39,717	33,327	22,658	19,173	118.17%
10834230004	Housing-Granger	159	10,833	23,930	20,847	31,956	65.24%
10834230006	Housing-Mabton	3,052	9,010	12,155	5,518	22,369	24.67%
10834230007	Housing-Moxee	35,198	18,414	26,475	20,597	22,369	92.08%
10834230008	Housing-Naches	64	-	-	-	-	-
10834230009	Housing-Selah	86,600	41,778	99,027	77,703	79,889	97.26%
10834230010	Housing-Sunnyside	33,418	17,529	50,318	13,222	38,347	34.48%
10834230011	Housing-Tieton	8,126	8,359	11,087	5,253	12,782	41.10%
10834230012	Housing-Toppenish	19,626	26,682	28,787	7,647	15,978	47.86%
10834230013	Housing-Union Gap	540,155	197,676	304,670	247,365	370,687	66.73%
10834230014	Housing-Wapato	28,360	22,102	21,004	8,774	22,369	39.22%
10834230016	Housing-Yakima	1,516,109	852,925	1,591,299	985,088	1,814,597	54.29%
10834230017	Housing-Zillah	1,678	6,134	1,803	6,503	3,196	203.50%
10834230020	Housing-Outside Contracts	2,196,421	778,273	152,913	48,862	-	-
10834230021	Housing-State DOC	7,587,285	2,399,125	135,736	141,595	1,706,375	08.30%
Total Inmate Housing Revenue		13,611,811	5,870,636	4,526,225	3,259,757	6,441,337	50.61%
10833116571	S.C.A.P.P.	98,618	-	-	-	-	-
10834230022	CWCMH	1,058,418	1,054,556	613,792	-	-	-
10834175005	Commissary (non-taxable)	397,383	304,911	426,317	248,018	310,000	80.01%
10836111001	Investment Interest	50,027	15,890	31,926	8,047	5,000	160.94%
10834237001	Booking Fees	45,531	30,808	38,559	16,867	30,000	56.22%
10834210111	DNA Collector	3,562	2,677	2,353	676	3,500	19.31%
10836250014	Commissary Rent	12,000	11,000	12,000	6,000	12,000	50.00%
10836920001	Unclaimed Property	1,283	511	1,227	-	-	-
10836991001	Other Misc Revenue	35,238	-	29,285	25,978	1,000	2597.80%
10836991003	Inmate Telephones	208,420	125,425	176,816	44,490	100,000	44.49%
10836991008	Medical Services Reimb	728,277	278,759	161,337	-	200,000	00.00%
10836991045	Misc Reimbursement of Costs	59,854	86	-	-	1,000	00.00%
10836991029	Social Security-Reimb of Costs	41,000	-	23,000	8,200	25,000	32.80%
10836991031	Medical Clinic-Reimb of Costs	9,827	-	8,749	2,309	10,000	23.09%
10833321019	COVID-CARES Act	-	3,373,780	-	-	-	-
Total Other Revenue		2,749,438	5,198,402	1,525,362	360,585	697,500	51.70%
10839700004	Transfer In - General Fund	13,646,154	18,437,362	15,149,325	7,197,507	14,395,015	50.00%
10839700007	Transfer In - Road Levy Shift	2,202,284	2,260,246	3,814,130	1,100,000	2,200,000	50.00%
10839700005	Transfer In - REET	-	-	449,535	224,768	449,535	50.00%
10839700001	Transfer In - Mental Health Millage	362,938	379,359	407,984	210,112	420,224	50.00%
10839700001	Transfer In - Chemical Dependency	-	-	38,478	26,780	53,560	50.00%
Total Transfers In Revenue		16,211,376	21,076,967	19,859,452	8,759,167	17,518,334	50.00%
Total DOC Revenue		32,572,625	32,146,005	25,911,039	12,379,509	24,657,171	50.21%
Beginning Fund Balance		2,761,958	2,427,660	4,378,940	3,370,904	3,370,904	
Total Revenue		32,572,625	32,146,005	25,911,039	12,379,509	24,657,171	
Total Expense		(32,906,923)	(30,194,725)	(26,919,074)	(12,101,533)	(26,621,804)	
Ending Fund Balance		2,427,660	4,378,940	3,370,904	3,648,880	1,406,271	
10% Reserve Policy		3,290,692	3,019,472	2,691,907		2,662,180	

REET - Real Estate Excise Tax

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31834001	Real Estate Excise Tax	1,040,121	1,364,841	670,518	1,175,000	57.07%
RC36111001	Investment Earnings (Net)	23,673	(1,529)	7,986	10,000	79.86%
	Total Revenue	1,063,794	1,363,312	678,504	1,185,000	57.26%
SC4101	Contracted Services-Bank Fees	726	600	-	900	00.00%
SC0108	Transfers Out-Water Resources	50,000	50,000	25,000	50,000	50.00%
SC0121	Transfers Out-2010 GO Bobnd	106,782	-	-	-	00.00%
SC0122	Transfers Out-2010B GO Bonds	170,248	178,666	22,333	190,000	11.75%
SC0168	Transfers Out-DOC Debt	501,996	449,535	-	449,400	00.00%
SC0183	Transfers Out-2014 GO Bond	50,788	49,975	9,388	48,775	19.25%
SC0187	Transfers Out-2020B GO Bond	3,112	98,070	8,515	102,030	08.35%
Projects:					Revised	Original
	Sheriff Building-HOK					187,000
	Jail Annex Roof					218,991
	Juvenile Roof					437,162
	Main Jail Center Roof					60,000
	DOC Sidewalk Replacement					55,000
	Juvenile Boiler					75,000
	Total Expenses	883,651	826,846	65,236	1,687,258	
	Net Income/Loss	180,143	536,465	613,268	(502,258)	
	Beginning Fund Balance	926,820	1,106,963	1,643,429	1,643,429	
	Total Revenue	1,063,794	1,363,312	678,504	1,185,000	
	Total Expense	883,651	826,846	65,236	1,687,258	
	Ending Fund Balance	1,106,963	1,643,429	2,256,697	1,141,171	

Reserve Policy:

Motel/Hotel Tax (Lodging Tax)

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31331001	Hotel/Motel-City of Yakima	328,693	533,755	221,473	739,000	29.97%
RC31331002	Hotel/Motel-Yakima County	53,903	79,900	34,027	93,000	36.59%
RC36111001	Investment Earnings (Net)	7,541	(166)	197	1,000	19.66%
	Total Revenue	390,137	613,490	255,696	833,000	30.70%
SC4101	Contracted Services-Bank Fees	517	598	-	400	00.00%
SC0187	Transfers Out-2009 GO Bond (CWSF)	598,560	-	-	-	00.00%
SC0124	Transfers Out-2020 GO Bond (CWSF)	127,121	736,000	202,625	745,250	27.19%
Projects:					Revised	Original
					-	-
					-	-
					-	-
	Total Expenses	726,198	736,598	202,625	745,650	
	Net Income/Loss	(336,061)	(123,109)	53,071	87,350	
	Beginning Fund Balance	629,560	293,499	170,390	170,390	
	Total Revenue	390,137	613,490	255,696	833,000	
	Total Expense	726,198	736,598	202,625	745,650	
	Ending Fund Balance	293,499	170,390	223,461	257,740	

Reserve Policy:

Reserves to be determined by the Yakima County Treasurer to assure bond payments are timely paid.

Note:

2016 MOU 274-2016 with the Central Washington State Fair Association (CWSFA) binds the County's use of Motel/Hotel funds.

Law & Justice Sales Tax (3/10th's)

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
Sheriff	Revenue Allocation	2,132,781	2,592,496	1,366,831	2,602,846	52.51%
	Expenses	(1,992,884)	(1,748,736)	(1,391,461)	(2,991,239)	46.52%
	Net Income/Loss	139,897	843,760	(24,630)	(388,393)	
	Ending Reserves	589,920	1,433,680	1,409,050	1,045,287	
Prosecuting Attorney	Revenue Allocation	1,357,735	1,719,391	875,066	1,584,065	55.24%
	Expenses	(1,211,340)	(1,243,324)	(838,912)	(1,959,977)	42.80%
	Net Income/Loss	146,395	476,067	36,154	(375,912)	
	Ending Reserves	370,138	846,205	882,359	470,293	
Assigned Counsel	Revenue Allocation	1,720,304	1,845,557	957,795	1,889,393	50.69%
	Expenses	(1,568,155)	(1,478,224)	(742,157)	(1,889,360)	39.28%
	Net Income/Loss	152,149	367,333	215,638	33	
	Ending Reserves	617,547	984,880	1,200,518	984,913	
Clerk	Revenue Allocation	233,537	246,383	111,793	244,343	45.75%
	Expenses	(191,449)	(141,547)	(103,510)	(258,787)	40.00%
	Net Income/Loss	42,088	104,836	8,283	(14,444)	
	Ending Reserves	137,847	242,683	250,966	228,239	
District Court	Revenue Allocation	618,693	664,510	213,313	653,104	32.66%
	Expenses	(521,688)	(668,842)	(386,777)	(792,331)	48.82%
	Net Income/Loss	97,005	(4,332)	(173,464)	(139,227)	
	Ending Reserves	171,589	167,257	(6,207)	28,030	
Superior Court	Revenue Allocation	406,737	430,460	195,315	426,896	45.75%
	Expenses	(393,456)	(353,552)	(197,132)	(601,531)	32.77%
	Net Income/Loss	13,281	76,908	(1,817)	(174,635)	
	Ending Reserves	94,040	170,948	169,131	(3,687)	
Juvenile Court	Revenue Allocation	895,262	956,946	434,201	949,022	45.75%
	Expenses	(813,075)	(902,929)	(424,729)	(1,359,343)	31.25%
	Net Income/Loss	82,187	54,017	9,472	(410,321)	
	Ending Reserves	212,326	266,343	275,815	(143,978)	
Pre-Trial	Revenue Allocation	112,945	121,667	55,205	120,660	45.75%
	Expenses	(110,000)	(120,126)	-	(120,660)	00.00%
	Net Income/Loss	2,945	1,541	55,205	-	
	Ending Reserves	2,945	4,486	59,691	4,486	
Expert Witness	Revenue Allocation	7,036	7,580	3,439	7,517	45.75%
	Expenses	(7,084)	(7,300)	(7,517)	(7,517)	100.00%
	Net Income/Loss	(48)	280	(4,078)	-	
	Ending Reserves	(18)	262	(3,816)	262	

Law & Justice Sales Tax (3/10th's)

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
Security	Revenue Allocation	13,098	21,636	(43,417)	20,650	-210.25%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	13,098	21,636	(43,417)	20,650	
	Ending Reserves	58,546	80,182	36,765	100,832	
Interest Earnings	Interest Earnings	16,470	4,839	13,105	-	100.00%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	16,470	4,839	13,105	-	
	Ending Reserves	56,635	61,474	74,579	61,474	
Total Revenues						
RC31315001	Local Sales Tax (3/10ths)	7,498,128	8,606,626	4,169,541	8,498,496	49.06%
RC36111001	Investment Earnings (Net)	16,470	4,839	13,105	-	100.00%
	Total Revenue	7,514,598	8,611,465	4,182,646	8,498,496	49.22%
Total Expenses						
		(6,809,131)	(6,664,580)	(4,092,195)	(9,980,745)	
Net Income/Loss						
		705,467	1,946,885	90,451	(1,482,249)	
Ending Fund Balance						
		2,311,515	4,258,400	4,348,851	2,776,151	

Reserve Policy:

Ending Reserve are part of the General Fund 5% Maximum Contingency Reserve for each Department/Office.

Commissioner Historic Preservation Funds

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC34136001	Commissioner's Recording Surcharge	41,413	47,746	19,716	40,000	49.29%
	Total Revenue	41,413	47,746	19,716	40,000	49.29%
SC4101	Treasurer Imaging	997	1,131	1,167	2,400	48.63%
SC4192	Human Resources-TS	4,765	5,037	-	-	00.00%
SC4890	Human Resources-Scanner Maintenance	92	344	114	7,000	01.62%
Projects:					Revised	Original
Potential Unknown Projects					100,000	-
					-	-
					-	-
Total Expenses		5,854	6,511	1,281	109,400	
Net Income/Loss		35,559	41,235	18,435	(69,400)	
Beginning Fund Balance		39,348	74,907	116,142	116,142	
Total Revenue		41,413	47,746	19,716	40,000	
Total Expense		5,854	6,511	1,281	109,400	
Ending Fund Balance		74,907	116,142	134,577	46,742	

Reserve Policy:

No Reserve Limits

Note:

Funds to be used at the direction of the County Commissioners to promote historical preservation or historical programs, which may include preservation of historic documents. RCW36.22.170

American Rescue Plan Act (ARPA)

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC34136001	ARPA Funding	-	24,364,570	24,364,570	24,364,570	100.00%
RC36110001	Interest Earnings	-	113,924	106,890	208,533	51.26%
	Total Revenue	-	24,478,493	24,471,460	24,573,103	99.59%
CC145200	Interest Earnings	-	-	-	108,533	00.00%
CC145300	Revenue Replacement	-	-	-	10,000,000	00.00%
CC145500	ARPA Direct	-	-	-	20,000,000	00.00%
Projects:					Revised	Original
CC145200	Petrichor Broadband				-	75,000
CC145300	Facilities Services YCCC				-	1,000,000
					-	-
	Total Expenses	-	-	-	30,108,533	
	Net Income/Loss	-	24,478,493	24,471,460	(5,535,430)	
	Beginning Fund Balance	-	-	24,478,493	24,478,493	
	Total Revenue	-	24,478,493	24,471,460	24,573,103	
	Total Expense	-	-	-	30,108,533	
	Ending Fund Balance	-	24,478,493	48,949,953	18,943,063	

Reserve Policy:

No Reserve Limits

Note:

Funds highlighted in yellow above were received on July 19, 2022.

	Revenue	
	Interest	Replacement
2021	113,923.74	-
2022	106,890.31	10,000,000.00
2023	-	-
2024	-	-
2025	-	-
2026	-	-
Total Revenue	220,814.05	10,000,000.00
Total	(75,000.00)	(1,000,000.00)
Available	145,814.05	9,000,000.00

PILT Title III

June 2022

Program	Committed	Spent in 2022	Spent LTD	Balance
Sheriff Search & Rescue				
2011 \$	164,238.11	\$ 1,016.17	\$ 153,169.22	\$ 11,068.89
2012 \$	127,467.84	\$ -	\$ -	\$ 127,467.84
2013 \$	107,679.69	\$ -	\$ -	\$ 107,679.69
2014 \$	27,909.36	\$ -	\$ -	\$ 27,909.36
Total	\$ 427,295.00	\$ 1,016.17	\$ 153,169.22	\$ 274,125.78

Firewise

2013 \$	6,000.00	\$ -	\$ 6,000.00	\$ -
2014 \$	85,000.00	\$ -	\$ 85,000.00	\$ -
2015 \$	103,575.58	\$ -	\$ 103,575.58	\$ -
2016 \$	95,542.83	\$ 1,097.08	\$ 35,119.64	\$ 60,423.19
2018 \$	44,722.04	\$ -	\$ -	\$ 44,722.04
2019 \$	44,425.84	\$ -	\$ -	\$ 44,425.84
2020 \$	41,837.03	\$ -	\$ -	\$ 41,837.03
2021 \$	38,869.92	\$ -	\$ -	\$ 38,869.92
Total	\$ 459,973.24	\$ 1,097.08	\$ 229,695.22	\$ 230,278.02

Community Wildfire Protection Plan

2018 \$	44,722.05	\$ -	\$ -	\$ 44,722.05
2019 \$	44,425.84	\$ -	\$ -	\$ 44,425.84
2020 \$	41,837.02	\$ -	\$ -	\$ 41,837.02
2021 \$	38,869.92	\$ -	\$ -	\$ 38,869.92
Total	\$ 169,854.83	\$ -	\$ -	\$ 169,854.83

Interest Earnings

Prior Year Balance	\$ 154,807.87
2022 Earnings YTD	\$ 3,287.18
2022 Admin Expense	\$ (2,879.41)
	\$ 155,215.64

Total PILT Fund Balance	\$ 829,474.27
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\$ 674,258.63

Note:

There was \$89,861.69 received in on 4/29/22 for the PILT Title III 2022 Allocation

Mental Health Sales Tax

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31314001	Mental Health Sales Tax	3,114,010	5,304,932	2,240,425	5,115,000	43.80%
RC36111001	Investment Earnings	8,528	19,634	28,660	25,000	114.64%
	Total Revenue	3,122,539	5,324,565	2,269,085	5,140,000	44.15%
SC4504	Facilities Services	-	755,813	-	1,011,158	00.00%
SC4101	Prof Services-CIM Project	-	-	43,000	1,500,000	00.00%
SC4301	Travel	-	-	17	-	100.00%
Projects:					Revised	Original
					-	-
					-	-
	Total Expenses	-	755,813	43,017	2,511,158	
	Net Income/Loss	3,122,539	4,568,752	2,226,068	2,628,842	
Beginning Fund Balance		-	3,122,539	7,691,291	7,691,291	
Total Revenue		3,122,539	5,324,565	2,269,085	5,140,000	
Total Expense		-	755,813	43,017	2,511,158	
Ending Fund Balance	3,122,539	7,691,291	9,917,359	10,320,133		

Reserve Policy:

No Reserve Limits

Note:

Funds to be used in accordance with RCW 82.14.460 and Yakima County Ordinance 8-2019.

State Fair Park Capital Projects

June 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC36111001	Investment Earnings	4,256	(882)	410	500	82.06%
	Total Revenue	4,256	(882)	410	500	82.06%
SC0100	Transfer Out-Debt	33	-	-	-	00.00%
		-	-	-	-	00.00%
		-	-	-	-	00.00%
Projects:					Revised	Original
	Potential Unknown Projects				191,500	-
					-	-
					-	-
	Total Expenses	33	-	-	191,500	
	Net Income/Loss	4,223	(882)	410	(191,000)	
	Beginning Fund Balance	187,922	192,145	191,263	191,263	
	Total Revenue	4,256	(882)	410	500	
	Total Expense	33	-	-	191,500	
	Ending Fund Balance	192,145	191,263	191,674	263	

Reserve Policy:

No Reserve Limits

Note:

2016 MOU 274-2016 with the Central Washington State Fair Association (CWSFA) binds the County's use of Motel/Hotel funds, the original source of these funds from prior to 2009.

Supporting Investments in Economic Diversification (SIED)

Description	Total	Restricted (100)	Macro (300)	Investment (200)
Beginning Cash on Hand 1/1/2022	545,407.01	447,860.10	11,749.59	85,797.32
Beginning Investments on Hand 1/1/2022	14,198,068.00	14,743,475.01	636,000.00	1,807,000.00
Revenues for 2022			647,749.59	1,892,797.32
Retail Sales-Distressed Counties	2,440,471.85	2,440,471.85	-	-
Payments on Outstanding Loans	431,368.68	431,368.68	-	-
Interest from Loans	231,863.51	-	-	231,863.51
Interest from Investments	76,498.54	-	-	76,498.54
Subfund Transfers In	-	3,180,202.58	-	-
Total Funds Available in 2021	17,923,677.59	15,074,768.63	647,749.59	2,201,159.37
Expenses for 2022				
Gordon, Thomas, Honeywell	59,783.86	-	-	59,783.86
YCDA	60,500.00	57,500.00	-	3,000.00
County Indirect cost	8,703.48	-	-	8,703.48
Interfund-Financial Services	6,936.30	-	-	6,936.30
Interfund-Treasurer	24,000.00	-	-	24,000.00
Interfund-Audit Costs	-	-	-	-
Grants issued	820,000.00	790,000.00	-	30,000.00
Loans issued	472,000.00	472,000.00	-	-
YC Public Services	60,832.44	5,654.83	55,177.61	-
Sub-Fund Transfers Out	-	1,325,154.83	-	132,423.64
Balance 6/30/2022	16,410,921.51	13,749,613.80	592,571.98	2,068,735.73
6/30/2022 Cash on Hand Investments	741,853.51	619,545.80	10,571.98	111,735.73
	15,669,068.00	16,410,921.51	582,000.00	1,957,000.00
Loans Receivable	7,356,359.02	7,356,359.02	-	2,068,735.73
Total Balance	23,767,280.53	21,105,972.82	592,571.98	-
Projects Pending:	Loan	Grant	Total	Projects Pending:
Dairy Digester Pipeline	\$ -	\$ 37,247.79	\$ 37,247.79	YC-East/West Phase I
PS Crop Product Rail	\$ -	\$ 251,686.00	\$ 251,686.00	(0.00)
YC-Butterfield Road	\$ -	\$ 38,522.68	\$ 38,522.68	YC-East/West Phase II
YC-TH Drive Widening	\$ -	\$ 2,156,800.32	\$ 2,156,800.32	Phase II Payments
Mabton-Park and Ride	\$ -	\$ 48,340.00	\$ 48,340.00	City of Yakima-Landfill
UG-Beltway Water &Se	\$ 1,000,000	\$ 1,000,000.00	\$ 2,000,000.00	Payments
Port of GV-Wallace Wc	\$ -	\$ 472,000.00	\$ 472,000.00	(1,500,000)
\$ -	\$ -	\$ -	\$ -	COY-Chief Hops Stu
\$ -	\$ -	\$ -	\$ -	Payments
\$ -	\$ -	\$ -	\$ -	(30,000.00)
Total	\$ 1,000,000	\$ 4,004,596.79	\$ 5,004,596.79	Total
Cash/Investment Balance Less Projects Pending:		\$ 8,745,017.01	\$ 67,200.56	\$ 2,036,735.73
Issued in 2022:	Loan	Grant	Total	
Port of GV-Wallace Wc	\$ 472,000.00	\$ -	\$ 472,000.00	YC-East/West Phase II
UG-S Broadway Sewer	\$ -	\$ 790,000.00	\$ 790,000.00	Resolution 146-2017
YC-TH Drive Widening	\$ -	\$ 2,069.34	\$ 2,069.34	\$ 700,000.00
YC-Butterfield Road	\$ -	\$ 3,585.49	\$ 3,585.49	Resolution 46-2018
\$ -	\$ -	\$ -	\$ -	\$ 700,000.00
\$ -	\$ -	\$ -	\$ -	Resolution 346-2018
\$ -	\$ -	\$ -	\$ -	\$ 1,900,000.00
\$ -	\$ -	\$ -	\$ -	Resolution 364-2019
\$ -	\$ -	\$ -	\$ -	\$ 3,346,463.00
\$ -	\$ -	\$ -	\$ -	Resolution 106-2021
Total 2021	\$ 472,000.00	\$ 795,654.83	\$ 1,267,654.83	\$ 8,396,463.00