



**FINANCIAL SERVICES**

**FINANCIAL REVIEW**

**3rd Quarter 2022**

# 2022 Budget Adjustments Summary

September 2022

| Description                                                 | Debit     | Credit    | Source                    |
|-------------------------------------------------------------|-----------|-----------|---------------------------|
| <b>General Fund</b>                                         |           |           |                           |
| 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)     |                           |
| Equipment Reserve Replacement                               |           |           |                           |
| Capital Outlay                      Small Tools/EQ          | 175,000   | (175,000) | Fund Balance - Committed  |
|                                                             | 175,000   | (175,000) |                           |
| <b>Total General Fund Amendment</b>                         | 350,548   | (350,548) |                           |
| Revised Revenues                                            | -         |           |                           |
| Committed Fund Balance                                      | 175,000   |           |                           |
| Restricted Fund Balance                                     | -         |           |                           |
| Unassigned Fund Balance                                     | 175,548   |           | 73,951,836                |

|                         |           |
|-------------------------|-----------|
| Total Budget Amendments | 350,548   |
| Total Fund Bal          | (350,548) |
| Total New Revenue       | -         |
|                         | -         |

# General Fund

## Income Statement

### September 2022

|                                  |           | 2020 Actual        | 2021 Actual          | 2022 Budget          | Adjustments         | Projected             | YTD Actual            | Difference             | % of Proj     |
|----------------------------------|-----------|--------------------|----------------------|----------------------|---------------------|-----------------------|-----------------------|------------------------|---------------|
| <b>Revenue</b>                   |           |                    |                      |                      |                     |                       |                       |                        |               |
| Property Tax                     | \$        | 28,852,374         | \$ 32,413,843        | \$ 29,160,000        | \$ 40,000           | \$ 29,200,000         | \$ 17,671,405         | \$ (11,528,595)        | 60.52%        |
| Sales Tax                        |           | 15,564,308         | 17,400,831           | 17,625,000           | 1,320,000           | 18,945,000            | 12,664,894            | (6,280,106)            | 66.85%        |
| Interest Earnings                |           | 840,634            | 566,963              | 525,000              | 490,000             | 1,015,000             | 557,461               | (457,539)              | 54.92%        |
| Other Taxes                      |           | 53,761             | 74,458               | 79,700               | -                   | 79,700                | 52,769                | (26,931)               | 66.21%        |
| Licenses & Permits               |           | 510,247            | 420,181              | 407,062              | (1,722)             | 405,340               | 224,658               | (180,682)              | 55.42%        |
| Grants                           |           | 18,178,344         | 5,340,093            | 5,292,258            | 211,328             | 5,503,586             | 4,046,125             | (1,457,461)            | 73.52%        |
| Intergovernmental/PILT           |           | 3,049,440          | 4,320,666            | 3,325,856            | (85,880)            | 3,239,976             | 2,085,608             | (1,154,368)            | 64.37%        |
| Charges/Fees for Service         |           | 9,165,107          | 9,237,076            | 9,099,916            | 98,666              | 9,198,582             | 6,783,468             | (2,415,114)            | 73.74%        |
| Fines and Forfeits               |           | 2,140,708          | 2,317,908            | 2,030,604            | (311,584)           | 1,719,020             | 1,230,697             | (488,323)              | 71.59%        |
| Other Miscellaneous              |           | 2,254,439          | 1,299,505            | 1,907,558            | 468,415             | 2,375,973             | 1,752,800             | (623,173)              | 73.77%        |
| <b>Total Revenue</b>             | <b>\$</b> | <b>80,609,362</b>  | <b>\$ 73,391,524</b> | <b>\$ 69,452,954</b> | <b>\$ 2,229,223</b> | <b>\$ 71,682,177</b>  | <b>\$ 47,069,885</b>  | <b>\$ (24,612,292)</b> | <b>65.66%</b> |
| <b>Expense</b>                   |           |                    |                      |                      |                     |                       |                       |                        |               |
| Salaries/Benefits                | \$        | 32,838,939         | \$ 34,148,747        | \$ 36,090,973        | \$ 814,710          | \$ 36,905,683         | \$ 24,530,952         | \$ (12,374,731)        | 66.47%        |
| Supplies                         |           | 2,519,608          | 1,473,107            | 1,334,015            | -                   | 1,334,015             | 1,197,561             | (136,454)              | 89.77%        |
| Other Services & Charges         |           | 25,025,779         | 13,767,307           | 16,780,150           | (639,162)           | 16,140,988            | 10,456,713            | (5,684,275)            | 64.78%        |
| 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            | 12,207,747            | (4,387,268)            | 73.56%        |
| Grants                           |           | -                  | -                    | -                    | 748,707             | 748,707               | -                     | (748,707)              | 00.00%        |
| Transfers Out                    |           | 2,092,030          | 565,579              | 2,615,579            | -                   | 2,615,579             | 1,228,674             | (1,386,905)            | 46.98%        |
| Capital:                         |           |                    |                      |                      |                     |                       |                       |                        |               |
| Contingency                      |           | -                  | 277,156              | 16,251               | -                   | 16,251                | -                     | (16,251)               | 00.00%        |
| Equipment Replacement            |           | 15,913             | 22,738               | 125,105              | 175,000             | 300,105               | 160,325               | (139,780)              | 53.42%        |
| <b>Total Expense</b>             | <b>\$</b> | <b>83,092,863</b>  | <b>\$ 69,273,071</b> | <b>\$ 73,601,288</b> | <b>\$ 1,099,255</b> | <b>\$ 74,700,543</b>  | <b>\$ 49,782,256</b>  | <b>\$ (24,918,287)</b> | <b>66.64%</b> |
| <b>Net Income/(Loss)</b>         | <b>\$</b> | <b>(2,483,501)</b> | <b>4,118,453</b>     | <b>(4,148,334)</b>   | <b>\$ 1,129,968</b> | <b>\$ (3,018,366)</b> | <b>\$ (2,712,371)</b> |                        |               |
| <b>Beginning Reserve Balance</b> | <b>\$</b> | <b>14,196,302</b>  | <b>11,715,607</b>    | <b>15,834,060</b>    |                     | <b>\$ 15,834,060</b>  | <b>15,834,060</b>     |                        |               |
| Prior Period Adjustment/Other    |           | 2,806              | -                    | -                    |                     | -                     | -                     |                        |               |
| <b>Ending Reserve Balance</b>    | <b>\$</b> | <b>11,715,607</b>  | <b>\$ 15,834,060</b> | <b>\$ 11,685,726</b> |                     | <b>\$ 12,815,694</b>  | <b>13,121,689</b>     |                        |               |

# General Fund Revenue Detail

September 2022

|                                  | 2021<br>Actuals | 2022<br>Budget | 2022<br>Projections | 2022<br>Actuals | 2023<br>Projections | 2023 Proj/<br>2022 Budget | '23 Proj/'22 Bud<br>% |
|----------------------------------|-----------------|----------------|---------------------|-----------------|---------------------|---------------------------|-----------------------|
| <b>General Revenues:</b>         |                 |                |                     |                 |                     |                           |                       |
| <u><b>Auditor</b></u>            |                 |                |                     |                 |                     |                           |                       |
| Recording Filing Fees            | 448,319         | 320,000        | 356,000             | 249,891         | 345,000             | 25,000                    | 07.81%                |
| Vehicle Licensing Fees           | 1,888,447       | 1,820,000      | 1,956,000           | 1,411,717       | 1,920,000           | 100,000                   | 05.49%                |
| Other Misc Revenue               | 233,759         | 70,950         | 71,450              | 118,795         | 71,450              | 500                       | 00.70%                |
|                                  | 2,570,525       | 2,210,950      | 2,383,450           | 1,780,403       | 2,336,450           | 125,500                   | 05.68%                |
| <u><b>Elections</b></u>          |                 |                |                     |                 |                     |                           |                       |
| Elections Services               | 144,626         | 450,000        | 450,000             | 617,695         | 738,500             | 288,500                   | 64.11%                |
| Elections Services Registrations | 105,445         | 105,395        | 105,395             | 133,067         | 135,000             | 29,605                    | 28.09%                |
| Other Misc Revenue               | 2,637           | 15,000         | 13,661              | 33,999          | 50                  | (14,950)                  | -99.67%               |
|                                  | 252,708         | 570,395        | 569,056             | 784,761         | 873,550             | 303,155                   | 53.15%                |
| <u><b>Commissioners</b></u>      |                 |                |                     |                 |                     |                           |                       |
| Property Tax                     | 28,498,876      | 27,960,000     | 28,000,000          | 16,927,093      | 28,700,000          | 740,000                   | 02.65%                |
| Sales Tax                        | 17,400,831      | 17,625,000     | 18,945,000          | 12,664,894      | 19,390,000          | 1,765,000                 | 10.01%                |
| Gambling Excise Tax              | 14,337          | 19,000         | 19,000              | 10,995          | 19,000              | -                         | 00.00%                |
| Franchise Fees                   | 338,578         | 348,000        | 348,000             | 172,896         | 351,000             | 3,000                     | 00.86%                |
| PUD Privilege Tax                | 201,565         | 210,000        | 187,069             | 187,069         | 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             | 132,588         | 280,000             | 5,000                     | 01.82%                |
| Liquor Board Profits             | 319,416         | 340,000        | 325,000             | 237,792         | 325,000             | (15,000)                  | -04.41%               |
| Motor Vehicle Criminal Justice   | 1,908,615       | 1,950,000      | 1,950,000           | 982,569         | 2,000,000           | 50,000                    | 02.56%                |
| Indirect Costs                   | 1,596,037       | 1,600,518      | 1,600,518           | 1,225,726       | 1,600,518           | -                         | 00.00%                |
| Other Misc Revenue               | 645,672         | 314,048        | 556,816             | 286,847         | 385,548             | 71,500                    | 22.77%                |
|                                  | 52,134,351      | 51,671,566     | 53,255,703          | 33,877,769      | 54,201,066          | 2,529,500                 | 04.90%                |
| <u><b>Treasurer</b></u>          |                 |                |                     |                 |                     |                           |                       |
| Property Tax Penalties           | 770,225         | 531,000        | 531,000             | 360,939         | 350,000             | (181,000)                 | -34.09%               |
| Property Tax Interest            | 1,365,375       | 1,300,000      | 1,094,500           | 759,367         | 994,500             | (305,500)                 | -23.50%               |
| REET Admin Fee                   | 334,691         | 240,000        | 280,000             | 261,826         | 270,000             | 30,000                    | 12.50%                |
| Investment Earnings              | 566,963         | 525,000        | 1,015,000           | 557,461         | 1,850,000           | 1,325,000                 | 252.38%               |
| Other Misc Revenue               | (577,920)       | 205,315        | 199,319             | 165,557         | 203,265             | (2,050)                   | -01.00%               |
|                                  | 2,459,334       | 2,801,315      | 3,119,819           | 2,105,150       | 3,667,765           | 866,450                   | 30.93%                |
| <u><b>Sheriff</b></u>            |                 |                |                     |                 |                     |                           |                       |
| Law Enforcement Fees             | 46,834          | 90,000         | 49,500              | 42,663          | 49,500              | (40,500)                  | -45.00%               |
| Animal Control                   | 276             | 721            | -                   | -               | -                   | (721)                     | -100.00%              |
| Other Misc Revenue               | 344,240         | 57,475         | 18,442              | 43,615          | 45,785              | (11,690)                  | -20.34%               |
|                                  | 391,350         | 148,196        | 67,942              | 86,278          | 95,285              | (52,911)                  | -35.70%               |
| <u><b>District Court</b></u>     |                 |                |                     |                 |                     |                           |                       |
| Civil Fees                       | 105,621         | 116,212        | 92,636              | 74,526          | 83,372              | (32,840)                  | -28.26%               |
| Traffic Infraction Penalties     | 670,758         | 807,228        | 466,522             | 367,175         | 419,867             | (387,361)                 | -47.99%               |
| Traffic Infraction Trauma Care   | 96,368          | 124,063        | 72,411              | 56,829          | 65,170              | (58,893)                  | -47.47%               |
| DUI Penalties                    | 63,434          | 90,524         | 54,754              | 42,497          | 49,278              | (41,246)                  | -45.56%               |
| Other Criminal Traffic Misdem    | 80,245          | 98,740         | 78,622              | 59,952          | 70,760              | (27,980)                  | -28.34%               |
| Other Criminal Non-Traffic       | 19,424          | 24,776         | 8,738               | 8,793           | 7,864               | (16,912)                  | -68.26%               |
| Other Misc Revenue               | 509,046         | 421,472        | 390,222             | 294,751         | 365,189             | (56,283)                  | -13.35%               |
|                                  | 1,544,896       | 1,683,015      | 1,163,905           | 904,523         | 1,061,500           | (621,515)                 | -36.93%               |

# General Fund Revenue Detail

September 2022

|                                     | 2021<br>Actuals   | 2022<br>Budget    | 2022<br>Projections | 2022<br>Actuals   | 2023<br>Projections | 2023 Proj/<br>2022 Budget | '23 Proj/'22 Bud<br>% |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------------|-----------------------|
| <b>General Revenues:</b>            |                   |                   |                     |                   |                     |                           |                       |
| <u>Juvenile</u>                     |                   |                   |                     |                   |                     |                           |                       |
| Juvenile Bed Rentals                | 43,808            | 60,000            | 60,000              | 63,359            | 60,000              | -                         | 00.00%                |
| Other Misc Revenue                  | 7,664             | 12,500            | 13,512              | 9,090             | 12,800              | 300                       | 02.40%                |
|                                     | 51,472            | 72,500            | 73,512              | 72,449            | 72,800              | 300                       | 00.41%                |
| <u>Planning</u>                     |                   |                   |                     |                   |                     |                           |                       |
| Subdivision Fees                    | 165,787           | 145,420           | 121,061             | 105,837           | 143,424             | (1,996)                   | -01.37%               |
| Zoning Fees                         | 143,855           | 139,060           | 133,104             | 78,455            | 138,479             | (581)                     | -00.42%               |
| Other Misc Revenue                  | 49,050            | 56,562            | 81,653              | 66,914            | 65,257              | 8,695                     | 15.37%                |
|                                     | 358,692           | 341,042           | 335,818             | 251,206           | 347,160             | 6,118                     | 01.79%                |
| <u>Assessor</u>                     |                   |                   |                     |                   |                     |                           |                       |
| Assessor                            | 11,781            | 8,250             | 8,250               | 11,503            | 8,800               | 550                       | 06.67%                |
| <u>Non-Departmental</u>             |                   |                   |                     |                   |                     |                           |                       |
| Non-Departmental                    | 77,452            | 93,000            | 98,000              | 3,791             | 101,000             | 8,000                     | 08.60%                |
| <u>Human Resources</u>              |                   |                   |                     |                   |                     |                           |                       |
| Human Resources                     | 468               | 500               | 300                 | 264               | 300                 | (200)                     | -40.00%               |
| <u>Coroner</u>                      |                   |                   |                     |                   |                     |                           |                       |
| Coroner                             | 26,420            | 45,578            | 45,578              | 32,808            | 48,000              | 2,422                     | 05.31%                |
| <u>Assigned Counsel</u>             |                   |                   |                     |                   |                     |                           |                       |
| Assigned Counsel                    | 97,606            | 45,000            | 45,000              | 56,953            | 40,000              | (5,000)                   | -11.11%               |
| <u>Prosecuting Attorney</u>         |                   |                   |                     |                   |                     |                           |                       |
| Prosecuting Attorney                | 302               | 450               | 450                 | 159               | 450                 | -                         | 00.00%                |
| <u>Clerk</u>                        |                   |                   |                     |                   |                     |                           |                       |
| Clerk                               | 552,816           | 550,931           | 503,138             | 365,444           | 517,689             | (33,242)                  | -06.03%               |
| <u>Superior Court</u>               |                   |                   |                     |                   |                     |                           |                       |
| Superior Court                      | 221,161           | 38,000            | 91,283              | 28,453            | 32,500              | (5,500)                   | -14.47%               |
| <u>WSU Extension</u>                |                   |                   |                     |                   |                     |                           |                       |
| WSU Extension                       | -                 | -                 | -                   | -                 | -                   | -                         | 00.00%                |
| <b>Total - General Revenues</b>     | <b>60,751,334</b> | <b>60,280,688</b> | <b>61,761,204</b>   | <b>40,361,914</b> | <b>63,404,315</b>   | <b>3,123,627</b>          | <b>05.18%</b>         |
|                                     | 2,927,430         | (470,646)         | 1,480,516           | 65.35%            | 3,123,627           |                           |                       |
|                                     | 05.06%            | -00.77%           | 02.46%              |                   | 05.18%              |                           |                       |
| <b>Grants/Contracts</b>             |                   |                   |                     |                   |                     |                           |                       |
| 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           | 744,313           | -                   | (1,200,000)               | -100.00%              |
| Non-Departmental                    | 1,009,279         | -                 | -                   | -                 | -                   | -                         | 00.00%                |
| Treasurer                           | 35,001            | 35,500            | 35,500              | 33,100            | 35,500              | -                         | 00.00%                |
| Sheriff                             | 1,248,901         | 1,376,060         | 1,565,052           | 854,894           | 1,542,727           | 166,667                   | 12.11%                |
| Coroner                             | -                 | -                 | -                   | -                 | -                   | -                         | 00.00%                |
| Assigned Counsel                    | 772,946           | 814,515           | 682,515             | 695,079           | 700,493             | (114,022)                 | -14.00%               |
| Assigned Counsel-Expert Witness     | -                 | -                 | -                   | -                 | -                   | -                         | 00.00%                |
| Prosecuting Attorney                | 2,988,842         | 2,773,735         | 2,773,735           | 1,946,855         | 2,773,735           | -                         | 00.00%                |
| Clerk                               | 427,013           | 542,628           | 492,350             | 405,777           | 527,015             | (15,613)                  | -02.88%               |
| CJS                                 | 1,213,153         | 1,363,436         | 1,363,436           | 651,964           | 1,363,436           | -                         | 00.00%                |
| District Court                      | 245,438           | 300,128           | 288,450             | 182,824           | 280,606             | (19,522)                  | -06.50%               |
| Superior Court                      | 489,032           | 551,194           | 386,537             | 159,761           | 397,715             | (153,479)                 | -27.84%               |
| Juvenile                            | 25,486            | 40,000            | 34,000              | 23,579            | 40,000              | -                         | 00.00%                |
| WSU Extension                       | 28,822            | 33,400            | 29,400              | 22,050            | 29,400              | (4,000)                   | -11.98%               |
| Planning                            | 130,532           | 138,370           | 130,584             | 48,361            | 130,584             | (7,786)                   | -05.63%               |
| <b>Total Grants/Contracts</b>       | <b>12,640,190</b> | <b>9,172,266</b>  | <b>9,920,973</b>    | <b>6,707,971</b>  | <b>7,824,511</b>    | <b>(1,347,755)</b>        | <b>-14.69%</b>        |
|                                     | (10,145,268)      | (3,467,924)       | 748,707             | (3,213,002)       | (1,347,755)         | -14.69%                   |                       |
| <b>Total Revenues - All Sources</b> | <b>73,391,524</b> | <b>69,452,954</b> | <b>71,682,177</b>   | <b>47,069,885</b> | <b>71,228,826</b>   | <b>1,775,872</b>          | <b>02.56%</b>         |
|                                     | (7,217,838)       | (3,938,570)       | 2,229,223           | 65.66%            | 1,775,872           |                           |                       |
|                                     | -08.95%           | -05.37%           | 03.21%              |                   | 02.56%              |                           |                       |

# General Fund Expenses September 2022

|         | Dept Name           | Budget            | Adjustments      | Projected         | Actual           | % of Proj     | Grants Not in Projected |
|---------|---------------------|-------------------|------------------|-------------------|------------------|---------------|-------------------------|
| GENERAL | Property Assessment | 2,659,512         | 71,234           | 2,730,746         | 2,044,103        | 74.86%        | -                       |
|         | Auditor             | 1,660,377         | 48,352           | 1,708,729         | 1,213,815        | 71.04%        | -                       |
|         | Elections           | 1,421,020         | 10,965           | 1,431,985         | 1,084,225        | 75.71%        | 936,114                 |
|         | Commissioners       | 1,017,088         | 14,350           | 1,031,438         | 746,460          | 72.37%        | -                       |
|         | Human Resources     | 801,434           | 17,019           | 818,453           | 541,267          | 66.13%        | -                       |
|         | Treasurer           | 1,725,363         | 32,562           | 1,757,925         | 1,219,341        | 69.36%        | -                       |
|         | Non-Departmental    | 5,029,611         | (739,162)        | 4,290,449         | 2,219,115        | 51.72%        | -                       |
|         | Capital Outlay      | 125,105           | 175,000          | 300,105           | 160,325          | 53.42%        | -                       |
|         | <b>Total</b>        | <b>14,439,510</b> | <b>(369,680)</b> | <b>14,069,830</b> | <b>9,228,651</b> | <b>65.59%</b> | <b>936,114</b>          |

|         |                      |                   |               |                   |                   |               |                |
|---------|----------------------|-------------------|---------------|-------------------|-------------------|---------------|----------------|
| SHERIFF | Coroner              | 546,404           | 4,334         | 550,738           | 402,710           | 73.12%        | -              |
|         | Sheriff              | 12,245,274        | 36,066        | 12,281,340        | 9,266,267         | 75.45%        | 188,992        |
|         | Dept. of Corrections | 16,595,015        | -             | 16,595,015        | 12,207,748        | 73.56%        | -              |
|         | <b>Total</b>         | <b>29,386,693</b> | <b>40,400</b> | <b>29,427,093</b> | <b>21,876,725</b> | <b>74.34%</b> | <b>188,992</b> |

|          |                      |                   |                |                   |                   |               |                  |
|----------|----------------------|-------------------|----------------|-------------------|-------------------|---------------|------------------|
| JUDICIAL | Assigned Counsel     | 4,041,604         | 75,119         | 4,116,723         | 2,679,832         | 65.10%        | (132,000)        |
|          | AC - Expert Witness  | 255,459           | -              | 255,459           | 124,243           | 48.64%        | -                |
|          | Prosecuting Attorney | 7,845,636         | 271,141        | 8,116,777         | 4,133,002         | 50.92%        | -                |
|          | Clerk                | 2,543,977         | 46,289         | 2,590,266         | 1,607,904         | 62.07%        | (50,278)         |
|          | Consol Juv Serv      | 1,363,436         | -              | 1,363,436         | 827,298           | 60.68%        | -                |
|          | District Court       | 2,967,797         | 38,252         | 3,006,049         | 2,210,751         | 73.54%        | (11,678)         |
|          | Superior Court       | 3,968,523         | 33,485         | 4,002,008         | 2,575,354         | 64.35%        | (164,657)        |
|          | Youth Service Ctr    | 4,281,478         | 168,216        | 4,449,694         | 2,994,579         | 67.30%        | (6,000)          |
|          | <b>Total</b>         | <b>27,267,910</b> | <b>632,502</b> | <b>27,900,412</b> | <b>17,152,963</b> | <b>61.48%</b> | <b>(364,613)</b> |

|       |               |                  |               |                  |                  |               |                 |
|-------|---------------|------------------|---------------|------------------|------------------|---------------|-----------------|
| COURT | WSU Extension | 344,427          | 3,343         | 347,770          | 169,118          | 48.63%        | (4,000)         |
|       | Planning      | 2,162,748        | 43,983        | 2,206,731        | 1,354,799        | 61.39%        | (7,786)         |
|       | <b>Total</b>  | <b>2,507,175</b> | <b>47,326</b> | <b>2,554,501</b> | <b>1,523,917</b> | <b>59.66%</b> | <b>(11,786)</b> |

|                           |                   |                |                   |                   |               |                |
|---------------------------|-------------------|----------------|-------------------|-------------------|---------------|----------------|
| <b>Total General Fund</b> | <b>73,601,288</b> | <b>350,548</b> | <b>73,951,836</b> | <b>49,782,256</b> | <b>67.32%</b> | <b>748,707</b> |
|---------------------------|-------------------|----------------|-------------------|-------------------|---------------|----------------|

# General Fund Reserves

September 2022

|                                             | 2022<br>Beginning | 2022<br>Budget<br>Allocation | Budgeted<br>Revenue | Budgeted<br>Expense | 2022<br>Budgeted<br>Ending | Projected<br>2022<br>Adjustments | Projected<br>2022<br>Ending |
|---------------------------------------------|-------------------|------------------------------|---------------------|---------------------|----------------------------|----------------------------------|-----------------------------|
| <b>Non-Spendable:</b>                       |                   |                              |                     |                     |                            |                                  |                             |
| Petty Cash                                  | 62,410            | -                            | -                   | -                   | 62,410                     | -                                | 62,410                      |
| <b>Total Non-Spendable</b>                  | 62,410            | -                            | -                   | -                   | 62,410                     | -                                | 62,410                      |
| <b>Restricted:</b>                          |                   |                              |                     |                     |                            |                                  |                             |
| 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                      |
| Drug Court Fees                             | 59,814            | -                            | 21,000              | (80,355)            | 459                        | -                                | 459                         |
| Superior Court Judicial Stabilization (JST) | 231,281           | -                            | 25,215              | (256,379)           | 117                        | -                                | 117                         |
| <b>Total Restricted</b>                     | 386,230           | -                            | 241,343             | (524,010)           | 103,563                    | -                                | 103,563                     |
| <b>Committed:</b>                           |                   |                              |                     |                     |                            |                                  |                             |
| Equipment Replacement                       | 688,838           | -                            | -                   | -                   | 688,838                    | (175,000)                        | 513,838                     |
| Sheriff Body Cam Reserve                    | -                 | -                            | -                   | -                   | -                          | 900,000                          | 900,000                     |
| Extraordinary Criminal Justice              | 329,289           | -                            | -                   | -                   | 329,289                    | -                                | 329,289                     |
| Contingency                                 | 896,918           | -                            | -                   | (100,000)           | 796,918                    | -                                | 796,918                     |
| Prior Year Unspent Appropriations           | -                 | -                            | -                   | -                   | -                          | -                                | -                           |
| <b>Total Committed</b>                      | 1,915,045         | -                            | -                   | (100,000)           | 1,815,045                  | 725,000                          | 2,540,045                   |
| <b>Assigned:</b>                            |                   |                              |                     |                     |                            |                                  |                             |
| DOC Allocation 2022                         | 1,000,000         | -                            | -                   | (1,000,000)         | -                          | -                                | -                           |
| <b>Total Assigned</b>                       | 1,000,000         | -                            | -                   | (1,000,000)         | -                          | -                                | -                           |
| <b>Unassigned:</b>                          |                   |                              |                     |                     |                            |                                  |                             |
| Cash Flow Reserves                          | 12,470,375        | -                            | 69,211,611          | (71,977,278)        | 9,704,708                  | 1,304,968                        | 11,009,676                  |
| <b>Total Unassigned</b>                     | 12,470,375        | -                            | 69,211,611          | (71,977,278)        | 9,704,708                  | 1,304,968                        | 11,009,676                  |
| <b>Total Fund Balance</b>                   | 15,834,060        | -                            | 69,452,954          | (73,601,288)        | 11,685,726                 | 2,029,968                        | 13,715,694                  |

Total Change in Fund Balance

(2,118,366)

## Commitments: \*\*\*

2023 Budget-Liability Insurance Claims  
2023 Budget-LEOFF I Medical  
2023 Budget-Code Enforcement  
2023 Budget-Sheriff White Swan SRO

937,033

1,000,000

600,000

35,000

602,472

GF Reserve (of 2023 Revenue Projection)

11.00%

7,835,171

Over/(Under)\*\*\*

3,174,505

# Non Departmental Expenditure History

September 2022

| Description       |                                         | 2019<br>Actual | 2020<br>Actual | 2021<br>Actual | 2022<br>Projection | 2022<br>YTD | Diff.     |
|-------------------|-----------------------------------------|----------------|----------------|----------------|--------------------|-------------|-----------|
| Intergovern       | Conference of Governments               | 42,542         | 42,615         |                | 44,391             | 44,391      | 0         |
|                   | Clean Air                               | 34,846         | 35,086         |                | 35,468             | 35,468      | 0         |
|                   | Emergency Management                    | 80,698         | 81,103         |                | 88,960             | 66,720      | 22,240    |
|                   | District Health                         | 150,000        | 150,000        |                | 150,000            | 100,000     | 50,000    |
|                   | State Examiners                         | 131,528        | 144,010        |                | 170,630            | 93,135      | 77,495    |
| Interdepartmental | Grants Management                       | 91,608         | 45,909         |                | 55,429             | 47,858      | 7,572     |
|                   | Indirect Cost Plan                      | 6,030          | 7,475          |                | 6,505              | 4,929       | 1,576     |
|                   | ITA Bill                                | 3,015          | 3,060          |                | 3,094              | 2,307       | 787       |
|                   | Purchasing                              | 25,023         | 23             |                | 26                 | 20          | 6         |
|                   | GIS                                     | 71,944         | 76,001         |                | 82,442             | 61,832      | 20,610    |
|                   | DOS                                     | 3,438          | 3,614          |                | 3,826              | 2,870       | 956       |
|                   | Liability Insurance                     | 0              | 0              |                | 150,228            | 112,671     | 37,557    |
|                   | LEOFF I Medical Expenditures            | 750,000        | 748,500        |                | 750,000            | 562,500     | 187,500   |
|                   | Law Library/Safeway Rent/Other Leases   | 36,757         | 36,757         |                | 63,087             | 47,315      | 15,772    |
|                   | Pre-Trial                               | 150,000        | 150,000        |                | 150,000            | 112,500     | 37,500    |
|                   | Board of Equalization                   | 4,283          | 442            |                | 13,000             | 323         | 12,677    |
|                   | Tax Litigation                          | 15,579         | 15,579         |                | 15,579             | 11,684      | 3,895     |
|                   | Code Enforcement                        | 595,667        | 635,248        |                | 600,000            | 450,000     | 150,000   |
|                   | Parks & Recreation                      | 100,000        | 100,000        |                | 100,000            | 75,000      | 25,000    |
| DEBT              | 2002 G.O. Bond - Other                  | 14,577         | 14,749         |                | 13,748             | 88          | 13,660    |
| Membership        | Memberships-NACO                        | 4,865          | 4,865          |                | 4,865              | 4,865       | 0         |
|                   | Memberships-WACO                        | 31,683         | 31,886         |                | 32,786             | 27,390      | 5,396     |
|                   | Memberships-WSAC                        | 38,327         | 38,964         |                | 45,376             | 45,376      | 0         |
|                   | WSAC/Litigation                         | 13,525         | 13,415         |                | 13,331             | 13,331      | 0         |
|                   | WSAC/Public Lands                       | 0              | 5,668          |                | 2,142              | 2,142       | 0         |
|                   | WSAC/ARPA Technical Assistance          | 0              | 0              |                | 20,000             | 20,000      | 0         |
|                   | WSAC/Blake Litigation                   | 0              | 0              |                | 11,540             | 11,540      | 0         |
|                   | WSAC/Regional Planner                   | 0              | 0              |                | 2,523              | 2,523       | 0         |
|                   | WSAC/PILT                               | 1,835          | 0              |                | 0                  | 0           | 0         |
| Operational       | County Code Updates                     | 2,555          | 0              |                | 8,000              | 0           | 8,000     |
|                   | Minority Women (WAC 326-02-034(1))      | 3,537          | 3,370          |                | 5,000              | 1,240       | 3,760     |
|                   | OASI Employment Security                | 200            | 25             |                | 0                  | 0           | 0         |
|                   | Labor Attorney                          | 89,218         | 136,704        |                | 200,000            | 67,694      | 132,306   |
|                   | Legislative Advocate                    | 7,973          | 6,111          |                | 9,000              | 4,120       | 4,880     |
|                   | Yakima Airport                          | (59,130)       | 65,889         |                | 0                  | 0           | 0         |
| One Time Expenses | Miscellaneous                           | 3,854          | 11,904,949     |                | 0                  | 595         | (595)     |
|                   | Tax Judgements                          | 917            | 407            |                | 1,500              | 511         | 989       |
|                   | Wenas Creek Legal                       | 0              | 0              |                | 0                  | 2,976       | (2,976)   |
|                   | Technology Services                     | 1,859,803      | 390,686        |                | 0                  | 0           | 0         |
|                   | Community Cleanup Services              | 3,522          | 29             |                | 10,000             | 6,329       | 3,671     |
|                   | Pension Auditor Issue                   | 0              | 46,712         |                | 0                  | 0           | 0         |
|                   | Fireworks                               | 0              | 0              |                | 20,000             | 15,000      | 5,000     |
|                   | Voter Rights Lawsuit                    | 0              | 49,945         |                | 15,301             | 15,301      | 0         |
|                   | Elections Canvassing Board Lawsuit      | 0              | 0              |                | 0                  | 0           | 0         |
|                   | Sheriff Radio System                    | 0              | 0              |                | 150,000            | 34,741      | 115,259   |
|                   | Class & Pay Study                       | 0              | 0              |                | 100,000            | 41,640      | 58,360    |
|                   | YakiMap Replacement                     | 0              | 0              |                | 25,000             | 0           | 25,000    |
|                   | Lexipol                                 | 0              | 0              |                | 42,135             | 47,664      | (5,529)   |
|                   | Sheriff Camera Sytem                    | 0              | 0              |                | 1,000,000          | 0           |           |
|                   | District Court Surety Bond              | 0              | 0              |                | 455                | 455         | 0         |
|                   | Security Panic Buttons/Security Remodel | 0              | 0              |                | 70,000             | 16,990      | 53,010    |
|                   | Docusign                                | 0              | 0              |                | 5,082              | 5,082       | 0         |
| Total             |                                         | 4,310,219      | 14,989,796     | 0              | 4,290,449          | 2,219,115   | 2,071,334 |

# DOC - Expenditures

September 2022

| Category                               | 2020 Actual         | 2021 Actual         | 2022 Actual         | 2022 Projection     | 2022 Budget         | % of Projection |
|----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| <b>Salaries and Benefits:</b>          |                     |                     |                     |                     |                     |                 |
| Salaries and Wages                     | \$11,559,061        | \$9,884,146         | \$7,596,880         | \$10,906,635        | \$10,181,328        | 69.65%          |
| Benefits                               | \$5,022,815         | \$4,329,737         | \$3,257,729         | \$4,841,486         | \$4,841,466         | 67.29%          |
| <b>Total Benefits</b>                  | <b>\$16,581,876</b> | <b>\$14,213,883</b> | <b>\$10,854,609</b> | <b>\$15,748,121</b> | <b>\$15,022,794</b> | <b>68.93%</b>   |
| <b>Supplies:</b>                       |                     |                     |                     |                     |                     |                 |
| RX                                     | \$304,916           | \$279,414           | \$173,109           | \$275,000           | \$275,000           | 62.95%          |
| Operating Supplies                     | \$391,346           | \$472,435           | \$404,755           | \$377,600           | \$377,600           | 107.19%         |
| Printing                               | \$0                 | \$0                 | \$0                 | \$100               | \$100               | 0.00%           |
| Other                                  | \$46,376            | \$72,742            | \$51,029            | \$96,318            | \$96,318            | 52.98%          |
| <b>Total Supplies</b>                  | <b>\$742,638</b>    | <b>\$824,591</b>    | <b>\$628,893</b>    | <b>\$749,018</b>    | <b>\$749,018</b>    | <b>83.96%</b>   |
| <b>Other Services:</b>                 |                     |                     |                     |                     |                     |                 |
| Medical                                | \$3,460,224         | \$3,085,530         | \$2,566,866         | \$2,715,000         | \$2,715,000         | 94.54%          |
| Mental Health                          | \$371,493           | \$564,421           | \$422,635           | \$570,000           | \$570,000           | 74.15%          |
| Food Services                          | \$1,306,395         | \$1,509,595         | \$1,155,667         | \$1,440,000         | \$1,440,000         | 80.25%          |
| Internal Service Costs                 | \$5,164,210         | \$3,725,102         | \$2,342,076         | \$3,120,370         | \$3,120,370         | 75.06%          |
| Professional Services                  | \$384,951           | \$441,417           | \$356,026           | \$388,499           | \$388,499           | 91.64%          |
| Communicatiions                        | \$37,574            | \$37,701            | \$16,639            | \$24,200            | \$24,200            | 68.76%          |
| Operating Rentals                      | \$88,216            | \$44,573            | \$39,481            | \$145,500           | \$145,500           | 27.13%          |
| Miscellaneous Projects                 | \$96,110            | \$0                 | \$0                 | \$0                 | \$0                 | 0.00%           |
| Other                                  | \$135,282           | \$110,403           | \$72,372            | \$93,803            | \$93,803            | 77.15%          |
| <b>Total Services</b>                  | <b>\$11,044,455</b> | <b>\$9,518,742</b>  | <b>\$6,971,762</b>  | <b>\$8,497,372</b>  | <b>\$8,497,372</b>  | <b>82.05%</b>   |
| <b>Debt:</b>                           |                     |                     |                     |                     |                     |                 |
| Yakima County Correction Center (YCCC) | \$1,897,903         | \$1,886,211         | \$1,427,314         | \$1,903,085         | \$1,903,085         | 75.00%          |
| Main Jail Remodel                      | \$490,138           | \$449,535           | \$337,151           | \$449,535           | \$449,535           | 75.00%          |
| <b>Total Debt Obligations</b>          | <b>\$2,388,041</b>  | <b>\$2,335,746</b>  | <b>\$1,764,465</b>  | <b>\$2,352,620</b>  | <b>\$2,352,620</b>  | <b>75.00%</b>   |
| <b>Total Expense</b>                   | <b>\$30,757,010</b> | <b>\$26,892,962</b> | <b>\$20,219,729</b> | <b>\$27,347,131</b> | <b>\$26,621,804</b> | <b>73.94%</b>   |

# DOC - Revenue and Fund Balance

September 2022

| Revenue Code                        | Revenue Source                      | 2019<br>Actual      | 2020<br>Actual      | 2021<br>Actual      | 2022<br>Actual      | 2022<br>Budget      | %             |
|-------------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 10834230001                         | Housing-US Marshall                 | 1,446,304           | 1,442,332           | 2,033,696           | 2,830,250           | 2,281,250           | 124.07%       |
| 10834230002                         | Housing-Immigration                 | 79,946              | (254)               | -                   | -                   | -                   |               |
| 10834230003                         | Housing-Grandview                   | 29,310              | 39,717              | 33,327              | 42,233              | 19,173              | 220.27%       |
| 10834230004                         | Housing-Granger                     | 159                 | 10,833              | 23,930              | 25,927              | 31,956              | 81.13%        |
| 10834230006                         | Housing-Mabton                      | 3,052               | 9,010               | 12,155              | 15,297              | 22,369              | 68.38%        |
| 10834230007                         | Housing-Moxee                       | 35,198              | 18,414              | 26,475              | 35,087              | 22,369              | 156.86%       |
| 10834230008                         | Housing-Naches                      | 64                  | -                   | -                   | -                   | -                   |               |
| 10834230009                         | Housing-Selah                       | 86,600              | 41,778              | 99,027              | 125,526             | 79,889              | 157.12%       |
| 10834230010                         | Housing-Sunnyside                   | 33,418              | 17,529              | 50,318              | 20,473              | 38,347              | 53.39%        |
| 10834230011                         | Housing-Tieton                      | 8,126               | 8,359               | 11,087              | 7,169               | 12,782              | 56.09%        |
| 10834230012                         | Housing-Toppenish                   | 19,626              | 26,682              | 28,787              | 15,180              | 15,978              | 95.01%        |
| 10834230013                         | Housing-Union Gap                   | 540,155             | 197,676             | 304,670             | 376,064             | 370,687             | 101.45%       |
| 10834230014                         | Housing-Wapato                      | 28,360              | 22,102              | 21,004              | 45,676              | 22,369              | 204.19%       |
| 10834230016                         | Housing-Yakima                      | 1,516,109           | 852,925             | 1,591,299           | 1,505,671           | 1,814,597           | 82.98%        |
| 10834230017                         | Housing-Zillah                      | 1,678               | 6,134               | 1,803               | 8,426               | 3,196               | 263.68%       |
| 10834230020                         | Housing-Outside Contracts           | 2,196,421           | 778,273             | 152,913             | 103,813             | -                   | 100.00%       |
| 10834230021                         | Housing-State DOC                   | 7,587,285           | 2,399,125           | 135,736             | 257,970             | 1,706,375           | 15.12%        |
| <b>Total Inmate Housing Revenue</b> |                                     | <b>13,611,811</b>   | <b>5,870,636</b>    | <b>4,526,225</b>    | <b>5,414,762</b>    | <b>6,441,337</b>    | <b>84.06%</b> |
| 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             | 318,051             | 310,000             | 102.60%       |
| 10836111001                         | Investment Interest                 | 50,027              | 15,890              | 31,926              | 19,916              | 5,000               | 398.32%       |
| 10834237001                         | Booking Fees                        | 45,531              | 30,808              | 38,559              | 26,349              | 30,000              | 87.83%        |
| 10834210111                         | DNA Collector                       | 3,562               | 2,677               | 2,353               | 1,232               | 3,500               | 35.20%        |
| 10836250014                         | Commissary Rent                     | 12,000              | 11,000              | 12,000              | 9,000               | 12,000              | 75.00%        |
| 10836920001                         | Unclaimed Property                  | 1,283               | 511                 | 1,227               | -                   | -                   |               |
| 10836991001                         | Other Misc Revenue                  | 35,238              | -                   | 29,285              | 94,774              | 1,000               | 9477.40%      |
| 10836991003                         | Inmate Telephones                   | 208,420             | 125,425             | 176,816             | 81,213              | 100,000             | 81.21%        |
| 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               | 24,802              | 10,000              | 248.02%       |
| 10833321019                         | COVID-CARES Act                     | -                   | 3,373,780           | -                   | -                   | -                   |               |
| <b>Total Other Revenue</b>          |                                     | <b>2,749,438</b>    | <b>5,198,402</b>    | <b>1,525,362</b>    | <b>583,537</b>      | <b>697,500</b>      | <b>83.66%</b> |
| 10839700004                         | Transfer In - General Fund          | 13,646,154          | 18,437,362          | 15,149,325          | 10,796,261          | 14,395,015          | 75.00%        |
| 10839700007                         | Transfer In - Road Levy Shift       | 2,202,284           | 2,260,246           | 3,814,130           | 1,650,000           | 2,200,000           | 75.00%        |
| 10839700005                         | Transfer In - REET                  | -                   | -                   | 449,535             | 337,151             | 449,535             | 75.00%        |
| 10839700001                         | Transfer In - Mental Health Millage | 362,938             | 379,359             | 407,984             | 315,168             | 420,224             | 75.00%        |
| 10839700001                         | Transfer In - Chemical Dependency   | -                   | -                   | 38,478              | 40,170              | 53,560              | 75.00%        |
| <b>Total Transfers In Revenue</b>   |                                     | <b>16,211,376</b>   | <b>21,076,967</b>   | <b>19,859,452</b>   | <b>13,138,751</b>   | <b>17,518,334</b>   | <b>75.00%</b> |
| <b>Total DOC Revenue</b>            |                                     | <b>32,572,625</b>   | <b>32,146,005</b>   | <b>25,911,039</b>   | <b>19,137,050</b>   | <b>24,657,171</b>   | <b>77.61%</b> |
| <b>Beginning Fund Balance</b>       |                                     | <b>2,761,958</b>    | <b>2,427,660</b>    | <b>4,378,940</b>    | <b>3,370,904</b>    | <b>3,370,904</b>    |               |
| <b>Total Revenue</b>                |                                     | <b>32,572,625</b>   | <b>32,146,005</b>   | <b>25,911,039</b>   | <b>19,137,050</b>   | <b>24,657,171</b>   |               |
| <b>Total Expense</b>                |                                     | <b>(32,906,923)</b> | <b>(30,194,725)</b> | <b>(26,919,074)</b> | <b>(20,219,729)</b> | <b>(26,621,804)</b> |               |
| <b>Ending Fund Balance</b>          |                                     | <b>2,427,660</b>    | <b>4,378,940</b>    | <b>3,370,904</b>    | <b>2,288,225</b>    | <b>1,406,271</b>    |               |
| <b>10% Reserve Policy</b>           |                                     | <b>3,290,692</b>    | <b>3,019,472</b>    | <b>2,691,907</b>    |                     | <b>2,662,180</b>    |               |

# REET - Real Estate Excise Tax

September 2022

| Revenue Code                  | Revenue Source                | 2020 Actual      | 2021 Actual      | 2022 Actual      | 2022 Budget      | %              |
|-------------------------------|-------------------------------|------------------|------------------|------------------|------------------|----------------|
| RC31834001                    | Real Estate Excise Tax        | 1,040,121        | 1,364,841        | 1,400,537        | 1,175,000        | 119.19%        |
| RC36111001                    | Investment Earnings (Net)     | 23,673           | (1,529)          | 15,744           | 10,000           | 157.44%        |
| <b>Total Revenue</b>          |                               | <b>1,063,794</b> | <b>1,363,312</b> | <b>1,416,281</b> | <b>1,185,000</b> | <b>119.52%</b> |
| SC4101                        | Contracted Services-Bank Fees | 726              | 600              | -                | 900              | 00.00%         |
| SC0108                        | Transfers Out-Water Resources | 50,000           | 50,000           | 37,500           | 50,000           | 75.00%         |
| 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%         |
| <b>Projects:</b>              |                               |                  |                  | <b>Revised</b>   | <b>Original</b>  |                |
| SC0128                        | Sheriff Building-HOK          |                  |                  | 361,250          | 187,000          |                |
| SC0128                        | Jail Annex Roof               |                  |                  | 217,248          | 425,000          |                |
| SC0128                        | Juvenile Roof                 |                  |                  | 457,142          | 450,000          |                |
| SC0128                        | Main Jail Center Roof         |                  |                  | 69,359           | 60,000           |                |
| SC0128                        | DOC Sidewalk Replacement      |                  |                  | 68,326           | 50,000           |                |
| SC0128                        | Juvenile Boiler               |                  |                  | 73,916           | 75,000           |                |
| <b>Total Expenses</b>         |                               | <b>883,651</b>   | <b>826,846</b>   | <b>77,736</b>    | <b>2,088,346</b> |                |
| <b>Net Income/Loss</b>        |                               | <b>180,143</b>   | <b>536,465</b>   | <b>1,338,545</b> | <b>(903,346)</b> |                |
| <b>Beginning Fund Balance</b> |                               | <b>926,820</b>   | <b>1,106,963</b> | <b>1,643,429</b> | <b>1,643,429</b> |                |
| Total Revenue                 |                               | 1,063,794        | 1,363,312        | 1,416,281        | 1,185,000        |                |
| Total Expense                 |                               | 883,651          | 826,846          | 77,736           | 2,088,346        |                |
| <b>Ending Fund Balance</b>    |                               | <b>1,106,963</b> | <b>1,643,429</b> | <b>2,981,974</b> | <b>740,083</b>   |                |

Reserve Policy:

# Motel/Hotel Tax (Lodging Tax)

September 2022

| Revenue Code         | Revenue Source             | 2020 Actual    | 2021 Actual    | 2022 Actual    | 2022 Budget    | %             |
|----------------------|----------------------------|----------------|----------------|----------------|----------------|---------------|
| RC31331001           | Hotel/Motel-City of Yakima | 328,693        | 533,755        | 419,681        | 739,000        | 56.79%        |
| RC31331002           | Hotel/Motel-Yakima County  | 53,903         | 79,900         | 61,317         | 93,000         | 65.93%        |
| RC36111001           | Investment Earnings (Net)  | 7,541          | (166)          | 715            | 1,000          | 71.48%        |
| <b>Total Revenue</b> |                            | <b>390,137</b> | <b>613,490</b> | <b>481,712</b> | <b>833,000</b> | <b>57.83%</b> |

|        |                                   |         |         |         |         |        |
|--------|-----------------------------------|---------|---------|---------|---------|--------|
| 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 |
|---------|----------|
| -       | -        |
| -       | -        |
| -       | -        |

|                       |                |                |                |                |
|-----------------------|----------------|----------------|----------------|----------------|
| <b>Total Expenses</b> | <b>726,198</b> | <b>736,598</b> | <b>202,625</b> | <b>745,650</b> |
|-----------------------|----------------|----------------|----------------|----------------|

|                        |                  |                  |                |               |
|------------------------|------------------|------------------|----------------|---------------|
| <b>Net Income/Loss</b> | <b>(336,061)</b> | <b>(123,109)</b> | <b>279,087</b> | <b>87,350</b> |
|------------------------|------------------|------------------|----------------|---------------|

|                               |                |                |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|
| <b>Beginning Fund Balance</b> | <b>629,560</b> | <b>293,499</b> | <b>170,390</b> | <b>170,390</b> |
|-------------------------------|----------------|----------------|----------------|----------------|

|               |         |         |         |         |
|---------------|---------|---------|---------|---------|
| Total Revenue | 390,137 | 613,490 | 481,712 | 833,000 |
|---------------|---------|---------|---------|---------|

|               |         |         |         |         |
|---------------|---------|---------|---------|---------|
| Total Expense | 726,198 | 736,598 | 202,625 | 745,650 |
|---------------|---------|---------|---------|---------|

|                            |                |                |                |                |
|----------------------------|----------------|----------------|----------------|----------------|
| <b>Ending Fund Balance</b> | <b>293,499</b> | <b>170,390</b> | <b>449,477</b> | <b>257,740</b> |
|----------------------------|----------------|----------------|----------------|----------------|

## 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)

September 2022

| Revenue Code         | Revenue Source     | 2020 Actual | 2021 Actual | 2022 Actual | 2022 Budget | %       |
|----------------------|--------------------|-------------|-------------|-------------|-------------|---------|
| Sheriff              | Revenue Allocation | 2,132,781   | 2,592,496   | 1,844,235   | 2,602,846   | 70.85%  |
|                      | Expenses           | (1,992,884) | (1,748,736) | (2,908,686) | (2,991,239) | 97.24%  |
|                      | Net Income/Loss    | 139,897     | 843,760     | (1,064,451) | (388,393)   |         |
|                      | Ending Reserves    | 589,920     | 1,433,680   | 369,229     | 1,045,287   |         |
| Prosecuting Attorney | Revenue Allocation | 1,357,735   | 1,719,391   | 1,166,931   | 1,584,065   | 73.67%  |
|                      | Expenses           | (1,211,340) | (1,243,324) | (1,241,207) | (1,959,977) | 63.33%  |
|                      | Net Income/Loss    | 146,395     | 476,067     | (74,276)    | (375,912)   |         |
|                      | Ending Reserves    | 370,138     | 846,205     | 771,929     | 470,293     |         |
| Assigned Counsel     | Revenue Allocation | 1,720,304   | 1,845,557   | 1,381,480   | 1,889,393   | 73.12%  |
|                      | Expenses           | (1,568,155) | (1,478,224) | (1,042,935) | (1,889,360) | 55.20%  |
|                      | Net Income/Loss    | 152,149     | 367,333     | 338,545     | 33          |         |
|                      | Ending Reserves    | 617,547     | 984,880     | 1,323,425   | 984,913     |         |
| Clerk                | Revenue Allocation | 233,537     | 246,383     | 174,340     | 244,343     | 71.35%  |
|                      | Expenses           | (191,449)   | (141,547)   | (191,977)   | (258,787)   | 74.18%  |
|                      | Net Income/Loss    | 42,088      | 104,836     | (17,637)    | (14,444)    |         |
|                      | Ending Reserves    | 137,847     | 242,683     | 225,046     | 228,239     |         |
| District Court       | Revenue Allocation | 618,693     | 664,510     | 416,109     | 653,104     | 63.71%  |
|                      | Expenses           | (521,688)   | (668,842)   | (582,602)   | (792,331)   | 73.53%  |
|                      | Net Income/Loss    | 97,005      | (4,332)     | (166,493)   | (139,227)   |         |
|                      | Ending Reserves    | 171,589     | 167,257     | 764         | 28,030      |         |
| Superior Court       | Revenue Allocation | 406,737     | 430,460     | 304,593     | 426,896     | 71.35%  |
|                      | Expenses           | (393,456)   | (353,552)   | (276,313)   | (601,531)   | 45.93%  |
|                      | Net Income/Loss    | 13,281      | 76,908      | 28,280      | (174,635)   |         |
|                      | Ending Reserves    | 94,040      | 170,948     | 199,228     | (3,687)     |         |
| Juvenile Court       | Revenue Allocation | 895,262     | 956,946     | 677,134     | 949,022     | 71.35%  |
|                      | Expenses           | (813,075)   | (902,929)   | (676,397)   | (1,359,343) | 49.76%  |
|                      | Net Income/Loss    | 82,187      | 54,017      | 737         | (410,321)   |         |
|                      | Ending Reserves    | 212,326     | 266,343     | 267,080     | (143,978)   |         |
| Pre-Trial            | Revenue Allocation | 112,945     | 121,667     | 86,092      | 120,660     | 71.35%  |
|                      | Expenses           | (110,000)   | (120,126)   | (120,660)   | (120,660)   | 100.00% |
|                      | Net Income/Loss    | 2,945       | 1,541       | (34,568)    | -           |         |
|                      | Ending Reserves    | 2,945       | 4,486       | (30,082)    | 4,486       |         |
| Expert Witness       | Revenue Allocation | 7,036       | 7,580       | 5,364       | 7,517       | 71.36%  |
|                      | Expenses           | (7,084)     | (7,300)     | (7,517)     | (7,517)     | 100.00% |
|                      | Net Income/Loss    | (48)        | 280         | (2,153)     | -           |         |
|                      | Ending Reserves    | (18)        | 262         | (1,891)     | 262         |         |

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

September 2022

| Revenue Code | Revenue Source     | 2020 Actual | 2021 Actual | 2022 Actual | 2022 Budget | %       |
|--------------|--------------------|-------------|-------------|-------------|-------------|---------|
| Security     | Revenue Allocation | 13,098      | 21,636      | (13,185)    | 20,650      | -63.85% |
|              | Expenses           | -           | -           | -           | -           | 00.00%  |
|              | Net Income/Loss    | 13,098      | 21,636      | (13,185)    | 20,650      |         |
|              | Ending Reserves    | 58,546      | 80,182      | 66,997      | 100,832     |         |

|                   |                   |        |        |        |        |         |
|-------------------|-------------------|--------|--------|--------|--------|---------|
| Interest Earnings | Interest Earnings | 16,470 | 4,839  | 26,009 | -      | 100.00% |
|                   | Expenses          | -      | -      | -      | -      | 00.00%  |
|                   | Net Income/Loss   | 16,470 | 4,839  | 26,009 | -      |         |
|                   | Ending Reserves   | 56,635 | 61,474 | 87,483 | 61,474 |         |

## Total Revenues

|                      |                           |                  |                  |                  |                  |               |
|----------------------|---------------------------|------------------|------------------|------------------|------------------|---------------|
| RC31315001           | Local Sales Tax (3/10ths) | 7,498,128        | 8,606,626        | 6,043,093        | 8,498,496        | 71.11%        |
| RC36111001           | Investment Earnings (Net) | 16,470           | 4,839            | 26,009           | -                | 100.00%       |
| <b>Total Revenue</b> |                           | <b>7,514,598</b> | <b>8,611,465</b> | <b>6,069,102</b> | <b>8,498,496</b> | <b>71.41%</b> |

|                       |                    |                    |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Expenses</b> | <b>(6,809,131)</b> | <b>(6,664,580)</b> | <b>(7,048,294)</b> | <b>(9,980,745)</b> |
|-----------------------|--------------------|--------------------|--------------------|--------------------|

|                        |                |                  |                  |                    |
|------------------------|----------------|------------------|------------------|--------------------|
| <b>Net Income/Loss</b> | <b>705,467</b> | <b>1,946,885</b> | <b>(979,192)</b> | <b>(1,482,249)</b> |
|------------------------|----------------|------------------|------------------|--------------------|

|                            |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|
| <b>Ending Fund Balance</b> | <b>2,311,515</b> | <b>4,258,400</b> | <b>3,279,208</b> | <b>2,776,151</b> |
|----------------------------|------------------|------------------|------------------|------------------|

## Reserve Policy:

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

# Commissioner Historic Preservation Funds

September 2022

| Revenue Code     | Revenue Source                      | 2020 Actual   | 2021 Actual    | 2022 Actual    | 2022 Budget     | %             |
|------------------|-------------------------------------|---------------|----------------|----------------|-----------------|---------------|
| RC34136001       | Commissioner's Recording Surcharge  | 41,413        | 47,746         | 28,256         | 40,000          | 70.64%        |
|                  | <b>Total Revenue</b>                | <b>41,413</b> | <b>47,746</b>  | <b>28,256</b>  | <b>40,000</b>   | <b>70.64%</b> |
| 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%        |
| <b>Projects:</b> |                                     |               |                | <b>Revised</b> | <b>Original</b> |               |
|                  | Potential Unknown Projects          |               |                | 100,000        | -               |               |
|                  |                                     |               |                | -              | -               |               |
|                  |                                     |               |                | -              | -               |               |
|                  | <b>Total Expenses</b>               | <b>5,854</b>  | <b>6,511</b>   | <b>1,281</b>   | <b>109,400</b>  |               |
|                  | <b>Net Income/Loss</b>              | <b>35,559</b> | <b>41,235</b>  | <b>26,975</b>  | <b>(69,400)</b> |               |
|                  | <b>Beginning Fund Balance</b>       | <b>39,348</b> | <b>74,907</b>  | <b>116,142</b> | <b>116,142</b>  |               |
|                  | Total Revenue                       | 41,413        | 47,746         | 28,256         | 40,000          |               |
|                  | Total Expense                       | 5,854         | 6,511          | 1,281          | 109,400         |               |
|                  | <b>Ending Fund Balance</b>          | <b>74,907</b> | <b>116,142</b> | <b>143,117</b> | <b>46,742</b>   |               |

## Reserve Policy:

No Reserve Limits

## Note:

Funds to be used at the discretion 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)

September 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           | 234,704           | 208,533            | 112.55%         |
| <b>Total Revenue</b>          |                          | -           | <b>24,478,493</b> | <b>24,599,273</b> | <b>24,573,103</b>  | <b>100.11%</b>  |
| CC145200                      | Interest Earnings        | -           | -                 | -                 | 108,533            | 00.00%          |
| CC145300                      | Revenue Replacement      | -           | -                 | -                 | 10,000,000         | 00.00%          |
| CC145500                      | ARPA Direct              | -           | -                 | -                 | 20,000,000         | 00.00%          |
| <b>Projects:</b>              |                          |             |                   |                   | <b>Revised</b>     | <b>Original</b> |
| CC145200                      | Petrichor Broadband      | -           | -                 | 75,000            | -                  | 75,000          |
| CC145300                      | Facilities Services YCCC | -           | -                 | -                 | -                  | 1,000,000       |
|                               |                          |             |                   |                   | -                  | -               |
|                               |                          |             |                   |                   | -                  | -               |
| <b>Total Expenses</b>         |                          | -           | -                 | <b>75,000</b>     | <b>30,108,533</b>  |                 |
| <b>Net Income/Loss</b>        |                          | -           | <b>24,478,493</b> | <b>24,524,273</b> | <b>(5,535,430)</b> |                 |
| <b>Beginning Fund Balance</b> |                          | -           | -                 | <b>24,478,493</b> | <b>24,478,493</b>  |                 |
| Total Revenue                 |                          | -           | 24,478,493        | 24,599,273        | 24,573,103         |                 |
| Total Expense                 |                          | -           | -                 | 75,000            | 30,108,533         |                 |
| <b>Ending Fund Balance</b>    |                          | -           | <b>24,478,493</b> | <b>49,002,766</b> | <b>18,943,063</b>  |                 |

**Reserve Policy:**  
No Reserve Limits

**Note:**

Additional ARPA Funds totalling \$3.4 million will be available

|                  | Interest          | Revenue Replacement | Revenue Replacement  |
|------------------|-------------------|---------------------|----------------------|
| 2021             | 113,923.74        | -                   | -                    |
| 2022             | 234,703.72        | 10,000,000.00       | 38,729,139.00        |
| 2023             | -                 | -                   | -                    |
| 2024             | -                 | -                   | -                    |
| 2025             | -                 | -                   | -                    |
| 2026             | -                 | -                   | -                    |
| Total Revenue    | 348,627.46        | 10,000,000.00       | 38,729,139.00        |
| Total            | (75,000.00)       | (1,000,000.00)      | -                    |
| <b>Available</b> | <b>273,627.46</b> | <b>9,000,000.00</b> | <b>38,729,139.00</b> |

# PILT Title III

September 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         |
| <b>Total</b> | <b>\$</b> | <b>427,295.00</b> | <b>\$</b> | <b>1,016.17</b> | <b>\$</b> | <b>153,169.22</b> | <b>\$</b> | <b>274,125.78</b> |

## 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         |
| <b>Total</b> | <b>\$</b> | <b>459,973.24</b> | <b>\$</b> | <b>1,097.08</b> | <b>\$</b> | <b>229,695.22</b> | <b>\$</b> | <b>230,278.02</b> |

## 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         |
| <b>Total</b> | <b>\$</b> | <b>169,854.83</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>169,854.83</b> |

## Interest Earnings

|                    |    |                     |
|--------------------|----|---------------------|
| Prior Year Balance | \$ | 154,807.87          |
| 2022 Earnings YTD  | \$ | 6,450.44            |
| 2022 Admin Expense | \$ | (4,223.69)          |
|                    |    | <b>\$157,034.62</b> |

## Total PILT Fund Balance

**\$ 831,293.25**

\$ 674,258.63

### **Note:**

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

# Mental Health Sales Tax

September 2022

| Revenue Code         | Revenue Source          | 2020 Actual      | 2021 Actual      | 2022 Actual      | 2022 Budget      | %             |
|----------------------|-------------------------|------------------|------------------|------------------|------------------|---------------|
| RC31314001           | Mental Health Sales Tax | 3,114,010        | 5,304,932        | 3,701,382        | 5,115,000        | 72.36%        |
| RC36111001           | Investment Earnings     | 8,528            | 19,634           | 62,773           | 25,000           | 251.09%       |
| <b>Total Revenue</b> |                         | <b>3,122,539</b> | <b>5,324,565</b> | <b>3,764,154</b> | <b>5,140,000</b> | <b>73.23%</b> |

|        |                           |   |         |        |           |         |
|--------|---------------------------|---|---------|--------|-----------|---------|
| 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 |
|---------|----------|
| -       | -        |
| -       | -        |
| -       | -        |

|                       |          |                |               |                  |
|-----------------------|----------|----------------|---------------|------------------|
| <b>Total Expenses</b> | <b>-</b> | <b>755,813</b> | <b>43,017</b> | <b>2,511,158</b> |
|-----------------------|----------|----------------|---------------|------------------|

|                        |                  |                  |                  |                  |
|------------------------|------------------|------------------|------------------|------------------|
| <b>Net Income/Loss</b> | <b>3,122,539</b> | <b>4,568,752</b> | <b>3,721,137</b> | <b>2,628,842</b> |
|------------------------|------------------|------------------|------------------|------------------|

|                               |          |                  |                  |                  |
|-------------------------------|----------|------------------|------------------|------------------|
| <b>Beginning Fund Balance</b> | <b>-</b> | <b>3,122,539</b> | <b>7,691,291</b> | <b>7,691,291</b> |
|-------------------------------|----------|------------------|------------------|------------------|

|               |           |           |           |           |
|---------------|-----------|-----------|-----------|-----------|
| Total Revenue | 3,122,539 | 5,324,565 | 3,764,154 | 5,140,000 |
|---------------|-----------|-----------|-----------|-----------|

|               |   |         |        |           |
|---------------|---|---------|--------|-----------|
| Total Expense | - | 755,813 | 43,017 | 2,511,158 |
|---------------|---|---------|--------|-----------|

|                            |                  |                  |                   |                   |
|----------------------------|------------------|------------------|-------------------|-------------------|
| <b>Ending Fund Balance</b> | <b>3,122,539</b> | <b>7,691,291</b> | <b>11,412,428</b> | <b>10,320,133</b> |
|----------------------------|------------------|------------------|-------------------|-------------------|

**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

September 2022

| Revenue Code     | Revenue Source                | 2020 Actual    | 2021 Actual    | 2022 Actual    | 2022 Budget      | %              |
|------------------|-------------------------------|----------------|----------------|----------------|------------------|----------------|
| RC36111001       | Investment Earnings           | 4,256          | (882)          | 913            | 500              | 182.60%        |
|                  | <b>Total Revenue</b>          | <b>4,256</b>   | <b>(882)</b>   | <b>913</b>     | <b>500</b>       | <b>182.60%</b> |
| SC0100           | Transfer Out-Debt             | 33             | -              | -              | -                | 00.00%         |
|                  |                               | -              | -              | -              | -                | 00.00%         |
|                  |                               | -              | -              | -              | -                | 00.00%         |
| <b>Projects:</b> |                               |                |                | <b>Revised</b> | <b>Original</b>  |                |
|                  | Potential Unknown Projects    |                |                | 191,500        | -                |                |
|                  |                               |                |                | -              | -                |                |
|                  |                               |                |                | -              | -                |                |
|                  | <b>Total Expenses</b>         | <b>33</b>      | <b>-</b>       | <b>-</b>       | <b>191,500</b>   |                |
|                  | <b>Net Income/Loss</b>        | <b>4,223</b>   | <b>(882)</b>   | <b>913</b>     | <b>(191,000)</b> |                |
|                  | <b>Beginning Fund Balance</b> | <b>187,922</b> | <b>192,145</b> | <b>191,263</b> | <b>191,263</b>   |                |
|                  | Total Revenue                 | 4,256          | (882)          | 913            | 500              |                |
|                  | Total Expense                 | 33             | -              | -              | 191,500          |                |
|                  | <b>Ending Fund Balance</b>    | <b>192,145</b> | <b>191,263</b> | <b>192,176</b> | <b>263</b>       |                |

## 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   | 11,755,068.00    | 12,202,928.10   | 636,000.00              | 647,749.59      | 1,807,000.00       | 1,892,797.32 |
| <b>Revenues for 2022</b>                       |               |                 |                  |                 |                         |                 |                    |              |
| Retail Sales-Distressed Counties               | 3,772,194.39  |                 | 3,772,194.39     |                 | -                       |                 | -                  |              |
| Payments on Outstanding Loans                  | 431,368.68    |                 | 431,368.68       |                 | -                       |                 | -                  |              |
| Interest from Loans                            | 231,863.51    |                 | -                |                 | -                       |                 | 231,863.51         |              |
| Interest from Investments                      | 133,800.13    |                 | -                |                 | -                       |                 | 133,800.13         |              |
| Subfund Transfers In                           | 1,000,000.00  | 5,569,226.71    | -                | 4,203,563.07    | 1,000,000.00            | 1,000,000.00    | -                  | 365,663.64   |
| Total Funds Available in 2022                  | 20,312,701.72 |                 | 16,406,491.17    |                 | 1,647,749.59            |                 | 2,258,460.96       |              |
| <b>Expenses for 2022</b>                       |               |                 |                  |                 |                         |                 |                    |              |
| Gordon, Thomas, Honeywell                      | 95,318.86     |                 | -                |                 | -                       |                 | 95,318.86          |              |
| YCDA                                           | 89,250.00     |                 | 86,250.00        |                 | -                       |                 | 3,000.00           |              |
| County Indirect cost                           | 13,055.22     |                 | -                |                 | -                       |                 | 13,055.22          |              |
| Interfund-Financial Services                   | 10,404.45     |                 | -                |                 | -                       |                 | 10,404.45          |              |
| 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                             | 591,394.18    |                 | 10,845.16        |                 | 580,549.02              |                 | -                  |              |
| Sub-Fund Transfers Out                         | 1,000,000.00  | 3,115,422.71    | 1,000,000.00     | 2,359,095.16    | -                       | 580,549.02      | -                  | 175,778.53   |
| Balance 9/30/2022                              | 17,197,279.01 |                 | 14,047,396.01    |                 | 1,067,200.57            |                 | 2,082,682.43       |              |
| 9/30/2022 Cash on Hand                         | 602,688.47    |                 | 585,605.47       |                 | 9,700.57                |                 | 7,382.43           |              |
| Investments                                    | 16,594,590.54 | 17,197,279.01   | 13,461,790.54    | 14,047,396.01   | 1,057,500.00            | 1,067,200.57    | 2,075,300.00       | 2,082,682.43 |
| Loans Receivable                               | 7,356,359.02  |                 | 7,356,359.02     |                 | -                       |                 | -                  |              |
| Total Balance                                  | 24,553,638.03 |                 | 21,403,755.03    |                 | 1,067,200.57            |                 | -                  |              |
|                                                | -             |                 | -                |                 | -                       |                 | -                  |              |
| <b>Projects Pending:</b>                       |               |                 |                  |                 |                         |                 |                    |              |
| Dairy Digester Pipeline                        | Loan          | Grant           | Total            |                 | Projects Pending:       |                 | Projects Pending:  |              |
| Dairy Digester Pipeline                        | \$ -          | \$ 37,247.79    | \$ 37,247.79     |                 | YC-East/West Phase I    | (0.00)          | YCDA-GIS Site Invt | \$ 32,000.00 |
| PS Crop Product Rail                           | \$ -          | \$ 251,686.00   | \$ 251,686.00    |                 | YC-East/West Phase II   | 8,396,463.00    |                    |              |
| YC-Butterfield Road                            | \$ -          | \$ 38,522.68    | \$ 38,522.68     |                 | Phase II Payments       | (8,396,462.99)  |                    |              |
| YC-TH Drive Widening                           | \$ -          | \$ 2,151,609.99 | \$ 2,151,609.99  |                 |                         |                 |                    |              |
| Mabton-Park and Ride                           | \$ -          | \$ 48,340.00    | \$ 48,340.00     |                 | City of Yakima-Landfill | 1,500,000       | COY-Chief Hops Stu | \$ 30,000.00 |
| UG-Beltway Water & Sewer                       | \$ 1,000,000  | \$ 1,000,000.00 | \$ 2,000,000.00  |                 | Payments                | (1,500,000)     | Payments           | (30,000.00)  |
| Port of GV-Wallace Water                       | \$ -          | \$ 472,000.00   | \$ 472,000.00    |                 |                         |                 |                    |              |
|                                                | \$ -          | \$ -            | \$ -             |                 |                         |                 |                    |              |
|                                                | \$ -          | \$ -            | \$ -             |                 |                         |                 |                    |              |
| Total                                          | \$ 1,000,000  | \$ 3,999,406.46 | \$ 4,999,406.46  |                 | Total                   | 0.01            | Total              | 62,000.00    |
| Cash/Investment Balance Less Projects Pending: |               |                 |                  | \$ 9,047,989.55 | \$ 1,067,200.56         |                 | \$ 2,050,682.43    |              |
| <b>Issued in 2022:</b>                         |               |                 |                  |                 |                         |                 |                    |              |
| Port of GV-Wallace Water                       | Loan          | Grant           | Total            |                 | YC-East/West Phase II   |                 |                    |              |
| Port of GV-Wallace Water                       | 472,000.00    | \$ -            | \$ 472,000.00    |                 | Resolution 146-2017     | \$ 700,000.00   |                    |              |
| UG-S Broadway Sewer                            | \$ -          | \$ 790,000.00   | \$ 790,000.00    |                 | Resolution 46-2018      | \$ 700,000.00   |                    |              |
| YC-TH Drive Widening                           | \$ -          | \$ 7,259.67     | \$ 7,259.67      |                 | Resolution 346-2018     | \$ 1,900,000.00 |                    |              |
| YC-Butterfield Road                            | \$ -          | \$ 3,585.49     | \$ 3,585.49      |                 | Resolution 364-2019     | \$ 3,346,463.00 |                    |              |
|                                                | \$ -          | \$ -            | \$ -             |                 | Resolution 106-2021     | \$ 1,750,000.00 |                    |              |
|                                                | \$ -          | \$ -            | \$ -             |                 |                         |                 |                    |              |
|                                                | \$ -          | \$ -            | \$ -             |                 |                         |                 |                    |              |
|                                                | \$ -          | \$ -            | \$ -             |                 |                         |                 |                    |              |
| Total 2021                                     | \$ 472,000.00 | \$ 800,845.16   | \$ 1,272,845.16  |                 | \$ 8,396,463.00         |                 |                    |              |