



**FINANCIAL SERVICES**

**FINANCIAL REVIEW**

**Fourth Quarter 2021**

# 2021 Budget Adjustments Summary

December 21, 2021

Description	Debit	Credit	Source
<b>General Fund</b>			
Elections Equipment Replacement Elections Equipment	275,877	(275,877)	ER&R Transfer In
	275,877	(275,877)	
"Blake" Decision Cost Reimbursement Attorney Salaries and Benefits	30,000	(30,000)	State Grant Reimbursement for Blake Costs
	30,000	(30,000)	
Equipment Upgrades District Court Small Tools	16,350	(16,350)	AOC Grant Reimbursement
	16,350	(16,350)	
UA Cost Increases District Court Professional Services	16,000	(16,000)	UA Fee Reimbursement from 2% Funds
	16,000	(16,000)	
Equipment Replacement Funds Capital Outlay			
Commissioners	6,316	(67,770)	Fund Balance - Committed
Clerk	6,234		
Human Resources	27,957		
Attorney	27,263		
	67,770	(67,770)	
Assessor - Eagleview Assessor Professional Services	217,804	(217,804)	Fund Balance - Unassigned
	217,804	(217,804)	
Teamsters Pension Trust Fund Non-Departmental Miscellaneous	18,687	(18,687)	Fund Balance - Unassigned
	18,687	(18,687)	
Local Voters Guide Elections Prof Services	45,000	(45,000)	Fund Balance - Unassigned
	45,000	(45,000)	
Docu-Sign Commissioners Prof Services	5,515	(5,515)	Fund Balance - Unassigned
	5,515	(5,515)	
50% Front Office Support Commissioners Salaries and Benefits	39,917	(39,917)	Fund Balance - Unassigned
	39,917	(39,917)	
Communications Services Non-Departmental Digital Vendetta	7,868	(17,868)	Fund Balance - Unassigned
Commissioners SPD&G	10,000		
	17,868	(17,868)	
Voter Rights of WA Lawsuit Non-Departmental Prof Services	900,000	(900,000)	Fund Balance - Unassigned
	900,000	(900,000)	
Labor Agreement Settlements			
Assessor Salaries and Benefits	80,254	(1,041,896)	Fund Balance - Unassigned
Auditor Salaries and Benefits	49,828		
Elections Salaries and Benefits	18,554		
Commissioners Salaries and Benefits	14,084		
Human Resources Salaries and Benefits	28,215		
Treasurer Salaries and Benefits	43,345		
Coroner Salaries and Benefits	6,639		
Sheriff Salaries and Benefits	76,694		
Assigned Counsel Salaries and Benefits	84,794		
Attorney Salaries and Benefits	278,962		
Clerk Salaries and Benefits	71,722		
District Court Salaries and Benefits	47,567		
Superior Court Salaries and Benefits	38,662		
Juvenile Salaries and Benefits	126,562		
WSU Extension Salaries and Benefits	3,133		
Planning Salaries and Benefits	72,881		
	1,041,896	(1,041,896)	
Elections Canvassing Board Lawsuit Non-Departmental Prof Services	100,000	(100,000)	Fund Balance - Unassigned
	100,000	(100,000)	

# 2021 Budget Adjustments Summary

December 21, 2021

Description	Debit	Credit	Source
Radio Study Non-Departmental Prof Services	150,000	(150,000)	Fund Balance - Unassigned
	150,000	(150,000)	
Autopsy Costs Coroner Prof Services	75,000	(75,000)	Fund Balance - Unassigned
	75,000	(75,000)	
<b>Total General Fund Amendment</b>	3,017,684	(3,017,684)	
Revised Revenues	338,227		
Committed Fund Balance	67,770		
Restricted Fund Balance	-		
Unassigned Fund Balance	2,611,687		<b>73,665,681</b>
<b>District Court Probation (101)</b>			
2021 Budget Adj for Trueblood Funding Salaries & Benefits	19,937	(19,937)	Trueblood Grant
	19,937	(19,937)	<b>1,580,621</b>
<b>Municipal Courts (102)</b>			
COVID Costs Reimbursement Supplies	31,798	(31,798)	AOC COVID Grant
	31,798	(31,798)	<b>828,138</b>
<b>Pre-Trial (103)</b>			
2021 Budget Adj for Trueblood Funding Repair & Maint	(19,937)	19,937	Trueblood Grant
	(19,937)	19,937	<b>267,415</b>
<b>Special Operations (105)</b>			
Various Sheriff Grant Programs Various Ending Fund Balance	59,158 (59,158)	-	
	-	-	<b>321,558</b>
<b>Department of Corrections (108)</b>			
Labor Costs and Other Contracted Costs Various Costs	1,255,000	(830,000)	Housing of Inmates-City of Yakima/UG
		(425,000)	Housing of Inmates-US Marshall
	1,255,000	(1,255,000)	<b>27,234,923</b>
<b>Horticulture (112)</b>			
Apple Maggot Tree Removal Professional Services	27,367	(27,367)	WSDA Apple Maggot Grant
	27,367	(27,367)	<b>278,374</b>
<b>Code Enforcement (128)</b>			
Marijuana Legal Fees/Equipment Rental Various Ending Fund Balance	45,000 (45,000)	-	
	-	-	<b>489,241</b>
<b>Records Services (130)</b>			
Equipment Replacement Capital Outlay	294,004	(294,004)	Transfer In-ER&R
	294,004	(294,004)	<b>514,681</b>
<b>Motel/Hotel Tax (131)</b>			
Capital Bond Admin Fees Professional Services Ending Fund Balance	1,000 (1,000)	-	
	-	-	<b>737,194</b>
<b>ARPA Funds (145)</b>			
Potential Capital Costs Capital Outlay	250,000	(250,000)	ARPA Revenue
	250,000	(250,000)	<b>250,000</b>
<b>Community Services (151)</b>			
UA Cost Increases-District Court Professional Services Ending Fund Balance	16,000 (16,000)	-	
	-	-	<b>700,206</b>

# 2021 Budget Adjustments Summary

December 21, 2021

Description	Debit	Credit	Source
<b>Mental Health Sales Tax (157)</b>			
Program Development			
Professional Services	100,000	(100,000)	Department of Commerce Grant
	100,000	(100,000)	855,813
<b>Homeless Services (184)</b>			
AHFA Program			
Professional Services	7,034,500	(14,649,500)	COVID Grant Funding
Ending Fund Balance	7,615,000		
	14,649,500	(14,649,500)	14,337,500
<b>Public Works Capital Projects (315)</b>			
Camp Hope Modular Units			
Buildings	826,851	(826,851)	Homeless Grant Funds
	826,851	(826,851)	1,756,851
<b>Water Resources (403)</b>			
Opportunity to Purchase Water Rights/Labor Contract			
Water Rights	430,000	(430,000)	Note Payable
Recording Fees	40,000		
Salaries & Benefits	3,282		
Ending Fund Balance	(43,282)		
	430,000	(430,000)	542,282
<b>GIS (501)</b>			
ESRI Server Environment Upgrade			
Professional Services	20,750		
Ending Fund Balance	(20,750)		
	-	-	530,931
<b>Purchasing (503)</b>			
Accounting Rules Change for Postage Costs			
Postage	175,000	(175,000)	Internal Postage Reimbursement
	175,000	(175,000)	411,708
<b>Unemployment Compensation Fund (505)</b>			
Unemployment Compensation Increase Due to COVID			
Various	15,927	(54,000)	Department Contributions
Ending Fund Balance	10,466	27,607	Investment Earnings
	26,393	(26,393)	220,382
<b>Voluntary Employee Benefit Fund (507)</b>			
Employee Benefit Cost Adjustments			
Various	43,703	15,000	Employee Benefit Fees
Ending Fund Balance	(57,163)	3,460	Investment Earnings
	(13,460)	(5,000)	Misc. Revenue-Vault Verify
		13,460	254,031
<b>Workers Compensation Fund (508)</b>			
Workers Compensation Claims			
Various	106,321	6,030	Interest Earnings
Ending Fund Balance	(127,351)	15,000	Judgements & Settlements
	(21,030)	21,030	1,961,994
<b>Liability Insurance (520)</b>			
Risk Pool Premiums			
Insurance	253,953		
Ending Fund Balance	(253,953)		
	-	-	3,512,685
<b>ER&amp;R (590)</b>			
Adjustment Due to Fuel Cost Increases			
Fuel	255,000	(255,000)	Fuel Sales
	255,000	(255,000)	17,452,192

Total Budget Amendments	14,127,298
Total Fund Bal	4,497,352
Total New Revenue	(18,624,650)
	0

# General Fund Income Statement

December 2021

		2019 Actual	2020 Actual	2021 Budget	Adjustments	Projected	Actual	Difference	% of Proj
<b>Revenue</b>									
Property Tax	\$	28,057,174	\$ 28,852,374	\$ 31,050,000	\$ 1,200,000	\$ 32,250,000	\$ 32,413,850	\$ 163,850	100.51%
Sales Tax		14,836,224	15,564,308	16,020,000	1,166,000	17,186,000	17,400,831	214,831	101.25%
Interest Earnings		1,790,212	840,634	475,000	100,000	575,000	611,574	36,574	106.36%
Other Taxes		96,064	53,761	89,500	(16,800)	72,700	74,451	1,751	102.41%
Licenses & Permits		320,306	510,247	386,000	17,562	403,562	420,181	16,619	104.12%
Grants		5,502,313	18,178,344	5,220,467	(75,851)	5,144,616	4,131,062	(1,013,554)	80.30%
Intergovernmental/PILT		2,931,761	3,049,440	3,098,195	230,160	3,328,355	5,323,383	1,995,028	159.94%
Charges/Fees for Service		9,581,229	9,165,107	9,264,814	(171,230)	9,093,584	9,228,906	135,322	101.49%
Fines and Forfeits		2,400,910	2,140,708	2,038,792	494,278	2,533,070	2,317,908	(215,162)	91.51%
Other Miscellaneous		1,729,392	2,254,439	1,613,830	534,244	2,148,074	1,280,917	(867,157)	59.63%
<b>Total Revenue</b>	<b>\$</b>	<b>67,245,585</b>	<b>\$ 80,609,362</b>	<b>\$ 69,256,598</b>	<b>\$ 3,478,363</b>	<b>\$ 72,734,961</b>	<b>\$ 73,203,062</b>	<b>\$ 468,101</b>	<b>100.64%</b>
<b>Expense</b>									
Salaries/Benefits	\$	32,334,665	\$ 32,838,939	\$ 34,548,804	\$ 1,111,813	\$ 35,660,617	\$ 34,148,887	\$ (1,511,730)	95.76%
Supplies		1,125,756	2,519,608	1,221,640	16,350	1,237,990	1,495,845	257,855	120.83%
Other Services & Charges		13,126,543	25,025,779	15,166,912	1,545,874	16,712,786	13,767,556	(2,945,230)	82.38%
Debt Service		14,577	14,835	14,834	-	14,834	15,579	745	105.02%
Flex Costs		-	-	-	-	-	-	-	00.00%
DOC		15,848,438	20,585,759	19,099,325	-	19,099,325	18,963,455	(135,870)	99.29%
Intergovernmental Charges		-	-	596,482	-	596,482	596,233	(249)	99.96%
Other Financing Uses		3,499,462	2,092,030	-	-	-	-	-	00.00%
Capital:							-		
Contingency		4,326	-	-	-	-	-	-	00.00%
Equipment Replacement		81,090	15,913	-	343,647	343,647	277,156	(66,491)	00.00%
Grant Projections		-	-	-	-	-	-	-	00.00%
<b>Total Expense</b>	<b>\$</b>	<b>66,034,857</b>	<b>\$ 83,092,863</b>	<b>\$ 70,647,997</b>	<b>\$ 3,017,684</b>	<b>\$ 73,665,681</b>	<b>\$ 69,264,711</b>	<b>\$ (4,400,970)</b>	<b>94.03%</b>
<b>Net Income/(Loss)</b>	<b>\$</b>	<b>1,210,728</b>	<b>\$ (2,483,501)</b>	<b>(1,391,399)</b>	<b>\$ 460,679</b>	<b>\$ (930,720)</b>	<b>\$ 3,938,351</b>		
<b>Beginning Reserve Balance</b>	<b>\$</b>	<b>12,985,574</b>	<b>\$ 14,196,302</b>	<b>11,715,607</b>		<b>\$ 11,715,607</b>	<b>11,715,607</b>		
Prior Period Adjustment/Other		-	2,806	-		-	-		
<b>Ending Reserve Balance</b>	<b>\$</b>	<b>14,196,302</b>	<b>\$ 11,715,607</b>	<b>10,324,208</b>		<b>\$ 10,784,887</b>	<b>15,653,958</b>		

# General Fund Expenses

December 2021

Second Quarter 2021	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
<b>010 Property Assessment</b>	<b>100.0%</b>	<b>2,448,662</b>	<b>298,058</b>	<b>2,746,720</b>	<b>2,672,963</b>	<b>97.31%</b>	<b>298,058</b>	<b>-</b>
Salary & Benefits	74.0%	1,812,156	80,254	1,892,410	1,863,557	98.48%	80,254	-
Fixed Cost	19.0%	465,289	-	465,289	465,288	100.00%	-	-
Other	07.0%	171,217	217,804	389,021	344,117	88.46%	217,804	-
<b>020 Auditor</b>	<b>100.0%</b>	<b>1,738,605</b>	<b>49,828</b>	<b>1,788,433</b>	<b>1,641,964</b>	<b>91.81%</b>	<b>49,828</b>	<b>-</b>
Salary & Benefits	75.3%	1,309,597	49,828	1,359,425	1,252,016	92.10%	49,828	-
Fixed Cost	18.3%	318,244	-	318,244	318,245	100.00%	-	-
Other	06.4%	110,764	-	110,764	71,703	64.73%	-	-
<b>020 Elections</b>	<b>100.0%</b>	<b>1,356,408</b>	<b>339,431</b>	<b>1,695,839</b>	<b>1,653,427</b>	<b>97.50%</b>	<b>339,431</b>	<b>-</b>
Salary & Benefits	31.6%	428,614	18,554	447,168	458,128	102.45%	18,554	-
Fixed Cost	09.3%	126,803	-	126,803	126,803	100.00%	-	-
Other	59.1%	800,991	320,877	1,121,868	1,068,496	95.24%	320,877	-
<b>030 Commissioners</b>	<b>100.0%</b>	<b>955,604</b>	<b>69,516</b>	<b>1,025,120</b>	<b>1,006,658</b>	<b>98.20%</b>	<b>69,516</b>	<b>-</b>
Salary & Benefits	71.0%	678,608	54,001	732,609	739,586	100.95%	54,001	-
Fixed Cost	24.4%	233,492	-	233,492	233,492	100.00%	-	-
Other	04.6%	43,504	15,515	59,019	33,580	56.90%	15,515	-
<b>070 Human Resources</b>	<b>100.0%</b>	<b>772,448</b>	<b>28,215</b>	<b>800,663</b>	<b>739,490</b>	<b>92.36%</b>	<b>28,215</b>	<b>-</b>
Salary & Benefits	77.4%	597,778	28,215	625,993	613,113	97.94%	28,215	-
Fixed Cost	11.7%	90,450	-	90,450	90,450	100.00%	-	-
Other	10.9%	84,220	-	84,220	35,926	42.66%	-	-
<b>080 Treasurer</b>	<b>100.0%</b>	<b>1,636,972</b>	<b>43,345</b>	<b>1,680,317</b>	<b>1,488,927</b>	<b>88.61%</b>	<b>43,345</b>	<b>-</b>
Salary & Benefits	73.2%	1,198,405	43,345	1,241,750	1,071,625	86.30%	43,345	-
Fixed Cost	14.9%	243,401	-	243,401	243,402	100.00%	-	-
Other	11.9%	195,166	-	195,166	173,901	89.10%	-	-
<b>200 Coroner</b>	<b>100.0%</b>	<b>487,395</b>	<b>81,639</b>	<b>569,034</b>	<b>552,858</b>	<b>97.16%</b>	<b>81,639</b>	<b>-</b>
Salary & Benefits	54.6%	265,989	6,639	272,628	296,280	108.68%	6,639	-
Fixed Cost	20.3%	98,986	-	98,986	88,520	89.43%	-	-
Other	25.1%	122,420	75,000	197,420	168,058	85.13%	75,000	-
<b>220 Sheriff</b>	<b>100.0%</b>	<b>11,567,381</b>	<b>76,694</b>	<b>11,644,075</b>	<b>11,538,509</b>	<b>99.09%</b>	<b>76,694</b>	<b>-</b>
Salary & Benefits	71.5%	8,269,072	76,694	8,345,766	8,288,307	99.31%	76,694	-
Fixed Cost	16.7%	1,927,107	-	1,927,107	1,952,097	101.30%	-	-
Other	11.9%	1,371,202	-	1,371,202	1,298,104	94.67%	-	-
<b>400 Assigned Counsel</b>	<b>100.0%</b>	<b>3,922,967</b>	<b>84,794</b>	<b>4,007,761</b>	<b>3,624,242</b>	<b>90.43%</b>	<b>84,794</b>	<b>-</b>
Salary & Benefits	62.1%	2,436,903	84,794	2,521,697	2,295,903	91.05%	84,794	-
Fixed Cost	17.2%	674,243	-	674,243	395,968	58.73%	-	-
Other	20.7%	811,821	-	811,821	932,372	114.85%	-	-
<b>400 AC - Expert Witness</b>		<b>255,459</b>	<b>-</b>	<b>255,459</b>	<b>249,486</b>	<b>97.66%</b>	<b>-</b>	<b>-</b>

# General Fund Expenses

December 2021

Second Quarter 2021	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
<b>410 Attorney</b>	<b>100.0%</b>	<b>7,432,666</b>	<b>308,962</b>	<b>7,741,628</b>	<b>7,290,745</b>	<b>94.18%</b>	<b>308,962</b>	<b>-</b>
Salary & Benefits	81.9%	6,088,459	308,962	6,397,421	6,048,701	94.55%	308,962	-
Fixed Cost	10.3%	766,946	-	766,946	742,216	96.78%	-	-
Other	07.8%	577,261	-	577,261	499,828	86.59%	-	-
<b>420 Clerk</b>	<b>100.0%</b>	<b>2,406,420</b>	<b>71,722</b>	<b>2,478,142</b>	<b>2,329,602</b>	<b>94.01%</b>	<b>71,722</b>	<b>-</b>
Salary & Benefits	76.2%	1,834,096	71,722	1,905,818	1,831,958	96.12%	71,722	-
Fixed Cost	17.1%	412,107	-	412,107	412,107	100.00%	-	-
Other	06.7%	160,217	-	160,217	85,537	53.39%	-	-
<b>430 Consol Juv Serv</b>	<b>100.0%</b>	<b>1,357,718</b>	<b>-</b>	<b>1,357,718</b>	<b>1,220,210</b>	<b>89.87%</b>	<b>-</b>	<b>-</b>
Salary & Benefits	77.1%	1,047,369	-	1,047,369	1,012,466	96.67%	-	-
Fixed Cost	00.0%	-	-	-	-	0.00%	-	-
Other	22.9%	310,349	-	310,349	207,744	66.94%	-	-
<b>440 District Court</b>	<b>100.0%</b>	<b>3,015,836</b>	<b>79,917</b>	<b>3,095,753</b>	<b>2,897,887</b>	<b>93.61%</b>	<b>79,917</b>	<b>-</b>
Salary & Benefits	66.6%	2,009,088	47,567	2,056,655	1,856,380	90.26%	47,567	-
Fixed Cost	23.7%	714,729	-	714,729	714,729	100.00%	-	-
Other	09.7%	292,019	32,350	324,369	326,778	100.74%	32,350	-
<b>450 Superior Court</b>	<b>100.0%</b>	<b>3,850,415</b>	<b>38,662</b>	<b>3,889,077</b>	<b>3,466,185</b>	<b>89.13%</b>	<b>38,662</b>	<b>-</b>
Salary & Benefits	55.7%	2,144,262	38,662	2,182,924	2,245,505	102.87%	38,662	-
Fixed Cost	19.7%	760,418	-	760,418	751,742	98.86%	-	-
Other	24.6%	945,735	-	945,735	468,938	49.58%	-	-
<b>460 Youth Service Ctr</b>	<b>100.0%</b>	<b>4,176,892</b>	<b>126,562</b>	<b>4,303,454</b>	<b>4,020,567</b>	<b>93.43%</b>	<b>126,562</b>	<b>-</b>
Salary & Benefits	63.1%	2,635,299	126,562	2,761,861	2,620,322	94.88%	126,562	-
Fixed Cost	24.3%	1,014,217	-	1,014,217	1,027,737	101.33%	-	-
Other	12.6%	527,376	-	527,376	372,508	70.63%	-	-
<b>620 WSU Ext</b>	<b>100.0%</b>	<b>336,236</b>	<b>3,133</b>	<b>339,369</b>	<b>263,700</b>	<b>77.70%</b>	<b>3,133</b>	<b>-</b>
Salary & Benefits	35.6%	119,794	3,133	122,927	117,938	95.94%	3,133	-
Fixed Cost	23.0%	77,340	-	77,340	77,340	100.00%	-	-
Other	41.4%	139,102	-	139,102	68,422	49.19%	-	-
<b>640 Planning</b>	<b>100.0%</b>	<b>2,160,233</b>	<b>72,881</b>	<b>2,233,114</b>	<b>1,970,627</b>	<b>88.25%</b>	<b>72,881</b>	<b>-</b>
Salary & Benefits	77.4%	1,672,321	72,881	1,745,202	1,536,962	88.07%	72,881	-
Fixed Cost	10.7%	230,563	-	230,563	232,591	100.88%	-	-
Other	11.9%	257,349	-	257,349	201,075	78.13%	-	-
<b>Total</b>	<b>100.0%</b>	<b>70,647,997</b>	<b>3,017,684</b>	<b>73,665,681</b>	<b>69,264,711</b>	<b>94.03%</b>	<b>3,017,684</b>	<b>-</b>
Salary & Benefits	48.9%	34,547,810	1,111,813	35,659,623	34,148,747	95.76%	1,111,813	-
Fixed Cost	11.5%	8,154,335	-	8,154,335	7,872,728	96.55%	-	-
Other	10.2%	7,176,172	661,546	7,837,718	6,606,573	84.29%	661,546	-
DOC	55.3%	19,099,325	-	19,099,325	18,963,455	99.29%	-	-
Non-Departmental	20.5%	1,670,355	1,176,555	2,846,910	1,650,470	57.97%	1,176,555	-
Capital	00.0%	0	67,770	67,770	22,738	100.00%	67,770	-

# General Fund Reserves

December 2021

	2021 Beginning	2021 Budget Allocation	Budgeted Revenue	Budgeted Expense	2021 Budgeted Ending	Projected 2021 Adjustments	Projected 2021 Ending	
<b><u>Non-Spendable:</u></b>								
Petty Cash	62,435	-	-	-	62,435	(25)	62,410	
<b>Total Non-Spendable</b>	62,435	-	-	-	62,435	(25)	62,410	
<b><u>Restricted:</u></b>								
Dist Crt Trial Court 5454 (Judges Portion)	33,697	-	90,000	(125,080)	(1,383)	26,960	25,577	
Dist Crt Judicial Stabilization (JST)	(1,747)	-	45,050	(71,912)	(28,609)	57,251	28,642	
Dist Crt DUI Court Fees	102,900	-	71,400	(181,861)	(7,561)	48,477	40,916	
Superior Court Judicial Stabilization (JST)	183,497	-	27,885	(206,071)	5,311	54,503	59,814	
Drug Court Fees	101,726	-	17,000	(92,511)	26,215	205,066	231,281	
<b>Total Restricted</b>	420,073	-	251,335	(677,435)	(6,027)	392,257	386,230	
<b><u>Committed:</u></b>								
Equipment Replacement	710,740	-	-	-	710,740	(21,902)	688,838	
Elections Reserve	-	-	-	-	-	-	-	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Contingency	1,147,644	-	-	-	1,147,644	(250,726)	896,918	
Prior Year Unspent Appropriations	-	-	-	-	-	-	-	
<b>Total Committed</b>	2,187,673	-	-	-	2,187,673	(272,628)	1,915,045	
<b><u>Assigned:</u></b>								
DOC Allocation 2022	-	-	-	-	-	1,000,000	1,000,000	
<b>Total Assigned</b>	-	-	-	-	-	1,000,000	1,000,000	
<b><u>Unassigned:</u></b>								
Cash Flow Reserves	9,045,426	-	69,005,263	(69,970,562)	8,080,127	4,210,146	12,290,273	#REF!
<b>Total Unassigned</b>	9,045,426	-	69,005,263	(69,970,562)	8,080,127	4,210,146	12,290,273	
<b>Total Fund Balance</b>	<b>11,715,607</b>	<b>-</b>	<b>69,256,598</b>	<b>(70,647,997)</b>	<b>10,324,208</b>	<b>5,329,750</b>	<b>15,653,958</b>	

Total Change in Fund Balance

3,938,351

**Commitments: \*\*\***

GF Reserve (of 2022 Revenue Projection)

11.00%

7,618,226

Over/(Under)\*\*\*

4,672,047



4,672,047

4)

5)



# General Fund Reserves

March 2022

	2022 Beginning	2022 Budget Allocation	Budgeted Revenue	Budgeted Expense	2022 Budgeted Ending	Projected 2022 Adjustments	Projected 2022 Ending
<b><u>Non-Spendable:</u></b>							
Petty Cash	62,410	-	-	-	62,410	-	62,410
<b>Total Non-Spendable</b>	62,410	-	-	-	62,410	-	62,410
<b><u>Restricted:</u></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
Superior Court Judicial Stabilization (JST)	59,814	-	21,000	(80,355)	459	-	459
Drug Court Fees	231,281	-	25,215	(256,379)	117	-	117
<b>Total Restricted</b>	386,230	-	241,343	(524,010)	103,563	-	103,563
<b><u>Committed:</u></b>							
Equipment Replacement	688,838	-	-	-	688,838	-	688,838
Elections Reserve	-	-	-	-	-	-	-
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289
Contingency	896,918	-	-	(100,000)	796,918	-	796,918
Prior Year Unspent Appropriations	-	-	-	-	-	-	-
<b>Total Committed</b>	1,915,045	-	-	(100,000)	1,815,045	-	1,815,045
<b><u>Assigned:</u></b>							
DOC Allocation 2022	1,000,000	-	-	(1,000,000)	-	-	-
<b>Total Assigned</b>	1,000,000	-	-	(1,000,000)	-	-	-
<b><u>Unassigned:</u></b>							
Cash Flow Reserves	12,290,273	-	69,211,611	(71,977,278)	9,524,606	-	9,524,606
<b>Total Unassigned</b>	12,290,273	-	69,211,611	(71,977,278)	9,524,606	-	9,524,606
<b>Total Fund Balance</b>	<b>15,653,958</b>	<b>-</b>	<b>69,452,954</b>	<b>(73,601,288)</b>	<b>11,505,624</b>	<b>-</b>	<b>11,505,624</b>

Total Change in Fund Balance (4,148,334)

## Commitments: \*\*\*

1) Sheriff Radio Study	150,000
2) Security Upgrade	50,000
3) 5% Wage Adjustment 5/1/2022	650,000
4) Juvenile Cameras	100,000
5) Security Remodel	30,000
	<b>926,380</b>

GF Reserve (of 2022 Revenue Projection)	11.00%	7,618,226
Over/(Under)***		<b>1,906,380</b>

# Non Departmental Expenditure History

December 2021

Description		2018 Actual	2019 Actual	2020 Actual	2021 Projection	2021 Actual	Diff.
Intergovern	Conference of Governments	41,815	42,542	42,615	43,005	43,005	0
	Clean Air	34,358	34,846	35,086	35,262	35,262	0
	Emergency Management	86,244	80,698	81,103	83,350	83,350	0
	District Health	150,000	150,000	150,000	150,000	150,000	0
	State Examiners	134,449	131,528	144,010	168,310	138,774	29,536
Interdepartmental	Grants Management	78,387	91,608	45,909	62,209	62,208	1
	Indirect Cost Plan	14,701	6,030	7,475	6,429	6,429	(0)
	Purchasing	23	25,023	23	26	26	(0)
	GIS	64,703	71,944	76,001	77,375	77,375	0
	DOS	3,262	3,438	3,614	3,614	3,614	(0)
	Liability Insurance	0	0	0	53,260	53,260	0
	LEOFF I Medical Expenditures	750,000	750,000	748,500	0	0	0
	Law Library/Safeway Rent/Other Leases	36,757	36,757	36,757	59,532	59,532	0
	Property Management (Noxious Weed)	0	0	0	175	0	175
	Pre-Trial	150,000	150,000	150,000	150,000	150,000	0
	Board of Equalization	1,736	4,283	442	13,000	5,206	7,794
	Tax Litigation	15,579	15,579	15,579	15,579	15,579	0
	Parks & Recreation	100,000	100,000	100,000	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,964	14,577	14,749	14,834	14,833	1
Membership	Memberships-NACO	4,865	4,865	4,865	4,865	4,865	0
	Memberships-WACO	32,689	31,683	31,886	31,728	31,728	0
	Memberships-WSAC	37,792	38,327	38,964	38,772	38,772	0
	WSAC/Litigation	13,631	13,525	13,415	13,357	13,357	0
	WSAC/Public Lands	0	0	5,668	1,839	1,839	0
	WSAC/PILT	1,781	1,835	0	1,834	0	1,834
Operational	County Code Updates	5,762	2,555	0	8,000	0	8,000
	Minority Women (WAC 326-02-034(1))	1,741	3,537	3,370	5,000	5,000	0
	OASI Employment Security	325	200	25	500	0	500
	Code Enforcement	200,000	595,667	635,248	300,000	300,000	0
	Labor Attorney	83,537	89,218	136,704	200,000	129,232	70,768
	Legislative Advocate	9,296	7,973	6,111	9,000	6,334	2,666
	Yakima Airport	165,429	(59,130)	65,889	0	0	0
	ITA Bill	8,603	3,015	3,060	3,000	3,000	(0)
One Time Expenses	Miscellaneous (COVID)	0	3,854	11,904,949	0	(767,072.43)	767,072
	Tax Judgements	156	917	407	1,500	1,239	261
	Yakima Basin Integrated Plan	0	0	0	10,000	0	10,000
	Wenas Creek Legal	0	0	0	0	2,888	(2,888)
	Technology Services	0	1,859,803	390,686	0	0	0
	Special Projects	2,500	0	0	150,000	200	149,800
	Community Cleanup Services	1,915	3,522	29	5,000	3,651	1,349
	Imaging	836	0	0	0	0	0
	Legal Charges	0	0	0	0	0	0
	Pension Auditor Issue	0	0	46,712	18,687	18,687	0
	Fireworks	0	0	0	0	20,000	(20,000)
	Voter Rights Lawsuit	0	0	49,945	900,000	718,302	181,698
	Elections Canvassing Board Lawsuit	0	0	0	100,000	37,556	62,444
	Teller	0	0	0	0	69,659	(69,659)
	Docusign	0	0	0	0	5,515	(5,515)
	Digital Vendeta	0	0	0	7,868	7,265	603
	<b>Total</b>	<b>2,247,836</b>	<b>4,310,219</b>	<b>14,989,796</b>	<b>2,846,910</b>	<b>1,650,469</b>	<b>1,196,441</b>

# DOC - Expenditures

March 2022

Category	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
Salaries and Wages					\$10,056,331	
Overtime					\$125,000	
Extra Help					\$0	
<b>Total Salaries &amp; Wages</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,181,331</b>	
Benefits					\$4,841,463	
<b>Total Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,841,463</b>	
Operating Supplies					\$25,350	
Supplies-Laundry/Hygiene/Clothing					\$352,700	
Small Assets/Tools					\$94,968	
<b>Total Supplies</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$473,018</b>	
Medical Supplies					\$1,000	
Medical Contract					\$2,400,000	
Mental Health Services					\$570,000	
Medical Services					\$315,000	
RX					\$275,000	
<b>Total Medical</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,561,000</b>	
Meals-Inmates					\$1,330,000	
Meals-Staff					\$110,000	
<b>Total Food Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,440,000</b>	
Recruiting					\$12,500	
Looking Glass					\$120,000	
Chaplains					\$80,000	
Other Professional Services					\$175,750	
<b>Professional Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388,250</b>	
Indirect Cost					\$692,170	
Financial Services					\$121,426	
Purchasing					\$15,897	
Technology Services					\$788,303	
Facility Services					\$1,489,074	
Liability Insurance					\$10,000	
<b>Total Internal Service Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,116,870</b>	
Communications					\$24,950	
Advertising					\$750	
Travel Costs					\$9,600	
Operating Rentals					\$149,000	
Repair & Maintenance					\$60,750	
Miscellaneous					\$22,200	
<b>Total Other Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$267,250</b>	
Debt-YCCC					\$1,903,087	
Debt-Main Jail Remodel					\$449,535	
<b>Total Debt Service</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,352,622</b>	
<b>Total Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,621,804</b>	<b>#DIV/0!</b>

# DOC - Revenue and Fund Balance

March 2022

Revenue Code	Revenue Source	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
10834230001	Housing-US Marshall	1,446,304	1,442,332	2,033,696	725,125	2,281,250	31.79%
10834230002	Housing-Immigration	79,946	(254)	-	-	-	
10834230003	Housing-Grandview	29,310	39,717	33,327	8,844	19,173	46.13%
10834230004	Housing-Granger	159	10,833	23,930	17,002	31,956	53.20%
10834230006	Housing-Mabton	3,046	9,010	12,155	2,884	22,369	12.89%
10834230007	Housing-Moxee	35,198	18,414	26,475	6,355	22,369	28.41%
10834230008	Housing-Naches	303	-	-	-	-	
10834230009	Housing-Selah	86,600	41,778	99,027	42,254	79,889	52.89%
10834230010	Housing-Sunnyside	33,148	17,529	50,318	4,741	38,347	12.36%
10834230011	Housing-Tieton	8,253	8,359	11,087	2,436	12,782	19.06%
10834230012	Housing-Toppenish	18,830	26,682	28,787	766	15,978	04.79%
10834230013	Housing-Union Gap	544,666	197,676	304,670	85,452	370,687	23.05%
10834230014	Housing-Wapato	28,169	22,102	21,004	2,282	22,369	10.20%
10834230016	Housing-Yakima	1,516,109	852,925	1,591,299	433,152	1,814,597	23.87%
10834230017	Housing-Zillah	1,678	6,134	1,803	2,197	3,196	68.75%
10834230020	Housing-Outside Contracts	2,208,191	778,273	152,913	13,688	-	
10834230021	Housing-State DOC	7,664,520	2,399,125	135,736	37,345	1,706,375	02.19%
<b>Total Inmate Housing Revenue</b>		<b>13,704,430</b>	<b>5,870,636</b>	<b>4,526,225</b>	<b>1,384,523</b>	<b>6,441,337</b>	<b>21.49%</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	93,032	310,000	30.01%
10836111001	Investment Interest	50,027	15,890	31,926	2,835	5,000	56.70%
10834237001	Booking Fees	45,531	30,808	38,559	6,385	30,000	21.28%
10834210111	DNA Collector	2,349	2,677	2,353	354	3,500	10.12%
10836250014	Commissary Remt	12,000	11,000	12,000	3,000	12,000	25.00%
10836190001	Other interest Earnings	23,047	-	-	-	-	
10836920001	Unclaimed Property	240	511	1,227	-	-	
10836991001	Other Misc Revenue	33,524	-	29,285	2,907	1,000	290.70%
10836991003	Inmate Telephones	99,961	125,425	176,816	11,496	100,000	11.50%
10836991008	Medical Services Reimb	351,889	278,759	161,337	-	200,000	00.00%
10836991045	Misc Reimbursement of Costs	944	86	-	-	1,000	00.00%
10836991029	Social Security-Reimb of Costs	16,400	-	23,000	3,800	25,000	15.20%
10836991031	Medical Clinic-Reimb of Costs	5,948	-	-	(145)	10,000	-01.45%
10833321019	COVID-CARES Act	-	3,373,780	-	-	-	
<b>Total Other Revenue</b>		<b>2,196,279</b>	<b>5,198,402</b>	<b>1,516,613</b>	<b>123,664</b>	<b>697,500</b>	<b>17.73%</b>
10839700004	Transfer In - General Fund	13,646,154	18,437,362	15,149,325	3,848,754	14,395,015	26.74%
10839700007	Transfer In - Road Levy Shift	2,202,284	2,260,246	3,814,130	-	2,200,000	00.00%
10839700005	Transfer In - REET	-	-	449,535	-	449,535	00.00%
10839700001	Transfer In - Mental Health Millage	362,938	379,359	407,984	-	420,224	00.00%
10839700001	Transfer In - Chemical Dependency	-	-	38,478	-	53,560	00.00%
<b>Total Transfers In Revenue</b>		<b>16,211,376</b>	<b>21,076,967</b>	<b>19,859,452</b>	<b>3,848,754</b>	<b>17,518,334</b>	<b>21.97%</b>
<b>Total DOC Revenue</b>		<b>32,112,085</b>	<b>32,146,005</b>	<b>25,902,290</b>	<b>5,356,941</b>	<b>24,657,171</b>	<b>21.73%</b>
<b>Beginning Fund Balance</b>			<b>2,427,660</b>	<b>4,378,939</b>	<b>3,362,155</b>	<b>3,362,155</b>	
<b>Total Revenue</b>			<b>32,146,005</b>	<b>25,902,290</b>	<b>5,356,941</b>	<b>24,657,171</b>	
<b>Total Expense</b>			<b>(30,194,725)</b>	<b>(26,919,074)</b>	<b>(5,860,331)</b>	<b>(26,621,804)</b>	
<b>Ending Fund Balance</b>			<b>4,378,939</b>	<b>3,362,155</b>	<b>2,858,765</b>	<b>1,397,522</b>	
<b>10% Reserve Policy</b>			<b>3,019,472</b>	<b>2,691,907</b>		<b>2,662,180</b>	

# REET - Real Estate Excise Tax

March 2022

Revenue Code	Revenue Source	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31834001	Real Estate Excise Tax		1,040,121	1,364,841	310,206	1,175,000	26.40%
RC36111001	Investment Earnings (Net)		23,673	(1,529)	3,049	10,000	30.49%
<b>Total Revenue</b>		-	<b>1,063,794</b>	<b>1,363,312</b>	<b>313,256</b>	<b>1,185,000</b>	<b>26.44%</b>
SC4101	Contracted Services-Bank Fees		726	600	-	900	00.00%
SC0108	Transfers Out-Water Resources		50,000	50,000	12,500	50,000	25.00%
SC0121	Transfers Out-2010 GO Bobnd		106,782	-	-	-	00.00%
SC0122	Transfers Out-2010B GO Bonds		170,248	178,666	-	190,000	00.00%
SC0168	Transfers Out-DOC Debt		501,996	449,535	-	449,400	00.00%
SC0183	Transfers Out-2014 GO Bond		50,788	49,975	-	48,775	00.00%
SC0187	Transfers Out-2020B GO Bond		3,112	98,070	-	102,030	00.00%
<b>Projects:</b>							
	Jail Annex Roof		-	-	-	425,000	
	Juvenile Roof		-	-	-	450,000	
	Main Jail Center Roof		-	-	-	60,000	
	DOC Sidewalk Replacement		-	-	-	50,000	
<b>Total Expenses</b>		-	<b>883,651</b>	<b>826,846</b>	<b>12,500</b>	<b>1,826,105</b>	
<b>Net Income/Loss</b>		-	<b>180,143</b>	<b>536,465</b>	<b>300,756</b>	<b>(641,105)</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	313,256	1,185,000	
Total Expense			883,651	826,846	12,500	1,826,105	
<b>Ending Fund Balance</b>		<b>926,820</b>	<b>1,106,963</b>	<b>1,643,429</b>	<b>1,944,184</b>	<b>1,002,324</b>	

Reserve Policy: