



FINANCIAL SERVICES
FINANCIAL REVIEW
Fourth Quarter 2021

2021 Budget Adjustments Summary

December 21, 2021

Description	Debit	Credit	Source
General Fund			
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)	

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

2021 Budget Adjustments Summary

December 21, 2021

Description	Debit	Credit	Source
Mental Health Sales Tax (157)			
Program Development			
Professional Services	100,000	(100,000)	Department of Commerce Grant
	100,000	(100,000)	
			855,813
Homeless Services (184)			
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
Public Works Capital Projects (315)			
Camp Hope Modular Units			
Buildings	826,851	(826,851)	Homeless Grant Funds
	826,851	(826,851)	
			1,756,851
Water Resources (403)			
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
GIS (501)			
ESRI Server Environment Upgrade			
Professional Services	20,750		
Ending Fund Balance	(20,750)		
	-	-	
			530,931
Purchasing (503)			
Accounting Rules Change for Postage Costs			
Postage	175,000	(175,000)	Internal Postage Reimbursement
	175,000	(175,000)	
			411,708
Unemployment Compensation Fund (505)			
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
Voluntary Employee Benefit Fund (507)			
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
Workers Compensation Fund (508)			
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
Liability Insurance (520)			
Risk Pool Premiums			
Insurance	253,953		
Ending Fund Balance	(253,953)		
	-	-	
			3,512,685
ER&R (590)			
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)
	<u>0</u>

General Fund

Income Statement

December 2021

		2019 Actual	2020 Actual	2021 Budget	Adjustments	Projected	Actual	Difference	% of Proj
Revenue									
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%
Total Revenue	\$	67,245,585	\$ 80,609,362	\$ 69,256,598	\$ 3,478,363	\$ 72,734,961	\$ 73,203,062	\$ 468,101	100.64%
Expense									
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%
Total Expense	\$	66,034,857	\$ 83,092,863	\$ 70,647,997	\$ 3,017,684	\$ 73,665,681	\$ 69,264,711	\$ (4,400,970)	94.03%
Net Income/(Loss)	\$	1,210,728	\$ (2,483,501)	\$ (1,391,399)	\$ 460,679	\$ (930,720)	\$ 3,938,351		
Beginning Reserve Balance	\$	12,985,574	\$ 14,196,302	\$ 11,715,607		\$ 11,715,607	\$ 11,715,607		
Prior Period Adjustment/Other		-	2,806	-		-	-		
Ending Reserve Balance	\$	14,196,302	\$ 11,715,607	\$ 10,324,208		\$ 10,784,887	\$ 15,653,958		

General Fund Expenses

December 2021

Second Quarter 2021	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
010 Property Assessment	100.0%	2,448,662	298,058	2,746,720	2,672,963	97.31%	298,058	-
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	-
020 Auditor	100.0%	1,738,605	49,828	1,788,433	1,641,964	91.81%	49,828	-
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%	-	-
020 Elections	100.0%	1,356,408	339,431	1,695,839	1,653,427	97.50%	339,431	-
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	-
030 Commissioners	100.0%	955,604	69,516	1,025,120	1,006,658	98.20%	69,516	-
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	-
070 Human Resources	100.0%	772,448	28,215	800,663	739,490	92.36%	28,215	-
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%	-	-
080 Treasurer	100.0%	1,636,972	43,345	1,680,317	1,488,927	88.61%	43,345	-
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%	-	-
200 Coroner	100.0%	487,395	81,639	569,034	552,858	97.16%	81,639	-
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	-
220 Sheriff	100.0%	11,567,381	76,694	11,644,075	11,538,509	99.09%	76,694	-
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%	-	-
400 Assigned Counsel	100.0%	3,922,967	84,794	4,007,761	3,624,242	90.43%	84,794	-
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%	-	-
400 AC - Expert Witness		255,459	-	255,459	249,486	97.66%	-	-

General Fund Expenses

December 2021

Second Quarter 2021	% of Budget	Budget	Adjustments	Amended Budget	Actual	% of Proj	Budget Changes Adopted	Grants
410 Attorney	100.0%	7,432,666	308,962	7,741,628	7,290,745	94.18%	308,962	-
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%	-	-
420 Clerk	100.0%	2,406,420	71,722	2,478,142	2,329,602	94.01%	71,722	-
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%	-	-
430 Consol Juv Serv	100.0%	1,357,718	-	1,357,718	1,220,210	89.87%	-	-
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%	-	-
440 District Court	100.0%	3,015,836	79,917	3,095,753	2,897,887	93.61%	79,917	-
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	-
450 Superior Court	100.0%	3,850,415	38,662	3,889,077	3,466,185	89.13%	38,662	-
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%	-	-
460 Youth Service Ctr	100.0%	4,176,892	126,562	4,303,454	4,020,567	93.43%	126,562	-
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%	-	-
620 WSU Ext	100.0%	336,236	3,133	339,369	263,700	77.70%	3,133	-
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%	-	-
640 Planning	100.0%	2,160,233	72,881	2,233,114	1,970,627	88.25%	72,881	-
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%	-	-
Total	100.0%	70,647,997	3,017,684	73,665,681	69,264,711	94.03%	3,017,684	-
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

	<u>Non-Spendable:</u>	2021				2021 Budgeted Ending	Projected	
		2021 Beginning	Budget Allocation	Budgeted Revenue	Budgeted Expense		2021 Adjustments	Projected 2021 Ending
Petty Cash	<u>Petty Cash</u>	62,435	-	-	-	62,435	(25)	62,410
	<u>Total Non-Spendable</u>	62,435	-	-	-	62,435	(25)	62,410
	<u>Restricted:</u>							
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	
	<u>Total Restricted</u>	420,073	-	251,335	(677,435)	(6,027)	392,257	386,230
	<u>Committed:</u>							
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	-	-	-	-	-	-	-	
	<u>Total Committed</u>	2,187,673	-	-	-	2,187,673	(272,628)	1,915,045
	<u>Assigned:</u>							
DOC Allocation 2022	-	-	-	-	-	1,000,000	1,000,000	
	<u>Total Assigned</u>	-	-	-	-	-	1,000,000	1,000,000
	<u>Unassigned:</u>							
Cash Flow Reserves	9,045,426	-	69,005,263	(69,970,562)	8,080,127	4,210,146	12,290,273	#REF!
	<u>Total Unassigned</u>	9,045,426	-	69,005,263	(69,970,562)	8,080,127	4,210,146	12,290,273
	<u>Total Fund Balance</u>	11,715,607	-	69,256,598	(70,647,997)	10,324,208	5,329,750	15,653,958

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)
5)

4,672,047

General Fund Reserves

March 2022

	Non-Spendable:	2022				2022 Budgeted Ending	Projected	
		2022 Beginning	Budget Allocation	Budgeted Revenue	Budgeted Expense		2022 Ending	2022 Ending
								2022 Ending
Petty Cash		62,410	-	-	-	62,410	-	62,410
	Total Non-Spendable	62,410	-	-	-	62,410	-	62,410
	Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)		25,577	-	90,000	(99,218)	16,359	-	16,359
Dist Crt Judicial Stabilization (JST)		28,642	-	40,356	(10,000)	58,998	-	58,998
Dist Crt DUI Court Fees		40,916	-	64,772	(78,058)	27,630	-	27,630
Superior Court Judicial Stabilization (JST)		59,814	-	21,000	(80,355)	459	-	459
Drug Court Fees		231,281	-	25,215	(256,379)	117	-	117
	Total Restricted	386,230	-	241,343	(524,010)	103,563	-	103,563
	Committed:							
Equipment Replacement		688,838	-	-	-	688,838	-	688,838
Elections Reserve		-	-	-	-	-	-	-
Extraordinary Criminal Justice		329,289	-	-	-	329,289	-	329,289
Contingency		896,918	-	-	(100,000)	796,918	-	796,918
Prior Year Unspent Appropriations		-	-	-	-	-	-	-
	Total Committed	1,915,045	-	-	(100,000)	1,815,045	-	1,815,045
	Assigned:							
DOC Allocation 2022		1,000,000	-	-	(1,000,000)	-	-	-
	Total Assigned	1,000,000	-	-	(1,000,000)	-	-	-
	Unassigned:							
Cash Flow Reserves		12,290,273	-	69,211,611	(71,977,278)	9,524,606	-	9,524,606
	Total Unassigned	12,290,273	-	69,211,611	(71,977,278)	9,524,606	-	9,524,606
	Total Fund Balance	15,653,958	-	69,452,954	(73,601,288)	11,505,624	-	11,505,624
	Total Change in Fund Balance						(4,148,334)	
Commitments: ***								
1) Sheriff Radio Study		150,000					GF Reserve (of 2022 Revenue Projection)	11.00%
2) Security Upgrade		50,000					Over/(Under)***	7,618,226
3) 5% Wage Adjustment 5/1/2022		650,000						1,906,380
4) Juvenile Cameras		100,000						
5) Security Remodel		30,000						
		926,380						

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)
	Miscellaneous (COVID)	0	3,854	11,904,949	0	(767,072.43)	767,072
One Time Expenses	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
	Total	2,247,836	4,310,219	14,989,796	2,846,910	1,650,469	1,196,441

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

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%
Total Inmate Housing Revenue		13,704,430	5,870,636	4,526,225	1,384,523	6,441,337	21.49%
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	-	-	-	
Total Other Revenue		2,196,279	5,198,402	1,516,613	123,664	697,500	17.73%
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%
Total Transfers In Revenue		16,211,376	21,076,967	19,859,452	3,848,754	17,518,334	21.97%
Total DOC Revenue		32,112,085	32,146,005	25,902,290	5,356,941	24,657,171	21.73%
Beginning Fund Balance		2,427,660	4,378,939	3,362,155	3,362,155		
Total Revenue		32,146,005	25,902,290	5,356,941	24,657,171		
Total Expense		(30,194,725)	(26,919,074)	(5,860,331)	(26,621,804)		
Ending Fund Balance		4,378,939	3,362,155	2,858,765	1,397,522		
10% Reserve Policy		3,019,472	2,691,907			2,662,180	

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%	
	Total Revenue	- 1,063,794	1,363,312	313,256	1,185,000	26.44%	
SC4101	Contracted Services-Bank Fees	726	600	-	900	0.00%	
SC0108	Transfers Out-Water Resources	50,000	50,000	12,500	50,000	25.00%	
SC0121	Transfers Out-2010 GO Bobnd	106,782	-	-	-	0.00%	
SC0122	Transfers Out-2010B GO Bonds	170,248	178,666	-	190,000	0.00%	
SC0168	Transfers Out-DOC Debt	501,996	449,535	-	449,400	0.00%	
SC0183	Transfers Out-2014 GO Bond	50,788	49,975	-	48,775	0.00%	
SC0187	Transfers Out-2020B GO Bond	3,112	98,070	-	102,030	0.00%	
Projects:							
	Jail Annex Roof	-	-	-	425,000		
	Juvenile Roof	-	-	-	450,000		
	Main Jail Center Roof	-	-	-	60,000		
	DOC Sidewalk Replacement	-	-	-	50,000		
	Total Expenses	- 883,651	826,846	12,500	1,826,105		
	Net Income/Loss	- 180,143	536,465	300,756	(641,105)		
Beginning Fund Balance							
		926,820	1,106,963	1,643,429	1,643,429		
	Total Revenue	1,063,794	1,363,312	313,256	1,185,000		
	Total Expense	883,651	826,846	12,500	1,826,105		
	Ending Fund Balance	926,820	1,106,963	1,643,429	1,944,184	1,002,324	

Reserve Policy: