



**FINANCIAL SERVICES**

**FINANCIAL REVIEW**

**4th Quarter 2022**

# 2022 Budget Adjustments Summary

December 2022

Description			Debit	Credit	Source
<b>General Fund</b>					
Juvenile Security Cameras	Equipment/Prof Serv		100,000	(100,000)	Fund Balance - Unassigned
Juvenile			100,000	(100,000)	
Security Panic Button Replacement	Equipment/Prof Serv		50,000	(50,000)	Fund Balance - Unassigned
Non-Departmental			50,000	(50,000)	
Voter Rights of WA Lawsuit	Prof Services		(980,301)	980,301	Fund Balance - Unassigned
Non-Departmental			(980,301)	980,301	
Labor Agreement Settlements					Fund Balance - Unassigned
Assessor	Salaries and Benefits		71,234	(814,710)	
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	Prof Services		150,000	(150,000)	Fund Balance - Unassigned
Non-Departmental			150,000	(150,000)	
Security Remodel	Prof Services		16,990	(16,990)	Fund Balance - Unassigned
Non-Departmental			16,990	(16,990)	
July 4th Fireworks	Prof Services		20,000	(20,000)	Fund Balance - Unassigned
Non-Departmental			20,000	(20,000)	
Docusign	Prof Services		5,082	(5,082)	Fund Balance - Unassigned
Non-Departmental			5,082	(5,082)	
Surety Bond-District Court and DC Probation	Insurance		455	(455)	Fund Balance - Unassigned
Non-Departmental			455	(455)	
Planning Recording Fees	Miscellaneous		6,130	(6,130)	Planning Recording Fees
Planning			6,130	(6,130)	
AOC Grant for COVID Backlog	Salaries and Benefits		48,793	(48,793)	State Admin Office for the Courts Grant
Superior Court			48,793	(48,793)	
Training for the DUI Court Team	Travel/Tuition		36,868	(36,868)	WA Traffic Safety Grant
District Court			36,868	(36,868)	
Assessor Office Upgrade	Equipment		120,000	(120,000)	Fund Balance - Committed
Assessor			120,000	(120,000)	
Election Costs-Paper Products Inflation	Various		167,695	(167,695)	Charges for Services-Elections
Elections			167,695	(167,695)	
Sheriff Service Agreement Increases	Salaries and Benefits		47,082	(47,082)	Various Agreements
Sheriff			47,082	(47,082)	
Autopsy Costs	Prof Services		75,000	(75,000)	Fund Balance - Unassigned
Coroner			75,000	(75,000)	

# 2022 Budget Adjustments Summary

December 2022

Description	Debit	Credit	Source
Fuel Cost Increases			
Assessor Equipment Rental	50,000	(300,000)	Fund Balance - Unassigned
Sheriff Equipment Rental	250,000		
	300,000	(300,000)	
Equipment Reserve Replacement			
Capital Outlay Small Tools/EQ	215,544	(215,544)	Fund Balance - Committed
	215,544	(215,544)	
<b>Total General Fund Amendment</b>	1,194,048	(1,194,048)	
Revised Revenues	306,568		
Committed Fund Balance	335,544		
Restricted Fund Balance	-		
Unassigned Fund Balance	551,936		
			<b>74,795,336</b>

Total Budget Amendments	1,194,048
Total Fund Bal	(887,480)
Total New Revenue	(306,568)
	-

# General Fund Income Statement

December 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	\$ 29,260,461	\$ 60,461	100.21%
Sales Tax		15,564,308	17,400,831	17,625,000	1,320,000	18,945,000	19,370,786	425,786	102.25%
Interest Earnings		840,634	566,963	525,000	490,000	1,015,000	997,944	(17,056)	98.32%
Other Taxes		53,761	74,458	79,700	-	79,700	82,751	3,051	103.83%
Licenses & Permits		510,247	420,181	407,062	(1,722)	405,340	420,743	15,403	103.80%
Grants		18,178,344	5,340,093	5,292,258	211,328	5,503,586	5,550,642	47,056	100.86%
Intergovernmental/PILT		3,049,440	4,320,666	3,325,856	(85,880)	3,239,976	3,372,451	132,475	104.09%
Charges/Fees for Service		9,165,107	9,237,076	9,099,916	313,443	9,413,359	9,549,573	136,214	101.45%
Fines and Forfeits		2,140,708	2,317,908	2,030,604	(311,584)	1,719,020	1,665,701	(53,319)	96.90%
Other Miscellaneous		2,254,439	1,299,505	1,907,558	468,415	2,375,973	(2,350,940)	(4,726,913)	-98.95%
<b>Total Revenue</b>	<b>\$</b>	<b>80,609,362</b>	<b>\$ 73,391,524</b>	<b>\$ 69,452,954</b>	<b>\$ 2,444,000</b>	<b>\$ 71,896,954</b>	<b>\$ 67,920,111</b>	<b>\$ (3,976,843)</b>	<b>94.47%</b>
<b>Expense</b>									
Salaries/Benefits	\$	32,838,939	\$ 34,148,747	\$ 36,090,973	\$ 910,585	\$ 37,001,558	\$ 34,317,232	\$ (2,684,326)	92.75%
Supplies		2,519,608	1,473,107	1,334,015	-	1,334,015	1,942,930	608,915	145.65%
Other Services & Charges		25,025,779	13,767,604	16,780,150	(52,081)	16,728,069	14,830,312	(1,897,757)	88.66%
Debt Service		14,835	46,233	44,200	-	44,200	44,200	-	100.00%
DOC		20,585,759	18,972,204	16,595,015	-	16,595,015	16,554,282	(40,733)	99.75%
Grants		-	-	-	748,707	748,707	-	(748,707)	00.00%
Transfers Out		2,092,030	565,579	2,615,579	-	2,615,579	1,659,233	(956,346)	63.44%
Capital:									
Contingency		-	277,156	16,251	120,000	136,251	-	(136,251)	00.00%
Equipment Replacement		15,913	22,738	125,105	215,544	340,649	301,767	(38,882)	88.59%
<b>Total Expense</b>	<b>\$</b>	<b>83,092,863</b>	<b>\$ 69,273,368</b>	<b>\$ 73,601,288</b>	<b>\$ 1,942,755</b>	<b>\$ 75,544,043</b>	<b>\$ 69,649,957</b>	<b>\$ (5,894,086)</b>	<b>92.20%</b>
<b>Net Income/(Loss)</b>	<b>\$</b>	<b>(2,483,501)</b>	<b>4,118,156</b>	<b>(4,148,334)</b>	<b>\$ 501,245</b>	<b>\$ (3,647,089)</b>	<b>\$ (1,729,845)</b>		
<b>Beginning Reserve Balance</b>	<b>\$</b>	<b>14,196,302</b>	<b>11,715,607</b>	<b>15,833,763</b>		<b>\$ 15,833,763</b>	<b>15,833,763</b>		
Prior Period Adjustment/Other		2,806	-	-		-	-		
<b>Ending Reserve Balance</b>	<b>\$</b>	<b>11,715,607</b>	<b>\$ 15,833,763</b>	<b>\$ 11,685,429</b>		<b>\$ 12,186,674</b>	<b>14,103,917</b>		

# General Fund Revenue Detail

December 2022

	2021 Actuals	2022 Budget	2022 Projections	2022 Actuals	2023 Budget	2023 Budget/ 2022 Budget	'23 Bud/'22 Bud %
<b>General Revenues:</b>							
<u><b>Auditor</b></u>							
Recording Filing Fees	448,319	320,000	356,000	311,035	345,000	25,000	07.81%
Vehicle Licensing Fees	1,888,447	1,820,000	1,956,000	1,924,891	1,920,000	100,000	05.49%
Other Misc Revenue	233,759	70,950	71,450	59,646	71,450	500	00.70%
	2,570,525	2,210,950	2,383,450	2,295,572	2,336,450	125,500	05.68%
<u><b>Elections</b></u>							
Elections Services	144,626	450,000	450,000	698,296	738,500	288,500	64.11%
Elections Services Registrations	105,445	105,395	105,395	187,692	135,000	29,605	28.09%
Other Misc Revenue	2,637	15,000	181,356	34,067	50	(14,950)	-99.67%
	252,708	570,395	736,751	920,055	873,550	303,155	53.15%
<u><b>Commissioners</b></u>							
Property Tax	28,498,876	27,960,000	28,000,000	28,035,675	28,850,000	890,000	03.18%
Sales Tax	17,400,831	17,625,000	18,945,000	19,370,786	19,390,000	1,765,000	10.01%
Gambling Excise Tax	14,337	19,000	19,000	22,449	19,000	-	00.00%
Franchise Fees	338,578	348,000	348,000	347,464	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	268,794	280,000	5,000	01.82%
Liquor Board Profits	319,416	340,000	325,000	317,117	325,000	(15,000)	-04.41%
Motor Vehicle Criminal Justice	1,908,615	1,950,000	1,950,000	1,986,908	2,000,000	50,000	02.56%
Indirect Costs	1,596,037	1,600,518	1,600,518	1,632,833	1,535,615	(64,903)	-04.06%
Other Misc Revenue	645,672	314,048	556,816	584,046	385,548	71,500	22.77%
	52,134,351	51,671,566	53,255,703	53,802,441	54,286,163	2,614,597	05.06%
<u><b>Treasurer</b></u>							
Property Tax Penalties	770,225	531,000	531,000	447,828	350,000	(181,000)	-34.09%
Property Tax Interest	1,365,375	1,300,000	1,094,500	1,231,305	994,500	(305,500)	-23.50%
REET Admin Fee	334,691	240,000	280,000	351,363	270,000	30,000	12.50%
Investment Earnings	566,963	525,000	1,015,000	997,944	1,850,000	1,325,000	252.38%
Other Misc Revenue	(577,920)	205,315	199,319	(4,681,993)	199,965	(5,350)	-02.61%
	2,459,334	2,801,315	3,119,819	(1,653,552)	3,664,465	863,150	30.81%
<u><b>Sheriff</b></u>							
Law Enforcement Fees	46,834	90,000	49,500	56,521	49,500	(40,500)	-45.00%
Animal Control	276	721	-	-	-	(721)	-100.00%
Other Misc Revenue	344,240	57,475	18,442	70,149	48,994	(8,481)	-14.76%
	391,350	148,196	67,942	126,671	98,494	(49,702)	-33.54%
<u><b>District Court</b></u>							
Civil Fees	105,621	116,212	92,636	99,947	83,372	(32,840)	-28.26%
Traffic Infraction Penalties	670,758	807,228	466,522	485,857	419,867	(387,361)	-47.99%
Traffic Infraction Trauma Care	96,368	124,063	72,411	74,695	65,170	(58,893)	-47.47%
DUI Penalties	63,434	90,524	54,754	55,643	49,278	(41,246)	-45.56%
Other Criminal Traffic Misdem	80,245	98,740	78,622	78,161	70,760	(27,980)	-28.34%
Other Criminal Non-Traffic	19,424	24,776	8,738	11,458	7,864	(16,912)	-68.26%
Other Misc Revenue	509,046	421,472	390,222	372,284	486,382	64,910	15.40%
	1,544,896	1,683,015	1,163,905	1,178,045	1,182,693	(500,322)	-29.73%

# General Fund Revenue Detail

December 2022

	2021 Actuals	2022 Budget	2022 Projections	2022 Actuals	2023 Budget	2023 Budget/ 2022 Budget	'23 Bud/'22 Bud %
<b>General Revenues:</b>							
<b>Juvenile</b>							
Juvenile Bed Rentals	43,808	60,000	60,000	116,851	60,000	-	00.00%
Other Misc Revenue	7,664	12,500	13,512	11,320	12,800	300	02.40%
	51,472	72,500	73,512	128,171	72,800	300	00.41%
<b>Planning</b>							
Subdivision Fees	165,787	145,420	121,061	146,582	143,424	(1,996)	-01.37%
Zoning Fees	143,855	139,060	133,104	95,780	138,479	(581)	-00.42%
Other Misc Revenue	49,050	56,562	81,653	83,004	65,257	8,695	15.37%
	358,692	341,042	335,818	325,366	347,160	6,118	01.79%
<b>Assessor</b>							
Assessor	11,781	8,250	8,250	11,881	8,800	550	06.67%
<b>Non-Departmental</b>							
Non-Departmental	77,452	93,000	98,000	101,591	101,000	8,000	08.60%
<b>Human Resources</b>							
Human Resources	468	500	300	342	300	(200)	-40.00%
<b>Coroner</b>							
Coroner	26,420	45,578	45,578	32,808	48,000	2,422	05.31%
<b>Assigned Counsel</b>							
Assigned Counsel	97,606	45,000	45,000	35,166	40,000	(5,000)	-11.11%
<b>Prosecuting Attorney</b>							
Prosecuting Attorney	302	450	450	10,467	450	-	00.00%
<b>Clerk</b>							
Clerk	552,816	550,931	503,138	417,222	517,689	(33,242)	-06.03%
<b>Superior Court</b>							
Superior Court	221,161	38,000	91,283	139,637	32,500	(5,500)	-14.47%
<b>WSU Extension</b>							
WSU Extension	-	-	-	-	-	-	00.00%
<b>Total - General Revenues</b>	<b>60,751,334</b>	<b>60,280,688</b>	<b>61,928,899</b>	<b>57,871,882</b>	<b>63,610,514</b>	<b>3,329,826</b>	<b>05.52%</b>
	2,927,430	(470,646)	1,648,211	(2,879,452)	3,329,826		
	05.06%	-00.77%	02.73%	-04.74%	05.52%		
<b>Grants/Contracts</b>							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Elections	107,478	-	936,114	736,491	-	-	00.00%
DOC-Road Levy Shift	3,914,967	1,200,000	1,200,000	1,229,223	-	(1,200,000)	-100.00%
Non-Departmental	1,009,279	-	-	-	-	-	00.00%
Treasurer	35,001	35,500	35,500	35,046	35,500	-	00.00%
Sheriff	1,248,901	1,376,060	1,612,134	1,634,672	2,719,451	1,343,391	97.63%
Coroner	-	-	-	-	-	-	00.00%
Assigned Counsel	772,946	814,515	682,515	868,746	700,493	(114,022)	-14.00%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,988,842	2,773,735	2,773,735	2,925,925	2,773,735	-	00.00%
Clerk	427,013	542,628	492,350	581,108	527,015	(15,613)	-02.88%
CJS	1,213,153	1,363,436	1,363,436	1,166,309	1,372,056	8,620	00.63%
District Court	245,438	300,128	288,450	299,248	287,438	(12,690)	-04.23%
Superior Court	489,032	551,194	386,537	432,710	879,994	328,800	59.65%
Juvenile	25,486	40,000	34,000	35,084	40,000	-	00.00%
WSU Extension	28,822	33,400	29,400	29,400	29,400	(4,000)	-11.98%
Planning	130,532	138,370	130,584	70,968	130,584	(7,786)	-05.63%
<b>Total Grants/Contracts</b>	<b>12,640,190</b>	<b>9,172,266</b>	<b>9,968,055</b>	<b>10,048,229</b>	<b>9,498,966</b>	<b>326,700</b>	<b>03.56%</b>
	(10,145,268)	(3,467,924)	795,789	80,174	326,700	03.56%	
<b>Total Revenues - All Sources</b>	<b>73,391,524</b>	<b>69,452,954</b>	<b>71,896,954</b>	<b>67,920,111</b>	<b>73,109,480</b>	<b>3,656,526</b>	<b>05.26%</b>
	(7,217,838)	(3,938,570)	2,444,000	(5,471,413)	3,656,526		
	-08.95%	-05.37%	03.52%	-07.46%	05.26%		

# General Fund Expenses December 2022

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Not in Projected
G	Property Assessment	2,659,512	241,234	2,900,746	2,831,313	97.61%	-
E	Auditor	1,660,377	48,352	1,708,729	1,636,215	95.76%	-
N	Elections	1,421,020	178,660	1,599,680	1,526,127	95.40%	936,114
	Commissioners	1,017,088	14,350	1,031,438	1,004,164	97.36%	-
G	Human Resources	801,434	17,019	818,453	681,379	83.25%	-
O	Treasurer	1,725,363	32,562	1,757,925	1,599,326	90.98%	-
V	Non-Departmental	5,029,611	(737,774)	4,291,837	2,990,781	69.69%	-
	Capital Outlay	125,105	215,544	340,649	301,767	88.59%	-
	<b>Total</b>	<b>14,439,510</b>	<b>9,947</b>	<b>14,449,457</b>	<b>12,571,071</b>	<b>87.00%</b>	<b>936,114</b>

S	Coroner	546,404	79,334	625,738	578,117	92.39%	-
A	Sheriff	12,245,274	333,148	12,578,422	12,598,274	100.16%	188,992
F	Dept. of Corrections	16,595,015	-	16,595,015	16,554,282	99.75%	-
E	<b>Total</b>	<b>29,386,693</b>	<b>412,482</b>	<b>29,799,175</b>	<b>29,730,673</b>	<b>99.77%</b>	<b>188,992</b>

	Assigned Counsel	4,041,604	75,119	4,116,723	3,670,253	89.15%	(132,000)
J	AC - Expert Witness	255,459	-	255,459	227,528	89.07%	-
U	Prosecuting Attorney	7,845,636	271,141	8,116,777	7,318,845	90.17%	-
S	Clerk	2,543,977	46,289	2,590,266	2,176,725	84.03%	(50,278)
T	Consol Juv Serv	1,363,436	-	1,363,436	1,141,659	83.73%	-
I	District Court	2,967,797	75,120	3,042,917	2,992,792	98.35%	(11,678)
C	Superior Court	3,968,523	82,278	4,050,801	3,492,820	86.23%	(164,657)
E	Youth Service Ctr	4,281,478	168,216	4,449,694	4,218,949	94.81%	(6,000)
	<b>Total</b>	<b>27,267,910</b>	<b>718,163</b>	<b>27,986,073</b>	<b>25,239,570</b>	<b>90.19%</b>	<b>(364,613)</b>

C	WSU Extension	344,427	3,343	347,770	247,123	71.06%	(4,000)
D	Planning	2,162,748	50,113	2,212,861	1,861,519	84.12%	(7,786)
	<b>Total</b>	<b>2,507,175</b>	<b>53,456</b>	<b>2,560,631</b>	<b>2,108,642</b>	<b>82.35%</b>	<b>(11,786)</b>

<b>Total General Fund</b>	<b>73,601,288</b>	<b>1,194,048</b>	<b>74,795,336</b>	<b>69,649,957</b>	<b>93.12%</b>	<b>748,707</b>
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Grants Not in Projection

748,707

75,544,043

Percent of Year Complete 75.00%

# General Fund Reserves

December 2022

	2022 Beginning	2022 Budget Allocation	Budgeted Revenue	Budgeted Expense	2022 Budgeted Ending	2022 Adjustments	2022 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	61,602	77,961
Dist Crt Judicial Stabilization (JST)	28,642	-	40,356	(10,000)	58,998	2,611	61,609
Dist Crt DUI Court Fees	40,916	-	64,772	(78,058)	27,630	2,729	30,359
Drug Court Fees	59,814	-	21,000	(80,355)	459	10,067	10,526
Superior Court Judicial Stabilization (JST)	231,281	-	25,215	(256,379)	117	254,507	254,624
<b>Total Restricted</b>	386,230	-	241,343	(524,010)	103,563	331,516	435,079
<b>Committed:</b>							
Equipment Replacement	688,838	-	-	-	688,838	(176,661)	512,177
Elections Equipment	-	-	-	-	-	615,000	615,000
Sheriff Body Cam Reserve	-	-	-	-	-	1,000,000	1,000,000
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289
Contingency	896,918	-	-	(100,000)	796,918	465,177	1,262,095
Prior Year Unspent Appropriations	-	-	-	-	-	184,584	184,584
<b>Total Committed</b>	1,915,045	-	-	(100,000)	1,815,045	2,088,100	3,903,145
<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	12,470,078	-	69,211,611	(71,977,278)	9,704,411	61,282	9,765,693
<b>Total Unassigned</b>	12,470,078	-	69,211,611	(71,977,278)	9,704,411	61,282	9,765,693
<b>Total Fund Balance</b>	15,833,763	-	69,452,954	(73,601,288)	11,685,429	2,418,488	14,103,917

13.36%

Total Change in Fund Balance (1,729,846)

Commitments: \*\*\*

GF Reserve (of 2023 Revenue Projection) 11.00% 8,042,043  
Over/(Under)\*\*\* 1,723,650

1,723,650



# General Fund Reserves

January 2023

	2023 Beginning	2023 Budget Allocation	2023 Budgeted Revenue	2023 Budgeted Expense	2023 Budgeted Ending	2023 Adjustments	2023 Ending
<b>Restricted:</b>							
Dist Crt Trial Court 5454 (Judges Portion)	77,961	-	90,000	(163,990)	3,971	-	3,971
Dist Crt Judicial Stabilization (JST)	61,609	-	32,608	(83,864)	10,353	-	10,353
Dist Crt DUI Court Fees	30,359	-	44,830	(87,850)	(12,661)	-	(12,661)
Drug Court Fees	10,526	-	17,000	(18,834)	8,692	-	8,692
Superior Court Judicial Stabilization (JST)	254,624	-	25,215	(276,621)	3,218	-	3,218
<b>Total Restricted</b>	<b>435,079</b>	<b>-</b>	<b>209,653</b>	<b>(631,159)</b>	<b>13,573</b>	<b>-</b>	<b>13,573</b>
<b>Committed:</b>							
Equipment Replacement	512,177	-	-	-	512,177	-	512,177
Elections Equipment	615,000	-	-	-	615,000	-	615,000
Sheriff Body Cam Reserve	1,000,000	-	-	(100,000)	900,000	-	900,000
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289
Contingency	1,262,095	-	-	(511,847)	750,248	-	750,248
Prior Year Unspent Appropriations	184,584	-	-	-	184,584	-	184,584
<b>Total Committed</b>	<b>3,903,145</b>	<b>-</b>	<b>-</b>	<b>(611,847)</b>	<b>3,291,298</b>	<b>-</b>	<b>3,291,298</b>
<b>Assigned:</b>							
<b>Total Assigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned:</b>							
Cash Flow Reserves	9,765,693	-	72,899,827	(76,353,673)	6,311,847	-	6,311,847
<b>Total Unassigned</b>	<b>9,765,693</b>	<b>-</b>	<b>72,899,827</b>	<b>(76,353,673)</b>	<b>6,311,847</b>	<b>-</b>	<b>6,311,847</b>
<b>Total Fund Balance</b>	<b>14,103,917</b>	<b>-</b>	<b>73,109,480</b>	<b>(77,596,679)</b>	<b>9,616,718</b>	<b>-</b>	<b>9,616,718</b>

08.63%

Total Change in Fund Balance (4,487,199)

## Commitments: \*\*\*

Gain/Loss on Sale of Investment (Book Entry)

(4,859,502)

3,129,306

GF Reserve (of 2023 Revenue Projection) 11.00% 8,042,043  
Over/(Under)\*\*\* (1,730,196)

# Non Departmental Expenditure History

December 2022

Description		2019 Actual	2020 Actual	2021 Actual	2022 Projection	2022 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	88,960	0
	District Health	150,000	150,000		150,000	150,000	0
	State Examiners	131,528	144,010		170,630	156,700	13,930
Interdepartmental	Grants Management	91,608	45,909		55,429	63,810	(8,381)
	Indirect Cost Plan	6,030	7,475		6,505	6,573	(68)
	ITA Bill	3,015	3,060		3,094	3,076	18
	Purchasing	25,023	23		26	26	(0)
	GIS	71,944	76,001		82,442	82,442	(0)
	DOS	3,438	3,614		3,826	3,826	0
	Liability Insurance	0	0		150,228	150,228	0
	LEOFF I Medical Expenditures	750,000	748,500		750,000	750,000	0
	Law Library/Safeway Rent/Other Leases	36,757	36,757		63,087	63,087	0
	Pre-Trial	150,000	150,000		150,000	150,000	0
	Board of Equalization	4,283	442		13,000	1,963	11,037
	Tax Litigation	15,579	15,579		15,579	15,579	0
	Code Enforcement	595,667	635,248		600,000	600,000	0
	Parks & Recreation	100,000	100,000		100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,577	14,749		13,748	13,748	(0)
Membership	Memberships-NACO	4,865	4,865		4,865	4,865	0
	Memberships-WACO	31,683	31,886		32,786	35,588	(2,802)
	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
Operational	WSAC/PILT	1,835	0		0	0	0
	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	129,511	70,489
	Legislative Advocate	7,973	6,111		9,000	6,180	2,820
One Time Expenses	Yakima Airport	(59,130)	65,889		0	0	0
	Miscellaneous	3,854	11,904,949		0	596	(596)
	Tax Judgements	917	407		1,500	1,267	233
	Wenas Creek Legal	0	0		0	9,217	(9,217)
	Technology Services	1,859,803	390,686		0	0	0
	Community Cleanup Services	3,522	29		10,000	7,730	2,270
	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	43,426	106,574
	Class & Pay Study	0	0		100,000	64,800	35,200
	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	1,000,000
	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	2,979,699	1,310,750

# DOC - Expenditures

December 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	\$10,971,298	\$10,906,635	\$10,181,328	100.59%
Benefits	\$5,022,815	\$4,329,737	\$4,525,483	\$4,841,486	\$4,841,466	93.47%
<b>Total Benefits</b>	<b>\$16,581,876</b>	<b>\$14,213,883</b>	<b>\$15,496,781</b>	<b>\$15,748,121</b>	<b>\$15,022,794</b>	<b>98.40%</b>
<b>Supplies:</b>						
RX	\$304,916	\$279,414	\$207,709	\$275,000	\$275,000	75.53%
Operating Supplies	\$391,346	\$472,435	\$549,549	\$377,600	\$377,600	145.54%
Printing	\$0	\$0	\$0	\$100	\$100	0.00%
Other	\$46,376	\$72,742	\$81,654	\$96,318	\$96,318	84.78%
<b>Total Supplies</b>	<b>\$742,638</b>	<b>\$824,591</b>	<b>\$838,912</b>	<b>\$749,018</b>	<b>\$749,018</b>	<b>112.00%</b>
<b>Other Services:</b>						
Medical	\$3,460,224	\$3,085,530	\$3,304,873	\$2,715,000	\$2,715,000	121.73%
Mental Health	\$371,493	\$564,421	\$644,709	\$570,000	\$570,000	113.11%
Food Services	\$1,306,395	\$1,509,595	\$1,657,445	\$1,440,000	\$1,440,000	115.10%
Internal Service Costs	\$5,164,210	\$3,725,102	\$3,122,768	\$3,120,370	\$3,120,370	100.08%
Professional Services	\$384,951	\$441,417	\$472,459	\$388,499	\$388,499	121.61%
Communicatiions	\$37,574	\$37,701	\$22,560	\$24,200	\$24,200	93.22%
Operating Rentals	\$88,216	\$44,573	\$66,552	\$145,500	\$145,500	45.74%
Miscellaneous Projects	\$96,110	\$0	\$0	\$0	\$0	0.00%
Other	\$135,282	\$110,403	\$138,908	\$93,803	\$93,803	148.08%
<b>Total Services</b>	<b>\$11,044,455</b>	<b>\$9,518,742</b>	<b>\$9,430,274</b>	<b>\$8,497,372</b>	<b>\$8,497,372</b>	<b>110.98%</b>
<b>Debt:</b>						
Yakima County Correction Center (YCCC)	\$1,897,903	\$1,886,211	\$1,903,085	\$1,903,085	\$1,903,085	100.00%
Main Jail Remodel	\$490,138	\$449,535	\$449,535	\$449,535	\$449,535	100.00%
<b>Total Debt Obligations</b>	<b>\$2,388,041</b>	<b>\$2,335,746</b>	<b>\$2,352,620</b>	<b>\$2,352,620</b>	<b>\$2,352,620</b>	<b>100.00%</b>
<b>Total Expense</b>	<b>\$30,757,010</b>	<b>\$26,892,962</b>	<b>\$28,118,587</b>	<b>\$27,347,131</b>	<b>\$26,621,804</b>	<b>102.82%</b>

# DOC - Revenue and Fund Balance

December 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	3,863,125	2,281,250	169.34%
10834230002	Housing-Immigration	79,946	(254)	-	-	-	
10834230003	Housing-Grandview	29,310	39,717	33,327	45,801	19,173	238.88%
10834230004	Housing-Granger	159	10,833	23,930	35,933	31,956	112.45%
10834230006	Housing-Mabton	3,052	9,010	12,155	16,563	22,369	74.05%
10834230007	Housing-Moxee	35,198	18,414	26,475	45,604	22,369	203.87%
10834230008	Housing-Naches	64	-	-	-	-	
10834230009	Housing-Selah	86,600	41,778	99,027	165,069	79,889	206.62%
10834230010	Housing-Sunnyside	33,418	17,529	50,318	35,489	38,347	92.55%
10834230011	Housing-Tieton	8,126	8,359	11,087	13,493	12,782	105.56%
10834230012	Housing-Toppenish	19,626	26,682	28,787	37,843	15,978	236.85%
10834230013	Housing-Union Gap	540,155	197,676	304,670	493,101	370,687	133.02%
10834230014	Housing-Wapato	28,360	22,102	21,004	73,876	22,369	330.26%
10834230016	Housing-Yakima	1,516,109	852,925	1,591,299	1,970,883	1,814,597	108.61%
10834230017	Housing-Zillah	1,678	6,134	1,803	13,741	3,196	430.00%
10834230020	Housing-Outside Contracts	2,196,421	778,273	152,913	114,840	-	100.00%
10834230021	Housing-State DOC	7,587,285	2,399,125	135,736	385,688	1,706,375	22.60%
<b>Total Inmate Housing Revenue</b>		<b>13,611,811</b>	<b>5,870,636</b>	<b>4,526,225</b>	<b>7,311,048</b>	<b>6,441,337</b>	<b>113.50%</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	415,319	310,000	133.97%
10836111001	Investment Interest	50,027	15,890	31,926	35,969	5,000	719.38%
10834237001	Booking Fees	45,531	30,808	38,559	36,885	30,000	122.95%
10834210111	DNA Collector	3,562	2,677	2,353	1,587	3,500	45.34%
10836250014	Commissary Rent	12,000	11,000	12,000	12,000	12,000	100.00%
10836920001	Unclaimed Property	1,283	511	1,227	633	-	
10836991001	Other Misc Revenue	35,238	-	29,285	85,939	1,000	8593.90%
10836991003	Inmate Telephones	208,420	125,425	176,816	148,353	100,000	148.35%
10836991008	Medical Services Reimb	728,277	278,759	161,337	103,620	200,000	51.81%
10836991045	Misc Reimbursement of Costs	59,854	86	-	-	1,000	00.00%
10836991029	Social Security-Reimb of Costs	41,000	-	23,000	15,800	25,000	63.20%
10836991031	Medical Clinic-Reimb of Costs	9,827	-	8,749	259	10,000	02.59%
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>856,363</b>	<b>697,500</b>	<b>122.78%</b>
10839700004	Transfer In - General Fund	13,646,154	18,437,362	15,149,325	15,395,015	14,395,015	106.95%
10839700007	Transfer In - Road Levy Shift	2,202,284	2,260,246	3,814,130	1,170,349	2,200,000	53.20%
10839700005	Transfer In - REET	-	-	449,535	449,400	449,535	99.97%
10839700001	Transfer In - Mental Health Millage	362,938	379,359	407,984	420,224	420,224	100.00%
10839700001	Transfer In - Chemical Dependency	-	-	38,478	53,560	53,560	100.00%
<b>Total Transfers In Revenue</b>		<b>16,211,376</b>	<b>21,076,967</b>	<b>19,859,452</b>	<b>17,488,548</b>	<b>17,518,334</b>	<b>99.83%</b>
<b>Total DOC Revenue</b>		<b>32,572,625</b>	<b>32,146,005</b>	<b>25,911,039</b>	<b>25,655,960</b>	<b>24,657,171</b>	<b>104.05%</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>25,655,960</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>(28,118,587)</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>908,277</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>2,811,859</b>	<b>2,662,180</b>	

# REET - Real Estate Excise Tax

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31834001	Real Estate Excise Tax	1,040,121	1,364,841	1,832,698	1,175,000	155.97%
RC36111001	Investment Earnings (Net)	23,673	(1,529)	(34,026)	10,000	-340.26%
<b>Total Revenue</b>		<b>1,063,794</b>	<b>1,363,312</b>	<b>1,798,672</b>	<b>1,185,000</b>	<b>151.79%</b>
SC4101	Contracted Services-Bank Fees	726	600	770	900	85.56%
SC0108	Transfers Out-Water Resources	50,000	50,000	50,000	50,000	100.00%
SC0121	Transfers Out-2010 GO Bobnd	106,782	-	-	-	00.00%
SC0122	Transfers Out-2010B GO Bonds	170,248	178,666	171,066	190,000	90.03%
SC0168	Transfers Out-DOC Debt	501,996	449,535	449,400	449,400	100.00%
SC0183	Transfers Out-2014 GO Bond	50,788	49,975	48,775	48,775	100.00%
SC0187	Transfers Out-2020B GO Bond	3,112	98,070	102,030	102,030	100.00%
<b>Projects:</b>				<b>Revised</b>		<b>Original</b>
SC0128	Sheriff Building-HOK			196,625	361,250	187,000
SC0128	Jail Annex Roof			204,214	217,248	425,000
SC0128	Juvenile Roof			454,975	457,142	450,000
SC0128	Main Jail Center Roof			62,106	69,359	60,000
SC0128	DOC Sidewalk Replacement			68,325	68,326	50,000
SC0128	Main Jail Courtroom #2 Remodel			97,726	97,726	100,000
SC0128	Juvenile Boiler			83,580	73,916	75,000
<b>Total Expenses</b>		<b>883,651</b>	<b>826,846</b>	<b>1,989,593</b>	<b>2,186,072</b>	
<b>Net Income/Loss</b>		<b>180,143</b>	<b>536,465</b>	<b>(190,922)</b>	<b>(1,001,072)</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	1,798,672	1,185,000	
Total Expense		883,651	826,846	1,989,593	2,186,072	
<b>Ending Fund Balance</b>		<b>1,106,963</b>	<b>1,643,429</b>	<b>1,452,507</b>	<b>642,357</b>	

Reserve Policy:

# Motel/Hotel Tax (Lodging Tax)

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31331001	Hotel/Motel-City of Yakima	328,693	533,755	671,864	739,000	90.92%
RC31331002	Hotel/Motel-Yakima County	53,903	79,900	92,641	93,000	99.61%
RC36111001	Investment Earnings (Net)	7,541	(166)	1,855	1,000	185.53%
<b>Total Revenue</b>		<b>390,137</b>	<b>613,490</b>	<b>766,361</b>	<b>833,000</b>	<b>92.00%</b>

SC4101	Contracted Services-Bank Fees	517	598	300	400	75.00%
SC0187	Transfers Out-2009 GO Bond (CWSF)	598,560	-	-	-	00.00%
SC0124	Transfers Out-2020 GO Bond (CWSF)	127,121	736,000	745,250	745,250	100.00%

## Projects:

Revised	Original
-	-
-	-
-	-

<b>Total Expenses</b>	<b>726,198</b>	<b>736,598</b>	<b>745,550</b>	<b>745,650</b>
<b>Net Income/Loss</b>	<b>(336,061)</b>	<b>(123,109)</b>	<b>20,811</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	766,361	833,000
Total Expense	726,198	736,598	745,550	745,650
<b>Ending Fund Balance</b>	<b>293,499</b>	<b>170,390</b>	<b>191,201</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)

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
Sheriff	Revenue Allocation	2,132,781	2,592,496	2,780,822	2,602,846	106.84%
	Expenses	(1,992,884)	(1,748,736)	(3,685,836)	(2,991,239)	123.22%
	Net Income/Loss	139,897	843,760	(905,014)	(388,393)	
	Ending Reserves	589,920	1,433,680	528,666	1,045,287	
Prosecuting Attorney	Revenue Allocation	1,357,735	1,719,391	1,686,155	1,584,065	106.44%
	Expenses	(1,211,340)	(1,243,324)	(1,598,408)	(1,959,977)	81.55%
	Net Income/Loss	146,395	476,067	87,747	(375,912)	
	Ending Reserves	370,138	846,205	933,952	470,293	
Assigned Counsel	Revenue Allocation	1,720,304	1,845,557	2,023,535	1,889,393	107.10%
	Expenses	(1,568,155)	(1,478,224)	(1,454,350)	(1,889,360)	76.98%
	Net Income/Loss	152,149	367,333	569,185	33	
	Ending Reserves	617,547	984,880	1,554,065	984,913	
Clerk	Revenue Allocation	233,537	246,383	263,429	244,343	107.81%
	Expenses	(191,449)	(141,547)	(268,031)	(258,787)	103.57%
	Net Income/Loss	42,088	104,836	(4,602)	(14,444)	
	Ending Reserves	137,847	242,683	238,081	228,239	
District Court	Revenue Allocation	618,693	664,510	716,430	653,104	109.70%
	Expenses	(521,688)	(668,842)	(771,397)	(792,331)	97.36%
	Net Income/Loss	97,005	(4,332)	(54,967)	(139,227)	
	Ending Reserves	171,589	167,257	112,290	28,030	
Superior Court	Revenue Allocation	406,737	430,460	460,241	426,896	107.81%
	Expenses	(393,456)	(353,552)	(359,351)	(601,531)	59.74%
	Net Income/Loss	13,281	76,908	100,890	(174,635)	
	Ending Reserves	94,040	170,948	271,838	(3,687)	
Juvenile Court	Revenue Allocation	895,262	956,946	1,023,152	949,022	107.81%
	Expenses	(813,075)	(902,929)	(984,549)	(1,359,343)	72.43%
	Net Income/Loss	82,187	54,017	38,603	(410,321)	
	Ending Reserves	212,326	266,343	304,946	(143,978)	
Pre-Trial	Revenue Allocation	112,945	121,667	130,085	120,660	107.81%
	Expenses	(110,000)	(120,126)	(120,660)	(120,660)	100.00%
	Net Income/Loss	2,945	1,541	9,425	-	
	Ending Reserves	2,945	4,486	13,911	4,486	
Expert Witness	Revenue Allocation	7,036	7,580	8,104	7,517	107.81%
	Expenses	(7,084)	(7,300)	(7,517)	(7,517)	100.00%
	Net Income/Loss	(48)	280	587	-	
	Ending Reserves	(18)	262	849	262	

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

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
Security	Revenue Allocation	13,098	21,636	29,875	20,650	144.67%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	13,098	21,636	29,875	20,650	
	Ending Reserves	58,546	80,182	110,057	100,832	

Interest Earnings	Interest Earnings	16,470	4,839	12,794	-	100.00%
	Expenses	-	-	(4,453)	-	00.00%
	Net Income/Loss	16,470	4,839	8,341	-	
	Ending Reserves	56,635	61,474	69,815	61,474	

## Total Revenues

RC31315001	Local Sales Tax (3/10ths)	7,498,128	8,606,626	9,121,828	8,498,496	107.33%
RC36111001	Investment Earnings (Net)	16,470	4,839	12,794	-	100.00%
	<b>Total Revenue</b>	<b>7,514,598</b>	<b>8,611,465</b>	<b>9,134,622</b>	<b>8,498,496</b>	<b>107.49%</b>

<b>Total Expenses</b>	<b>(6,809,131)</b>	<b>(6,664,580)</b>	<b>(9,254,552)</b>	<b>(9,980,745)</b>	
<b>Net Income/Loss</b>	<b>705,467</b>	<b>1,946,885</b>	<b>(119,930)</b>	<b>(1,482,249)</b>	
<b>Ending Fund Balance</b>	<b>2,311,515</b>	<b>4,258,400</b>	<b>4,138,470</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

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC34136001	Commissioner's Recording Surcharge	41,413	47,746	36,047	40,000	90.12%
<b>Total Revenue</b>		<b>41,413</b>	<b>47,746</b>	<b>36,047</b>	<b>40,000</b>	<b>90.12%</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>34,767</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	36,047	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>150,908</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)

December 2022

Cost Center	Sources/Uses	2021 Actual	2022 Actual	Total	
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## Sources:

CC145100	Core ARPA Funds	19,364,570	19,364,570	38,729,139	
CC145300	Revenue Replacement ARPA Funds	5,000,000	5,000,000	10,000,000	
CC145200	Interest Earnings	113,924	(1,545,037)	(1,431,113)	
CC145400	PILT ARPA Funds	-	-	-	
<b>Total Sources</b>		<b>24,478,493</b>	<b>22,819,533</b>	<b>47,298,026</b>	

## Uses:

CC145100	Core ARPA Projects	-	22,953	22,953	
CC145200	Interest Earnings	-	95,917	95,917	
CC145300	Revenue Replacement	-	723,576	723,576	
CC145500	ARPA Direct	-	-	-	
<b>Total Uses</b>		<b>-</b>	<b>842,446</b>	<b>842,446</b>	

## Project:

CC145100	YVCOG-Crime Lab	-	22,953	22,953	
CC145200	Petrichor Broadband	-	75,000	75,000	
CC145200	CliftonLarsonAllen	-	20,917	20,917	
CC145300	Worker's Compensation	-	723,576	723,576	

<b>Total Uses</b>	<b>-</b>	<b>842,446</b>	<b>842,446</b>
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<b>Beginning Fund Balance</b>	<b>-</b>	<b>24,478,493</b>
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Total Sources	24,478,493	22,819,533
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Total Uses	-	842,446
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<b>Ending Fund Balance</b>	<b>24,478,493</b>	<b>46,455,580</b>	<b>46,455,580</b>
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## **Reserve Policy:**

No Reserve Limits

## **Note:**

Additional ARPA Funds totalling \$3.4 million will be available

# PILT Title III

December 2022

Program	Committed	Spent in 2022	Spent LTD	Balance
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## Sheriff Search & Rescue

2011	\$	164,238.11	\$	9,043.01	\$	161,196.06	\$	3,042.05
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>9,043.01</b>	<b>\$</b>	<b>161,196.06</b>	<b>\$</b>	<b>266,098.94</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	\$	1,498.19	\$	35,520.75	\$	60,022.08
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>1,498.19</b>	<b>\$</b>	<b>230,096.33</b>	<b>\$</b>	<b>229,876.91</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	\$	(29,695.12)
2022 Admin Expense	\$	(5,309.77)
		<b>\$119,802.98</b>

<b>Total PILT Fund Balance</b>	<b>\$</b>	<b>785,633.66</b>
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Total PILT Committed Funds \$ 665,830.68

### **Note:**

There was \$89,861.69 receipted on 4/29/22 for Title III 2022 Allocation Currently not Committed

# Mental Health Sales Tax

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC31314001	Mental Health Sales Tax	3,114,010	5,304,932	5,626,779	5,115,000	110.01%
RC36111001	Investment Earnings	8,528	19,634	(252,464)	25,000	-1009.85%
<b>Total Revenue</b>		<b>3,122,539</b>	<b>5,324,565</b>	<b>5,374,316</b>	<b>5,140,000</b>	<b>104.56%</b>

SC4504	Facilities Services	-	755,813	-	1,011,158	00.00%
SC4101	Prof Services-CIM Project	-	-	60,931	1,500,000	00.00%
SC4301	Travel	-	-	17	-	100.00%

## Projects:

Revised	Original
-	-
-	-
-	-

<b>Total Expenses</b>	<b>-</b>	<b>755,813</b>	<b>60,948</b>	<b>2,511,158</b>
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<b>Net Income/Loss</b>	<b>3,122,539</b>	<b>4,568,752</b>	<b>5,313,367</b>	<b>2,628,842</b>
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<b>Beginning Fund Balance</b>	<b>-</b>	<b>3,122,539</b>	<b>7,691,291</b>	<b>7,691,291</b>
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Total Revenue	3,122,539	5,324,565	5,374,316	5,140,000
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Total Expense	-	755,813	60,948	2,511,158
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<b>Ending Fund Balance</b>	<b>3,122,539</b>	<b>7,691,291</b>	<b>13,004,658</b>	<b>10,320,133</b>
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## **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

December 2022

Revenue Code	Revenue Source	2020 Actual	2021 Actual	2022 Actual	2022 Budget	%
RC36111001	Investment Earnings	4,256	(882)	2,070	500	414.01%
	<b>Total Revenue</b>	<b>4,256</b>	<b>(882)</b>	<b>2,070</b>	<b>500</b>	<b>414.01%</b>
SC0100	Transfer Out-Debt	33	-	-	-	00.00%
		-	-	-	-	00.00%
		-	-	-	-	00.00%
<b>Projects:</b>					<b>Revised</b>	<b>Original</b>
	Misc Projects Budget				191,500	-
	Water Heater Failure at RV Park			17,215	-	-
					-	-
	<b>Total Expenses</b>	<b>33</b>	<b>-</b>	<b>17,215</b>	<b>191,500</b>	
	<b>Net Income/Loss</b>	<b>4,223</b>	<b>(882)</b>	<b>(15,145)</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)	2,070	500	
	Total Expense	33	-	17,215	191,500	
	<b>Ending Fund Balance</b>	<b>192,145</b>	<b>191,263</b>	<b>176,118</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	5,127,748.31		5,127,748.31		-		-	
Payments on Outstanding Loans	1,267,197.74		1,267,197.74		-		-	
Interest from Loans	231,863.51		-		-		231,863.51	
Interest from Investments	220,998.59		-		-		220,998.59	
Subfund Transfers In	1,000,000.00	7,847,808.15	-	6,394,946.05	1,000,000.00	1,000,000.00	-	452,862.10
<b>Total Funds Available in 2022</b>		22,591,283.16		18,597,874.15		1,647,749.59		2,345,659.42
<b>Expenses for 2022</b>								
Gordon, Thomas, Honeywell	131,182.26		-		-		131,182.26	
YCDA	118,000.00		115,000.00		-		3,000.00	
County Indirect cost	17,406.96		-		-		17,406.96	
Interfund-Financial Services	13,872.60		-		-		13,872.60	
Interfund-Treasurer	24,000.00		-		-		24,000.00	
Interfund-Audit Costs	-		-		-		-	
Grants issued	812,063.60		790,000.00		-		22,063.60	
Loans issued	1,472,000.00		1,472,000.00		-		-	
YC Public Services	594,501.31		13,952.29		580,549.02		-	
Sub-Fund Transfers Out	1,000,000.00	4,183,026.73	1,000,000.00	3,390,952.29	-	580,549.02	-	211,525.42
<b>Balance 12/31/2022</b>		18,408,256.43		15,206,921.86		1,067,200.57		2,134,134.00
<b>12/31/2022</b> Cash on Hand	3,258,888.43		2,438,353.86		66,700.57		753,834.00	
Investments	15,149,368.00	18,408,256.43	12,768,568.00	15,206,921.86	1,000,500.00	1,067,200.57	1,380,300.00	2,134,134.00
Loans Receivable		7,520,529.96		7,520,529.96		-		
Total Balance		25,928,786.39		22,727,451.82		1,067,200.57		-
		-		-		-		-
<b>Projects Pending:</b>	<b>Loan</b>	<b>Grant</b>	<b>Total</b>	<b>Projects Pending:</b>	<b>Projects Pending:</b>	<b>Projects Pending:</b>		
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 \$	-	\$ 40,680.68	\$ 40,680.68	Phase II Payments	(8,396,462.99)			
YC-TH Drive Widening \$	-	\$ 2,146,344.86	\$ 2,146,344.86					
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 \$	-	\$ 1,000,000.00	\$ 1,000,000.00	Payments	(1,500,000)	Payments	(22,063.60)	
Port of GV-Wallace Water \$	-	\$ 472,000.00	\$ 472,000.00					
Port of SS-Pacific Ag \$	-	\$ 3,000,000.00	\$ 3,000,000.00					
Grandview-Roundabout \$	259,050	\$ 259,050.00	\$ 518,100.00					
COY-Popeyes \$	416,000	\$ 416,000.00	\$ 832,000.00					
<b>Total</b>	<b>\$ 675,050</b>	<b>\$ 7,671,349.33</b>	<b>\$ 8,346,399.33</b>	<b>Total</b>	<b>0.01</b>	<b>Total</b>	<b>62,000.00</b>	
<b>Cash/Investment Balance Less Projects Pending:</b>		<b>\$ 6,860,522.53</b>			<b>\$ 1,067,200.56</b>		<b>\$ 2,102,134.00</b>	
<b>Issued in 2022:</b>	<b>Loan</b>	<b>Grant</b>	<b>Total</b>	<b>YC-East/West Phase II</b>				
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 \$	-	\$ 12,524.80	\$ 12,524.80	Resolution 346-2018 \$	1,900,000.00			
YC-Butterfield Road \$	-	\$ 1,427.49	\$ 1,427.49	Resolution 364-2019 \$	3,346,463.00			
UG-Beltway Water & Sewer \$	1,000,000	\$ -	\$ 1,000,000.00	Resolution 106-2021 \$	1,750,000.00			
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
<b>Total 2021</b>	<b>\$ 1,472,000.00</b>	<b>\$ 803,952.29</b>	<b>\$ 2,275,952.29</b>		<b>\$ 8,396,463.00</b>			