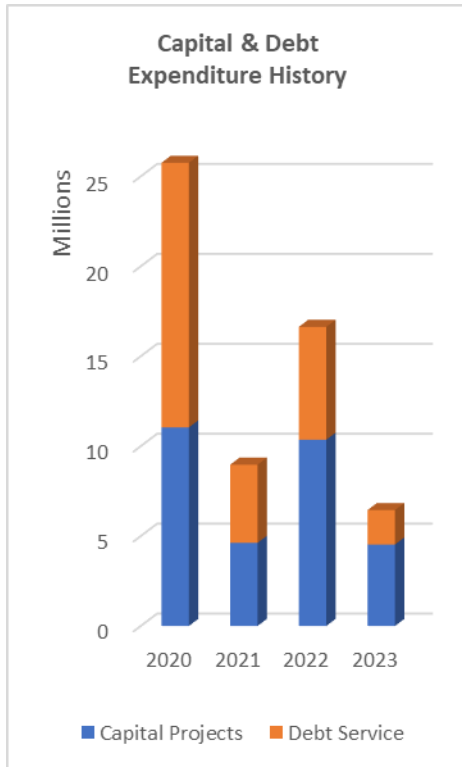


Capital & Debt



| Expenditures | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|------------------|----------------|----------------|----------------|----------------|
| Capital Projects | 11,037,371 | 4,623,218 | 10,354,132 | 4,529,789 |
| Debt Service | 14,715,587 | 4,342,512 | 6,277,156 | 1,913,073 |
| Total | 25,752,958 | 8,965,730 | 16,631,288 | 6,442,862 |

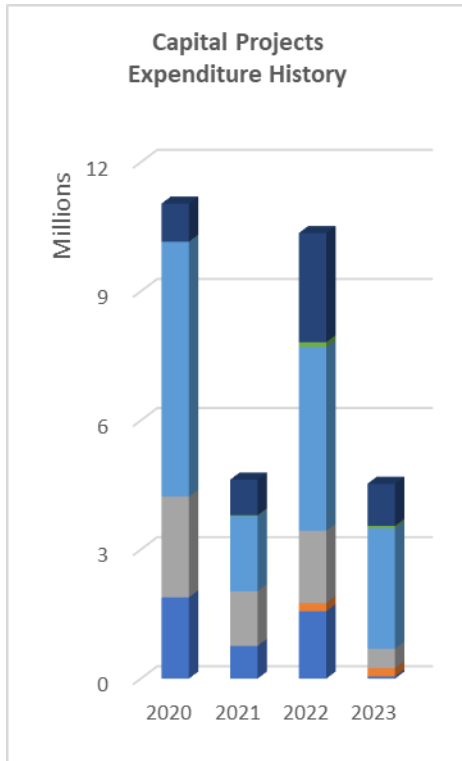
Summary

The capital project fund accounts for capital purchases and projects except road construction (which is accounted for in the County Road fund) and capital purchased by funds other than the General Fund. The debt service funds account for payments on the County's general obligation bonds. Debt service is administrated by the staff in the Treasurer's office.

Current Issues

- Yakima County has seen a rebound in the Hotel/Motel funds that support the annual debt payment of our 2020 GO Bond. The shortfalls were due to the COVID-19 pandemic and the limitations on business and leisure travel. The County will continue to monitor this revenue stream very close so that the General Fund will not be impacted in case the revenues fall short.
- We are also looking at the RV site at State Fair Park to determine the design and cost of upgrading the facility out of the 2020 Capital Bond that was sold in 2020 for fairground improvements.

Capital Projects



| Expenditures | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|-----------------------|-------------------|------------------|-------------------|------------------|
| General Capital - TS | 1,886,714 | 758,873 | 1,564,907 | 51,370 |
| Fairgrounds Capital | 33 | 0 | 191,500 | 193,421 |
| Public Works Capital | 2,343,098 | 1,270,791 | 1,680,220 | 450,000 |
| 2014 Capital Projects | 0 | 0 | 0 | 0 |
| 2020 Capital Projects | 5,923,875 | 1,749,708 | 4,267,505 | 2,804,898 |
| Ascend Royalties | 0 | 17,000 | 115,000 | 50,000 |
| REET Capital Projects | 883,651 | 826,846 | 2,535,000 | 980,100 |
| Total | 11,037,371 | 4,623,218 | 10,354,132 | 4,529,789 |

Program Description:

General Capital TS- A fund to account for Technology Services projects that are funded from outside of the Technology Services fund.

Fairgrounds Capital - A fund to account for Capital Projects at State Fair Park.

Public Works Capital - A fund to account for the County's ongoing public works capital projects related to Facilities Services.

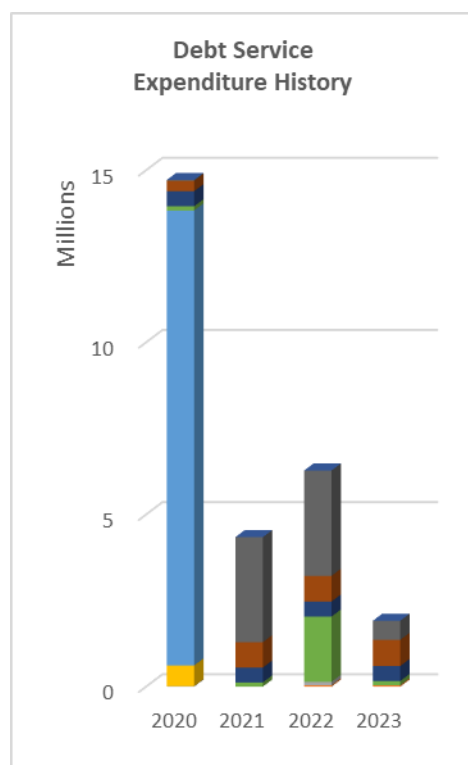
2014 LTGO Capital Projects – A fund to account for 2014 LTGO Bond Proceeds used for bridge replacements in the County Road Department.

2020 GO Bond Capital Projects – A fund to account for 2020 GO Bond Proceeds for improvements at State Fair Park. Motel/Hotel funds will be used to repay the annual debt payment on the bond.

Ascend Royalties – A fund to account for upgrades to the Treasurer's and Assessor's Ascend Financial System.

Real Estate Excise Capital Projects - A fund to account for real estate excise tax levied in accordance with RCW 82.46.010. All revenue is restricted to local capital improvements.

All Debt Service Funds



| Expenditures | Actual 2020 | Actual 2021 | Budget 2022 | Budget 2023 |
|---------------------------|----------------|----------------|----------------|----------------|
| 2008 GO Bond Redemption | 0 | 0 | 41,885 | 41,885 |
| 2008B GO Bond Redemption | 14,575 | 0 | 97,353 | 0 |
| 2009 GO Bond Redemption | 598,560 | 0 | 0 | 0 |
| 2010A GO Bond Redemption | 13,217,111 | 0 | 0 | 0 |
| 2010B GO Bond Redemption | 121,500 | 121,500 | 1,896,350 | 121,500 |
| 2014 GO Bond Redemption | 439,113 | 433,512 | 437,713 | 436,313 |
| 2020 GO Bond Redemption | 302,886 | 736,000 | 745,250 | 758,250 |
| 2020B GO Bond Redemption | 21,606 | 3,051,500 | 3,058,605 | 555,125 |
| 2008 CLID Bond Redemption | 236 | 0 | 0 | 0 |
| Total | 14,715,587 | 4,342,512 | 6,277,156 | 1,913,073 |

Program Description:

2008 G O Bond Redemption - A fund to account for redemption of bonds to be used for the refinancing of the 1997 G O Bonds.

2010B G O Bond Redemption – Qualified Energy Conservation Bonds to fund a new outside energy efficient shell for the county courthouse.

2014 G O Bond Redemption – A fund to account for redemption of bonds for the remodel of the Resource Center and County Road bridge replacements.

2020 G O Bond Redemption—A fund to account for redemption of bond for capital improvements at State Fair Park.

2020B G O Bond Redemption—A fund to account for the refunding of the 2010A Bonds to reduce interest cost of the original issue.

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