



FINANCIAL SERVICES
FINANCIAL REVIEW
2nd Quarter 2023

2023 Budget Adjustments Summary

June 2023

Description	Debit	Credit	Source
General Fund			
Security Panic Button Replacement Non-Departmental Equipment/Prof Serv	53,010	(53,010)	Fund Balance - Committed
	53,010	(53,010)	
Sheriff Radio Study Non-Departmental Prof Services	106,574	(106,574)	Fund Balance - Committed
	106,574	(106,574)	
YakimMap Upgrade/Replacement Non-Departmental Prof Services	25,000	(25,000)	Fund Balance - Committed
	25,000	(25,000)	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
Total General Fund Amendment	184,584	(184,584)	
Revised Revenues	-		
Committed Fund Balance	184,584		
Restricted Fund Balance	-		
Unassigned Fund Balance	-		77,781,263

Total Budget Amendments	184,584
Total Fund Bal	(184,584)
Total New Revenue	-
	-

General Fund Income Statement

June 2023

		2020 Actual	2021 Actual	2022 Actuals	2023 Budget	Adjustments	Projected	YTD Actual	Difference	% of Proj
Revenue										
Property Tax	\$	28,852,374	\$ 32,413,843	\$ 29,260,461	\$ 28,850,000	\$ -	\$ 28,850,000	\$ 16,449,262	\$ (12,400,738)	57.02%
Sales Tax		15,564,308	17,400,831	19,370,786	19,390,000	40,000	19,430,000	7,755,952	(11,674,048)	39.92%
Interest Earnings		840,634	566,963	997,944	1,850,000	400,000	2,250,000	993,109	(1,256,891)	44.14%
Other Taxes		53,761	74,458	82,751	80,700	5,000	85,700	35,318	(50,382)	41.21%
Licenses & Permits		510,247	420,181	420,743	407,340	(20,340)	387,000	118,837	(268,163)	30.71%
Grants		18,178,344	5,340,093	5,550,642	4,696,421	(26,904)	4,669,517	1,548,168	(3,121,349)	33.15%
Intergovernmental/PILT		3,049,440	4,320,666	3,372,451	5,103,593	(709,498)	4,394,095	2,408,598	(1,985,497)	54.81%
Charges/Fees for Service		9,165,107	9,237,076	9,549,573	9,466,302	(112,165)	9,354,137	4,501,855	(4,852,282)	48.13%
Fines and Forfeits		2,140,708	2,317,908	1,665,701	1,391,768	(71,222)	1,320,546	686,782	(633,764)	52.01%
Other Miscellaneous		2,254,439	1,299,505	(2,350,940)	1,873,356	(82,835)	1,790,521	5,524,879	3,734,358	308.56%
Total Revenue	\$	80,609,362	\$ 73,391,524	\$ 67,920,111	\$ 73,109,480	\$ (577,964)	\$ 72,531,516	\$ 40,022,760	\$ (32,508,756)	55.18%
Expense										
Salaries/Benefits	\$	32,838,939	\$ 34,148,747	\$ 34,317,232	\$ 40,862,406	\$ -	\$ 40,862,406	\$ 18,504,465	\$ (22,357,941)	45.28%
Supplies		2,519,608	1,473,107	1,942,930	1,305,587	-	1,305,587	577,874	(727,713)	44.26%
Other Services & Charges		25,025,779	13,767,604	14,830,312	17,081,030	184,584	17,265,614	7,874,538	(9,391,076)	45.61%
Debt Service		14,835	46,233	44,200	30,811	-	30,811	-	(30,811)	00.00%
DOC		20,585,759	18,972,204	16,554,282	14,695,015	-	14,695,015	7,347,507	(7,347,508)	50.00%
Grants		-	-	-	-	(956,749)	(956,749)	-	956,749	00.00%
Transfers Out		2,092,030	565,579	1,659,233	3,010,579	-	3,010,579	1,471,564	(1,539,015)	48.88%
Capital:					595,000	-	595,000	-	(595,000)	00.00%
Contingency		-	277,156	-	-	-	-	-	-	00.00%
Equipment Replacement		15,913	22,738	301,767	16,251	-	16,251	-	(16,251)	00.00%
Total Expense	\$	83,092,863	\$ 69,273,368	\$ 69,649,957	\$ 77,596,679	\$ (772,165)	\$ 76,824,514	\$ 35,775,948	\$ (41,048,566)	46.57%
Net Income/(Loss)	\$	(2,483,501)	4,118,156	(1,729,845)	\$ (4,487,199)	\$ 194,201	\$ (4,292,998)	\$ 4,246,812		
Beginning Reserve Balance	\$	14,196,302	11,715,607	15,833,763	14,103,917		\$ 14,103,917	14,103,917		
Prior Period Adjustment/Other		2,806	-	-	-		-	-		
Ending Reserve Balance	\$	11,715,607	\$ 15,833,763	\$ 14,103,917	9,616,718		\$ 9,810,919	18,350,729		

General Fund Revenue Detail

June 2023

	2022 Actuals	2023 Budget	2023 Projections	2023 Actuals	2024 Projected	2024 Budget/ 2023 Budget	'24 Bud/'23 Bud %
General Revenues:							
<u>Auditor</u>							
Recording Filing Fees	311,035	345,000	214,000	103,336	214,000	(131,000)	-37.97%
Vehicle Licensing Fees	1,924,891	1,920,000	1,870,000	936,877	1,870,000	(50,000)	-02.60%
Other Misc Revenue	59,646	71,450	78,300	38,013	78,300	6,850	09.59%
	2,295,572	2,336,450	2,162,300	1,078,226	2,162,300	(174,150)	-07.45%
<u>Elections</u>							
Elections Services	698,296	738,500	738,500	697,621	815,000	76,500	10.36%
Elections Services Registrations	187,692	135,000	135,000	51,442	180,000	45,000	33.33%
Other Misc Revenue	34,067	50	210	8,861	-	(50)	-100.00%
	920,055	873,550	873,710	757,924	995,000	121,450	13.90%
<u>Commissioners</u>							
Property Tax	28,035,675	28,850,000	28,850,000	16,449,262	29,570,000	720,000	02.50%
Sales Tax	19,370,786	19,390,000	19,430,000	7,755,952	19,990,000	600,000	03.09%
Gambling Excise Tax	22,449	19,000	22,000	4,350	23,000	4,000	21.05%
Franchise Fees	347,464	351,000	351,000	84,961	354,000	3,000	00.85%
PUD Privilege Tax	187,069	200,000	195,618	195,618	200,000	-	00.00%
PILT	1,049,300	950,000	1,044,486	1,044,486	1,080,000	130,000	13.68%
Liquor Excise	268,794	280,000	280,000	71,616	285,000	5,000	01.79%
Liquor Board Profits	317,117	325,000	325,000	158,675	325,000	-	00.00%
Motor Vehicle Criminal Justice	1,986,908	2,000,000	2,040,000	502,827	2,100,000	100,000	05.00%
Indirect Costs	1,632,833	1,535,615	1,535,615	766,073	1,457,114	(78,501)	-05.11%
Other Misc Revenue	584,046	385,548	444,946	217,013	479,474	93,926	24.36%
	53,802,441	54,286,163	54,518,665	27,250,833	55,863,588	1,577,425	02.91%
<u>Treasurer</u>							
Property Tax Penalties	447,828	350,000	280,000	148,686	250,000	(100,000)	-28.57%
Property Tax Interest	1,231,305	994,500	1,095,500	645,194	995,500	1,000	00.10%
REET Admin Fee	351,363	270,000	270,000	110,197	270,000	-	00.00%
Investment Earnings	997,944	1,850,000	2,250,000	993,109	2,450,000	600,000	32.43%
Other Misc Revenue	(4,681,993)	199,965	189,348	4,971,252	191,815	(8,150)	-04.08%
	(1,653,552)	3,664,465	4,084,848	6,868,438	4,157,315	492,850	13.45%
<u>Sheriff</u>							
Law Enforcement Fees	56,521	49,500	42,414	29,289	42,414	(7,086)	-14.32%
Animal Control	-	-	-	-	-	-	00.00%
Other Misc Revenue	70,149	48,994	34,600	46,988	33,600	(15,394)	-31.42%
	126,671	98,494	77,014	76,277	76,014	(22,480)	-22.82%
<u>District Court</u>							
Civil Fees	99,947	-	-	-	-	-	#DIV/0!
Traffic Infraction Penalties	485,857	482,000	470,574	235,012	475,000	(7,000)	-01.45%
Traffic Infraction Trauma Care	74,695	73,869	71,954	36,752	70,000	(3,869)	-05.24%
DUI Penalties	55,643	90,837	75,564	37,423	75,000	(15,837)	-17.43%
Other Criminal Traffic Misdem	78,161	80,400	102,771	49,100	103,000	22,600	28.11%
Other Criminal Non-Traffic	11,458	41,920	53,805	27,158	55,000	13,080	31.20%
Other Misc Revenue	372,284	413,667	428,089	231,528	360,492	(53,175)	-12.85%
	1,178,045	1,182,693	1,202,757	616,974	1,138,492	(44,201)	-03.74%

General Fund Revenue Detail

June 2023

	2022 Actuals	2023 Budget	2023 Projections	2023 Actuals	2024 Projected	2024 Budget/ 2023 Budget	'24 Bud/'23 Bud %
General Revenues:							
Juvenile							
Juvenile Bed Rentals	116,851	60,000	30,000	4,378	60,000	-	00.00%
Other Misc Revenue	11,320	12,800	6,560	5,254	1,800	(11,000)	-85.94%
	128,171	72,800	36,560	9,632	61,800	(11,000)	-15.11%
Planning							
Subdivision Fees	146,582	143,424	156,185	64,760	165,172	21,748	15.16%
Zoning Fees	95,780	138,479	119,818	45,840	124,139	(14,340)	-10.36%
Other Misc Revenue	83,004	65,257	66,082	24,894	68,040	2,783	04.26%
	325,366	347,160	342,085	135,494	357,351	10,191	02.94%
Assessor							
Assessor	11,881	8,800	12,250	9,803	12,250	3,450	39.20%
Non-Departmental							
Non-Departmental	101,591	101,000	98,000	-	100,000	(1,000)	-00.99%
Human Resources							
Human Resources	342	300	300	180	300	-	00.00%
Coroner							
Coroner	32,808	48,000	48,000	17,820	48,000	-	00.00%
Assigned Counsel							
Assigned Counsel	35,166	40,000	22,500	12,737	24,000	(16,000)	-40.00%
Prosecuting Attorney							
Prosecuting Attorney	10,467	450	450	1,160	450	-	00.00%
Clerk							
Clerk	417,222	517,689	444,960	178,274	498,363	(19,326)	-03.73%
Superior Court							
Superior Court	139,637	32,500	64,900	17,687	61,500	29,000	89.23%
WSU Extension							
WSU Extension	-	-	-	-	-	-	00.00%
Total - General Revenues	57,871,882	63,610,514	63,989,299	37,031,458	65,556,723	1,946,209	03.06%
	(2,879,452)	2,859,180	378,785	(26,579,056)	1,946,209		
	-04.74%	04.71%	00.60%	-41.78%	03.06%		
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Elections	736,491	-	-	199,630	-	-	00.00%
DOC-Road Levy Shift	1,229,223	-	-	-	-	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Treasurer	35,046	35,500	37,000	31,189	36,500	1,000	02.82%
Sheriff	1,634,672	2,719,451	1,715,179	486,378	1,709,718	(1,009,733)	-37.13%
Coroner	-	-	-	-	-	-	00.00%
Assigned Counsel	868,746	700,493	675,493	455,343	696,902	(3,591)	-00.51%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,925,925	2,773,735	2,833,735	709,038	2,833,735	60,000	02.16%
Clerk	581,108	527,015	479,225	216,572	509,280	(17,735)	-03.37%
CJS	1,166,309	1,372,056	1,276,004	403,982	1,364,750	(7,306)	-00.53%
District Court	299,248	287,438	317,308	115,651	1,312,385	1,024,947	356.58%
Superior Court	432,710	879,994	1,035,179	320,437	741,197	(138,797)	-15.77%
Juvenile	35,084	40,000	40,000	12,871	40,000	-	00.00%
WSU Extension	29,400	29,400	29,400	14,700	29,400	-	00.00%
Planning	70,968	130,584	100,394	22,210	99,495	(31,089)	-23.81%
Total Grants/Contracts	10,048,229	9,498,966	8,542,217	2,991,302	9,376,662	(122,304)	-01.29%
	(2,591,961)	(3,141,224)	(956,749)	(5,550,915)	(122,304)		
	-07.46%	07.64%	-00.79%	-45.26%	02.49%		
Total Revenues - All Sources	67,920,111	73,109,480	72,531,516	40,022,759.57	74,933,385	1,823,905	02.49%
	(5,471,413)	5,189,369	(577,964)	(33,086,720)	1,823,905		
	-07.46%	07.64%	-00.79%	-45.26%	02.49%		

General Fund Expenses

June 2023

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Not in Projected
G	Property Assessment	2,860,751	-	2,860,751	1,444,289	50.49%	-
E	Auditor	1,881,045	-	1,881,045	906,235	48.18%	-
N	Elections	1,433,125	-	1,433,125	544,643	38.00%	-
	Commissioners	1,073,076	-	1,073,076	527,954	49.20%	-
G	Human Resources	849,653	-	849,653	370,646	43.62%	-
O	Treasurer	1,949,308	-	1,949,308	897,658	46.05%	-
V	Non-Departmental	4,639,259	-	4,639,259	2,213,103	47.70%	-
	Capital Outlay	0	-	0	0	0.00%	-
	Total	14,686,217	-	14,686,217	6,904,528	47.01%	-

S	Coroner	662,979	-	662,979	337,220	50.86%	-
A	Sheriff	14,202,515	-	14,202,515	6,648,090	46.81%	-
F	Dept. of Corrections	14,695,015	-	14,695,015	7,347,507	50.00%	-
E	Total	29,560,509	-	29,560,509	14,332,818	48.49%	-

	Assigned Counsel	4,553,405	-	4,553,405	1,902,562	41.78%	-
J	AC - Expert Witness	246,842	-	246,842	79,983	32.40%	-
U	Prosecuting Attorney	8,705,105	-	8,705,105	4,004,899	46.01%	-
S	Clerk	2,782,087	-	2,782,087	1,115,307	40.09%	-
T	Consol Juv Serv	1,372,056	-	1,372,056	533,022	38.85%	-
I	District Court	3,341,477	-	3,341,477	1,595,122	47.74%	-
C	Superior Court	4,314,950	-	4,314,950	1,831,170	42.44%	-
E	Youth Service Ctr	5,069,893	-	5,069,893	2,431,005	47.95%	-
	Total	30,385,815	-	30,385,815	13,493,070	44.41%	-

C	WSU Extension	352,273	-	352,273	83,655	23.75%	-
D	Planning	2,611,865	-	2,611,865	961,877	36.83%	-
	Total	2,964,138	-	2,964,138	1,045,533	35.27%	-

Total General Fund	77,596,679	-	77,596,679	35,775,948	46.10%	-
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Grants Not in Projection

0
77,596,679

Percent of Year Complete 50.00%

General Fund Reserves

June 2023

	2023 Beginning	2023 Budget Allocation	2023 Budgeted Revenue	2023 Budgeted Expense	2023 Budgeted Ending	2023 Adjustments	2023 Ending
Restricted:							
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
Total Restricted	435,079	-	209,653	(631,159)	13,573	-	13,573
Committed:							
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)	-
Total Committed	3,903,145	-	-	(611,847)	3,291,298	(184,584)	3,106,714
Assigned:							
Total Assigned	-	-	-	-	-	-	-
Unassigned:							
Cash Flow Reserves	9,765,693	-	72,899,827	(76,353,673)	6,311,847	378,785	6,690,632
Total Unassigned	9,765,693	-	72,899,827	(76,353,673)	6,311,847	378,785	6,690,632
Total Fund Balance	14,103,917	-	73,109,480	(77,596,679)	9,616,718	194,201	9,810,919

09.22%

Total Change in Fund Balance (4,292,998)

Commitments: ***

Gain/Loss on Sale of Investment (Book Entry)

(4,814,891)

GF Reserve (of 2023 Revenue Projection) 11.00% 8,242,672

Over/(Under)*** (1,552,040)

Gain/Loss	
2021	44,611
2020	504,737
3,262,851	

Non Departmental Expenditure History

June 2023

Description		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 YTD	Diff.
Intergovernmental	Conference of Governments	42,542	42,615		44,391	45,723	45,723	0
	Clean Air	34,846	35,086		35,468	35,296	35,296	0
	Emergency Management	80,698	81,103		88,960	88,066	22,016	66,050
	District Health	150,000	150,000		150,000	150,000	75,000	75,000
	State Examiners	131,528	144,010		156,700	174,281	6,082	168,199
Interdepartmental	Grants Management	91,608	45,909		63,810	74,528	37,264	37,264
	Indirect Cost Plan	6,030	7,475		6,573	8,996	4,498	4,498
	ITA Bill	3,015	3,060		3,076	3,209	1,605	1,604
	Purchasing	25,023	23		26	98	49	49
	GIS	71,944	76,001		82,442	87,899	43,950	43,949
	BOS	3,438	3,614		3,826	4,125	2,063	2,063
	Liability Insurance	0	0		150,228	455,372	227,686	227,686
	LEOFF I Medical Expenditures	750,000	748,500		750,000	1,500,000	750,000	750,000
	Law Library/Safeway Rent/Other Leases	36,757	36,757		63,087	64,324	32,162	32,162
	Pre-Trial	150,000	150,000		150,000	215,000	107,500	107,500
	Board of Equalization	4,283	442		1,963	13,000	1,482	11,518
	Tax Litigation	15,579	15,579		15,579	15,579	7,790	7,790
	Code Enforcement	595,667	635,248		600,000	1,000,000	500,000	500,000
	Parks & Recreation	100,000	100,000		100,000	100,000	50,000	50,000
	District Court Probation	0	0		0	80,000	40,000	40,000
	Body Cam Reserve Transfer to 115	0	0		0	100,000	0	100,000
DEBT	2002 G.O. Bond - Other	14,577	14,749		13,748	0	0	0
Membership	Memberships-NACO	4,865	4,865		4,865	4,865	5,340	(475)
	Memberships-WACO	31,683	31,886		35,588	36,762	27,572	9,191
	Memberships-WSAC	38,327	38,964		45,376	47,645	47,118	527
	WSAC/Litigation	13,525	13,415		13,331	13,331	13,331	0
	WSAC/Public Lands	0	5,668		2,142	2,142	2,219	(77)
	WSAC/ARPA Technical Assistance	0	0		20,000	20,000	0	20,000
	WSAC/Blake Litigation	0	0		11,540	11,540	0	11,540
	WSAC/Regional Planner	0	0		2,523	2,523	2,628	(105)
	WSAC/PILT	1,835	0		0	0	0	0
Operational	County Code Updates	2,555	0		0	8,000	0	8,000
	Minority Women (WAC 326-02-034(1))	3,537	3,370		1,240	5,000	0	5,000
	OASI Employment Security	200	25		0	0	0	0
	Labor Attorney	89,218	136,704		129,511	200,000	97,884	102,116
	Legislative Advocate	7,973	6,111		6,180	9,000	2,700	6,300
	Yakima Airport	(59,130)	65,889		0	0	0	0
One Time Expenses	Miscellaneous	3,854	11,904,949		596	0	0	0
	Tax Judgements	917	407		1,267	1,500	71	1,429
	Wenas Creek Legal	0	0		9,217	0	0	0
	Technology Services	1,859,803	390,686		0	0	0	0
	Community Cleanup Services	3,522	29		7,730	10,000	3,469	6,531
	Pension Auditor Issue	0	46,712		0	0	0	0
	Fireworks	0	0		15,000	20,000	15,000	5,000
	Voter Rights Lawsuit	0	49,945		15,301	0	0	0
	Elections Canvassing Board Lawsuit	0	0		0	0	0	0
	Sheriff Radio System	0	0		43,426	0	0	0
	Class & Pay Study	0	0		64,800	0	0	0
	YakiMap Replacement	0	0		0	0	0	0
	Lexipol	0	0		47,664	25,000	0	25,000
	Sheriff Camera Sytem	0	0		0	0	0	0
	District Court Surety Bond	0	0		455	455	455	0
	Security Panic Buttons/Security Remodel	0	0		16,990	0	0	0
	Docusign	0	0		5,082	6,000	5,153	847
Total		4,310,219	14,989,796	0	2,979,699	4,639,259	2,213,103	2,426,156

DOC - Expenditures

June 2023

Category	2021 Actual	2022 Actual	2023 Actual	2023 Projection	2023 Budget	% of Projection
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Salaries and Benefits:

Salaries and Wages	\$9,884,146	\$10,971,298	\$5,848,700	\$11,429,702	\$11,429,702	51.17%
Benefits	\$4,329,737	\$4,525,483	\$2,436,044	\$5,689,664	\$5,689,664	42.82%
Total Benefits	\$14,213,883	\$15,496,781	\$8,284,744	\$17,119,366	\$17,119,366	48.39%

Supplies:

RX	\$279,414	\$207,709	\$121,100	\$300,000	\$300,000	40.37%
Operating Supplies	\$472,435	\$549,549	\$190,539	\$357,200	\$357,200	53.34%
Office Supplies	\$0	\$0	\$10,378	\$28,050	\$28,050	37.00%
Other	\$72,742	\$81,654	\$12,381	\$91,276	\$91,276	13.56%
Total Supplies	\$824,591	\$838,912	\$334,398	\$776,526	\$776,526	43.06%

Other Services:

Medical	\$3,085,530	\$3,304,873	\$1,832,831	\$3,700,000	\$2,960,000	49.54%
Mental Health	\$564,421	\$644,709	\$210,666	\$600,000	\$600,000	35.11%
Food Services	\$1,509,595	\$1,657,445	\$781,984	\$1,740,503	\$1,740,505	44.93%
Internal Service Costs	\$3,725,102	\$3,122,768	\$1,915,336	\$3,830,672	\$3,830,672	50.00%
Professional Services	\$441,417	\$472,459	\$241,804	\$480,000	\$421,370	50.38%
Communications	\$37,701	\$22,560	\$9,803	\$24,200	\$24,200	40.51%
Operating Rentals	\$44,573	\$66,552	\$63,132	\$95,500	\$95,500	66.11%
Miscellaneous Projects	\$0	\$0	\$4,106	\$0	\$0	100.00%
Other	\$110,403	\$138,908	\$87,401	\$140,000	\$96,800	62.43%
Total Services	\$9,518,742	\$9,430,274	\$5,147,063	\$10,610,875	\$9,769,047	48.51%

Transfers Out:

Transfers-Technology Services	\$0	\$0	\$0	\$182,920	\$182,920	0.00%
Total Transfers Out	\$0	\$0	\$0	\$182,920	\$182,920	00.00%

Debt:

Yakima County Correction Center (YCCC)	\$1,886,211	\$1,903,085	\$0	\$0	\$0	0.00%
Main Jail Remodel	\$449,535	\$449,535	\$224,600	\$449,200	\$449,200	50.00%
Total Debt Obligations	\$2,335,746	\$2,352,620	\$224,600	\$449,200	\$449,200	50.00%

Total Expense	\$26,892,962	\$28,118,587	\$13,990,805	\$29,138,887	\$28,297,059	48.01%
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Additional Budget \$841,828

DOC - Revenue and Fund Balance

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Projection	2023 Budget	%
10834230001	Housing-US Marshall	2,033,696	3,863,125	1,877,375	3,754,750	4,334,375	43.31%
10834230002	Housing-Immigration	-	-	-	-	-	00.00%
10834230003	Housing-Grandview	33,327	45,801	45,054	55,000	20,130	223.81%
10834230004	Housing-Granger	23,930	35,933	18,321	33,551	33,551	54.61%
10834230006	Housing-Mabton	12,155	16,563	3,665	8,000	23,486	15.61%
10834230007	Housing-Moxee	26,475	45,604	15,357	30,000	23,486	65.39%
10834230008	Housing-Naches	-	-	-	-	-	00.00%
10834230009	Housing-Selah	99,027	165,069	57,322	105,000	83,877	68.34%
10834230010	Housing-Sunnyside	50,318	35,489	36,397	65,000	40,261	90.40%
10834230011	Housing-Tieton	11,087	13,493	427	8,000	13,420	03.19%
10834230012	Housing-Toppenish	28,787	37,843	43,398	60,000	16,775	258.71%
10834230013	Housing-Union Gap	304,670	493,101	230,965	420,000	389,189	59.35%
10834230014	Housing-Wapato	21,004	73,876	88,719	100,000	23,486	377.75%
10834230016	Housing-Yakima	1,591,299	1,970,883	1,077,531	2,155,061	2,045,948	52.67%
10834230017	Housing-Zillah	1,803	13,741	21,321	24,000	3,355	635.49%
10834230020	Housing-Outside Contracts	152,913	114,840	-	-	-	00.00%
10834230021	Housing-State DOC	135,736	385,688	350,306	800,000	2,052,304	17.07%
	Housing-Work Release	-	-	1,650	-	-	100.00%
Total Inmate Housing Revenue		4,526,225	7,311,048	3,867,808	7,618,362	9,103,643	42.49%
10834230022	CWCMH-Competency Restoration	613,792	-	-	-	-	00.00%
10834175005	Commissary (non-taxable)	426,317	415,319	270,881	450,000	310,000	87.38%
10836111001	Investment Interest	31,926	35,969	4,440	15,000	25,000	17.76%
10834237001	Booking Fees	38,559	36,885	21,368	37,000	30,000	71.23%
10834210111	DNA Collector	2,353	1,587	447	1,000	3,500	12.76%
10836250014	Commissary Rent	12,000	12,000	6,000	12,000	12,000	50.00%
10836920001	Unclaimed Property	1,227	633	3,021	4,000	-	100.00%
10836991001	Other Misc Revenue	29,285	85,939	81,441	110,000	1,000	8144.09%
10836991003	Inmate Telephones	176,816	148,353	54,161	105,000	100,000	54.16%
10836991008	Medical Services Reimb	161,337	103,620	34,585	200,000	200,000	17.29%
10836991045	Misc Reimbursement of Costs	-	-	370	1,000	1,000	36.99%
10836991029	Social Security-Reimb of Costs	23,000	15,800	10,400	25,000	25,000	41.60%
10836991031	Medical Clinic-Reimb of Costs	8,749	259	-	-	10,000	00.00%
10833321019	COVID-CARES Act	-	-	-	-	-	00.00%
Total Other Revenue		1,525,362	856,363	487,112	960,000	717,500	67.89%
10839700004	Transfer In - General Fund	15,149,325	15,395,015	7,347,507	14,695,015	14,695,015	50.00%
	Transfers In-ARPA	-	-	1,365,851	2,731,701	2,731,701	50.00%
10839700007	Transfer In - Road Levy Shift	3,814,130	1,170,349	-	-	-	00.00%
10839700005	Transfer In - REET	449,535	449,400	224,600	449,200	449,200	50.00%
10839700001	Transfer In - Mental Health Millage	407,984	420,224	272,500	545,000	545,000	50.00%
10839700001	Transfer In - Chemical Dependency	38,478	53,560	27,500	55,000	55,000	50.00%
Total Transfers In Revenue		19,859,452	17,488,548	9,237,958	18,475,916	18,475,916	50.00%
Total DOC Revenue		25,911,039	25,655,960	13,592,878	27,054,278	28,297,059	48.04%
Beginning Fund Balance		4,280,322	3,272,286	809,659	809,659	809,659	
Total Revenue		25,911,039	25,655,960	13,592,878	27,054,278	28,297,059	
Total Expense		(26,919,074)	(28,118,587)	(13,990,805)	(29,138,887)	(28,297,059)	
Ending Fund Balance		3,272,286	809,659	411,732	(1,274,950)	809,659	
10% Reserve Policy		2,691,907	2,811,859	1,399,081	2,913,889	2,829,706	

REET - Real Estate Excise Tax

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31834001	Real Estate Excise Tax	1,364,841	1,832,698	474,158	1,350,000	35.12%
RC36111001	Investment Earnings (Net)	(1,529)	(34,026)	85,709	20,000	428.54%
Total Revenue		1,363,312	1,798,672	559,867	1,370,000	40.87%
SC4101	Contracted Services-Bank Fees	600	770	-	900	00.00%
SC0108	Transfers Out-Water Resources	50,000	50,000	25,000	50,000	50.00%
SC0121	Transfers Out-2010 GO Bonds	-	-	-	-	00.00%
SC0122	Transfers Out-2010B GO Bonds	178,666	171,066	22,277	166,500	13.38%
SC0168	Transfers Out-DOC Debt	449,535	449,400	-	449,200	00.00%
SC0183	Transfers Out-2014 GO Bond	49,975	48,775	8,788	57,575	15.26%
SC0187	Transfers Out-2020B GO Bond	98,070	102,030	7,963	105,925	07.52%
Projects:				Revised		Original
SC0128	Sheriff Building-HOK		196,625	119,201	-	
SC0128	Jail Annex Roof		204,214	-	-	
SC0128	Juvenile Roof		454,975	-	-	
SC0128	Main Jail Center Roof		62,106	-	-	
SC0128	DOC Sidewalk Replacement		68,325	-	-	
SC0128	Main Jail Courtroom #2 Remodel		97,726	-	-	
SC0128	Juvenile Boiler		83,580	-	-	
SC0128	Jail Generator			-	500,000	
SC0128	Jail Elevator Backup Power			-	58,000	
SC0128	Facilities			-	150,000	
Total Expenses		826,846	1,989,593	183,228	1,538,100	
Net Income/Loss		536,465	(190,922)	376,639	(168,100)	
Beginning Fund Balance		1,106,963	1,643,429	1,452,507	1,452,507	
Total Revenue		1,363,312	1,798,672	559,867	1,370,000	
Total Expense		826,846	1,989,593	183,228	1,538,100	
Ending Fund Balance		1,643,429	1,452,507	1,829,146	1,284,407	

Reserve Policy:

Motel/Hotel Tax (Lodging Tax)

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31331001	Hotel/Motel-City of Yakima	533,755	671,864	229,666	702,520	32.69%
RC31331002	Hotel/Motel-Yakima County	79,900	92,641	44,056	69,480	63.41%
RC36111001	Investment Earnings (Net)	(166)	1,855	3,002	1,200	250.14%
Total Revenue		613,490	766,361	276,723	773,200	35.79%

SC4101	Contracted Services-Bank Fees	598	300	-	300	00.00%
SC0187	Transfers Out-2009 GO Bond (CWSF)	-	-	-	-	00.00%
SC0124	Transfers Out-2020 GO Bond (CWSF)	736,000	745,250	194,125	758,250	25.60%

Projects:

Revised	Original
-	-
-	-
-	-

Total Expenses	736,598	745,550	194,125	758,550
Net Income/Loss	(123,109)	20,811	82,598	14,650
Beginning Fund Balance	293,499	170,390	191,201	191,201
Total Revenue	613,490	766,361	276,723	773,200
Total Expense	736,598	745,550	194,125	758,550
Ending Fund Balance	170,390	191,201	273,799	205,851

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)

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
Sheriff	Revenue Allocation	2,592,496	2,780,822	1,144,308	2,889,410	39.60%
	Expenses	(1,748,736)	(3,764,045)	(1,174,539)	(3,659,037)	32.10%
	Net Income/Loss	843,760	(983,223)	(30,231)	(769,627)	
	Ending Reserves	1,433,680	450,457	420,226	(319,170)	
Prosecuting Attorney	Revenue Allocation	1,719,391	1,686,155	777,985	1,693,341	45.94%
	Expenses	(1,243,324)	(1,598,408)	(708,349)	(1,955,726)	36.22%
	Net Income/Loss	476,067	87,747	69,636	(262,385)	
	Ending Reserves	846,205	933,952	1,003,588	671,567	
Assigned Counsel	Revenue Allocation	1,845,557	2,023,535	903,385	2,031,750	44.46%
	Expenses	(1,478,224)	(1,454,350)	(728,809)	(2,030,895)	35.89%
	Net Income/Loss	367,333	569,185	174,576	855	
	Ending Reserves	984,880	1,554,065	1,728,641	1,554,920	
Clerk	Revenue Allocation	246,383	263,429	108,401	264,242	41.02%
	Expenses	(141,547)	(268,031)	(155,807)	(255,489)	60.98%
	Net Income/Loss	104,836	(4,602)	(47,406)	8,753	
	Ending Reserves	242,683	238,081	190,675	246,834	
District Court	Revenue Allocation	664,510	716,430	197,328	714,398	27.62%
	Expenses	(668,842)	(771,397)	(352,408)	(723,398)	48.72%
	Net Income/Loss	(4,332)	(54,967)	(155,080)	(9,000)	
	Ending Reserves	167,257	112,290	(42,790)	103,290	
Superior Court	Revenue Allocation	430,460	460,241	189,389	461,663	41.02%
	Expenses	(353,552)	(359,351)	(186,893)	(723,223)	25.84%
	Net Income/Loss	76,908	100,890	2,496	(261,560)	
	Ending Reserves	170,948	271,838	274,334	10,278	
Juvenile Court	Revenue Allocation	956,946	1,023,152	421,027	1,026,312	41.02%
	Expenses	(902,929)	(984,549)	(382,659)	(1,237,115)	30.93%
	Net Income/Loss	54,017	38,603	38,368	(210,803)	
	Ending Reserves	266,343	304,946	343,314	94,143	
Pre-Trial	Revenue Allocation	121,667	130,085	53,530	130,487	41.02%
	Expenses	(120,126)	(120,660)	-	(141,967)	00.00%
	Net Income/Loss	1,541	9,425	53,530	(11,480)	
	Ending Reserves	4,486	13,911	67,441	2,431	
Expert Witness	Revenue Allocation	7,580	8,104	3,335	8,129	41.03%
	Expenses	(7,300)	(7,517)	(6,870)	(8,827)	77.83%
	Net Income/Loss	280	587	(3,535)	(698)	
	Ending Reserves	262	849	(2,686)	151	

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

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
Security	Revenue Allocation	21,636	29,875	(45,056)	30,268	-148.86%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	21,636	29,875	(45,056)	30,268	
	Ending Reserves	80,182	110,057	65,001	140,325	

Interest Earnings	Interest Earnings	4,839	12,794	77,891	-	100.00%
	Expenses	-	(4,453)	-	-	00.00%
	Net Income/Loss	4,839	8,341	77,891	-	
	Ending Reserves	61,474	69,815	147,706	69,815	

Crime Lab	Interest Earnings	-	-	82,185	-	00.00%
	Expenses	-	-	(82,185)	-	100.00%
	Net Income/Loss	-	-	-	-	
	Ending Reserves	-	-	-	-	

Total Revenues

RC31315001	Local Sales Tax (3/10ths)	8,606,626	9,121,828	3,753,632	9,150,000	41.02%
RC	GF Transfer In-Body Cams	-	-	-	100,000	00.00%
RC36111001	Investment Earnings (Net)	4,839	12,794	160,076	-	100.00%
Total Revenue		8,611,465	9,134,622	3,913,708	9,250,000	42.31%

Total Expenses	(6,664,580)	(9,332,761)	(3,778,518)	(10,735,677)
Net Income/Loss	1,946,885	(198,139)	135,191	(1,485,677)
Ending Fund Balance	4,258,400	4,060,261	4,195,452	2,574,584

Reserve Policy:

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

Commissioner's Historic Preservation Funds

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC34136001	Commissioner's Recording Surcharge	47,746	36,047	11,891	40,000	29.73%
Total Revenue		47,746	36,047	11,891	40,000	29.73%
SC4101	Treasurer Imaging	1,131	1,167	1,124	2,400	46.84%
SC4192	Human Resources-TS	5,037	-	-	-	00.00%
SC4890	Human Resources-Scanner Maintenance	344	114	-	-	00.00%
SC4125	Indirect Costs	-	-	250	500	49.99%
Projects:					Revised	Original
Potential Unknown Projects					-	-
					-	-
					-	-
Total Expenses		6,511	1,281	1,374	2,900	
Net Income/Loss		41,235	34,767	10,517	37,100	
Beginning Fund Balance		74,907	116,142	150,908	150,908	
Total Revenue		47,746	36,047	11,891	40,000	
Total Expense		6,511	1,281	1,374	2,900	
Ending Fund Balance		116,142	150,908	161,425	188,008	

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)

June 2023

Cost Center	Sources/Uses	2021 Actual	2022 Actual	2023 Actual	Total	Commitment	Balance
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Investment Earnings:

CC145200	Interest Earnings	113,924	(1,545,037)	2,579,046	1,147,933		
CC145200	Petrichor Broadband	-	(75,000)	-	(75,000)	75,000	-
CC145200	CliftonLarsonAllen	-	(20,917)	(12,748)	(33,665)	323,440	289,775
CC145200	JRP Integrated Solutions-Broadband	-	-	(73,750)	(73,750)	135,000	61,250
CC145200	YCDA-Worker's Wanted Conference	-	-	(750)	(750)	750	-
Total Available		113,924	(1,640,954)	2,491,798	964,768	534,190	351,025

Core Funds:

CC145100	ARPA Allocation	19,364,570	19,364,570	-	38,729,139		
CC145100	YVCOG-Crime Lab	-	(22,953)	(49,934)	(72,887)	2,823,211	2,750,324
		-	-	-	-	-	-
Total Available		19,364,570	19,341,616	(49,934)	38,656,252	2,823,211	2,750,324

Revenue Replacement Funds:

CC145300	Revenue Replacement ARPA Funds	5,000,000	5,000,000	-	10,000,000		
CC145300	Worker's Compensation	-	(723,576)	-	(723,576)	1,000,000	276,424
C145300	DOC-2023 Budget	-	-	(1,365,851)	(1,365,851)	2,731,701	1,365,851
Total Available		5,000,000	4,276,424	(1,365,851)	7,910,573	3,731,701	1,642,274

PILT Funds:

CC145300	ARPA PILT Allocation	-	-	1,716,448	1,716,448		
CC145400	Water Resources-Water Rights Note	-	-	(450,663)	(450,663)	450,663	(0)
		-	-	-	-	-	-
Total Available		-	-	1,265,784	1,265,784	450,663	(0)

Beginning Fund Balance	-	24,478,493	46,455,580	
Total Sources	24,478,493	22,819,533	4,295,493	51,593,519
Total Uses	-	(842,446)	(1,953,696)	(2,796,142)
Ending Fund Balance	24,478,493	46,455,580	48,797,377	48,797,377

Reserve Policy:
No Reserve Limits

Note:

There will be an additional \$1,716,447.50 deposited in the PILT funds for 2024

PILT Title III

June 2023

Program	Committed	Spent in 2023	Spent LTD	Balance
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Sheriff Search & Rescue

2011	\$	164,238.11	\$	-	\$	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
Total	\$	427,295.00	\$	-	\$	161,196.06	\$	266,098.94

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	\$	693.85	\$	36,214.60	\$	59,328.23
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
Total	\$	459,973.24	\$	693.85	\$	230,790.18	\$	229,183.06

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
Total	\$	169,854.83	\$	-	\$	-	\$	169,854.83

Interest Earnings

Prior Year Balance	\$	154,807.87
2023 Earnings YTD	\$	45,484.25
2023 Admin Expense	\$	(2,338.56)
		\$197,953.56

Total PILT Fund Balance	\$	863,090.39
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Total PILT Committed Funds \$ 665,136.83

Note:

There was \$89,861.69 receipted on 4/29/22 for Title III 2022 Allocation Currently not Committed
There was \$97,628.16 receipted on 4/25/23 for Title III 2023 Allocation Currently not Committed

Mental Health Sales Tax

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31314001	Mental Health Sales Tax	5,304,932	5,626,779	2,285,883	5,610,000	40.75%
RC36111001	Investment Earnings	19,634	(252,464)	493,252	-	00.00%
Total Revenue		5,324,565	5,374,316	2,779,135	5,610,000	49.54%
SC10 & 20	Wages and Benefits	-	-	78,298	218,686	35.80%
SC 3163	Subscriptions	-	-	4,982	1,680	296.54%
SC4125	Indirect	-	-	1,998	5,538	36.08%
SC4137	Program Support	-	-	2,232	4,087	54.61%
SC4191	Purchasing	-	-	81	163	49.99%
SC4192	Technology Services	-	-	8,952	17,903	50.00%
SC4199	Dept of Security	-	-	71	141	50.00%
SC4504	Facilities Services	755,813	-	1,125	2,250	00.00%
SC4301	Travel	-	17	-	-	00.00%
SC 4604	Liability Insurance	-	-	5,125	10,250	50.00%
SC0107	Transfer-TS Equipment	-	-	1,298	-	100.00%
Projects:					Revised	Original
	Prof Services-CIM Project	-	60,931	-	-	00.00%
	1/2 Time Probation Officer-District Court Probation			11,860	-	-
					-	-
					-	-
Total Expenses		755,813	60,948	116,022	260,698	
Net Income/Loss		4,568,752	5,313,367	2,663,113	5,349,302	
Beginning Fund Balance		3,122,539	7,691,291	13,004,658	13,004,658	
Total Revenue		5,324,565	5,374,316	2,779,135	5,610,000	
Total Expense		755,813	60,948	116,022	260,698	
Ending Fund Balance		7,691,291	13,004,658	15,667,771	18,353,960	

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

June 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2022 Actual	2022 Budget	%
RC36111001	Investment Earnings	(882)	2,070	1,355	1,000	135.52%
	Total Revenue	(882)	2,070	1,355	1,000	135.52%
SC0100	Transfer Out-Debt	-	-	-	-	00.00%
		-	-	-	-	00.00%
		-	-	-	-	00.00%
Projects:					Revised	Original
	Misc Projects Budget				193,421	-
	Water Heater Failure at RV Park		17,215	-	-	-
					-	-
	Total Expenses	-	17,215	-	193,421	
	Net Income/Loss	(882)	(15,145)	1,355	(192,421)	
	Beginning Fund Balance	192,145	191,263	176,118	176,118	
	Total Revenue	(882)	2,070	1,355	1,000	
	Total Expense	-	17,215	-	193,421	
	Ending Fund Balance	191,263	176,118	177,473	(16,303)	

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 1/1/2023	3,258,888.43		2,438,353.86		66,700.57		753,834.00	
Beginning Investments on Hand 1/1/2023	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
Revenues for 2023								
Retail Sales-Distressed Counties	2,484,378.99		2,484,378.99		-		-	
Payments on Outstanding Loans	-		-		-		-	
Interest from Loans	206,085.19		-		-		206,085.19	
Interest from Investments	225,082.18		-		-		225,082.18	
Subfund Transfers In	1,000,000.00	3,915,546.36	-	2,484,378.99	1,000,000.00	1,000,000.00	-	431,167.37
Total Funds Available in 2023	22,323,802.79		17,691,300.85		2,067,200.57		2,565,301.37	
Expenses for 2023								
Gordon, Thomas, Honeywell	62,130.00		-		-		62,130.00	
YCDA	57,500.00		57,500.00		-		-	
County Indirect cost	17,225.52		-		-		17,225.52	
Interfund-Financial Services	7,431.00		-		-		7,431.00	
Interfund-Treasurer	24,000.00		-		-		24,000.00	
Interfund-Liability Insurance	5,811.48		-		-		5,811.48	
Interfund-Audit Costs	-		-		-		-	
Grants issued	472,000.00		472,000.00		-		-	
Loans issued	675,050.00		675,050.00		-		-	
YC Public Services	-		-		-		-	
Sub-Fund Transfers Out	1,000,000.00	2,321,148.00	1,000,000.00	2,204,550.00	-	-	-	116,598.00
Balance 6/30/2023	20,002,654.79		15,486,750.85		2,067,200.57		2,448,703.37	
6/30/2023 Cash on Hand	64,031.79		46,205.85		25.57		17,800.37	
Investments	19,938,623.00	20,002,654.79	15,440,545.00	15,486,750.85	2,067,175.00	2,067,200.57	2,430,903.00	2,448,703.37
Loans Receivable	7,990,777.70		7,990,777.70		-			
Total Balance	27,993,432.49		23,477,528.55		2,067,200.57			
	-		-		-		-	
	Projects Pending: Loan Grant Total		Projects Pending:		Projects Pending:			
Dairy Digester Pipeline \$	-	\$ 37,247.79	\$ 37,247.79	YC-East/West Phase I (0.00)	YCDA-GIS Site Invt \$	32,000.00		
PS Crop Product Rail \$	-	\$ 251,686.00	\$ 251,686.00	YC-East/West Phase II 8,396,463.00				
YC-Butterfield Road \$	-	\$ 40,680.68	\$ 40,680.68	Phase II Payments (8,396,462.99)				
YC-TH Drive Widening \$	-	\$ 2,151,609.66	\$ 2,151,609.66					
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 SS-Pacific Ag \$	-	\$ 3,000,000.00	\$ 3,000,000.00					
Grandview-Roundabout \$	-	\$ 259,050.00	\$ 259,050.00					
COY-Popeyes \$	-	\$ 416,000.00	\$ 416,000.00					
Grandview-Wine Co Rd \$	766,208	\$ 766,208.00	\$ 1,532,416.00					
Total	\$ 766,208	\$ 7,970,822.13	\$ 8,737,030.13	Total	0.01	Total	62,000.00	
Cash/Investment Balance Less Projects Pending:				\$ 6,749,720.72	\$ 2,067,200.56			\$ 2,416,703.37
Issued in 2023: Loan Grant Total				YC-East/West Phase II				
Port of GV-Wallace Water \$	-	\$ 472,000.00	\$ 472,000.00	Resolution 146-2017 \$	700,000.00			
Grandview-Roundabout \$	259,050	\$ -	\$ 259,050.00	Resolution 46-2018 \$	700,000.00			
COY-Popeyes \$	416,000	\$ -	\$ 416,000.00	Resolution 346-2018 \$	1,900,000.00			
\$	-	\$ -	\$ -	Resolution 364-2019 \$	3,346,463.00			
\$	-	\$ -	\$ -	Resolution 106-2021 \$	1,750,000.00			
\$	-	\$ -	\$ -					
\$	-	\$ -	\$ -					
\$	-	\$ -	\$ -					
\$	-	\$ -	\$ -					
Total 2021	\$ 675,050.00	\$ 472,000.00	\$ 1,147,050.00	\$ 8,396,463.00				