



FINANCIAL SERVICES
FINANCIAL REVIEW
3rd Quarter 2023

2023 Budget Adjustments Summary

September 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)	
GIS/Passport Office Moves Non-Departmental Transfers Out	60,430	(60,430)	Fund Balance - Unassigned
	60,430	(60,430)	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
Total General Fund Amendment	245,014	(245,014)	
Revised Revenues	-		
Committed Fund Balance	184,584		
Restricted Fund Balance	-		
Unassigned Fund Balance	60,430		77,841,693

Total Budget Amendments	245,014
Total Fund Bal	(245,014)
Total New Revenue	-
	-

General Fund Income Statement

September 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	\$ 17,299,308	\$ (11,550,692)	59.96%
Sales Tax		15,564,308	17,400,831	19,370,786	19,390,000	40,000	19,430,000	13,017,507	(6,412,493)	67.00%
Interest Earnings		840,634	566,963	997,944	1,850,000	400,000	2,250,000	1,430,064	(819,936)	63.56%
Other Taxes		53,761	74,458	82,751	80,700	5,000	85,700	49,089	(36,611)	57.28%
Licenses & Permits		510,247	420,181	420,743	407,340	(20,340)	387,000	220,696	(166,304)	57.03%
Grants		18,178,344	5,340,093	5,550,642	4,696,421	(26,904)	4,669,517	2,800,044	(1,869,473)	59.96%
Intergovernmental/PILT		3,049,440	4,320,666	3,372,451	5,103,593	(709,498)	4,394,095	3,177,992	(1,216,103)	72.32%
Charges/Fees for Service		9,165,107	9,237,076	9,549,573	9,466,302	(112,165)	9,354,137	6,527,742	(2,826,395)	69.78%
Fines and Forfeits		2,140,708	2,317,908	1,665,701	1,391,768	(71,222)	1,320,546	990,762	(329,784)	75.03%
Other Miscellaneous		2,254,439	1,299,505	(2,350,940)	1,873,356	(82,835)	1,790,521	5,865,941	4,075,420	327.61%
Total Revenue	\$	80,609,362	\$ 73,391,524	\$ 67,920,111	\$ 73,109,480	\$ (577,964)	\$ 72,531,516	\$ 51,379,145	\$ (21,152,371)	70.84%
Expense										
Salaries/Benefits	\$	32,838,939	\$ 34,148,747	\$ 34,317,232	\$ 40,862,406	\$ -	\$ 40,862,406	\$ 26,491,098	\$ (14,371,308)	64.83%
Supplies		2,519,608	1,473,107	1,942,930	1,305,587	-	1,305,587	858,892	(446,695)	65.79%
Other Services & Charges		25,025,779	13,767,604	14,830,312	17,081,030	184,584	17,265,614	11,794,690	(5,470,924)	68.31%
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	11,021,261	(3,673,754)	75.00%
Grants		-	-	-	-	(956,749)	(956,749)	-	956,749	00.00%
Transfers Out		2,092,030	565,579	1,659,233	3,010,579	60,430	3,071,009	2,257,922	(813,087)	73.52%
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	\$ (711,735)	\$ 76,884,944	\$ 52,423,863	\$ (24,461,081)	68.18%
Net Income/(Loss)	\$	(2,483,501)	4,118,156	(1,729,845)	\$ (4,487,199)	\$ 133,771	\$ (4,353,428)	\$ (1,044,718)		
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		\$ 9,750,489	13,059,199		

General Fund Revenue Detail

September 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	160,041	214,000	(131,000)	-37.97%
Vehicle Licensing Fees	1,924,891	1,920,000	1,870,000	1,356,721	1,870,000	(50,000)	-02.60%
Other Misc Revenue	59,646	71,450	78,300	158,727	78,300	6,850	09.59%
	2,295,572	2,336,450	2,162,300	1,675,489	2,162,300	(174,150)	-07.45%
<u>Elections</u>							
Elections Services	698,296	738,500	738,500	563,497	815,000	76,500	10.36%
Elections Services Registrations	187,692	135,000	135,000	185,566	180,000	45,000	33.33%
Other Misc Revenue	34,067	50	210	4,647	-	(50)	-100.00%
	920,055	873,550	873,710	753,710	995,000	121,450	13.90%
<u>Commissioners</u>							
Property Tax	28,035,675	28,850,000	28,850,000	17,276,699	29,610,000	760,000	02.63%
Sales Tax	19,370,786	19,390,000	19,430,000	13,017,507	20,050,000	660,000	03.40%
Gambling Excise Tax	22,449	19,000	22,000	7,651	23,000	4,000	21.05%
Franchise Fees	347,464	351,000	351,000	169,217	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	139,568	285,000	5,000	01.79%
Liquor Board Profits	317,117	325,000	325,000	237,581	325,000	-	00.00%
Motor Vehicle Criminal Justice	1,986,908	2,000,000	2,040,000	1,031,087	2,150,000	150,000	07.50%
Indirect Costs	1,632,833	1,535,615	1,535,615	1,149,109	1,457,114	(78,501)	-05.11%
Other Misc Revenue	584,046	385,548	444,946	272,858	479,474	93,926	24.36%
	53,802,441	54,286,163	54,518,665	34,541,381	56,013,588	1,727,425	03.18%
<u>Treasurer</u>							
Property Tax Penalties	447,828	350,000	280,000	211,263	250,000	(100,000)	-28.57%
Property Tax Interest	1,231,305	994,500	1,095,500	844,437	995,500	1,000	00.10%
REET Admin Fee	351,363	270,000	270,000	175,330	270,000	-	00.00%
Investment Earnings	997,944	1,850,000	2,250,000	1,430,064	2,450,000	600,000	32.43%
Other Misc Revenue	(4,681,993)	199,965	189,348	4,979,246	191,815	(8,150)	-04.08%
	(1,653,552)	3,664,465	4,084,848	7,640,340	4,157,315	492,850	13.45%
<u>Sheriff</u>							
Law Enforcement Fees	56,521	49,500	42,414	41,086	42,414	(7,086)	-14.32%
Animal Control	-	-	-	-	-	-	00.00%
Other Misc Revenue	70,149	48,994	34,600	76,689	30,600	(18,394)	-37.54%
	126,671	98,494	77,014	117,775	73,014	(25,480)	-25.87%
<u>District Court</u>							
Civil Fees	99,947	-	-	-	-	-	#DIV/0!
Traffic Infraction Penalties	485,857	482,000	470,574	373,877	475,000	(7,000)	-01.45%
Traffic Infraction Trauma Care	74,695	73,869	71,954	61,503	70,000	(3,869)	-05.24%
DUI Penalties	55,643	90,837	75,564	53,831	75,000	(15,837)	-17.43%
Other Criminal Traffic Misdem	78,161	80,400	102,771	65,729	103,000	22,600	28.11%
Other Criminal Non-Traffic	11,458	41,920	53,805	41,313	55,000	13,080	31.20%
Other Misc Revenue	372,284	413,667	428,089	341,145	433,800	20,133	04.87%
	1,178,045	1,182,693	1,202,757	937,397	1,211,800	29,107	02.46%

General Fund Revenue Detail

September 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	21,685	60,000	-	00.00%
Other Misc Revenue	11,320	12,800	6,560	5,828	1,800	(11,000)	-85.94%
	128,171	72,800	36,560	27,513	61,800	(11,000)	-15.11%
Planning							
Subdivision Fees	146,582	143,424	156,185	96,425	165,172	21,748	15.16%
Zoning Fees	95,780	138,479	119,818	76,760	124,139	(14,340)	-10.36%
Other Misc Revenue	83,004	65,257	66,082	32,138	42,883	(22,374)	-34.29%
	325,366	347,160	342,085	205,323	332,194	(14,966)	-04.31%
Assessor							
Assessor	11,881	8,800	12,250	10,945	12,250	3,450	39.20%
Non-Departmental							
Non-Departmental	101,591	101,000	98,000	22,609	100,000	(1,000)	-00.99%
Human Resources							
Human Resources	342	300	300	258	300	-	00.00%
Coroner							
Coroner	32,808	48,000	48,000	36,347	48,000	-	00.00%
Assigned Counsel							
Assigned Counsel	35,166	40,000	22,500	19,497	24,000	(16,000)	-40.00%
Prosecuting Attorney							
Prosecuting Attorney	10,467	450	450	4,238	450	-	00.00%
Clerk							
Clerk	417,222	517,689	444,960	331,110	498,363	(19,326)	-03.73%
Superior Court							
Superior Court	139,637	32,500	64,900	22,767	36,500	4,000	12.31%
WSU Extension							
WSU Extension	-	-	-	-	-	-	00.00%
Total - General Revenues	57,871,882	63,610,514	63,989,299	46,346,699	65,726,874	2,116,360	03.33%
	(2,879,452)	2,859,180	378,785	(17,263,815)	2,116,360		
	-04.74%	04.71%	00.60%	-27.14%	03.33%		
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	3,100	114,610	114,610	100.00%
Elections	736,491	-	-	199,630	-	-	100.00%
DOC-Road Levy Shift	1,229,223	-	-	-	-	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Treasurer	35,046	35,500	37,000	33,975	36,500	1,000	02.82%
Sheriff	1,634,672	2,719,451	1,715,179	897,772	3,032,210	312,759	11.50%
Coroner	-	-	-	42,608	-	-	00.00%
Assigned Counsel	868,746	700,493	675,493	476,384	696,902	(3,591)	-00.51%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,925,925	2,773,735	2,833,735	1,611,773	2,874,492	100,757	03.63%
Clerk	581,108	527,015	479,225	290,076	509,280	(17,735)	-03.37%
CJS	1,166,309	1,372,056	1,276,004	587,137	1,424,451	52,395	03.82%
District Court	299,248	287,438	317,308	224,156	1,309,077	1,021,639	355.43%
Superior Court	432,710	879,994	1,035,179	543,148	991,776	111,782	12.70%
Juvenile	35,084	40,000	40,000	21,431	40,000	-	00.00%
WSU Extension	29,400	29,400	29,400	22,050	29,400	-	00.00%
Planning	70,968	130,584	100,394	75,907	124,652	(5,932)	-04.54%
Total Grants/Contracts	10,048,229	9,498,966	8,542,217	5,032,447	11,186,650	1,687,684	17.77%
	(2,591,961)	(3,141,224)	(956,749)	(3,509,770)	1,687,684	17.77%	
Total Revenues - All Sources	67,920,111	73,109,480	72,531,516	51,379,145.30	76,913,524	3,804,044	05.20%
	(5,471,413)	5,189,369	(577,964)	(21,730,335)	3,804,044		
	-07.46%	07.64%	-00.79%	-29.72%	05.20%		

General Fund Expenses September 2023

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Not in Projected
G	Property Assessment	2,860,751	-	2,860,751	2,115,746	73.96%	-
E	Auditor	1,881,045	-	1,881,045	1,402,766	74.57%	-
N	Elections	1,433,125	-	1,433,125	899,813	62.79%	-
	Commissioners	1,073,076	-	1,073,076	790,919	73.71%	-
G	Human Resources	849,653	-	849,653	556,365	65.48%	-
O	Treasurer	1,949,308	-	1,949,308	1,351,482	69.33%	-
V	Non-Departmental	4,639,259	245,014	4,884,273	3,338,563	68.35%	-
	Capital Outlay	0	-	0	0	0.00%	-
	Total	14,686,217	245,014	14,931,231	10,455,654	70.03%	-

S	Coroner	662,979	-	662,979	503,813	75.99%	-
A	Sheriff	14,202,515	-	14,202,515	9,966,464	70.17%	-
F	Dept. of Corrections	14,695,015	-	14,695,015	11,021,261	75.00%	-
E	Total	29,560,509	-	29,560,509	21,491,538	72.70%	-

	Assigned Counsel	4,553,405	-	4,553,405	2,858,652	62.78%	-
J	AC - Expert Witness	246,842	-	246,842	122,663	49.69%	-
U	Prosecuting Attorney	8,705,105	-	8,705,105	4,485,183	51.52%	-
S	Clerk	2,782,087	-	2,782,087	1,681,140	60.43%	-
T	Consol Juv Serv	1,372,056	-	1,372,056	848,584	61.85%	-
I	District Court	3,341,477	-	3,341,477	2,410,316	72.13%	-
C	Superior Court	4,314,950	-	4,314,950	2,789,772	64.65%	-
E	Youth Service Ctr	5,069,893	-	5,069,893	3,652,110	72.04%	-
	Total	30,385,815	-	30,385,815	18,848,420	62.03%	-

C	WSU Extension	352,273	-	352,273	199,988	56.77%	-
D	Planning	2,611,865	-	2,611,865	1,428,263	54.68%	-
	Total	2,964,138	-	2,964,138	1,628,251	54.93%	-

Total General Fund	77,596,679	245,014	77,841,693	52,423,863	67.35%	-
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Grants Not in Projection

-956,749

76,884,944

Percent of Year Complete 75.00%

General Fund Reserves

September 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	318,355	6,630,202
Total Unassigned	9,765,693	-	72,899,827	(76,353,673)	6,311,847	318,355	6,630,202
Total Fund Balance	14,103,917	-	73,109,480	(77,596,679)	9,616,718	133,771	9,750,489

09.14%

Total Change in Fund Balance (4,353,428)

Commitments: ***

Gain/Loss on Sale of Investment (Book Entry)

(4,814,891)

GF Reserve (of 2023 Revenue Projection) 11.00% 8,460,488

Over/(Under)*** (1,830,286)

Gain/Loss	
2021	44,611
2020	504,737
2,984,605	

Non Departmental Expenditure History

September 2023

Description		2020 Actual	2021 Actual	2022 Actual	2023 Projected	2023 YTD	Diff.
Intergovern	Conference of Governments	42,615		44,391	45,723	45,723	0
	Clean Air	35,086		35,468	35,296	35,296	0
	Emergency Management	81,103		88,960	88,066	66,049	22,017
	District Health	150,000		150,000	150,000	87,500	62,500
	State Examiners	144,010		156,700	174,281	88,005	86,276
Interdepartmental	Grants Management	45,909		63,810	74,528	55,896	18,632
	Indirect Cost Plan	7,475		6,573	8,996	6,747	2,249
	ITA Bill	3,060		3,076	3,209	2,407	802
	Purchasing	23		26	98	74	24
	GIS	76,001		82,442	87,899	65,924	21,975
	DOS	3,614		3,826	4,125	3,094	1,031
	Liability Insurance	0		150,228	455,372	341,529	113,843
	LEOFF I Medical Expenditures	748,500		750,000	1,500,000	1,125,000	375,000
	Law Library/Safeway Rent/Other Leases	36,757		63,087	64,324	48,243	16,081
	Pre-Trial	150,000		150,000	215,000	161,250	53,750
	Board of Equalization	442		1,963	13,000	2,376	10,624
	Tax Litigation	15,579		15,579	15,579	11,684	3,895
	Code Enforcement	635,248		600,000	1,000,000	750,000	250,000
	Parks & Recreation	100,000		100,000	100,000	75,000	25,000
	District Court Probation	0		0	80,000	60,000	20,000
	Body Cam Reserve Transfer to 115	0		0	100,000	0	100,000
DEBT	2002 G.O. Bond - Other	14,749		13,748	0	0	0
Membership	Memberships-NACO	4,865		4,865	4,865	5,340	(475)
	Memberships-WACO	31,886		35,588	36,762	27,572	9,191
	Memberships-WSAC	38,964		45,376	47,645	47,118	527
	WSAC/Litigation	13,415		13,331	13,331	13,331	0
	WSAC/Public Lands	5,668		2,142	2,142	2,219	(77)
	WSAC/ARPA Technical Assistance	0		20,000	20,000	0	20,000
	WSAC/Blake Litigation	0		11,540	11,540	0	11,540
	WSAC/Regional Planner	0		2,523	2,523	2,628	(105)
	WSAC/PILT	0		0	0	0	0
Operational	County Code Updates	0		0	8,000	0	8,000
	Minority Women (WAC 326-02-034(1))	3,370		1,240	5,000	0	5,000
	OASI Employment Security	25		0	0	0	0
	Labor Attorney	136,704		129,511	200,000	121,317	78,683
	Legislative Advocate	6,111		6,180	9,000	4,320	4,680
	Yakima Airport	65,889		0	0	0	0
One Time Expenses	Miscellaneous	11,904,949		596	0	0	0
	Tax Judgements	407		1,267	1,500	140	1,360
	Wenas Creek Legal	0		9,217	0	0	0
	Technology Services	390,686		0	0	0	0
	Community Cleanup Services	29		7,730	10,000	5,449	4,551
	Pension Auditor Issue	46,712		0	0	0	0
	Fireworks	0		15,000	20,000	18,000	2,000
	Voter Rights Lawsuit	49,945		15,301	0	0	0
	Elections Canvassing Board Lawsuit	0		0	0	0	0
	Sheriff Radio System	0		43,426	106,574	0	106,574
	Class & Pay Study	0		64,800	0	0	0
	YakiMap Replacement	0		0	25,000	0	25,000
	Lexipol	0		47,664	25,000	0	25,000
	GIS Move and Passport Office Remodel	0		0	60,430	53,726	6,704
	District Court Surety Bond	0		455	455	455	0
	Security Panic Buttons/Security Remodel	0		16,990	53,010	0	53,010
	Docusign	0		5,082	6,000	5,153	847
Total		14,989,796	0	2,979,699	4,884,273	3,338,563	1,545,710

DOC - Expenditures

September 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	\$8,872,942	\$11,429,702	\$11,429,702	77.63%
Benefits	\$4,329,737	\$4,525,483	\$3,646,002	\$5,689,664	\$5,689,664	64.08%
Total Benefits	\$14,213,883	\$15,496,781	\$12,518,944	\$17,119,366	\$17,119,366	73.13%

Supplies:

RX	\$279,414	\$207,709	\$173,000	\$300,000	\$300,000	57.67%
Operating Supplies	\$472,435	\$549,549	\$317,581	\$425,000	\$357,200	74.72%
Office Supplies	\$0	\$0	\$26,326	\$38,500	\$28,050	68.38%
Other	\$72,742	\$81,654	\$15,216	\$91,276	\$91,276	16.67%
Total Supplies	\$824,591	\$838,912	\$532,123	\$854,776	\$776,526	62.25%

Other Services:

Medical	\$3,085,530	\$3,304,873	\$2,680,523	\$3,700,000	\$2,960,000	72.45%
Mental Health	\$564,421	\$644,709	\$418,138	\$600,000	\$600,000	69.69%
Food Services	\$1,509,595	\$1,657,445	\$1,251,465	\$1,740,503	\$1,740,505	71.90%
Internal Service Costs	\$3,725,102	\$3,122,768	\$2,873,004	\$3,830,672	\$3,830,672	75.00%
Professional Services	\$441,417	\$472,459	\$311,250	\$480,000	\$421,370	64.84%
Communications	\$37,701	\$22,560	\$14,035	\$24,200	\$24,200	58.00%
Operating Rentals	\$44,573	\$66,552	\$71,629	\$95,500	\$95,500	75.00%
Miscellaneous Projects	\$0	\$0	\$6,150	\$10,000	\$0	61.50%
Other	\$110,403	\$138,908	\$129,146	\$155,000	\$96,800	83.32%
Total Services	\$9,518,742	\$9,430,274	\$7,755,340	\$10,635,875	\$9,769,047	72.92%

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	\$336,900	\$449,200	\$449,200	75.00%
Total Debt Obligations	\$2,335,746	\$2,352,620	\$336,900	\$449,200	\$449,200	75.00%

Total Expense	\$26,892,962	\$28,118,587	\$21,143,307	\$29,242,137	\$28,297,059	72.30%
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Additional Budget \$945,078

DOC - Revenue and Fund Balance

September 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	2,904,500	3,900,000	4,334,375	67.01%
10834230002	Housing-Immigration	-	-	-	-	-	00.00%
10834230003	Housing-Grandview	33,327	45,801	69,132	76,500	20,130	343.43%
10834230004	Housing-Granger	23,930	35,933	25,325	25,925	33,551	75.48%
10834230006	Housing-Mabton	12,155	16,563	4,016	4,500	23,486	17.10%
10834230007	Housing-Moxee	26,475	45,604	22,477	28,477	23,486	95.70%
10834230008	Housing-Naches	-	-	-	-	-	00.00%
10834230009	Housing-Selah	99,027	165,069	88,939	119,439	83,877	106.04%
10834230010	Housing-Sunnyside	50,318	35,489	63,204	87,000	40,261	156.99%
10834230011	Housing-Tieton	11,087	13,493	427	427	13,420	03.19%
10834230012	Housing-Toppenish	28,787	37,843	70,778	97,000	16,775	421.93%
10834230013	Housing-Union Gap	304,670	493,101	360,777	528,777	389,189	92.70%
10834230014	Housing-Wapato	21,004	73,876	139,102	189,000	23,486	592.28%
10834230016	Housing-Yakima	1,591,299	1,970,883	1,601,952	2,124,500	2,045,948	78.30%
10834230017	Housing-Zillah	1,803	13,741	34,262	36,000	3,355	1021.22%
10834230020	Housing-Outside Contracts	152,913	114,840	-	-	-	00.00%
10834230021	Housing-State DOC	135,736	385,688	590,860	816,000	2,052,304	28.79%
	Housing-Work Release	-	-	4,768	-	-	100.00%
Total Inmate Housing Revenue		4,526,225	7,311,048	5,980,519	8,033,545	9,103,643	65.69%
10834230022	CWCMH-Competency Restoration	613,792	-	-	-	-	00.00%
10834175005	Commissary (non-taxable)	426,317	415,319	318,920	425,000	310,000	102.88%
10836111001	Investment Interest	31,926	35,969	7,282	12,000	25,000	29.13%
10834237001	Booking Fees	38,559	36,885	29,148	38,000	30,000	97.16%
10834210111	DNA Collector	2,353	1,587	608	1,000	3,500	17.37%
10836250014	Commissary Rent	12,000	12,000	9,000	12,000	12,000	75.00%
10836920001	Unclaimed Property	1,227	633	3,021	4,000	-	100.00%
10836991001	Other Misc Revenue	29,285	85,939	147,512	185,000	1,000	14751.20%
10836991003	Inmate Telephones	176,816	148,353	95,347	125,000	100,000	95.35%
10836991008	Medical Services Reimb	161,337	103,620	58,069	90,000	200,000	29.03%
10836991045	Misc Reimbursement of Costs	-	-	376	1,000	1,000	37.60%
10836991029	Social Security-Reimb of Costs	23,000	15,800	10,400	15,000	25,000	41.60%
10836991031	Medical Clinic-Reimb of Costs	8,749	259	-	-	10,000	00.00%
1083321019	COVID-CARES Act	-	-	-	-	-	00.00%
Total Other Revenue		1,525,362	856,363	679,683	908,000	717,500	94.73%
10839700004	Transfer In - General Fund	15,149,325	15,395,015	11,021,261	14,695,015	14,695,015	75.00%
	Transfers In-ARPA	-	-	2,731,701	4,000,000	2,731,701	100.00%
10839700007	Transfer In - Road Levy Shift	3,814,130	1,170,349	-	-	-	00.00%
10839700005	Transfer In - REET	449,535	449,400	336,900	449,200	449,200	75.00%
10839700001	Transfer In - Mental Health Millage	407,984	420,224	418,087	545,000	545,000	76.71%
10839700001	Transfer In - Chemical Dependency	38,478	53,560	41,250	55,000	55,000	75.00%
Total Transfers In Revenue		19,859,452	17,488,548	14,549,199	19,744,215	18,475,916	78.75%
Total DOC Revenue		25,911,039	25,655,960	21,209,401	28,685,760	28,297,059	74.95%
Beginning Fund Balance		4,280,322	3,272,286	809,659	809,659	809,659	
Total Revenue		25,911,039	25,655,960	21,209,401	28,685,760	28,297,059	
Total Expense		(26,919,074)	(28,118,587)	(21,143,307)	(29,242,137)	(28,297,059)	
Ending Fund Balance		3,272,286	809,659	875,753	253,282	809,659	
10% Reserve Policy		2,691,907	2,811,859	2,114,331	2,924,214	2,829,706	

REET - Real Estate Excise Tax

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31834001	Real Estate Excise Tax	1,364,841	1,832,698	725,363	1,350,000	53.73%
RC36111001	Investment Earnings (Net)	(1,529)	(34,026)	98,422	20,000	492.11%
Total Revenue		1,363,312	1,798,672	823,785	1,370,000	60.13%
SC4101	Contracted Services-Bank Fees	600	770	900	900	100.00%
SC0108	Transfers Out-Water Resources	50,000	50,000	37,500	50,000	75.00%
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	100,000	
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	196,628	1,638,100	
Net Income/Loss		536,465	(190,922)	627,157	(268,100)	
Beginning Fund Balance		1,106,963	1,643,429	1,452,507	1,452,507	
Total Revenue		1,363,312	1,798,672	823,785	1,370,000	
Total Expense		826,846	1,989,593	196,628	1,638,100	
Ending Fund Balance		1,643,429	1,452,507	2,079,664	1,184,407	

Reserve Policy:

Motel/Hotel Tax (Lodging Tax)

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31331001	Hotel/Motel-City of Yakima	533,755	671,864	449,926	702,520	64.04%
RC31331002	Hotel/Motel-Yakima County	79,900	92,641	74,407	69,480	107.09%
RC36111001	Investment Earnings (Net)	(166)	1,855	4,851	1,200	404.28%
Total Revenue		613,490	766,361	529,184	773,200	68.44%

SC4101	Contracted Services-Bank Fees	598	300	350	300	116.67%
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	194,475	758,550
Net Income/Loss	(123,109)	20,811	334,709	14,650
Beginning Fund Balance	293,499	170,390	191,201	191,201
Total Revenue	613,490	766,361	529,184	773,200
Total Expense	736,598	745,550	194,475	758,550
Ending Fund Balance	170,390	191,201	525,909	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)

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
Sheriff	Revenue Allocation	2,592,496	2,780,822	1,914,948	2,889,410	66.27%
	Expenses	(1,748,736)	(3,764,045)	(1,616,329)	(3,659,037)	44.17%
	Net Income/Loss	843,760	(983,223)	298,619	(769,627)	
	Ending Reserves	1,433,680	450,457	749,076	(319,170)	
Prosecuting Attorney	Revenue Allocation	1,719,391	1,686,155	1,206,779	1,693,341	71.27%
	Expenses	(1,243,324)	(1,598,408)	(1,118,770)	(1,955,726)	57.20%
	Net Income/Loss	476,067	87,747	88,009	(262,385)	
	Ending Reserves	846,205	933,952	1,021,961	671,567	
Assigned Counsel	Revenue Allocation	1,845,557	2,023,535	1,431,962	2,031,750	70.48%
	Expenses	(1,478,224)	(1,454,350)	(1,115,233)	(2,030,895)	54.91%
	Net Income/Loss	367,333	569,185	316,729	855	
	Ending Reserves	984,880	1,554,065	1,870,794	1,554,920	
Clerk	Revenue Allocation	246,383	263,429	181,404	264,242	68.65%
	Expenses	(141,547)	(268,031)	(226,434)	(255,489)	88.63%
	Net Income/Loss	104,836	(4,602)	(45,030)	8,753	
	Ending Reserves	242,683	238,081	193,051	246,834	
District Court	Revenue Allocation	664,510	716,430	439,547	714,398	61.53%
	Expenses	(668,842)	(771,397)	(517,992)	(723,398)	71.61%
	Net Income/Loss	(4,332)	(54,967)	(78,445)	(9,000)	
	Ending Reserves	167,257	112,290	33,845	103,290	
Superior Court	Revenue Allocation	430,460	460,241	316,934	461,663	68.65%
	Expenses	(353,552)	(359,351)	(281,854)	(723,223)	38.97%
	Net Income/Loss	76,908	100,890	35,080	(261,560)	
	Ending Reserves	170,948	271,838	306,918	10,278	
Juvenile Court	Revenue Allocation	956,946	1,023,152	704,570	1,026,312	68.65%
	Expenses	(902,929)	(984,549)	(556,421)	(1,237,115)	44.98%
	Net Income/Loss	54,017	38,603	148,149	(210,803)	
	Ending Reserves	266,343	304,946	453,095	94,143	
Pre-Trial	Revenue Allocation	121,667	130,085	89,580	130,487	68.65%
	Expenses	(120,126)	(120,660)	(141,967)	(141,967)	100.00%
	Net Income/Loss	1,541	9,425	(52,387)	(11,480)	
	Ending Reserves	4,486	13,911	(38,476)	2,431	
Expert Witness	Revenue Allocation	7,580	8,104	5,581	8,129	68.66%
	Expenses	(7,300)	(7,517)	(7,920)	(8,827)	89.72%
	Net Income/Loss	280	587	(2,339)	(698)	
	Ending Reserves	262	849	(1,490)	151	

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

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
Security	Revenue Allocation	21,636	29,875	(9,771)	30,268	-32.28%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	21,636	29,875	(9,771)	30,268	
	Ending Reserves	80,182	110,057	100,286	140,325	

Interest Earnings	Interest Earnings	4,839	12,794	112,643	-	100.00%
	Expenses	-	(4,453)	-	-	00.00%
	Net Income/Loss	4,839	8,341	112,643	-	
	Ending Reserves	61,474	69,815	182,458	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	6,281,534	9,150,000	68.65%
RC	GF Transfer In-Body Cams	-	-	-	100,000	00.00%
RC36111001	Investment Earnings (Net)	4,839	12,794	194,828	-	100.00%
Total Revenue		8,611,465	9,134,622	6,476,362	9,250,000	70.01%

Total Expenses	(6,664,580)	(9,332,761)	(5,665,106)	(10,735,677)
Net Income/Loss	1,946,885	(198,139)	811,257	(1,485,677)
Ending Fund Balance	4,258,400	4,060,261	4,871,518	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

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC34136001	Commissioner's Recording Surcharge	47,746	36,047	18,611	40,000	46.53%
	Total Revenue	47,746	36,047	18,611	40,000	46.53%
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	-	-	375	500	74.99%
Projects:					Revised	Original
	Potential Unknown Projects				-	-
					-	-
					-	-
	Total Expenses	6,511	1,281	1,499	2,900	
	Net Income/Loss	41,235	34,767	17,112	37,100	
	Beginning Fund Balance	74,907	116,142	150,908	150,908	
	Total Revenue	47,746	36,047	18,611	40,000	
	Total Expense	6,511	1,281	1,499	2,900	
	Ending Fund Balance	116,142	150,908	168,020	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)

September 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)	2,906,174	1,475,061		
CC145200	Petrichor Broadband	-	(75,000)	-	(75,000)	75,000	-
CC145200	CliftonLarsonAllen	-	(20,917)	(33,217)	(54,134)	323,440	269,306
CC145200	JRP Integrated Solutions-Broadband	-	-	(100,000)	(100,000)	135,000	35,000
CC145200	YCDA-Worker's Wanted Conference	-	-	(750)	(750)	750	-
Total Available		113,924	(1,640,954)	2,772,208	1,245,177	534,190	304,306

Core Funds:

CC145100	ARPA Allocation	19,364,570	19,364,570	-	38,729,139		
CC145100	YVCOG-Crime Lab	-	(22,953)	(536,695)	(559,648)	2,823,211	2,263,563
		-	-	-	-	-	-
Total Available		19,364,570	19,341,616	(536,695)	38,169,491	2,823,211	2,263,563

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	-	-	(2,731,701)	(2,731,701)	2,731,701	-
Total Available		5,000,000	4,276,424	(2,731,701)	6,544,723	3,731,701	276,424

PILT Funds:

CC145300	ARPA PILT Allocation	-	-	3,432,894	3,432,894		
CC145400	Water Resources-Water Rights Note	-	-	(450,663)	(450,663)	450,663	(0)
CC145400	WSAC-National Center for Public Lands 1%	-	-	(34,328)	(34,328)	-	(34,328)
Total Available		-	-	2,947,903	2,947,903	450,663	(34,328)

Beginning Fund Balance	-	24,478,493	46,455,580	
Total Sources	24,478,493	22,819,533	6,339,068	53,637,095
Total Uses	-	(842,446)	(3,887,354)	(4,729,800)
Ending Fund Balance	24,478,493	46,455,580	48,907,294	48,907,294

48,907,294

Reserve Policy:

No Reserve Limits

Note:

DOC will need an increase to at least \$4 million for 2023

PILT Title III

September 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	\$	2,408.44	\$	37,929.19	\$	57,613.64
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	\$	2,408.44	\$	232,504.77	\$	227,468.47

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	\$	120,146.77
2023 Earnings YTD	\$	58,615.55
2023 Admin Expense	\$	(3,507.84)
		\$175,254.48

2022 PILT Allocation	\$89,861.69
2023 PILT Allocation	\$97,628.16

Total PILT Fund Balance	\$ 1,026,166.57
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Total PILT Committed Funds \$ 663,422.24

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

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31314001	Mental Health Sales Tax	5,304,932	5,626,779	3,825,141	5,610,000	68.18%
RC36111001	Investment Earnings	19,634	(252,464)	600,310	-	00.00%
Total Revenue		5,324,565	5,374,316	4,425,452	5,610,000	78.89%
SC10 & 20	Wages and Benefits	-	-	114,122	218,686	52.19%
SC 3163	Subscriptions	-	-	4,982	1,680	296.54%
SC4125	Indirect	-	-	2,997	5,538	54.12%
SC4137	Program Support	-	-	3,348	4,087	81.92%
SC4191	Purchasing	-	-	122	163	74.98%
SC4192	Technology Services	-	-	13,428	17,903	75.00%
SC4199	Dept of Security	-	-	106	141	75.00%
SC4504	Facilities Services	755,813	-	1,688	2,250	00.00%
SC4301	Travel	-	17	-	-	00.00%
SC 4604	Liability Insurance	-	-	7,688	10,250	75.00%
SC0107	Transfer-TS Equipment	-	-	1,398	-	100.00%
Projects:					Revised	Original
	Prof Services-CIM Project	-	60,931	-	-	00.00%
	1/2 Time Probation Officer-District Court Probation			21,518	-	-
					-	-
					-	-
Total Expenses		755,813	60,948	171,396	260,698	
Net Income/Loss		4,568,752	5,313,367	4,254,055	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	4,425,452	5,610,000	
Total Expense		755,813	60,948	171,396	260,698	
Ending Fund Balance		7,691,291	13,004,658	17,258,713	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

September 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2022 Actual	2023 Budget	%
RC36111001	Investment Earnings	(882)	2,070	2,572	1,000	257.18%
	Total Revenue	(882)	2,070	2,572	1,000	257.18%
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)	2,572	(192,421)	
	Beginning Fund Balance	192,145	191,263	176,118	176,118	
	Total Revenue	(882)	2,070	2,572	1,000	
	Total Expense	-	17,215	-	193,421	
	Ending Fund Balance	191,263	176,118	178,690	(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	3,460,687.20		2,438,353.86		66,700.57		955,632.77	
Beginning Investments on Hand 1/1/2023	15,149,368.00	18,610,055.20	12,768,568.00	15,206,921.86	1,000,500.00	1,067,200.57	1,380,300.00	2,335,932.77
<u>Revenues for 2023</u>								
Retail Sales-Distressed Counties	3,879,283.88		3,879,283.88		-		-	
Payments on Outstanding Loans	977,077.68		977,077.68		-		-	
Interest from Loans	348,008.06		-		-		348,008.06	
Interest from Investments	225,082.18		-		-		225,082.18	
Subfund Transfers In	1,000,000.00	6,429,451.80	-	4,856,361.56	1,000,000.00	1,000,000.00	-	573,090.24
Total Funds Available in 2023	25,039,507.00		20,063,283.42		2,067,200.57		2,909,023.01	
<u>Expenses for 2023</u>								
Gordon, Thomas, Honeywell	99,408.00		-		-		99,408.00	
YCDA	86,250.00		86,250.00		-		-	
County Indirect cost	28,838.28		-		-		28,838.28	
Interfund-Financial Services	11,146.50		-		-		11,146.50	
Interfund-Treasurer	24,000.00		-		-		24,000.00	
Interfund-Liability Insurance	8,717.22		-		-		8,717.22	
Interfund-Audit Costs	-		-		-		-	
Grants issued	779,390.00		779,390.00		-		-	
Loans issued	1,441,258.00		1,441,258.00		-		-	
YC Public Services	-		-		-		-	
Sub-Fund Transfers Out	1,000,000.00	3,479,008.00	1,000,000.00	3,306,898.00	-	-	-	172,110.00
Balance 9/30/2023	21,560,499.00		16,756,385.42		2,067,200.57		2,736,913.01	
9/30/2023 Cash on Hand	673,970.00		454,787.42		5.57		219,177.01	
Investments	20,889,529.00	21,563,499.00	16,301,598.00	16,756,385.42	2,067,195.00	2,067,200.57	2,520,736.00	2,739,913.01
Loans Receivable	7,984,710.28		7,984,710.28		-		-	
Total Balance	29,548,209.28		24,741,095.70		2,067,200.57		-	
	3,000.00		-		-		3,000.00	
	<u>Projects Pending:</u>				<u>Projects Pending:</u>		<u>Projects Pending:</u>	
	Loan	Grant	Total					
Dairy Digester Pipeline	\$ -	\$ 37,247.79	\$ 37,247.79				YCDA-GIS Site Invt	\$ 32,000.00
PS Crop Product Rail	\$ -	\$ 251,686.00	\$ 251,686.00					
YC-Butterfield Road	\$ -	\$ 40,680.68	\$ 40,680.68					
YC-TH Drive Widening	\$ -	\$ 2,151,609.99	\$ 2,151,609.99					
UG-Beltway Water & Sewer	\$ -	\$ 1,000,000.00	\$ 1,000,000.00				COV-Chief Hops Stu	\$ 30,000.00
Port of SS-Pacific Ag	\$ -	\$ 3,000,000.00	\$ 3,000,000.00				Payments	(22,063.60)
COV-Popeyes	\$ -	\$ 416,000.00	\$ 416,000.00					
Grandview-Wine Co Rd	\$ -	\$ 766,208.00	\$ 766,208.00					
YC-RV Park	\$ 1,000,000.00	\$ 1,000,000.00	\$ 2,000,000.00					
Grandview-Welch's	\$ 1,000,000.00	\$ 1,000,000.00	\$ 2,000,000.00					
Total	\$ 2,000,000.00	\$ 9,663,432.46	\$ 11,663,432.46	Total	-	Total	62,000.00	
Cash/Investment Balance Less Projects Pending:				\$ 5,092,952.96	\$ 2,067,200.57		\$ 2,707,913.01	
<u>Issued in 2023:</u>					<u>Completed:</u>			
	Loan	Grant	Total		<u>YC-East/West Phase II</u>			
Port of GV-Wallace Wc	\$ -	\$ 472,000.00	\$ 472,000.00		Resolution 146-2017		\$ 700,000.00	
Grandview-Roundabout	\$ 259,050.00	\$ 259,050.00	\$ 518,100.00		Resolution 46-2018		\$ 700,000.00	
COV-Popeyes	\$ 416,000.00	\$ -	\$ 416,000.00		Resolution 346-2018		\$ 1,900,000.00	
Grandview-Wine Co Rd	\$ 766,208.00	\$ -	\$ 766,208.00		Resolution 364-2019		\$ 3,346,463.00	
Mabton-Park and Ride	\$ -	\$ 48,340.00	\$ 48,340.00		Resolution 106-2021		\$ 1,750,000.00	
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
Total 2021	\$ 1,441,258.00	\$ 779,390.00	\$ 2,220,648.00		\$ 8,396,463.00			