FINANCIAL SERVICES

FINANCIAL REVIEW

4th Quarter 2023

2023 Budget Adjustments Summary

December 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)	
Passport Office Budget					
	Auditor	Small Tools	35,000	(22,000)	Passport Fees
		Prof Services	14,000	(46,000)	Fund Balance - Committed - Contingency
		Salary & Benefits	19,000		
			68,000	(68,000)	
Communications/Travel					
	Commissioners	Travel/Communications	10,300	(10,300)	Fund Balance - Committed - Contingency
			10,300	(10,300)	
Sheriff Various Grant/Contract Adjustments					
	Sheriff	Various	198,672	(198,672)	Various Revenue Adjustments
			198,672	(198,672)	
Vehicle Operational Cost Increases					
	Sheriff	Equipment Rental	591,408	(641,408)	Fund Balance - Unassigned
	Assessor	Equipment Rental	50,000		
			641,408	(641,408)	
Assessor Office Remodel & Other Costs					
	Assessor	Various	143,038	(143,038)	Fund Balance - Committed - Contingency
			143,038	(143,038)	
District Court Grants and Contract Adjustments					
	District Court	Various	205,391	(11,949)	Admin Office of the Court - Blake
				(173,141)	DUI State Grant
				(8,380)	Zillah-Court Clerk Support Services
				(11,921)	Admin Office of the Court - Interpreter Grant Increase
			205,391	(205,391)	
Autopsy Costs					
	Coroner	Prof Services	75,000	(33,149)	Fund Balance - Committed - Contingency
				(41,851)	Fund Balance - Unassigned
			75,000	(75,000)	
Total General Fund Amendment			1,586,823	(1,586,823)	
	Revised Revenues		426,063		
	Committed Fund Balance		417,071		
	Restricted Fund Balance		-		
	Unassigned Fund Balance		743,689		**79,183,502**

Total Budget Amendments	1,586,823
Total Fund Bal	(1,160,760)
Total New Revenue	(426,063)
	-

General Fund
Income Statement
December 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	$ 28,754,655	$ (95,345)	99.67%
Sales Tax	15,564,308	17,400,831	19,370,786	19,390,000	40,000	19,430,000	20,131,738	701,738	103.61%
Interest Earnings	840,634	566,963	997,944	1,850,000	400,000	2,250,000	2,156,573	(93,427)	95.85%
Other Taxes	53,761	74,458	82,751	80,700	5,000	85,700	80,609	(5,091)	94.06%
Licenses & Permits	510,247	420,181	420,743	407,340	(20,340)	387,000	394,254	7,254	101.87%
Grants	18,178,344	5,340,093	5,550,642	5,506,421	(441,221)	5,065,200	4,892,085	(173,115)	96.58%
Intergovernmental/PILT	3,049,440	4,320,666	3,372,451	4,293,593	100,502	4,394,095	4,524,276	130,181	102.96%
Charges/Fees for Service	9,165,107	9,237,076	9,549,573	9,466,302	(81,785)	9,384,517	9,635,588	251,071	102.68%
Fines and Forfeits	2,140,708	2,317,908	1,665,701	1,391,768	(71,222)	1,320,546	1,381,891	61,345	104.65%
Other Miscellaneous	2,254,439	1,299,505	(2,335,244)	1,873,356	(82,835)	1,790,521	4,455,762	2,665,241	248.85%
Total Revenue	**$ 80,609,362**	**$ 73,391,524**	**$ 67,935,807**	**$ 73,109,480**	**$ (151,901)**	**$ 72,957,579**	**$ 76,407,431**	**$ 3,449,852**	**104.73%**
Expense									
Salaries/Benefits	$ 32,838,939	$ 34,148,747	$ 34,317,232	$ 40,862,406	$ 369,377	$ 41,231,783	$ 37,670,255	$ (3,561,528)	91.36%
Supplies	2,519,608	1,473,107	1,942,930	1,305,587	181,728	1,487,315	1,528,392	41,077	102.76%
Other Services & Charges	25,025,779	13,767,604	14,830,312	17,081,030	756,995	17,838,025	16,704,446	(1,133,579)	93.65%
Debt Service	14,835	46,233	44,200	30,811	-	30,811	30,811	-	100.00%
DOC	20,585,759	18,972,204	16,554,282	14,695,015	-	14,695,015	14,695,015	-	100.00%
Grants	-	-	-	-	(956,749)	(956,749)	-	956,749	00.00%
Transfers Out	2,092,030	565,579	1,659,233	3,010,579	246,020	3,256,599	3,211,897	(44,702)	98.63%
Capital:				595,000	32,703	627,703	32,703	(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**	**$ 630,074**	**$ 78,226,753**	**$ 73,873,519**	**$ (4,353,234)**	**94.44%**
Net Income/(Loss)	**$ (2,483,501)**	**4,118,156**	**(1,714,149)**	**$ (4,487,199)**	**$ (781,975)**	**$ (5,269,174)**	**$ 2,533,912**		
Beginning Reserve Balance	**$ 14,196,302**	**11,715,607**	**15,833,763**	**14,119,613**		**$ 14,119,613**	**14,119,613**		
Prior Period Adjustment/Other	**2,806**	-	-	-		-	-		
Ending Reserve Balance	**$ 11,715,607**	**$ 15,833,763**	**$ 14,119,613**	**9,632,414**		**$ 8,850,439**	**16,653,525**		

General Fund
Revenue Detail

December 2023

	2022 Actuals	2023 Budget	2023 Projections	2023 Actuals	2024 Budget	2024 Budget/ 2023 Actuals	'24 Bud/'23 Bud %
General Revenues:							
Auditor							
Recording Filing Fees	311,035	345,000	214,000	216,460	214,000	(2,460)	-01.14%
Vehicle Licensing Fees	1,924,891	1,920,000	1,870,000	1,914,436	1,870,000	(44,436)	-02.32%
Other Misc Revenue	59,646	71,450	100,300	58,723	78,300	19,577	33.34%
	2,295,572	2,336,450	2,184,300	2,189,619	2,162,300	(27,319)	-01.25%
Elections							
Elections Services	698,296	738,500	738,500	946,748	815,000	(131,748)	-13.92%
Elections Services Registrations	187,692	135,000	135,000	192,290	180,000	(12,290)	-06.39%
Other Misc Revenue	34,067	50	210	4,772	-	(4,772)	-100.00%
	920,055	873,550	873,710	1,143,810	995,000	(148,810)	-13.01%
Commissioners							
Property Tax	28,035,675	28,850,000	28,850,000	28,722,986	29,610,000	887,014	03.09%
Sales Tax	19,370,786	19,390,000	19,430,000	20,131,738	20,050,000	(81,738)	-00.41%
Gambling Excise Tax	22,449	19,000	22,000	16,430	23,000	6,570	39.99%
Franchise Fees	347,464	351,000	351,000	327,497	354,000	26,503	08.09%
PUD Privilege Tax	187,069	200,000	195,618	195,618	200,000	4,382	02.24%
PILT	1,049,300	950,000	1,044,486	1,044,486	1,080,000	35,514	03.40%
Liquor Excise	268,794	280,000	280,000	260,750	285,000	24,250	09.30%
Liquor Board Profits	317,117	325,000	325,000	316,488	325,000	8,512	02.69%
Motor Vehicle Criminal Justice	1,986,908	2,000,000	2,040,000	2,088,961	2,150,000	61,039	02.92%
Indirect Costs	1,632,833	1,535,615	1,535,615	1,532,145	1,457,114	(75,031)	-04.90%
Other Misc Revenue	599,742	385,548	444,946	553,226	479,474	(73,752)	-13.33%
	53,818,137	54,286,163	54,518,665	55,190,325	56,013,588	823,263	01.49%
Treasurer							
Property Tax Penalties	447,828	350,000	280,000	301,000	250,000	(51,000)	-16.94%
Property Tax Interest	1,231,305	994,500	1,095,500	1,288,348	995,500	(292,848)	-22.73%
REET Admin Fee	351,363	270,000	270,000	234,243	270,000	35,757	15.26%
Investment Earnings	997,944	1,850,000	2,250,000	2,156,573	2,450,000	293,427	13.61%
Other Misc Revenue	(4,681,993)	199,965	189,348	2,457,803	191,815	(2,265,988)	-92.20%
	(1,653,552)	3,664,465	4,084,848	6,437,967	4,157,315	(2,280,652)	-35.43%
Sheriff							
Law Enforcement Fees	56,521	49,500	42,414	57,171	42,414	(14,757)	-25.81%
Animal Control	-	-	-	-	-	-	0
Other Misc Revenue	70,149	48,994	34,600	67,405	30,600	(36,805)	-54.60%
	126,671	98,494	77,014	124,576	73,014	(51,562)	-41.39%
District Court							
Civil Fees	99,947	-	-	-	-	-	0
Traffic Infraction Penalties	485,857	482,000	470,574	506,897	475,000	(31,897)	-06.29%
Traffic Infraction Trauma Care	74,695	73,869	71,954	85,916	70,000	(15,916)	-18.53%
DUI Penalties	55,643	90,837	75,564	69,269	75,000	5,731	08.27%
Other Criminal Traffic Misdem	78,161	80,400	102,771	84,792	103,000	18,208	21.47%
Other Criminal Non-Traffic	11,458	41,920	53,805	55,364	55,000	(364)	-00.66%
Other Misc Revenue	372,284	413,667	428,089	432,799	433,800	1,001	00.23%
	1,178,045	1,182,693	1,202,757	1,235,037	1,211,800	(23,237)	-01.88%

General Fund
Revenue Detail

December 2023

	2022 Actuals	2023 Budget	2023 Projections	2023 Actuals	2024 Budget	2024 Budget/ 2023 Actuals	'24 Bud/'23 Bud %
General Revenues:							
Juvenile							
Juvenile Bed Rentals	116,851	60,000	30,000	91,865	60,000	(31,865)	-34.69%
Other Misc Revenue	11,320	12,800	6,560	6,001	1,800	(4,201)	-70.00%
	128,171	72,800	36,560	97,866	61,800	(36,066)	-36.85%
Planning							
Subdivision Fees	146,582	143,424	156,185	133,877	165,172	31,295	23.38%
Zoning Fees	95,780	138,479	119,818	101,093	124,139	23,046	22.80%
Other Misc Revenue	83,004	65,257	66,082	53,412	68,040	14,628	27.39%
	325,366	347,160	342,085	288,382	357,351	68,969	23.92%
Assessor	11,881	8,800	12,250	11,640	12,250	610	05.24%
Non-Departmental	101,591	101,000	98,000	136,853	100,000	(36,853)	-26.93%
Human Resources	342	300	300	324	300	(24)	-07.41%
Coroner	32,808	48,000	48,000	36,347	48,000	11,653	32.06%
Assigned Counsel	35,166	40,000	22,500	26,058	24,000	(2,058)	-07.90%
Prosecuting Attorney	10,467	450	450	28,887	450	(28,437)	-98.44%
Clerk	417,222	517,689	444,960	429,385	498,363	68,978	16.06%
Superior Court	139,637	32,500	64,900	27,965	36,500	8,535	30.52%
WSU Extension	-	-	-	-	-	-	0
Total - General Revenues	**57,887,578**	**63,610,514**	**64,011,299**	**67,405,041**	**65,752,031**	**(1,653,010)**	**-02.45%**
	(2,863,756)	**5,722,936**	**400,785**	**9,517,463**	**(1,653,010)**		
	-04.71%	**09.89%**	**00.63%**	**16.44%**	**-02.45%**		
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	16,500	114,610	98,110	594.61%
Elections	736,491	-	-	-	-	-	00.00%
DOC-Road Levy Shift	1,229,223	-	-	-	-	-	00.00%
Non-Departmental	-	-	-	-	645,000	645,000	100.00%
Treasurer	35,046	35,500	37,000	37,043	36,500	(543)	-01.47%
Sheriff	1,634,672	2,719,451	1,913,851	2,167,913	3,032,210	864,297	39.87%
Coroner	-	-	-	42,608	-	(42,608)	-100.00%
Assigned Counsel	868,746	700,493	675,493	655,609	792,641	137,032	20.90%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,925,925	2,773,735	2,833,735	2,858,431	2,874,492	16,061	00.56%
Clerk	581,108	527,015	479,225	488,928	509,280	20,352	04.16%
CJS	1,166,309	1,372,056	1,276,004	1,185,630	1,424,451	238,821	20.14%
District Court	299,248	287,438	522,699	496,145	1,309,077	812,932	163.85%
Superior Court	432,710	879,994	1,035,179	889,719	991,776	102,057	11.47%
Juvenile	35,084	40,000	40,000	31,252	40,000	8,748	27.99%
WSU Extension	29,400	29,400	29,400	29,400	29,400	-	00.00%
Planning	70,968	130,584	100,394	99,912	124,652	24,740	24.76%
Total Grants/Contracts	**10,048,229**	**9,498,966**	**8,946,280**	**9,002,390**	**11,927,389**	**2,924,999**	**32.49%**
	(2,591,961)	(549,263)	(552,686)	(1,045,839)	2,924,999	**32.49%**	
Total Revenues - All Sources	**67,935,807**	**73,109,480**	**72,957,579**	**76,407,431**	**77,679,420**	**1,271,989**	**01.66%**
	(5,455,717)	5,173,673	(151,901)	**8,471,624**	1,271,989		
	-07.43%	**07.62%**	**-00.21%**	**12.47%**	**01.66%**		

General Fund
Revenue Detail-Non GASB 31

December 2023

	2022 Actuals	2023 Budget	2023 Projections	2023 Actuals	2024 Budget	2024 Budget/ 2023 Actuals	'24 Bud/'23 Bud %
General Revenues:							
Auditor							
Recording Filing Fees	311,035	345,000	214,000	216,460	214,000	(2,460)	-01.14%
Vehicle Licensing Fees	1,924,891	1,920,000	1,870,000	1,914,436	1,870,000	(44,436)	-02.32%
Other Misc Revenue	59,646	71,450	100,300	58,723	78,300	19,577	33.34%
	2,295,572	2,336,450	2,184,300	2,189,619	2,162,300	(27,319)	-01.25%
Elections							
Elections Services	698,296	738,500	738,500	946,748	815,000	(131,748)	-13.92%
Elections Services Registrations	187,692	135,000	135,000	192,290	180,000	(12,290)	-06.39%
Other Misc Revenue	34,067	50	210	4,772	-	(4,772)	-100.00%
	920,055	873,550	873,710	1,143,810	995,000	(148,810)	-13.01%
Commissioners							
Property Tax	28,035,675	28,850,000	28,850,000	28,722,986	29,610,000	887,014	03.09%
Sales Tax	19,370,786	19,390,000	19,430,000	20,131,738	20,050,000	(81,738)	-00.41%
Gambling Excise Tax	22,449	19,000	22,000	16,430	23,000	6,570	39.99%
Franchise Fees	347,464	351,000	351,000	327,497	354,000	26,503	08.09%
PUD Privilege Tax	187,069	200,000	195,618	195,618	200,000	4,382	02.24%
PILT	1,049,300	950,000	1,044,486	1,044,486	1,080,000	35,514	03.40%
Liquor Excise	268,794	280,000	280,000	260,750	285,000	24,250	09.30%
Liquor Board Profits	317,117	325,000	325,000	316,488	325,000	8,512	02.69%
Motor Vehicle Criminal Justice	1,986,908	2,000,000	2,040,000	2,088,961	2,150,000	61,039	02.92%
Indirect Costs	1,632,833	1,535,615	1,535,615	1,532,145	1,457,114	(75,031)	-04.90%
Other Misc Revenue	599,742	385,548	444,946	553,226	479,474	(73,752)	-13.33%
	53,818,137	54,286,163	54,518,665	55,190,325	56,013,588	823,263	01.49%
Treasurer							
Property Tax Penalties	447,828	350,000	280,000	301,000	250,000	(51,000)	-16.94%
Property Tax Interest	1,231,305	994,500	1,095,500	1,288,348	995,500	(292,848)	-22.73%
REET Admin Fee	351,363	270,000	270,000	234,243	270,000	35,757	15.26%
Investment Earnings	997,944	1,850,000	2,250,000	2,156,573	2,450,000	293,427	13.61%
Other Misc Revenue	255,354	199,965	189,348	60,743	191,815	131,072	215.78%
	3,283,795	3,664,465	4,084,848	4,040,907	4,157,315	116,408	02.88%
Sheriff							
Law Enforcement Fees	56,521	49,500	42,414	57,171	42,414	(14,757)	-25.81%
Animal Control	-	-	-	-	-	-	0
Other Misc Revenue	70,149	48,994	34,600	67,405	30,600	(36,805)	-54.60%
	126,671	98,494	77,014	124,576	73,014	(51,562)	-41.39%
District Court							
Civil Fees	99,947	-	-	-	-	-	0
Traffic Infraction Penalties	485,857	482,000	470,574	506,897	475,000	(31,897)	-06.29%
Traffic Infraction Trauma Care	74,695	73,869	71,954	85,916	70,000	(15,916)	-18.53%
DUI Penalties	55,643	90,837	75,564	69,269	75,000	5,731	08.27%
Other Criminal Traffic Misdem	78,161	80,400	102,771	84,792	103,000	18,208	21.47%
Other Criminal Non-Traffic	11,458	41,920	53,805	55,364	55,000	(364)	-00.66%
Other Misc Revenue	372,284	413,667	428,089	432,799	433,800	1,001	00.23%
	1,178,045	1,182,693	1,202,757	1,235,037	1,211,800	(23,237)	-01.88%

General Fund
Revenue Detail-Non GASB 31

December 2023

	2022 Actuals	2023 Budget	2023 Projections	2023 Actuals	2024 Budget	2024 Budget/ 2023 Actuals	'24 Bud/'23 Bud %
General Revenues:							
Juvenile							
Juvenile Bed Rentals	116,851	60,000	30,000	91,865	60,000	(31,865)	-34.69%
Other Misc Revenue	11,320	12,800	6,560	6,001	1,800	(4,201)	-70.00%
	128,171	72,800	36,560	97,866	61,800	(36,066)	-36.85%
Planning							
Subdivision Fees	146,582	143,424	156,185	133,877	165,172	31,295	23.38%
Zoning Fees	95,780	138,479	119,818	101,093	124,139	23,046	22.80%
Other Misc Revenue	83,004	65,257	66,082	53,412	68,040	14,628	27.39%
	325,366	347,160	342,085	288,382	357,351	68,969	23.92%
Assessor	11,881	8,800	12,250	11,640	12,250	610	05.24%
Non-Departmental	101,591	101,000	98,000	136,853	100,000	(36,853)	-26.93%
Human Resources	342	300	300	324	300	(24)	-07.41%
Coroner	32,808	48,000	48,000	36,347	48,000	11,653	32.06%
Assigned Counsel	35,166	40,000	22,500	26,058	24,000	(2,058)	-07.90%
Prosecuting Attorney	10,467	450	450	28,887	450	(28,437)	-98.44%
Clerk	417,222	517,689	444,960	429,385	498,363	68,978	16.06%
Superior Court	139,637	32,500	64,900	27,965	36,500	8,535	30.52%
WSU Extension	-	-	-	-	-	-	0
Total - General Revenues	**62,824,925**	**63,610,514**	**64,011,299**	**65,007,981**	**65,752,031**	**744,050**	**01.14%**
	2,073,591	**785,589**	**400,785**	**2,183,056**	**744,050**		
	03.41%	**01.25%**	**00.63%**	**03.47%**	**01.14%**		
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	-	-	-	16,500	114,610	98,110	594.61%
Elections	736,491	-	-	-	-	-	00.00%
DOC-Road Levy Shift	1,229,223	-	-	-	-	-	00.00%
Non-Departmental	-	-	-	-	645,000	645,000	100.00%
Treasurer	35,046	35,500	37,000	37,043	36,500	(543)	-01.47%
Sheriff	1,634,672	2,719,451	1,913,851	2,167,913	3,032,210	864,297	39.87%
Coroner	-	-	-	42,608	-	(42,608)	-100.00%
Assigned Counsel	868,746	700,493	675,493	655,609	792,641	137,032	20.90%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,925,925	2,773,735	2,833,735	2,858,431	2,874,492	16,061	00.56%
Clerk	581,108	527,015	479,225	488,928	509,280	20,352	04.16%
CJS	1,166,309	1,372,056	1,276,004	1,185,630	1,424,451	238,821	20.14%
District Court	299,248	287,438	522,699	496,145	1,309,077	812,932	163.85%
Superior Court	432,710	879,994	1,035,179	889,719	991,776	102,057	11.47%
Juvenile	35,084	40,000	40,000	31,252	40,000	8,748	27.99%
WSU Extension	29,400	29,400	29,400	29,400	29,400	-	00.00%
Planning	70,968	130,584	100,394	99,912	124,652	24,740	24.76%
Total Grants/Contracts	**10,048,229**	**9,498,966**	**8,946,280**	**9,002,390**	**11,927,389**	**2,924,999**	**32.49%**
	(2,591,961)	(549,263)	(552,686)	(1,045,839)	2,924,999	**32.49%**	
Total Revenues - All Sources	**72,873,154**	**73,109,480**	**72,957,579**	**74,010,371**	**77,679,420**	**3,669,049**	**04.96%**
	(518,370)	236,326	(151,901)	**1,137,217**	3,669,049		
	-00.71%	**00.32%**	**-00.21%**	**01.56%**	**04.96%**		

General Fund Expenses

December 2023

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Not in Projected
G	Property Assessment	2,860,751	193,038	3,053,789	2,968,206	97.20%	-
E	Auditor	1,881,045	68,000	1,949,045	1,885,685	96.75%	-
N	Elections	1,433,125	-	1,433,125	1,340,927	93.57%	-
	Commissioners	1,073,076	10,300	1,083,376	1,064,569	98.26%	-
G	Human Resources	849,653	-	849,653	716,598	84.34%	-
O	Treasurer	1,949,308	-	1,949,308	1,800,973	92.39%	1,500
V	Non-Departmental	4,639,259	245,014	4,884,273	4,564,135	93.45%	-
	Capital Outlay	0	-	0	0	0.00%	-
	Total	**14,686,217**	**516,352**	**15,202,569**	**14,341,094**	**94.33%**	**1,500**
S	Coroner	662,979	75,000	737,979	663,416	89.90%	-
A FE	Sheriff	14,202,515	790,080	14,992,595	14,246,122	95.02%	(1,004,272)
T	Dept. of Corrections	14,695,015	-	14,695,015	14,695,015	100.00%	-
Y	**Total**	**29,560,509**	**865,080**	**30,425,589**	**29,604,552**	**97.30%**	**(1,004,272)**
	Assigned Counsel	4,553,405	-	4,553,405	3,843,846	84.42%	(25,000)
J	AC - Expert Witness	246,842	-	246,842	191,474	77.57%	-
U	Prosecuting Attorney	8,705,105	-	8,705,105	8,053,846	92.52%	60,000
S	Clerk	2,782,087	-	2,782,087	2,243,112	80.63%	(47,790)
T	Consol Juv Serv	1,372,056	-	1,372,056	1,228,889	89.57%	(96,052)
I	District Court	3,341,477	205,391	3,546,868	3,334,588	94.02%	29,870
C	Superior Court	4,314,950	-	4,314,950	3,752,696	86.97%	155,185
E	Youth Service Ctr	5,069,893	-	5,069,893	5,008,447	98.79%	-
	Total	**30,385,815**	**205,391**	**30,591,206**	**27,656,899**	**90.41%**	**76,213**
C	WSU Extension	352,273	-	352,273	291,972	82.88%	-
D	Planning	2,611,865	-	2,611,865	1,979,001	75.77%	(30,190)
	Total	**2,964,138**	**-**	**2,964,138**	**2,270,973**	**76.61%**	**(30,190)**
	Total General Fund	**77,596,679**	**1,586,823**	**79,183,502**	**73,873,519**	**93.29%**	**(956,749)**
		Grants Not in Projection		**(956,749)**			
				78,226,753		**94.44%**	

Percent of Year Complete 100.00%

General Fund Reserves

December 2023

	2023 Beginning	2023 Budget Allocation	2023 Budgeted Revenue	2023 Budgeted Expense	2023 Budgeted Ending	Adjustments	2023 Ending	
Restricted:								
Dist Crt Trial Court 5454 (Judges Portion)	77,961	-	90,000	(163,990)	3,971	98,409	102,380	
Dist Crt Judicial Stabilization (JST)	61,609	-	32,608	(83,864)	10,353	68,603	78,956	
Dist Crt DUI Court Fees	30,359	-	44,830	(87,850)	(12,661)	13,542	881	
Drug Court Fees	10,526	-	17,000	(18,834)	8,692	10,612	19,304	
Superior Court Judicial Stabilization (JST)	254,624	-	25,215	(276,621)	3,218	277,113	280,331	
Total Restricted	435,079	-	209,653	(631,159)	13,573	468,279	481,852	
Committed:								
Equipment Replacement	512,177	-	-	-	512,177	-	512,177	
Elections Equipment	615,000	-	-	-	615,000	-	615,000	
Extraordinary Criminal Justice	329,289	-	-	-	329,289	-	329,289	
Total Committed	1,456,466	-	-	-	1,456,466	-	1,456,466	
Assigned:								
Sheriff Body Cam Reserve	1,000,000	-	-	(100,000)	900,000	9,279	909,279	
Passports	-	-	-	-	-	(47,401)	(47,401)	
Contingency	1,262,095	-	-	(511,847)	750,248	(56,487)	693,761	
"Clean" Energy Sales Tax	-	-	-	-	-	449,111	449,111	
Prior Year Unspent Appropriations	184,584	-	-	-	184,584	25,000	209,584	
Total Assigned	2,446,679	-	-	(611,847)	1,834,832	379,502	2,214,334	
Unassigned:								
Cash Flow Reserves	9,765,693	-	72,899,827	(76,353,673)	6,311,847	6,189,026	12,500,873	17.13%
Total Unassigned	9,765,693	-	72,899,827	(76,353,673)	6,311,847	6,189,026	12,500,873	
Total Fund Balance	**14,103,917**	**-**	**73,109,480**	**(77,596,679)**	**9,616,718**	**7,036,807**	**16,653,525**	

Total Change in Fund Balance		**2,549,608**
GF Reserve (of 2024 Revenue Budget)	**11.00%**	**8,544,736**
Over/(Under)* **		**3,956,137**

Commitments: ***

2024 Budget	1,539,904
Planning-Accela System Upgrade	229,000
Treasurer/Assessor System Replacement	
DOC Annual Operational costs	
Assigned Counsel-Case Load Standards	
	2,187,233

Non Departmental Expenditure History

December 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	88,065	1
	District Health	150,000		150,000	150,000	150,000	0
	State Examiners	144,010		156,700	174,281	163,020	11,261
Interdepartmental	Grants Management	45,909		63,810	74,528	74,528	(0)
	Indirect Cost Plan	7,475		6,573	8,996	8,996	(0)
	ITA Bill	3,060		3,076	3,209	3,209	(0)
	Purchasing	23		26	98	98	(0)
	GIS	76,001		82,442	87,899	87,899	(0)
	DOS	3,614		3,826	4,125	4,125	0
	Liability Insurance	0		150,228	455,372	455,372	(0)
	LEOFF I Medical Expenditures	748,500		750,000	1,500,000	1,500,000	0
	Law Library/Safeway Rent/Other Leases	36,757		63,087	64,324	64,324	0
	Pre-Trial	150,000		150,000	215,000	215,000	0
	Board of Equalization	442		1,963	13,000	4,486	8,514
	Tax Litigation	15,579		15,579	15,579	15,579	0
	Code Enforcement	635,248		600,000	1,000,000	1,000,000	0
	Parks & Recreation	100,000		100,000	100,000	100,000	0
	District Court Probation	0		0	80,000	80,000	0
	Body Cam Reserve Transfer to 115	0		0	100,000	100,000	0
DEBT	2002 G.O. Bond - Other	14,749		13,748	0	0	0
Membership	Memberships-NACO	4,865		4,865	4,865	4,865	0
	Memberships-WACO	31,886		35,588	36,762	36,762	0
	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	185,230	14,770
	Legislative Advocate	6,111		6,180	9,000	7,020	1,980
	Yakima Airport	65,889		0	0	0	0
One Time Expenses	Miscellaneous	11,904,949		596	0	2,235	(2,235)
	Tax Judgements	407		1,267	1,500	416	1,084
	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	5,954	4,046
	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
	Leadership Yakima	0		0	0	999	(999)
	NACO Prof Development Academy	0		0	0	3,000	(3,000)
	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	44,112	16,318
	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**	**4,575,217**	**309,056**

DOC - Expenditures

December 2023

Category	2021 Actual	2022 Actual	2023 Actual	2023 Projection	2023 Budget	% of Projection
Salaries and Benefits:						
Salaries and Wages	$9,884,146	$10,971,298	$12,003,150	$11,429,702	$11,429,702	105.02%
Benefits	$4,329,737	$4,525,483	$5,056,898	$5,689,664	$5,689,664	88.88%
Total Benefits	**$14,213,883**	**$15,496,781**	**$17,060,048**	**$17,119,366**	**$17,119,366**	**99.65%**
Supplies:						
RX	$279,414	$207,709	$207,600	$300,000	$300,000	69.20%
Operating Supplies	$472,435	$549,549	$482,095	$425,000	$357,200	113.43%
Office Supplies	$0	$0	$38,135	$38,500	$28,050	99.05%
Other	$72,742	$81,654	$59,842	$91,276	$91,276	65.56%
Total Supplies	**$824,591**	**$838,912**	**$787,672**	**$854,776**	**$776,526**	**92.15%**
Other Services:						
Medical	$3,085,530	$3,304,873	$3,369,882	$3,700,000	$2,960,000	91.08%
Mental Health	$564,421	$644,709	$732,056	$600,000	$600,000	122.01%
Food Services	$1,509,595	$1,657,445	$1,585,192	$1,740,503	$1,740,505	91.08%
Internal Service Costs	$3,725,102	$3,122,768	$3,830,672	$3,830,672	$3,830,672	100.00%
Professional Services	$441,417	$472,459	$436,476	$480,000	$421,370	90.93%
Communications	$37,701	$22,560	$19,356	$24,200	$24,200	79.98%
Operating Rentals	$44,573	$66,552	$85,675	$95,500	$95,500	89.71%
Miscellaneous Projects	$0	$0	$8,948	$10,000	$0	89.48%
Other	$110,403	$138,908	$235,558	$155,000	$96,800	151.97%
Total Services	**$9,518,742**	**$9,430,274**	**$10,303,815**	**$10,635,875**	**$9,769,047**	**96.88%**
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	$449,200	$449,200	$449,200	100.00%
Total Debt Obligations	**$2,335,746**	**$2,352,620**	**$449,200**	**$449,200**	**$449,200**	**100.00%**
Total Expense	**$26,892,962**	**$28,118,587**	**$28,600,735**	**$29,242,137**	**$28,297,059**	**97.81%**

DOC - Revenue and Fund Balance

December 2023

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2023 Projection	2023 Budget	%
10834230001	Housing-US Marshall	3,863,125	3,938,625	3,900,000	4,334,375	90.87%
10834230002	Housing-Immigration	-	-	-	-	00.00%
10834230003	Housing-Grandview	45,801	91,994	76,500	20,130	457.00%
10834230004	Housing-Granger	35,933	27,921	25,925	33,551	83.22%
10834230006	Housing-Mabton	16,563	7,027	4,500	23,486	29.92%
10834230007	Housing-Moxee	45,604	30,911	28,477	23,486	131.61%
10834230008	Housing-Naches	-	-	-	-	00.00%
10834230009	Housing-Selah	165,069	117,733	119,439	83,877	140.36%
10834230010	Housing-Sunnyside	35,489	82,724	87,000	40,261	205.47%
10834230011	Housing-Tieton	13,493	1,378	427	13,420	10.27%
10834230012	Housing-Toppenish	37,843	118,198	97,000	16,775	704.61%
10834230013	Housing-Union Gap	493,101	476,693	528,777	389,189	122.48%
10834230014	Housing-Wapato	73,876	180,000	189,000	23,486	766.41%
10834230016	Housing-Yakima	1,970,883	2,037,141	2,124,500	2,045,948	99.57%
10834230017	Housing-Zillah	13,741	40,867	36,000	3,355	1218.09%
10834230020	Housing-Outside Contracts	114,840	4,903	-	-	00.00%
10834230021	Housing-State DOC	385,688	793,033	816,000	2,052,304	38.64%
	Total Inmate Housing Revenue	**7,311,048**	**7,949,148**	**8,033,545**	**9,103,643**	**87.32%**
10834230022	CWCMH-Competency Restoration	-	-	-	-	00.00%
10834175005	Commissary (non-taxable)	415,319	417,012	425,000	310,000	134.52%
10836111001	Investment Interest	35,969	12,548	12,000	25,000	50.19%
10834237001	Booking Fees	36,885	36,934	38,000	30,000	123.11%
10834210111	DNA Collector	1,587	847	1,000	3,500	24.20%
10836250014	Commissary Rent	12,000	5,000	12,000	12,000	41.67%
10836920001	Unclaimed Property	633	3,021	4,000	-	100.00%
10836991001	Other Misc Revenue	85,939	174,793	185,000	1,000	17479.30%
10836991003	Inmate Telephones	148,353	149,586	125,000	100,000	149.59%
10836991008	Medical Services Reimb	103,620	140,194	90,000	200,000	70.10%
10836991045	Misc Reimbursement of Costs	-	401	1,000	1,000	40.10%
10836991029	Social Security-Reimb of Costs	15,800	20,000	15,000	25,000	80.00%
10836991031	Medical Clinic-Reimb of Costs	259	-	-	10,000	00.00%
10833321019	COVID-CARES Act	-	-	-	-	00.00%
	Total Other Revenue	**856,363**	**960,336**	**908,000**	**717,500**	**133.84%**
10839700004	Transfer In - General Fund	15,395,015	14,695,015	14,695,015	14,695,015	100.00%
	Transfers In-ARPA	-	3,731,701	4,000,000	2,731,701	136.61%
10839700007	Transfer In - Road Levy Shift	1,170,349	(11,082)	-	-	00.00%
10839700005	Transfer In - REET	449,400	449,200	449,200	449,200	100.00%
10839700001	Transfer In - Mental Health Millage	420,224	545,000	545,000	545,000	100.00%
10839700001	Transfer In - Mental Health Sales Tax	-	132,006	-	-	100.00%
10839700001	Transfer In - Chemical Dependency	53,560	55,000	55,000	55,000	100.00%
	Total Transfers In Revenue	**17,488,548**	**19,596,840**	**19,744,215**	**18,475,916**	**106.07%**
	Total DOC Revenue	**25,655,960**	**28,506,324**	**28,685,760**	**28,297,059**	**100.74%**
	Beginning Fund Balance	**3,370,904**	**908,277**	**908,277**	**908,277**	
	Total Revenue	25,655,960	28,506,324	28,685,760	28,297,059	
	Total Expense	(28,118,587)	(28,600,735)	(29,242,137)	(28,297,059)	
	Ending Fund Balance	**908,277**	**813,865**	**351,900**	**908,277**	
	10% Reserve Policy	**2,811,859**	**2,860,074**	**2,924,214**	**2,829,706**	

REET - Real Estate Excise Tax

December 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31834001	Real Estate Excise Tax	1,364,841	1,832,698	1,039,419	1,350,000	76.99%
RC36111001	Investment Earnings (Net)	(1,529)	(34,026)	93,298	20,000	466.49%
	Total Revenue	**1,363,312**	**1,798,672**	**1,132,717**	**1,370,000**	**82.68%**
SC4101	Contracted Services-Bank Fees	600	770	900	900	100.00%
SC0108	Transfers Out-Water Resources	50,000	50,000	50,000	50,000	100.00%
SC0121	Transfers Out-2010 GO Bonds	-	-	-	-	00.00%
SC0122	Transfers Out-2010B GO Bonds	178,666	171,066	141,210	166,500	84.81%
SC0168	Transfers Out-DOC Debt	449,535	449,400	449,200	449,200	100.00%
SC0183	Transfers Out-2014 GO Bond	49,975	48,775	57,575	57,575	100.00%
SC0187	Transfers Out-2020B GO Bond	98,070	102,030	105,925	105,925	100.00%
Projects:					**Revised**	**Original**
SC0128	Sheriff Building-HOK		196,625	139,625	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	4,614	-	
SC0128	Juvenile Boiler		83,580	11,053	-	
SC0128	Jail Generator			183,719	500,000	
SC0128	Jail Elevator Backup Power			57,939	58,000	
	Facilities			-	150,000	
	Total Expenses	**826,846**	**1,989,593**	**1,201,760**	**1,638,100**	
	Net Income/Loss	**536,465**	**(190,922)**	**(69,043)**	**(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	1,132,717	1,370,000	
	Total Expense	826,846	1,989,593	1,201,760	1,638,100	
	Ending Fund Balance	**1,643,429**	**1,452,507**	**1,383,464**	**1,184,407**	

Reserve Policy:

Motel/Hotel Tax (Lodging Tax)

December 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31331001	Hotel/Motel-City of Yakima	533,755	671,864	719,083	702,520	102.36%
RC31331002	Hotel/Motel-Yakima County	79,900	92,641	105,613	69,480	152.00%
RC36111001	Investment Earnings (Net)	(166)	1,855	8,210	1,200	684.19%
	Total Revenue	**613,490**	**766,361**	**832,906**	**773,200**	**107.72%**
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	758,250	758,250	100.00%
Projects:					**Revised**	**Original**
					-	-
					-	-
					-	-
	Total Expenses	**736,598**	**745,550**	**758,600**	**758,550**	
	Net Income/Loss	**(123,109)**	**20,811**	**74,306**	**14,650**	
	Beginning Fund Balance	**293,499**	**170,390**	**191,201**	**191,201**	
	Total Revenue	613,490	766,361	832,906	773,200	
	Total Expense	736,598	745,550	758,600	758,550	
	Ending Fund Balance	**170,390**	**191,201**	**265,507**	**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)

December 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
Sheriff	Revenue Allocation	2,592,496	2,780,822	3,119,504	2,889,410	107.96%
	Expenses	(1,748,736)	(3,764,045)	(1,863,433)	(3,659,037)	50.93%
	Net Income/Loss	843,760	(983,223)	1,256,071	(769,627)	
	Ending Reserves	**1,433,680**	**450,457**	**1,706,528**	**(319,170)**	
Prosecuting Attorney	Revenue Allocation	1,719,391	1,686,155	1,768,221	1,693,341	104.42%
	Expenses	(1,243,324)	(1,598,408)	(1,480,275)	(1,955,726)	75.69%
	Net Income/Loss	476,067	87,747	287,946	(262,385)	
	Ending Reserves	**846,205**	**933,952**	**1,221,898**	**671,567**	
Assigned Counsel	Revenue Allocation	1,845,557	2,023,535	2,043,755	2,031,750	100.59%
	Expenses	(1,478,224)	(1,454,350)	(1,513,477)	(2,030,895)	74.52%
	Net Income/Loss	367,333	569,185	530,278	855	
	Ending Reserves	**984,880**	**1,554,065**	**2,084,343**	**1,554,920**	
Clerk	Revenue Allocation	246,383	263,429	276,991	264,242	104.82%
	Expenses	(141,547)	(268,031)	(291,572)	(255,489)	114.12%
	Net Income/Loss	104,836	(4,602)	(14,581)	8,753	
	Ending Reserves	**242,683**	**238,081**	**223,500**	**246,834**	
District Court	Revenue Allocation	664,510	716,430	756,697	714,398	105.92%
	Expenses	(668,842)	(771,397)	(752,477)	(723,398)	104.02%
	Net Income/Loss	(4,332)	(54,967)	4,220	(9,000)	
	Ending Reserves	**167,257**	**112,290**	**116,510**	**103,290**	
Superior Court	Revenue Allocation	430,460	460,241	483,936	461,663	104.82%
	Expenses	(353,552)	(359,351)	(375,706)	(723,223)	51.95%
	Net Income/Loss	76,908	100,890	108,230	(261,560)	
	Ending Reserves	**170,948**	**271,838**	**380,068**	**10,278**	
Juvenile Court	Revenue Allocation	956,946	1,023,152	1,075,827	1,026,312	104.82%
	Expenses	(902,929)	(984,549)	(760,006)	(1,237,115)	61.43%
	Net Income/Loss	54,017	38,603	315,821	(210,803)	
	Ending Reserves	**266,343**	**304,946**	**620,767**	**94,143**	
Pre-Trial	Revenue Allocation	121,667	130,085	136,782	130,487	104.82%
	Expenses	(120,126)	(120,660)	(141,967)	(141,967)	100.00%
	Net Income/Loss	1,541	9,425	(5,185)	(11,480)	
	Ending Reserves	**4,486**	**13,911**	**8,726**	**2,431**	
Expert Witness	Revenue Allocation	7,580	8,104	8,522	8,129	104.83%
	Expenses	(7,300)	(7,517)	(8,121)	(8,827)	92.00%
	Net Income/Loss	280	587	401	(698)	
	Ending Reserves	**262**	**849**	**1,250**	**151**	

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

December 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
Security	Revenue Allocation	21,636	29,875	36,430	30,268	120.36%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	21,636	29,875	36,430	30,268	
	Ending Reserves	**80,182**	**110,057**	**146,487**	**140,325**	
Interest Earnings	Interest Earnings	4,839	12,794	16,360	-	100.00%
	Expenses	-	(4,453)	(80,364)	-	00.00%
	Net Income/Loss	4,839	8,341	(64,004)	-	
	Ending Reserves	**61,474**	**69,815**	**5,811**	**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	9,706,665	9,150,000	106.08%
RC	GF Transfer In-Body Cams	-	-	-	100,000	00.00%
RC36111001	Investment Earnings (Net)	4,839	12,794	98,545	-	100.00%
	Total Revenue	**8,611,465**	**9,134,622**	**9,805,210**	**9,250,000**	**106.00%**
	Total Expenses	**(6,664,580)**	**(9,332,761)**	**(7,349,583)**	**(10,735,677)**	
	Net Income/Loss	**1,946,885**	**(198,139)**	**2,455,627**	**(1,485,677)**	
	Ending Fund Balance	**4,258,400**	**4,060,261**	**6,515,888**	**2,574,584**	

Reserve Policy:

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

Commissioner's Historic Preservation Funds

December 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC34136001	Commissioner's Recording Surcharge	47,746	36,047	25,003	40,000	62.51%
	Total Revenue	**47,746**	**36,047**	**25,003**	**40,000**	**62.51%**
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	-	-	500	500	99.98%
Projects:					**Revised**	**Original**
	Potential Unknown Projects				-	-
					-	-
					-	-
	Total Expenses	**6,511**	**1,281**	**1,624**	**2,900**	
	Net Income/Loss	**41,235**	**34,767**	**23,379**	**37,100**	
	Beginning Fund Balance	**74,907**	**116,142**	**150,908**	**150,908**	
	Total Revenue	47,746	36,047	25,003	40,000	
	Total Expense	6,511	1,281	1,624	2,900	
	Ending Fund Balance	**116,142**	**150,908**	**174,287**	**188,008**	

Reserve Policy:

No Reserve Limits

Note:

Funds to be used at the disrection 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 2023

Cost Center	Sources/Uses	2021 Actual	2022 Actual	2023 Actual	Total	Commitment	Balance
Investment Earnings:							
CC145200	Interest Earnings	113,924	(1,545,037)	2,174,988	**743,875**		
CC145200	CliftonLarsonAllen	-	(20,917)	(60,162)	**(81,079)**	323,440	242,361
CC145200	YCDA-Worker's Wanted Conference	-	-	(750)	**(750)**	750	-
	Total Available	**113,924**	**(1,565,954)**	**2,114,076**	**662,046**	**324,190**	**242,361**
Core Funds:							
CC145100	ARPA Allocation	14,364,570	14,364,570	-	**28,729,139**		
CC145100	YVCOG-Crime Lab	-	(1,038,104)	(679,878)	**(1,717,982)**	2,823,211	1,105,229
CC145100	YC Sheriff-Pro Active Unit	-	-	(304,031)	**(304,031)**	4,002,567	3,698,536
CC145100	YC Sheriff-Traffic Detective	-	-	(50,367)	**(50,367)**	766,575	716,208
CC145100	City of Grandview-Flock Cameras	-	-	(61,560)	**(61,560)**	61,560	-
CC145100	Citizens for Safe Yakima-LV Gang Prevent	-	-	(29,529)	**(29,529)**	208,000	178,471
CC145100	Fire Dist #1-Brush Truck	-	-	(42,660)	**(42,660)**	136,000	93,340
CC145100	Fire Dist #3-Type II Engine	-	-	(300,000)	**(300,000)**	300,000	-
CC145100	Fire Dist #4-Gas Monitors	-	-	(10,555)	**(10,555)**	21,250	10,695
CC145100	Fire Dist #6-Command Vehicle	-	-	(62,357)	**(62,357)**	75,605	13,248
CC145100	Selah Naches Food Bank	-	-	(111,416)	**(111,416)**	400,000	288,584
CC145100	City of Zillah-Flock Cameras	-	-	(52,650)	**(52,650)**	52,650	-
CC145100	City of Yakima-Flock Cameras	-	-	(122,812)	**(122,812)**	123,462	650
CC145100	Triumph Treatment-James Oldham Center	-	-	(115,123)	**(115,123)**	499,999	384,876
CC145100	Town of Harrah-Flock Cameras	-	-	(9,234)	**(9,234)**	9,234	-
CC145100	Granger Historic Society-Museum	-	-	(100,000)	**(100,000)**	100,000	-
CC145100		-	-	-	**-**	-	-
	Total Available	**14,364,570**	**13,326,466**	**(2,052,173)**	**25,638,863**	**9,580,113**	**6,489,837**
Revenue Replacement Funds:							
CC145300	Revenue Replacement ARPA Funds	5,000,000	5,000,000	-	**10,000,000**		
CC145300	Worker's Compensation	-	(723,576)	(276,424)	**(1,000,000)**	1,000,000	-
C145300	DOC-2023 Budget	-	-	(3,731,701)	**(3,731,701)**	8,000,000	4,268,299
	Total Available	**5,000,000**	**4,276,424**	**(4,008,125)**	**5,268,299**	**9,000,000**	**4,268,299**
Broadband:							
CC145500	Broadband ARPA Funds	5,000,000	5,000,000	-	**10,000,000**		
CC145200	Petrichor Broadband	-	(75,000)	-	**(75,000)**	75,000	-
CC145200	JRP Integrated Solutions-Broadband	-	-	(135,000)	**(135,000)**	135,000	-
		-	-	-	**-**	-	-
	Total Available	**5,000,000**	**4,925,000**	**(135,000)**	**9,790,000**	**210,000**	**-**
PILT Funds:							
CC145400	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**	**45,440,429**			
	Total Sources	24,478,493	22,819,533	5,607,882	**52,905,908**		
	Total Uses	-	(1,857,597)	(6,741,201)	**(8,598,798)**		
	Ending Fund Balance	**24,478,493**	**45,440,429**	**44,307,110**	**44,307,110**		
					34,517,110		

Reserve Policy:

No Reserve Limits

Note:

All ARPA Funding has been dedicated

PILT Title III

December 2023

Program	Committed	Spent in 2023	Spent LTD	Balance
Sheriff Search & Rescue				
2011	$ 164,238.11	$ 3,042.05	$ 164,238.11	$ -
2012	$ 127,467.84	$ 2,289.15	$ 2,289.15	$ 125,178.69
2013	$ 107,679.69	$ -	$ -	$ 107,679.69
2014	$ 27,909.36	$ -	$ -	$ 27,909.36
Total	**$ 427,295.00**	**$ 5,331.20**	**$ 166,527.26**	**$ 260,767.74**
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	$ 3,202.51	$ 38,723.26	$ 56,819.57
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**	**$ 3,202.51**	**$ 233,298.84**	**$ 226,674.40**
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	$ 119,802.98
2023 Earnings YTD	$ 43,437.85
2023 Admin Expense	$ (4,680.84)
	$158,559.99

2022 PILT Allocation	**$89,861.69**
2023 PILT Allocation	**$97,628.16**
Total PILT Fund Balance	**$ 1,003,346.81**
Total PILT Committed Funds	$ 657,296.97

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

December 2023

Revenue Code	Revenue Source	2021 Actual	2022 Actual	2023 Actual	2023 Budget	%
RC31314001	Mental Health Sales Tax	5,304,932	5,626,779	5,833,081	5,610,000	103.98%
RC36111001	Investment Earnings	19,634	(252,464)	373,444	-	00.00%
	Total Revenue	**5,324,565**	**5,374,316**	**6,206,524**	**5,610,000**	**110.63%**
SC10 & 20	Wages and Benefits	-	-	149,746	218,686	68.48%
SC 3163	Subscriptions	-	-	4,982	1,680	296.54%
SC3504	Office Equipment	-	-	301	-	100.00%
SC4101	Consultants-Contracted	-	-	-	1,500,000	00.00%
SC4125	Indirect	-	-	3,996	5,538	72.16%
SC4137	Program Support	-	-	4,464	4,087	109.22%
SC4191	Purchasing	-	-	163	163	99.98%
SC4192	Technology Services	-	-	17,904	17,903	100.01%
SC4199	Dept of Security	-	-	141	141	100.00%
SC4504	Facilities Services	755,813	-	2,250	2,250	00.00%
SC4301	Travel	-	17	-	570	00.00%
SC 4604	Liability Insurance	-	-	10,250	10,250	100.00%
SC 4401	Advertising	-	-	-	570	00.00%
SC4132	Training	-	-	-	5,235	00.00%
SC0107	Transfer-TS Equipment	-	-	1,398	-	100.00%
SC0168	Transfer-DOC	-	-	132,006	-	100.00%
Projects:					**Revised**	**Original**
	Prof Services-CIM Project	-	60,931	-	-	00.00%
	1/2 Time Probation Officer-Districet Court Probation			43,035	-	-
					-	-
					-	-
	Total Expenses	**755,813**	**60,948**	**370,636**	**1,767,073**	
	Net Income/Loss	**4,568,752**	**5,313,367**	**5,835,889**	**3,842,927**	
	Beginning Fund Balance	**3,122,539**	**7,691,291**	**13,004,658**	**13,004,658**	
	Total Revenue	5,324,565	5,374,316	6,206,524	5,610,000	
	Total Expense	755,813	60,948	370,636	1,767,073	
	Ending Fund Balance	**7,691,291**	**13,004,658**	**18,840,547**	**16,847,585**	

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	(554)	1,000	-55.44%
	Total Revenue	**(882)**	**2,070**	**(554)**	**1,000**	**-55.44%**
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	-	-	-
	RV Park Remodel (Resolution 55-2024)	-	-	-	-	-
	Total Expenses	**-**	**17,215**	**-**	**193,421**	
	Net Income/Loss	**(882)**	**(15,145)**	**(554)**	**(192,421)**	
	Beginning Fund Balance	**192,145**	**191,263**	**176,118**	**176,118**	
	Total Revenue	(882)	2,070	(554)	1,000	
	Total Expense	-	17,215	-	193,421	
	Ending Fund Balance	**191,263**	**176,118**	**175,564**	**(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**
Revenues for 2023								
Retail Sales-Distressed Counties	5,259,826.86		5,259,826.86		-		-	
Payments on Outstanding Loans	977,077.68		977,077.68		-		-	
Interest from Loans	225,082.18		-		-		225,082.18	
Interest from Investments	509,780.59		-		-		509,780.59	
Subfund Transfers In	1,000,000.00	7,971,767.31	-	6,236,904.54	1,000,000.00	1,000,000.00	-	734,862.77
Total Funds Available in 2023		**26,581,822.51**		**21,443,826.40**		**2,067,200.57**		**3,070,795.54**
Expenses for 2023								
Gordon, Thomas, Honeywell	149,290.42		-		-		149,290.42	
YCDA	115,000.00		115,000.00		-		-	
County Indirect cost	34,451.04		-		-		34,451.04	
Interfund-Financial Services	14,862.00		-		-		14,862.00	
Interfund-Treasurer	24,000.00		-		-		24,000.00	
Interfund-Liability Insurance	11,622.96		-		-		11,622.96	
Interfund-Audit Costs	1,908.22		-		-		1,908.22	
Grants issued	779,390.00		779,390.00		-		-	
Loans issued	2,753,758.00		2,753,758.00		-		-	
YC Public Services	47,739.58		47,739.58		-		-	
Sub-Fund Transfers Out	1,000,000.00	4,932,022.22	1,000,000.00	4,695,887.58	-	-	-	236,134.64
Balance 12/31/2023		**21,649,800.29**		**16,747,938.82**		**2,067,200.57**		**2,834,660.90**
12/31/2023 Cash on Hand	1,111,076.29		506,341.82		100,005.57		504,728.90	
Investments	20,538,724.00	**21,649,800.29**	16,241,597.00	**16,747,938.82**	1,967,195.00	**2,067,200.57**	2,329,932.00	**2,834,660.90**
Loans Receivable		**9,297,210.28**		**9,297,210.28**		**-**		
Total Balance		**30,947,010.57**		**26,045,149.10**		**2,067,200.57**		
		-		-		-		-

Projects Pending:	**Loan**	**Grant**	**Total**
Dairy Digester Pipeline	$ -	$ 37,247.79	$ 37,247.79
PS Crop Product Rail	$ -	$ 251,686.00	$ 251,686.00
YC-Butterfield Road	$ -	$ 40,680.68	$ 40,680.68
YC-TH Drive Widening	$ -	$ 2,098,605.28	$ 2,098,605.28
UG-Beltway Water &Se	$ -	$ 1,000,000.00	$ 1,000,000.00
Port of SS-Pacific Ag	$ -	$ 3,000,000.00	$ 3,000,000.00
COY-Popeyes	$ -	$ 416,000.00	$ 416,000.00
Grandview-Wine Co Rd-	$ -	$ 766,208.00	$ 766,208.00
YC-RV Park	$ -	$ 2,000,000.00	$ 2,000,000.00
Grandview-Welch's	$ -	$ 1,000,000.00	$ 1,000,000.00
COY-Chief Hops	$ -	$ 312,500.00	$ 312,500.00
YC-Keys Road	$ -	$ 915,576.00	$ 915,576.00
Total	**$ -**	**$ 11,838,503.75**	**$ 11,838,503.75**

Projects Pending: (Macro)	
Total	**-**

Projects Pending: (Investment)	
YCDA-GIS Site Inve	$ 95,000.00
Total	**95,000.00**

	Restricted (100)	Macro (300)	Investment (200)
Cash/Investment Balance Less Projects Pending:	**$ 4,909,435.07**	**$ 2,067,200.57**	**$ 2,739,660.90**

Issued in 2023:	**Loan**	**Grant**	**Total**
Port of GV-Wallace Wa	$ -	$ 472,000.00	$ 472,000.00
Grandview-Roundabout	$ 259,050.00	$ 259,050.00	$ 518,100.00
COY-Popeyes	$ 416,000.00	$ -	$ 416,000.00
Grandview-Wine Co Rd-	$ 766,208.00	$ -	$ 766,208.00
Mabton-Park and Ride	$ -	$ 48,340.00	$ 48,340.00
Grandview-Welch's	$ 1,000,000.00	$ -	$ 1,000,000.00
COY-Chief Hops	$ 312,500.00	$ -	$ 312,500.00
YC-TH Drive Widening	$ -	$ 47,739.58	$ 47,739.58
	$ -	$ -	$ -
Total 2021	**$ 2,753,758.00**	**$ 827,129.58**	**$ 3,580,887.58**

Completed:	
YC-East/West Phase II	
Resolution 146-2017	$ 700,000.00
Resolution 46-2018	$ 700,000.00
Resolution 346-2018	$ 1,900,000.00
Resolution 364-2019	$ 3,346,463.00
Resolution 106-2021	$ 1,750,000.00
	$ 8,396,463.00