



FINANCIAL SERVICES
FINANCIAL REVIEW
2nd Quarter 2024

2024 Budget Adjustments Summary

June 2024

Description	Debit	Credit	Source
General Fund			
Planning			
Accella Upgrade Prof Services	256,000	(256,000)	Unassigned Fund Balance
	256,000	(256,000)	
Security Panic Button Replacement			
Non-Departmental Transfers Out	53,010	(53,010)	Fund Balance - Assigned
	53,010	(53,010)	
Sheriff Radio Study			
Non-Departmental Prof Services	106,574	(106,574)	Fund Balance - Assigned
	106,574	(106,574)	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
Total General Fund Amendment	415,584	(415,584)	
Revised Revenues	-		
Assigned Fund Balance	159,584		
Committed Fund Balance	-		
Restricted Fund Balance	-		
Unassigned Fund Balance	256,000		80,031,561

Total Budget Amendments	415,584
Total Fund Bal	(256,000)
Total New Revenue	-
	<u>159,584</u>

General Fund Income Statement

June 2024

		2022 Actuals	2023 Actuals	2024 Budget	Adjustments	Projected	YTD Actual	Difference	% of Proj
Revenue									
Property Tax	\$	29,260,461	\$ 28,754,655	\$ 30,255,000	\$ -	\$ 30,255,000	\$ 17,192,428	\$ (13,062,572)	56.83%
Sales Tax		19,370,786	20,131,738	20,050,000	-	20,050,000	8,130,302	(11,919,698)	40.55%
Interest Earnings		997,944	2,156,573	2,450,000	-	2,450,000	1,011,902	(1,438,098)	41.30%
Other Taxes		82,751	80,609	87,700	-	87,700	35,574	(52,126)	40.56%
Licenses & Permits		420,743	394,254	390,250	-	390,250	110,016	(280,234)	28.19%
Grants		5,550,642	4,892,085	4,877,865	-	4,877,865	1,560,799	(3,317,066)	32.00%
Intergovernmental/PILT		3,372,451	4,524,276	4,649,484	-	4,649,484	2,564,188	(2,085,296)	55.15%
Charges/Fees for Service		9,549,573	9,635,588	9,426,532	-	9,426,532	5,311,345	(4,115,187)	56.34%
Fines and Forfeits		1,665,701	1,381,891	1,367,149	-	1,367,149	832,727	(534,422)	60.91%
Other Miscellaneous		(2,335,244)	4,455,762	4,125,440	-	4,125,440	3,775,385	(350,055)	91.51%
Total Revenue	\$	67,935,807	\$ 76,407,431	\$ 77,679,420	\$ -	\$ 77,679,420	\$ 40,524,666	\$ (37,154,754)	52.17%
Expense									
Salaries/Benefits	\$	34,317,232	\$ 37,670,255	\$ 43,389,973	\$ -	\$ 43,389,973	\$ 19,985,867	\$ (23,404,106)	46.06%
Supplies		1,942,930	1,528,392	1,463,828	-	1,463,828	989,829	(473,999)	67.62%
Other Services & Charges		14,830,312	16,704,446	18,424,582	362,574	18,787,156	7,827,115	(10,960,041)	41.66%
Debt Service		44,200	30,811	-	-	-	-	-	00.00%
DOC		16,554,282	14,695,015	14,995,015	-	14,995,015	7,497,507	(7,497,508)	50.00%
Grants		-	-	-	-	-	-	-	00.00%
Transfers Out		1,659,233	3,211,897	1,265,579	53,010	1,318,589	685,240	(633,349)	51.97%
Capital:		-	32,703	77,000	-	77,000	293,049	216,049	380.58%
Contingency		-	-	-	-	-	-	-	00.00%
Equipment Replacement		301,767	-	-	-	-	-	-	00.00%
Total Expense	\$	69,649,957	\$ 73,873,519	\$ 79,615,977	\$ 415,584	\$ 80,031,561	\$ 37,278,608	\$ (42,752,953)	46.58%
Net Income/(Loss)		(1,714,149)	2,533,912	(1,936,557)	\$ (415,584)	\$ (2,352,141)	\$ 3,246,058		
Beginning Reserve Balance		15,833,763	14,119,613	16,653,525		\$ 16,653,525	16,653,525		
Prior Period Adjustment/Other		-	-	-		-	-		
Ending Reserve Balance	\$	14,119,613	\$ 16,653,525	\$ 14,716,968		\$ 14,301,384	19,899,583		

General Fund Revenue Detail

June 2024

	2023 Actuals	2024 Budget	2024 Projections	2024 YTD Actuals	2025 Projections	2025 Projections/ 2024 Budget	'24 Bud/'23 Bud %
General Revenues:							
<u>Auditor</u>							
Recording Filing Fees	216,460	214,000	200,000	102,770	200,000	(14,000)	-06.54%
Vehicle Licensing Fees	1,914,436	1,870,000	1,720,000	926,386	1,720,000	(150,000)	-08.02%
Other Misc Revenue	58,723	78,300	43,216	38,926	40,216	(38,084)	-48.64%
	2,189,619	2,162,300	1,963,216	1,068,082	1,960,216	(202,084)	-09.35%
<u>Elections</u>							
Elections Services	946,748	815,000	1,450,000	1,109,434	760,000	(55,000)	-06.75%
Elections Services Registrations	192,290	180,000	260,000	216,305	425,000	245,000	136.11%
Other Misc Revenue	4,772	-	22,061	66,272	8,300	8,300	#DIV/0!
	1,143,810	995,000	1,732,061	1,392,011	1,193,300	198,300	19.93%
<u>Commissioners</u>							
Property Tax	28,722,986	29,610,000	29,550,000	16,824,256	30,210,000	600,000	02.03%
Sales Tax	20,131,738	20,050,000	20,050,000	8,130,302	20,650,000	600,000	02.99%
Gambling Excise Tax	16,430	23,000	20,000	5,060	21,000	(2,000)	-08.70%
Franchise Fees	327,497	354,000	325,000	74,861	327,000	(27,000)	-07.63%
PUD Privilege Tax	195,618	200,000	150,697	150,697	150,000	(50,000)	-25.00%
PILT	1,044,486	1,080,000	1,135,281	1,135,281	1,120,000	40,000	03.70%
Liquor Excise	260,750	285,000	285,000	66,725	285,000	-	00.00%
Liquor Board Profits	316,488	325,000	325,000	159,423	325,000	-	00.00%
Motor Vehicle Criminal Justice	2,088,961	2,150,000	2,200,000	529,228	2,315,000	165,000	07.67%
Indirect Costs	1,532,145	1,457,114	1,457,114	728,557	1,519,425	62,311	04.28%
Other Misc Revenue	553,226	479,474	575,993	295,183	362,411	(117,063)	-24.41%
	55,190,325	56,013,588	56,074,085	28,099,574	57,284,836	1,271,248	02.27%
<u>Treasurer</u>							
Property Tax Penalties	301,000	250,000	300,000	156,140	300,000	50,000	20.00%
Property Tax Interest	1,288,348	995,500	995,500	1,195,500	1,245,500	250,000	25.11%
REET Admin Fee	234,243	270,000	235,000	113,632	240,000	(30,000)	-11.11%
Investment Earnings	2,156,573	2,450,000	2,450,000	1,011,902	2,550,000	100,000	04.08%
Other Misc Revenue	2,457,803	191,815	383,133	2,179,748	183,635	(8,180)	-04.26%
	6,437,967	4,157,315	4,363,633	4,656,922	4,519,135	361,820	08.70%
<u>Sheriff</u>							
Law Enforcement Fees	57,171	42,414	56,317	31,229	56,317	13,903	32.78%
Animal Control	-	-	1,500	1,085	2,000	2,000	00.00%
Other Misc Revenue	67,405	30,600	268,033	29,168	76,600	46,000	150.33%
	124,576	73,014	325,850	61,482	134,917	61,903	84.78%
<u>District Court</u>							
Civil Fees	-	-	-	-	-	-	00.0%
Traffic Infraction Penalties	506,897	475,000	609,835	304,918	575,000	100,000	21.1%
Traffic Infraction Trauma Care	85,916	70,000	109,635	54,817	91,555	21,555	30.8%
DUI Penalties	69,269	75,000	51,124	25,562	66,591	(8,409)	-11.2%
Other Criminal Traffic Misdem	84,792	103,000	65,699	32,850	77,144	(25,856)	-25.1%
Other Criminal Non-Traffic	55,364	55,000	56,301	28,150	60,000	5,000	09.1%
Other Misc Revenue	432,799	433,800	511,480	290,591	522,158	88,358	20.4%
	1,235,037	1,211,800	1,404,074	736,888	1,392,448	180,648	14.9%

General Fund Revenue Detail

June 2024

	2023 Actuals	2024 Budget	2024 Projections	2024 YTD Actuals	2025 Projections	2025 Projections/ 2024 Budget	'24 Bud/'23 Bud %
General Revenues:							
Juvenile							
Juvenile Bed Rentals	91,865	60,000	60,000	14,837	60,000	-	00.00%
Other Misc Revenue	6,001	1,800	1,026	1,189	500	(1,300)	-72.22%
	97,866	61,800	61,026	16,026	60,500	(1,300)	-02.10%
Planning							
Subdivision Fees	133,877	165,172	100,702	47,330	136,737	(28,435)	-17.22%
Zoning Fees	101,093	124,139	154,653	72,687	123,845	(294)	-00.24%
Other Misc Revenue	53,412	68,040	64,092	30,640	61,681	(6,359)	-09.35%
	288,382	357,351	319,447	150,657	322,263	(35,088)	-09.82%
Assessor							
	11,640	12,250	13,000	12,264	13,000	750	06.12%
Non-Departmental	136,853	745,000	753,000	369,674	757,000	12,000	01.61%
Human Resources	324	300	250	190	250	(50)	-16.67%
Coroner	36,347	48,000	40,000	19,140	40,000	(8,000)	-16.67%
Assigned Counsel	26,058	24,000	3,000	10,157	6,000	(18,000)	-75.00%
Prosecuting Attorney	28,887	450	15,200	9,010	450	-	00.00%
Clerk	429,385	498,363	459,392	287,843	473,268	(25,095)	-05.04%
Superior Court	27,965	36,500	29,494	10,069	29,000	(7,500)	-20.55%
WSU Extension	-	-	-	-	-	-	00.00%
Total - General Revenues	67,405,041	66,397,031	67,556,728	36,899,990	68,186,583	1,789,552	02.70%
	10,669,639	(1,008,010)	1,159,697		31,286,593		
	18.81%	-01.50%	01.75%	55.57%	84.79%		
Grants/Contracts							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	16,500	114,610	78,000	36,400	78,000	(36,610)	-31.94%
Elections	-	-	230,500	155,268	-	-	00.00%
DOC-Road Levy Shift	-	-	-	-	-	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Treasurer	37,043	36,500	36,500	30,255	36,500	-	00.00%
Sheriff	2,167,913	3,032,210	2,981,528	818,264	3,150,679	118,469	03.91%
Coroner	42,608	-	-	-	-	-	00.00%
Assigned Counsel	655,609	792,641	820,639	535,268	842,315	49,674	06.27%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,858,431	2,874,492	2,818,827	1,087,627	2,826,753	(47,739)	-01.66%
Clerk	488,928	509,280	687,718	231,482	586,664	77,384	15.19%
CJS	1,185,630	1,424,451	1,524,453	431,582	1,563,162	138,711	09.74%
District Court	496,145	1,309,077	1,342,839	110,501	1,322,691	13,614	01.04%
Superior Court	889,719	991,776	987,924	119,123	978,124	(13,652)	-01.38%
Juvenile	31,252	40,000	30,000	12,118	40,000	-	00.00%
WSU Extension	29,400	29,400	29,400	14,700	29,400	-	00.00%
Planning	99,912	124,652	120,423	38,787	126,021	1,369	01.10%
Total Grants/Contracts	9,002,390	11,282,389	11,692,051	3,624,676	11,583,609	301,220	02.67%
	(1,507,793)	2,279,999	409,662		7,958,933	08.31%	
Total Revenues - All Sources	76,407,431	77,679,420	79,248,779	40,524,666	79,770,192	2,090,772	02.69%
	9,161,846	1,271,989	1,569,359		39,245,526		
	13.62%	01.66%	02.02%	52.17%	96.84%		

General Fund Expenses

June 2024

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Not in Projected	
G E N G O V	Property Assessment	2,917,502	-	2,917,502	1,485,615	50.92%	-	ER&R
	Auditor	2,148,601	-	2,148,601	969,970	45.14%	-	
	Elections	1,655,702	-	1,655,702	1,021,516	61.70%	-	K& H Printers
	Commissioners	1,077,067	-	1,077,067	516,392	47.94%	-	
	Human Resources	852,284	-	852,284	369,745	43.38%	-	
	Treasurer	2,015,404	-	2,015,404	948,525	47.06%	-	
	Non-Departmental	2,587,350	159,584	2,746,934	1,259,913	45.87%	-	
	Capital Outlay	0	-	0	0	0.00%	-	
	Total	13,253,910	159,584	13,413,494	6,571,676	48.99%	-	

S A F E T Y	Coroner	589,231	-	589,231	266,328	45.20%	-
	Sheriff	16,346,689	-	16,346,689	7,883,744	48.23%	-
	Dept. of Corrections	14,995,015	-	14,995,015	7,497,507	50.00%	-
	Total	31,930,935	-	31,930,935	15,647,579	49.00%	-

	Assigned Counsel	4,775,756	-	4,775,756	2,110,254	44.19%	-
J	AC - Expert Witness	239,569	-	239,569	40,256	16.80%	-
U	Prosecuting Attorney	8,551,855	-	8,551,855	3,927,747	45.93%	-
S	Clerk	2,762,370	-	2,762,370	1,201,067	43.48%	-
T	Consol Juv Serv	1,424,451	-	1,424,451	674,163	47.33%	-
I	District Court	4,412,637	-	4,412,637	1,862,216	42.20%	-
C	Superior Court	4,474,121	-	4,474,121	1,872,584	41.85%	-
E	Youth Service Ctr	4,867,683	-	4,867,683	2,257,620	46.38%	-
	Total	31,508,442	-	31,508,442	13,945,907	44.26%	-

C	WSU Extension	335,635	-	335,635	152,100	45.32%	-
D	Planning	2,587,055	256,000	2,843,055	961,345	33.81%	-
	Total	2,922,690	256,000	3,178,690	1,113,445	35.03%	-

Total General Fund	79,615,977	415,584	80,031,561	37,278,608	46.58%	-
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Grants Not in Projection

-
80,031,561
46.58%

Percent of Year Complete 50.00%

General Fund Reserves

June 2024

	2024 Beginning	2024 Budget Allocation	2024 Budgeted Revenue	2024 Budgeted Expense	2024 Budgeted Ending	Adjustments	2024 Ending
Restricted:							
Dist Crt Trial Court 5454 (Judges Portion)	102,380	-	90,000	(90,000)	102,380	-	102,380
Dist Crt Judicial Stabilization (JST)	78,956	-	43,000	(43,000)	78,956	-	78,956
Dist Crt DUI Court Fees	881	-	336,900	(336,900)	881	-	881
Drug Court Fees	19,304	-	25,000	(43,469)	835	-	835
Superior Court Judicial Stabilization (JST)	280,331	-	23,852	(302,036)	2,147	-	2,147
Total Restricted	481,852	-	518,752	(815,405)	185,199	-	185,199
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	909,279	-	-	(100,000)	809,279	-	809,279
Passports	(47,401)	-	114,610	(114,611)	(47,402)	-	(47,402)
Contingency	693,761	-	-	-	693,761	-	693,761
"Clean" Energy Sales Tax	449,111	-	-	-	449,111	467,689	916,800
Prior Year Unspent Appropriations	159,584	-	-	-	159,584	(159,584)	-
Total Assigned	2,164,334	-	114,610	(214,611)	2,064,333	308,105	2,372,438
Unassigned:							
Cash Flow Reserves	12,550,873	-	77,046,058	(78,585,961)	11,010,970	(723,689)	10,287,281 12.98%
Total Unassigned	12,550,873	-	77,046,058	(78,585,961)	11,010,970	(723,689)	10,287,281
Total Fund Balance	16,653,525	-	77,679,420	(79,615,977)	14,716,968	(415,584)	14,301,384

Total Change in Fund Balance (2,352,141)

Commitments: ***

2025 Budget
Treasurer/Assessor System Replacement
DOC Annual Operational costs
Assigned Counsel-Case Load Standards

-
1,742,545

GF Reserve (of 2024 Revenue Budget) 11.00% 8,544,736
Over/(Under)*** 1,742,545

Non Departmental Expenditure History

June 2024

Description		2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2024 YTD	Diff.
Intergovern	Conference of Governments		44,391	45,723	47,659	47,659	0
	Clean Air		35,468	35,296	42,698	21,349	21,349
	Emergency Management		88,960	88,065	89,155	44,578	44,578
	District Health		150,000	150,000	150,000	37,500	112,500
	State Examiners		156,700	163,020	160,000	7,945	152,055
Interdepartmental	Grants Management		63,810	74,528	73,791	36,896	36,896
	Indirect Cost Plan		6,573	8,996	11,142	0	11,142
	ITA Bill		3,076	3,209	3,195	1,598	1,598
	Purchasing		26	98	11	6	5
	GIS		82,442	87,899	87,189	43,595	43,595
	DOS		3,826	4,125	0	0	0
	Liability Insurance		150,228	455,372	148,697	74,349	74,348
	LEOFF I Medical Expenditures		750,000	1,500,000	500,000	250,000	250,000
	Law Library/Safeway Rent/Other Leases		63,087	64,324	49,953	24,977	24,977
	Pre-Trial		150,000	215,000	150,000	75,000	75,000
	Board of Equalization		1,963	4,486	13,000	11,192	1,808
	Tax Litigation		15,579	15,579	15,579	7,790	7,790
	Code Enforcement		600,000	1,000,000	400,000	200,000	200,000
	Parks & Recreation		100,000	100,000	100,000	75,000	25,000
	District Court Probation		0	80,000	0	0	0
	Body Cam Reserve Transfer to 115		0	100,000	100,000	0	100,000
DEBT	2002 G.O. Bond - Other		13,748	0	0	0	0
Membership	Memberships-NACO		4,865	4,865	5,108	4,865	243
	Memberships-WACO		35,588	36,762	39,188	19,594	19,594
	Memberships-WSAC		45,376	47,118	49,267	49,267	0
	WSAC/Litigation		13,331	13,331	13,076	13,076	0
	WSAC/Public Lands		2,142	2,219	2,682	2,682	0
	WSAC/ARPA Technical Assistance		20,000	0	20,000	(250)	20,250
	WSAC/Blake Litigation		11,540	0	11,540	0	11,540
	WSAC/Regional Planner		2,523	2,628	2,855	2,855	0
Operations	County Code Updates		0	0	8,000	5,571	2,429
	Minority Women (WAC 326-02-034(1))		1,240	0	5,000	5,000	0
	Labor Attorney		129,511	185,230	116,610	33,703	82,907
	Legislative Advocate		6,180	7,020	8,000	2,800	5,200
One Time Expenses	Miscellaneous		596	2,235	0	0	0
	Tax Judgements		1,267	416	500	911	(411)
	Wenas Creek Legal		9,217	0	0	0	0
	Strategic Plan		0	0	100,000	0	100,000
	Community Cleanup Services		7,730	5,954	10,000	6,620	3,380
	Fireworks		15,000	18,000	20,000	15,000	5,000
	Voter Rights Lawsuit		15,301	0	0	0	0
	NACO Prof Devel Academy		0	999	2,000	3,990	(1,990)
	Leadership Yakima		0	0	2,000	0	2,000
	NACO Prof Development Academy		0	3,000	0	0	0
	Sheriff Radio System		43,426	0	106,574	93,358	13,216
	Class & Pay Study		64,800	0	0	0	0
	Lexipol		47,664	0	23,000	0	23,000
	GIS Move and Passport Office Remodel		0	44,112	0	0	0
	District Court Surety Bond		455	455	455	510	(55)
	Security Panic Buttons/Security Remodel		16,990	0	53,010	34,645	18,365
	Docusign		5,082	5,153	6,000	6,287	(287)
	Total	0	2,979,699	4,575,217	2,746,934	1,259,913	1,487,021

DOC - Expenditures

May 2024

Category	2022 Actual	2023 Actual	2024 Actual	2024 Projection	2024 Budget	% of Projection
Salaries and Benefits:						
Salaries and Wages	\$10,971,298	\$12,003,150	\$5,266,159	\$12,380,375	\$12,380,375	42.54%
Benefits	\$4,525,483	\$5,056,898	\$2,203,711	\$5,552,124	\$5,552,124	39.69%
Total Benefits	\$15,496,781	\$17,060,048	\$7,469,870	\$17,932,499	\$17,932,499	41.66%
Supplies:						
RX	\$207,709	\$207,600	\$103,800	\$300,000	\$300,000	34.60%
Operating Supplies	\$549,549	\$482,095	\$185,409	\$454,950	\$454,950	40.75%
Office Supplies	\$0	\$38,135	\$12,862	\$34,460	\$34,460	37.32%
Other	\$81,654	\$59,842	\$59,086	\$100,378	\$100,378	58.86%
Total Supplies	\$838,912	\$787,672	\$361,157	\$889,788	\$889,788	40.59%
Other Services:						
Medical	\$3,304,873	\$3,369,882	\$1,551,283	\$3,681,503	\$3,681,503	42.14%
Mental Health	\$644,709	\$732,056	\$227,541	\$918,740	\$918,740	24.77%
Food Services	\$1,657,445	\$1,585,192	\$693,909	\$2,193,500	\$2,193,500	31.63%
Internal Service Costs	\$3,122,768	\$3,830,672	\$1,674,380	\$4,018,511	\$4,018,511	41.67%
Professional Services	\$472,459	\$436,476	\$151,173	\$624,550	\$624,550	24.21%
Communications	\$22,560	\$19,356	\$7,476	\$27,040	\$27,040	27.65%
Operating Rentals	\$66,552	\$85,675	\$75,199	\$98,000	\$98,000	76.73%
Miscellaneous Projects	\$0	\$8,948	\$2,288	\$8,500	\$8,500	26.92%
Other	\$138,908	\$235,558	\$79,382	\$142,275	\$142,275	55.79%
Total Services	\$9,430,274	\$10,303,815	\$4,462,631	\$11,712,619	\$11,712,619	38.10%
Transfers Out:						
Transfers-Technology Services	\$0	\$0	\$0	\$0	\$0	0.00%
Total Transfers Out	\$0	\$0	\$0	\$0	\$0	00.00%
Debt:						
Yakima County Correction Center (YCCC)	\$1,903,085	\$0	\$0	\$0	\$0	0.00%
Main Jail Remodel	\$449,535	\$449,200	\$19,468	\$453,935	\$453,935	4.29%
Total Debt Obligations	\$2,352,620	\$449,200	\$19,468	\$453,935	\$453,935	04.29%
Total Expense	\$28,118,587	\$28,600,735	\$12,313,126	\$30,988,841	\$30,988,841	39.73%

DOC - Revenue and Fund Balance

May 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Projection	2024 Budget	%
10834230001	Housing-US Marshall	3,863,125	3,938,625	1,774,250	3,878,125	3,878,125	45.75%
10834230002	Housing-Immigration	-	-	-	-	-	00.00%
10834230003	Housing-Grandview	45,801	91,994	63,562	108,290	108,290	58.70%
10834230004	Housing-Granger	35,933	27,921	5,597	37,485	37,485	14.93%
10834230006	Housing-Mabton	16,563	7,027	22,505	8,330	8,330	270.17%
10834230007	Housing-Moxee	45,604	30,911	5,641	37,485	37,485	15.05%
10834230008	Housing-Naches	-	-	-	-	-	00.00%
10834230009	Housing-Selah	165,069	117,733	90,010	133,280	133,280	67.53%
10834230010	Housing-Sunnyside	35,489	82,724	32,054	95,795	95,795	33.46%
10834230011	Housing-Tieton	13,493	1,378	3,206	-	-	100.00%
10834230012	Housing-Toppenish	37,843	118,198	84,779	104,125	104,125	81.42%
10834230013	Housing-Union Gap	493,101	476,693	202,259	553,947	553,947	36.51%
10834230014	Housing-Wapato	73,876	180,000	33,917	208,251	208,251	16.29%
10834230016	Housing-Yakima	1,970,883	2,037,141	1,022,436	2,519,834	2,519,834	40.58%
10834230017	Housing-Zillah	13,741	40,867	30,382	4,165	4,165	729.46%
10834230020	Housing-Outside Contracts	114,840	4,903	5,040	-	-	100.00%
10834230021	Housing-State DOC	385,688	793,033	391,888	1,753,004	1,753,004	22.36%
Total Inmate Housing Revenue		7,311,048	7,949,148	3,767,526	9,442,116	9,442,116	39.90%
10834230022	CWCMH-Competency Restoration	-	-	-	-	-	00.00%
10834175005	Commissary (non-taxable)	415,319	417,012	210,020	400,000	400,000	52.51%
10836111001	Investment Interest	35,969	12,548	6,054	25,000	25,000	24.22%
10834237001	Booking Fees	36,885	36,934	14,890	35,000	35,000	42.54%
10834210111	DNA Collector	1,587	847	-	3,500	3,500	00.00%
10836250014	Commissary Rent	12,000	5,000	5,000	12,000	12,000	41.67%
10836920001	Unclaimed Property	633	3,021	-	-	-	00.00%
10836991001	Other Misc Revenue	85,939	174,793	14,513	37,000	37,000	39.22%
10836991003	Inmate Telephones	148,353	149,586	60,703	100,000	100,000	60.70%
10836991008	Medical Services Reimb	103,620	140,194	37,177	150,000	150,000	24.78%
10836991045	Misc Reimbursement of Costs	-	401	-	-	-	00.00%
10836991029	Social Security-Reimb of Costs	15,800	20,000	-	-	-	00.00%
10836991031	Medical Clinic-Reimb of Costs	259	-	-	-	-	00.00%
10833321019	COVID-CARES Act	-	-	-	-	-	00.00%
Total Other Revenue		856,363	960,336	348,357	762,500	762,500	45.69%
10839700004	Transfer In - General Fund	15,395,015	14,695,015	6,247,923	14,995,015	14,995,015	41.67%
10839700001	Transfers In-ARPA	-	3,731,701	2,000,000	4,268,299	4,417,534	45.27%
10839700007	Transfer In - Road Levy Shift	1,170,349	(11,082)	-	-	-	00.00%
10839700005	Transfer In - REET	449,400	449,200	19,468	453,935	453,935	04.29%
10839700001	Transfer In - Mental Health Millage	420,224	545,000	6,891	550,000	550,000	01.25%
10839700001	Transfer In - Mental Health Sales Tax	-	132,006	159,614	318,640	318,640	50.09%
10839700001	Transfer In - Chemical Dependency	53,560	55,000	12,422	50,000	50,000	24.84%
Total Transfers In Revenue		17,488,548	19,596,840	8,446,318	20,635,889	20,785,124	40.64%
Total DOC Revenue		25,655,960	28,506,324	12,562,201	30,840,505	30,989,740	40.54%
Beginning Fund Balance		3,370,904	908,277	813,865	908,277	813,865	
Total Revenue		25,655,960	28,506,324	12,562,201	30,840,505	30,989,740	
Total Expense		(28,118,587)	(28,600,735)	(12,313,126)	(30,988,841)	(30,988,841)	
Ending Fund Balance		908,277	813,865	1,062,940	759,941	814,764	
10% Reserve Policy		2,811,859	2,860,074	1,231,313	3,098,884	3,098,884	

REET - Real Estate Excise Tax

June 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC31834001	Real Estate Excise Tax	1,832,698	1,039,419	715,158	1,100,000	65.01%
RC36111001	Investment Earnings (Net)	(34,026)	93,298	42,319	25,000	169.27%
Total Revenue		1,798,672	1,132,717	757,477	1,125,000	67.33%
SC4101	Contracted Services-Bank Fees	770	900	-	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	171,066	141,210	22,333	192,102	11.63%
SC0168	Transfers Out-DOC Debt	449,400	449,200	19,468	453,935	04.29%
SC0183	Transfers Out-2014 GO Bond	48,775	57,575	7,988	55,975	14.27%
SC0187	Transfers Out-2020B GO Bond	102,030	105,925	7,378	99,755	07.40%
Projects:					Revised	Original
SC0128	Sheriff Building-HOK	196,625	139,625	-	-	
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	141,264	500,000	
SC0128	Jail Elevator Backup Power		57,939	-	58,000	
	Facilities-Projects		-	-	250,000	
Total Expenses		1,989,593	1,201,760	223,429	1,660,667	
Net Income/Loss		(190,922)	(69,043)	534,048	(535,667)	
Beginning Fund Balance		1,643,429	1,452,507	1,383,464	1,383,464	
Total Revenue		1,798,672	1,132,717	757,477	1,125,000	
Total Expense		1,989,593	1,201,760	223,429	1,660,667	
Ending Fund Balance		1,452,507	1,383,464	1,917,512	847,797	

Reserve Policy:

Motel/Hotel Tax (Lodging Tax)

June 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC31331001	Hotel/Motel-City of Yakima	671,864	719,083	259,002	753,000	34.40%
RC31331002	Hotel/Motel-Yakima County	92,641	105,613	36,136	97,900	36.91%
RC36111001	Investment Earnings (Net)	1,855	8,210	3,708	5,400	68.67%
Total Revenue		766,361	832,906	298,846	856,300	34.90%

SC4101	Contracted Services-Bank Fees	300	350	-	350	00.00%
SC0187	Transfers Out-2009 GO Bond (CWSF)	-	-	-	-	00.00%
SC0124	Transfers Out-2020 GO Bond (CWSF)	745,250	758,250	184,875	769,750	24.02%

Projects:

Revised	Original
-	-
-	-
-	-

Total Expenses	745,550	758,600	184,875	770,100
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Net Income/Loss	20,811	74,306	113,971	86,200
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Beginning Fund Balance	170,390	191,201	265,507	265,507
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Total Revenue	766,361	832,906	298,846	856,300
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Total Expense	745,550	758,600	184,875	770,100
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Ending Fund Balance	191,201	265,507	379,478	351,707
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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 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
Sheriff	Revenue Allocation	2,780,822	3,119,504	1,141,992	2,944,196	38.79%
	Expenses	(3,764,045)	(1,863,433)	(602,211)	(2,947,456)	20.43%
	Net Income/Loss	(983,223)	1,256,071	539,781	(3,260)	
	Ending Reserves	450,457	1,706,528	2,246,309	1,703,268	
Prosecuting Attorney	Revenue Allocation	1,686,155	1,768,221	779,152	1,726,280	45.13%
	Expenses	(1,598,408)	(1,480,275)	(913,949)	(1,960,013)	46.63%
	Net Income/Loss	87,747	287,946	(134,797)	(233,733)	
	Ending Reserves	933,952	1,221,898	1,087,101	988,165	
Assigned Counsel	Revenue Allocation	2,023,535	2,043,755	904,167	2,071,697	43.64%
	Expenses	(1,454,350)	(1,513,477)	(1,239,994)	(2,805,153)	44.20%
	Net Income/Loss	569,185	530,278	(335,827)	(733,456)	
	Ending Reserves	1,554,065	2,084,343	1,748,516	1,350,887	
Clerk	Revenue Allocation	263,429	276,991	108,182	269,432	40.15%
	Expenses	(268,031)	(291,572)	(157,093)	(254,901)	61.63%
	Net Income/Loss	(4,602)	(14,581)	(48,911)	14,531	
	Ending Reserves	238,081	223,500	174,589	238,031	
District Court	Revenue Allocation	716,430	756,697	191,774	726,792	26.39%
	Expenses	(771,397)	(752,477)	(434,890)	(807,283)	53.87%
	Net Income/Loss	(54,967)	4,220	(243,116)	(80,491)	
	Ending Reserves	112,290	116,510	(126,606)	36,019	
Superior Court	Revenue Allocation	460,241	483,936	189,006	470,730	40.15%
	Expenses	(359,351)	(375,706)	(204,485)	(839,058)	24.37%
	Net Income/Loss	100,890	108,230	(15,479)	(368,328)	
	Ending Reserves	271,838	380,068	364,589	11,740	
Juvenile Court	Revenue Allocation	1,023,152	1,075,827	420,175	1,046,470	40.15%
	Expenses	(984,549)	(760,006)	(520,788)	(1,649,234)	31.58%
	Net Income/Loss	38,603	315,821	(100,613)	(602,764)	
	Ending Reserves	304,946	620,767	520,154	18,003	
Pre-Trial	Revenue Allocation	130,085	136,782	85,921	198,049	43.38%
	Expenses	(120,660)	(141,967)	(100,086)	(200,172)	50.00%
	Net Income/Loss	9,425	(5,185)	(14,165)	(2,123)	
	Ending Reserves	13,911	8,726	(5,439)	6,603	
Expert Witness	Revenue Allocation	8,104	8,522	3,328	8,289	40.15%
	Expenses	(7,517)	(8,121)	(200)	(8,573)	02.33%
	Net Income/Loss	587	401	3,128	(284)	
	Ending Reserves	849	1,250	4,378	966	

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

June 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
Security	Revenue Allocation	29,875	36,430	(45,162)	32,777	-137.79%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	29,875	36,430	(45,162)	32,777	
	Ending Reserves	110,057	146,487	101,325	179,264	

Interest Earnings	Interest Earnings	12,794	16,360	225,110	-	100.00%
	Expenses	(4,453)	(80,364)	-	-	00.00%
	Net Income/Loss	8,341	(64,004)	225,110	-	
	Ending Reserves	69,815	5,811	230,921	5,811	

Coroner	Revenue Allocation	-	-	37,500	75,000	50.00%
	Expenses	-	-	-	(75,000)	100.00%
	Net Income/Loss	-	-	37,500	-	
	Ending Reserves	-	-	37,500	-	

Crime Lab	Revenue Allocation	-	82,185	65,144	130,288	50.00%
	Expenses	-	(82,185)	(130,288)	(130,288)	100.00%
	Net Income/Loss	-	-	(65,144)	-	
	Ending Reserves	-	-	(65,144)	-	

Total Revenues

RC31315001	Local Sales Tax (3/10ths)	9,121,828	9,706,665	3,881,179	9,600,000	40.43%
RC	GF Transfer In-Body Cams	-	-	-	100,000	00.00%
RC36111001	Investment Earnings (Net)	12,794	98,545	225,110	-	100.00%
	Total Revenue	9,134,622	9,805,210	4,106,289	9,700,000	42.33%

Total Expenses	(9,332,761)	(7,349,583)	(4,303,984)	(11,677,131)
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Net Income/Loss	(198,139)	2,455,627	(197,694)	(1,977,131)
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Ending Fund Balance	4,060,261	6,515,888	6,318,194	4,538,757
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			6,318,194	4,538,757
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Reserve Policy:

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

Note:

Clean Energy Sales Tax Reserve is \$433,534 that has not been removed from the allocations above.

Commissioner's Historic Preservation Funds

June 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC34136001	Commissioner's Recording Surcharge	36,047	25,003	11,620	37,000	31.41%
	Total Revenue	36,047	25,003	11,620	37,000	31.41%
SC4101	Treasurer Imaging	1,167	1,124	933	1,500	62.21%
SC4192	Human Resources-TS	-	-	-	1,000	00.00%
SC4890	Human Resources-Scanner Maintenance	114	-	-	-	00.00%
SC4125	Indirect Costs	-	500	250	500	50.00%
Projects:					Revised	Original
	Potential Unknown Projects				-	-
					-	-
					-	-
	Total Expenses	1,281	1,624	1,183	3,000	
	Net Income/Loss	34,767	23,379	10,437	34,000	
	Beginning Fund Balance	116,142	150,908	174,287	174,287	
	Total Revenue	36,047	25,003	11,620	37,000	
	Total Expense	1,281	1,624	1,183	3,000	
	Ending Fund Balance	150,908	174,287	184,724	208,287	

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 2024

Cost Center	Sources/Uses	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Total	Commitment	Balance
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Investment Earnings:

CC145200	Interest Earnings	113,924	(1,545,037)	2,174,988	1,749,460	2,493,335		
CC145200	CliftonLarsonAllen	-	(20,917)	(60,162)	(31,904)	(112,983)	323,440	210,457
CC145200	YCDA-Worker's Wanted Conference	-	-	(750)	-	(750)	750	-
CC145200	YCDA-Airport Passenger Pledge	-	-	-	(100,000)	(100,000)	100,000	-
CC145200	Plante Moran-Treasurer/Assessor System	-	-	-	(14,400)	(14,400)	179,395	164,995
Total Available		113,924	(1,565,954)	2,114,076	1,603,156	2,265,202	603,585	375,452

Core Funds:

CC145100	ARPA Allocation	14,364,570	14,364,570	-	-	28,729,139		
CC145100	YVCOG-Crime Lab	-	(1,038,104)	(679,878)	(139,164)	(1,857,146)	2,823,211	966,065
CC145100	YC Sheriff-Pro Active Unit	-	-	(304,031)	(220,255)	(524,286)	4,002,567	3,478,281
CC145100	YC Sheriff-Traffic Detective	-	-	(50,367)	(36,972)	(87,339)	766,575	679,236
CC145100	City of Grandview-Flock Cameras	-	-	(61,560)	-	(61,560)	61,560	-
CC145100	Citizens for Safe Yakima-LV Gang Prevent	-	-	(29,529)	(42,372)	(71,901)	208,000	136,099
CC145100	Fire Dist #1-Brush Truck	-	-	(42,660)	(93,340)	(136,000)	136,000	-
CC145100	Fire Dist #3-Type II Engine	-	-	(300,000)	-	(300,000)	300,000	-
CC145100	Fire Dist #4-Gas Monitors	-	-	(10,555)	(10,695)	(21,250)	21,250	-
CC145100	Fire Dist #6-Command Vehicle	-	-	(62,357)	(13,248)	(75,605)	75,605	-
CC145100	Selah Naches Food Bank	-	-	(111,416)	(41,526)	(152,941)	400,000	247,059
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	Superior Court-Renovations	-	-	-	(61,860)	(61,860)	1,932,000	1,870,140
CC145100	Fire Dist #2-Life Saving Extraction Tools	-	-	-	(87,484)	(87,484)	88,000	516
CC145100	SOZO Sports-Indoor Complex	-	-	-	(187,137)	(187,137)	250,000	62,863
CC145100	Heartlinks Hospice-Grief Support	-	-	-	(60,000)	(60,000)	60,000	-
CC145100	TH Sewer-Sewer Main Replace	-	-	-	(800,000)	(800,000)	800,000	-
CC145100	Selah Moxee Irrig-Conservation and Efficier	-	-	-	(500,000)	(500,000)	500,000	-
CC145100	North Yakima Conserv-Wenas Dam	-	-	-	(86,056)	(86,056)	238,210	152,154
CC145100	OIC of WA-Youth Empowerment	-	-	-	(8,587)	(8,587)	115,000	106,413
CC145100	City of Tieton-Flock Cameras	-	-	-	(12,312)	(12,312)	12,312	-
CC145100	City of Tieton-Water Main Improve	-	-	-	(28,520)	(28,520)	500,000	471,480
CC145100	City of Wapato-Flock Cameras	-	-	-	(24,624)	(24,624)	24,624	-
CC145100	City of Sunnyside-Flock Cameras	-	-	-	(123,120)	(123,120)	123,120	-
CC145100	EMS-Lucas Devices	-	-	-	(550,000)	(550,000)	550,000	-
CC145100	GMC Co-Behind the Wheel	-	-	-	(100,000)	(100,000)	100,000	-
CC145100		-	-	-	-	-	-	-
CC145100		-	-	-	-	-	-	-
Total Available		14,364,570	13,326,466	(2,052,173)	(3,227,271)	22,411,592	14,873,379	8,555,832

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)	(2,000,000)	(5,731,701)	8,000,000	2,268,299
Total Available		5,000,000	4,276,424	(4,008,125)	(2,000,000)	3,268,299	9,000,000	2,268,299

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	-
CC145200	JRP Integrated Solutions-Broadband	-	-	-	(52,500)	(52,500)	75,000	22,500
CC145200	County Road Transfer-Cash Flow	-	-	-	(500,000)	(500,000)	500,000	-
		-	-	-	-	-	-	-
Total Available		5,000,000	4,925,000	(135,000)	(552,500)	9,237,500	785,000	22,500

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	-
CC145400	Water Rights Purchase-Selah Irrigation	-	-	-	-	-	2,360,000	2,360,000
Total Available		-	-	2,947,903	-	2,947,903	2,844,991	2,360,000

Beginning Fund Balance	-	24,478,493	45,440,429	44,307,110	
Total Sources	24,478,493	22,819,533	5,607,882	1,749,460	54,655,369
Total Uses	-	(1,857,597)	(6,741,201)	(5,926,075)	(14,524,873)
Ending Fund Balance	24,478,493	45,440,429	44,307,110	40,130,496	40,130,496

Reserve Policy:

No Reserve Limits

Note:

All ARPA Funding has been dedicated

PILT Title III

June 2024

Program	Committed	Spent in 2024	Spent LTD	Balance
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Sheriff Search & Rescue

2012	\$	127,467.84	\$	36,078.50	\$	38,367.65	\$	89,100.19
2013	\$	107,679.69	\$	-	\$	-	\$	107,679.69
2014	\$	27,909.36	\$	-	\$	-	\$	27,909.36
Total	\$	263,056.89	\$	36,078.50	\$	38,367.65	\$	224,689.24

Firewise

2016	\$	95,542.83	\$	208.52	\$	38,931.78	\$	56,611.05
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	\$	265,397.66	\$	208.52	\$	38,931.78	\$	226,465.88

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	\$	158,559.99
2024 Earnings YTD	\$	38,232.09
2024 Admin Expense	\$	(2,461.02)
		\$194,331.06

2022 PILT Allocation	\$89,861.69
2023 PILT Allocation	\$97,628.16
2024 PILT Allocation	\$108,164.50

Total PILT Fund Balance	\$ 1,110,995.36
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Total PILT Committed Funds \$ 621,009.95

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
There was \$108,164.50 receipted in 2024 for Title III 2024 Allocation Currently not Committed

State Fair Park Capital Projects

June 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC36111001	Investment Earnings	2,070	(554)	7,049	3,000	234.95%
	Total Revenue	2,070	(554)	7,049	3,000	234.95%
SC0100	Transfer Out-Debt	-	-	-	-	00.00%
		-	-	-	-	00.00%
		-	-	-	-	00.00%
Projects:					Revised	Original
	Misc Projects Budget	-	-	-	-	-
	Water Heater Failure at RV Park	17,215	-	-	-	-
	RV Park Remodel (Resolution 55-2024)	-	-	182,612	182,123	-
	Total Expenses	17,215	-	182,612	182,123	
	Net Income/Loss	(15,145)	(554)	(175,564)	(179,123)	
	Beginning Fund Balance	191,263	176,118	175,564	175,564	
	Total Revenue	2,070	(554)	7,049	3,000	
	Total Expense	17,215	-	182,612	182,123	
	Ending Fund Balance	176,118	175,564	-	(3,559)	

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 1/1/2024	1,111,076.29		506,341.82		100,005.57		504,728.90	
Beginning Investments on Hand 1/1/2024	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
Revenues for 2024								
Retail Sales-Distressed Counties	2,592,803.86		2,592,803.86		-		-	
Payments on Outstanding Loans	983,120.53		983,120.53		-		-	
Interest from Loans	183,117.49		-		-		183,117.49	
Interest from Investments	322,898.66		-		-		322,898.66	
Subfund Transfers In	-	4,081,940.54	-	3,575,924.39	-	-	-	506,016.15
Total Funds Available 6/30/2024	25,731,740.83		20,323,863.21		2,067,200.57		3,340,677.05	
Expenses for 2024								
Gordon, Thomas, Honeywell	63,606.09		-		-		63,606.09	
YCDA	186,393.49		125,000.00		-		61,393.49	
Yakima Valley Visitors & Convention	30,000.00		-		-		30,000.00	
County Indirect cost	6,526.50		-		-		6,526.50	
Interfund-Financial Services	8,893.02		-		-		8,893.02	
Interfund-Treasurer	25,000.00		-		-		25,000.00	
Interfund-Liability Insurance	9,250.02		-		-		9,250.02	
Interfund-Audit Costs	-		-		-		-	
Grants issued	766,208.00		766,208.00		-		-	
Loans issued	718,702.00		718,702.00		-		-	
YC Public Services	-		-		-		-	
Sub-Fund Transfers Out	-	1,814,579.12	-	1,609,910.00	-	-	-	204,669.12
Balance 6/30/2024	23,917,161.71		18,713,953.21		2,067,200.57		3,136,007.93	
6/30/2024 Cash on Hand	683,250.71		461,687.21		500.57		221,062.93	
Investments	23,233,911.00	23,917,161.71	18,252,266.00	18,713,953.21	2,066,700.00	2,067,200.57	2,914,945.00	3,136,007.93
Loans Receivable	9,032,791.75		9,032,791.75		-			
Total Balance	32,949,953.46		27,746,744.96		2,067,200.57			
	-		-		-		-	

	Projects Pending:	Loan	Grant	Total	Projects Pending:	Projects Pending:
	Dairy Digester Pipeline	\$ -	\$ 37,247.79	\$ 37,247.79		YCDA-GIS Site Inve \$ 95,000.00
	PS Crop Product Rail	\$ -	\$ 251,686.00	\$ 251,686.00		
	YC-Butterfield Road	\$ -	\$ 40,680.68	\$ 40,680.68		
	YC-TH Drive Widening	\$ -	\$ 2,098,605.28	\$ 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		
	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		
	Moxee-Water Main	\$ -	\$ 718,702.00	\$ 718,702.00		
	Yakima Air Terminal	\$ -	\$ 750,000.00	\$ 750,000.00		
	Total	\$ -	\$ 12,540,997.75	\$ 12,540,997.75	Total	-
Clean Energy Sales Tax Reduction				\$ (239,320)		
Cash/Investment Balance Less Projects Pending:				\$ 5,933,635.46		
				\$ 2,067,200.57		