



FINANCIAL SERVICES
FINANCIAL REVIEW
3rd Quarter 2024

2024 Budget Adjustments Summary

September 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)	
Presidential Election-Added Costs Elections	500,000	(500,000)	Election Services
	500,000	(500,000)	
Hazard Mitigation Plan Update Non-Departmental Prof Services	44,236	(44,236)	Unassigned Fund Balance
	44,236	(44,236)	
Life-Cycle Equipment Replacement WSU Extension Transfers Out	5,144	(5,144)	Committed Fund Balance
	5,144	(5,144)	
	-	-	
	-	-	
	-	-	
	-	-	
Grant Revenue Reprojection Various Various	381,049	(381,049)	Various Grant Revenues
	381,049	(381,049)	
Total General Fund Amendment	1,346,013	(1,346,013)	
Revised Revenues	881,049		
Assigned Fund Balance	159,584		
Committed Fund Balance	5,144		
Restricted Fund Balance	-		
Unassigned Fund Balance	300,236		80,961,990

Total Budget Amendments	1,346,013
Total Fund Bal	(464,964)
Total New Revenue	(881,049)
	-

General Fund Income Statement

September 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	\$ (60,000)	\$ 30,195,000	\$ 18,030,978	\$ (12,164,022)	59.72%
Sales Tax		19,370,786	20,131,738	20,050,000	-	20,050,000	12,993,962	(7,056,038)	64.81%
Interest Earnings		997,944	2,156,573	2,450,000	-	2,450,000	1,608,836	(841,164)	65.67%
Other Taxes		82,751	80,609	87,700	3,800	91,500	49,070	(42,430)	53.63%
Licenses & Permits		420,743	394,254	390,250	(3,750)	386,500	202,841	(183,659)	52.48%
Grants		5,550,642	4,892,085	4,877,865	300,692	5,178,557	2,683,827	(2,494,730)	51.83%
Intergovernmental/PILT		3,372,451	4,524,276	4,649,484	123,482	4,772,966	3,376,303	(1,396,663)	70.74%
Charges/Fees for Service		9,549,573	9,635,588	9,426,532	842,576	10,269,108	7,554,499	(2,714,609)	73.57%
Fines and Forfeits		1,665,701	1,381,891	1,367,149	256,460	1,623,609	1,162,183	(461,426)	71.58%
Other Miscellaneous		(2,335,244)	4,455,762	4,125,440	(93,046)	4,032,394	4,566,371	533,977	113.24%
Total Revenue	\$	67,935,807	\$ 76,407,431	\$ 77,679,420	\$ 1,370,214	\$ 79,049,634	\$ 52,228,869	\$ (26,820,765)	66.07%
Expense									
Salaries/Benefits	\$	34,317,232	\$ 37,670,255	\$ 43,389,973	\$ -	\$ 43,389,973	\$ 30,255,300	\$ (13,134,673)	69.73%
Supplies		1,942,930	1,528,392	1,463,828	-	1,463,828	1,576,313	112,485	107.68%
Other Services & Charges		14,830,312	16,704,446	18,424,582	906,810	19,331,392	12,470,258	(6,861,134)	64.51%
Debt Service		44,200	30,811	-	-	-	-	-	00.00%
DOC		16,554,282	14,695,015	14,995,015	-	14,995,015	11,246,261	(3,748,754)	75.00%
Grants		-	-	-	381,049	381,049	-	(381,049)	00.00%
Transfers Out		1,659,233	3,211,897	1,265,579	58,154	1,323,733	974,449	(349,284)	73.61%
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	\$ 1,346,013	\$ 80,961,990	\$ 56,815,631	\$ (24,146,359)	70.18%
Net Income/(Loss)		(1,714,149)	2,533,912	(1,936,557)	\$ 24,201	\$ (1,912,356)	\$ (4,586,761)		
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		\$ 14,741,169	12,066,764		

General Fund Revenue Detail

September 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	163,304	200,000	(14,000)	-06.54%
Vehicle Licensing Fees	1,914,436	1,870,000	1,720,000	1,457,517	1,720,000	(150,000)	-08.02%
Other Misc Revenue	58,723	78,300	43,216	34,945	40,216	(38,084)	-48.64%
	2,189,619	2,162,300	1,963,216	1,655,767	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	25,776	8,300	8,300	100.00%
	1,143,810	995,000	1,732,061	1,351,515	1,193,300	198,300	19.93%
<u>Commissioners</u>							
Property Tax	28,722,986	29,610,000	29,550,000	17,645,012	30,210,000	600,000	02.03%
Sales Tax	20,131,738	20,050,000	20,050,000	12,993,962	20,650,000	600,000	02.99%
Gambling Excise Tax	16,430	23,000	20,000	9,993	21,000	(2,000)	-08.70%
Franchise Fees	327,497	354,000	325,000	149,057	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	125,980	285,000	-	00.00%
Liquor Board Profits	316,488	325,000	325,000	238,225	325,000	-	00.00%
Motor Vehicle Criminal Justice	2,088,961	2,150,000	2,200,000	1,082,020	2,315,000	165,000	07.67%
Indirect Costs	1,532,145	1,457,114	1,457,114	1,092,836	1,519,425	62,311	04.28%
Other Misc Revenue	553,226	479,474	575,993	366,715	362,411	(17,063)	-24.41%
	55,190,325	56,013,588	56,074,085	34,989,778	57,284,836	1,271,248	02.27%
<u>Treasurer</u>							
Property Tax Penalties	301,000	250,000	300,000	187,316	300,000	50,000	20.00%
Property Tax Interest	1,288,348	995,500	1,195,500	865,506	1,245,500	250,000	25.11%
REET Admin Fee	234,243	270,000	235,000	185,225	240,000	(30,000)	-11.11%
Investment Earnings	2,156,573	2,450,000	2,450,000	1,608,836	2,550,000	100,000	04.08%
Other Misc Revenue	2,457,803	191,815	183,133	2,704,845	183,635	(8,180)	-04.26%
	6,437,967	4,157,315	4,363,633	5,551,728	4,519,135	361,820	08.70%
<u>Sheriff</u>							
Law Enforcement Fees	57,171	42,414	56,317	47,261	56,317	13,903	32.78%
Animal Control	-	-	1,500	5,624	2,000	2,000	00.00%
Other Misc Revenue	67,405	30,600	87,500	61,687	67,500	36,900	120.59%
	124,576	73,014	145,317	114,572	125,817	52,803	72.32%
<u>District Court</u>							
Civil Fees	-	-	-	-	-	-	00.0%
Traffic Infraction Penalties	506,897	475,000	609,835	460,509	575,000	100,000	21.1%
Traffic Infraction Trauma Care	85,916	70,000	109,635	85,184	91,555	21,555	30.8%
DUI Penalties	69,269	75,000	51,124	37,752	66,591	(8,409)	-11.2%
Other Criminal Traffic Misdem	84,792	103,000	65,699	47,832	77,144	(25,856)	-25.1%
Other Criminal Non-Traffic	55,364	55,000	56,301	42,668	60,000	5,000	09.1%
Other Misc Revenue	432,799	433,800	511,480	381,274	522,158	88,358	20.4%
	1,235,037	1,211,800	1,404,074	1,055,220	1,392,448	180,648	14.9%

General Fund Revenue Detail

September 2024

	2023 Actuals	2024 Budget	2024 Projections	2024 YTD Actuals	2025 Projections	2025 Projections/ 2024 Budget	'24 Bud/'23 Bud %
General Revenues:							
<u>Juvenile</u>							
Juvenile Bed Rentals	91,865	60,000	60,000	65,687	60,000	-	00.00%
Other Misc Revenue	6,001	1,800	1,026	1,258	1,800	-	00.00%
	97,866	61,800	61,026	66,945	61,800	-	00.00%
<u>Planning</u>							
Subdivision Fees	133,877	165,172	100,702	78,425	136,737	(28,435)	-17.22%
Zoning Fees	101,093	124,139	154,653	103,072	123,845	(294)	-00.24%
Other Misc Revenue	53,412	68,040	64,092	53,477	61,681	(6,359)	-09.35%
	288,382	357,351	319,447	234,974	322,263	(35,088)	-09.82%
Assessor	11,640	12,250	13,000	13,908	13,000	750	06.12%
Non-Departmental	136,853	745,000	753,000	387,650	757,000	12,000	01.61%
Human Resources	324	300	250	286	250	(50)	-16.67%
Coroner	36,347	48,000	40,000	34,270	40,000	(8,000)	-16.67%
Assigned Counsel	26,058	24,000	13,000	17,147	6,000	(18,000)	-75.00%
Prosecuting Attorney	28,887	450	15,200	20,171	450	-	00.00%
Clerk	429,385	498,363	459,392	432,604	473,268	(25,095)	-05.04%
Superior Court	27,965	36,500	29,494	19,857	29,000	(7,500)	-20.55%
WSU Extension	-	-	-	-	-	-	00.00%
Total - General Revenues	67,405,041	66,397,031	67,386,195	45,946,390	68,178,783	1,781,752	02.68%
	10,669,639	(1,008,010)	989,164		22,232,393		
	18.81%	-01.50%	01.49%	69.20%	48.39%		
<u>Grants/Contracts</u>							
Assessor	3,300	3,300	3,300	3,300	3,300	-	00.00%
Auditor	16,500	114,610	78,000	74,020	100,000	(14,610)	-12.75%
Elections	-	-	230,500	199,630	-	-	00.00%
DOC-Road Levy Shift	-	-	-	-	-	-	00.00%
Non-Departmental	-	-	-	-	-	-	00.00%
Treasurer	37,043	36,500	36,500	32,215	36,500	-	00.00%
Sheriff	2,167,913	3,032,210	3,162,061	1,616,790	3,159,779	127,569	04.21%
Coroner	42,608	-	-	-	-	-	00.00%
Assigned Counsel	655,609	792,641	810,639	674,628	842,315	49,674	06.27%
Assigned Counsel-Expert Witness	-	-	-	-	-	-	00.00%
Prosecuting Attorney	2,858,431	2,874,492	2,818,827	1,627,144	2,826,753	(47,739)	-01.66%
Clerk	488,928	509,280	687,718	455,671	586,664	77,384	15.19%
CJS	1,185,630	1,424,451	1,524,453	729,875	1,555,063	130,612	09.17%
District Court	496,145	1,309,077	1,342,839	506,903	1,322,691	13,614	01.04%
Superior Court	889,719	991,776	788,778	232,138	860,094	(131,682)	-13.28%
Juvenile	31,252	40,000	30,000	23,947	40,000	-	00.00%
WSU Extension	29,400	29,400	29,400	22,050	29,400	-	00.00%
Planning	99,912	124,652	120,423	84,169	126,021	1,369	01.10%
Total Grants/Contracts	9,002,390	11,282,389	11,663,438	6,282,479	11,488,580	206,191	01.83%
	(1,507,793)	2,279,999	381,049		206,191		
Total Revenues - All Sources	76,407,431	77,679,420	79,049,633	52,228,869	79,667,363	1,987,943	02.56%
	9,161,846	1,271,989	1,370,213		1,987,943		
	13.62%	01.66%	01.76%	67.24%	02.56%		

General Fund Expenses September 2024

	Dept Name	Budget	Adjustments	Projected	Actual	% of Proj	Grants Included in Projected
G	Property Assessment	2,917,502	-	2,917,502	2,283,116	78.26%	-
E	Auditor	2,148,601	(36,610)	2,111,991	1,459,633	69.11%	(36,610)
N	Elections	1,655,702	730,500	2,386,202	1,690,523	70.85%	230,500
	Commissioners	1,077,067	-	1,077,067	776,755	72.12%	-
G	Human Resources	852,284	-	852,284	575,914	67.57%	-
O	Treasurer	2,015,404	-	2,015,404	1,374,376	68.19%	-
V	Non-Departmental	2,587,350	203,820	2,791,170	1,782,023	63.85%	-
	Capital Outlay	0	-	0	0	0.00%	-
	Total	13,253,910	897,710	14,151,620	9,942,340	70.26%	193,890

ER&R

S	Coroner	589,231	-	589,231	460,456	78.15%	-
A	Sheriff	16,346,689	129,851	16,476,540	12,125,038	73.59%	129,851
F	Dept. of Corrections	14,995,015	-	14,995,015	11,246,261	75.00%	-
E	Total	31,930,935	129,851	32,060,786	23,831,755	74.33%	129,851

No Charges to Fund 115

	Assigned Counsel	4,775,756	17,998	4,793,754	3,289,942	68.63%	17,998
J	AC - Expert Witness	239,569	-	239,569	104,135	43.47%	-
U	Prosecuting Attorney	8,551,855	(55,665)	8,496,190	5,952,639	70.06%	(55,665)
S	Clerk	2,762,370	178,438	2,940,808	1,786,095	60.73%	178,438
T	Consol Juv Serv	1,424,451	100,002	1,524,453	1,000,851	65.65%	100,002
I	District Court	4,412,637	33,762	4,446,399	2,923,058	65.74%	33,762
C	Superior Court	4,474,121	(202,998)	4,271,123	2,911,260	68.16%	(202,998)
E	Youth Service Ctr	4,867,683	(10,000)	4,857,683	3,386,646	69.72%	(10,000)
	Total	31,508,442	61,537	31,569,979	21,354,625	67.64%	61,537

C	WSU Extension	335,635	5,144	340,779	239,070	70.15%	-
D	Planning	2,587,055	251,771	2,838,826	1,446,388	50.95%	(4,229)
	Total	2,922,690	256,915	3,179,605	1,685,457	53.01%	(4,229)

Total General Fund	79,615,977	1,346,013	80,961,990	56,814,177	70.17%	381,049
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Grants Not in Projection

-
80,961,990

70.17%

Percent of Year Complete 75.00%

General Fund Reserves

September 2024

	2024 Beginning	2024 Budget Allocation	2024 Budgeted Revenue	2024 Budgeted Expense	2024 Budgeted Ending	2024 Adjustments	2024 Ending
<u>Restricted:</u>							
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
<u>Committed:</u>							
Equipment Replacement	512,177	-	-	-	512,177	(5,144)	507,033
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	(5,144)	1,451,322
<u>Assigned:</u>							
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	522,720	971,831
Prior Year Unspent Appropriations	159,584	-	-	-	159,584	(159,584)	-
Total Assigned	2,164,334	-	114,610	(214,611)	2,064,333	363,136	2,427,469
<u>Unassigned:</u>							
Cash Flow Reserves	12,550,873	-	77,046,058	(78,585,961)	11,010,970	(333,791)	10,677,179
Total Unassigned	12,550,873	-	77,046,058	(78,585,961)	11,010,970	(333,791)	10,677,179
Total Fund Balance	16,653,525	-	77,679,420	(79,615,977)	14,716,968	24,201	14,741,169

Total Change in Fund Balance (1,912,356)

Commitments: ***

2025 Budget-DOC

Treasurer/Assessor System Replacement

Assigned Counsel-Case Load Standards

ARPA

2,000,000

(86,231)

GF Reserve (2025 Proj Revenue Budget)

11.00%

8,763,410

Over/(Under)***

1,913,769

Non Departmental Expenditure History

September 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	42,698	0
	Emergency Management		88,960	88,065	89,155	66,866	22,289
	District Health		150,000	150,000	150,000	41,158	108,842
	State Examiners		156,700	163,020	160,000	102,574	57,426
Interdepartmental	Grants Management		63,810	74,528	73,791	55,343	18,448
	Indirect Cost Plan		6,573	8,996	11,142	8,357	2,786
	ITA Bill		3,076	3,209	3,195	2,396	799
	Purchasing		26	98	11	8	3
	GIS		82,442	87,899	87,189	65,392	21,797
	DOS		3,826	4,125	0	0	0
	Liability Insurance		150,228	455,372	148,697	111,523	37,174
	LEOFF I Medical Expenditures		750,000	1,500,000	500,000	375,000	125,000
	Law Library/Safeway Rent/Other Leases		63,087	64,324	49,953	37,465	12,488
	Pre-Trial		150,000	215,000	150,000	112,500	37,500
	Board of Equalization		1,963	4,486	13,000	12,409	591
	Tax Litigation		15,579	15,579	15,579	11,684	3,895
	Code Enforcement		600,000	1,000,000	400,000	300,000	100,000
	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	29,391	9,797
	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	0	8,000
	Minority Women (WAC 326-02-034(1))		1,240	0	5,000	5,247	(247)
	Labor Attorney		129,511	185,230	116,610	35,243	81,367
	Legislative Advocate		6,180	7,020	8,000	4,480	3,520
One Time Expenses	Miscellaneous		596	2,235	0	0	0
	Tax Judgements		1,267	416	500	1,189	(689)
	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	7,990	2,010
	Fireworks		15,000	18,000	20,000	17,500	2,500
	Voter Rights Lawsuit		15,301	0	0	0	0
	NACO Prof Devel Academy		0	999	2,000	2,990	(990)
	Leadership Yakima		0	0	2,000	999	1,001
	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	36,312	16,698
	Docusign		5,082	5,153	6,000	6,287	(287)
Total		0	2,979,699	4,575,217	2,746,934	1,782,022	964,912
DOC			15,395,015	14,695,015	14,995,015	11,246,261	
Levy Shift			1,170,349	(11,082)	-	0	
			19,545,063	19,259,150.39	17,741,949	13,028,284	159,584

DOC - Expenditures

September 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	\$9,594,035	\$12,380,375	\$12,380,375	77.49%
Benefits	\$4,525,483	\$5,056,898	\$3,958,098	\$5,552,124	\$5,552,124	71.29%
Total Benefits	\$15,496,781	\$17,060,048	\$13,552,133	\$17,932,499	\$17,932,499	75.57%
Supplies:						
RX	\$207,709	\$207,600	\$173,000	\$300,000	\$300,000	57.67%
Operating Supplies	\$549,549	\$482,095	\$416,947	\$454,950	\$454,950	91.65%
Office Supplies	\$0	\$38,135	\$25,629	\$34,460	\$34,460	74.37%
Other	\$81,654	\$59,842	\$85,737	\$101,378	\$101,378	84.57%
Total Supplies	\$838,912	\$787,672	\$701,313	\$890,788	\$890,788	78.73%
Other Services:						
Medical	\$3,304,873	\$3,369,882	\$2,615,822	\$3,681,503	\$3,681,503	71.05%
Mental Health	\$644,709	\$732,056	\$507,162	\$918,740	\$918,740	55.20%
Food Services	\$1,657,445	\$1,585,192	\$1,378,990	\$2,193,500	\$2,193,500	62.87%
Internal Service Costs	\$3,122,768	\$3,830,672	\$3,013,883	\$4,018,511	\$4,018,511	75.00%
Professional Services	\$472,459	\$436,476	\$272,822	\$624,550	\$624,550	43.68%
Communications	\$22,560	\$19,356	\$13,088	\$27,040	\$27,040	48.40%
Operating Rentals	\$66,552	\$85,675	\$89,258	\$98,000	\$98,000	91.08%
Miscellaneous Projects	\$0	\$8,948	\$4,229	\$8,500	\$8,500	49.75%
Other	\$138,908	\$235,558	\$137,168	\$142,275	\$142,275	96.41%
Total Services	\$9,430,274	\$10,303,815	\$8,032,422	\$11,712,619	\$11,712,619	68.58%
Transfers Out:						
Transfers-Technology Services	\$0	\$0	\$15,745	\$0	\$0	0.00%
Total Transfers Out	\$0	\$0	\$15,745	\$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	\$340,451	\$453,935	\$453,935	75.00%
Total Debt Obligations	\$2,352,620	\$449,200	\$340,451	\$453,935	\$453,935	75.00%
Total Expense	\$28,118,587	\$28,600,735	\$22,642,064	\$30,989,841	\$30,989,841	73.06%

DOC - Revenue and Fund Balance

September 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	3,465,048	4,620,064	3,878,125	89.35%
10834230002	Housing-Immigration	-	-	-	-	-	00.00%
10834230003	Housing-Grandview	45,801	91,994	123,847	165,130	108,290	114.37%
10834230004	Housing-Granger	35,933	27,921	24,654	32,872	37,485	65.77%
10834230006	Housing-Mabton	16,563	7,027	22,847	30,462	8,330	274.27%
10834230007	Housing-Moxee	45,604	30,911	15,180	20,240	37,485	40.50%
10834230008	Housing-Naches	-	-	-	-	-	00.00%
10834230009	Housing-Selah	165,069	117,733	154,194	205,593	133,280	115.69%
10834230010	Housing-Sunnyside	35,489	82,724	79,476	105,968	95,795	82.96%
10834230011	Housing-Tieton	13,493	1,378	3,474	4,632	-	100.00%
10834230012	Housing-Toppenish	37,843	118,198	188,679	251,572	104,125	181.20%
10834230013	Housing-Union Gap	493,101	476,693	393,593	524,790	553,947	71.05%
10834230014	Housing-Wapato	73,876	180,000	92,693	123,591	208,251	44.51%
10834230016	Housing-Yakima	1,970,883	2,037,141	1,799,823	2,399,764	2,519,834	71.43%
10834230017	Housing-Zillah	13,741	40,867	46,044	61,392	4,165	1105.50%
10834230020	Housing-Outside Contracts	114,840	4,903	23,520	31,360	-	100.00%
10834230021	Housing-State DOC	385,688	793,033	756,969	1,009,291	1,753,004	43.18%
Total Inmate Housing Revenue		7,311,048	7,949,148	7,190,041	9,586,721	9,442,116	76.15%
10834230022	CWCMH-Competency Restoration	-	-	-	-	-	00.00%
10834175005	Commissary (non-taxable)	415,319	417,012	426,278	568,371	400,000	106.57%
10836111001	Investment Interest	35,969	12,548	11,720	15,627	25,000	46.88%
10834237001	Booking Fees	36,885	36,934	28,393	35,000	35,000	81.12%
10834210111	DNA Collector	1,587	847	-	3,500	3,500	00.00%
10836250014	Commissary Rent	12,000	5,000	9,000	12,000	12,000	75.00%
10836920001	Unclaimed Property	633	3,021	-	-	-	00.00%
10836991001	Other Misc Revenue	85,939	174,793	100,858	37,000	37,000	272.59%
10836991003	Inmate Telephones	148,353	149,586	121,513	100,000	100,000	121.51%
10836991008	Medical Services Reimb	103,620	140,194	81,299	150,000	150,000	54.20%
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	779,061	921,498	762,500	102.17%
10839700004	Transfer In - General Fund	15,395,015	14,695,015	11,246,261	14,995,015	14,995,015	75.00%
10839700001	Transfers In-ARPA	-	3,731,701	3,000,000	4,268,299	4,417,534	67.91%
10839700007	Transfer In - Road Levy Shift	1,170,349	(11,082)	-	-	-	00.00%
10839700005	Transfer In - REET	449,400	449,200	340,451	453,935	453,935	75.00%
10839700001	Transfer In - Mental Health Millage	420,224	545,000	-	550,000	550,000	00.00%
10839700001	Transfer In - Mental Health Sales Tax	-	132,006	286,799	318,640	318,640	90.01%
10839700001	Transfer In - Chemical Dependency	53,560	55,000	22,296	50,000	50,000	44.59%
Total Transfers In Revenue		17,488,548	19,596,840	14,895,807	20,635,889	20,785,124	71.67%
Total DOC Revenue		25,655,960	28,506,324	22,864,909	31,144,108	30,989,740	73.78%
Beginning Fund Balance		3,370,904	908,277	813,865	813,865	813,865	
Total Revenue		25,655,960	28,506,324	22,864,909	31,144,108	30,989,740	
Total Expense		(28,118,587)	(28,600,735)	(22,642,064)	(30,989,841)	(30,989,841)	
Ending Fund Balance		908,277	813,865	1,036,710	968,132	813,764	
10% Reserve Policy		2,811,859	2,860,074	2,264,206	3,098,984	3,098,984	

REET - Real Estate Excise Tax

September 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC31834001	Real Estate Excise Tax	1,832,698	1,039,419	1,067,237	1,100,000	97.02%
RC36111001	Investment Earnings (Net)	(34,026)	93,298	58,228	25,000	232.91%
Total Revenue		1,798,672	1,132,717	1,125,465	1,125,000	100.04%
SC4101	Contracted Services-Bank Fees	770	900	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	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		-	-	-	
Total Expenses		1,989,593	1,201,760	236,829	1,410,667	
Net Income/Loss		(190,922)	(69,043)	888,635	(285,667)	
Beginning Fund Balance		1,643,429	1,452,507	1,383,464	1,383,464	
Total Revenue		1,798,672	1,132,717	1,125,465	1,125,000	
Total Expense		1,989,593	1,201,760	236,829	1,410,667	
Ending Fund Balance		1,452,507	1,383,464	2,272,099	1,097,797	

Reserve Policy:

Note:

REET Revenue re-projected to \$1.3 million per Treasurer 3rd Qtr Report

Motel/Hotel Tax (Lodging Tax)

September 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC31331001	Hotel/Motel-City of Yakima	671,864	719,083	492,025	753,000	65.34%
RC31331002	Hotel/Motel-Yakima County	92,641	105,613	70,713	97,900	72.23%
RC36111001	Investment Earnings (Net)	1,855	8,210	6,695	5,400	123.98%
Total Revenue		766,361	832,906	569,433	856,300	66.50%
SC4101	Contracted Services-Bank Fees	300	350	350	350	100.00%
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	185,225	770,100	
Net Income/Loss		20,811	74,306	384,208	86,200	
Beginning Fund Balance		170,390	191,201	265,507	265,507	
Total Revenue		766,361	832,906	569,433	856,300	
Total Expense		745,550	758,600	185,225	770,100	
Ending Fund Balance		191,201	265,507	649,715	351,707	

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 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
Sheriff	Revenue Allocation	2,780,822	3,119,504	1,840,179	2,944,196	62.50%
	Expenses	(3,764,045)	(1,863,433)	(954,960)	(2,947,456)	32.40%
	Net Income/Loss	(983,223)	1,256,071	885,219	(3,260)	
	Ending Reserves	450,457	1,706,528	2,591,747	1,703,268	
Prosecuting Attorney	Revenue Allocation	1,686,155	1,768,221	1,167,632	1,726,280	67.64%
	Expenses	(1,598,408)	(1,480,275)	(1,476,573)	(1,960,013)	75.33%
	Net Income/Loss	87,747	287,946	(308,941)	(233,733)	
	Ending Reserves	933,952	1,221,898	912,957	988,165	
Assigned Counsel	Revenue Allocation	2,023,535	2,043,755	1,383,048	2,071,697	66.76%
	Expenses	(1,454,350)	(1,513,477)	(1,616,093)	(2,805,153)	57.61%
	Net Income/Loss	569,185	530,278	(233,045)	(733,456)	
	Ending Reserves	1,554,065	2,084,343	1,851,298	1,350,887	
Clerk	Revenue Allocation	263,429	276,991	174,321	269,432	64.70%
	Expenses	(268,031)	(291,572)	(255,047)	(254,901)	100.06%
	Net Income/Loss	(4,602)	(14,581)	(80,726)	14,531	
	Ending Reserves	238,081	223,500	142,774	238,031	
District Court	Revenue Allocation	716,430	756,697	411,220	726,792	56.58%
	Expenses	(771,397)	(752,477)	(620,254)	(807,283)	76.83%
	Net Income/Loss	(54,967)	4,220	(209,034)	(80,491)	
	Ending Reserves	112,290	116,510	(92,524)	36,019	
Superior Court	Revenue Allocation	460,241	483,936	304,560	470,730	64.70%
	Expenses	(359,351)	(375,706)	(327,373)	(839,058)	39.02%
	Net Income/Loss	100,890	108,230	(22,813)	(368,328)	
	Ending Reserves	271,838	380,068	357,255	11,740	
Juvenile Court	Revenue Allocation	1,023,152	1,075,827	677,060	1,046,470	64.70%
	Expenses	(984,549)	(760,006)	(753,306)	(1,649,234)	45.68%
	Net Income/Loss	38,603	315,821	(76,246)	(602,764)	
	Ending Reserves	304,946	620,767	544,521	18,003	
Pre-Trial	Revenue Allocation	130,085	136,782	151,082	198,049	76.29%
	Expenses	(120,660)	(141,967)	(200,172)	(200,172)	100.00%
	Net Income/Loss	9,425	(5,185)	(49,090)	(2,123)	
	Ending Reserves	13,911	8,726	(40,364)	6,603	
Expert Witness	Revenue Allocation	8,104	8,522	5,363	8,289	64.70%
	Expenses	(7,517)	(8,121)	(4,140)	(8,573)	48.29%
	Net Income/Loss	587	401	1,223	(284)	
	Ending Reserves	849	1,250	2,473	966	

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

September 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
Security	Revenue Allocation	29,875	36,430	(13,194)	32,777	-40.25%
	Expenses	-	-	-	-	00.00%
	Net Income/Loss	29,875	36,430	(13,194)	32,777	
	Ending Reserves	110,057	146,487	133,293	179,264	

Interest Earnings	Interest Earnings	12,794	16,360	276,848	-	100.00%
	Expenses	(4,453)	(80,364)	(100,000)	-	00.00%
	Net Income/Loss	8,341	(64,004)	176,848	-	
	Ending Reserves	69,815	5,811	182,659	5,811	

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

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

Total Revenues

RC31315001	Local Sales Tax (3/10ths)	9,121,828	9,706,665	6,306,559	9,600,000	65.69%
RC	GF Transfer In-Body Cams	-	-	-	100,000	00.00%
RC36111001	Investment Earnings (Net)	12,794	98,545	276,848	-	100.00%
Total Revenue		9,134,622	9,805,210	6,583,407	9,700,000	67.87%

Total Expenses	(9,332,761)	(7,349,583)	(6,438,206)	(11,677,131)
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Net Income/Loss	(198,139)	2,455,627	145,201	(1,977,131)
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Ending Fund Balance	4,060,261	6,515,888	6,661,089	4,538,757
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			6,661,089	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 \$467,600 that has not been removed from the allocations above.

Commissioner's Historic Preservation Funds

September 2024

Revenue Code	Revenue Source	2022 Actual	2023 Actual	2024 Actual	2024 Budget	%
RC34136001	Commissioner's Recording Surcharge	36,047	25,003	18,475	37,000	49.93%
	Total Revenue	36,047	25,003	18,475	37,000	49.93%
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	375	500	75.01%
Projects:					Revised	Original
	Potential Unknown Projects				-	-
					-	-
					-	-
	Total Expenses	1,281	1,624	1,308	3,000	
	Net Income/Loss	34,767	23,379	17,167	34,000	
	Beginning Fund Balance	116,142	150,908	174,287	174,287	
	Total Revenue	36,047	25,003	18,475	37,000	
	Total Expense	1,281	1,624	1,308	3,000	
	Ending Fund Balance	150,908	174,287	191,454	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

Request by District Court to use approximately \$100k for historical document conversion

American Rescue Plan Act (ARPA)

September 2024

Cost Center	Sources/Uses	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Total	Commitment	Balance
Investment Earnings:								
CC145200	Interest Earnings	113,924	(1,545,037)	2,174,988	2,074,948	2,818,824		
CC145200	CliftonLarsonAllen	-	(20,917)	(60,162)	(50,804)	(131,883)	323,440	191,557
CC145200	YCDA-Worker's Wanted Conference	-	-	(750)	-	(750)	750	- Completed
CC145200	YCDA-Airport Passenger Pledge	-	-	-	(100,000)	(100,000)	100,000	- Completed
CC145200	Plante Moran-Treasurer/Assessor System	-	-	-	(80,546)	(80,546)	179,395	98,849
CC145200	Downtown Rotary Pavillion	-	-	-	-	-	100,000	100,000
CC145200	Petrichor Broadband	-	(75,000)	-	-	(75,000)	75,000	- Completed
CC145200	JRP Integrated Solutions-Broadband	-	-	(135,000)	-	(135,000)	135,000	- Completed
CC145200	JRP Integrated Solutions-Broadband	-	-	-	(78,750)	(78,750)	135,000	56,250
CC145200	WSAC Broadband Initiative	-	-	-	(25,000)	(25,000)	25,000	- Completed
CC145200	Broadband Capital Match	-	-	-	(500,000)	(500,000)	1,500,000	1,000,000
		-	-	-	-	-	-	-
Total Available		113,924	(1,640,954)	1,979,076	1,239,848	1,691,894	2,573,585	1,446,656 245,239

Core Funds:

CC145100	ARPA Allocation	19,364,570	19,364,570	-	-	38,729,139		
CC145100	YVCOG-Crime Lab	-	(1,038,104)	(679,878)	(284,744)	(2,002,726)	2,823,211	820,485
CC145100	YC Sheriff-Bearcat Armored Vehicle	-	-	-	-	-	350,000	350,000
CC145100	YC Sheriff-Pro Active Unit	-	-	(304,031)	(547,353)	(851,384)	4,025,367	3,173,983
CC145100	YC Sheriff-Traffic Detective	-	-	(50,367)	(90,215)	(140,582)	766,575	625,993
CC145100	Superior Court-Renovations	-	-	-	(161,022)	(161,022)	1,932,000	1,770,978
CC145100	City of Grandview-Flock Cameras	-	-	(61,560)	-	(61,560)	61,560	- Completed
CC145100	Citizens for Safe Yakima-LV Gang Prevent	-	-	(29,529)	(77,598)	(107,127)	208,000	100,873
CC145100	Fire Dist #1-Brush Truck	-	-	(42,660)	(93,340)	(136,000)	136,000	- Completed
CC145100	Fire Dist #3-Type II Engine	-	-	(300,000)	-	(300,000)	300,000	- Completed
CC145100	Fire Dist #4-Gas Monitors	-	-	(10,555)	(10,695)	(21,250)	21,250	- Completed
CC145100	Fire Dist #6-Command Vehicle	-	-	(62,357)	(13,248)	(75,605)	75,605	- Completed
CC145100	Selah Naches Food Bank	-	-	(111,416)	(65,044)	(176,460)	400,000	223,540
CC145100	City of Zillah-Flock Cameras	-	-	(52,650)	-	(52,650)	52,650	- Completed
CC145100	City of Yakima-Flock Cameras	-	-	(122,812)	-	(122,812)	123,462	650
CC145100	Triumph Treatment-James Oldham Center	-	-	(115,123)	(220,013)	(335,136)	499,999	164,863
CC145100	Town of Harrah-Flock Cameras	-	-	(9,234)	-	(9,234)	9,234	- Completed
CC145100	Granger Historic Society-Museum	-	-	(100,000)	-	(100,000)	100,000	- Completed
CC145100	Fire Dist #14-Fire Equip-UTV	-	-	-	(42,985)	(42,985)	62,000	19,015
CC145100	Fire Dist #14-AED's	-	-	-	-	-	10,200	10,200

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American Rescue Plan Act (ARPA)

September 2024

Cost Center	Sources/Uses	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Total	Commitment	Balance	
CC145100	Fire Dist #2-Life Saving Extraction Tools	-	-	-	(88,000)	(88,000)	88,000	-	Completed
CC145100	SOZO Sports-Indoor Complex	-	-	-	(187,137)	(187,137)	250,000	62,863	
CC145100	Heartlinks Hospice-Grief Support	-	-	-	(60,000)	(60,000)	60,000	-	Completed
CC145100	TH Sewer-Sewer Main Replace	-	-	-	(800,000)	(800,000)	800,000	-	Completed
CC145100	Selah Moxee Irrig-Conservation and Efficiency	-	-	-	(500,000)	(500,000)	500,000	-	Completed
CC145100	North Yakima Conserv-Wenas Dam	-	-	-	(86,056)	(86,056)	238,210	152,154	
CC145100	OIC of WA-Youth Empowerment	-	-	-	(15,269)	(15,269)	115,000	99,731	
CC145100	City of Tieton-Flock Cameras	-	-	-	(12,312)	(12,312)	12,312	-	Completed
CC145100	City of Tieton-Water Main Improve	-	-	-	(251,699)	(251,699)	500,000	248,301	
CC145100	City of Wapato-Flock Cameras	-	-	-	(24,624)	(24,624)	24,624	-	Completed
CC145100	City of Sunnyside-Flock Cameras	-	-	-	(123,120)	(123,120)	123,120	-	Completed
CC145100	EMS-Lucas Devices	-	-	-	(550,000)	(550,000)	550,000	-	Completed
CC145100	GMC Co-Behind the Wheel	-	-	-	(100,000)	(100,000)	100,000	-	Completed
CC145100	City of Selah-Flock Cameras	-	-	-	-	-	30,780	30,780	
CC145100	Toppenish Police-Flock Cameras	-	-	-	-	-	80,028	80,028	
CC145100	City of Moxee-Flock Cameras	-	-	-	(18,468)	(18,468)	18,468	-	Completed
CC145100	City of Mabton-Flock Cameras	-	-	-	-	-	15,390	15,390	
CC145100	City of Union Gap-Flock Cameras	-	-	-	(32,054)	(32,054)	46,256	14,201	
CC145100	Fire Dist #12-Generators	-	-	-	(134,945)	(134,945)	134,945	-	Completed
CC145100	Fire Dist #5-CIVID Healthcare Response	-	-	-	-	-	172,000	172,000	
CC145100	City of Grandview-Source Well	-	-	-	-	-	850,000	850,000	
CC145100	City of Granger-Water Mains	-	-	-	(6,499)	(6,499)	900,000	893,501	
CC145100	City of Mabton-Water & Sewer Improve	-	-	-	-	-	500,000	500,000	
CC145100	City of Selah-Park and Rec	-	-	-	-	-	600,000	600,000	
CC145100	City of Toppenish-Mater Mains	-	-	-	-	-	700,000	700,000	
CC145100	City of Union Gap-Library & Comm Center	-	-	-	(400,000)	(400,000)	400,000	-	Completed
CC145100	City of Wapato-Well #5	-	-	-	-	-	750,000	750,000	
CC145100	City of Zillah-Water Meters	-	-	-	(183,441)	(183,441)	600,000	416,559	
CC145100	Town of Harrah-New Source Well	-	-	-	-	-	1,011,000	1,011,000	
CC145100	Highland Food Bank	-	-	-	-	-	400,000	400,000	
CC145100	City of Grandview-Pathway	-	-	-	(46,800)	(46,800)	600,000	553,200	
CC145100	Roza Irrigation-Pump #3	-	-	-	(500,000)	(500,000)	500,000	-	Completed
CC145100	South Yakima Conserv Dist	-	-	-	-	-	27,850	27,850	
CC145100	Memorial Foundation-Children's Village	-	-	-	-	-	250,000	250,000	
CC145100	Yakima Greenway-Capital Improvements	-	-	-	-	-	700,000	700,000	
CC145100	YWCA-Bring It Home II	-	-	-	-	-	1,000,000	1,000,000	
CC145100	Yakima County Public Works-Buena Waste	-	-	-	-	-	600,000	600,000	
CC145100	City of Yakima-MLK Pool	-	-	-	(3,000,000)	(3,000,000)	3,000,000	-	Completed
CC145100	Nob Hill Water-72nd Mainline Replace	-	-	-	-	-	500,000	500,000	

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American Rescue Plan Act (ARPA)

September 2024

Cost Center	Sources/Uses	2021 Actual	2022 Actual	2023 Actual	2024 Actual	Total	Commitment	Balance	
CC145100	SVID-Snipes Canal Lining	-	-	-	-	-	153,400	153,400	
CC145100	CowicheCanyon Conser-Land Purchase	-	-	-	-	-	330,540	330,540	
CC145100	City of Granger-Flock Cameras	-	-	-	-	-	17,200	17,200	
CC145100	Heritage University-Wastewater	-	-	-	-	-	500,000	500,000	
CC145100		-	-	-	-	-	-	-	
Total Available		19,364,570	18,326,466	(2,052,173)	(8,726,682)	26,912,181	30,706,236	18,889,277	8,022,904

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	-	Completed
C145300	DOC	-	-	(3,731,701)	(3,000,000)	(6,731,701)	8,000,000	1,268,299	
Total Available		5,000,000	4,276,424	(4,008,125)	(3,000,000)	2,268,299	9,000,000	1,268,299	1,000,000
									DOC 2025

LATCF (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)	Completed
CC145400	WSAC-National Center for Public Lands 1%	-	-	(34,328)	-	(34,328)	34,328	-	Completed
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	587,903
									DOC 2025
Beginning Fund Balance		-	24,478,493	45,440,429	44,307,110				
Total Sources		24,478,493	22,819,533	5,607,882	2,074,948	54,980,857			
Total Uses		-	(1,857,597)	(6,741,201)	(12,561,782)	(21,160,580)			
Ending Fund Balance		24,478,493	45,440,429	44,307,110	33,820,276	33,820,276			
						33,820,276			

Reserve Policy:

No Reserve Limits

Note:

BOCC allocated the remaining \$8,022,904 on 10/14/24 Study Session.

PILT Title III

September 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	\$	412.75	\$	39,136.01	\$	56,406.82
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	\$	412.75	\$	39,136.01	\$	226,261.65

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	\$	47,422.88
2024 Admin Expense	\$	(3,691.53)
		\$202,291.34

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

Total PILT Fund Balance	\$ 1,118,751.41
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Total PILT Committed Funds	\$	620,805.72
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Note:

BOCC committed 2022, 2023 and 2024 PILT Allocations funds to Sheriff per Study Session

State Fair Park Capital Projects

September 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.

This fund is now closed out.

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	3,940,020.51		3,940,020.51		-		-	
Payments on Outstanding Loans	983,120.53		983,120.53		-		-	
Interest from Loans	183,117.49		-		-		183,117.49	
Interest from Investments	513,789.85		-		-		513,789.85	
Subfund Transfers In	1,000,000.00	6,620,048.38	-	4,923,141.04	1,000,000.00	1,000,000.00	-	696,907.34
Total Funds Available 9/30/2024	28,269,848.67		21,671,079.86		3,067,200.57		3,531,568.24	
Expenses for 2024								
Gordon, Thomas, Honeywell	101,226.09		-		-		101,226.09	
YCDA	254,893.49		187,500.00		-		67,393.49	
Yakima Valley Visitors & Convention	30,000.00		-		-		30,000.00	
County Indirect cost	9,789.75		-		-		9,789.75	
Interfund-Financial Services	13,339.53		-		-		13,339.53	
Interfund-Treasurer	25,000.00		-		-		25,000.00	
Interfund-Liability Insurance	13,875.03		-		-		13,875.03	
Interfund-Audit Costs	-		-		-		-	
Grants issued	1,766,208.00		1,766,208.00		-		-	
Loans issued	718,702.00		718,702.00		-		-	
YC Public Services	-		-		-		-	
Sub-Fund Transfers Out	1,000,000.00	3,933,033.89	1,000,000.00	3,672,410.00	-	-	-	260,623.89
Balance 9/30/2024	24,336,814.78		17,998,669.86		3,067,200.57		3,270,944.35	
9/30/2024 Cash on Hand	671,073.78		447,009.86		500.57		223,563.35	
Investments	23,665,741.00	24,336,814.78	17,551,660.00	17,998,669.86	3,066,700.00	3,067,200.57	3,047,381.00	3,270,944.35
Loans Receivable	9,032,791.75		9,032,791.75		-		-	
Total Balance	33,369,606.53		27,031,461.61		3,067,200.57		-	
	-		-		-		-	

	Projects Pending:				Projects Pending:		Projects Pending:	
	Loan		Grant	Total			YCDA-GIS Site Invt \$ 95,000.00	
	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 & Sewer	\$ -	\$ 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				
	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				
	YC-W Birfield Rd	\$ -	\$ 777,580.00	\$ 777,580.00				
Grandview-NW Infrast	\$ 1,000,000.00	\$ 1,000,000.00	\$ 2,000,000.00					
Total	\$ 1,000,000.00	\$ 13,318,577.75	\$ 14,318,577.75	Total	-	Total	95,000.00	
Clean Energy Sales Tax Reduction				\$ (252,619)				
Cash/Investment Balance Less Projects Pending:				\$ 3,427,473.11	\$ 3,067,200.57	\$ 3,175,944.35		
Issued in 2024:				Completed:				
Loan		Grant	Total	YC-East/West Phase II				
Moxee-Water Main	\$ 718,702.00	\$ -	\$ 718,702.00	Resolution 146-2017	\$ 700,000.00			
Grandview-Wine Co Rd	\$ -	\$ 766,208.00	\$ 766,208.00	Resolution 46-2018	\$ 700,000.00			
Grandview-Welch's	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	Resolution 346-2018	\$ 1,900,000.00			
	\$ -	\$ -	\$ -	Resolution 364-2019	\$ 3,346,463.00			
	\$ -	\$ -	\$ -	Resolution 106-2021	\$ 1,750,000.00			
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
Total 2024	\$ 718,702.00	\$ 1,766,208.00	\$ 2,484,910.00	\$ 8,396,463.00				