



## *FINANCE DEPARTMENT*

**To:** Honorable Mayor and Members of the City Council  
Vicki Baker, City Manager

**From:** Craig Warner, Director of Finance & Budget  
Kathy Miles, Finance Department Analyst

**Date:** April 16, 2026

**Subject:** March Financial Update

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This financial update is a preliminary, unaudited, report for the month of March, 2026, or 25.0% of the year, intended to inform and assist governance decisions for future planning. In total, city General Fund revenues are at 20.4% of budget and expenditures are at 24.3% of budget. The timing of certain revenue payments and expenditures are normally the biggest reasons that revenues and expenditures may be below 25.0% at this point in the year.

The General Fund consists of resources that are available for use with greater flexibility. Therefore, the majority of this report contains information specifically to the General Fund. Future reports will build out other funds and resources that Council will find useful.

The information on the following pages provides insight into the monitoring of revenue and the management of expenses. This report shows information for a specific time period and is only an indicator of how the City's finances are doing at one moment in time. Final numbers will not be known until after the annual independent audit for 2026, which will not be completed until later in 2027.

Revenues that are general in nature, specifically property tax, sales tax and utility tax, are reported in the General Fund, and then transferred to the individual fund where the money is to be spent on directed services. Examples are funds that are allocated for parks and recreation, streets, police and fire pension funds, and the communications center. This allows for greater transparency and a less complicated way to understand how general government revenues are collected and spent.

# GENERAL FUND OVERVIEW

## GENERAL FUND SUMMARY BY CATEGORY

(Funds 001 & 003 With Transfers)

	2024 Actual	2025 Actual	2026 3/31/2026	2026 Amended	% of Budget
Beginning Balance	\$ 11,590,609	\$ 16,998,756	\$ 18,090,902	\$ 18,090,902	
Revenues					
Sales Tax	28,076,488	28,584,415	6,979,825	29,400,000	23.7%
Property Tax	21,367,588	22,028,576	2,279,603	22,351,200	10.2%
Utility Taxes	21,488,293	24,029,737	7,080,467	23,585,838	30.0%
Investment Interest/Amortization	6,120,118	6,512,002	(427,401)	3,539,401	-12.1%
Licenses & Permits	1,963,097	2,552,340	498,992	2,405,250	20.7%
Intergovernmental	3,628,878	3,274,876	667,479	2,273,836	29.4%
Fines/Forfeitures/Misc	1,779,242	1,995,612	296,534	1,897,334	15.6%
Franchise Fees & Other Taxes	1,747,853	1,363,418	343,956	1,510,500	22.8%
Charges for Services	3,304,579	3,581,166	265,258	1,058,225	25.1%
Total	89,476,135	93,922,142	17,984,712	88,021,584	20.4%
Expenditures					
Salaries & Wages	44,890,146	44,658,479	11,086,377	45,418,879	24.4%
Personnel Benefits	16,030,496	17,317,750	3,942,386	15,560,113	25.3%
Transfers	19,451,106	17,280,394	3,842,639	15,370,556	25.0%
Services & Charges	(116,300)	10,222,270	2,325,541	9,767,570	23.8%
Supplies, Equip & Misc	2,548,784	2,341,075	347,083	2,362,061	14.7%
Debt Service	231,508	423,897	-	154,663	0.0%
Capital Outlays	1,032,248	586,131	16,500	146,000	11.3%
Total	84,067,988	92,829,996	21,560,526	88,779,842	24.3%
Net Gain (Loss)	\$ 5,408,147	\$ 1,092,147	\$ (3,575,814)	\$ (758,258)	
Ending Balance	\$ 16,998,756	\$ 18,090,902	\$ 14,515,088	\$ 17,332,644	

Year to date revenue and expenditure categories above are mostly consistent with historical trends. Sales Tax, Property Tax, Utility Tax and Investment information are discussed in more detail on the following pages. Any other significant items in the chart above are noted below.

- Fines, Forfeitures and Miscellaneous revenues are down due to lower revenues from traffic infraction penalties in the first quarter.
- Expenditures for Services & Charges in 2024 are negative due to the reductions of \$11.0 million in American Rescue Plan Act (ARPA) Loss revenue.

## GENERAL FUND REVENUES

The foundation of any city government is its fiscal health. The revenues it receives, both present and projected for the future, set the stage for discussing what services to provide as well as the level of those services – including the facilities, equipment, and infrastructure, that will be needed.

For most municipalities in the State of Washington, property, sales and utility taxes make up the bulk of the funding sources for the General Fund. This is commonly referred to as the “Three-Legged Stool” for financing cities. In the City of Yakima, these three funding sources make up \$75.3 million, or 85.6%, of the General Fund’s total amended budget for revenue. Therefore, these three funding sources are reviewed in more detail, along with a few other revenues that are being watched closely.

### Sales Tax

Any city, town, county, and transit or public facility district may impose a sales tax on top of the state rate of 6.5%, which may be used for any lawful governmental purposes. Sales tax revenue is reported with a two-month delay (March numbers are from January).

Total sales tax revenue collections through March, 2026 are being collected at the rate of 23.6% of the 2026 amended budget.

This revenue began a major downturn in the beginning of 2024, dropping incrementally until February of 2025. At that time, numbers began to stabilize but they continued to be below the previous year’s numbers. In the first quarter of 2026, numbers continue to remain below those from 2025. Staff will continue to monitor this situation.

### GENERAL FUND SALES TAX HISTORY

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 1,866,187	\$ 2,131,469	\$ 2,196,083	\$ 2,298,837	\$ 2,239,499	\$ 2,387,940	\$ 2,313,974	103.2%
Feb	2,181,668	2,455,070	2,431,772	2,558,520	2,550,730	2,616,632	2,635,555	99.3%
Mar	1,831,435	1,884,397	2,013,857	1,990,364	1,991,452	1,975,254	2,057,678	96.0%
Apr	1,681,190	1,933,169	2,031,782	2,117,779	1,896,739	-	1,959,816	0.0%
May	2,403,405	2,408,664	2,492,945	2,397,732	2,373,896	-	2,452,841	0.0%
Jun	2,273,936	2,272,599	2,240,804	2,402,379	2,347,196	-	2,425,253	0.0%
Jul	2,649,192	(50,204)	2,458,486	2,384,507	2,512,971	-	2,596,541	0.0%
Aug	2,450,257	4,917,173	2,616,621	2,498,642	2,622,709	-	2,709,928	0.0%
Sep	2,254,712	2,325,302	2,364,027	2,334,266	2,383,920	-	2,463,198	0.0%
Oct	2,060,604	2,356,506	2,417,925	2,367,066	2,487,019	-	2,569,725	0.0%
Nov	2,374,729	2,414,653	2,398,806	2,443,585	2,569,665	-	2,655,120	0.0%
Dec	2,718,582	2,398,881	2,557,934	2,137,575	2,608,620	-	2,695,371	0.0%
	\$ 26,745,895	\$ 27,447,680	\$ 28,221,042	\$ 27,931,252	\$ 28,584,415	\$ 6,979,825	\$ 29,535,000	23.6%

Note: The chart above is inclusive of all current General Fund (001) Sales Tax, along with all Criminal Justice Sales (003) tax.

The Department of Revenue tracks the base sales tax numbers by category. While these numbers do not include all the types of sales tax in the previous chart, they do track the main revenue stream.

Major categories that affected this change in Sales Tax were:

- Construction was up (6.1%) improving over previous months mainly due to increased revenue in the Commercial and Institutional Building Construction category.
- Manufacturing is down (25.3%) mainly in the Transportation Equipment Manufacturing category.
- Wholesale Trade is up 12.4% with losses mainly in the Merchant Wholesalers / Durable Goods category.
- Information was up (15.1%) from last year at this time due to an increase in the Broadcasting and Content Providers category.
- The Other category was down (16.1%), mainly in the Repair and Maintenance category which surged during COVID.
- The Miscellaneous category surged to 36.6% over last year’s numbers due to a large increase in the Health Care and Social Assistance category.

**Property Tax**

Property taxes – limited by a maximum levy rate may generally be used for any lawful governmental purpose. Property Tax increases each year due to assessed valuations (a combination of the existing cap at 1% and new growth). The first half of property taxes are due in April, and the second half are due in October. Although the collection rate through March shows 10.2% of budget, this is considered normal and is mainly due to the timing of the payments received at this time of year.

**GENERAL FUND PROPERTY TAX HISTORY**

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 86,756	\$ 58,182	\$ 65,431	\$ 70,058	\$ 64,539	\$ 70,061	\$ 65,484	107.0%
Feb	744,276	812,946	950,058	966,522	912,447	966,117	925,810	104.4%
Mar	1,103,203	1,077,781	1,115,643	1,061,909	1,151,742	1,243,424	1,168,610	106.4%
Apr	8,616,060	8,499,621	8,680,847	9,217,230	9,426,435	-	9,564,492	0.0%
May	779,671	1,074,815	1,025,081	788,661	875,976	-	888,805	0.0%
Jun	110,052	86,030	111,304	60,345	125,156	-	126,989	0.0%
Jul	77,303	90,311	77,032	60,119	91,671	-	93,014	0.0%
Aug	89,258	86,693	106,641	109,755	77,797	-	78,937	0.0%
Sep	407,946	326,248	349,692	329,277	428,457	-	434,732	0.0%
Oct	6,930,241	7,409,235	7,464,717	7,870,900	8,006,183	-	8,123,439	0.0%
Nov	1,059,473	712,973	894,186	683,715	809,998	-	821,861	0.0%
Dec	157,354	108,241	96,620	149,099	58,174	-	59,026	0.0%
	<u>\$ 20,161,592</u>	<u>\$ 20,343,077</u>	<u>\$ 20,937,251</u>	<u>\$ 21,367,588</u>	<u>\$ 22,028,576</u>	<u>\$ 2,279,603</u>	<u>\$ 22,351,200</u>	10.2%

**Utility Tax**

Any city may impose a tax on the income of utility companies. These revenues may be used for any lawful governmental purposes. Utility Taxes are collected from internal sources as well as external sources for all utilities. This revenue is at 30.0%, over the expected 25.0%, mainly due to the unbudgeted increase in the electric utility tax. In April of 2025, an additional 3% Utility Tax is expected to be approved by City Council to fund the operation of Fire Station 92.

**GENERAL FUND UTILITY TAX HISTORY**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>% of</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>
Jan	\$ 1,383,309	\$ 2,021,712	\$ 2,088,600	\$ 1,970,793	\$ 2,014,386	\$ 2,106,769	\$ 1,977,174	106.6%
Feb	1,793,495	1,281,095	1,910,582	1,869,762	2,050,429	2,508,419	2,012,551	124.6%
Mar	1,884,217	1,821,691	1,991,276	1,891,715	2,255,758	2,465,279	2,214,087	111.3%
Apr	1,623,247	1,548,826	1,768,674	1,739,939	1,910,122	-	1,874,837	0.0%
May	2,020,569	1,587,745	1,592,983	1,645,449	1,973,407	-	1,936,952	0.0%
Jun	1,395,648	1,492,057	1,551,377	1,604,511	1,581,135	-	1,551,927	0.0%
Jul	1,405,638	1,618,506	1,712,707	1,756,848	2,004,649	-	1,967,617	0.0%
Aug	1,841,104	1,630,287	1,953,126	1,696,867	1,956,187	-	1,920,050	0.0%
Sep	1,724,817	1,837,367	1,955,305	1,976,318	2,102,846	-	2,064,000	0.0%
Oct	1,333,007	1,702,848	1,705,149	1,713,382	2,115,472	-	2,076,393	0.0%
Nov	1,686,845	1,813,879	1,734,021	1,786,085	2,137,504	-	2,098,018	0.0%
Dec	896,575	2,040,976	1,461,754	1,836,625	1,927,843	-	1,892,230	0.0%
	<u>\$ 18,988,471</u>	<u>\$ 20,396,990</u>	<u>\$ 21,425,554</u>	<u>\$ 21,488,293</u>	<u>\$ 24,029,737</u>	<u>\$ 7,080,467</u>	<u>\$ 23,585,838</u>	<u>30.0%</u>

**GENERAL FUND UTILITY TAX REVENUES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>	<b>% of</b>
	<b>Actual</b>	<b>Actual</b>	<b>3/31/2026</b>	<b>Amended</b>	<b>Budget</b>
Water Utility Tax	2,368,774	2,580,738	498,094	2,501,000	19.9%
Wastewater Utility Tax	4,838,313	5,160,118	1,433,074	5,097,000	28.1%
Refuse Utility Tax	1,530,647	1,584,825	390,553	1,585,000	24.6%
Stormwater Utility Tax	633,218	713,481	191,726	698,004	27.5%
Electric Utility Tax	6,347,121	7,996,968	2,342,742	7,586,000	30.9%
Private Water Utility Tax	1,240,099	1,242,955	239,388	1,085,000	22.1%
Gas Utility Tax	1,854,907	2,056,367	1,197,470	2,242,000	53.4%
Private Garbage Utility Tax	1,231,461	1,270,432	411,887	1,265,400	32.5%
Cable TV Utility Tax	509,913	445,538	105,495	531,434	19.9%
Cellular Utility Tax	264,570	250,423	56,063	226,000	24.8%
Telephone Utility Tax	515,796	559,375	156,051	601,000	26.0%
Brokered Natural Gas Util Tax	153,475	168,518	57,925	168,000	34.5%
	<u>21,488,293</u>	<u>24,029,737</u>	<u>7,080,467</u>	<u>23,585,838</u>	<u>30.0%</u>

**CITY-WIDE UTILITY TAX RATES**

	<b>Mandated by City Ordinance</b>				<b>Total</b>
	<b>General Fund</b>	<b>Clean City</b>	<b>Pools</b>	<b>Capitol Theatre</b>	
Water Utility Tax	21.0%	— %	— %	— %	21.0%
Wastewater Utility Tax	21.0%	— %	— %	— %	21.0%
Refuse Utility Tax	16.0%	5.0%	— %	— %	21.0%
Stormwater Utility Tax	16.0%	— %	5.0%	— %	21.0%
Electric Utility Tax	6.0%	— %	— %	— %	6.0%
Private Water Utility Tax	20.0%	— %	— %	— %	20.0%
Gas Utility Tax	6.0%	— %	— %	— %	6.0%
Private Garbage Utility Tax	16.0%	9.0%	— %	— %	25.0%
Cable TV Utility Tax	5.0%	— %	— %	1.0%	6.0%
Cellular Utility Tax	6.0%	— %	— %	— %	6.0%
Telephone Utility Tax	6.0%	— %	— %	— %	6.0%
Brokered Natural Gas Util Tax	6.0%	— %	— %	— %	6.0%

In summary, of the 3 main funding sources for the General Fund, Sales Tax revenue (23.6%) is trending slightly less than where it should be for the first quarter, while Utility Tax (30.0%) is trending above. The third leg, Property tax (10.2%), remains within normal limits for this time of year.

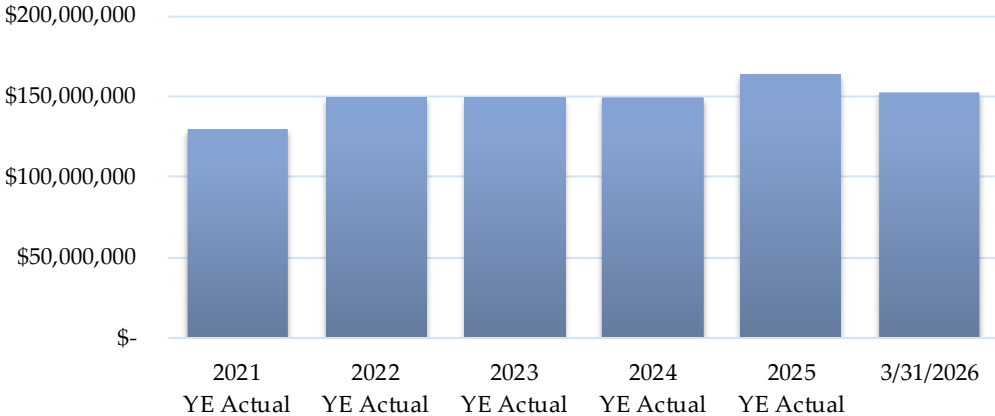
**Cash & Investments**

Cities and towns may invest excess funds not immediately needed for operations. Interest earned on the investments may be used by the fund that invested, for purposes allowed within that fund. Earnings may or may not be restricted, depending on the revenue source. It is the policy of the City of Yakima to invest public funds in a manner that, giving first regard to safety, suitability and liquidity, will maximize long-term yield in conformance with State Statute, Federal Regulations and City Charter.

The 5-year historic core (US Bank, Key Bank, Local Government Investment Pool and investment portfolio) city-wide cash and investments balance trend shows March ending at \$152.3 million.

Cash & Investment year end amounts generally improve year over year, as shown below.

**CASH AND INVESTEMENT HISTORY**



**GENERAL FUND INVESTMENT INTEREST HISTORY**

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual	2026 Amended	% of Amended Budget
Jan	\$ 121,383	\$ 586,289	\$ (676,712)	\$ (605,315)	\$ (1,706,299)	\$ (1,377,418)	\$ (927,407)	148.5%
Feb	67,442	62,669	383,648	177,545	400,083	481,549	217,453	221.4%
Mar	50,146	89,671	305,331	370,402	368,567	468,467	200,323	233.9%
Apr	102,464	122,335	338,120	340,104	281,412	-	152,953	0.0%
May	62,684	98,477	339,831	391,002	277,157	-	150,641	0.0%
Jun	117,284	(687,038)	401,628	405,168	1,483,488	-	806,305	0.0%
Jul	53,985	101,304	309,231	351,736	327,052	-	177,759	0.0%
Aug	89,945	179,251	427,509	433,112	423,209	-	230,023	0.0%
Sep	78,326	227,631	423,714	436,156	515,855	-	280,377	0.0%
Oct	103,044	246,474	337,532	342,453	177,784	-	96,629	0.0%
Nov	86,858	267,342	371,347	306,383	522,955	-	284,236	0.0%
Dec	(1,996,141)	(1,867,700)	2,711,755	3,171,371	3,440,739	-	1,870,109	0.0%
	\$ (1,062,580)	\$ (573,295)	\$ 5,672,936	\$ 6,120,118	\$ 6,512,002	\$ (427,401)	\$ 3,539,401	-12.1%

## Building Permits

Businesses within the city are required to obtain a local business license. Revenues are used to recoup administrative costs. Licenses & Permits (23.2%) revenue is currently trending below last year's numbers in the first quarter, even though total permits at this time are at 137 for the first quarter of 2026 compared to 131 in 2025.

### BUILDING PERMITS HISTORY

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 71,865	\$ 27,665	\$ 43,102	\$ 14,887	\$ 59,390	\$ 83,725	\$ 55,259	151.5%
Feb	49,526	65,114	57,804	70,258	42,976	43,511	39,986	108.8%
Mar	38,041	78,199	61,861	98,606	108,772	60,329	101,205	59.6%
Apr	63,825	45,827	46,863	57,807	80,134	-	74,559	0.0%
May	54,097	83,106	88,323	64,968	101,551	-	94,486	0.0%
Jun	48,087	70,277	84,093	47,444	55,094	-	51,261	0.0%
Jul	50,793	80,654	76,521	44,576	110,764	-	103,058	0.0%
Aug	58,547	74,452	73,276	54,145	62,429	-	58,086	0.0%
Sep	76,014	67,198	78,318	105,716	80,616	-	75,008	0.0%
Oct	123,220	93,007	113,496	54,560	68,334	-	63,580	0.0%
Nov	64,959	47,714	69,005	75,959	42,650	-	39,683	0.0%
Dec	44,737	47,708	7,773	74,916	57,856	-	53,831	0.0%
	<u>\$ 743,712</u>	<u>\$ 780,922</u>	<u>\$ 800,436</u>	<u>\$ 763,842</u>	<u>\$ 870,566</u>	<u>\$ 187,566</u>	<u>\$ 810,000</u>	23.2%

## Gambling Tax

Any city or town may tax gambling activities within its jurisdiction. Revenues are restricted and must be used for public safety purposes. Gambling activities are regulated by the state, with the Washington State Gambling Commission regulating and licensing most gambling activities. These taxes are "self-reported" and have been trending lower than budgeted for the last three years. This situation is being monitored.

### GAMBLING TAX

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 3,808	\$ (23,653)	\$ (19,074)	\$ 739,786	\$ (153,602)	\$ (133,839)	\$ (173,237)	77.3%
Feb	13,916	23,653	19,074	(447,104)	153,602	450,385	173,237	260.0%
Mar	-	-	-	-	4,367	-	4,925	0.0%
Apr	169,429	149,321	4,694	(151,135)	137,212	-	154,751	0.0%
May	100,711	169,359	312,084	147,604	28,106	-	31,699	0.0%
Jun	-	-	-	-	-	-	-	n/a
Jul	272,546	165,271	5,937	11,152	22,095	-	24,919	0.0%
Aug	15,654	177,999	296,376	278,241	152,003	-	171,432	0.0%
Sep	-	-	-	-	251,670	-	283,839	0.0%
Oct	135,248	178,448	153,032	589,376	196,994	-	222,175	0.0%
Nov	180,634	132,108	118,726	141,985	142,635	-	160,868	0.0%
Dec	331,109	293,149	305,161	(124,725)	284,523	-	320,892	0.0%
	<u>\$ 1,223,055</u>	<u>\$ 1,265,654</u>	<u>\$ 1,196,010</u>	<u>\$ 1,185,179</u>	<u>\$ 1,219,604</u>	<u>\$ 316,546</u>	<u>\$ 1,375,500</u>	23.0%

# GENERAL FUND EXPENDITURES

## GENERAL FUND EXPENDITURES

(Inclusive of Funds 001 & 003)

	2024 Actual	2025 Actual	2026 3/31/2026	2026 Amended	% of Budget
Law & Justice					
Legal	\$ 2,312,826	\$ 2,448,270	\$ 582,519	\$ 2,794,267	20.8%
Municipal Court	2,044,739	2,272,858	571,873	2,590,940	22.1%
Indigent Defense	1,769,696	1,844,428	462,581	1,800,000	25.7%
Public Safety					
Police	38,411,698	37,999,420	9,471,180	38,186,559	24.8%
Fire	20,033,995	19,727,390	4,301,409	17,341,237	24.8%
Code Administration	2,003,728	1,839,357	392,950	1,846,004	21.3%
Subtotal Law & Justice/Public Safety	66,576,681	66,131,722	15,782,512	64,559,008	
General Government					
Information Technology	4,691,659	5,198,348	1,274,118	5,350,629	23.8%
Finance	2,099,174	2,092,852	445,102	1,941,022	22.9%
Engineering	876,648	879,686	258,463	1,223,055	21.1%
Human Resources	923,592	1,174,104	277,874	1,203,559	23.1%
Planning	789,701	1,087,150	236,121	991,322	23.8%
City Clerk / Records	542,556	757,561	116,946	786,131	14.9%
City Management	736,892	578,361	142,296	670,549	21.2%
City Hall Facility	546,775	454,163	102,347	495,664	20.6%
Purchasing	332,076	466,955	106,246	486,214	21.9%
Intergovernmental	150,264	161,228	95,698	167,741	57.1%
City Council	328,562	291,665	37,993	165,712	22.9%
Economic Development	1,332,165	593,354	-	-	n/a
ARPA Loss Revenue	(10,992,574)	-	-	-	n/a
City Service Reimbursement	(4,317,291)	(4,317,546)	(1,157,830)	(4,631,321)	25.0%
Subtotal General Government	(1,959,799)	9,417,880	1,935,375	8,850,278	
Transfers Out					
Parks & Recreation	6,475,054	6,776,729	1,182,127	4,728,506	25.0%
Streets & Traffic	5,277,006	5,555,266	1,346,513	5,386,050	25.0%
Public Safety	3,545,509	3,977,023	995,250	3,981,000	25.0%
ARPA/Afford Housing/Econ Dev	4,153,537	971,377	318,750	1,275,000	25.0%
Subtotal Transfers	19,451,106	17,280,395	3,842,639	15,370,556	
Total General Fund	\$ 84,067,989	\$ 92,829,997	\$ 21,560,526	\$ 88,779,842	24.3%

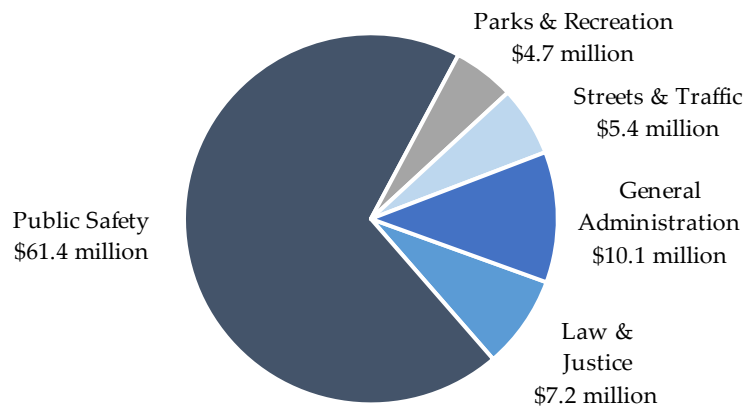
The year-to-date expenditures above are mostly consistent with historical trends, significant items are noted below:

- Economic Development was moved out of the General Fund in 2026.

## GENERAL FUND TRANSFERS

Transfer To:	2024 Actual	2025 Actual	2026 3/31/2026	2026 Amended	Source
<b>Public Safety</b>					
Police	605,092	800,000	170,250	681,000	Property Tax
Fire	750,000	850,000	212,500	850,000	Property Tax
Law & Justice Capital	120,000	120,000	30,000	120,000	.03% CJ Tax
Law & Justice Capital	282,431	287,023	62,500	250,000	.03% CJ Tax
Public Safety Comm	1,550,000	1,650,000	450,000	1,800,000	Property Tax
Public Safety Comm	237,986	270,000	70,000	280,000	.03% CJ Tax
<b>Subtotal Public Safety</b>	<b>3,545,509</b>	<b>3,977,023</b>	<b>995,250</b>	<b>3,981,000</b>	
<b>Other Funds</b>					
Parks & Recreation	5,547,934	5,041,008	916,250	3,665,000	Prop/Util Tax
Streets & Traffic	4,580,000	3,130,000	721,250	2,885,000	Property Tax
Aquatics Facilities	-	700,000	-	-	Property Tax
LTGO Bond Debt	420,000	450,000	112,500	450,000	Property Tax
LTGO Bond Debt	400,000	450,000	112,500	450,000	Property Tax
Parks Capital	107,120	135,721	40,877	163,506	Property Tax
Street Overlay & Recon	697,006	2,425,266	625,263	2,501,050	Property Tax
One Time Transfers	4,153,537	971,377	318,750	1,275,000	
<b>Total Other Funds</b>	<b>15,905,597</b>	<b>13,303,372</b>	<b>2,847,389</b>	<b>11,389,556</b>	
<b>Total Transfers</b>	<b>19,451,106</b>	<b>17,280,395</b>	<b>3,842,639</b>	<b>15,370,556</b>	

## GENERAL FUND AMENDED EXPENDITURES WITH TRANSFERS (Inclusive of funds 001 & 003)



**GENERAL FUND SALARY SUMMARY**

<b>Department</b>		<b>2026 Amended Budget</b>	<b>March (25.0%) of Budget</b>	<b>YTD Actual</b>	<b>Variance</b>
<b>011 - Council</b>	Salaries & Wages	\$ 95,100	\$ 23,775	\$ 23,775	\$ (0)
	Longevity	-	-	-	-
	Overtime	-	-	-	-
	Benefits	8,049	2,012	2,015	(3)
		<b>103,149</b>	<b>25,787</b>	<b>25,791</b>	<b>(3)</b>
<b>012 - City Manager</b>	Salaries & Wages	455,775	113,944	108,952	4,992
	Longevity	7,767	1,942	1,926	16
	Overtime	-	-	-	-
	Benefits	99,791	24,948	25,108	(160)
		<b>563,333</b>	<b>140,833</b>	<b>135,985</b>	<b>4,848</b>
<b>014 - Records</b>	Salaries & Wages	337,586	84,397	80,643	3,754
	Longevity	22,508	5,627	5,548	79
	Overtime	-	-	-	-
	Benefits	116,451	29,113	27,329	1,784
		<b>476,546</b>	<b>119,136</b>	<b>113,520</b>	<b>5,617</b>
<b>015 - Finance</b>	Salaries & Wages	1,099,343	274,836	292,472	(17,636)
	Longevity	42,849	10,712	11,244	(531)
	Overtime	-	-	-	-
	Benefits	324,795	81,199	86,267	(5,068)
		<b>1,466,986</b>	<b>366,747</b>	<b>389,982</b>	<b>(23,236)</b>
<b>016 - Human Resources</b>	Salaries & Wages	714,318	178,580	153,302	25,277
	Longevity	28,701	7,175	5,905	1,271
	Overtime	-	-	-	-
	Benefits	213,574	53,393	37,812	15,582
		<b>956,593</b>	<b>239,148</b>	<b>197,018</b>	<b>42,130</b>
<b>017 - Legal</b>	Salaries & Wages	1,518,059	379,515	298,090	81,424
	Longevity	55,295	13,824	13,024	800
	Overtime	-	-	-	-
	Benefits	397,036	99,259	75,418	23,841
		<b>1,970,390</b>	<b>492,597</b>	<b>386,532</b>	<b>106,065</b>
<b>018 - Municipal Court</b>	Salaries & Wages	1,168,323	292,081	251,757	40,324
	Longevity	6,195	1,549	1,536	13
	Overtime	12,000	3,000	61	2,939
	Benefits	254,331	63,583	61,521	2,062
		<b>1,440,849</b>	<b>360,212</b>	<b>314,875</b>	<b>45,337</b>
<b>019 - Purchasing</b>	Salaries & Wages	331,625	82,906	77,247	5,660
	Longevity	9,719	2,430	2,390	40
	Overtime	1,200	300	-	300
	Benefits	94,467	23,617	22,644	973
		<b>437,011</b>	<b>109,253</b>	<b>102,281</b>	<b>6,972</b>
<b>021 - Planning</b>	Salaries & Wages	604,950	151,238	145,290	5,948
	Longevity	3,558	889	882	8
	Overtime	550	138	357	(219)
	Benefits	170,372	42,593	41,875	718
		<b>779,430</b>	<b>194,858</b>	<b>188,404</b>	<b>6,454</b>

Department		2026 Amended Budget	March (25.0%) of Budget	YTD Actual	Variance
<b>022 - Codes</b>	Salaries & Wages	1,132,374	283,094	257,449	25,644
	Longevity	27,331	6,833	6,511	322
	Overtime	6,000	1,500	788	712
	Benefits	388,660	97,165	84,699	12,466
		<b>1,554,365</b>	<b>388,591</b>	<b>349,447</b>	<b>39,144</b>
<b>025 - Economic Development</b>	Salaries & Wages	-	-	-	-
	Longevity	-	-	-	-
	Overtime	-	-	-	-
	Benefits	-	-	-	-
		-	-	-	-
<b>031 - Police</b>	Salaries & Wages	19,011,922	4,752,980	5,033,712	(280,731)
	Longevity	664,277	166,069	192,845	(26,776)
	Overtime	1,562,000	390,500	469,181	(78,681)
	Benefits	7,491,807	1,872,952	1,886,377	(13,426)
		<b>28,730,006</b>	<b>7,182,501</b>	<b>7,582,115</b>	<b>(399,614)</b>
<b>032 - Fire</b>	Salaries & Wages	9,874,232	2,468,558	2,429,764	38,794
	Longevity	462,810	115,702	118,778	(3,075)
	Overtime	946,608	236,652	196,833	39,819
	Benefits	3,727,423	931,856	1,143,687	(211,832)
		<b>15,011,073</b>	<b>3,752,768</b>	<b>3,889,062</b>	<b>(136,294)</b>
<b>041 - Engineering</b>	Salaries & Wages	807,359	201,840	180,523	21,317
	Longevity	20,520	5,130	5,101	29
	Overtime	5,000	1,250	9	1,241
	Benefits	287,366	71,842	57,899	13,942
		<b>1,120,245</b>	<b>280,061</b>	<b>243,532</b>	<b>36,529</b>
<b>051 - City Hall</b>	Salaries & Wages	148,293	37,073	31,264	5,810
	Longevity	2,075	519	500	19
	Overtime	4,500	1,125	798	327
	Benefits	49,843	12,461	10,593	1,868
		<b>204,711</b>	<b>51,178</b>	<b>43,155</b>	<b>8,023</b>
<b>052 - IT</b>	Salaries & Wages	2,309,524	577,381	541,893	35,488
	Longevity	45,883	11,471	11,220	251
	Overtime	7,000	1,750	9,670	(7,920)
	Benefits	739,168	184,792	176,060	8,732
		<b>\$ 3,101,575</b>	<b>\$ 775,394</b>	<b>\$ 738,843</b>	<b>\$ 36,551</b>
<b>Totals</b>	Salaries & Wages	39,608,784	9,902,196	9,906,133	(3,937)
	Longevity	1,399,487	349,872	377,407	(27,536)
	Overtime	2,544,858	636,214	677,697	(41,482)
	Benefits	14,363,133	3,590,783	3,739,304	(148,521)
		<b>\$ 57,916,262</b>	<b>\$ 14,479,065</b>	<b>\$ 14,700,541</b>	<b>\$ (221,476)</b>

# CITYWIDE OVERVIEW

## CITYWIDE SUMMARY BY CATEGORY

(With Transfers)

	2024 Actual	2025 Actual	2026 3/31/2026	2026 Amended	% of Budget
Beginning Balance	\$ 159,522,481	\$ 173,098,353	187,993,623	187,993,623	
<b>Revenues</b>					
Operating Contribution & Misc	69,109,854	70,155,414	19,170,150	76,640,385	25.0%
Charges for Services	61,801,216	66,573,036	14,812,554	64,672,347	22.9%
Intergovernmental	52,858,682	45,384,923	1,939,586	55,114,926	3.5%
Sales Tax	42,039,611	40,013,331	9,306,833	40,330,000	23.1%
Utility Taxes	23,005,085	25,739,060	7,520,583	25,329,352	29.7%
Property Tax	37,614,844	38,363,938	2,550,773	25,046,000	10.2%
Franchise Fees & Other Taxes	6,861,983	7,098,328	1,457,605	7,094,500	20.5%
Licenses & Permits	3,355,606	3,930,923	783,296	3,939,198	19.9%
Investment Interest/Amortization	6,457,203	6,843,866	(396,954)	3,790,393	-10.5%
<b>Total Revenues</b>	<b>303,104,082</b>	<b>304,102,819</b>	<b>57,144,426</b>	<b>301,957,100</b>	<b>18.9%</b>
<b>Expenditures</b>					
Salaries & Wages	70,938,603	72,236,709	17,858,293	76,961,404	23.2%
Services & Charges	66,867,269	71,583,799	18,372,109	74,798,856	24.6%
Capital Outlays	44,134,564	44,264,470	4,052,480	67,699,384	6.0%
Personnel Benefits	45,014,697	47,143,882	10,056,207	45,160,098	22.3%
Transfers	40,343,885	33,888,587	9,291,979	37,172,691	25.0%
Supplies, Equip & Misc	8,809,964	8,813,055	1,611,577	10,335,239	15.6%
Debt Service	7,688,671	6,261,152	20,189	5,845,167	0.3%
Intergovernmental	5,730,559	5,015,895	231,003	-	n/a
	289,528,210	289,207,548	61,493,836	317,972,839	19.3%
<b>Net Gain (Loss)</b>	<b>\$ 13,575,872</b>	<b>\$ 14,895,270</b>	<b>\$ (4,349,410)</b>	<b>\$ (16,015,739)</b>	
Ending Balance	\$ 173,098,353	\$ 187,993,623	\$ 183,644,213	\$ 171,977,884	

Year to date revenue and expenditure categories above are mostly consistent with historical trends. Significant items are noted below.

- Utility Taxes revenue (29.7%) continues to be higher due to rate increases in 2025 (see discussion on pages 5-6).

## CITY-WIDE REVENUES

The largest contributors to city-wide revenues include operating contributions & miscellaneous (mainly operating fund contributions), charges for services and intergovernmental (mostly consisting of state and federal grants). In the City of Yakima, these three funding sources make up \$196.4 million, or 65.1% of the total amended budget for revenue. Following are a few revenues that are being watched closely.

### Real Estate Excise Tax (REET)

Any city or town may impose a 0.25% excise tax, along with an additional 0.25% excise tax (upon meeting certain requirements), upon all real estate sales. Revenues are restricted and may only be used for certain capital purposes and housing relocation assistance, but may also be used for limited capital facility maintenance, with additional reporting requirements.

#### REET I & II

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 167,307	\$ 268,495	\$ 179,024	\$ 264,252	\$ 151,725	\$ 124,607	\$ 136,614	91.2%
Feb	159,052	204,448	112,026	120,864	122,920	107,834	110,677	97.4%
Mar	266,476	200,363	177,880	175,434	174,726	311,879	157,324	198.2%
Apr	270,281	280,814	216,955	157,316	205,751	-	185,259	0.0%
May	226,785	265,302	204,126	195,338	209,652	-	188,772	0.0%
Jun	516,668	375,897	214,481	226,793	316,956	-	285,389	0.0%
Jul	280,340	302,909	215,573	208,880	373,310	-	336,130	0.0%
Aug	295,972	549,151	250,185	229,999	399,145	-	359,392	0.0%
Sep	319,612	300,423	212,210	229,804	258,896	-	233,111	0.0%
Oct	318,153	307,255	198,160	245,451	250,635	-	225,673	0.0%
Nov	370,542	294,990	171,840	232,490	310,962	-	279,992	0.0%
Dec	315,066	215,124	300,038	47,570	199,539	-	179,666	0.0%
	\$ 3,506,254	\$ 3,565,172	\$ 2,452,498	\$ 2,334,192	\$ 2,974,216	\$ 544,320	\$ 2,678,000	20.3%

### Lodging Tax (Hotel/Motel Tax)

Most cities may impose a lodging tax up to 4%. Revenues are restricted and must generally be used for tourism activities or tourism-related facilities.

#### HOTEL/MOTEL TAX

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 52,933	\$ 100,313	\$ 133,798	\$ 131,790	\$ 139,289	\$ 134,632	\$ 134,338	100.2%
Feb	42,798	81,940	78,856	79,009	85,804	78,587	82,753	95.0%
Mar	61,220	82,211	86,577	91,000	79,429	84,363	76,605	110.1%
Apr	57,508	101,236	92,049	142,408	82,491	-	79,559	0.0%
May	100,428	151,544	181,167	165,167	173,044	-	166,892	0.0%
Jun	103,474	130,406	126,440	166,940	147,385	-	142,145	0.0%
Jul	117,103	-	182,384	214,108	233,781	-	225,471	0.0%
Aug	145,787	308,774	203,230	178,373	183,876	-	177,339	0.0%
Sep	158,659	188,841	169,975	188,250	155,768	-	150,230	0.0%
Oct	166,138	182,368	179,564	181,728	185,211	-	178,627	0.0%
Nov	127,246	173,748	190,705	220,488	202,919	-	195,706	0.0%
Dec	236,307	167,880	167,805	186,679	140,323	-	135,335	0.0%
	\$ 1,369,600	\$ 1,669,261	\$ 1,792,551	\$ 1,945,939	\$ 1,809,319	\$ 297,582	\$ 1,745,000	17.1%

### Transportation Benefit District

Any city may establish a transportation benefit district (TBD) to generate revenue for specific transportation projects. Revenue may be used for transportation improvements included in a local, regional, or state transportation plan. Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible. On February 17<sup>th</sup>, 2026, City Council voted to remove the Transportation Benefit District license fees in the amount of \$20, and to increase the sales tax withing city limits by .1%, with both changes to take effect beginning in July of 2026. This increase in sales tax will go directly to the TBD fund.

#### TRANSPORTATION BENEFIT DISTRICT

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended Budget
Jan	\$ 129,195	\$ 118,721	\$ 106,979	\$ 110,875	\$ 121,730	\$ 128,739	\$ 120,784	106.6%
Feb	126,086	107,870	116,800	118,107	127,156	112,607	126,167	89.3%
Mar	115,078	114,919	123,176	130,066	67,033	125,392	66,511	188.5%
Apr	173,369	168,419	163,102	154,143	52,595	-	52,186	0.0%
May	165,865	153,243	144,283	148,502	315,198	-	312,746	0.0%
Jun	141,570	148,639	149,384	158,499	150,762	-	149,590	0.0%
Jul	149,450	-	151,787	144,758	125,470	-	124,495	0.0%
Aug	153,529	231,482	152,587	153,923	164,747	-	163,465	0.0%
Sep	149,886	223,997	160,679	155,687	158,492	-	157,259	0.0%
Oct	133,373	136,778	138,150	138,006	135,245	-	134,193	0.0%
Nov	272,770	139,986	139,729	148,225	148,945	-	147,786	0.0%
Dec	114,721	235,212	130,378	8,002	116,726	-	115,818	0.0%
	\$ 1,824,892	\$ 1,779,267	\$ 1,677,033	\$ 1,568,793	\$ 1,684,099	\$ 366,738	\$ 1,671,000	21.9%

### Tourist Promotion Area (TPA)

Any city or town may form a tourism promotion area and impose charges up to \$2 per room per night. Effective June 11, 2020 to July 1, 2027 the city/town may impose an additional fee up to \$3 per room per night. This only applies to lodging businesses with 40 or more rooms and revenues must be used for tourism promotion to increase the number of tourists to the area.

#### TOURIST PROMOTION AREA

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended Budget
Jan	\$ 30,356	\$ 49,714	\$ 85,323	\$ 71,552	\$ 81,276	\$ 79,150	\$ 93,501	84.7%
Feb	23,443	41,211	56,668	53,169	54,031	55,537	62,158	89.3%
Mar	36,329	85,047	69,577	61,838	55,041	62,677	63,319	99.0%
Apr	32,101	86,634	64,146	95,445	54,999	-	63,271	0.0%
May	50,152	106,070	103,374	98,705	88,728	-	102,074	0.0%
Jun	48,306	97,832	72,570	105,169	89,901	-	103,423	0.0%
Jul	52,062	-	107,636	119,851	108,841	-	125,212	0.0%
Aug	57,269	221,951	111,840	101,011	104,926	-	120,709	0.0%
Sep	66,051	139,339	97,668	111,849	90,946	-	104,626	0.0%
Oct	65,545	121,914	108,768	109,470	114,982	-	132,276	0.0%
Nov	66,314	111,506	117,580	129,130	116,730	-	134,288	0.0%
Dec	97,750	153,141	85,148	109,825	100,089	-	115,143	0.0%
	\$ 625,679	\$ 1,214,359	\$ 1,080,298	\$ 1,167,016	\$ 1,060,490	\$ 197,364	\$ 1,220,000	16.2%

## Public Facilities Districts

Most cities may establish a public facilities district (PFD) for the purpose of constructing, operating, and maintaining “regional centers,” defined as a convention, conference, or special events center, or any combination of facilities and related parking facilities, whose construction or rehabilitation costs are at least \$10 million including debt service. PFDs are funded primarily by sales taxes, user fees and charges, admission and parking taxes, general obligation bonds, and revenue bonds

### CONVENTION CENTER - PUBLIC FACILITY DISTRICT

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 83,242	\$ -	\$ -	\$ 101,641	\$ -	\$ -	\$ -	n/a
Feb	96,483	93,281	96,477	(2,335)	97,431	101,269	100,007	101.3%
Mar	79,746	109,449	102,642	112,662	110,611	113,512	113,534	100.0%
Apr	75,954	82,144	86,446	85,520	85,289	-	87,544	0.0%
May	106,366	87,340	89,057	91,229	80,654	-	82,786	0.0%
Jun	98,845	104,762	107,354	103,898	102,590	-	105,301	0.0%
Jul	103,000	97,748	97,294	103,126	98,004	-	100,594	0.0%
Aug	112,006	98,514	106,506	106,294	107,028	-	109,856	0.0%
Sep	101,208	110,085	114,218	109,897	113,365	-	116,361	0.0%
Oct	92,576	102,007	106,030	103,939	102,534	-	105,244	0.0%
Nov	103,049	102,077	107,122	103,394	106,540	-	109,356	0.0%
Dec	119,583	205,704	219,917	202,671	217,786	-	223,542	0.0%
	\$ 1,172,057	\$ 1,193,111	\$ 1,233,062	\$ 1,221,935	\$ 1,221,830	\$ 214,781	\$ 1,254,125	17.1%

### CAPITOL THEATRE - PUBLIC FACILITY DISTRICT

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 63,061	\$ -	\$ -	\$ 77,000	\$ -	\$ -	\$ -	n/a
Feb	73,092	70,692	73,088	(1,771)	73,811	76,718	68,796	111.5%
Mar	60,412	82,914	77,758	85,350	83,796	85,994	78,103	110.1%
Apr	57,540	62,230	65,488	64,787	64,613	-	60,223	0.0%
May	80,580	66,165	67,468	69,113	61,100	-	56,948	0.0%
Jun	74,881	79,364	81,328	78,711	77,719	-	72,438	0.0%
Jul	78,029	74,051	73,706	78,126	74,244	-	69,199	0.0%
Aug	84,851	74,631	80,687	80,525	81,081	-	75,572	0.0%
Sep	76,672	83,396	86,528	83,255	85,881	-	80,046	0.0%
Oct	70,133	77,276	80,326	78,741	77,676	-	72,398	0.0%
Nov	78,067	77,331	81,152	78,330	80,711	-	75,227	0.0%
Dec	90,619	155,809	166,602	153,539	165,099	-	153,881	0.0%
	\$ 887,937	\$ 903,860	\$ 934,130	\$ 925,704	\$ 925,731	\$ 162,712	\$ 862,831	18.9%

## Yakima Air Terminal

Operating revenues for the Yakima Air Terminal originate from various rates and charges imposed on tenants or operators who utilize the airport. These mainly include rentals, parking fees, landing fees, fuel fees and interest.

### YAKIMA AIR TERMINAL

	2021	2022	2023	2024	2025	2026	2026	% of
	Actual	Actual	Actual	Actual	Actual	Actual	Amended	Amended
								Budget
Jan	\$ 53,102	\$ 63,127	\$ 76,188	\$ 103,174	\$ 108,818	\$ 89,652	\$ 95,620	93.8%
Feb	135,946	112,515	78,844	54,331	127,300	113,219	111,860	101.2%
Mar	147,784	226,279	74,976	160,744	201,289	104,101	176,876	58.9%
Apr	163,516	205,579	79,363	82,839	119,970	-	105,420	0.0%
May	163,352	194,066	171,417	101,609	158,453	-	139,235	0.0%
Jun	146,366	182,631	215,227	222,059	102,014	-	89,641	0.0%
Jul	174,955	165,090	82,777	189,702	186,648	-	164,011	0.0%
Aug	169,928	160,136	77,732	226,983	146,050	-	128,336	0.0%
Sep	169,086	168,434	77,168	288,454	110,405	-	97,015	0.0%
Oct	99,632	156,878	76,039	123,250	303,246	-	266,468	0.0%
Nov	227,118	140,075	382,185	197,008	114,638	-	100,735	0.0%
Dec	352,885	271,038	245,890	631,331	141,231	-	124,102	0.0%
	<u>\$ 2,003,671</u>	<u>\$ 2,045,848</u>	<u>\$ 1,637,806</u>	<u>\$ 2,381,483</u>	<u>\$ 1,820,061</u>	<u>\$ 306,972</u>	<u>\$ 1,599,319</u>	19.2%

## CITYWIDE DETAIL BY FUNCTIONAL GROUP

### GENERAL GOVERNMENT FUNDS

Fund	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning Balance	2026 Actual Rev.	2026 Actual Exp.	Ending Balance	
General Fund (001)	\$ 17,399,312	\$ 17,105,127	\$ 20,485,284	\$ 14,019,156	(19.4%)
Criminal Justice (003)	691,590	879,585	1,075,242	495,933	(28.3%)
Subtotal General Fund	18,090,902	17,984,712	21,560,526	14,515,088	(19.8%)
Fire Relief & Pension	1,127,334	212,500	350,973	988,861	(12.3%)
Police Relief & Pension	353,370	170,250	270,485	253,135	(28.4%)
Parks & Recreation	1,390,056	1,218,035	952,864	1,655,227	19.1%
Streets & Traffic	3,467,462	1,217,949	1,159,571	3,525,839	1.7%
Total General Government Funds	\$ 24,429,125	\$ 20,803,446	\$ 24,294,419	\$ 20,938,151	(14.3%)

### GOVERNMENT OPERATING FUNDS

Fund	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning Balance	2026 Actual Rev.	2026 Actual Exp.	Ending Balance	
Economic Development	\$ 165,000	\$ 135,878	\$ 80,298	\$ 220,580	33.7%
Neighborhood Development	520,120	56,851	215,335	361,636	(30.5%)
Community Relations	317,511	90,394	152,961	254,945	(19.7%)
Aquatic Center at MLK Jr Park	558,984	-	8,488	550,495	(1.5%)
Aquatics Facilities	75,180	80,388	183,672	(28,104)	(137.4%)
Clean City Program	1,222,022	269,446	104,257	1,387,210	13.5%
Cemetery	161,166	108,727	98,993	170,900	6.0%
Emergency Services	1,124,381	272,136	668,282	728,235	(35.2%)
Public Safety Communications	1,530,358	840,030	1,325,862	1,044,525	(31.7%)
Police Grants	1,015,415	246,569	68,968	1,193,016	17.5%
Opioid Lawsuit	1,010,405	-	11,598	998,808	(1.1%)
Downtown Yakima Bus Impr Dist	123,383	183,767	608	306,543	148.4%
Trolley	55,768	4,607	1,082	59,293	6.3%
Front Street Business Improvement	7,299	-	375	6,924	(5.1%)
Convention & Event Center	1,279,484	497,606	601,116	1,175,974	(8.1%)
Capitol Theatre	65,892	113,006	114,846	64,053	(2.8%)
PFD - Convention & Event Center	1,147,679	214,781	292,806	1,069,653	(6.8%)
Tourism Promotion Area	136,080	198,092	198,092	136,080	(0.0%)
PFD - Capitol Theatre	699,925	162,712	185,782	676,856	(3.3%)
American Rescue Plan Act (ARPA)	67,700	50,272	50,272	67,700	0.0%
Lodging Tax	277,538	772,371	661,968	387,941	39.8%
Affordable Housing	973,701	44,900	-	1,018,600	4.6%
Total Governmental Operating Funds	\$ 12,534,991	\$ 4,342,533	\$ 5,025,661	\$ 11,851,863	(5.4%)

Note:

The Aquatics Facilities fund is in a negative fund balance status due to the timing of the Utility Tax revenue.

## GOVERNMENT CAPITAL FUNDS

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning Balance	2026 Actual Rev.	2026 Actual Exp.	Ending Balance	
CBD Capital Improvement	\$ 55,024	\$ -	\$ -	\$ 55,024	0.0%
Capitol Theatre Capital	528,673	1,015,000	15,660	1,528,013	189.0%
Yakima Revenue Development Area	3,091,809	-	33,710	3,058,098	(1.1%)
Parks & Recreation Capital	1,024,264	67,092	7,566	1,083,790	5.8%
Fire Capital	558,568	50,015	30,435	578,147	3.5%
Law & Justice Capital	1,708,444	92,500	56,481	1,744,464	2.1%
Real Estate Excise Tax (REET 1)	3,327,101	277,242	152,362	3,451,981	3.8%
Real Estate Excise Tax (REET 2)	620,542	288,190	86,071	822,662	32.6%
Transportation Benefit District	5,431,331	366,738	65,985	5,732,085	5.5%
Street Overlay & Reconstruction	5,114,888	936,230	384,359	5,666,759	10.8%
Convention & Event Center Capital	2,288,438	145,000	23,867	2,409,572	5.3%
Cumulative Reserve Capital	44,073	-	501	43,572	(1.1%)
<b>Total Governmental Capital Funds</b>	<b>\$ 23,793,155</b>	<b>\$ 3,238,007</b>	<b>\$ 856,995</b>	<b>\$ 26,174,166</b>	<b>10.0%</b>

## ENTERPRISE OPERATING FUNDS

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning Balance	2026 Actual Rev.	2026 Actual Exp.	Ending Balance	
Airport Operating	\$ 1,715,444	\$ 306,972	\$ 372,075	\$ 1,650,341	(3.8%)
Stormwater Operating	3,158,716	623,383	1,206,743	2,575,356	(18.5%)
Transit Operating	19,430,204	2,117,882	2,314,916	19,233,169	(1.0%)
Refuse	6,580,483	2,510,058	2,109,278	6,981,263	6.1%
Wastewater Operating	7,594,489	7,131,900	6,647,908	8,078,481	6.4%
Water Operating	5,233,137	2,652,831	2,936,045	4,949,923	(5.4%)
Irrigation Operating	338,416	513,290	858,860	(7,154)	(102.1%)
<b>Total Enterprise Operating Funds</b>	<b>\$ 44,050,890</b>	<b>\$ 15,856,315</b>	<b>\$ 16,445,826</b>	<b>\$ 43,461,378</b>	<b>(1.3%)</b>

## ENTERPRISE CAPITAL FUNDS

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning Balance	2026 Actual Rev.	2026 Actual Exp.	Ending Balance	
Airport FAA	\$ 3,090,551	\$ 14,828	\$ 175,895	\$ 2,929,484	(5.2%)
Stormwater Capital	6,566,352	525,973	45,782	7,046,543	7.3%
Transit Capital	6,350,504	7,700	16,749	6,341,455	(0.1%)
Wastewater Facilities Capital	3,052,376	239,917	107,952	3,184,341	4.3%
Wastewater Construction Capital	9,629,797	887,568	777,999	9,739,365	1.1%
Wastewater Projects Capital	7,352,440	800,000	177,808	7,974,631	8.5%
Water Capital	18,399,466	1,000,000	1,037,066	18,362,400	(0.2%)
Irrigation Capital	5,207,669	388,063	212,984	5,382,747	3.4%
<b>Total Enterprise Capital Funds</b>	<b>\$ 59,649,155</b>	<b>\$ 3,864,047</b>	<b>\$ 2,552,235</b>	<b>\$ 60,960,967</b>	<b>2.2%</b>

Note:

The Irrigation Operating fund is in a negative fund balance status due to the timing of the incoming revenues.

### INTERNAL SERVICE FUNDS

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning	2026	2026	Ending	
	Balance	Actual Rev.	Actual Exp.	Balance	
Equipment Rental / Reserves	\$ 4,609,521	\$ 1,348,276	\$ 2,174,434	\$ 3,783,363	(17.9%)
Environmental	212,049	-	29,725	182,324	(14.0%)
Public Works Administration	638,292	449,666	447,451	640,506	0.3%
Utility Services	885,864	314,033	489,558	710,339	(19.8%)
<b>Total Enterprise Operating Funds</b>	<b>\$ 6,345,725</b>	<b>\$ 2,111,975</b>	<b>\$ 3,141,168</b>	<b>\$ 5,316,532</b>	<b>(16.2%)</b>

### EMPLOYEE BENEFIT RESERVES

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning	2026	2026	Ending	
	Balance	Actual Rev.	Actual Exp.	Balance	
Unemployment Compensation Rsv	\$ 514,608	\$ 73,834	\$ 16,396	\$ 572,046	11.2%
Employees Health Benefit Reserve	4,335,844	3,051,357	3,227,082	4,160,119	(4.1%)
Worker's Compensation Reserve	1,826,620	970,487	721,543	2,075,565	13.6%
Wellness / Employee Asst Program	257,246	-	2,986	254,259	(1.2%)
<b>Total Employee Benefit Reserves</b>	<b>\$ 6,934,318</b>	<b>\$ 4,095,678</b>	<b>\$ 3,968,006</b>	<b>\$ 7,061,989</b>	<b>1.8%</b>

### RISK MANAGEMENT RESERVE

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning	2026	2026	Ending	
	Balance	Actual Rev.	Actual Exp.	Balance	
Risk Management Reserve	\$ 6,486,486	\$ 1,408,070	\$ 4,507,870	\$ 3,386,686	(47.8%)

### DEBT SERVICES, CUSTODIAL & TRUST FUNDS

	2026	As of 3/31/26		2026	% Change in Fund Balance
	Beginning	2026	2026	Ending	
	Balance	Actual Rev.	Actual Exp.	Balance	
Debt Service, Custodial & Trust Funds					
Debt Service					
PFD LTGO Bonds	\$ 419,976	\$ 564,580	\$ 474,790	\$ 509,767	21.4%
Miscellaneous LTGO Bonds	17,626	324,916	-	342,542	n/a
Utility Revenue Bonds					
Wastewater LTGO Revenue Bond	385,953	95,475	(1,825)	483,253	25.2%
Irrigation LTGO Revenue Bond	241,107	68,438	(5,313)	314,857	30.6%
Wastewater Revenue Bond	1,620,948	-	-	1,620,948	0.0%
Custodial & Trust Funds					
Custodial Fund	304,328	367,539	231,003	440,864	44.9%
Cemetery Trust	779,840	3,409	3,000	780,249	0.1%
<b>Total Debt Svc, Custodial &amp; Trust Funds</b>	<b>\$ 3,769,779</b>	<b>\$ 1,424,356</b>	<b>\$ 701,655</b>	<b>\$ 4,492,480</b>	<b>19.2%</b>