



2023 Budget

Yakima County, Washington

2023 Final Budget

Amanda McKinney, Commissioner, District 1

Kyle Curtis, Commissioner, District 2

LaDon Linde, Commissioner, District 3

READER'S GUIDE

Introduction

This document is the 2023 Annual Budget for Yakima County, Washington. It contains a wide variety of information about the programs the county government provides the community. This information ranges from a one page summary of the entire county budget to a program-by-program breakdown.

The purpose of this Reader's guide is to explain how the 2023 Annual Budget is organized, and to help you find the information you are looking for.

How This Document Is Organized

The 2023 Annual Budget is divided into three main sections: the Introduction, the Financial Section, and the Priorities of Government Section. The beginning of each section is marked with a divider tab for easy reference.

The **Introduction** begins with a brief overview of the 2023 General Fund budget, called the Budget In Brief. This one-page summary shows all of the General Funds, budgeted revenues, and expenditures for 2023, along with comparative numbers for 2021 and 2022.

The **Financial Section** presents the 2023 budget from the financial perspective. It begins with a short explanation of the accounting practices employed by the County, and continues with a fund-by-fund breakdown of the budget.

The **Priorities of Government Section** looks at the budget from a priorities, program or service oriented perspective. It begins with an explanation of the eight broad "Priorities of Government" into which all County services are organized. Following this are detailed descriptions of all departments and programs in the County (organized by The Priorities of Government).

QUICK REFERENCE GUIDE

The following are some of the most commonly asked questions about the Annual Budget, along with section references and page numbers to help readers find the information they need.

For a one-page overview of the County General Fund Budget, see the Budget in Brief (Introduction tab) or the Budget by Fund (Financial Section tab). The table of contents begins on the following page.

Additional financial information about Yakima County is available in the Annual Comprehensive Financial Report.

To Answer This Question	Refer To...	Page
How much is the 2023 General Fund Budget?	Budget in Brief	1
What are the Key Budget issues facing the County?	Budget in Brief	1
What does the County Spend its money on?	Budget in Brief Priorities of Government Section	1 13
What's new in the 2023 budget?	Budget in Brief	1
How much is the General Fund Budget?	Budget by Fund	14
What is the financial condition of the County?	Budget by fund	14
How is the County Organized?	County Government: An Introduction County Organizational Chart	2 3
What services does the County provide?	County Government: An Introduction	2
How is the budget developed?	Financial Section-Introduction	11

YAKIMA COUNTY, WASHINGTON
2023 ANNUAL BUDGET
TABLE OF CONTENTS

PRELIMINARY MATERIALS

Reader's Guide	ii
Quick Reference Guide.....	iii
Table of Contents.....	iv
Annual Budget Message	vii
Budget Resolution.....	x

INTRODUCTION

Budget in Brief (General Fund Overview)	1
County Government: An Introduction	2

FINANCIAL SECTION

Introduction	7
Budget by Fund	8

PROGRAM SECTION

Introduction	13
Budget by Priorities	14

GOVERNMENT SERVICES.....17

Assessor.....	18
Auditor	19
Board of County Commissioners	20
Elections	21
Human Resources.....	22
Motel/Hotel	24
Non-Departmental.....	25
Record Services.....	26
REET Electronic Technology	27
Treasurer	28
Treasurer's Revolving	29
Treasurer's Investment Pool.....	30

LAW.....33

Assigned Counsel	34
------------------------	----

Assigned Counsel-Expert Services.....	37
Attorney.....	39

Clerk.....	41
------------	----

Law Library.....	42
------------------	----

Non-Departmental	43
------------------------	----

YAKIMA COUNTY, WASHINGTON
2023 ANNUAL BUDGET
TABLE OF CONTENTS

JUSTICE	47
Consolidated Juvenile Services	48
District Court.....	50
District Court Dispute Resolution	53
District Court Probation	54
Family Court	57
Municipal Courts	59
Non-Departmental	60
Pre-Trial	61
Superior Court.....	63
Youth Service Center	65
PUBLIC SAFETY	71
911 Communications.....	72
Coroner.....	73
Department of Corrections	74
Emergency Medical Services	75
Non-Departmental	76
Sheriff.....	77
Special Operations.....	78
PUBLIC SERVICES	81
Building & Fire Safety	82
Code Enforcement.....	83
County Road.....	84
Flood Control Zone	86
Horticulturist	88
Naches Branch Rail Corridor	89
Non-Departmental	90
Noxious Weed Control.....	91
Planning.....	92
Public Works Utilities	94
Solid Waste	96
Stormwater Utility.....	97
Toppenish Simcoe Rail Line	99
ECONOMIC DEVELOPMENT	103
ARPA	104
SIED	105
QUALITY OF LIFE	109
Non-Departmental	110
Parks & Recreation.....	111
WSU Extension	112

YAKIMA COUNTY, WASHINGTON
2023 ANNUAL BUDGET
TABLE OF CONTENTS

HEALTH AND HUMAN SERVICES	117
Affordable & Supportive Housing Tax	118
Affordable Housing.....	119
Community Development Program.....	121
Community Services	122
Homeless Services	123
Mental Health Sales Tax	124
Non-Departmental.....	125
PILT Title III.....	126
Veterans Relief.....	127
 INTERNAL SUPPORT	 131
Department of Security	132
Employee Benefit.....	133
Employee Flexible Spending	134
Employee Worker's Compensation.....	135
Equipment Rental and Revolving.....	136
Facilities Services.....	137
Financial Services	138
Geographic Information Services.....	139
LEOFF Benefit.....	140
Liability Insurance	141
Purchasing	142
Technology Services	143
Unemployment Compensation Trust.....	144
 CAPITAL AND DEBT	 147
Capital Projects	148
Debt Service	149
 YAKIMA COUNTY PAY PLAN	
Elective Position Pay Plan.....	153
Direct Reports Pay Plan	154
Master Pay Plan.....	155



BOARD OF YAKIMA COUNTY COMMISSIONERS

Amanda McKinney
District 1

Kyle Curtis
District 2

LaDon Linde
District 3

To: The Citizens of Yakima County
Elected Officials and Directors of Yakima County

2023 Budget Message

Thank you for your interest in the 2023 Budget for Yakima County. There is a lot to the County's annual budget and the following information represents how Yakima County plans to spend the precious resources the citizens have provided to us for 2023. These services are broken into eight priorities of government:

• Economic Development	• Governmental Services
• Health and Human Services	• Justice
• Law	• Public Safety
• Public Services	• Quality of Life

There are also specific sections included in the budget related to capital, debt and internal costs that support the eight priorities above.

The central focus of our annual budget is the General Fund, which supports the day-to-day operations of core County services. The County works diligently to fund critical services within existing revenues, particularly in the Law, Justice and Public Safety areas, where the General Fund allocates over 80% of expenditures to these areas.

It is anticipated that revenues, particularly sales tax, will continue to grow year over year, but we are watching this revenue stream very closely as Federal stimulus funds dissipate. We are closely watching the rising interest rates as the Federal government continues to battle inflation by raising rates to slow the overheated economy.

Property taxes continue to be our single largest revenue stream, but with the limitation of 1% total growth plus new construction, it is challenging to keep up with the demands for services. New construction has helped us stay static but limits our ability to meet the needs of our growing community. Rising interest rates could significantly reduce new construction and impact this funding stream for the County.

The Board of Yakima County Commissioners has focused on the following priorities listing for 2023 to provide enhanced services and support to our citizens:



BOARD OF YAKIMA COUNTY COMMISSIONERS

Amanda McKinney
District 1

Kyle Curtis
District 2

LaDon Linde
District 3

Capital

- **Sheriff's Office Relocation** – The Sheriff is in leased space that has limited ability to update without significant cost and is in a location that limits response times to incidents in both the upper and lower valley.
- **State Fair Park Updates** – The County issued a capital bond funded with lodging taxes to significantly upgrade existing facilities at State Fair Park. These projects will continue to be completed up to the limitations of the funding available.
- **Jail Contingency Plans** – The jail in downtown Yakima is now at 37 years old and in need of significant capital updates. Additionally, the design of the facility did not anticipate the significant issue with felons and gangs that we have with today's inmates.

Operational

- **Relations with the Yakama Nation** – We are working to develop a closer relationship with the leadership of the Yakama Nation to work on issues of mutual concern, including seeking Federal resources for the County and the Nation to support our separate and joint law enforcement efforts.
- **YCWRS Well Drilling Code Update** – It is Yakima County's goal to allow for providing access to water in two areas of the County currently not allowed to drill wells. These areas include the Wenas Valley and the Ahtanum Valley area. Yakima County is working to find mitigation measures to overcome the issues in these two areas.
- **Regional Dispatch** – There are currently three main dispatch functions in Yakima County. It is the vision of the County to be able to work to consolidate these services to provide better communications between partner entities and provide better communication services in the event of a significant event.

Other

- **ARPA Funding/Allocation** – Yakima County began awarding ARPA funds in 2022 after over 150 applications requesting over \$150 million were received. The County will continue to review projects and award grants to meet Federal requirements that all ARPA funds must be committed by December 31, 2024, and spent by December 31, 2026.
- **Mental Health Sales Tax Allocation** – Yakima County began collecting a mental health sales tax in 2020 just as the COVID pandemic arrived. This has delayed our ability to spend these resources, but there have been many positive steps towards determining the future use of these funds. The County has completed the adult and juvenile SIMS mapping that have determined the priority areas for the County to consider using these funds. Project proposals will be reviewed and authorized during 2023.
- **Single Countywide Radio System for First Responders** – Yakima County has entered into an agreement to review our radio system used by our first responders. This includes all law enforcement agencies and fire agencies in the County. Results will provide options for a future capital project to fund a system that will resolve communications during a crisis.

In addition to these priorities within the County, the County is very active with priorities for the State Legislature to ensure that State law makers meet their responsibility to fund critical County services.



BOARD OF YAKIMA COUNTY COMMISSIONERS

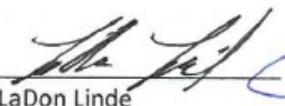
Amanda McKinney
District 1

Kyle Curtis
District 2

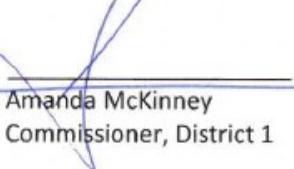
LaDon Linde
District 3

While the budget process is never easy, we are proud of the cooperative effort shown by Yakima County's elected officials and department heads during the 2023 budget development. These leaders are committed to providing the best possible service to the public, exploring ways of providing more information and involving the public in our decision making. We invite you to join us in this effort.

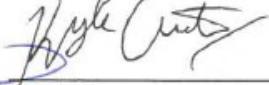
Sincerely,


LaDon Linde

Chair of the Board
Commissioner, District 3


Amanda McKinney

Commissioner, District 1


Kyle Curtis

Commissioner, District 2

BOARD OF YAKIMA COUNTY COMMISSIONERS

IN THE MATTER OF ADOPTING
THE 2023 YAKIMA COUNTY BUDGET
AND GENERAL FUND RESERVE
LEVEL

320-2022

WHEREAS, pursuant to Resolution No. 261-2022 adopted October 25, 2022, and chapter 36.40 of the Revised Code of Washington, the Board of Yakima County Commissioners advertised and held a public hearing beginning December 5, 2022, and concluding December 6, 2022, to consider the adoption of the 2023 Yakima County Budget and allow interested persons to appear and be heard for or against any part of said budget; and,

WHEREAS, the various items in the 2023 Budget attached hereto as "Exhibit A" has been reviewed and adjusted where appropriate in light of the available evidence and public comment; and,

WHEREAS, the Board has reviewed and determined that the reserve level of the General Fund of Yakima County is to strive to remain at a minimum 11% of total General Fund revenues as outlined in the Yakima County Financial Policies as adopted by Resolution 200-2015; now, therefore,

BE IT HEREBY RESOLVED by the Board of Yakima County Commissioners that the 2023 Yakima County Budget be, and hereby is adopted and shall be entered in the official minutes as incorporated herein as "Exhibit A".

BE IT FURTHER RESOLVED that the General Fund Reserve remain at a minimum 11% of total General Fund revenues as outlined in the Yakima County Financial Policies as adopted by Resolution 200-2015.

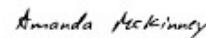
BE IT FURTHER RESOLVED by the Board that the final detailed budget shall be printed and available for the public no later than January 31, 2023, and that the Clerk of the Board shall forward a copy to the County Auditor.

Done this 13th day of December 2022.

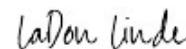
ATTEST:



Julie Lawrence,
Clerk of the Board



Amanda McKinney, Chair



LaDon Linde, Commissioner



Ron Anderson, Commissioner
Constituting the Board of County Commissioners
of Yakima County, Washington

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2023 Budget

December 13, 2022

Department	2022 Expenditure Budget	2023 Expenditure Budget	Percent Change	2022 Revenue Budget	2023 Revenue Budget	Percent Change
<i>Assessor</i>	2,659,512	2,860,751	7.57%	8,250	8,800	6.67%
<i>Auditor</i>	1,660,377	1,881,045	13.29%	2,210,950	2,336,450	5.68%
<i>Elections</i>	1,421,020	1,433,125	0.85%	570,395	873,550	53.15%
<i>Commissioners</i>	1,017,088	1,073,076	5.50%	51,671,566	54,286,163	5.06%
<i>Non-Depart</i>	21,624,626	19,334,274	-10.59%	1,293,000	101,000	-92.19%
<i>Human Resources</i>	801,434	849,653	6.02%	500	300	-40.00%
<i>Treasurer</i>	1,725,363	1,949,308	12.98%	2,840,115	3,703,265	30.39%
<i>Capital Outlay</i>	125,105	0	0.00%	0	0	0.00%
<i>Total General Government</i>	31,034,525	29,381,232	-5.33%	58,594,776	61,309,528	4.63%
<i>Coroner</i>	546,404	662,979	21.33%	45,578	48,000	5.31%
<i>Sheriff</i>	12,245,274	14,202,515	15.98%	1,524,256	2,817,945	84.87%
<i>Total Public Safety</i>	12,791,678	14,865,494	16.21%	1,569,834	2,865,945	82.56%
<i>Assigned Counsel</i>	4,041,604	4,553,405	12.66%	859,515	740,493	-13.85%
<i>Assigned Counsel-Expert Serv</i>	255,459	246,842	0.00%	0	0	0.00%
<i>Attorney</i>	7,845,636	8,705,105	10.95%	2,774,185	2,774,185	0.00%
<i>Clerk</i>	2,543,977	2,782,087	9.36%	1,093,559	1,069,919	-2.16%
<i>Consol Juvenile Serv</i>	1,363,436	1,372,056	0.63%	1,363,436	1,372,056	0.63%
<i>District Court</i>	2,967,797	3,341,477	12.59%	1,983,143	1,470,131	-25.87%
<i>Superior Court</i>	3,968,523	4,314,950	8.73%	589,194	887,279	50.59%
<i>Youth Services</i>	4,281,478	5,069,893	18.41%	112,500	112,800	0.27%
<i>Total Justice Services</i>	27,267,910	30,385,815	11.43%	8,775,532	8,426,863	-3.97%
<i>WSU Extension</i>	344,427	352,273	2.28%	33,400	29,400	-11.98%
<i>Planning</i>	2,162,748	2,611,865	20.77%	479,412	477,744	-0.35%
<i>Total Community Development</i>	2,507,175	2,964,138	18.23%	512,812	507,144	-1.11%
General Fund Budgeted Rev/Exp	73,601,288	77,596,679	5.43%	69,452,954	73,109,480	0.00%

	<u>2022</u>	<u>2023</u>
Total Revenue	69,256,598	69,452,954
Expenditures	(70,647,997)	(73,601,288)
Total Reserves-Net Change	(1,391,399)	(4,148,334)

Reserves:

<i>Contingency Reserves</i>	<i>(100,000)</i>	<i>(145,214)</i>
<i>Superior Court Restricted Reserves</i>	<i>(290,519)</i>	<i>(253,240)</i>
<i>District Court Restricted Reserves</i>	<i>(172,403)</i>	<i>(168,266)</i>
<i>Sheriff Restricted Reserves</i>	<i>-</i>	<i>(100,000)</i>
<i>Carryover Reserves</i>	<i>(920,414)</i>	<i>(1,248,446)</i>
<i>Additional Reserves to Balance</i>	<i>-</i>	<i>(2,572,033)</i>
Total Reserves-Net Change	(1,483,336)	(4,487,199)

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2023 Budget

December 13, 2022

Fund	2023 Beginning Fund Balance	2023 Revenue Budget	2023 Expenditure Budget	2023 Ending Fund Balance
<i>District Court Probation</i>	95,593	1,514,302	1,454,531	155,364
<i>Municipal Courts</i>	269,651	674,174	736,482	207,343
<i>Pretrial</i>	36,934	325,000	361,934	0
<i>Special Operations</i>	270,000	209,010	209,010	270,000
<i>Dist Crt Dispute Resol Cntr</i>	17,358	56,475	48,083	25,750
<i>Family Court</i>	107,570	181,900	289,470	0
<i>Department of Corrections</i>	1,835,945	28,297,059	28,297,059	1,835,945
<i>Noxious Weed</i>	685,188	404,884	566,747	523,325
<i>Horticulture</i>	132,237	184,000	199,918	116,319
<i>Law Library</i>	100,245	74,100	110,310	64,035
<i>Criminal Justice Sales Tax</i>	3,682,195	9,250,000	10,816,041	2,116,154
<i>Parks & Recreation</i>	64,870	100,000	154,223	10,647
<i>County Road</i>	5,000,000	43,850,841	47,548,044	1,302,797
<i>Topp/Simcoe West Railroad</i>	135,000	12,000	28,516	118,484
<i>Naches Rail Line</i>	75,000	8,000	27,814	55,186
<i>Flood Control</i>	2,307,000	9,750,484	10,052,255	2,005,229
<i>Storm Water Utility</i>	2,434,952	1,074,469	1,642,382	1,867,039
<i>Code Enforcement</i>	607,641	1,039,859	862,191	785,309
<i>Affordable & Supportive Housing Tax</i>	1,090,342	351,656	0	1,441,998
<i>Records Services</i>	205,579	227,000	330,237	102,342
<i>Motel/Hotel</i>	40,000	773,200	758,550	54,650
<i>WSU Extention</i>	38,576	5,130	13,198	30,508
<i>Emergency Medical Serv</i>	354,213	611,350	569,250	396,313
<i>911</i>	454,960	2,626,921	2,734,668	347,213
<i>ARPA Fund</i>	51,073,582	2,516,447	27,590,029	26,000,000
<i>Veterans Relief</i>	466,980	265,000	303,022	428,958
<i>Community Services</i>	2,062,286	467,200	854,634	1,674,852
<i>Mental Health Sales Tax</i>	5,785,000	5,610,000	267,073	11,127,927
<i>Treasurer's Revolving</i>	125,500	272,488	307,988	90,000
<i>Treasurer's Investment Pool</i>	263,590	194,995	258,585	200,000
<i>REET Electronic Technology</i>	235,000	40,000	125,000	150,000
<i>Supp Invest In Econ Diversif</i>	25,535,860	6,575,000	12,362,591	19,748,269
<i>Community Development</i>	0	150,000	150,000	0
<i>Affordable Housing</i>	1,155,390	1,180,000	1,325,396	1,009,994
<i>Title III PILT</i>	157,034	10,000	6,066	160,968
<i>Homeless Services</i>	21,400,822	11,450,000	11,370,822	21,480,000
<i>2008 GO Bond Redemption (214)</i>	41,885	0	41,885	0
<i>2010B Bond Redemption (218)</i>	1,774,808	267,334	121,500	1,920,642
<i>2014 LTGO Bond Redemption (201)</i>	0	436,313	436,313	0
<i>2020 GO Bond Redemption(225)</i>	0	758,250	758,250	0
<i>2020B GO Bond Redemption(226)</i>	0	555,125	555,125	0
<i>General Capital Projects (TS)</i>	50,870	500	51,370	0
<i>Fairgrounds Capital Projects</i>	192,421	1,000	193,421	0
<i>Public Works Capital Projects</i>	0	450,000	450,000	0
<i>2020 GO Bond Capital Projects</i>	2,789,898	15,000	2,804,898	0
<i>Ascend Royalties</i>	104,000	1,200	50,000	55,200
<i>RE Excise Cap Proj</i>	1,121,364	1,370,000	980,100	1,511,264

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2023

Budget

December 13, 2022

Fund	2023 Beginning Fund Balance	2023 Revenue Budget	2023 Expenditure Budget	2023 Ending Fund Balance
<i>Solid Waste</i>	6,699,473	12,635,908	18,296,516	1,038,865
<i>Public Works Utilities</i>	3,551,900	4,529,100	4,961,705	3,119,295
<i>Building & Fire Safety</i>	2,950,000	2,291,560	4,059,632	1,181,928
<i>GIS</i>	17,323	564,191	557,526	23,988
<i>Technology Services</i>	5,184,916	8,557,673	9,271,259	4,471,330
<i>Purchasing</i>	175,845	345,664	445,664	75,845
<i>Unemployment Comp</i>	1,794,990	355,000	309,994	1,839,996
<i>Employee Flexible Spending</i>	34,591	50,000	52,049	32,542
<i>Employee Benefit</i>	67,206	252,250	246,890	72,566
<i>Workmen's Comp</i>	773,493	2,408,450	2,287,291	894,652
<i>LEOFF Benefit</i>	4,231,290	1,530,000	426,430	5,334,860
<i>Liability Insurance</i>	2,943,865	4,093,746	4,239,736	2,797,875
<i>Department of Security</i>	70,098	722,293	758,058	34,333
<i>Financial Services</i>	352,545	676,487	709,469	319,563
<i>Facilities Services</i>	1,756,433	4,838,974	5,916,899	678,508
<i>ER & R</i>	7,548,122	17,895,500	16,383,853	9,059,769
Total Other Funds	172,529,429	195,934,462	238,097,952	130,365,939
Total Budget		269,043,942	315,694,631	

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Introductory Section

Key Budget Issues for 2023

Balanced Budget – To Balance the 2023 General Fund Budget, a total of \$4,487,199 in reserves was required. All reserves come from unspent revenues collected in prior years. Reserves are kept in separate accounts and a description of each reserve and the amount used to balance the 2023 General Fund Budget follows:

Restricted Reserves – The District and Superior Courts receive special funding from the State or through fines or fees that is required to be spent by the Courts for specific programs. For 2023, the Courts will spend \$421,506 of these reserves.

Committed Reserves – To provide some budget flexibility for departments and offices in the General Fund, a Contingency reserve has been established of up to 5% of the total annual budget for a department. In 2023, \$145,214 is budgeted to be spent.

Assigned Reserves – In the 2022 Budget, the General Fund funded up to \$1 million for body cameras for the Sheriffs officers, including cameras for cars and conference rooms. It was anticipated these funds would be spent in 2022 but the selected vendor allows for annual, interest free payments instead of an upfront lump sum payments. In 2023, \$100,000 has been budgeted to be used from these funds.

Unassigned Reserves – The remaining reserves needed to balance the 2023 General Fund Budget totals \$3,820,479, with \$1,053,446 budgeted for on-going costs and \$2,767,033 for one-time costs as follows:

- \$1 million for LEOFF I Medical Costs
- \$600,000 for Code Enforcement
- \$937,033 for Liability Insurance premium deductibles
- \$80,000 for Probation
- \$65,000 for Pre-Trial
- \$50,000 for the Coroner autopsy costs
- \$35,000 to fund a School Resource Officer in White Swan

Total Unassigned Reserves are still anticipated to meet the minimum reserve of 11% of total revenues.

General Fund Budget In Brief

Revenue By Source	2021 Actual	2022 Budget	2023 Budget
Taxes	49,889,132	46,864,700	48,320,700
License and Permits	420,181	407,062	407,340
Intergovernmental	9,660,759	8,618,114	9,800,014
Charges for Services	9,237,076	9,099,916	9,466,302
Fines and Forfeits	2,317,908	2,030,604	1,391,768
Miscellaneous	1,637,147	2,220,340	3,106,788
Transfers In	229,024	212,218	616,568
Total Revenue	73,391,227	69,452,954	73,109,480
Beginning Fund Balance	11,715,607	14,071,591	14,894,225
Total	85,106,834	83,524,545	88,003,705

Expenditure By Object	2021 Actual	2022 Budget	2023 Budget
Salaries & Benefits	34,148,747	36,090,973	40,862,406
Supplies	1,495,845	1,459,120	1,305,587
Other Charges/Services	8,849,158	12,213,855	12,039,398
Intergovernmental	4,918,150	4,566,295	5,041,632
Capital Outlay	277,155	16,251	611,251
Transfers Out	19,584,016	19,254,794	17,736,405
Total Expenditures	69,273,071	73,601,288	77,596,679
Ending Fund Balance	15,833,763	9,923,257	10,407,026
Total	85,106,834	83,524,545	88,003,705

Priorities of Government	2021 Actual	2022 Budget	2023 Budget
Government Services	10,094,607	10,614,599	11,464,313
Public Services	2,278,627	2,770,748	3,619,865
Law	13,553,606	15,749,762	16,351,763
Justice	11,754,848	12,731,234	14,393,831
Public Safety	31,077,683	31,140,518	31,164,634
Health & Human Services	150,000	150,000	150,000
Quality of Life	363,700	444,427	452,273
Economic Development	0	0	0
Total Expenditures	69,273,071	73,601,288	77,596,679
Ending Fund Balance	15,833,763	9,923,257	10,407,026
Total	85,106,834	83,524,545	88,003,705

	2021 Actual	2022 Budget	2023 Budget
FTE's	385.40	380.76	377.65

County Government: An Introduction

County Government in Context

In the United States, government is divided into separate branches (legislative, executive, and judicial) and layers (federal, state, and local). Each branch and each layer is partially independent of the others. At the local level, government is further divided among general purpose entities, like cities and counties, and a number of special purpose districts, such as school districts, utility districts, and fire districts. Finally, separate local governments often form cooperative inter-local agencies to carry out some of their responsibilities.

This means that no government entity stands entirely on its own. Instead, each entity is part of a network of governments, working together to deliver services to the public.

To understand a particular unit of government, it is important to see its place in the overall system. The purpose of this section is to explain how Yakima County fits into this system, and how it relates to the federal government, the State of Washington, the cities within the County's borders, and the many special districts which serve Yakima County's residents.

A county, first of all, is a legal creation of the state. Counties derive their powers and in fact, their existence, from state law. State law also mandates many of the duties and services performed by counties. For example, counties are required to appraise property values for tax purposes, and to collect property taxes from their residents. In this regard, counties act as "agents" for state government.

However, counties are more than agents of the state. Counties are governed by locally elected officials who have considerable latitude to establish policies on the basis of the local community's needs and preferences.

Counties co-exist with a variety of other overlapping local government entities, including cities. The relationship between county and city government can be slightly confusing. Many county services are "regional", meaning that they are provided to all residents of the county, regardless of whether they are also residents of a city. Property appraisal is again a good example. The county appraises all property whether or not it lies within an incorporated city. However, other county service, such as Sheriff's patrol are generally provided only in the unincorporated portion of the county.

County Services

Counties are general purpose governments. This means that they provide a wide variety of services to their citizens based on locally determined needs and priorities. In this respect, counties are unlike "Single Purpose" government jurisdictions, like school districts and fire districts. These special districts exist only to provide a single service (or a closely related group of services).

Each county provides a slightly different mix of services, based on the decisions of its locally elected officials. The following discussion reflects the services Yakima County provides.

Major regional services provided by Yakima County include criminal and civil courts, criminal prosecution, indigent defense services, juvenile court and related services, appraisal or property values for tax purposes, collection of property taxes, administration of elections, the issuance of motor vehicle license, and the operation of the county jails. As you can see, these services fall mostly into the categories of law and justice and general government.

In addition, Yakima County acts as the regional coordinator for a variety of state and federally funded social service programs including assistance for the mentally ill, as well as substance abuse programs, and the homeless program.

Major services provided only in the unincorporated areas include police protection (Sheriff's patrol), land use planning and development review, road construction and maintenance, and the enforcement of building, and fire codes.

Yakima County provides a number of other services through participation in inter-local agencies. Such agencies are created by agreement between government entities (such as a County and several cities, or even more than one county). Typically, each participating government contributes an amount of money based on an agreed formula, and the inter-local agency provides the required service throughout the geographic areas covered by the participating governments. Inter-local agencies are used to improve the efficiency and coordination of services which do not naturally respect artificial government boundaries. A specific state law, known as the Inter Local Cooperation Act, gives Local Governments the authority to create inter-local agencies and governs their operation.

County Services (cont)

Services provided through inter-local agencies include public health (through the Yakima Health District) and clean air (through the Regional Clean Air Authority).

The services described are by no means all of the services provided by Yakima County. However, they do represent a good overview of the types of services county governments offer. For a more complete and detailed explanation of Yakima County's services, see the Program Section of this document.

To understand county government, it is also important to know what services counties do not provide. There are several important services which are not delivered by Yakima County, but by special purpose districts or other entities.

Fire protection is one example. In incorporated areas, fire protection service is generally provided by a city fire department. In unincorporated areas, this responsibility falls to special purpose districts (fire districts). Fire districts have their own elected boards, their own taxing authority, and their own budgets. Fire districts are not under the control of the County.

Schools are another example. Like fire districts, school districts have their own boards, their own taxing authority, and their own budgets. They are controlled neither by the County nor by the cities.

Organization of County Government

Yakima County is a non-charter county, which means that the organization of the County is prescribed by state law. The organization chart that follows provides a view of the structure of the County, including its elected officials, administrators, and major departments.

As the chart shows, the voters of Yakima County elect twenty-two officials, including three County Commissioners, eight Superior Court Judges, four District Court Judges, an Assessor, a Treasurer, an Auditor, a Prosecutor, a Sheriff, a Clerk, and a Coroner.

County Elected Officials

Board of County Commissioners. The three-member Board of County Commissioners is the County's legislative body. The Board levies all County taxes and appropriates all funds for expenditure through the budget process. It sets land use policy in the unincorporated areas and hears appeals to land use decisions. It enacts ordinances which have the force of law in the County. It appoints members of citizen advisory panels, hearing examiners, and members of the Board of Equalization. It approves all contracts and grant agreements. Commissioners serve a four year term. Election terms are staggered so that no more than two commissioners stand for election in any single year.

District #1 - Amanda McKinney 12/31/26

District #2 - Kyle Curtis 12/31/24

District #3 - LaDon Linde 12/31/24

Assessor. The Assessor is responsible for the appraisal of all real and personal property in the County for the purpose of assessing property taxes. The Assessor is elected at large to a four year term.

Jacob Tate 12/31/26

Treasurers. The Treasurer is responsible for the collection of all property taxes, the distribution of property tax revenues to the State and other taxing districts, receipting all money received by the County, and cash and investment management. The Treasurer provides services both to the County and to other government entities, including school and fire districts. The Treasurer's elected "at large" to a four year term.

Ilene Thomson 12/31/26

Auditor. The Auditor is responsible for the recording of documents, titles, and deeds; vehicle licensing; the issuance of marriage licenses; the conduct of all elections. The Auditor also provides accounting services, performs fiscal analysis, conducts audits, produces budget information documents for the Commissioners, and compiles the Annual Comprehensive Financial Report. The Auditor is elected "at large" to a four-year term.

Charles Ross 12/31/26

Clerk. The County Clerk is responsible for maintaining the permanent records of the Superior Court, including all legal filings and records of all court proceedings. The Clerk is elected "at large" to a four-year term.

Billie Maggard 12/31/26

County Elected Officials (cont)

Coroner. The Coroner is responsible for the investigation of unattended deaths in Yakima County. The Coroner is also responsible for signing all death certificates and for safeguarding the property of decedents. The Coroner's Office provides emergency toxicology services and autopsy services. The Coroner is elected "at large" to a four-year term.

James Curtice 12/31/26

District Court Judges. District Court is the trial court for ordinance infractions, misdemeanors, and civil cases involving amounts up to \$35,000. Yakima County has four District Court Judges who are elected "at large" to four year terms.

Position #1 - Gary Hintze 12/31/26
Position #2 - Brian Sanderson 12/31/26
Position #3 - Donald Engel 12/31/26
Position #4 - Alfred Schweppe 12/31/26

Prosecutor. The Prosecuting Attorney is responsible for the prosecution of all crimes and violations of County ordinances. The Prosecutor also acts as legal counsel to the County and other local government entities. In addition, the victim/witness assistance program, and the child support enforcement program are under the supervision of the Prosecutor. The State of Washington reimburses the County for one-half of the Prosecutor's salary. The Prosecutor is elected "at large" to a four-year term.

Joseph Brusic 12/31/26

Sheriff. The Sheriff is responsible for the provision of police services in the unincorporated portion of the County, including patrol, criminal investigation, and emergency response. The Sheriff is elected "at large" to a four-year term.

Robert Udell 12/31/26

Superior Court Judges. Superior Court is the trial court for all felonies and civil cases involving amounts over \$35,000. Superior Court also has jurisdiction over divorce, probate, juvenile, competency and domestic cases. Superior Court Judges are considered to be partially employed by the State of Washington, so the State pays one half of their salaries and benefits. Yakima County has eight Superior Court Judges who are elected "at large" to four-year terms.

Department #1 - Kevin Naught 12/31/24
Department #2 - Elisabeth Tutsch 12/31/24
Department #3 - Jeff Swan 12/31/24
Department #4 - Blaine Gibson 12/31/24
Department #5 - David Elofson 12/31/24
Department #6 - Ruth Reukauf 12/31/24
Department #7 - Sonia Rodriguez -True 12/31/24
Department #8 - Richard Bartheld 12/31/24

Dates shown represent the expiration of the officials' current term.



Financial Section

Financial Section - Introduction

Budget As A Financial Document

Budgets serve a wide variety of purposes. They can serve as policy making tools, management tools, and communication devices. Ultimately, budgets are financial documents. They should provide a snapshot of the overall financial condition of the entity and of its financial plan for the coming year. The Financial Section of Yakima County's Annual Budget document is intended to provide this information. Other sections of the document present the budget in terms of services, programs and organizational structures.

The Financial Section is organized into two sections which are described below.

Basis of Accounting. This sub-section explains in brief the County's fund structure and accounting basis.

Budget by Fund. The sub-section is an overview in total of each fund revenue and expenditure budgets in total.

Fund Accounting

The accounts of Yakima County are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. Each fund has its own balance sheet and, in effect, is treated as a separate "business" for accounting purposes. The County's resources are allocated to and accounted for in individual funds depending on how they are to be spent and controlled. The individual funds are summarized in Program Categories in this budget document.

Fund Type

Funds can be classified according to the accounting conventions which apply to them. "Governmental" type funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Reported fund balance (net current assets) is considered a measure of "available expendable resources". "Proprietary" funds, on the other hand, are governed by the same accounting standards that apply to private business. "Fiduciary" funds account for assets held by the county on behalf of other governments and other funds. These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Basis of Accounting

The "basis of accounting" determines when revenues and expenditures are recognized for the purpose of budget control and financial reporting. Accounting on a "cash basis" means that revenue and expenditures are recorded when cash is actually received or paid out. This method is used by many small business, but it has limitations which make it unsuitable for larger, more complex organizations. Most larger business employ "full accrual accounting", in which revenues are recorded when earned (rather than when received), and expenditures are recognized when an obligation to pay is incurred (rather than when the payment is made). Capital expenses (the cost of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased.

Governments typically employ a hybrid basis of accounting termed "modified accrual". Under this system, revenues are recognized when they become measurable and available; expenditures are recognized when the obligation to pay is incurred. However, capital expenditures are recognized at the time of purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year because capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, governments frequently report capital expenditures separately from operating costs in their budget documents.

Yakima County employs modified accrual accounting for its governmental fund types, including the General Fund, Special Revenue Funds, Debt Service Funds and Capital project Funds. For Proprietary Fund types, including Enterprise Funds and Internal Service Funds, the County employs full accrual accounting.

Washington State Budgeting Accounting & Reporting System (BARS)

State law empowers the State Auditors to prescribe a uniform chart of accounts and budgeting, accounting, and reporting system for all local governments in Washington. This system devised by the Division of Municipal Corporations in the State Auditor's Office and codified in a five hundred page manual, is known as BARS. Part Two of Volume One of the BARS Manual pertains to budgeting. It sets forth both general principles of budgeting and detailed procedural guidelines. These principles and guidelines are incorporated into the County budget process.

2023 Expenditure Budget by Fund with 2022 Comparison

Fund	2022	2023
General Fund	73,601,288	77,596,679
District Court Probation	1,359,516	1,454,531
Municipal Courts	629,244	736,482
Pretrial	284,869	361,934
Narcotics Investigation	0	0
Special Operations	413,705	209,010
Dist Crt Dispute Resol Cntr	60,720	48,083
Family Court	290,228	289,470
Department of Corrections	26,621,804	28,297,059
Noxious Weed	549,547	566,747
Horticulture	239,246	199,918
Law Library	105,066	110,310
Criminal Justice Sales Tax	9,980,745	10,816,041
Parks & Recreation	132,814	154,223
County Road	37,245,969	47,548,044
Topp/Simcoe West Railroad	22,514	28,516
Naches Rail Line	27,036	27,814
Flood Control	11,122,036	10,052,255
Storm Water Utility	1,681,667	1,642,382
Code Enforcement	717,291	862,191
Affordable & Supportive Housing Tax	0	0
Records Services	380,322	330,237
Motel/Hotel	745,650	758,550
WSU Extention	12,698	13,198
Emergency Medical Serv	601,373	569,250
911	3,152,287	2,734,668
ARPA Fund	30,108,533	27,590,029
Veterans Relief	277,521	303,022
Community Services	685,439	854,634
Mental Health Sales Tax	2,557,072	267,073
Treasurer's Revolving	291,610	307,988
Treasurer's Investment Pool	220,930	258,585
REET Electronic Technology	100,000	125,000
Supp Invest In Econ Diversif	13,335,397	12,362,591
Community Development	156,000	150,000
Affordable Housing	1,914,096	1,325,396
Title III PILT	4,873	6,066
Homeless Services	15,468,425	11,370,822
Total Special Revenue	161,496,243	162,732,119
2008 GO Bond Redemption (214)	0	41,885
2008B GO Bond Redemption (215)	97,353	0
2010B Bond Redemption (218)	121,500	121,500
2014 LTGO Bond Redemption (201)	437,713	436,313
2020 GO Bond Redemption(225)	745,250	758,250
2020 GO Bond Redemption(226)	3,058,605	555,125
Total Debt	4,460,421	1,913,073

2023 Expenditure Budget by Fund with 2022 Comparison (cont.)

Fund	2022	2023
General Capital Projects (TS)	1,564,907	51,370
Fairgrounds Capital Projects	191,500	193,421
Public Works Capital Projects	1,680,220	450,000
2020 GO Bond Capital Projects	4,267,505	2,804,898
Ascend Royalties	50,000	50,000
RE Excise Cap Proj	841,105	980,100
Total Capital	8,595,237	4,529,789
Solid Waste	20,615,462	18,296,516
Public Works Utilities	5,452,335	4,820,105
Yakima County Water Resource	583,697	141,600
Building & Fire Safety	3,259,735	4,059,632
Total Enterprise	29,911,229	27,317,853
GIS	545,683	557,526
Technology Services	7,330,672	9,271,259
Purchasing	256,700	445,664
Unemployment Comp	308,604	309,994
Employee Flexible Spending	53,075	52,049
Vol Employee Benefit	254,663	246,890
Worker's Comp	1,198,139	2,287,291
LEOFF Benefit	424,725	426,430
Liability Insurance	3,634,310	4,239,736
Department of Security	740,190	758,058
Financial Services	707,792	709,469
Facilities Services	5,715,453	5,916,899
ER & R	18,886,201	16,383,853
Total Internal Support	40,056,207	41,605,118
Total	318,120,625	315,694,631

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Program Section

Priorities of Government Section - Introduction

Budget As A Priorities of Government Document

A budget is not solely a financial document. It is also a Priorities of Government document, a description of the services and functions of a government entity.

The Financial Section of this document presents the budget on the basis of individual funds on total revenue and expenditures. The Priorities of Government Section present the budget on the basis of priorities, functions, department, and programs. This section focuses on priorities of services and programs.

The Priorities of Government Section is divided into the following sub-sections:

Budget by Priorities of Government. This subsection presents the County's budget broken down into eight priorities of government, Internal Support & Capital Debt Funds, along with summary descriptions of these priorities.

Guide to Detail. This sub-section explains how to read and interpret the detailed priorities, department and program descriptions in the following sub-sections.

Priorities Sub-Section. Each of the eight priorities has its own sub-section, which includes an overview of the priority, policies and issues associated with it, and detailed budget information on each department and program within the priority.

Priorities, Departments and Programs

This section of the budget is divided into priorities, departments and programs. A priority is a grouping of departments which provide a related set of services. The budget is divided into eight priorities: Law, Justice, Public Safety, Public Services, Government Services, Economic Development, Quality of Life, Health and Human Services, Internal Services, Capital and Debt Funds.

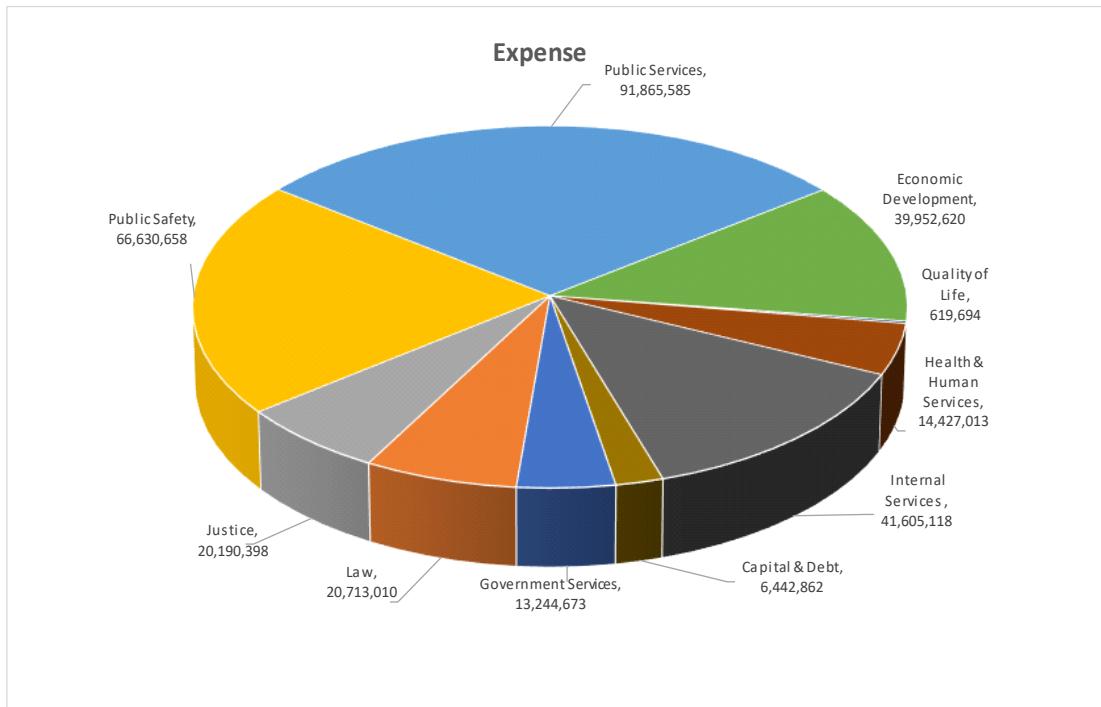
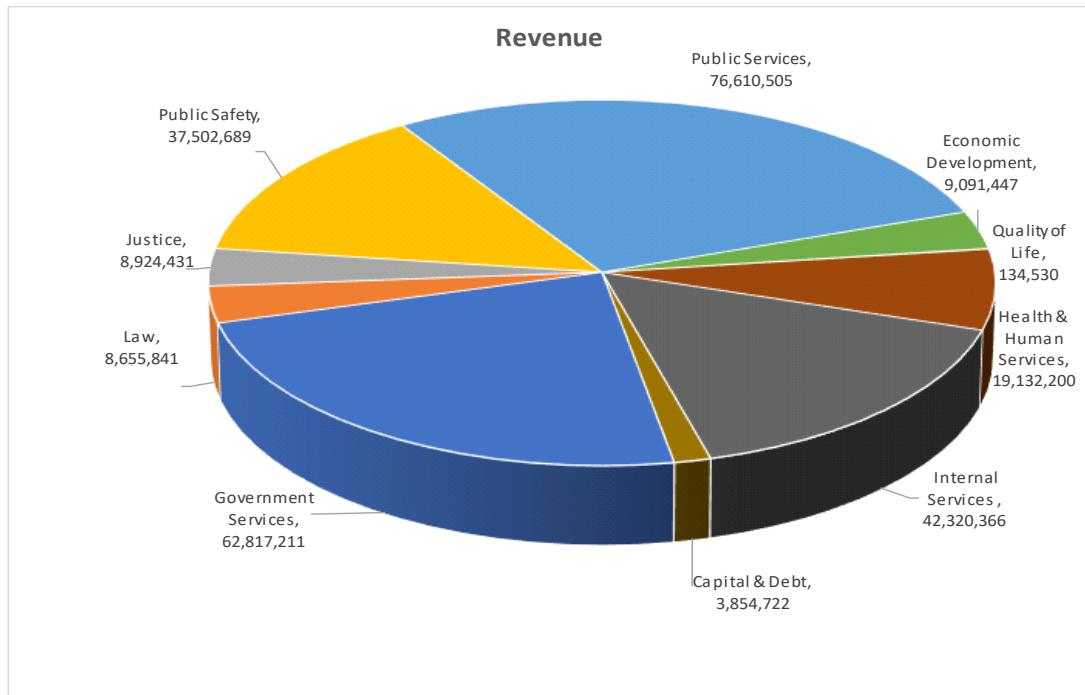
A department is a distinct organizational or budgetary unit within the County, typically reporting to a single elected official or department head. In certain cases, departments are actually divisions of a larger "super-departments" which encompass an entire function. For example, the Planning Division, which is treated here as a "department," is part of the entire Public Services Priority.

Each department is divided into programs, which represent specific services delivered by the department. Some departments have only one program while others have more than ten.

Budget by Priorities

The County's budget is divided into ten priorities, as shown on the charts below.

Eight of these priorities correspond to the Priorities of Government policy: Government Services, Law, Justice, Public Safety, Public Services, Economic Development, Quality of Life and Health and Human Services. In addition to these we have Internal Services for those funds that provide the basic necessary services to support the County operations. The Capital and Debt includes general obligation debt payments and purchases and project development.





Government Services

Government Services

	Budget 2023
Assessor	2,860,751
Auditor	1,881,045
Commissioners	1,073,076
Elections	1,433,125
Human Resources	849,653
Motel/Hotel	758,550
Non-Departmental	1,417,355
Record Services	330,237
REET Electronic Technology	125,000
Treasurer	1,949,308
Treasurer Revolving	307,988
Treasurer Investment	258,585
Total	<u>13,244,673</u>

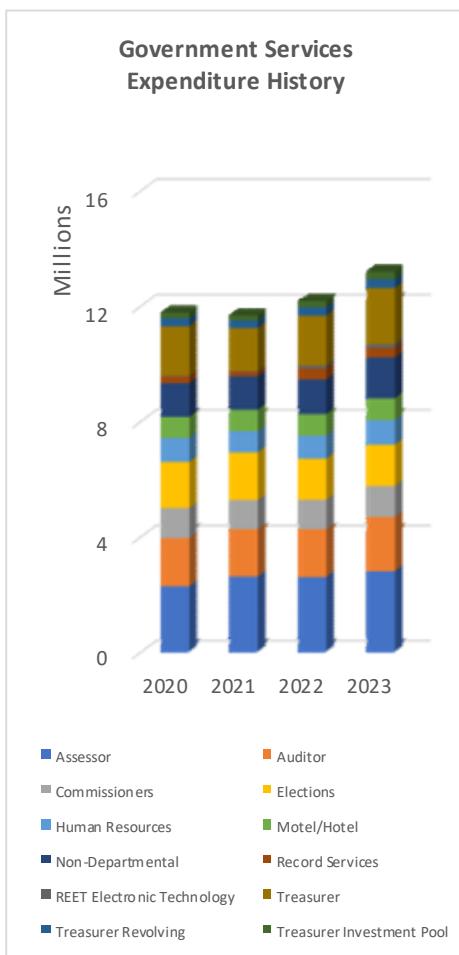
Summary

The Government Services category includes basic governmental functions, such as legislation and policy making, property appraisal, tax collections, issuance of marriage licenses, and elections administration.

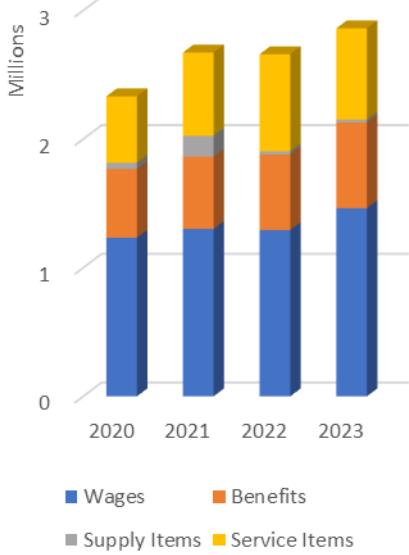
The table at the left summarizes the 2023 budget for Government Services. Departments as shown in detail in the following pages. The graph shows the four-year trend in total spending for this priority.

Current Issues

- The County will be finalizing labor agreements to implement the County-wide classification and compensation study to ensure we are competitive with the market for pay and benefits to attract and retain employees.
- Implementation of SymPro Debt Manager – This is a cloud-based management system which will integrate with the County ERP system, Workday. It will generate debt service schedules, accrual of interest, amortization of premiums, discounts and costs of issuance and assist in the financial reporting. It streamlines internal accounting for outstanding obligations by automatically creating general ledger journal entries.
- Implementation of Lexipol – the County currently uses Lexipol in the Sheriff's Office and the Department of Corrections for policy and procedure management. The other departments of the County have been working to implement the system for policy and procedures that will assist with internal policies that are global to the County but also specific to individual departments.



Department of Property Assessment Expenditure History



Department of Property Assessment

Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	1,232,591	1,301,605	1,292,617	1,462,732
Benefits	534,453	561,953	587,441	666,072
Supply Items	47,344	161,955	24,700	22,435
Service Items	517,510	647,451	754,754	709,512
Total Expenses	<u>2,333,918</u>	<u>2,672,964</u>	<u>2,659,512</u>	<u>2,860,751</u>

Program Description:

The County Assessor's Office annually appraises and places value on 106,000 parcels of real and personal property with an assessed value in excess of \$27,000,000,000. Appraisers are required by law to inspect at least 1/6 of the real parcels or approximately 18,000 parcels each year. The office administers, maintains, and audits over 6,000 personal property accounts on an annual basis.

Assessors' Office staff calculates property tax requests for every taxing district in the County on an annual basis, auditing and verifying that statutory limitations are not exceeded and establishes levy rates based on the districts' requests. Rates are certified to the County Commissioners and then passed on to the County Treasurer's Office for collection.

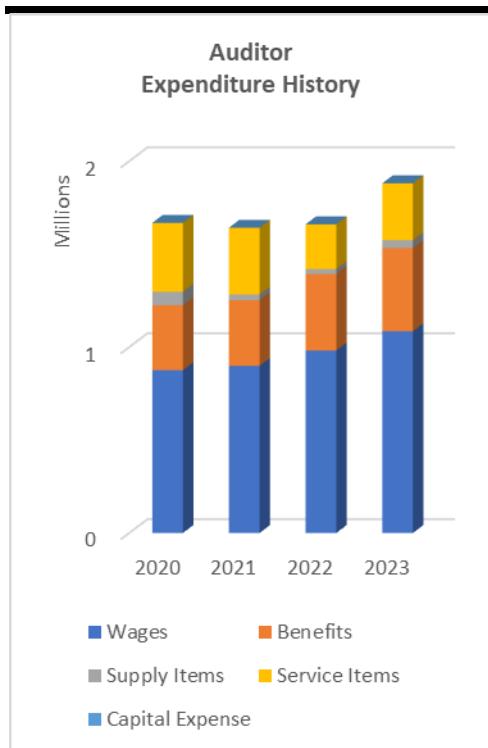
The Assessor's Office administered over 6,000 Senior Citizen/Disabled applications and renewals.

The office processes approximately 1,000 open space removals and/or continuances every year in addition to auditing over 8,500 parcels for compliance in the State Open Space – Farm & Agricultural classification.

The Assessor's staff creates and maintains all new and ongoing parcel change information and is responsible for the mapping information for the County.

Major Objectives:

- Provide excellent customer service to the property owners and other departments of Yakima County for all requests for information or questions regarding real and personal property.
- Continue the digitization of the parcel mapping layers and ortho-imagery for the County.
- Continue to improve the office's website to provide public access to information through public terminals and the Internet.
- Meet all statutory requirements for completion of levies, assessments, and addition of new construction to the assessment roll.
- Streamline procedures to insure maximum productivity of our staff.



Auditor

Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	875,327	899,011	981,993	1,085,151
Benefits	350,497	353,005	410,984	447,454
Supply Items	71,519	30,377	26,725	41,725
Service Items	370,846	359,571	240,675	306,715
Capital Expense	0	0	0	0
Total Expenses	1,668,189	1,641,964	1,660,377	1,881,045

Program Description:

The Yakima County Auditor's Office is responsible for three major functions:

- 1) The Accounting Division produces the annual comprehensive financial report (ACFR) and maintains payroll, accounts payable, accounts receivable, and the County's financial system.
- 2) The Recording/Licensing division provides the recording of official public records and maintains a permanent record of such documents. The division also issues marriage licenses. It also is the agent for the Washington State Department of Licensing and is responsible for collecting licensing fees on motor vehicles and vessels. The division also oversees and audits the subagents on an ongoing basis.
- 3) The Auditor is also ex-officio supervisor of all primary, general and special elections. The Election Division plans, coordinates, and implements all election procedures, and maintains all records pertaining to elections according to state law. The division maintains the files for the County's voter registration on the statewide voter registration data base and the transactions.

Mission Statement:

The Yakima County Auditor's Office is dedicated to providing quality services in Accounts Payable, Elections, Finance, Licensing, Payroll and Recording.

As a responsive, customer focused team, we provide a solid foundation by being knowledgeable, accountable and accurate in the work we do.

Our customers are the key to our inspiration. Our people are the key to our success.

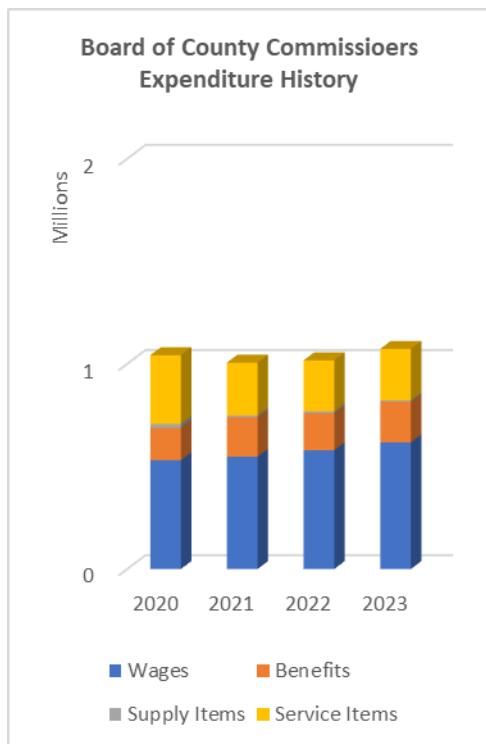
Major Objectives:

- Continue oversight and the ongoing regular audits of all licensing subagents.
- Increase use of e-recording with all the area title companies.
- Expand ongoing cross training among the divisions.
- Further develop relations with the state auditors.

Revenue/Expenditure Comment:

The Auditor's primary revenue source is the collection of fees for licensing and registration of motor vehicles and vessels. Approximately \$1.2 million will generate from these transactions. Additional fees collected for the recording of documents, marriage licenses, records, and passports amount to approximately \$500,000.

Board of County Commissioners



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	530,469	547,233	578,812	617,385
Benefits	157,731	192,353	180,864	198,090
Supply Items	18,352	8,732	9,300	7,300
Service Items	335,569	257,982	248,112	250,301
Total Expenses	1,042,121	1,006,300	1,017,088	1,073,076

Program Description:

This department is responsible for the overall administration of Yakima County government. The Board of County Commissioners is comprised of three officials elected from designated districts. The Board's duties include adopting and enacting resolutions, levying taxes, establishing County policies, and conducting general administration of the County. As the County's legislative authority, the Board is responsible for adoption of the annual budget, provision and maintenance of public facilities, construction and maintenance of County roads, development and implementation of planning and zoning policies, and appointments to advisory committees and boards.

Major Objectives:

The main objective for 2023 is to promote cost efficient yet effective public services for our community. The Board will continue to seek supplemental support from the Federal and State governments in serving our community needs.

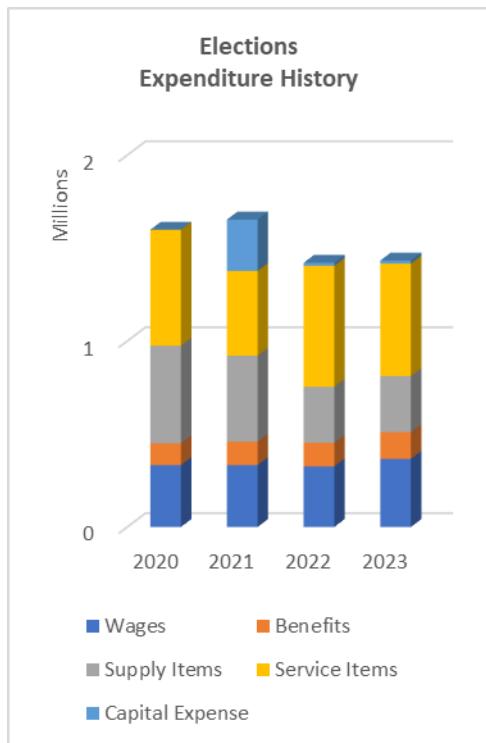
The Board will continue to work on the following objectives:

- Yakima County Water Resource System.
- Coordination of State and Local Correctional Facilities.
- Transportation Issues including the East-West Corridor, I-82 lane improvements and distribution of funding.
- Code Enforcement issues in the unincorporated area of Yakima County.
- Moving the Sheriff's Office from outside leased space to County owned facilities.

Revenue/Expenditure Comment:

This Board's operating budget is funded through the General Fund as part of the County's Governmental Services priority.

Elections



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	332,916	332,788	326,129	366,527
Benefits	116,968	125,340	126,118	143,355
Supply Items	524,954	462,907	302,200	302,200
Service Items	623,686	456,515	650,322	604,792
Capital Expense	0	275,877	16,251	16,251
Total Expenses	1,600,544	1,653,427	1,421,020	1,433,125

Program Description:

The County Auditor is the ex-officio of primary, general and special elections in Yakima County. With that responsibility comes the administration of the Designated Accessibility Sites, maintenance of the voting equipment, preparation of all mail ballots, publication of election notices, conducting the candidate filing period, maintenance of the official voter registration records and continued development of the bilingual election program as required by federal mandate. In addition, the Auditor serves on the 3-member County Canvassing Board along with the Prosecuting Attorney and the Chair of the Board of County Commissioners (or their designees).

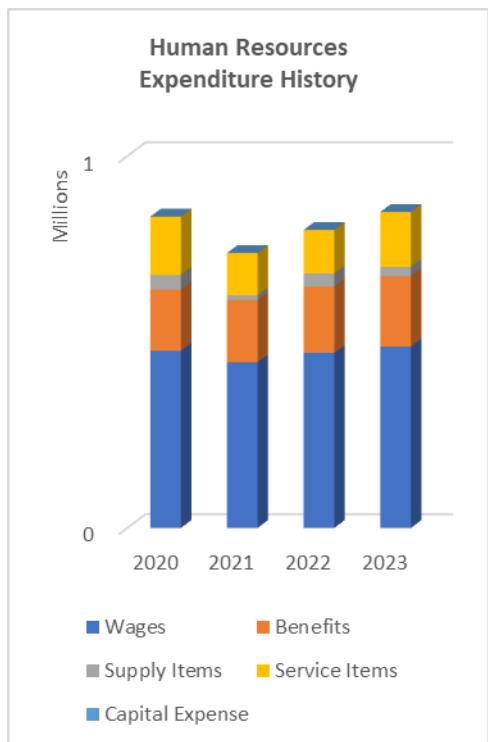
Major Objectives:

- Continue as a state-wide leader with the Bi-lingual English/Spanish election program as mandated by the Voting Rights Act and the United States Department of Justice.
- Expand community outreach throughout the County to provide education and voter registration.
- Provide election equipment for high school and middle school elections.

Revenue/Expenditure Comment:

The major source of revenue in the Election budget is the reimbursement of election costs from the districts for election services and the reimbursement of voter registration costs from cities and towns for voter registration services.

Human Resources



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	476,510	445,737	470,969	487,801
Benefits	164,750	167,376	178,423	189,622
Supply Items	39,263	12,690	35,546	24,546
Service Items	156,883	113,687	116,496	147,684
Capital Expense	0	0	0	0
Total Expenses	<u>837,406</u>	<u>739,490</u>	<u>801,434</u>	<u>849,653</u>

Program Description:

The Human Resources Department is responsible for providing comprehensive workforce strategies to support a positive work environment and create and manage a structure that promotes progressive career paths for County employees. As an internal service department, our goal is to provide guidance and strategies on a variety of Human Resources related topics that address the needs of County departments and ensures compliance with varied governing bodies of law, legislations, regulations and standards.

Human Resources Mission Statement

Yakima County Human Resources serves the County by focusing efforts on the County's most valuable asset, its employees. It is our mission to:

- Attract and retain a qualified and competent workforce;
- Enhance the quality and capabilities of our employees through training and development to promote individual success and increase success and increase overall value to the organization, and
- Establish, administer and effectively communicate sound employment policies, rules and practices that
 - treat employees with dignity and equality,
 - recognize and promote the value of a safe work environment rich in diversity and cultural awareness, and
 - ensure compliance with employment and labor laws.

Major Objectives:

Regulatory Role:

- To ensure County compliance with Federal, State and Local government regulations to include, but not limited to: Equal Employment Opportunity, the Americans with Disabilities Act, Family Medical Leave Act, Labor and Industries, Local Ordinances, etc.

Human Resources (cont.)

Talent Acquisition & Retention:

- To recruit, train and retain qualified individuals within the framework of fair employment practices, ensuring public service employment opportunities for all segments of the population. To develop and provide training and career paths that allow for employee growth, retention and inclusion.
- To ensure ongoing feedback and to keep the lines of communication open while allowing employees an opportunity for improvement by providing a performance management program.
- To conduct the full life cycle recruitment process which promotes the start of the employee engagement efforts for the new employee's induction into the department and the County.

Benefits Administration:

- To develop, administer, and communicate cost effective employee benefit, wellness and risk management programs that promote and enhance the quality of work life and workplace safety for County employees.

Job Classification & Compensation:

- To administer and ensure the integrity and viability of County job classifications and compensation plans, provide equal pay for equal work, effectively compete in the labor market and contribute to the County's ability to provide quality programs and service to the general public.

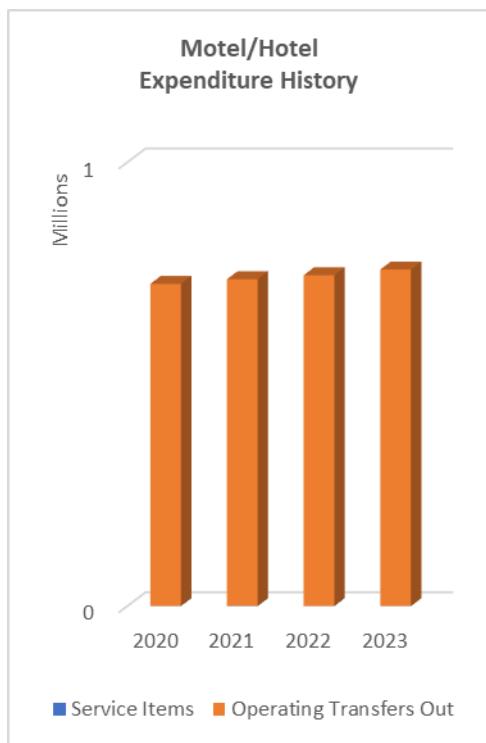
Labor & Employee Relations:

- To promote effective management of labor and employee relations through negotiation and administration of collective bargaining agreements.
- To provide a uniform forum for employees to discuss differences in a neutral environment for dispute resolutions.

Policy and Records Administration:

- To create, update and maintain county policies as related to changes in Federal, State, or local regulatory needs.
- To maintain and provide up-to-date secured central personnel records for all County employees.

Motel/Hotel



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Service Items	517	598	400	300
Operating Transfers Out	725,681	736,000	745,250	758,250
Total Expenses	726,198	736,598	745,650	758,550
Ending Fund Balance	293,499	170,390	87,350	54,650
Total Budget	1,019,697	906,988	833,000	813,200

Program Description:

The Motel/Hotel tax was initiated by the Board of County Commissioners in 1975 pursuant to RCW 67.28. The revenue collected is a 2% tax calculated on the cost of lodging as provided by motels, hotels and other lodging within the County. Monies collected are designated for expenditures that support the tourism industry of Yakima County.

Major Objectives:

Yakima County issued a bond in 2020 for Capital Improvement Projects at State Fair Park. Total bond proceeds were \$10,829,247.95.

Revenue/Expenditure Comment:

The Motel/Hotel taxes collected will be used for the general obligation financing for the improvements to the facilities listed above. Revenue collected in excess of bond payments will be accumulated and are obligated by a memorandum of understanding with the Central Washington Fair Association approved by Agreement 274-2016.

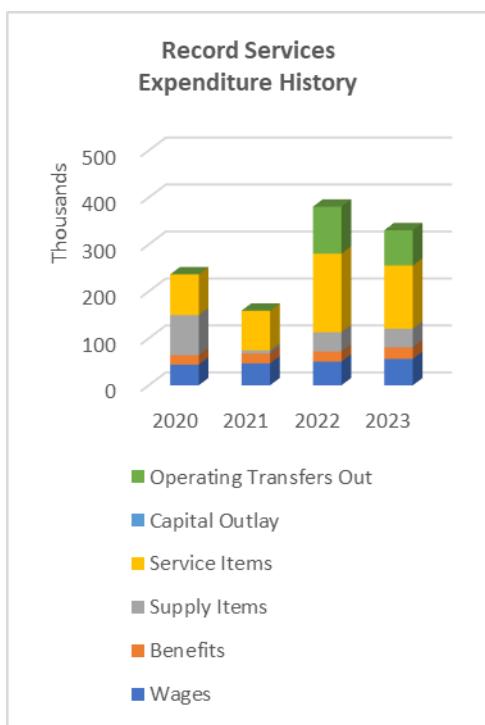
Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Conference of Governments	42,615	43,005	44,391	45,723
Clean Air	35,086	35,262	35,468	35,296
Emergency Management	81,103	83,350	88,960	88,066
State Audit	144,010	168,310	170,630	174,281
Tax Assessment Litigation				
Transfer (Fund 520)	15,579	15,579	15,579	15,579
Grants Management	45,909	62,209	55,429	74,528
Indirect Cost Plan	7,475	6,429	6,505	8,996
ITA Billings/Reconciliation	3,060	3,000	3,094	3,209
Purchasing	23	26	26	98
GIS	76,001	77,375	82,442	87,899
Liability Insurance	0	56,260	150,228	455,372
Board of Equalization	442	13,000	13,000	13,000
2002 G.O. Bond - Other (Final in 2022)	14,749	14,834	13,748	0
Memberships-NACO	4,865	4,865	4,865	4,865
Memberships-WACO	31,886	31,728	32,786	36,762
Memberships-WSAC	38,964	38,772	45,376	47,645
WSAC-Litigation (SLAC)	13,415	13,357	13,331	13,331
WSAC-Blake Litigation	0	0	11,540	11,540
WSAC-Public Lands	5,668	3,673	2,142	2,142
WSAC-County Planning	0	0	2,523	2,523
WSAC-Technical Assistance	0	0	20,000	20,000
YakimMap Software Replacement	0	0	25,000	0
Lexipol for County	0	0	42,135	25,000
Minority Women (WAC 326-02-034(1))	3,370	5,000	5,000	5,000
Legislative Advocates	6,111	9,000	9,000	9,000
Community Cleanup	29	5,000	10,000	10,000
Labor Attorney	136,704	200,000	200,000	200,000
Labor Consultant	0	0	100,000	0
Misc Expenditures (Tax Judgements/Refunds)	407	1,500	1,500	1,500
TS-Workday	390,686	0	0	0
Yakima Airport	65,889	0	0	0
Fireworks	0	0	0	20,000
Docusign	0	0	0	6,000
Total Expenses	1,164,046	891,534	1,204,698	1,417,355

Program Description:

This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation. Expenditures from this program benefit the County as a whole and do not benefit any one particular department. Membership fees in various governmental associations are also paid out of this fund.

Record Services



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	43,758	46,713	50,412	56,293
Benefits	20,311	21,063	21,577	24,472
Supply Items	85,278	6,512	41,000	39,643
Service Items	86,852	84,610	167,333	134,829
Capital Outlay	0	0	0	0
Operating Transfers Out	0	0	100,000	75,000
Total Expenses	236,198	158,898	380,322	330,237
Ending Fund Balance	198,048	183,463	36,107	102,342
Total Budget	434,246	342,361	416,429	432,579

Program Description:

The monies collected as a result of the Centennial Document Preservation Act of 1989 are to be used for the operation and maintenance of the Auditor's recording system, and for copying, indexing, and preserving recorded documents. The fund also accounts for a surcharge on recorded documents that, at the discretion of the County Auditor or Board of County Commissioners, shall be used to promote historical preservation or historical programs, which may include preservation of historic documents (RCW 36.22.170).

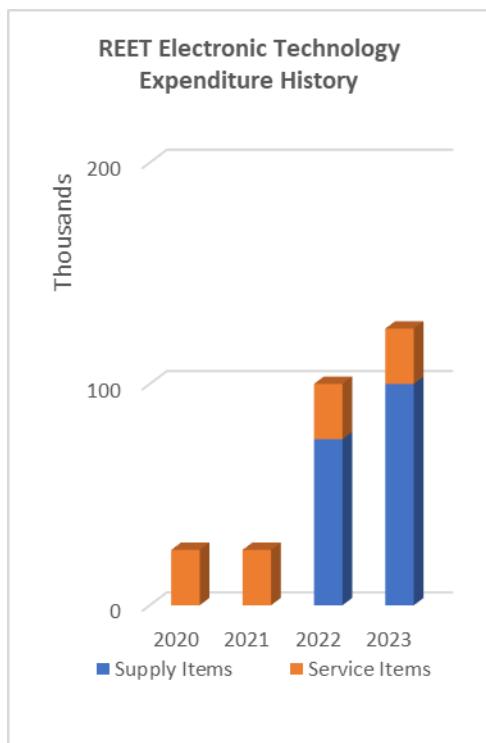
Major Objectives:

- Funds will continue to be used to maintain and enhance the recording, indexing, and imaging system. Enhancement included conversion to a recording system with automated indexing and electronic (e-recording) features. These e-recording documents are received from local and national companies.
- Funds will continue to be used to maintain the indexing and imaging system for the County Commissioners' minutes and resolutions, and along with the County Auditor enhance historical document preservation for County departments.
- Funds accumulated for historical preservation will continue to be prioritized for imaging and preservation of historic documents to reduce the increasing storage requirements of the County.

Revenue/Expenditure Comment:

As the archival of records continues to be more important for security reasons, Yakima County Auditor's office has increased the number of records preserved through the use of Record Services funds. Revenues are generated from a fee charged for each recorded document. Money from this fund will continue to be used to maintain the Auditor's recording system and to assist the Auditor and Commissioners' office in preserving historical documents.

REET Electronic Technology



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Supply Items	0	0	75,000	100,000
Service Items	25,000	25,009	25,000	25,000
Total Expenses	25,000	25,009	100,000	125,000
Ending Fund Balance	203,746	222,491	159,900	150,000
Total Budget	228,746	247,500	259,900	275,000

Program Description:

The Real Estate Excise Tax & Property Tax Administration Assistance fund was established to assist local government with the maintenance and operation of an electronic processing and reporting system for real estate excise tax affidavits, and the annual revaluation system for property tax valuation.

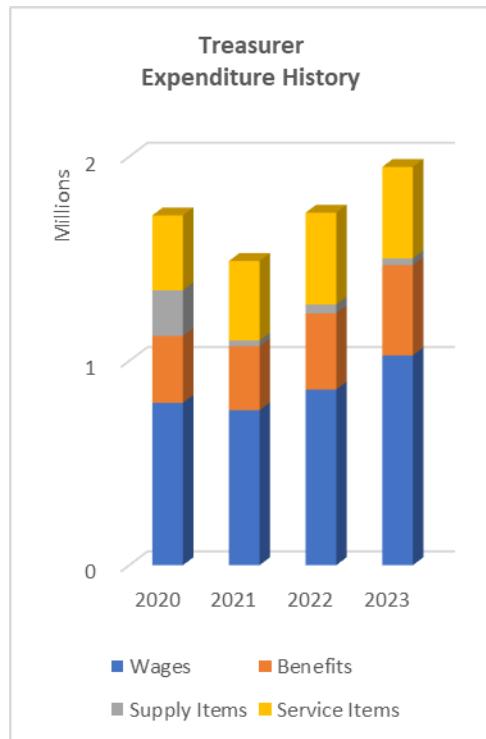
Major Objectives:

Assist local government with the cost of maintaining an annual revaluation system & electronic Real Estate Excise Tax system.

Revenue/Expenditure Comment:

All County Treasurers are required to collect an additional five-dollar fee on all real estate sales. The treasurers shall deposit one-half of this fee in the special Real Estate and Property Tax Administration Assistance account and remit the balance to the State Treasurer who will distribute it back to each County Treasurer according to the following formula: One-half of the funds available shall be equally distributed among the 39 Counties and the balance shall be ratably distributed among the Counties in direct proportion to their population as it relates to the total State's population based on most recent statistics by the Office of Financial Management.

Treasurer



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	794,506	758,409	859,759	1,026,859
Benefits	327,299	313,216	373,047	441,392
Supply Items	223,531	28,255	42,700	32,968
Service Items	366,605	389,048	449,857	448,089
Total Expenses	1,711,942	1,488,928	1,725,363	1,949,308

Program Description:

The County Treasurer's Office serves as the receiving and banking center for all Yakima County departments, junior taxing districts, and benefit assessment districts. The Treasurer's Office also bills, collects and distributes property taxes and assessments for all districts, cities and the State. Other responsibilities include: processing real estate excise tax affidavits and mobile home moving permits as an agent for the State Department of Revenue; billing and collecting for road and local improvement districts; management of cash flow for the County's general fund; investment and portfolio management for all County agencies; providing forecasting information for major County revenues; management of all public financings for the County and meeting disclosure requirements for those financings; and serves as Treasurer for the Yakima County Public Corporation.

The Treasurer's Office complies with diverse and complex regulations, including Federal, State and local laws. As the banking and treasury center for the County, the Treasurer must meet required internal control standards affecting operations, including those of automated systems. These standards remain a focus to ensure the public's trust and minimize risk.

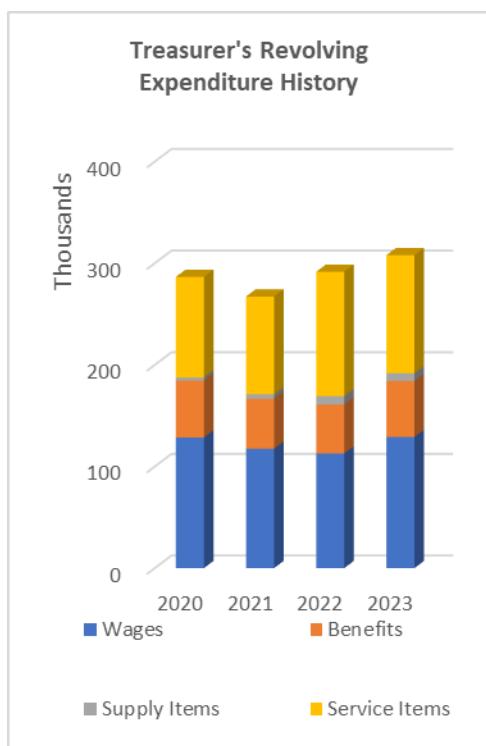
Major Objectives:

- This department continues to make efforts to maintain mandated services that comply with the baseline budget methodology used by the County, while still meeting the regulatory requirements of State and Federal agencies.
- Focus will be directed toward communicating to the public and legislative bodies, at the state and local levels, of the risk and/or fiscal impacts of a limited operational budget.
- The department will continue to monitor and provide fiscal notes for tax legislation that is pending action in the State Legislature.

Revenue/Expenditure Comment:

This department works within the budget appropriated and makes attempts to accommodate the required assimilation of increased costs as well as increased mandates from all levels of government and other regulatory agencies. Efforts are being made to minimize the impact on service to the taxpayers and other business partners due to limited budgets.

Treasurer's Revolving



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	128,533	117,549	112,790	129,004
Benefits	56,010	49,200	48,305	55,169
Supply Items	3,165	4,346	8,100	7,500
Service Items	98,837	96,155	122,415	116,315
Total Expenses	286,545	267,250	291,610	307,988
Ending Fund Balance	183,203	170,851	90,000	90,000
Total Budget	469,748	438,101	381,610	397,988

Program Description:

The Treasurer's Revolving Fund is a self-supporting fund, which is established within statutory regulations to recover all administrative costs incurred by processing the Treasurer's real estate tax foreclosure sale. In addition, collection costs pertaining to delinquent personal property taxes and distraint process are recovered. The costs that the County Treasurer incurs for each of these actions are applied directly to the property tax record for the properties involved in either foreclosure or distraint.

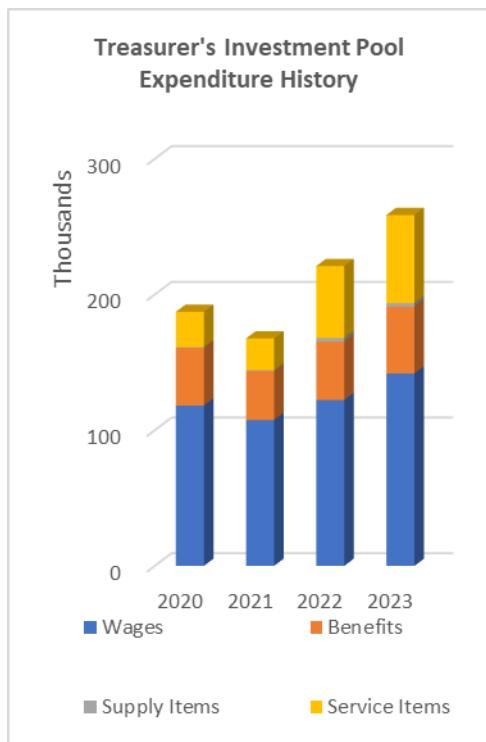
Major Objectives:

- 1) Continue to provide cost-effective, professional services within the statutory regulations applicable to foreclosure and distraint activities.
- 2) Create efficiencies within the foreclosure and distraint activities by continuing to evaluate our processes.

Revenue/Expenditure Comment:

Increased costs are a result of rising costs of title searches, legal advertising, personnel resources, and additional legal requirements placed by legislative and/or court case mandates.

Treasurer's Investment Pool



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	118,172	107,565	122,261	141,786
Benefits	42,592	36,021	43,014	49,213
Supply Items	447	683	2,650	2,650
Service Items	26,026	23,357	53,005	64,936
Total Expenses	187,237	167,626	220,930	258,585
Ending Fund Balance	209,533	258,822	118,523	200,000
Total Budget	396,770	426,448	339,453	458,585

Program Description:

The Yakima County Treasurer's Office actively manages an investment portfolio of approximately \$475 million dollars. The investments of Yakima County, as well as most districts in the County, are pooled together in the Treasurer's Investment Pool (TIP). Currently, TIP participation involves 65 different government entities geographically located within the county with over 260 different funds. The Treasurer's Office invests the public's funds in accordance with all Federal, State, and local governing statutes as well as in accordance with the Yakima County Investment Policy and standards established by the Governmental Accounting Standards Board (GASB).

The Treasurer's Investment Pool Fund is a self-supporting fund, which is established within statutory regulations to recover all costs incurred by administering the investment pool. TIP was established to provide a more efficient way to manage cash reserves and maximize interest income.

Major Objectives:

- Safety of the principal invested always remains the primary objective in order to insure against loss.
- The Treasurer's Investment Pool will remain sufficiently liquid to enable all participants to meet operating requirements which might be reasonably anticipated.
- Provide a higher return on investments than a participant would receive if investing individually.

Revenue/Expenditure Comment:

The expenses of operating the pool are covered through an administrative fee which is charged to participants based on their average daily balance in the pool.



Law

	Budget	2023
Assigned Counsel-GF	4,553,405	
Assigned Counsel-3/10	2,030,895	
Assigned Counsel Expert-GF	246,842	
Assigned Counsel Expert-3/10	8,827	
Attorney-GF	8,705,105	
Attorney-3/10	1,955,726	
Clerk-GF	2,782,087	
Clerk-3/10	255,489	
Law Library	110,310	
Non-Departmental	64,324	
Total	<u>20,713,010</u>	

Law

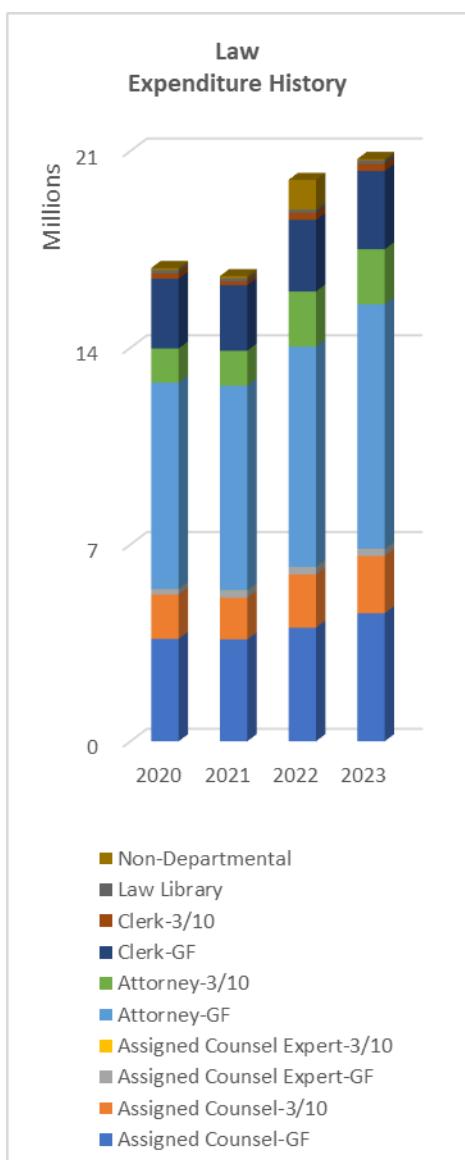
Summary

The Law Priority includes the County's Prosecuting Attorney, indigent defense, and Clerk.

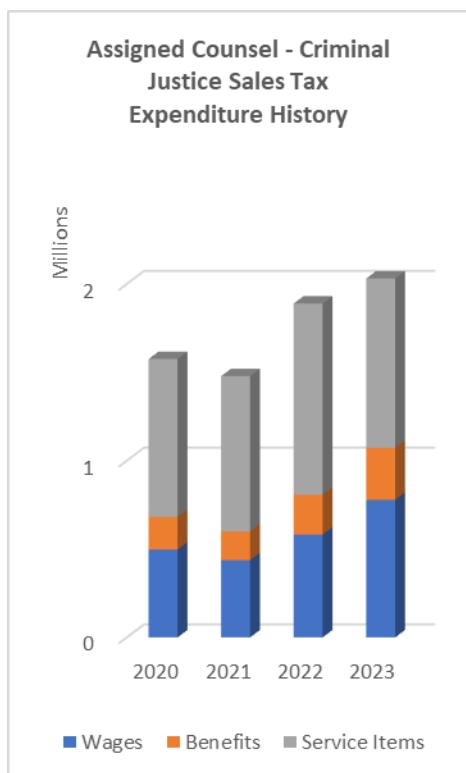
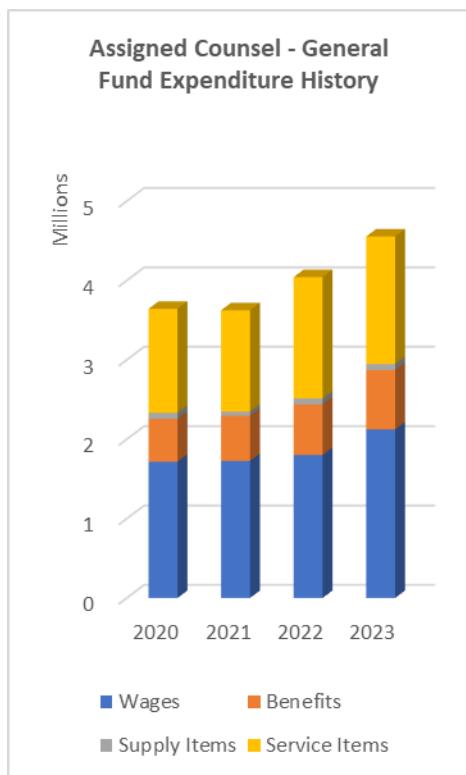
The table at the left summarizes the 2023 budget for Law Priority. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this priority.

Current Issues

- Assigned Counsel will develop and maintain expenditure reports that will allow for data showing baseline expenditures for each category of expense in each case to assist in more accurate budget projections and management of these expenses.
- Recruitment and retention of lawyers in the Prosecuting Attorney's Office and in Assigned Counsel are a major issue for 2023.
- Preparing for inevitable growth in caseload and expanding responsibilities and service requirements of public defense. This includes developing staff and contract resources to support these caseloads.
- Transition to a new case management software and data storage due to the purchase of competing software companies phasing out our current system.
- Clerk of the Superior Court is integrating the E-filing system to offer more efficient service to the public and legal community.
- An upgrade of the document imaging system will be required in the Clerk's Office in 2023.



Assigned Counsel



Expenditures - General Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,717,080	1,727,096	1,800,872	2,123,270
Benefits	537,008	568,807	637,980	748,905
Supply Items	77,215	52,143	74,824	74,824
Service Items	1,310,893	1,276,197	1,527,928	1,606,406
Total Expenses	3,642,196	3,624,243	4,041,604	4,553,405

Expenditures - Criminal Justice	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Sales Tax				
Wages	497,163	436,930	581,926	778,371
Benefits	185,152	162,829	225,810	294,373
Service Items	892,824	878,465	1,081,624	958,151
Total Expenses	1,575,139	1,478,224	1,889,360	2,030,895
Ending Fund Balance	617,547	984,880	617,579	1,086,290
Total Budget	2,192,686	2,463,104	2,506,939	3,117,185

Program Description:

The Department of Assigned Counsel provides constitutionally mandated legal defense services to indigent persons charged with criminal cases or loss of personal liberty in the District and Superior Courts of Yakima County, excluding misdemeanors in municipal courts. The department maintains a centrally administered system and provides defense services through: (1) a public defender office within the Department of Assigned Counsel; (2) contracts with attorneys offering public defense services; and (3) a list of private attorneys who wish to provide defense services.

Effective January 1, 2010 the responsibility to administer and budget experts and support services for indigent defense was transferred by the courts to the Department. The Department adopted new policies and procedures in early 2010 and has been administering these expenses since then. Expenses are unpredictable and depend on actual experience and this fund is necessarily separate and subject to requests for additional funds if the budgeted funds are not adequate. This includes Aggravated First-Degree Murder cases, which are not otherwise funded in the Department regular budgets.

Yakima County has a significant criminal caseload disproportionate to its size and population. The Department was formed in 1989 in response to a need to meet increased caseload demands and to manage mandated defense services.

The nature of indigent defense is both reactive and constitutionally premised. The Department cannot control the number or nature of cases filed by law enforcement and prosecution and to which its attorneys are appointed. Once appointed, both the Department and its attorneys must adhere to professional standards and obligations in providing constitutionally required 'effective assistance of counsel', which also is necessary to avoid personal and professional sanctions.

Assigned Counsel (Cont.)

An inadequate budget for the Department means that some cases will not be serviced. In that instance, the courts must appoint and compensate counsel anyway or ultimately dismiss cases.

Major Objectives:

Caseload Standards: A continuing primary focus of concern is meeting mandatory State caseload standards for Adult Felony and for Juvenile Offender (effective October 1, 2013) and caseload standards for District Court (effective January 1, 2015). Caseload standards for all courts require some adequate funding to assure effective and efficient operations. Due to caseload standards, filings and case assignments are monitored so that adjustments to Yakima County's public defender delivery can be made to meet the mandate and provide effective representation at all levels of operation. Washington State's indigent caseload standards are a constant and are not subject to adjustment.

First Appearance Defender: Prior to 2016, the Superior and District Courts received grants and county funding to plan and implement a pre-trial services unit. Planning was conducted in 2015, with full implementation the 1st quarter of 2016. The Department was involved in the Planning Committee for the project and continues to fully participate. During the planning process it was clear that there was a need for a public defender at first appearances in the Superior and District Courts, as well as an experienced prosecutor, both of whom will work with a pre-trial risk assessment tool for evaluating and presenting information to the court for better-informed released decisions. Prior to 2016, the Yakima County DAC was not funded to provide a public defender at this initial hearing. Both the DAC and prosecutor were partially funded for a full position each during 2017. Those positions and funding remain for 2020. The First Appearance dockets in both courts are "critical" stages of the proceedings for defendants. The courts are faced with determinations on probable cause and decisions regarding a defendant's liberty. Case law interpreting the 6th Amendment to the U.S. Constitution requires that indigent defendants be afforded the assistance of counsel at all stages of proceedings implicating liberty, "critical" stages. Yakima County is currently in constitutional compliance with this mandate. Even if Yakima County had not implemented its Pretrial Services Program, including public defender services, in February of 2016, providing a constitutionally mandated presence of a public defender at first appearance would be a priority.

Therapy Courts: Yakima County has therapeutic courts: Drug Court, Mental Health Court, and DUI Court. Most funding and grants for operation of therapy courts is allocated to courts. Prosecution and defense receive little to nothing in funding for our involvement in therapy courts. Essentially these services are volunteered using existing budgets and staff. It is becoming increasingly difficult to serve these courts, especially in light of mandatory caseload standards, changes in the criminal dockets adopted by the courts, and increasing caseloads in Superior Court. While the Department continues to support therapeutic courts in concept and policy, there may be a point in time where we cannot continue to participate unless dedicated funding is provided.

Assigned Counsel (Cont.)

REVENUE COMMENTS:

ITA: Indigent defense services for persons committed under the Involuntary Treatment Act are mandated. The DAC anticipates an increase in case filings once providers of Evaluation and Treatment facilities increase capacity. This will require the addition of indigent defense capacity to handle the increase in caseload. ITA caseload standards will require the increase in DAC staffing when local providers increase E&T capacity.

This program is financed by the general fund as part of the criminal justice system. The services provided by the Department are constitutionally and legally mandated legal defense services to indigent persons and revenue is generally not generated. Partially indigent persons and persons convicted are required to repay all or a portion of defense costs under programs administered by the Superior and District Courts. Such revenues are collected by the courts but are reflected as revenue for the Assigned Counsel. The Department does receive limited State funding or reimbursement in some areas:

1. The State partially reimburses Juvenile Court agencies, including the Department, for costs involved in the representation in "Becca" cases in Juvenile Court.
2. The State assumed the responsibility for representation of parents in child dependency and termination proceedings in 2005. The Department contracted with the State Office of Public Defense to provide some of those services until 2015 when the contract expired and State OPD became fully responsible for these services. However, the county remains responsible for representation of children in active dependency cases before parental termination.
3. The State administers a formula grant fund for the express purpose of improving the indigent defense programs in counties and some cities. This is administered by the State Office of Public Defense and Yakima County has been participating since the inception of this program in 2007.
4. In 2018, Yakima County assessed its income stream for court services mandated by the Involuntary Treatment Act. The assessment is now performed yearly. Adjustments will be made to reflect the county's current expenditures for Yakima County Court Services and submission of reimbursement by the regional BHO.

Assigned Counsel-Expert Services



Expenditures - General Fund

	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Service Items	184,250	249,486	255,459	246,842
Total Expenses	184,250	249,486	255,459	246,842

Expenditures - Criminal Justice Sales Tax

	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Service Items	7,084	7,300	7,517	8,827
Total Expenses	7,084	7,300	7,517	8,827

Program Description:

The **Department of Assigned Counsel** provides constitutionally mandated legal defense services to indigent persons charged with criminal cases or loss of personal liberty in the District and Superior Courts of Yakima County, excluding misdemeanors in municipal courts. The department maintains a centrally administered system and provides defense services through: (1) a centralized office staffed with qualified full-time public defense attorneys; (2) contracts with qualified local attorneys offering professional legal services; and (3) arrangements with qualified attorneys in private practice who provide defense services as part of their practice.

Yakima County has a significant criminal caseload disproportionate to its size and population. The Department was formed in 1989 in response to a need to meet increased caseload demands and to manage mandated defense services. The nature of indigent defense is both reactive and constitutionally premised. The Department cannot control the number or nature of cases filed by law enforcement and prosecution to which its attorneys are appointed. Once appointed, attorneys must adhere to professional standards and obligations in providing constitutionally required 'effective assistance of counsel', which also is necessary to avoid personal and professional sanctions. This includes expert and support services when required.

Effective January 1, 2010 the responsibility to budget and administer experts and support services for indigent defense cases was transferred from the Courts to the Department. The Department adopted policies and procedures for administering these expenses. Requests are patterned after the traditional form of application to the court and court order and must demonstrate necessity and reasonableness before being approved. Yearly expenses are unpredictable given the reactive and constitutionally premised responsibility of the county to provide for indigent defense services to its citizens.

Assigned Counsel-Expert Services (cont.)

This fund is necessarily separate from the Department's other operational budgets as required by the State Rules of Professional Conduct for attorneys and is subject to requests for additional funds if the budgeted funds are not adequate. This Fund pays all defense expenses, including specialty attorneys, for Aggravated First Degree Murder cases, which are not otherwise funded in the Department's regular budgets.

Major Objectives:

Major objectives include developing and maintaining appropriate detailed expenditure reports and tracking of expenses. This will also allow for data showing baseline expenditure for each category of expense in each case type and will assist in more accurate budget projections and management of these expenses.

The Washington State Bar Association, in conjunction with the Washington Supreme Court, is currently considering amendments to the standards for practice in all cases where life without parole is a potential sentence, essentially requiring the use of services other than attorney services for these cases. If adopted, this will have a major impact on this budget and will need to be managed accordingly.

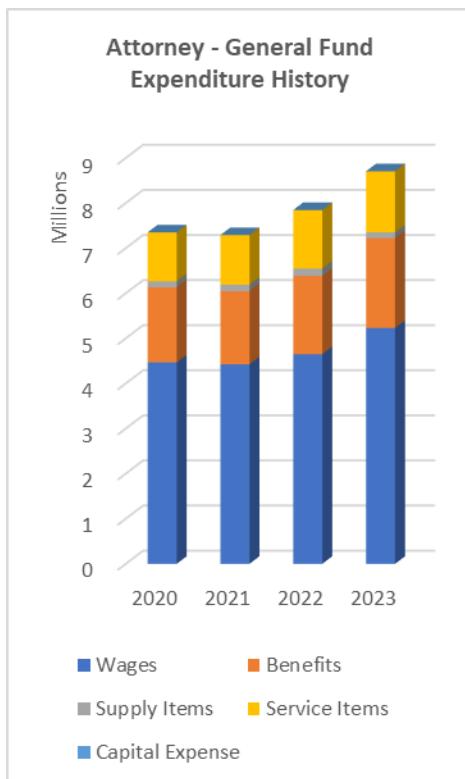
Recent jurisprudence now requires courts to consider mitigation during the sentencing of youthful offenders and juveniles transferred to adult courts. The work and resources used to carry out this constitutional mandate exclusively come from public defense. The work is expert driven, outside of the traditional work performed by attorneys. Yakima County's expenditures for these new services will come exclusively from the expert flex fund unless the county adopts an alternative.

Revenue:

This program is financed by the general fund as part of Yakima County's criminal justice system. The services provided by the Department are constitutionally and legally mandated legal defense services to indigent persons and revenue is generally not generated. Partially indigent convicted persons are required to repay all or a portion of defense costs under programs administered by the Superior and District Courts (those programs are becoming increasingly limited in their ability in recouping costs). Such revenues are collected by the courts but are reflected as revenue for Assigned Counsel.

The Department may receive limited State funding or reimbursement for expenses incurred for services under this program. The State may reimburse costs of Aggravated 1st Degree Murder cases. RCW 43.330.190. However, this is a specific claims-based method subject to review by a technical board and to appropriation of a specific amount by the State Legislature. There is a threshold amount to qualify based on a percentage of a county's total budget. Only in years in which there are such extraordinary expenses above the threshold does the County qualify, but this is not a guarantee, and the state may only partially reimburse. The county has not received a reimbursement in the last five years. Even though the Legislature has not reimbursed the county for several years, the county will continue to make its yearly claim.

Attorney



Expenditures - General Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	4,465,601	4,424,158	4,648,435	5,230,200
Benefits	1,668,109	1,624,542	1,737,170	1,993,152
Supply Items	131,726	142,004	160,827	127,600
Service Items	1,085,572	1,100,040	1,299,204	1,354,153
Capital Expense	0	0	0	0
Total Expenses	7,351,008	7,290,744	7,845,636	8,705,105

Expenditures - Criminal Justice	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Sales Tax				
Wages	911,581	941,913	1,094,663	1,304,425
Benefits	298,976	300,975	387,064	401,301
Supply Items	0	0	0	0
Service Items	782	437	213,250	250,000
Operating Transfers Out	0	0	265,000	0
Total Expenses	1,211,339	1,243,325	1,959,977	1,955,726
Ending Fund Balance	370,138	846,205	259,486	286,037
Total Budget	1,581,477	2,089,530	2,219,463	2,241,763



Program Description:

The **Criminal Division** of the Office of the Prosecuting Attorney prosecutes criminal cases in Yakima County on behalf of the State of Washington. These criminal cases are initiated by law enforcement agencies through investigation after criminal acts occur. Once the investigation is complete, these cases are sent to the Yakima County Prosecutor's Office for the potential filing of charges by information. Information charging individuals with crimes are filed in District Court (misdemeanors and gross misdemeanors), Juvenile Court (misdemeanors and felonies committed by individuals under the age of 18), and Superior Court (adult felonies). The Prosecutor's Office also has an Appellate Division which handles appeals of these criminal cases in both the Court of Appeals, Division III, and the Supreme Court of Washington.

The **Corporate Counsel Division** of the Office of the Prosecuting Attorney is required pursuant to statute, to appear for and represent the County in all civil proceedings in which the County is a party. Additionally, the Prosecuting Attorney is the legal advisor to all County officials and their departments, including the Board of Yakima County Commissioners. In essence, these duties and responsibilities comprise the function of corporate counsel to the County. Specifically, this Division handles all non-criminal and non-Support claims and cases that involve numerous issues including, but not limited to, torts, contracts, regulatory activity and demands, public disclosure requests, employment, taxation and property assessment, forfeitures, code enforcement and public services.

Attorney (Continued)

The **Child Support Division** of the Prosecuting Attorney represents the interests of the children and the State of Washington in actions for paternity, enforcement of child support obligations and modifications of child support and health insurance coverage.

Major Objectives:

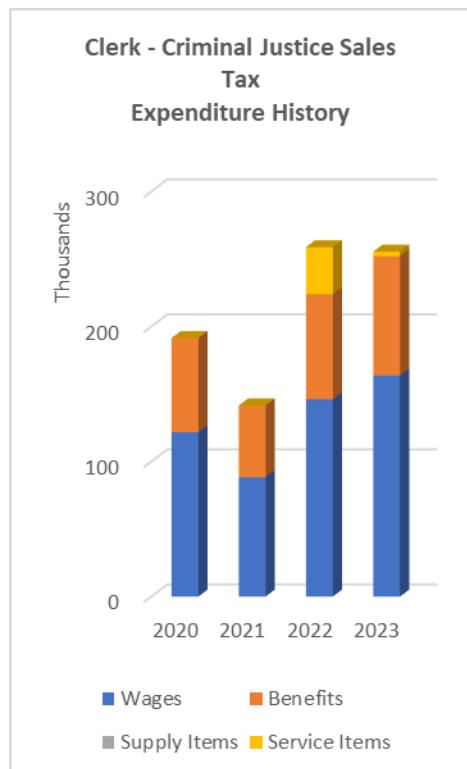
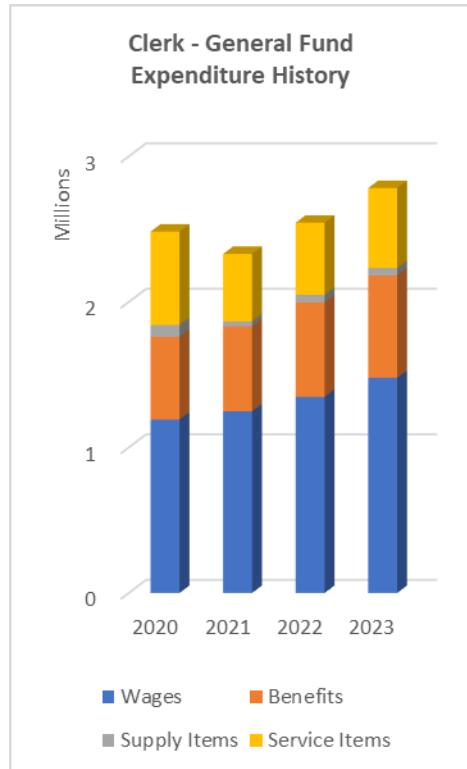
- Aggressive, vigorous, and ethical prosecution of those charged with a criminal offense based upon probable cause.
- Competent, responsive, and respectful communication with law enforcement agencies, judges, court staff, victims, and witnesses.
- Zealous representation of and effective advisors to the various elected County officials and all County departments.
- Protection and support of families and children thrust into the child support and paternity enforcement arena.
- Provide training and ongoing support to all prosecuting attorneys and support staff to better serve the needs of Yakima County and its inhabitants.

Revenue/Expenditure Comment:

Revenue received and utilized by the Yakima County Prosecuting Attorney's Office which helps support the office comes from a number of sources and programs. The Prosecutor's Office primary revenue stream is obtained from both the State and Federal government to assist with the prosecution of drug and firearm violations, violence against women, DUI cases, juvenile truancy cases, civil commitment proceedings, and child support enforcement. The State of Washington pays for half of the elected prosecutor's salary.

The Prosecutor's Office is committed to providing competent and dedicated public service, grounded in integrity and excellence, within the budget appropriated. Any expenditures made are done with the knowledge that this money is provided primarily through taxpayer dollars. We will continue to work with law enforcement and our community partners to develop innovative and collaborative solutions to keep everyone residing in Yakima County safe.

Clerk



Expenditures - General Fund

	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,191,663	1,248,431	1,347,288	1,477,971
Benefits	568,617	583,526	649,569	703,188
Supply Items	81,608	33,651	51,500	51,500
Service Items	641,222	463,993	495,619	549,428
Total Expenses	2,483,110	2,329,601	2,543,977	2,782,087

Expenditures - Criminal Justice

Sales Tax	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	121,759	88,415	146,076	163,704
Benefits	69,560	53,064	77,902	88,275
Supply Items	0	0	0	0
Service Items	130	69	34,809	3,510
Total Expenses	191,449	141,548	258,787	255,489
Ending Fund Balance	137,847	242,682	123,403	251,159
Total Budget	329,296	384,230	382,190	506,648

Program Description:

The County Clerk is the financial and executive officer of Superior Court and Juvenile Court. The Clerk's office is comprised of several divisions. Mandated duties include, but are not limited to, permanent retention of all Superior Court and Juvenile Court records; attending and recording criminal, civil, domestic relations, probate, adoption, mental illness and juvenile court proceedings; receipting, collecting, investing trust funds as required, disbursing all money paid through the Clerk's office; preservation of archived records; perfecting appeals to the Court of Appeals and Supreme Court; releasing exhibits used in court proceedings; dismissing court cases; carrying out reporting requirements to other departments and agencies; jury management; and providing assistance to the public, judges, and attorneys.

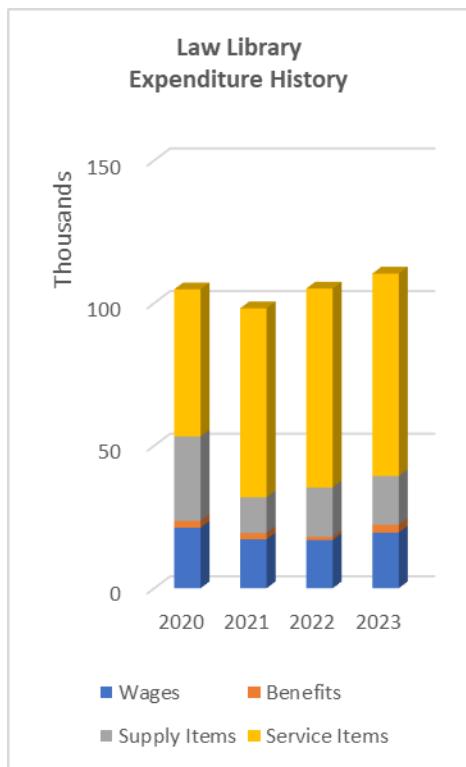
Major Objectives:

1. Integrate E-filing system to offer more efficient service to the public and legal community.
2. Expansion of collection program for collection of court ordered legal financial obligations.
3. Upgrade of document imaging system.
4. Increase record storage and increase efficiency of auditing backlog of records.

Revenue/Expenditure Comment:

Revenue is generated from Superior Court filing fees, payment of criminal legal financial obligations, investment interest and discretionary grants/contracts with the State. Revenue and expenditures remain fairly constant based on growth associated with state contracts and increased general fund revenue.

Law Library



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	21,218	17,158	16,898	19,501
Benefits	2,417	2,162	1,128	2,760
Supply Items	29,563	12,546	17,294	17,050
Service Items	51,588	66,274	69,746	70,999
Total Expenses	104,786	98,140	105,066	110,310
Ending Fund Balance	34,496	55,127	104,672	64,035
Total Budget	139,282	153,267	209,738	174,345

Program Description:

The Yakima County Law Library maintains legal research material for the benefit of the local bar and to a limited degree, the public. The library is created by statute in each county and is governed by an independent board of trustees with five (5) members consisting of one member of the local Board of County Commissioners, one judge of the local Superior Court, and three attorneys selected from the local bar.

Major Objectives:

Our goal is to maintain a useful and efficient Law Library for legal research by providing print and computer-based legal resources. Use of the Law Library is free to judges of the state, to state and county officials, to members of the bar, and to such others as the Board of Trustees may by rule provide (RCW 27.24.067). Yakima County Law Library is also free and open to the public, Tuesdays and Thursdays, 10 am – 2 pm or by appointment.

Revenue/Expenditure Comment:

The Law Library receives a portion of filing fees for civil cases filed in the District and Superior courts of the County (RCW 27.24.070) and uses such funds to maintain the library. Yakima County provides no current expense funds. However, under RCW 27.24.066, the County is obligated to provide suitable space for the library, with adequate heat, light, and janitorial service at no charge

Non-Departmental

Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Law Library	36,757	59,532	63,087	64,324
Floyd, Pflueger & Ringer	46,712	0	0	0
Voters Rights Lawsuit Cost				
Settlement	0	0	1,000,000	0
Total Expenses	83,469	59,532	1,063,087	64,324

Program Description:

This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation. Expenditures from this program benefit the County as a whole and do not benefit any one particular department. The facilities cost for housing the Law Library and miscellaneous legal fees.

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Justice

	Budget 2023
Consolidated Juvenile Services	1,372,056
District Court-GF	3,341,477
District Court-3/10	723,398
District Court Dispute Resolution	48,083
District Court Probation	1,454,531
Family Court	289,470
Municipal Courts	736,482
Non-Departmental	295,455
Pre-Trial	361,934
Superior Court-GF	4,314,950
Superior Court-3/10	723,223
Youth Service Center-GF	5,069,893
Youth Service Center-3/10	1,237,115
Total	<u>19,968,067</u>

Justice

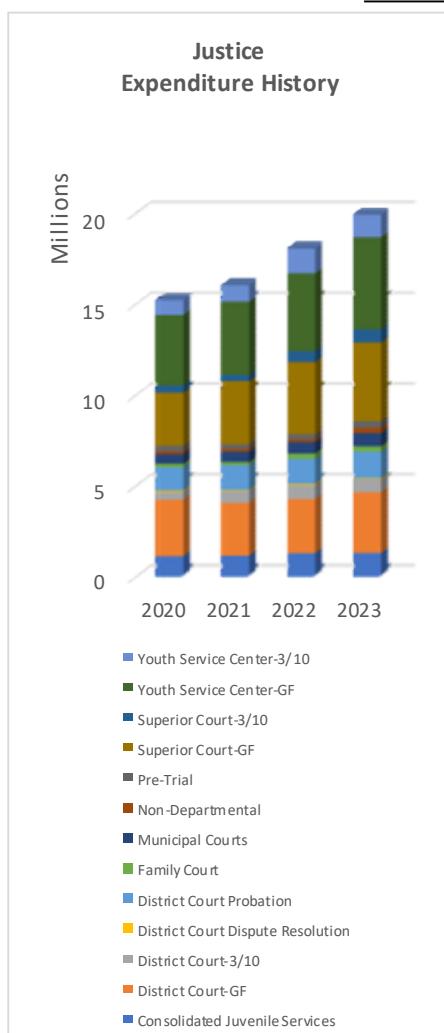
Summary

The Justice Priority includes the County's District Superior and Juvenile courts, juvenile incarceration.

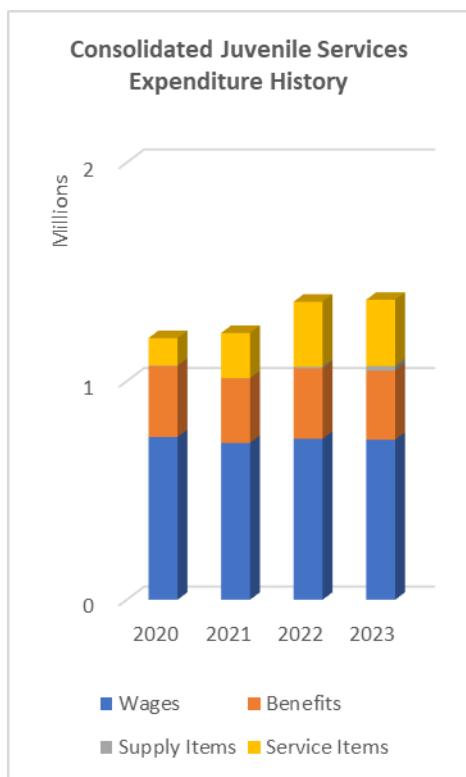
The table at the left summarizes the 2023 budget for Justice Priorities. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this function.

Current Issues

- District Court will explore opportunities to expand the DUI Court to allow more opportunities to serve alcohol/drug addiction. Expansion would include participant capacity as well as services offered to assist court participants.
- Explore the possibility to leverage technology to encourage court attendance and payments on outstanding fines and fees through court reminders.
- Probation Services will identify and implement a risk assessment tool that is designed for the domestic violence offender population.
- Probation Services will identify a long-term sustainability plan related to funding that does not rely on fee for service from probation clients.
- Implementation of a new panic button system and will provide for greater safety for the public using County facilities and employees in the County.



Consolidated Juvenile Services



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	744,173	717,277	736,066	731,937
Benefits	325,440	295,188	322,083	315,374
Supply Items	2,158	1,202	7,554	20,870
Service Items	125,439	206,542	297,732	303,875
Total Expenses	1,197,210	1,220,209	1,363,436	1,372,056

Program Description:

Consolidated Juvenile Services/Grants consist of the programs funded by various grants to assist the Juvenile Court in providing evidence-based programs and services to juvenile offenders. It is a cooperative effort between the various counties and the state.

Based upon the approval of a plan by the State of Washington, Yakima County provides or contracts for services, and the state reimburses either wholly or partially the costs of the programs depending on availability of funds. Current projects include but are not limited to:

- Risk Assessments to identify youth most likely to re-offend.
- CMAP, a case management process that focuses on resources identified by the risk assessment.
- Drug/Alcohol Assessments and Treatment
- Functional Family Therapy (FFT), an intensive form of therapy for families
- Multi-Systemic Therapy (MST), intensive family therapy that focuses on the family as a whole.
- Mental Health Assessments. Therapists are available 24/7 for crisis situations.
- Assessments, polygraphs and sex offense specific treatment for Juvenile Sex Offenders.
- BECCA Services (Truancy, At-Risk Youth and Child in Need of Services)
- I-ACT, individual alternative choice training is a one-on-one cognitive based intervention for aggression reduction.

Included under the umbrella of **Consolidated Juvenile Services** are the following programs funded by DCYF, Juvenile Rehabilitation (JR):

- **Chemical Dependency & Mental Health Disposition Alternative (CDMHDA):**
This program is a disposition alternative for committable and local sanction youth who are chemically dependent or substance abusing, mental health, or co-occurring pursuant to RCW 13.40.165

CJAA – Community Juvenile Accountability Act – This act provides funding to counties for implementation of five model programs demonstrated by research to reduce recidivism among juvenile offenders. The target groups for these programs are juvenile offenders in the community, including those confined locally through detention, electronic home monitoring, day reporting centers, work crews and those whose disposition do not require a period of confinement.

Consolidated Juvenile Services (continued)

- **SSODA—Special Sex Offender Disposition Alternative** – This program provides assessment and sex offense specific treatment for eligible juvenile sex offenders.
- **High Risk Youth** – Provides supervision by probation staff and programs/services for youth at high risk to reoffend.
- **Diversion** – An early intervention program for minor, first time offenders. This program reduces the number of misdemeanor cases going to court and has been proven to reduce recidivism. The Probation department is currently revising diversion guidelines to account for changes in the law that allow for some felony diversions.

In addition, the following programs are provided by **Other State or Local Funding:**

- **BECCA** –Provides funding to work with children and families through three programs: At-Risk Youth (ARY), Children in Need of Services (CHINS) and Truancy. The program provides funding for the Juvenile Court and also the Clerk's Office, Office of Assigned Counsel and the Prosecutor's Office, who are also involved in handling these types of cases.
- **WA State Child Advocate/GAL** – This program provides funding to assist county Court Appointed Child Advocates and Guardian ad Litem (GAL) programs that work with dependent children. This program primarily funds the recruitment and supervision of volunteer Child Advocates.

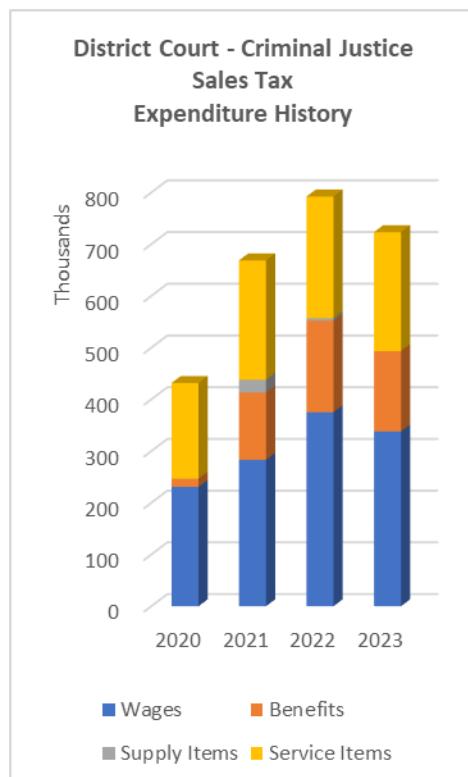
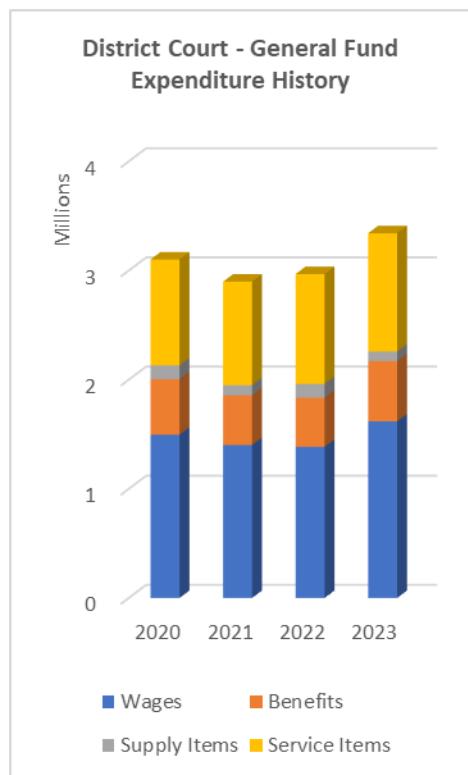
Major Objectives:

- To continue to provide relevant services to juvenile offenders to effect positive cognitive and behavioral changes.
- To hold juvenile offenders accountable for their actions.
- To provide meaningful opportunities for change through evidence based and promising programs.

Revenue/Expenditure Comment:

Revenue is primarily in the form of reimbursement from the State of Washington government for services provided. Currently, the allotments for the CJS programs to the various counties are based on a modified “at-risk” formula that considers factors other than population.

District Court



Expenditures - General Fund

Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,495,594	1,401,280	1,384,583	1,618,268
Benefits	509,003	455,100	450,120	551,795
Supply Items	126,482	93,566	126,500	87,500
Service Items	970,034	947,941	1,006,594	1,083,914
Total Expenses	<u>3,101,113</u>	<u>2,897,887</u>	<u>2,967,797</u>	<u>3,341,477</u>

Expenditures - Criminal Justice Sales Tax

	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	230,731	283,106	375,269	338,033
Benefits	15,698	130,190	176,807	155,207
Supply Items	194	24,748	5,000	0
Service Items	185,065	230,798	235,255	230,158
Total Expenses	<u>431,687</u>	<u>668,842</u>	<u>792,331</u>	<u>723,398</u>
Ending Fund Balance	<u>171,589</u>	<u>167,257</u>	<u>121,565</u>	<u>57,778</u>
Total Budget	<u>603,276</u>	<u>836,099</u>	<u>913,896</u>	<u>781,176</u>

Program Description:

The mission of the Yakima County Courts is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

The District Court is a court of limited jurisdiction that provides court services and adult probation services through Yakima County Probation Services, for Yakima County residents. To accomplish these tasks, we hold court both in Yakima and in Grandview. The District Court hears cases initiated by the Yakima County Prosecutors Office and/or directly filed by the investigating law enforcement agency. Additionally, the District Court has entered into contracts with the cities of Mabton, Grandview, Tieton, Moxee and Union Gap, to either operate their Municipal Courts or provide court services in those instances where the cities do not have a municipal court. Pursuant to these contracts, the District Court provides for all services related to court operations. These services include administrative support related to processing cases, judicial and clerk staff for court hearings, receiving payments and collections, interpreter services as well as jury services.

District Court has jurisdiction over crimes punishable by up to 364 days in jail and a \$5,000 fine. The most common criminal offenses that are heard in District Court include driving under the influence of alcohol, thefts of property or service valued at \$250 or less, domestic violence assaults and protection order violations, hit and run, and driving with a suspended license and violations of hunting and fishing laws. The Court also hears traffic and non-traffic infractions such as tickets for speeding and driving without insurance that are punishable only by a financial penalty.

District Court (continued)

The most common agencies to file criminal cases in District Court are the Washington State Patrol and the Yakima County Sheriff's Office. However, the District Court has the authority to hear cases from anywhere in Yakima County. As a result, law enforcement agencies from other municipalities may file cases in District Court. In addition to the criminal infraction matters, the District Court also hears civil matters. Those cases include damage claims for personal injury, property damage, and breach of contract for amounts up to \$100,000.

The Court also has the authority to hear small claim cases up to \$10,000, protection order actions and name changes. Below is a summary of the overall filing in Yakima County District Court, not including court services we provide to the municipalities.

Filing Year	Total Filings	Criminal Filings	% of Change	Infraction Filings	% of Change	Civil Filings	% of Change
2013	30137	4343		17102		8692	
2014	29640	4728	8.86%	16833	1.60%	8079	7.05%
2015	29845	4579	3.25%	16358	2.90%	8908	10.26%
2016	23783	3479	31.62%	12436	31.54%	7868	11.67%
2017	24689	3501	0.63%	13885	15.12%	7303	18.02%
2018	28388	4035	15.25%	16177	16.51%	8176	11.95%
2019	26904	3946	2.21%	15042	7.02%	8204	0.34%
2020	18993	2934	25.65%	10986	26.96%	4858	40.78%
2021	23431	3387	20.86%	15420	19.41%	4624	4.82%

While it is normal to see a difference from year to year in the number of case filings, the drastic decline in case filings in 2020 is attributable to the impact of COVID-19 on overall case filings. As we emerge from the impact of COVID-19, we are seeing an overall increase in filings in 2021. There are a number of other intervening factors that contribute to the reasons for changes in overall case filings. Law enforcement staffing, priorities of cities and state agencies impacting law enforcement activities and legislative changes are just a few examples of external forces that may impact the number of cases filed in District Court.

While the number of filings is one measure to use when evaluating the courts workload, it is not the only measure. Depending on the type of case it can take months if not years for a case to reach a resolution. And even after it is resolved, it can be brought back to court for additional hearings. Another important measure of the courts workload are the number of hearings scheduled. Below is a summary of the total hearings scheduled by year and case type:

Filing Year	Infractions	DUI/Physical Control	Misdemeanor	Protection Orders	Small Claims	Civil	Total
2016	4614	10785	17962	789	804	22719	57674
2017	5270	8904	18813	636	539	18700	52862
2018	5556	8686	21013	657	533	15986	52431
2019	6106	8773	29802	673	623	13101	59078
2020	4842	5933	12442	584	366	8219	32386
2021	4327	9415	17978	887	547	13020	46174

District Court (continued)

As with case filings, we are experiencing a greater increase in hearings activity as we emerge from the COVID-19 pandemic.

In addition to traditional court services, the District Court also operates the Yakima County DUI Court Program. The mission of the DUI Court is to:

Promote public safety through intensive court monitored treatment and assistance of high risk repeat DUI offenders by utilizing a collaborative approach which demands accountability of the offenders, court and treatment providers while focusing on public safety and a measurable reduction of DUI offenses.

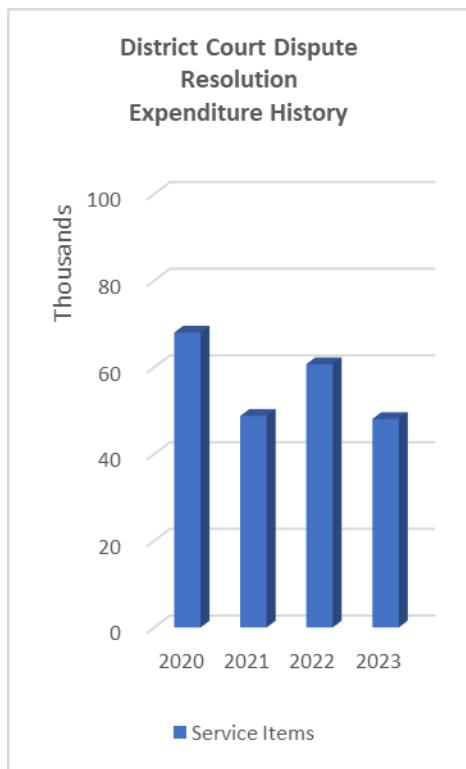
The DUI Court Program accepted the first participants in January 2012. Since that time, we have had 171 referrals to the program and of those 128 have been admitted. The program consists of four phases and is 18 months in length. Of those that have been admitted and are no longer in the program, 99 graduated and 30 have been terminated. As of December 2021, of those that have participated in the program, to include graduated, terminated and active participants, 10 have recidivated by getting another DUI or charge amended from a DUI that resulted in a conviction- which amounts to a 90% success rate.

Revenue/Expenditure Comment:

District Court operations are governed by state statute and constitutional requirements. Most expenses are beyond the control of the Court. In order to increase efficiencies and reduce costs to the taxpayers, the Court shares its Court Administrator with Superior Court, Juvenile Court, and District Court Probation. This unprecedented administrative consolidation has been widely recognized as a model for other courts around the state. Compared to 16 other counties like Yakima in size, demographics and income, Yakima County District Court averages far fewer staff, far more cases per capita and higher crime rates than any of these comparable counties.

District Court aggressively enforces financial sanctions through collections outsourcing and an expanded method of payment (i.e. credit cards and payment drop box).

District Court Dispute Resolution



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Service Items	68,019	48,787	60,720	48,083
Total Expenses	68,019	48,787	60,720	48,083
Ending Fund Balance	14,235	17,794	30,546	25,750
Total	82,254	66,581	91,266	73,833

Program Description:

Yakima County created a Dispute Resolution Center (DRC) to provide a forum where persons may voluntarily participate in the resolution of various disputes in an informal and less adversarial atmosphere than that faced in a court setting. The DRC facilitates mediations as part of the process of managing small claims cases in Yakima County District Court in both Grandview and Yakima.

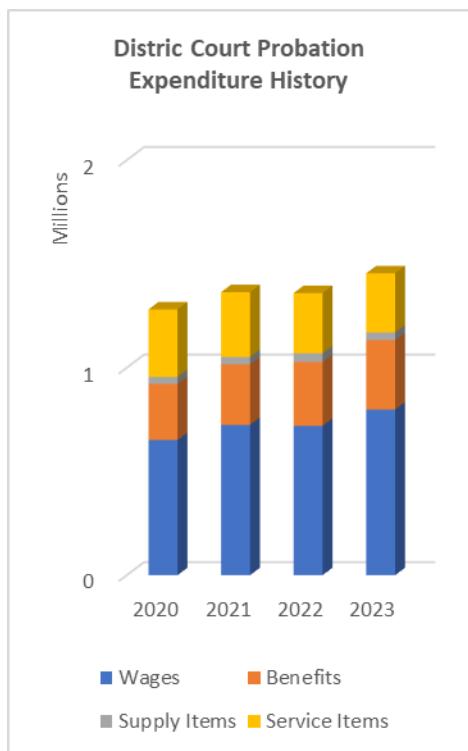
Major Objectives:

To reduce the amount of time in court required for processing various disputes and therefore allowing more judicial time for the court to apply to remaining caseload.

Revenue/Expenditure Comment:

RCW 7.75.035 allows the Civil Division of District Court to impose a surcharge to all civil and small claim filings to offset county costs of funding a Dispute Resolution Center. These surcharges are estimated to generate approximately \$50,000 to \$95,000 per year. The cost of dispute resolution to Yakima County is exceeding the amount generated by the civil surcharge imposed. The Dispute Resolution Center intends to pursue partnerships and grants to fill the gap and will utilize funding from Superior Court and District Court funds to continue ongoing services.

District Court Probation



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	651,088	724,155	719,637	798,014
Benefits	270,456	291,582	307,374	334,269
Supply Items	33,197	35,345	41,700	37,100
Service Items	325,998	312,547	290,805	285,148
Total Expenses	1,280,740	1,363,629	1,359,516	1,454,531
Ending Fund Balance	203,671	239,437	249,244	155,364
Total Budget	1,484,411	1,603,066	1,608,760	1,609,895

Program Description:

The mission and vision of the Yakima County District Court Probation is to:

The mission of the Yakima County Probation Department is to further justice and enhance community safety by holding probationers accountable while promoting their rehabilitation.

Seek out and maximize opportunities to positively impact the behavior of probationers, provide access to a comprehensive range of services including educational and vocational, mental health and substance abuse and build upon the strengths and capabilities of probationers, their families and communities.

Yakima County District Court Probation Services provides supervision services for Yakima County District Court, contracted Municipal Courts, and Superior Court. Supervision services include client supervision, treatment options and support, educational and pro-social courses, compliance review, and referrals to community resources.

TOTAL DEPT. MONTHLY CASELOAD INFORMATION

	2020	2021
Total Average Open Cases	1822	1726
Total New Cases	954	1400
Total Average Cases On Bench Warrant	555	506
Total Early Terms Filed	554	525
Total Petitions Filed	1016	1673

Probation Services was impacted by COVID-19 in that the number of cases referred for supervision dramatically declined in 2020. The overall average number of open cases declined as well, but not as sharply. The length of probation can be between 6 to 60 months. And often times, the supervision requirement is terminated early because of compliance and completion of conditions or because of non-compliance and imposition of the suspended sentence.

District Court Probation (continued)

A significant component of supervision is the utilization of a risk assessment tool to appropriately set the level of supervision. Every client in Probation is administered as risk assessment. While we are currently in transition in the tool that we use, below is a depiction of the percentage of clients supervised by risk. Level 1 being the most intensive, level 3 being the least intensive. No risk refers to those clients who have yet to be administered a risk assessment:

:

Special Programs:

In addition to traditional supervision services, Probation is involved in a number of programs:

- Traffic Safety Programs: A program whereby a defendant charged with a traffic ticket can get the ticket dismissed if they participate in a 4-hour safety class with Probation Services.
- Traffic Safety/Theft Awareness Classes: Probation Officers and Case Managers teach Theft Awareness and Defensive Driving courses to those who are ordered to participate in those classes as a condition of their probation. In addition to in-person classes, the Department offers these courses online.
- Therapeutic Courts: There is a designated Probation Officer who is assigned to the DUI Court Program and a designated Probation officer assigned to Mental Health Court. These Courts are held weekly and each of the participant's cases are staffed continuously by a multidisciplinary team of professionals to track their progress.
- Diversion Programs: Probation Services supervises defendants who are ordered to complete conditions pursuant to a diversionary agreement. Several courts in Yakima County utilize diversion programs for minor first-time offenses. Those who successfully complete these programs are eligible to have their charges dismissed in Court.
- Traffic Safety/Theft Awareness Classes: Probation Officers and Case Managers teach Alive at 25 and Defensive Driving to those who are ordered to participate in those classes as a condition of their probation.
- Therapeutic Courts: There is a designated Probation Officer who works with the DUI Court Program and the Mental Health Court Program. Additionally, the designated Probation Officer works with any defendants who are ordered to obtain a mental health evaluation.

District Court Probation (continued)

- Diversion Programs: Probation Services supervises defendants who are ordered to complete conditions pursuant to a diversionary agreement. Several courts in Yakima County utilize diversion programs for minor first-time offenses. Those who successfully complete these programs are eligible to have their charges dismissed in Court.

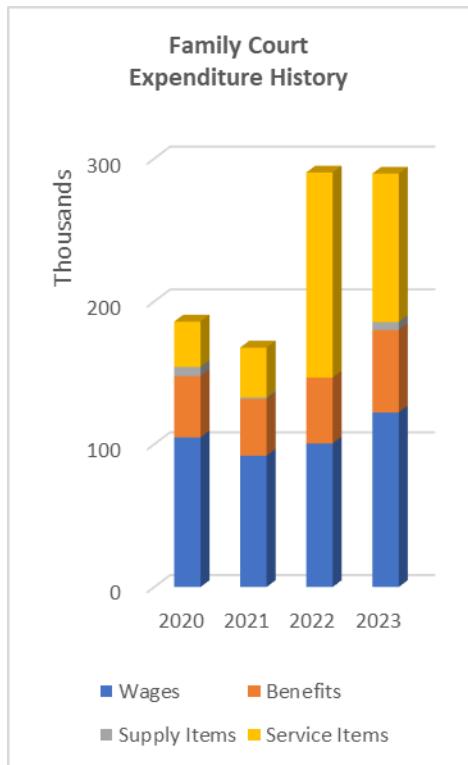
Major Objectives:

- Provide effective probation services countywide. In doing so, we strive to develop partnerships with other courts, local service agencies, treatment providers and others in the law and justice system.
- Improve training for probation officers and support staff.
- Actively collaborate with treatment providers to support the rehabilitation of probationers.

Revenue/Expenditure Comment:

Probation Services operates as a special fund within the county which means it is not part of the general fund. The operating budget for the department primarily originates from fees collected from probationers pursuant to the courts order. Additional revenue is garnered through classes and recently an additional revenue stream has been collected from the municipalities who use probation services to supervise defendants who are sentenced to probation.

Family Court



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	104,707	91,888	100,518	122,200
Benefits	43,021	39,833	46,171	57,728
Supply Items	6,345	983	0	5,610
Service Items	31,784	34,959	143,540	103,932
Total Expenses	185,857	167,663	290,229	289,470

Program Description:

Family Court offers services to people going through Superior Court, typically in marriage dissolution, but has expanded its services to other case types and issues to serve the growing number of litigants who are not represented by attorneys. Information brochures are developed, printed and distributed. Parenting information is made available to families in crisis. Court Investigators are appointed in selected cases to review cases and make recommendations to the judge.

Family Court does not supplant any existing services of the Superior Court. It enhances the work of the Superior Court. The program makes the court more accessible to the public, especially to those who cannot afford an attorney, and saves limited court resources.

The facilitator provides assistance to pro se litigants in family law cases by: identifying and assessing their needs and assisting them in obtaining and completing the necessary forms; reviewing the forms before presentation to the court; and assisting the public in getting their cases before a judge. The facilitator provides basic dissolution and paternity group intake classes for pro se litigants prior to their dissolution or paternity case filing. These classes, in English and Spanish, promote public education and assist in demystifying the complexities of court procedures. The facilitator also maintains and provides an inventory of informational and instructional brochures available to the public. Investigators appointed by the Court research, interview parties of the case, collect collateral documentation, testify at trials, and submit reports with recommendations to the Family Court Judge.

Major Objectives:

- Continue to establish facilitator user fees at a reasonable scale;
- Continue to establish pro se litigant literature fees at a reasonable scale;
- Continue to provide monolingual and bilingual Investigator and Facilitator services based on reasonable caseload and revenue expectations;

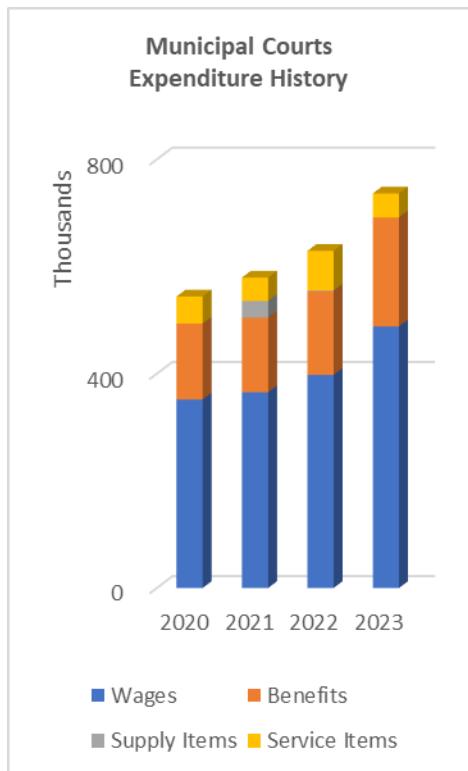
Family Court (continued)

Revenue/Expenditure Comment:

Family Court is supported by user fees and other dedicated funding sources. However, this essential program cannot continue to operate from user fees alone. The Court intends to pursue partnerships and grants to fill the gap, and will be utilizing funding from 3/10th tax funds to expand service needs in Family Court to assist in mitigating congested court dockets and public safety issues.

Facilitator services are available to the public on an appointment basis, but issues such as emergency restraining orders require the facilitator to be immediately available. The Court is experiencing an increasing domestic caseload with pro se litigants who require extensive staffing assistance in processing their cases. The Court has also seen a significant increase in monolingual litigants. In order to continue providing bilingual services to clients, it may be necessary to increase fees to clients.

Municipal Courts



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	351,842	365,319	397,662	488,242
Benefits	141,688	139,444	156,461	203,467
Supply Items	112	30,921	1,369	0
Service Items	50,392	43,821	73,752	44,773
Total Expenses	544,034	579,505	629,244	736,482
Ending Fund Balance	182,514	214,030	153,621	207,343
Total Budget	726,548	793,535	782,865	943,825

Program Description:

The mission of the Yakima County District Court, including the municipal courts we manage is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

Pursuant to RCW 3.50.815 and 39.34, District Court provides court services for the following cities:

- City of Grandview - original contracting date was February 2007
- City of Mabton - original contracting date was September 2017
- City of Union Gap – original contracting date was December 2013
- City of Moxee - original contracting date was July 2019
- City of Tieton - original contracting date was April 2020

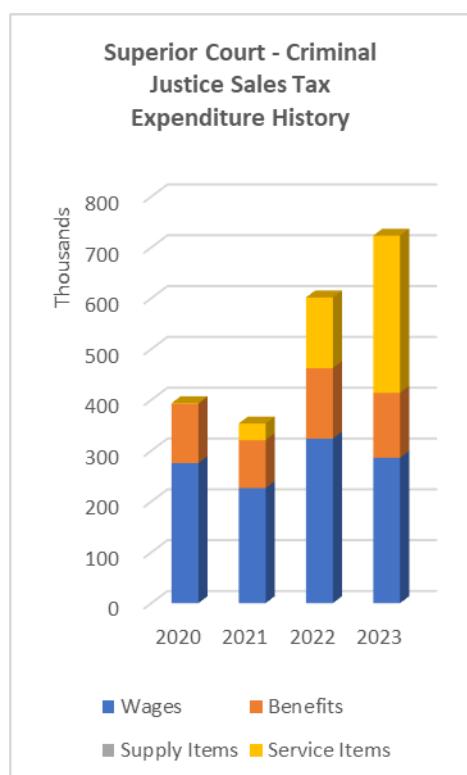
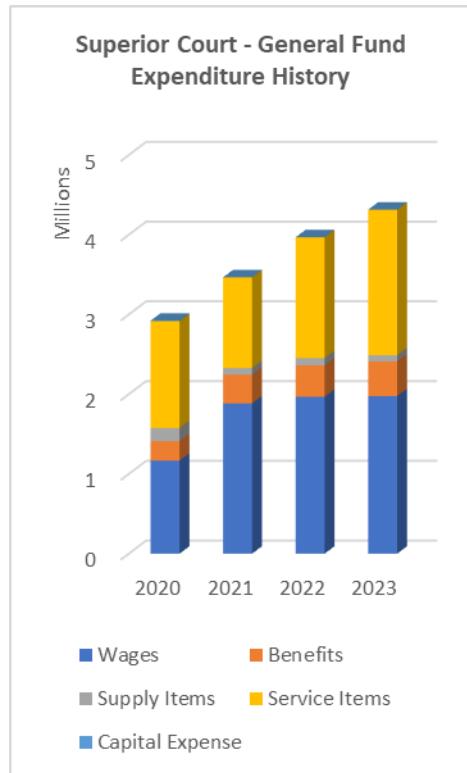
The cities pay a reasonable sum to the County to provide court services. All court proceedings are conducted in the conformity with the Rules of General Application, the Criminal Rules for Courts of Limited Jurisdiction, the Infraction Rules for Courts of Limited Jurisdiction and the local rules of the Yakima County District Court.

All fines and costs are collected and accounted for by the Yakima County District Court personnel in accordance with Chapter 3.62 of the Revised Code of Washington and any other applicable laws and paid to the City along with an accounting thereof monthly. Any uncollectible fines and costs are sent to collections.

Revenue/Expenditure Comment:

The cities pay an annual amount equal to the percentage of the Yakima County District Court's annual budget based upon a 4-year running average of District Court cases divided into the average number of the city's cases. Future negotiations for contracts will focus on overall cost of providing services, filing projections and case weighting.

Superior Court



Expenditures - General Fund

Expenditures - General Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,167,954	1,884,480	1,967,458	1,976,857
Benefits	243,465	361,025	394,200	434,234
Supply Items	164,512	81,836	91,036	77,812
Service Items	1,340,901	1,138,844	1,515,829	1,826,047
Capital Expense	4,785	0	0	0
Total Expenses	2,921,617	3,466,185	3,968,523	4,314,950

Expenditures - Criminal Justice Sales Tax

Expenditures - Criminal Justice Sales Tax	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	275,575	226,249	323,651	286,093
Benefits	116,700	94,439	138,767	127,810
Supply Items	0	0	0	0
Service Items	1,180	32,865	139,113	309,320
Total Expenses	393,455	353,553	601,531	723,223
Ending Fund Balance	94,040	170,948	0	0
Total Budget	487,495	524,501	601,531	723,223

Program Description:

The mission of the Yakima County Courts is to:

Provide effective and timely resolution of legal matters, assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

The function of the Superior Court is to hear and dispose of legal issues within the County of Yakima in and for the State of Washington. The general jurisdiction includes unlimited amount of civil actions, mandatory arbitration, civil commitment, domestic relations matters, criminal felonies, all juvenile litigation and issues involving mental health.

Major Objectives:

The major objective of the Superior Court is to continue to provide quality services to the citizens of Yakima County with the limited resources allotted by implementing modern computer scheduling and case management programs targeted at improved services.

Superior Court operates Therapeutic Courts funded through the general fund and federal grants when available.

Therapeutic Courts include:

- Drug Court
- Mental Health Court
- Family Treatment Court

Superior Court (continued)

Revenue/Expenditure Comment:

Superior Court operations are governed by state statute and the constitution. Most expenses are beyond the control of the Court.

In order to increase efficiencies and reduce costs, the Court shares its Court Administrator with Juvenile Court and Pretrial Services.

As compared to 16 other counties like Yakima in size, demographics and income, Yakima County Superior Court averages far fewer staff, far more cases per capita and higher crime rates than any of these comparable counties.

The Superior Court generates revenues through the budget year as fines and court costs that appear as revenue under the County Clerk's revenue stream. The only revenues credited to the Superior Court are those generated by grants.

Youth Service Center



Expenditures - General Fund

Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,727,759	1,812,871	1,886,501	2,235,989
Benefits	775,171	807,451	870,253	1,014,054
Supply Items	68,166	97,328	106,709	98,068
Service Items	1,311,506	1,302,917	1,418,015	1,721,782
Total Expenses	3,882,602	4,020,567	4,281,478	5,069,893

Expenditures - Criminal Justice Sales Tax

Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	476,567	562,723	585,629	629,563
Benefits	247,902	275,047	301,516	318,562
Supply Items	0	220	0	0
Service Items	88,606	64,939	472,198	288,990
Total Expenses	813,075	902,929	1,359,343	1,237,115

Program Description:

The **Yakima County Juvenile Court Services** is a division of Yakima County Superior Court.

The Juvenile Court includes the operation of the juvenile detention facility and the juvenile court, to include administration, probation, dependency, At-Risk Youth, Truancy, and support services. Services are provided to both juvenile offenders and non-offenders.

Major Objectives:

1. To provide services to the juvenile offenders in Yakima County and hold them accountable for their actions through the following programs:
 - **Community Supervision/Probation Services.**
 - **Diversion Program** - An early intervention program for minor, first time offenders. This program reduces the number of misdemeanor cases going to court and has been proven to reduce recidivism. The Juvenile Court is in the process of reviewing its Diversion guidelines since changes in the law allows for some felony diversions.
 - **WAJCA Risk Assessment** - A tool that identifies youth most likely to re-offend and provides indicators for the most promising intervention for the individual assessed.
 - **CMAP (Case Management Assessment Process)** - A case management method that allows probation staff to focus their time and resources based on the findings of the Risk Assessment process. CMAP addresses risk/need responsibility to provide services that address risks and needs that contribute to recidivism.

Youth Service Center (cont.)

This process also allows probation to utilize resources in areas shown to impact recidivism and not in areas that have little to no impact on recidivism.

- **MST- (Multi-Systemic Therapy)** -An evidence-based form of intensive counseling that focuses on the family as a system. This intervention is particularly helpful for youth experiencing drug/alcohol and/or mental health diagnosis. Therapists are assigned to the family based upon risk assessment eligibility criteria. The service is provided for 4-6 months with the therapist available for crisis situations twenty-four hours a day, seven days a week.
- **FFT- (Functional Family Therapy)** – An evidence-based, somewhat less intensive, form of counseling than MST, 10-12 weeks in duration. Focuses on improving family relationships and behavior modification for specific types of behavior in the family. weeks in duration. Focuses on behavior modification for specific types of behavior in the family.
- **WSART-(Washington State Aggression Replacement Training)** -An evidence-based class proven to reduce recidivism. The focus is on social skills training, anger management and moral reasoning. The classes are three days a week for 10 weeks.
- **Restorative Community Service Program** – A community service program that focuses on how juvenile offenders can make repairs and amends to their community for harm caused by their behaviors. There are larger group service events and small scale and individual opportunities for youth. The individual needs and abilities of juvenile clients are considered when placing in the courts Restorative Community Service Program.
- **Mental Health Probation Counselor Services**-This program began with federal Systems of Care funding and will continue in 2020 with Yakima County funding. The Probation Counselor assigned to this role is a member of a W-ISE (Wrap-Around with Intensive Services) team that works together to provide specialized services to youth with serious mental health issues.

2. To provide services to non-offender juveniles through the following programs:

- **Court Appointed Special Advocate Program (CASA)** - A program that provides advocates for children in dependency matters through the recruitment and training of volunteers.
- **BECCA** – A program for non-offender youth.
 - At-Risk Youth (ARY) - A program for non-offender youth needing court intervention to assist parents with youth who are not following the rules of home or school.
 - Children in Need of Services (CHINS) – Children who need the protection of the court; and

Youth Service Center (cont.)

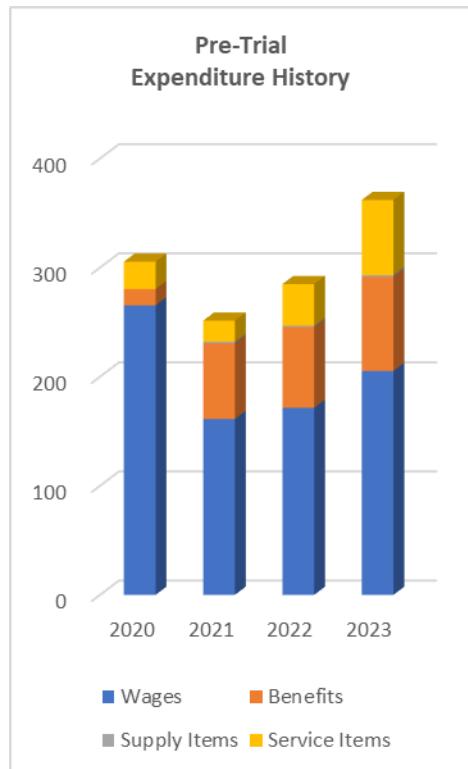
- Truancy Program – An intervention program for truant children.
-
- 3. To provide rehabilitative juvenile detention services for youth who are in danger to community or self. Yakima County Juvenile Court is committed to helping youth involved in Juvenile Court develop into healthy, productive adults. While in detention, youth attend school and have access to medical care, mental health services, drug and alcohol counseling, and other programs and services.
 - All youth in detention are provided a standard school curriculum while in custody. Schooling is provided by Yakima School District. Youth receive instruction in Reading, Language Arts, Mathematics, and Life Skills as appropriate for their age, school progress in the community, and prior level of achievement. Special Education curriculum is available if needed. Youth may also work towards their G.E.D. in the Detention School.
 - Programming includes but is not limited to services such as:
 - Mental health services
 - Drug/alcohol services
 - Health services
 - Volunteer religious services
 - YWCA domestic violence classes
 - Alternatives to secure detention
 - Meal planning/cooking classes
 - PREA Certified (Prison Rape Elimination Act) – The Juvenile Detention facility has met all requirements of the act.

Revenue/Expenditure Comment:

Juvenile Court's budget is funded from the county's general fund; however, a moderate amount of revenue is collected for the general fund from the following resources:

1. Contracts with other juvenile agencies/jurisdictions for detention beds.
2. The collection of diversion fees from juveniles and parents for participating in the diversion process, which is available to first time juvenile offenders involved in minor offenses.
3. Reimbursement from OSPI (Office of Superintendent of Public Instruction) for food served to juvenile detention youth.

Pre-Trial



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	265,319	161,159	171,501	205,220
Benefits	14,883	69,478	73,983	86,270
Supply Items	(6,039)	1,398	1,250	1,600
Service Items	25,117	19,276	38,135	68,844
Total Expenses	299,280	251,311	284,869	361,934

Program Description:

Pre-Trial Services is a vital part of the Law and Justice system for Yakima County. It reduces the jail population and in turn saves the County thousands of dollars daily. There are currently over 700 defendants being monitored by Pre-Trial Services.

The mission of Pre-Trial Services is to assist the Court in making custody release decisions by using evidenced based practices to provide timely, accurate risk assessment reports and client monitoring services that support early intervention, personal improvement and the preservation of public safety.

Pre-Trial Services initially was built and sustained by grant funding. Pre-Trial Services became operational on February 1, 2016. To fulfill one of the main purposes of Pre-Trial Services, the Pre-Trial Officers administer a static risk assessment tool called the Public Safety Assessment (PSA). The tool is designed to determine an overall risk score based on the defendant's likelihood of failing to appear in court and/or committing a new offense if released. The PSA score is considered by the Judge when making release decisions for defendants booked into jail on criminal charges. The risk score correlates to a release recommendation that is presented to the Court by Pre-Trial Services.

Ultimately, the release decision is up to the Court after having taken into consideration many factors including but not limited to the risk score from the PSA, recommendations and arguments of counsel, recommendations if any from law enforcement as well as any other relevant information.

A defendant released to Pre-Trial Services, depending on the level of supervision ordered by the court, can be required to report to their Pre-Trial Officer as frequently as one time a week. Moreover, all defendants regardless of supervision level must report for an intake within 24 hours of their release from custody. They all have criminal history checked before each court date. If there are any violations of their conditions of release a report is generated to the Court as well as the prosecutor and public defender. All defendants released to Pre-Trial Services receive automated reminders of upcoming court dates and scheduled appointments with their Pre-Trial Officers. In addition, effective September 16, 2019, all defendants who were screened by Pre-Trial and later posted bail, are also be monitored by Pre-Trial Services.

The staff of Pre-Trial Services consists of one Administrative Supervisor, two full-time Pre-Trial Officers and a full-time Office Technician. The staff on average complete 30-40 PSA's per week.

Pre-Trial (cont.)

On average they manage the addition of 15 new defendants per week. On an average week the staff in Pre-Trial see approximately 75 defendants who present for supervision appointments. An additional 75 defendants per week complete a phone call with their assigned Pretrial Officer.

Major Objectives:

Provide timely, accurate risk assessment reports and client monitoring services that support early intervention, personal improvement and the preservation of public safety. Assuring dignified and fair treatment to all participants while promoting respect for the justice system and maintaining the independence of the judiciary.

Revenue/Expenditure Comment:

Pretrial Services is supported by a dedicated funding source. However, this essential program cannot continue to operate from dedicated funds alone. The Court intends to pursue partnerships and grants to fill the gap in order to sustain current service needs.

Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Pre-Trial	150,000	150,000	150,000	215,000
District Court Probation	0	0	0	80,000
District Court Surety Bond	0	0	0	455
Total Expenses	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>295,455</u>

Program Description:

This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation. Expenditures from this program benefit the County as a whole and do not benefit any one particular department. In the Justice Priority this includes support of the Pre-Trial program.

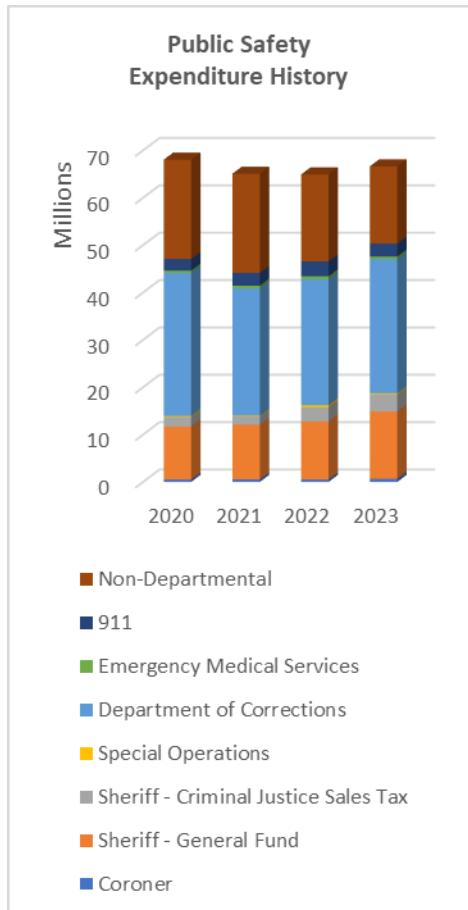
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Public Safety

Public Safety

	Budget 2023
911	2,734,668
Coroner	662,979
Department of Corrections	28,297,059
Emergency Medical Services	569,250
Non-Departmental	16,299,140
Sheriff - General Fund	14,202,515
Sheriff-Criminal Justice Sales Tax	3,659,037
Special Operations	209,010
Total Expenses	<u><u>66,633,658</u></u>



Summary

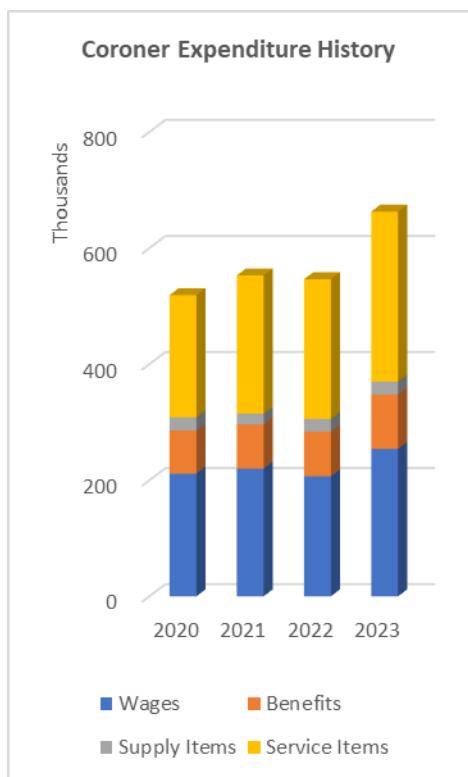
The Public Safety Priority includes the County's police services and department of corrections.

The table at the left summarizes the 2023 budget for Public Safety. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this function.

Current Issues

- Implementation of a new mail management system in the jail to prevent dangerous contraband being brought into the facility.
- Capital facility improvements and technology improvements in the jail as follows:
 - Replacement of the security camera server
 - Repairing aging water and sewage pipes
 - Replacing an aging generator
- Continued focus on mental health care in the jail correctional setting.
- Implementation of a new professional visiting program.
- Implementation of a medication for opioid use disorder (MOUD) program in the jail.
- Bringing inmate programming back into the jail facility.
- Identifying cost effective autopsy services is a priority for the County due to the shortage of pathologists due to retirements.

Coroner



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	211,364	220,077	206,745	253,930
Benefits	74,115	76,203	76,923	93,758
Supply Items	22,949	18,557	22,125	22,125
Service Items	210,455	238,021	240,611	293,166
Total Expenses	518,883	552,858	546,404	662,979

Program Description:

It is the duty of the County Coroner to assume jurisdiction over all bodies of deceased persons who come to their deaths suddenly and without medical attendance. This applies to circumstances which indicate death was caused by unlawful or unnatural means or where a death occurs under suspicious circumstances. It also applies to cases where a Coroner's autopsy or inquest is to be held; or where death is by violence. The jurisdiction of the Coroner also extends to the body of a deceased who, although not physically seen by physician within 36 hours preceding death, was generally under a physician's care for a number of years prior to his death.

It is the Coroner's responsibility to equip and maintain the County Morgue.

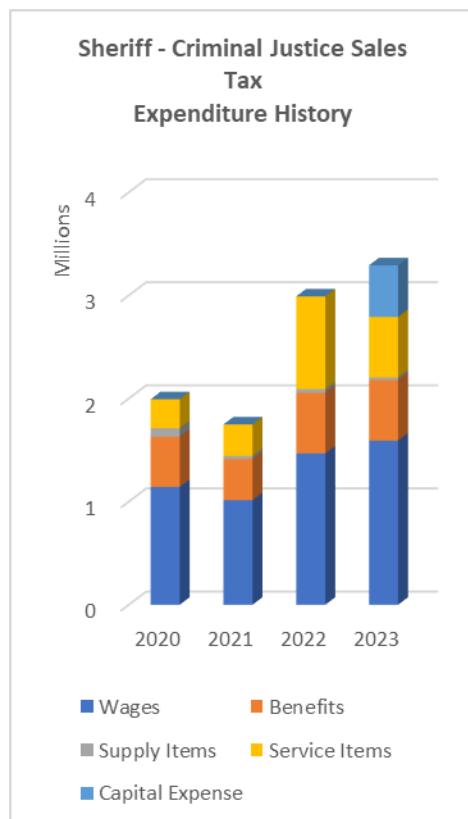
Major Objectives:

Continue to provide quality death investigations through cooperation with police agencies, medical community, prosecutor and the funeral home industry.

Revenue/Expenditure Comment:

The State of Washington pays for 40% of all autopsy costs and reimburses the County semi-annually.

Sheriff



Expenditures - General Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	5,626,940	5,994,884	6,350,571	7,392,094
Benefits	2,289,201	2,293,423	2,483,711	2,674,798
Supply Items	203,026	230,170	230,069	292,914
Service Items	2,947,516	2,987,353	3,150,471	3,216,898
Capital Expense	11,128	1,279	0	595,000
Operating Transfers Out		110,842	31,400	30,452
Total Expenses	11,188,653	11,538,509	12,245,274	14,202,515

Expenditures - Criminal Justice Sales Tax	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,142,448	1,013,814	1,468,351	1,592,487
Benefits	487,303	398,111	586,385	586,374
Supply Items	82,694	31,059	36,076	25,473
Service Items	280,440	305,753	900,427	588,070
Capital Expense	0	0	0	500,000
Operating Transfers Out	0	0	0	366,633
Total Expenses	1,992,885	1,748,737	2,991,239	3,659,037
Ending Fund Balance	589,920	1,433,680	505,422	296,943
Total Budget	2,582,805	3,182,417	3,496,661	3,955,980

Program Description:

“The Sheriff is the chief executive officer and conservator of the peace of the county.” The functions of the Sheriff’s Office primarily fall into three categories: law enforcement, civil process, and emergency operation.

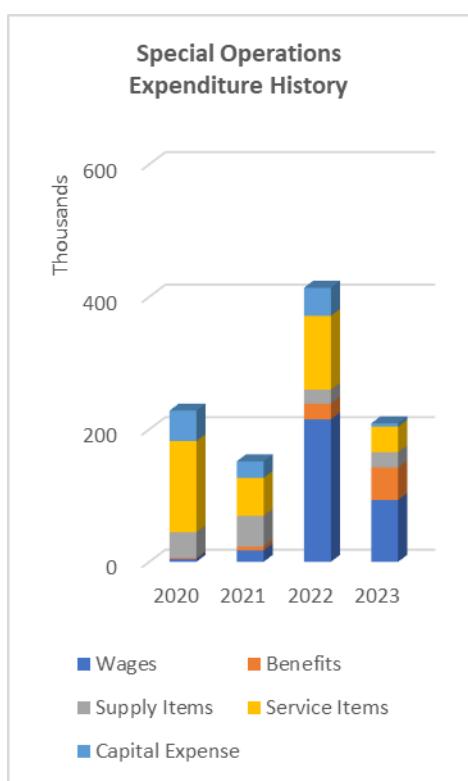
Major Objectives:

- Respond as quickly as possible to calls for service.
- Provide quality investigations and follow-up.
- Serve civil papers and warrants.
- Enhance community policing/problem solving.
- Provide directed traffic enforcement.
- Provide Search and Rescue Services

Revenue/Expenditure Comment:

Recent county wide revenue short falls have impacted the Sheriff’s Office. Focus will be on those services most vital to public safety.

Special Operations



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	4,590	17,217	214,970	93,201
Benefits	1,501	5,951	23,743	49,109
Supply Items	38,597	46,283	20,950	23,100
Service Items	137,634	57,313	111,542	38,600
Capital Expense	45,902	24,954	42,500	5,000
Total Expenses	228,224	151,718	413,705	209,010
Ending Fund Balance	432,671	676,055	290,959	270,000
Total Budget	660,895	827,773	704,664	479,010

Program Description:

This fund, operated through the Sheriff's Office, is a special revenue fund that receives its revenue from a variety of private sources. Generally, these donations have specified expenditure requirements, such as: ORV (Off Road Vehicles), Search and Rescue, Boating Safety, K-9 Program, etc

Major Objectives:

- Patrol the recreational waters of Yakima County, promoting boating safety and education.
- Improve and expand Search and Rescue capability.
- Actively participate in county narcotics detection and enforcement, improving and expanding on capabilities through a narcotics detection K-9 program
- Improve and expand less lethal de-escalation options for law enforcement through a patrol K-9 program

Revenue/Expenditure Comment:

This special revenue fund receives its revenue from a variety of private sources. Generally, these donations have specified expenditure requirements

Department of Corrections



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	10,995,399	9,884,146	10,181,308	11,679,274
Benefits	5,022,815	4,457,448	4,951,486	5,440,092
Supply Items	744,018	827,091	749,018	776,528
Service Items	10,948,342	9,407,595	8,387,372	9,769,045
Operating Transfers Out	2,484,151	2,342,794	2,352,620	632,120
Total Expenses	30,194,725	26,919,074	26,621,804	28,297,059
Ending Fund Balance	4,378,939	3,370,903	1,853,346	1,835,945
Total Budget	34,573,664	30,289,977	28,475,150	30,133,004

Program Description:

The services of the Yakima County Department of Corrections are dedicated to public safety and community wellness. Services are accomplished by the safe, secure, and productive management of pre-adjudicated and convicted persons placed into our custody. Services and practices are delivered and performed in accordance with contemporary, ethical, and professional correctional standards and constitutional requirements.

Major Objectives:

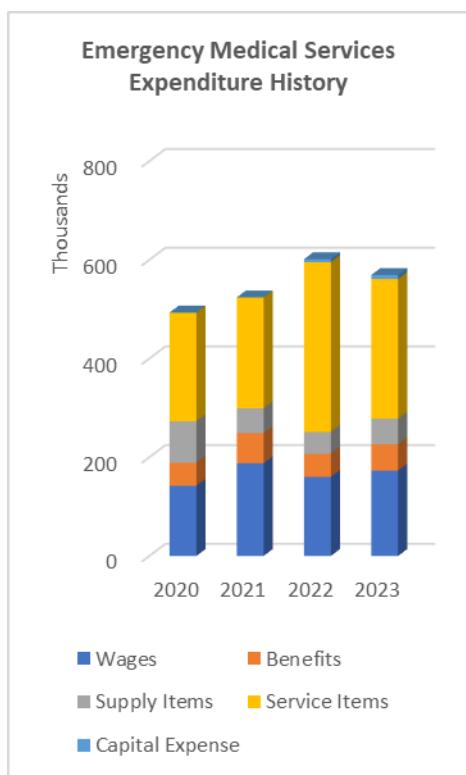
Major objectives are carefully selected after thoughtful consideration and critical discussion of various organizational issues and concerns. Organizational priorities are established in the form of major objectives and/or initiatives. Objectives and initiatives are articulated following a review of:

1. Progress and performance of previous year objectives
2. Mail system – implementation of new mail system to prevent dangerous contraband.
3. Fiscal and corrections population projections
4. Organizational self-evaluation
5. The mission of the department and the County.
6. Clean-up the Main and Annex facilities.
7. Improve safety at all facilities.
8. Improve the inmate management program.
9. Replacement of security camera server.
10. Improve maintenance of all facilities.
11. Continue improvements in inmate medical services.
12. Plan for and implement restructuring of department personnel.
13. Continued focus on Mental healthcare in a correctional setting.
14. Implementation of professional video visiting system.
15. Bring inmate programing back into the facility. (COVID19 restrictions lifted)
16. Become an accredited facility

Revenue/Expenditure Comment:

Revenue sources and collection rates are largely dictated by the number of beds available to meet demand from local and other jurisdictions, and by offenders' ability to compensate the county for services used. Additionally, contract bed rentals have seemingly become a relatively stable and reliable source of revenue. It is the department's overall fiscal goal to balance revenues with expenses without jeopardizing community and facility safety and wellness.

Emergency Medical Services



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	142,086	187,749	160,234	173,007
Benefits	46,815	61,193	46,919	53,515
Supply Items	84,157	50,392	44,200	51,530
Service Items	220,150	224,578	344,020	283,198
Capital Expense	0	0	6,000	8,000
Total Expenses	493,208	523,912	601,373	569,250
Ending Fund Balance	555,752	582,399	313,900	396,313
Total Budget	1,048,960	1,106,311	915,273	965,563

Program Description:

The Yakima County Department of Emergency Medical Services (EMS) is an administrative agency responsible for providing services, support and programs related to the delivery of emergency medical services within Yakima County. The primary areas of responsibility include EMS quality improvements, general administration, EMS system development, training and continuing medical education, public information and prevention programs, support to the Yakima County Medical Program Director and EMS council, and EMS incident data collection.

Major Objectives:

Revenue/Expenditure Comment:

The major source of revenue comes from a countywide emergency medical service levy that began in 1991, with the current levy expiring on December 31, 2023. A new levy was approved by voters during the November 2022 Primary Election and will begin on January 1, 2024, and it expires on December 31, 2029. It is a regular property tax in the amount of 0.25 cents per \$1,000 of assessed value. A portion goes to fund the department, with the remainder distributed among the city and county fire departments/districts for the provision of EMS. The Department of Emergency Medical Services also acquires revenue from a variety of other sources that include state grants, administrative fees, and student tuition for training courses.

911 Communications



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Supply Items	14,053	0	10,000	0
Service Items	2,324,678	2,570,903	2,492,424	2,616,005
Capital Expense	0	0	528,000	0
Operating Transfers Out	117,663	119,863	121,863	118,663
Total Expenses	2,456,394	2,690,766	3,152,287	2,734,668
Ending Fund Balance	1,236,988	1,098,751	293,254	347,213
Total Budget	3,693,382	3,789,517	3,445,541	3,081,881

Program Description:

The 911 Communications fund was established by a Yakima County voter approved telephone charge. This money is dedicated to the operation of a Countywide 911 system.

Major Objectives:

Provide emergency call receiving to all areas of Yakima County.

Revenue/Expenditure Comment:

All revenues are generated from taxes on telephones lines. 911 services are contracted with the City of Yakima through 2027. The 911 call takers and the City of Yakima dispatch services are located in the County owned Resource Center Facility. The Capital Improvements to this facility were completed in 2015, and the annual debt payments and facility maintenance costs are split evenly between 911 and the City of Yakima.

Non-Departmental

Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Sheriff Camera System	0	0	1,000,000	0
Tax Levy Shift (DOC)	4,548,718	3,441,643	1,200,000	0
Dept of Corrections - General Fund	15,657,682	15,657,682	15,395,015	14,695,015
Department of Security	3,614	3,614	3,826	4,125
LEOFF I Medical	748,500	0	750,000	1,500,000
Body Cam Reserve	0	0	0	100,000
Total Expenses	20,958,514	19,102,939	18,348,841	16,299,140

Program Description:

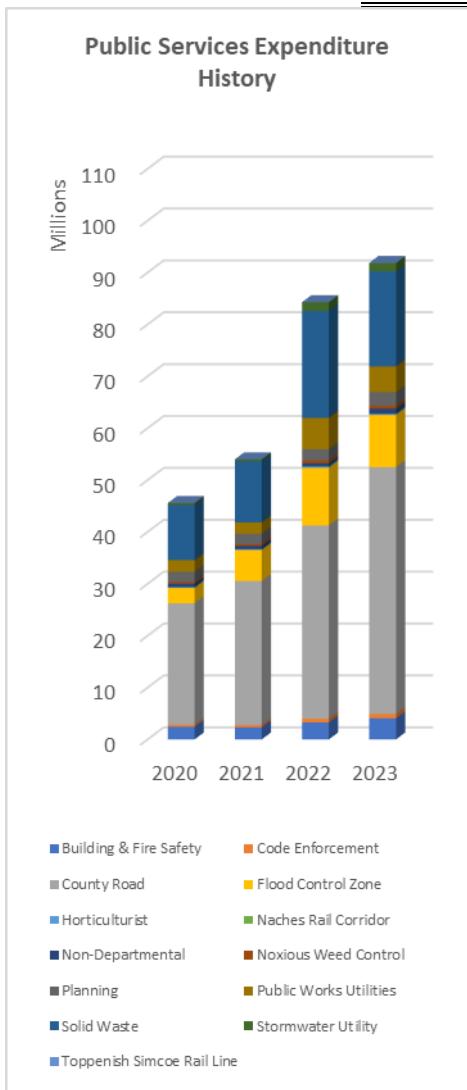
This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation. Expenditures from this program benefit the County as a whole and do not benefit any one particular department.

The implementation of the Sheriff’s Camera System. Continued support of the LEOFF I Medical fund and the County support for the Department of Corrections.



Public Services

	Budget 2023
Building & Fire Safety	4,059,632
Code Enforcement	862,191
County Road	47,548,044
Flood Control Zone	10,052,255
Horticulturist	199,918
Naches Rail Corridor	27,814
Non-Departmental	1,008,000
Noxious Weed Control	566,747
Planning	2,611,865
Public Works Utilities	4,961,705
Solid Waste	18,296,516
Stormwater Utility	1,642,382
Toppenish Simcoe Rail Line	<u>28,516</u>
Total	<u>91,865,585</u>



Public Services

Summary

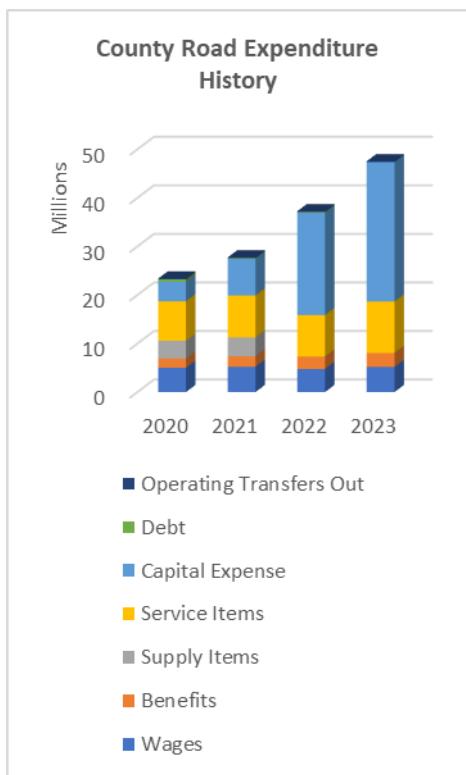
In terms of total spending, Public Services is the largest Priority in the County's budget. A large portion of the Public Services budget represents capital projects: road construction, overlays, and similar projects. Other items that pass through a County fund appear in this budget as operating expenditures.

The table at the left summarizes the 2023 budget for Public Services. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending and staffing for this function.

Current Issues

- Safely and efficiently maintain and operate the County Road system. Implement the 6-Year Transportation Improvement Plan. Continue working with the City of Yakima and the Washington State Department of Transportation in constructing the new East/West Corridor also known Cascade Mill Parkway.
- Provide and manage a fleet of vehicles and equipment that fulfills the needs of the various Yakima County departments.

County Road



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	5,014,870	5,242,032	4,777,573	5,184,203
Benefits	1,888,218	2,134,485	2,552,793	2,887,157
Supply Items	3,664,679	3,881,321	0	0
Service Items	8,156,854	8,660,367	8,546,442	10,601,923
Capital Expense	3,965,996	7,506,662	21,050,200	28,719,600
Debt	548,548	162,346	160,000	0
Operating Transfers Out				
Out	156,962	158,465	158,961	155,161
Total Expenses	23,396,127	27,745,678	37,245,969	47,548,044
Ending Fund Balance	6,956,899	3,264,596	2,823,847	1,302,797
Total Budget	30,353,026	31,010,274	40,069,816	48,850,841

Program Description:

The County Road Division of the Public Services Department is responsible for the Maintenance, Preservation and Improvement of 1,633 miles of roads, 308 federally inventoried bridges and 267 short-span bridges. The County Road Division is also responsible for the administration, accounting and right-of-way management to support these primary activities.

Major Objectives:

- Maintain and Preserve the County's road and bridge inventory is a condition that meets the transportation demands places on it.
- Sustain a Safety Improvement Program, including enhanced traffic law enforcement, in order to ensure the safety of persons traveling on Yakima County roads.
- Plan, Design and Construct those vital transportation improvements identified in the adopted annual road program and Six Year Transportation Improvement Program.
- Aggressively pursue grants, loans and other innovative financing opportunities required to sustain the road and bridge improvements necessary to support the continued economic vitality of the region.
- Sustain a Maintenance Management system in order to ensure the long term, economical and efficient maintenance of County roads.
- Implement organizational and operational programs including: providing adequate levels of staff, developing employee training opportunities, and streamlining development review processes.
- Maintain and update countywide transportation plan.

Revenue/Expenditure Comment:

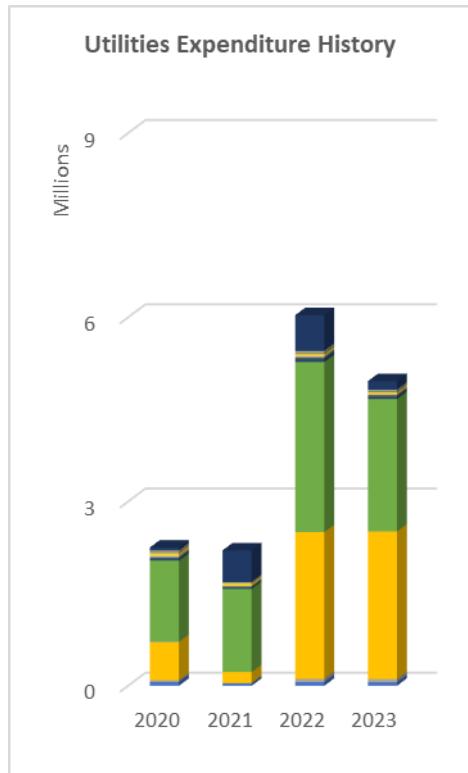
Major sources of revenue for the County Roads includes: up to \$2.25 per \$1,000 of assessed value property tax in the unincorporated areas of Yakima County. For 2022, the Maximum Lawful Road levy is estimated to be \$16,115,000. For the Preliminary Budget, a Levy Shift of \$2,200,000 is assumed, lowering the Road Levy to \$13,967,000, with a resulting Levy Rate of \$1.65 per \$1,000 of assessed valuation. Other major fund sources are: direct allocation of the County's share of the State Gas Tax, and funds from State and Federal Transportation Grants.

County Road (cont.)

County Road spending priorities are: Maintaining and preserving the existing system, providing targeted improvements calculated to improve the safety of County roads, enhancing the economic viability of the region through focused investment in transportation improvements, and provide for enhanced quality of life for Yakima County citizens.

The County Road fund also focuses on traffic Safety by funding the cost of three and one-half Sheriff's Deputies under an annual contract between the County Sheriff and Board of County Commissioners. Four Deputies are assigned to a Traffic Enforcement Squad but are available to answer higher priority criminal and life safety calls. Implementation of the contract and performance measurements are identified in a Memorandum of Understanding between the County Engineer and the County Sheriff. For budget purposes a 2022 County Road expenditure amount of \$535,387 for traffic policing is included in the Budget.

Public Works Utility Division



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Buena Water	63,636	41,047	60,999	58,000
Gibson Water	1,770	1,223	2,800	2,300
Utility Review	24,175	(13)	49,000	49,000
Buena Sewer	626,842	182,194	2,389,800	2,404,800
Star Crest Water	8,481	2,014	3,900	2,700
Terrace Heights Water	1,313,554	1,350,901	2,766,736	2,154,865
Gala Estates Water	22,279	16,904	44,300	33,400
Wysacre Water	1,595	1,328	2,400	2,200
Meadowbrook Water	2,410	1,685	4,700	2,900
Wendt Road Water	1,525	1,334	1,900	2,200
Kodiak Water	12,716	2,022	5,200	3,400
Fairway Estates Water	9,469	13,642	13,200	14,100
Mt Shadows Water	7,533	6,787	9,000	9,100
Huntzinger Water	4,462	1,904	5,400	3,900
Heysman Water	11,451	1,712	5,400	3,200
Crewport Water	45,003	40,896	35,100	31,340
Ray Symmonds Water	1,845	1,217	3,900	2,300
Stein Water	8,395	3,549	10,000	5,800
North Bon Air Water	2,839	1,278	3,800	2,800
Nagler Water	4,356	1,492	3,700	3,000
Buchanan Water	3,489	1,394	4,100	4,100
Beckonridge Water	2,038	1,272	5,000	3,000
Speyers Water	2,053	3,257	3,100	4,000
Bittner Water	1,517	1,292	2,400	2,700
Norman Water	2,780	2,936	3,300	3,800
Raptor Water	2,301	2,056	1,700	1,500
Oliver Water	2,200	1,648	2,200	1,600
Horizon Water	4,823	785	3,300	2,600
Pleasant Hill Water	3,612	1,573	2,900	3,000
Oster Water	1,543	912	3,100	2,500
Water Resources	51,550	514,880	583,697	141,600
Total Expenses	2,252,239	2,205,121	6,036,032	4,961,705
Ending Fund Balance	1,514,624	1,352,768	3,650,968	3,119,295
Total Budget	3,766,863	3,557,889	9,687,000	8,081,000

Program Description:

The Utility Division of the Public Services Department is responsible for the planning, engineering, and construction of improvements to, and the operation of 32 County owned community water and wastewater systems. The Division is also responsible for the coordination and review of proposed water and sewer systems within unincorporated Yakima County.

Public Works Utility Division (cont.)

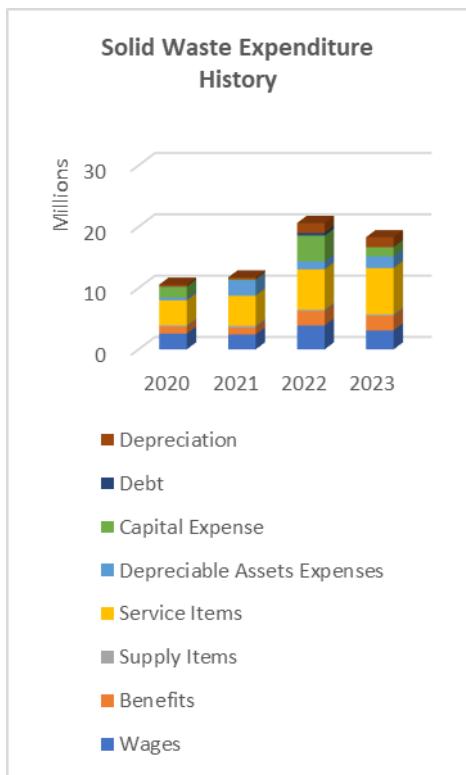
Major Objectives:

- To maintain safe and dependable water for residents within each of our water systems.
- To operate the Buena Wastewater Collection and Treatment System in compliance with the National Pollution Discharge Elimination System (NPDES) permit.
- To coordinate and review for future ownership and operation proposed systems within unincorporated Yakima County.
- To aggressively seek and secure funding sources for future construction.
- To update the Comprehensive Water System Plans for the Terrace Heights Water System.
- To update the Comprehensive Water System Plans for the Buena Water System.
- To rehabilitate the Country Club Water Tower in the Terrace Heights Water System.
- To increase supply capacity in the Terrace Heights Water System.
- To increase distribution capacity in Maple Avenue in Terrace Heights as part of the County Road project.
- To rehabilitate the recirculation tanks and expand the capacity at the Buena Wastewater Treatment Facility.
- To extend waterlines in Butterfield Road as part of the County Road project.

Revenue/Expenditure Comment:

Revenue to fund this department is generated through user fees.

Solid Waste



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	2,559,735	2,426,745	3,893,505	3,099,012
Benefits	1,167,803	1,130,615	2,371,859	2,367,923
Supply Items	195,056	307,046	234,290	256,265
Service Items	4,078,446	4,902,297	6,564,412	7,548,315
Depreciable Assets				
Expenses	446,847	2,525,673	1,285,000	1,900,000
Capital Expense	1,778,260	109,908	4,210,000	1,500,000
Debt	34,314	11,225	431,396	0
Depreciation	306,399	327,265	1,625,000	1,625,001
Total Expenses	10,566,860	11,740,774	20,615,462	18,296,516
Ending Fund Balance	17,651,754	18,706,432	12,172,965	1,038,865
Total Budget	28,218,614	30,447,206	32,788,427	19,335,381

Program Description:

The Solid Waste Division of Yakima County Public Works provides an integrated waste management system for a population base of over 235,000 residents and a waste stream of over 350,000 tons per year. The Solid Waste Division is comprised of four program areas: Administration/Planning, Facilities and Landfill Operations, Moderate Risk Waste Operations and Waste Reductions and Recycling Programs.

Major Objectives:

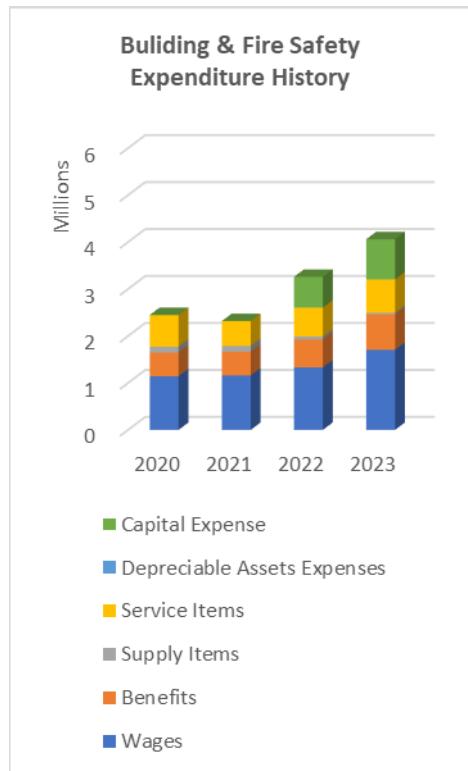
- Provide an environmentally sound, cost effective and efficient solid waste disposal operation.
- Implementation of the recommendations as approved in the Yakima County Hazardous Waste and Solid Waste Management Plans.
- Continue the public education and information programs for waste reduction and recycling of solid and hazardous waste which includes promoting curbside and drop-off recycling opportunities; yard and wood waste diversion programs; school recycling and technical assistance programs and household hazardous waste collections.

Revenue/Expenditure Comment:

The Solid Waste Division operates as an Enterprise Fund. Revenues are dedicated exclusively to operations of the fund based on fees charged to the ratepayers.

All revenues are generated through tip fee for waste disposal.

Building & Fire Safety



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	1,142,508	1,160,194	1,330,801	1,704,398
Benefits	504,470	504,331	592,281	754,858
Supply Items	123,766	123,182	63,670	36,712
Service Items	675,756	530,132	619,603	709,164
Depreciable Assets				
Expenses		0	3,380	4,500
Capital Expense		0	650,000	850,000
Total Expenses	2,446,500	2,317,839	3,259,735	4,059,632
Ending Fund Balance	2,943,944	3,003,344	2,407,171	1,181,928
Total Budget	5,390,444	5,321,183	5,666,906	5,241,560

Program Description:

Yakima County Building and Fire Safety administers the comprehensive ordinance, contained in Yakima County Code Title 13, adopting Building regulations, codes and standards, and local amendments. The adopted codes include Building, Mechanical, Plumbing, Wildland Urban Interface, and Fire Code. This ordinance is enacted to safeguard life, health, property, and general public welfare. The ordinance regulates and controls the design, construction, and quality of materials; use and occupancy; location and placement; and repair and maintenance of all buildings and structures in unincorporated Yakima County. Building and Fire Safety also enforces the Flood Hazard Ordinance, State Energy Code, and Barrier Free regulations.

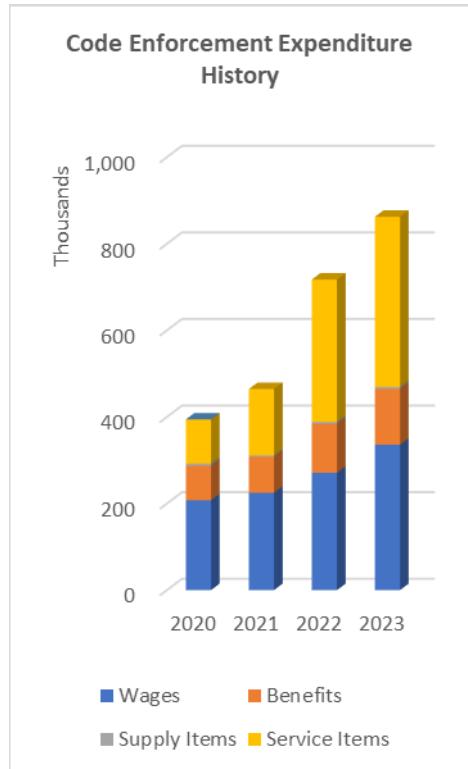
Major Objectives:

- To improve customer service and maintain a maximum plan review turnaround of three weeks for residential construction and eight weeks for commercial construction.
- To help applicants comply with the various ordinances and regulations by providing clear, concise instructions and supportive educational materials.
- To develop and deliver relevant public safety awareness programs.
- To investigate the cause and origin of undetermined fires.
- To implement customer satisfaction/service measurements and a customer satisfaction program.

Revenue/Expenditure Comment:

Revenues for Building and Fire Safety are generated by permit fees and by fees for services provided to other local jurisdictions.

Code Enforcement



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	207,649	224,841	271,270	335,722
Benefits	79,652	83,322	112,964	128,751
Supply Items	4,795	2,940	4,509	4,735
Service Items	102,104	153,311	328,548	392,983
Total Expenses	394,200	464,414	717,291	862,191
Ending Fund Equity	456,259	349,915	264,953	785,309
Total Budget	850,459	814,329	982,244	1,647,500

Program Description:

Yakima County Code Enforcement is a division of Public Services. It is responsible for enforcing ordinances designed to safeguard life, health, property, and public welfare in unincorporated Yakima County. Specifically, the division enforces the Yakima County ordinance regulating Building, Mechanical, and Plumbing codes. It also enforces ordinances regulating Zoning, Abatement of Dangerous Buildings and Public Nuisances. These ordinances regulate and control the design, construction, and quality of materials; use and occupancy; location and placement; and repair and maintenance of all buildings and structures in unincorporated Yakima County.

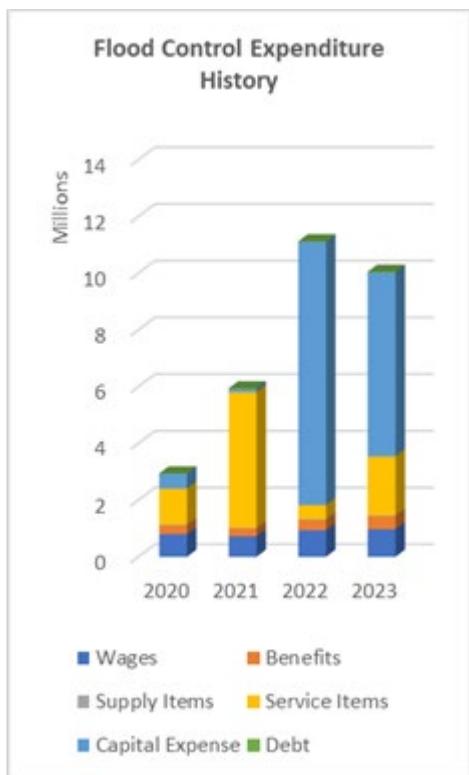
Major Objectives:

- To proactively enforce codes related to dangerous buildings and public nuisances.
- To develop and deliver public safety awareness programs.

Revenue/Expenditure Comment:

Code Enforcement's revenue stream is obtained through the County's General Fund. Expenditures are made with the knowledge that this money is provided through taxpayer dollars. The division is dedicated to developing innovative and collaborative solutions to safeguard property and the public.

Flood Control Zone District



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	800,055	729,191	936,624	976,164
Benefits	313,197	271,093	362,194	459,291
Supply Items	23,385	17,638	28,750	23,364
Service Items	1,269,335	4,791,759	496,291	2,084,436
Capital Expense	511,735	110,403	9,274,660	6,477,000
Debt	22,633	22,122	23,517	32,000
Total Expenses	2,940,340	5,942,206	11,122,036	10,052,255
Ending Fund Balance	2,358,044	3,009,697	1,638,720	2,005,229
Total Budget	5,298,384	8,951,903	12,760,756	12,057,484

Program Description:

The Countywide Flood Control Zone District is responsible for carrying out activities to: (1) reduce or mitigate existing flooding problems and risk, (2) prevent the creation of new flooding problems, (3) ensure that the existing flood protection systems are properly maintained, and (4) enhance understanding of floodplain and river systems to provide direction on best use of Yakima County and basin resources to meet the first three activities.

General program activities include: public education and technical assistance, identification of areas of high flood hazard for mitigation measures, long term flood management planning, projects to protect public infrastructure, minor bank stabilization projects, levee and flood gate maintenance, and enhancing flood related maps through technical studies and utilization of Geographic Information Systems (GIS).

Major Objectives:

- To develop collaborative partnerships within the County and Yakima basin to maximize flood benefits and reduce overall costs through the provision of technical resources and common initiatives.
- To inform the public and county municipalities of flood risk and assist local citizen initiatives to reduce same.
- To inspect and maintain levees and floodgates within Corps of Engineers programs.
- To implement the Ahtanum/Wide Hollow, Upper Yakima and Lower Naches Comprehensive Flood Hazard Management Plans.
- To develop flood planning tools in the lower Yakima River and Upper Naches over the next several years.
- To investigate the need for early warning systems and better access to flood fighting equipment.
- To assist local agencies in managing development in flood prone areas.
- To develop more accurate floodplain maps, delineate high hazard areas, and where necessary, work with the Federal Emergency Management Agency (FEMA) to update flood maps and communicate flood risks.
- To ensure District compliance with the Endangered Species Act listings of Bull Trout and Steelhead while carrying out its activities.

Flood Control Zone District (cont.)

- Provide input to Basin Initiates such as the Yakima Basin Fish and Wildlife Recovery Board and the Yakima Basin Integrated Plan.
- To administer and manage the staff and activities of the Countywide Flood Control Zone District.

Revenue/Expenditure Comment:

Construction of major flood reduction projects is included in the 2022 projected expenditures along with long range planning efforts to further flood mitigation. The FCZD has accumulated reserves that will be used to: (a) cover operational costs that are temporarily in excess of annual revenues, (b) provide funds for future flood fighting and levee repairs, and (c) provide funding for on the ground projects. It is also necessary to reserve funds to be used as match for future grant applications.

Horticulturist



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	44,024	55,064	56,530	70,015
Benefits	18,374	22,712	23,334	27,974
Supply Items	1,910	3,322	7,950	3,365
Service Items	74,576	78,838	121,532	68,664
Capital Expense	0	0	500	500
Operating Transfers Out	28,500	28,500	29,400	29,400
Total Expenses	167,384	188,436	239,246	199,918
Ending Fund Balance	107,335	131,135	44,867	116,319
Total Budget	274,719	319,571	284,113	316,237

Program Description:

The Yakima County Pest and Disease Board enables the County to more efficiently control and prevent the spread of horticultural pests and diseases.

Major Objectives:

- 1) To control and prevent the spread of horticultural pests and diseases within the County as provided by RCW 15.09.080.
- 2) To charge the owner for the expense of such work in accordance with RCW 15.09.090.

Revenue/Expenditure Comment:

The Pest Board foresees a possible increase in the number of orchard removals due to the passage of an amendment to RCW 15.09.080. This amendment makes it easier for the Board to order the complete removal of abandoned, neglected orchards (as such removals are often quite expensive). The Board will make every effort to have the property owner pay for the removal of abandoned, neglected orchards.

Noxious Weed Control



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	180,895	188,749	216,287	288,975
Benefits	77,347	90,772	109,585	130,786
Supply Items	22,821	31,460	49,725	51,350
Service Items	42,324	44,313	63,950	65,636
Capital Expense	0	0	0	30,000
Operating Transfers Out	14,575	14,175	110,000	0
Total Expenses	337,962	369,469	549,547	566,747
Ending Fund Balance	757,454	778,594	616,950	523,325
Total Budget	1,095,416	1,148,063	1,166,497	1,090,072

Program Description:

Yakima County Noxious Weed Control is a department of Yakima County. The day-to-day operation is directed by a board of directors appointed by the Board of County Commissioners. The Noxious Weed Board is granted its authority within RCW 17.10 and the County's Noxious Weed List and Control Policy, which is approved each year during an annual hearing. The Noxious Weed Board is responsible to direct landowners to control noxious weeds on their property and encourage the control of other problem weeds.

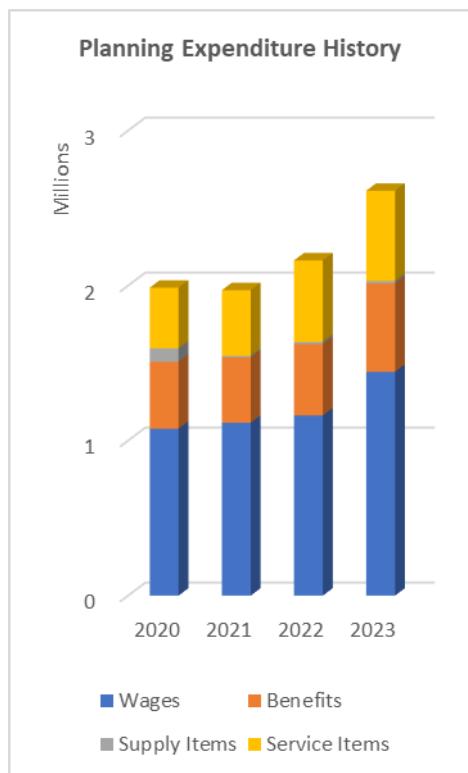
Major Objectives:

- To cause the control or eradication of all weeds that are classified as A & B designated, or as so outlined within RCW 17.10 and the County Noxious Weed Policy.
- Work with State, County and local agencies to promote an acceptable weed control program that will benefit the general public.
- Generate an annual budget and submit it to the Board of County Commissioners for their approval.

Revenue/Expenditure Comment:

Funds are generated through an assessment levy placed upon properties classified as County properties. Assessment rates increase as needed to cover the increase in operational expenditures, such as liability insurance, purchasing services, technology services fees, office rental, and salary step increases. Grant revenues are occasionally obtained. This department utilizes no funds from the General Fund.

Planning



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	1,076,439	1,115,352	1,162,669	1,443,616
Benefits	431,863	421,610	459,261	570,818
Supply Items	86,900	9,780	15,330	15,330
Service Items	391,575	423,885	525,488	582,101
Total Expenses	<u>1,986,777</u>	<u>1,970,627</u>	<u>2,162,748</u>	<u>2,611,865</u>

Program Description:

Our mission: “It is our mission to assist the citizens of Yakima County to define and achieve their preferred future while supporting economic growth, ensuring public health and safety, promoting conservation of natural resources, and protecting the environment.”

Planning is engaged in a wide range of community development service activities related to subdivision, zoning, environmental, long range comprehensive planning, special projects, intergovernmental coordination, grants and public involvement. Our responsibilities are:

- To maintain, update as needed and administer seven (7) of nineteen (19) titles of the Yakima County Code (YCC).
- Land use review, permitting, compliance and enforcement.
- To act as the lead agency for conducting environmental review (SEPA).
- To coordinate long range comprehensive planning under the Growth Management Act.
- To provide professional and technical support to the Planning Commission, Hearing Examiners, Board of County Commissioners, Boundary Review Board, citizen task groups, and County divisions and agencies.
- To provide professional, technical assistance and coordinate major development projects initiated by Yakima County, i.e., HOME Program, Volunteer Stewardship Program financial oversight, etc.

Major Objectives:

- Provide timely, professional basic review of land use, subdivision and environmental applications.
- Fulfill SEPA lead agency and statutory planning agency responsibilities for the County.
- Review and update County land use regulations and policies to be consistent and concurrent with state and federal legislation.
- Work with internal and external customers to simplify land development codes and procedures.

Planning (cont.)

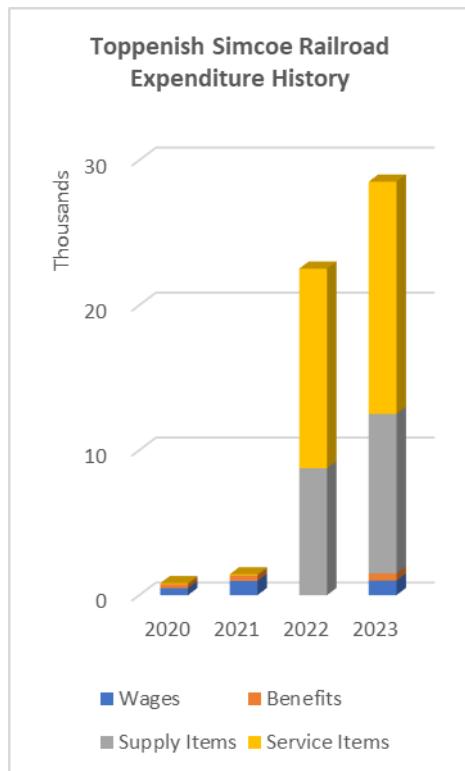
Major 2023 Projects:

- Evaluate the Unified Land Development Code annually as prescribed by code.
- Make required amendments to County development codes due to litigation, Growth Management Hearings Board directives, and legislative changes.
- Serve as Technical support for the Yakima County Voluntary Stewardship Program – Implementation Development.
- Bi-Annual Comprehensive Plan Amendment Applications.
- Coordinate the Environmental reviews required by the HOME Program.

Revenue/Expenditure Comment:

Planning Division budget includes those functions of the past Senior Project Coordinators, which a portion of the Planning Division budget supported the now dissolved Development Services Center (absorbed into other Public Services Divisions). The Planning Division budget expenditures support a portion of the administrative costs of the Department of Public Services. Fees for coordinating and reviewing subdivision, zoning and environmental applications have historically recovered less than ten percent of the actual cost of processing. The Long-Range Section of the Planning Division is responsible for addressing the County's Growth Management Act obligations, and other State mandated updates (i.e., Shorelines update) and generates revenue only on those years where Yakima County accepts comprehensive plan amendment requests.

Toppenish Simcoe Branch Rail Line



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	482	983	0	1,000
Benefits	276	373	0	500
Supply Items	2	3	8,750	11,000
Service Items	62	78	13,764	16,016
Total Expenses	822	1,437	22,514	28,516
Ending Fund Balance	116,950	127,004	119,721	118,484
Total Budget	117,772	128,441	142,235	147,000

Program Description:

Provide administrative oversight of County owned Rail Line that interchanges with the BNSF Railway Company near Toppenish and runs approximately 22 miles to the terminus at Yakima Forest Products near White Swan

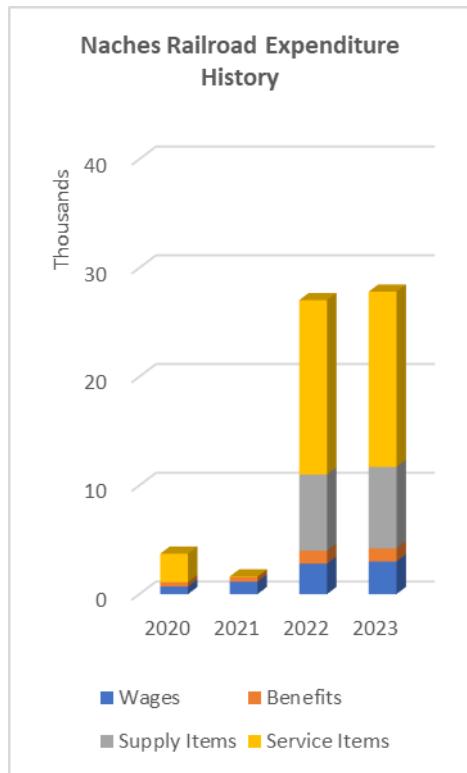
Major Objectives:

- To preserve the Branch Line as an operating freight rail line for the benefit of shippers on the line, and to minimize the impacts of freight trucking on County Roads.
- To work with Lease Operator to fund capital improvements to the line to improve service on the line, and to enhance economic opportunities in the Lower Yakima Valley.

Revenue/Expenditure Comment:

Revenues on the line are derived from operating lease payments received from the Lease Operator, and grant funding from Federal and State freight rail or Grade Crossing grant programs.

Naches Branch Rail Corridor



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	695	1,141	2,800	3,000
Benefits	408	426	1,200	1,200
Supply Items	2	2	7,000	7,500
Service Items	2,614	57	16,036	16,114
Total Expenses	3,718	1,626	27,036	27,814
Ending Fund Balance	63,935	70,206	45,649	55,186
Total Budget	67,653	71,832	72,685	83,000

Program Description:

Provide administrative oversight of County owned and Rail-banked rail corridor that runs from 40th Avenue to Naches along Highway 12.

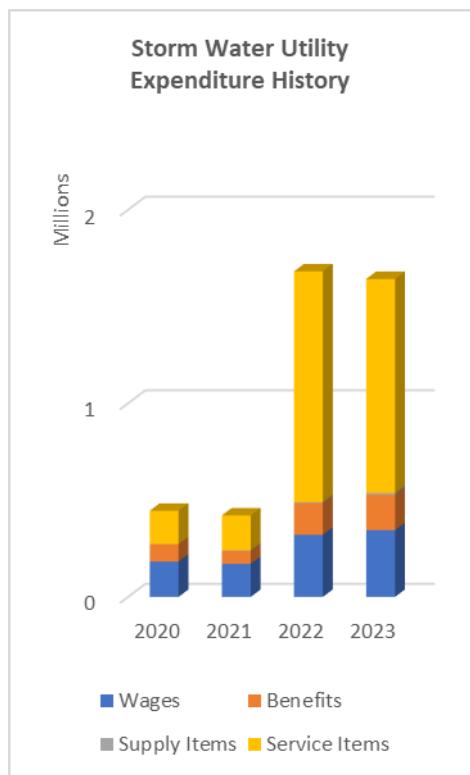
Major Objectives:

- To preserve the Yakima to Naches rail corridor for future use as a transportation corridor.
- To partner with the Yakima Greenway Foundation to ensure the ongoing maintenance of the recently completed Naches Trail.
- To provide basic level maintenance on property which has not been utilized as the Greenway trail.

Revenue/Expenditure Comments:

Revenues on the line are derived from property lease payments received and from disposal of non-mainline property along the corridor. All ongoing operation and maintenance expenditures for the Naches Trail are provided directly by the Yakima Greenway Foundation. The Naches Rail fund supports the ongoing maintenance of areas that are outside of the Greenway Foundation's responsibility.

Yakima County Stormwater Utility



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	182,800	170,822	321,126	344,775
Benefits	89,551	66,950	164,117	182,475
Supply Items	800	3,490	4,951	9,839
Service Items	171,998	179,874	1,191,473	1,105,293
Total Expenses	445,149	421,136	1,681,667	1,642,382
Ending Fund Balance	2,185,411	2,309,302	530,489	1,867,039
Total Budget	2,630,560	2,730,438	2,212,156	3,509,421

Program Description:

The Yakima County Stormwater Utility is responsible for carrying out activities to: (1) comply with the requirements of the Eastern Washington Phase II Municipal Stormwater Permit issued by the Washington Department of Ecology under the Clean Water Act, (2) protect water quality and prevent the creation of new water quality problems, (3) ensure that the existing stormwater conveyance and treatment systems are properly maintained, and (4) enhance understanding of the impacts of development, land use, impervious surfaces and runoff to provide direction on best use of Yakima County and basin resources to meet the first three activities.

General program activities include: public education, stormwater management planning, projects to protect public water quality discharged from the municipal separate storm sewer system, and enhancing runoff water quality through technical studies and utilization of Geographic Information Systems (GIS).

Major Objectives:

- Administer the stormwater system compliance.
- Administer the utility ordinance and all regulations and procedures related to the utility stormwater system compliance.
- Advise the County's governing body and other County departments and divisions on matters relating to stormwater, water quality, and the utility.
- Prepare and periodically revise comprehensive stormwater management and drainage plans.
- Develop standards and ordinances relating to stormwater drainage and treatment to apply to new development and redevelopment.
- Enforce regulations to protect and maintain water quality and quantity within the stormwater system in compliance with receiving body water quality standards.
- Annually analyze the cost of services and benefits provided to utility customers and prepare budgets for adoption by the County's governing body.
- Perform all other activities allowable by law and required to ensure compliance with state and federal stormwater and water quality laws.
- Develop collaborative partnerships within the County and Yakima basin to maximize water quality benefits and reduce overall costs.
- Provide input to Basin Initiatives related to surface water quality such as TMDLs and water quality improvement projects.
- Administer and manage the staff and activities of the County Stormwater Utility.

Yakima County Stormwater Utility (cont.)

Revenue/Expenditure Comment:

Construction of major stormwater utility projects is not included in the 2023 projected expenditures. The Stormwater Utility has been awarded a grant to convert outfalls to infiltration systems that reduce the volume of discharge, improve water quality, and reduce sampling liability. The Stormwater Utility has accumulated reserves that will be used to: (a) cover operational costs that are temporarily in excess of annual revenues, (b) provide funds for future permit compliance, and (c) provide grant match funding for on the ground projects. It is also necessary to reserve funds to be used as match for future grant applications.

Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Code Enforcement	635,248	300,000	600,000	1,000,000
Code Updates	0	8,000	8,000	8,000
Total Expenses	<u>635,248</u>	<u>308,000</u>	<u>608,000</u>	<u>1,008,000</u>

Program Description:

This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation. Expenditures from this program benefit the County as a whole and do not benefit any one particular department.

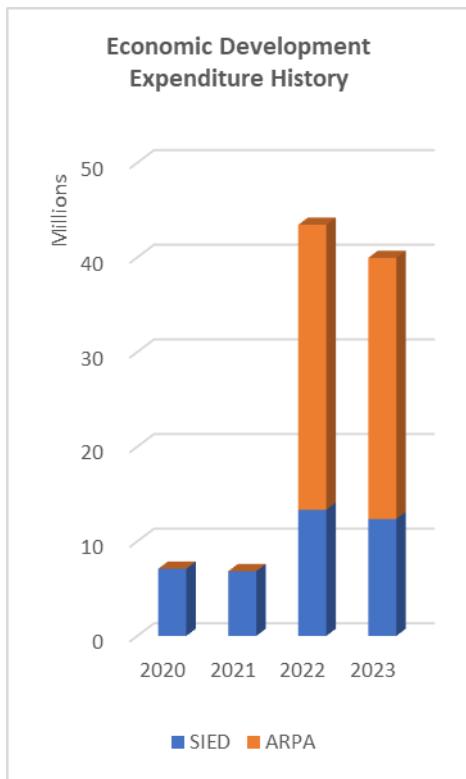
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Economic Development

Economic Development

	Budget 2023
SIED	12,362,591
ARPA	27,590,029
Total Expenses	<u>39,952,620</u>

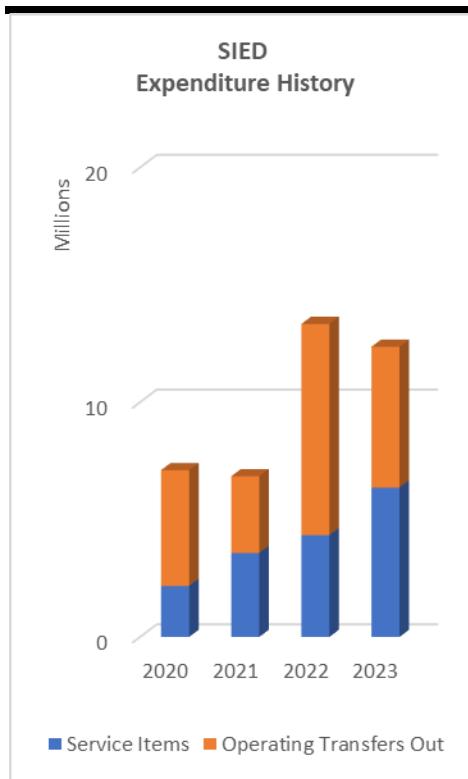


Summary

The Economic Development priority includes efforts that seek to improve the economic well-being of our community by creating and/or retaining jobs and supporting or growing incomes and the tax base. Support for the Yakima County Development Association would be an example.

Current Issues

- Yakima County receives a .09% Sales Tax Credit from the State of Washington to be used specifically for economic development purposes. This funding goes into a fund called the Supporting Investments in Economic Diversification (SIED) and through the support of the Yakima County Development Association (YCDA), applications for use of these funds are reviewed and then recommended to the County Commissioners for approval. The sales tax credit is due to expire in 2032 and Yakima County is working with other counties across the state to extend this funding for an additional 30 years.
- Yakima County received \$24,364,569.50 in 2021 and an equal amount in 2022 from the federal American Rescue Plan Act (ARPA) to aid in the response and recovery from the COVID-19 pandemic. Yakima County began awarding these funds based on applications received in 2022. It is anticipated that awards of the remaining funds will be made during 2023. All ARPA funding must be committed by December 31, 2024, and spent by December 31, 2026.



Support Investment in Economic Diversification

Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Service Items	2,174,403	3,576,504	4,335,397	6,362,591
Operating Transfers Out	4,932,009	3,269,468	9,000,000	6,000,000
Total Expenses	7,106,412	6,845,972	13,335,397	12,362,591
Ending Fund Balance	23,336,893	22,463,230	15,421,581	19,748,269
Total Budget	<u>30,443,305</u>	<u>29,309,202</u>	<u>28,756,978</u>	<u>32,110,860</u>

Program Description:

The Support Investment in Economic Diversification program (SIED) was established to assist local government infrastructure development to promote ongoing operation and expansion of businesses, to attract new businesses to rural communities, and promote the development of communities of excellence in rural distressed areas of Washington.

Yakima County Commissioners have established the SIED Advisory Board to review and make recommendations to the Commissioners regarding projects requesting SIED funding. The Yakima County Development Association is contracted to provide administrative support to the program.

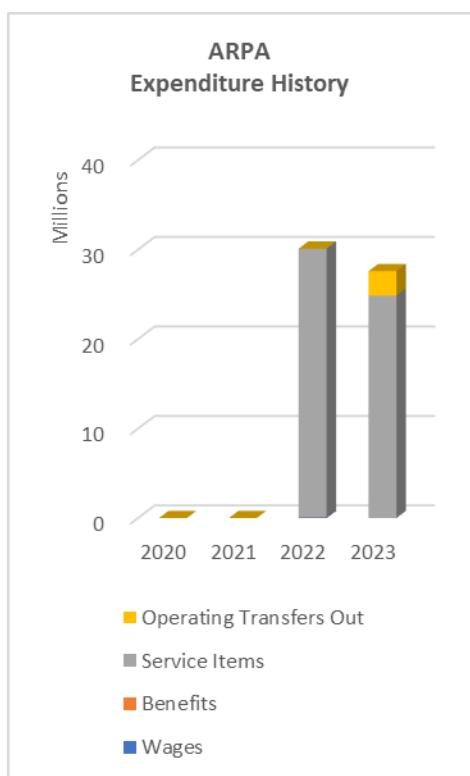
Major Objectives:

Assist local government infrastructure development in order to promote development of communities of excellence in rural distressed areas of Washington.

Revenue/Expenditure Comment:

House Bill 2894, Referendum No. 49 became law on December 3, 1998 and authorized the Distressed County/Infrastructure Fund. Distressed rural counties are allowed to levy an infrastructure tax of .04% on sales, which is credited against the state sales tax. The State legislature has since expanded the State tax credit to .09%. This is not an additional tax, but a credit against the already collected State sales tax.

ARPA



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	0	0	80,080	0
Benefits	0	0	28,453	0
Service Items	0	0	30,000,000	24,858,328
Operating Transfers Out	0	0	0	2,731,701
Total Expenses	0	0	30,108,533	27,590,029
Ending Fund Balance	0	113,924	18,914,570	26,000,000
Total Budget	0	113,924	49,023,103	53,590,029

Program Description:

Yakima County received \$24,364,569.50 in 2021 from the federal American Rescue Plan Act (ARPA) to aid in the response and recovery from the COVID-19 pandemic. In 2022, the County received another payment equal to 2021, bringing the total available recourse to just over \$48.7 million.

Through a focus on shovel ready infrastructure projects, Yakima County will expand existing road and utility infrastructure which will increase the ability of existing households to connect to municipal drinking water, superior wells, sewer or superior drain fields, and expand broadband access across the county. These funds will also be used to support law and justice services that have been impacted by COVID-19. These improvements will increase public health and safety while simultaneously increasing affordable housing development opportunities by reducing distances to newly established connection points. This increased access to connectivity will also have a positive economic impact across the entire community and enhance quality of life for residents and cities who historically have lacked the ability to make large infrastructure investments and whose residents are among the most impoverished within the county and state. The investments will strengthen vital public services and contribute to stabilizing the Yakima County economy in the aftermath of the COVID-19 global pandemic.

Major Objectives:

Yakima County received 152 grant applications for ARPA funds in 2022. All projects will be reviewed and considered by the BOCC for funds obligation by December 31, 2024 and all funds must be expended by December 31, 2026. If an application is not selected, or is not funded up to the full request, applicants may re-apply in the next open grant application period. Grant applicants must attest to their project readiness for expenditure of all County provided funds by December 31, 2026.

Revenue/Expenditure Comment:

Yakima County, along with many other counties and municipalities across the state and country, have waited to allocate the ARPA resources until the final rules were received from the US Treasury in 2022.

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Quality of Life

Quality of Life

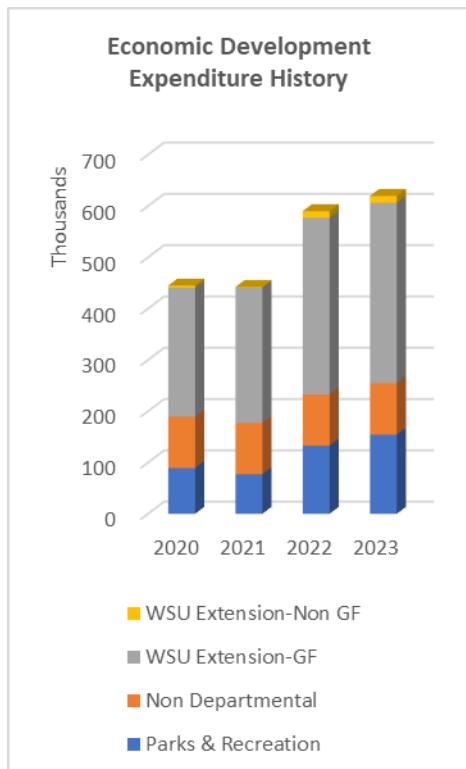
	Budget
	2023
Non-Departmental	100,000
Parks & Recreation	154,223
WSU Extension-GF	352,273
WSU Extension-Non-GF	13,198
Total Expenses	<u>619,694</u>

Summary

The Quality of Life priority includes efforts to improve the well-being of the community by providing services through cultural, educational and recreational opportunities. Parks, pathways and investments in service organizations would be examples of quality of life programs.

Current Issues

- WSU Extension provides support the 4-H programs and the Master Gardener programs of Yakima County. Continuing these educational opportunities for our community supports the efforts to bring youth into the agriculture of our valley and ability to reduce water usage in the community.



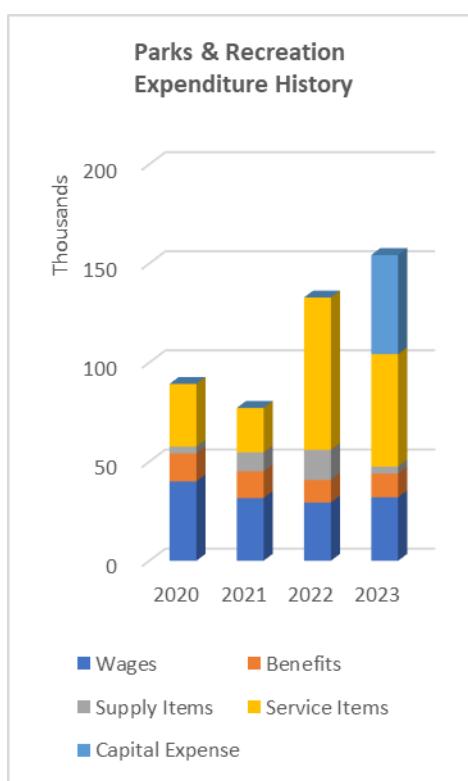
Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2019	2020	2021	2022
Parks & Recreation	100,000	100,000	100,000	100,000
Total Expenses	100,000	100,000	100,000	100,000

Program Description:

This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation. Expenditures from this program benefit the County as a whole, and do not benefit any one particular department.

Parks & Recreation



Expenditures	Actuals		Budget	
	2020	2021	2022	2023
Wages	40,068	31,642	29,358	31,999
Benefits	14,020	13,467	11,367	12,001
Supply Items	3,470	9,562	15,200	3,500
Service Items	31,667	22,427	76,889	56,723
Capital Expense	0	0	0	50,000
Total Expenses	89,225	77,098	132,814	154,223
Ending Fund Balance	106,560	102,542	86,566	10,647
Total	195,785	179,640	219,380	164,870

Our Purpose:

To provide, maintain and make available superior park facilities to address the leisure needs of the public.

Program Description:

The Yakima County Parks Division oversees two (2) facilities namely the Eschbach Nature Area (150 acres), and the Lower Naches Community Park (8 acres). These facilities are operated to provide a maximum level of public service within the budget appropriation. Parks Division owns the Sun Valley Shooting Park (244 acres) located east of Moxee. Approximately 33 acres is managed as a County Law Enforcement training range, and the remainder is leased to and managed by the Central Washington Range Conservancy, a not-for-profit organization. The Division also owns a one-acre Nelson Pioneer Cemetery located in the community of Gleed.

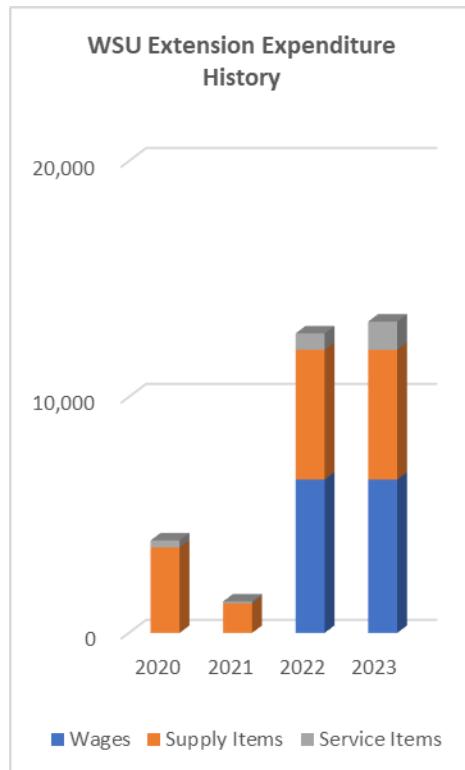
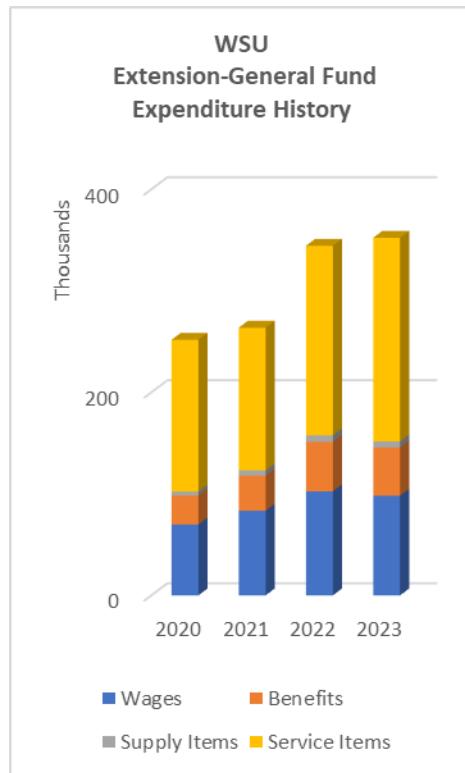
Major objectives:

- Oversee Eschbach Nature Area to maintain year-round limited public access.
- Continue to maintain Lower Naches Community Park with the current FTE and volunteers.
- Oversee ongoing maintenance and improvement of the Shooting Range for the Sheriff and Department of Corrections departments.
- Fund the County's commitment to the Central Washington Range Conservancy to assist in maintaining Public access to the Sun Valley Shooting Park.

Revenue Sources:

The Parks Division relies on the County General Fund for funding for ongoing operations and maintenance for the Law Enforcement Training facility and volunteers to provide maintenance of the Lower Naches Community Park.

WSU Extension



Expenditures-General Fund

Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	69,866	83,340	102,543	98,195
Benefits	28,468	34,598	48,815	47,563
Supply Items	4,017	5,137	6,370	5,870
Service Items	149,408	140,625	186,699	200,645
Total Expenses	251,759	263,700	344,427	352,273

Expenditures-Non-GF

Fund	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	0	0	6,500	6,500
Supply Items	3,626	1,252	5,500	5,500
Service Items	294	83	698	1,198
Total Expenses	3,920	1,335	12,698	13,198
Ending Fund Balance	36,676	36,674	32,266	30,508
Total	40,596	38,009	44,964	43,706

Program Description:

The Smith-Lever Act of 1914 mandates that land grant universities maintain a system of Cooperative Extension services to provide science-based outreach in applied agriculture, natural resources science, food and consumer science, and related subjects to the people of the state. A local unit of the land-grant university in Washington State, WSU Yakima County Extension engages people, organizations, and communities to advance economic well-being and quality of life by connecting them to the knowledge base of the university and by fostering inquiry, learning, and the application of research.

The most effective delivery system for this federally mandated service, providing research-based education to local people to address local needs, is through partnership with county government. This is the model that persists nationwide because it remains effective. WSU Extension assists the people of Yakima County by offering educational programming, technical assistance, consumer publications, and community partnerships. These proactive educational efforts are not merely a public ‘good’ paid for by multiple government and private jurisdictions, they also reduce the much higher expense of reactive government programs and services that mitigate for social and environmental problems.

WSU Extension (cont.)

Major Objectives:

- Educational opportunities for youth in personal growth and leadership development and supporting positive youth development systems.
- Educational opportunities and community outreach programs surrounding home food production, food preservation, and environmentally sustainable landscaping.
- Educational opportunities for farmers and non-commercial landowners on tree fruit production and integrated pest management practices.
- Educational and technical support for rangelands- and pasture-based livestock production.
- Nutrition education classes as well as policy, systems, and environment support to encourage healthy eating patterns and increased physical activity for low-income individuals.
- Strengthening farm-to-consumer linkages within Yakima County.

Revenue/Expenditure Comment:

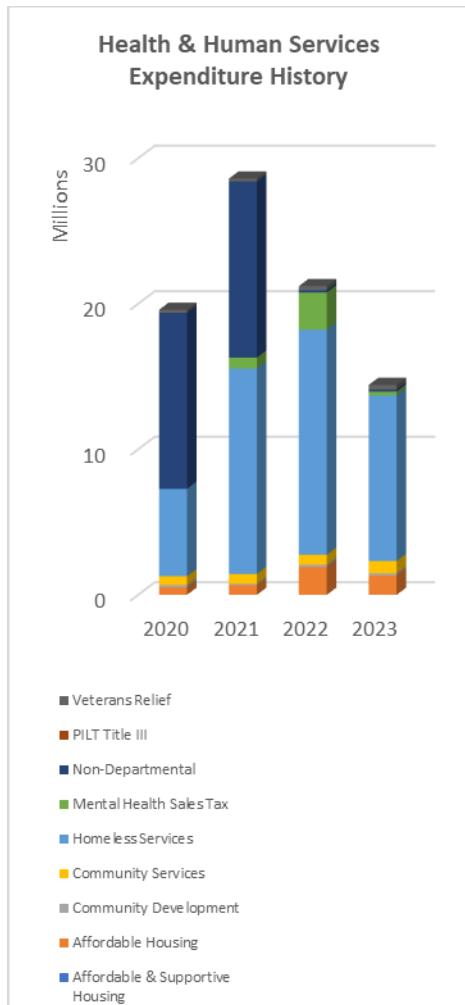
WSU Yakima County Extension provides solutions to local problems and thus stimulates local economies. We leverage every county dollar we receive with federal, state, grant, and private funding to maximize our reach and effectiveness. Yakima County Extension runs on a combination of funding sources: WSU, Yakima County, grants, and contracts. In any particular year the relative percentage of support from each source is different. Most active outreach funds come from grants and contracts; WSU Extension faculty salaries are primarily WSU's expense; and Yakima County's contribution each year provides for basic facilities, support staff, and office supply costs.

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Health & Human Services

	Budget 2023
Affordable & Supportive Housing Tax	0
Affordable Housing	1,325,396
Community Development	150,000
Community Services	854,634
Homeless Services	11,370,822
Mental Health Sales Tax	267,073
Non-Departmental	150,000
PILT Title III	6,066
Veterans Relief	<u>303,022</u>
Total	<u>14,427,013</u>



Health & Human Services

Summary

Health & Human Services encompasses Yakima County's social service programs. These programs are almost entirely funded by state and federal grants by legally dedicated revenues. The majority of the services in this category are delivered through contracts with community-based agencies, although several services are provided on an "in house" basis.

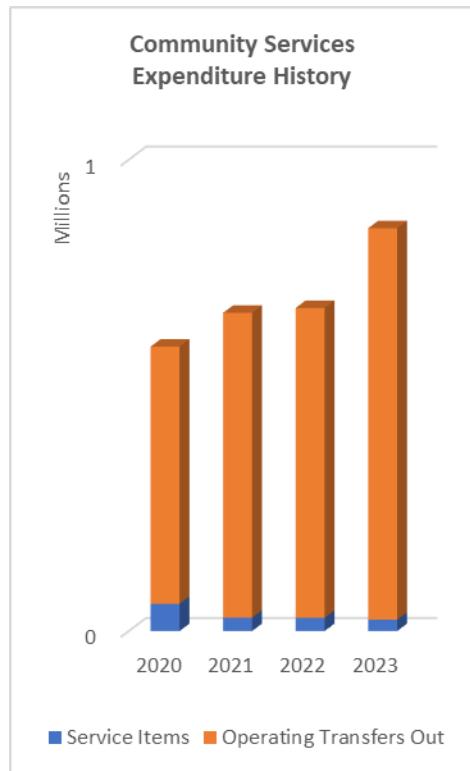
The Human Services Director is appointed by the County Commissioners.

The table at the left summarizes the 2023 budget for Health & Human Services. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this function.

Current Issues

- Implementation of the updated subgrantee monitoring plan – the updated subgrantee monitoring plan increases accountability for subgrantees, while providing useful feedback to the Commissioners, Department, and community at large about the performance of publicly funded programs.
- Identifying projects for: HOME Program ARPA dollars, National Opioid Settlement Agreement funds, and Mental Health Sales Tax revenues, distribution of public dollars to behavioral health programs.
- Expand data collection, analysis, and publication to determine the effectiveness of programs funded under the Human Services Department. Create a Community Programs Manager position to oversee the current Program Coordinator position, which will be modified to become the Community Programs Coordinator, with increased focus on data processing.
- Close out the federal COVID rental assistance program (barring the award of additional dollars, funds are anticipated to expire by June 2023). Establish a more limited prevention rental assistance program with funds from Washington State.
- Transition to new leadership for the Veterans Program, following the retirement of Dave Brown.
- Formalize financial policies and procedures with regards to the HOME Program's relationship with the Human Services Finance team. Consolidate the Human Services Office Specialist position under the current Finance Manager, to create a Finance, Compliance, and Administrative Support Team.
- Anticipating receiving a grant from A Way Home Washington to staff the Yakima County Anchor Community Initiative (local efforts to reduce youth and young adult homelessness).
- Continue to pursue broadband infrastructure grants.

Community Services



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Service Items	57,727	28,440	28,119	24,099
Operating Transfers Out	545,683	646,646	657,320	830,535
Total Expenses	603,410	675,086	685,439	854,634
Ending Fund Balance	2,627,732	2,357,408	2,007,614	1,674,852
Total	3,231,142	3,032,494	2,693,053	2,529,486

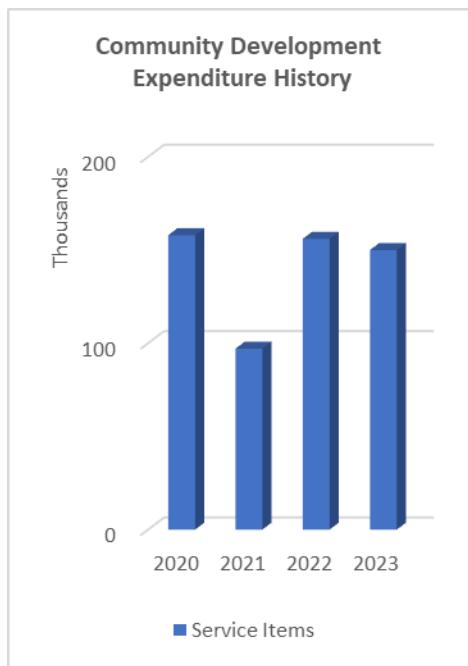
Program Description:

Community Services encompasses Yakima County's social service programs. These programs are almost entirely funded by state and federal grants by legally dedicated revenues. The majority of the services in this category are delivered through contracts with community-based agencies, although several services are provided on an "in house" basis.

The Community Services program directors are appointed by the County Commissioners.

The table at the left summarizes the 2023 budget for Community Services. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this function.

Community Development Program



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Service Items	157,985	97,093	156,000	150,000
Total Expenses	157,985	97,093	156,000	150,000

Program Description:

This program is established to advance community development within Yakima County. Its aim is to encourage economic development projects through assistance to the low and moderately low-income population of Yakima County.

Major Objectives:

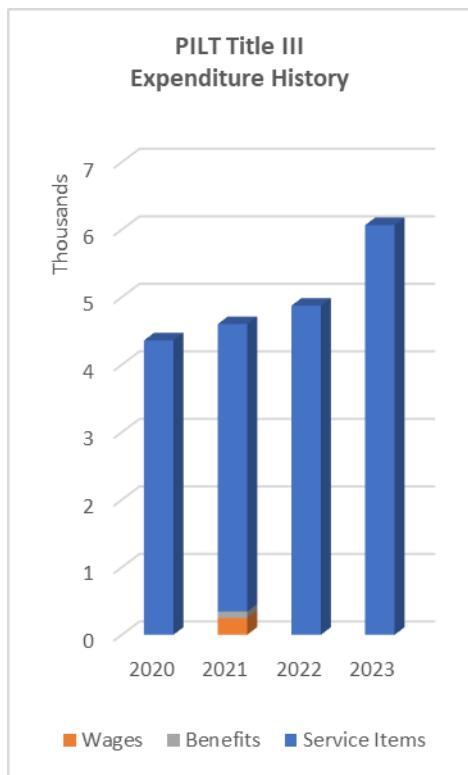
To account for the community block grants received through the Washington State Department of Commerce.

Revenue/Expenditure Comment:

Yakima County received an annual allocation of Community Development Block Grant funds which are contracted with the Yakima Farm Workers Clinic/Northwest Community Action Center (NCAC), to provide services to low to moderate income persons in Yakima County.

The most effective delivery system for this federally mandated service, providing research-based education to local people to address local needs, is through partnership with county government. This is the model that persists nationwide because it remains effective. WSU Extension assists the people of Yakima County by offering educational programming, technical assistance, consumer publications, and community partnerships. These proactive educational efforts are not merely a public 'good' paid for by multiple government and private jurisdictions, they also reduce the much higher expense of reactive government programs and services that mitigate for social and environmental problems.

PILT Title III



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	0	248	0	0
Benefits	0	96	0	0
Service Items	4,359	4,256	4,873	6,066
Total Expenses	4,359	4,600	4,873	6,066
Ending Fund Balance	162,800	154,808	153,908	160,968
Total	167,159	159,408	158,781	167,034

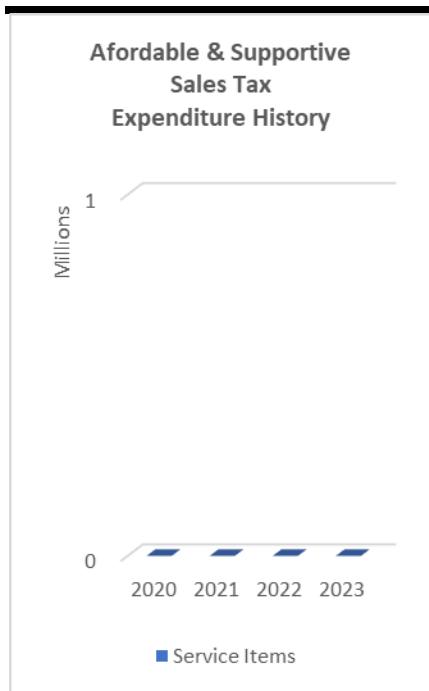
Program Description:

This fund was created to account for the proceeds of the Property In Lieu of Tax (PILT) Title III funds. These funds come directly from the Federal government under the Secure Rural Schools and Community Self-Determination Act of 2000-Federal Forest. These funds can only be used for programs on Federal Forest land.

Major Objectives:

The only programs currently authorized by the Federal Government to use PILT Title III funds are as follows:

- Firewise Communities programs.
- Yakima County Sheriff's Search and Rescue.
- Community Wildfire Protection Plan.



Affordable & Supportive Housing Tax

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Service Items	0	0	0	0
Total Expenses	0	0	0	0
Ending Fund Balance	478,489	918,656	1,203,000	1,441,998
Total	478,489	918,656	1,203,000	1,441,998

Program Description:

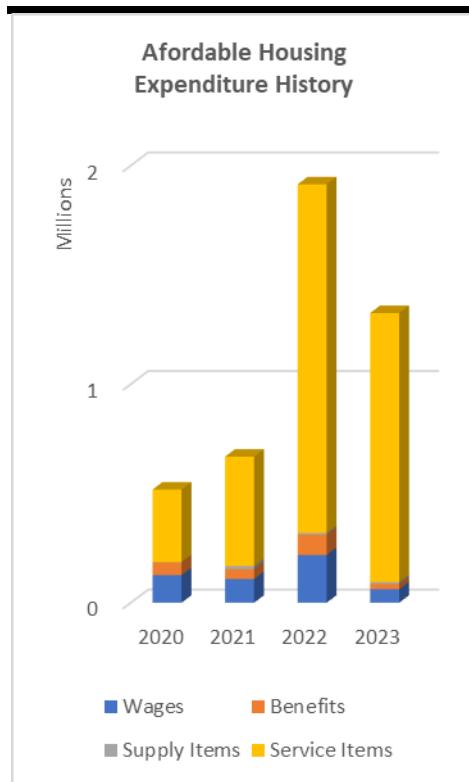
Washington State Legislature passed House Bill 1406 in 2019, allowing county and city legislative authorities to implement a local sales tax to fund affordable or supportive housing, to be credited against the state sales tax collected in the jurisdiction. The Yakima County Board of Commissioners approved the passage of the 0.0146 percent sales and use tax later that year to support the development of affordable and supportive Housing.

Major Objectives:

Encouraging investments in affordable and supportive housing.

Revenue/Expenditure Comment:

The tax expires 20 years after the jurisdiction first imposes the tax.



Affordable Housing

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	125,897	108,493	218,891	61,336
Benefits	58,790	45,810	92,484	24,788
Supply Items	678	13,366	7,400	8,486
Service Items	332,460	500,671	1,595,321	1,230,786
Total Expenses	517,826	668,340	1,914,096	1,325,396
Ending Fund Balance	918,716	803,580	1,530,041	1,009,994
Total	1,436,542	1,471,920	3,444,137	2,335,390

Program Description:

The HOME Investment Partnership Act Program is administered by the United States Department of Housing and Urban Development (HUD). HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households. Each year HUD allocates approximately \$2 billion among the States and hundreds of localities nationwide.

Counties that wish to form a consortium are required to develop interlocal agreements between the Lead Entity (County) and contiguous government jurisdictions in order to receive HOME funding. Each HOME participating jurisdiction is required to develop a consolidated plan for affordable housing that provides an assessment of needs, outlines five-year strategies, and proposes the use of grant funds.

The following jurisdictions have formed a consortium to provide affordable housing throughout Yakima County in the participating jurisdictions.

Additional jurisdictions may join the Consortium in subsequent years, which would increase the Consortium's Federal allocation. Current jurisdictions are as follows:

- City of Grandview
- City of Mabton
- City of Sunnyside
- City of Toppenish
- City of Union Gap
- City of Wapato
- City of Zillah
- Town of Harrah
- Yakima County representing Unincorporated Areas

Major Objectives:

The Yakima County HOME Consortium has developed the following goals to provide affordable housing activities:

Goal I: Revitalize Neighborhoods through stabilization and the expansion of homeownership.

Goal II: Expand affordable housing opportunities for lower income Renter households

Affordable Housing (cont.)

Eligible Activities:

Strategy 1. Support local efforts to improve residential neighborhoods.

Expected Outcomes: Lower income homeowner households will have their homes brought up to code, in lead-free condition, and made energy efficient for the purpose of increasing the sustainability of decent housing.

Strategy 2. Demolish derelict and substandard housing not suitable for rehabilitation and construct new single-family housing for low-and moderate-income households in existing neighborhoods.

Expected Outcomes: Lower income households will obtain access to new decent affordable housing.

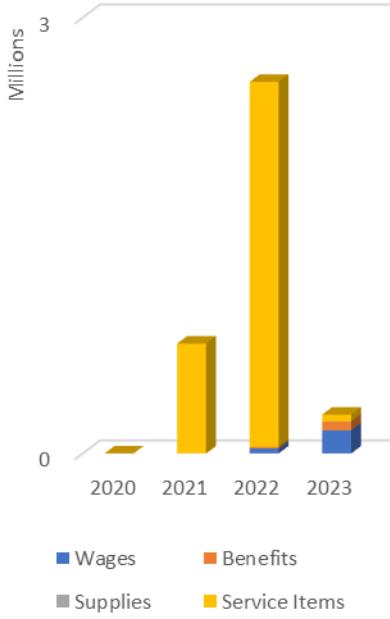
Strategy 3. Expand the supply of decent affordable rental housing through the development of new multi-family housing resources throughout the area.

Expected Outcomes: Lower income renter households will have access to new affordable housing

Revenue/Expenditure Comments:

Yakima County is the lead entity for the HOME Consortium which receives between \$350,000 - \$750,000 a year depending on Federal budgets. This allocation may be smaller or larger depending on Congressional allocations in the Federal Fiscal Budget or on the number of additional jurisdictions that join the Consortium. These funds require a 25% match; the Homeless Network of Yakima County approved the use of SHB 2060 filing revenue to fulfill the annual match requirement bringing potential program funds to just over \$900,000 in the first year (2010). The interlocal agreement approving the use of 2060 funds is still in place. Annually, HUD assesses each community's demographic and economic needs and may grant up to a 100% match reduction. Yakima County has received a 100% match reduction over the past three years of the program. 10% of the pre-match award can be used for administration of the funds by the lead entity. Additionally, 15% of the total funds must be set aside for local Community Housing Development Organizations (CHDO's) in the County certified by the lead entity. Yakima County received an additional \$1,814,137 towards HOME in 2021 through the HOME ARP Grant Agreement. These dollars, created by the American Rescue Plan, will be available through September 30, 2030.

Mental Health Sales Tax Expenditure History



Mental Health Sales Tax

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	0	0	34,184	158,875
Benefits	0	0	11,730	59,811
Supplies	0	0	0	1,680
Service Items	0	755,813	2,511,158	46,707
Total Expenses	0	755,813	2,557,072	267,073
Ending Fund Balance	3,122,539	7,691,291	9,582,928	11,127,927
Total	3,122,539	8,447,104	12,140,000	11,395,000

Program Description:

Yakima County Commissioners approved an additional one-tenth of one percent sales tax for the purpose of providing for the operation of delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services.

Major Objectives:

Providing for the operation of delivery of chemical dependency or mental health treatment programs and services and for the operation or delivery of therapeutic court programs and services.

Revenue/Expenditure Comment:

All moneys collected under this tax must be used solely for the purpose of providing new or expanded programs and services, except for in the case of supporting the cost of the judicial officer and support staff of a therapeutic court, or for the replacement of lapsed federal funding.

Homeless Services



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	187,633	257,730	188,021	342,267
Benefits	62,210	84,283	75,136	133,187
Supply Items	85,009	25,315	34,500	21,075
Service Items	5,634,190	12,898,489	15,170,767	10,874,293
Capital Expense	37,375	0	0	0
Operating Transfers Out	0	845,324	0	0
Total Expenses	6,006,417	14,111,141	15,468,425	11,370,822
Ending Fund Balance	1,629,335	9,513,224	4,081,575	21,480,000
Total	7,635,752	23,624,365	19,550,000	32,850,822

Program Description:

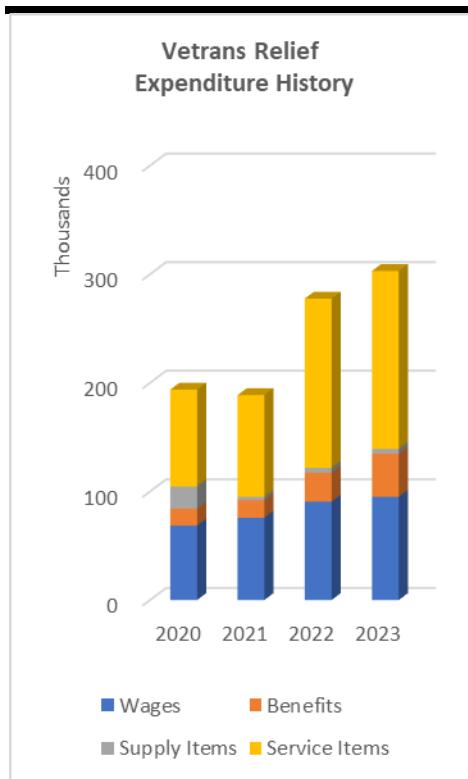
The Washington State Legislature passed the Homelessness Housing and Assistance Act (ESSHB 2163) in the spring of 2005, directing local governments to develop plans to reduce homelessness. Yakima County reduces homelessness through awarding and administering grants to service providers working to address the goals identified in the Yakima County 5-Year Plan to End Homelessness, and by serving as the lead for systemic programs and processes such as Coordinated Entry, oversight of the Yakima County Homeless Coalition, and the development of the 5-Year Plan to End Homelessness.

Major Objectives:

The objectives of these funds are to reduce and shorten incidents of homelessness in Yakima County.

Revenue/Expenditure Comments:

The State of Washington has enacted certain fees on recorded documents that fund the Homeless Service Programs. These funds are collected by Yakima County and allocated to service providers in our local community. The County also receives the Consolidated Homeless Grant from the Washington State Department of Commerce.



Veterans Relief

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	68,621	75,833	90,664	95,144
Benefits	15,543	16,011	26,604	39,604
Supply Items	20,415	3,177	4,350	4,400
Service Items	89,148	93,644	155,902	163,874
Total Expenses	193,727	188,665	277,521	303,022
Ending Fund Balance	204,179	262,303	197,779	428,958
Total	397,906	450,968	475,300	731,980

Program Description:

Yakima County Veterans Program provides information and assistance to Yakima County Veterans. The program provides direct emergency financial assistance to low-income Veterans through the Veterans Relief Fund. Money released through this program can only be used for items of necessity, such as food, rent, utilities, emergency transportation, gasoline, minor emergency expenses, and burial benefits.

Additional service includes case management, homeless outreach, and services to incarcerated Veterans being released into the community.

Major Objectives:

To provide emergency relief to indigent veterans and their immediate family in Yakima County.

To provide case management and homeless services.

To provide information, referral and advocacy for Veterans in obtaining services and benefits.

To provide outreach, reentry services, and case management to incarcerated Veterans being released into the community.

Revenue/Expenditure Comment:

RCW 73.08.080 authorizes the County to collect taxes for the purpose of aiding honorably discharged Veterans.

Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Yakima County District Health		150,000	150,000	150,000
Covid CARES Reimbursement	11,954,894	0	0	0
Total Expenses	<u>12,104,894</u>	150,000	150,000	150,000

Program Description:

Expenditures from this program benefit the County as a whole and do not benefit any one particular department.

This fund was established as a distribution point to fund activities that do not relate to a “department specific” operation.

Major Objectives:

The major expenditures budgeted in Non-Departmental under the Health and Human Services priority are for contribution to the Yakima Health District.

Revenue/Expenditure Comment:

Funding comes directly out of local tax dollars and the general tax dollars of the County.

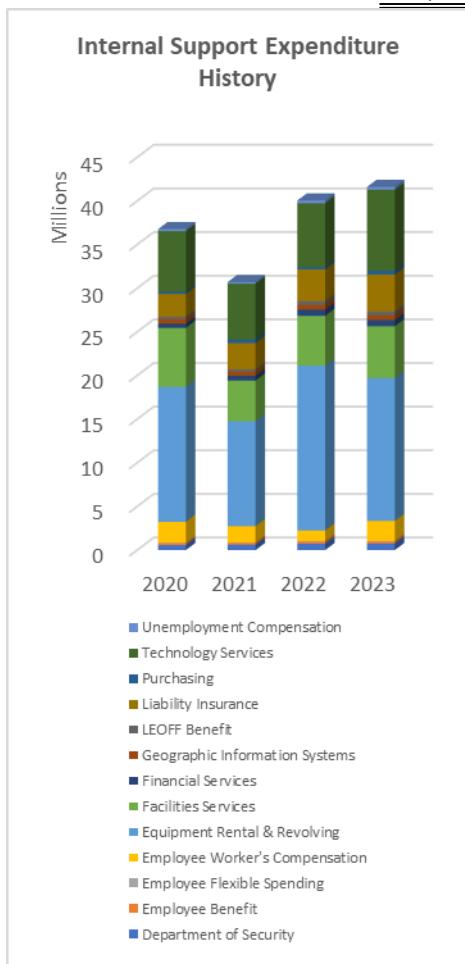
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Internal Support

Internal Support

	Budget
	2023
Department of Security	758,058
Employee Benefit	246,890
Employee Flexible Spending	52,049
Employee Worker's Compensation	2,287,291
Equipment Rental & Revolving	16,383,853
Facilities Services	5,916,899
Financial Services	709,469
Geographic Information Systems	557,526
LEOFF Benefit	426,430
Liability Insurance	4,239,736
Purchasing	445,664
Technology Services	9,271,259
Unemployment Compensation	309,994
Total	<u>41,605,118</u>



Summary

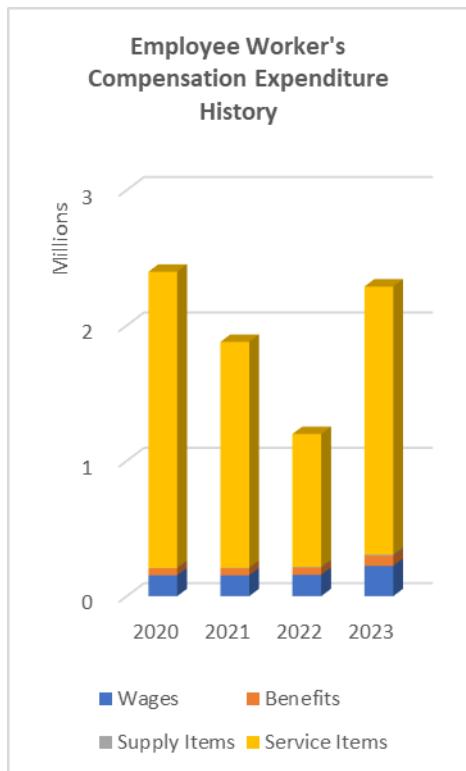
The Internal Support priority includes departments which perform major support functions for other County departments, and which do not fall into other categories. (For example, both the Treasurer's and Auditor's offices perform certain internal support functions; however, both are shown in the General Government category.)

The table at the left summarizes the 2023 budget for Internal Support. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this function.

Current Issues

- Employee Benefit Fund** – During 2023, the Human Resources Department will be exploring the options of becoming self-insured for health benefits.
- Employee Worker's Compensation Fund** – Due to the COVID-19 pandemic, Yakima County continues to see a significant impact on our Worker's Compensation Fund due to claims related to our jail employees, where there have been multiple outbreaks of COVID. Yakima County will have to review these costs and determine the best funding approach going forward as these claims were not anticipated in this self-insured fund. Additionally, the excess workers compensation deductible increased to \$1 million for each claim from \$750,000.
- Facilities** – We continue to look at options for County-owned facilities to move the Sheriff's Office from the leased space they currently occupy.
- Liability Insurance** – The County continues to support training and programs to keep our liability claims to a minimum. Most of our claims originate in the Sheriff's Office, Department of Corrections, and in the County Road department, which is standard across counties in the state.
- Technology Services** – Implement a lifecycle replacement approach for Yakima County technology equipment throughout the entire organization of Yakima County.

Employees Worker's Compensation



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	154,668	154,062	157,604	223,696
Benefits	52,753	53,412	53,231	75,961
Supply Items	1,077	2,028	4,500	8,541
Service Items	2,188,133	1,669,039	982,804	1,979,093
Total Expenses	2,396,631	1,878,541	1,198,139	2,287,291
Ending Fund Balance	813,175	470,515	1,309,364	894,652
Total	3,209,806	2,349,056	2,507,503	3,181,943

Program Description:

Yakima County is self-insured for worker's compensation. The purpose of this fund is to pay worker's compensation claims of Yakima County employees, maintain the Accident Prevention Program by preservation of a safe working environment, provide health and safety training, and minimize the total cost of worker's compensation premiums. Worker's compensation claims are administered by Matrix Absence Management, Inc. Midwest Employees Casualty Company (MECC) provides excess coverage for the county's workers compensation program. The Gallagher-Risk Management Company serves as the County's broker for the worker's compensation plan.

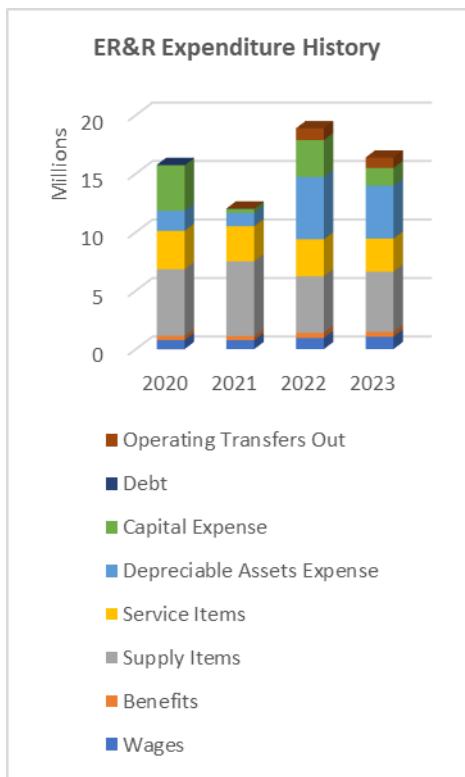
Major Objectives:

- Minimize workplace illnesses and injuries through workplace safety programs and employee safety training.
- Maintain reserves at a level to fund worker's compensation claims and administration costs.
- Minimize the total cost of worker's compensation premiums.
- Due to the COVID-19 pandemic, Yakima County continues to see a significant impact on our Worker's Compensation Fund due to related long-term claims. Yakima County will have to continue to review these costs and determine the best funding approach going forward as these claims cannot be anticipated in this self-insured fund.
- New conditions approved by Labor and Industries as covered by Workers Compensation programs that will create increased costs that are hard to plan for:
- PTSD for law enforcement officers (defined as those in YSO (Commissioned), Corrections, Juvenile (Detention), and Security).
- Anything related to pulmonary hypertension conditions for first responders (defined as those in YSO (Commissioned), Corrections, Juvenile (Detention), and Security).
- Excess Workers Compensation deductible increased to 1 million for each claim from \$750,000.

Revenue/Expenditure Comment:

This fund is funded through premiums charged to the employer & employee based on job risks.

Equipment Rental & Revolving Fund



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	782,275	769,206	956,105	1,056,580
Benefits	363,008	345,061	444,990	421,311
Supply Items	5,685,920	6,387,918	4,818,244	5,142,600
Service Items	3,286,928	3,007,831	3,172,301	2,830,363
Depreciable Assets				
Expense	1,710,144	1,134,873	5,324,561	4,531,999
Capital Expense	3,891,185	348,837	3,160,000	1,506,000
Debt	33,028	25,281	0	0
Operating Transfers Out	(289,232)	0	1,010,000	895,000
Total Expenses	15,463,256	12,019,007	18,886,201	16,383,853
Ending Fund Balance	9,121,640	10,965,720	3,761,403	9,059,769
Total	24,584,896	22,984,727	22,647,604	25,443,622

Program Description:

Equipment Rental and Revolving Fund is established to increase government efficiency by allowing departments to replace equipment at the end of the equipment useful cycle.

This fund is responsible for a variety of other functions which includes the purchase, maintenance, and repair of Yakima County Assets; The operation and maintenance of two Road Maintenance Facilities: the permitting and operation of twelve County owned pits and quarries, and educating and promoting safety in the workplace by providing training to County Road employees.

Major Objectives:

- Providing equipment to ensure low maintenance and operations costs while providing modern efficient equipment for use by County Departments.
- Ensuring worker training and safety through education and self-awareness.
- Reclamation and operation of Quarries and Pit-Sites that meet or exceed state requirements and ensuring adequate mineral resources needed for Yakima County Road Construction and Maintenance projects.

Revenue/Expenditure Comment:

Funding for this program comes from rental rates charged for use of equipment, central stores, and facilities.

Facilities Services



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	1,395,886	1,485,135	1,608,687	1,991,211
Benefits	617,697	726,847	760,341	939,320
Supply Items	160,000	342,077	424,000	448,350
Service Items	2,198,186	1,978,931	2,145,566	2,075,769
Depreciable Assets Expense	50,956	0	12,249	12,249
Operating Transfers Out	2,335,163	121,954	764,610	450,000
Total Expenses	6,757,888	4,654,944	5,715,453	5,916,899
Ending Fund Balance	944,614	1,785,435	1,637,527	678,508
Total	15,879,528	6,440,379	7,352,980	6,595,407

Program Description:

The Facilities Services Fund was established to provide for the maintenance, major improvements, cleaning and operations of Yakima County buildings and grounds.

Major Objectives:

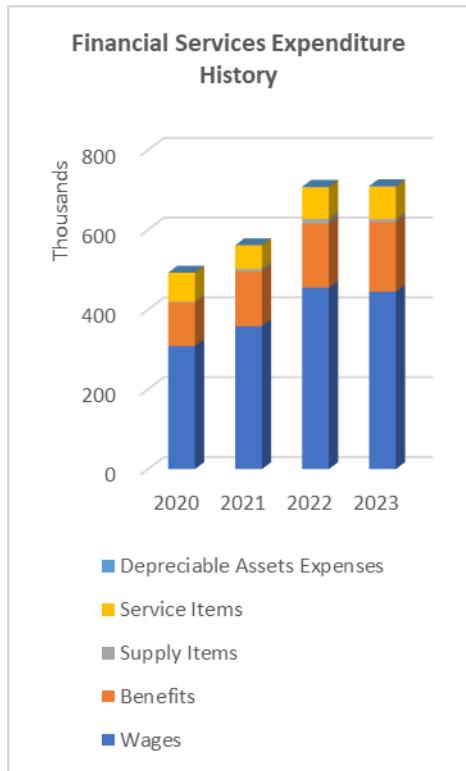
- To bring existing facilities into compliance with life safety codes.
- To correct past deferred maintenance.
- To provide a productive work environment for County employees.
- To provide assessable convenient facilities for customers and visitors.
- To provide for structured planned growth of County facilities.
- To insure economical operation of facilities and utilities.
- To provide competent trained facilities personnel.

Revenue/Expenditure Comment:

Resources will be dedicated to continuing a three-point attack on outstanding Facilities issues.

- We will continue to implement conservation programs to reduce utility costs in all our buildings, building on past successes where in some major buildings we have cut electrical and natural gas consumption in half.
- We will continue to implement programs attacking the backlog of many years of deferred maintenance aligning these programs within the framework of future modifications.
- We will continue to protect the taxpayer's assets and plan for the future replacement and growth of County Facilities by ensuring funding is available to maintain the County Facility assets.

Financial Services



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	308,302	358,206	454,819	444,646
Benefits	109,119	136,184	160,099	174,211
Supply Items	2,500	7,798	12,000	8,000
Service Items	72,386	58,935	79,470	81,509
Depreciable Assets Expenses	0	0	1,404	1,103
Total Expenses	492,307	561,123	707,792	709,469
Ending Fund Balance	249,791	352,545	219,400	319,563
Total	742,098	913,668	927,192	1,029,032

Program Description:

Financial Services is established to centralize financial and accounting functions for departments and funds under the direction of the Board of County Commissioners with the exception of Public Services and Facilities. Financial Services also serves as the central grant administration department, responsible for coordination of grant programs. The department provides program support to other departments by ensuring fiscal and programmatic accountability of Federal and State funds, property and other assets awarded to Yakima County.

Current services provided include the following:

- Full accounting for Technology Services, Department of Corrections, GIS, Purchasing, Community Services, Board of County Commissioners, and Non-Departmental.
- Manage asset inventory county-wide (excluding Public Services).
- Manage P-Cards, Travel Cards, and office supply accounts.
- County-wide budgeting development and support.
- Indirect Cost Plan development and implementation.
- Capital projects.
- Other activities as required.

Major Objectives:

- Effectively manage the financial and accounting functions of the departments and funds served.
- Ensure proper disbursal of and accounting for Federal and State funds.
- Provide County-wide grant compliance review and technical assistance.
- Perform sub-recipient audits and monitor pass through funding.
- Ensure compliance with requirements applicable to Federal and State financial assistance programs.
- Serve as a County liaison to funding agencies, other municipalities, local business and the general public.
- Budget development and oversight.

Revenue/Expenditure Comment:

The expenses of operating the fund are covered through program support charges to departments and funds served.

Technology Services



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	2,300,541	1,995,627	2,168,250	2,715,984
Benefits	832,093	790,539	800,165	1,002,847
Supply Items	360,664	245,527	174,708	410,073
Service Items	3,308,162	3,167,177	3,806,047	4,428,043
Depreciable Assets Expenses	81,875	204,026	381,502	714,312
Operating Transfers Out	56,650	0	0	0
Total Expenses	6,939,985	6,402,896	7,330,672	9,271,259
Ending Fund Balance	3,490,144	4,416,366	3,386,311	4,471,330
Total	10,430,129	10,819,262	10,716,983	13,742,589

Program Description:

Technology Services provides support for information technology to county departments, local agencies, cities and towns within Yakima County. Services include, but are not limited to, computer hardware and software support, data base management, voice and data communications, software development, internet services, desktop computing support, network security, data backup and enterprise data center services.

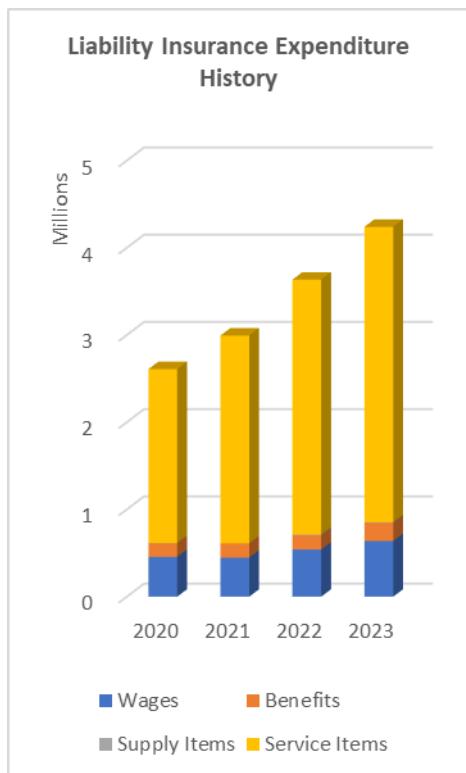
Major Objectives:

- Provide first-class IT support to our customers. Make our customers feel valued and appreciated.
- Maintain and administer our IT infrastructure in a manner that provides a secure environment, maximum uptime, appropriate performance, and no data loss.
- Maintain an IT environment that follows industry's best practice standards.
- Implement and maintain a network that provides resiliency in uptime for all critical customers and services.
- Implement and administer a high-availability, resilient network to be used by our Public Safety users (law, fire, and other first responders).
- Implement processes and workflows in the IT department that promote communication, industry best practices, and the safeguarding of our IT resources.
- Create a friendly working environment that is motivating to work within. One in which team members are being mentored in their technical and/or IT knowledge in order to reach and exceed their career goals.

Revenue/Expenditure:

Costs for computing and communications are apportioned to all County departments (both general fund departments and non-general fund departments) according to the computing and support resources required by each. Miscellaneous revenues are received from external users of county information residing on county computers and from internal training/consulting efforts.

Liability Insurance



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	456,456	447,440	540,218	638,195
Benefits	156,639	163,552	164,216	210,432
Supply Items	1,403	10	7,700	5,500
Service Items	1,994,738	2,382,479	2,922,176	3,385,609
Total Expenses	2,609,235	2,993,481	3,634,310	4,239,736
Ending Fund Balance	3,704,998	3,357,133	2,898,062	2,797,875
Total	6,314,233	6,350,614	6,532,372	7,037,611

Program Description:

The Liability Insurance Fund is a reserve fund for liability and property insurance. The fund pays liability insurance premiums, property insurance premiums, employee fidelity bond premiums, and claims and judgments against the County. It also pays for the expenses of claims litigation and risk management, including all or part of the salary of attorneys and clerical staff. Expenses of claims litigation includes, but is not limited to, expert witness fees, consultant fees, deposition and other court fees, and travel expenses for witnesses, consultants and attorneys. The fund also pays for supplies and equipment used by claims defense staff.

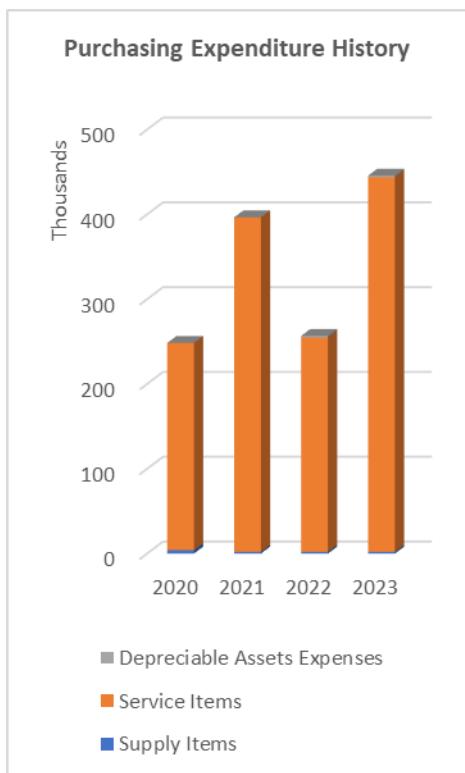
Major Objectives:

- Provide a reserve for payment of the above noted expenses avoiding unfunded expenses that vary significantly from month to month and year to year.
- Provide evaluation and defense of claims and suits against the County.

Revenue/Expenditure Comment:

Costs for liability insurance are allocated to all County departments (both general fund departments and non-general fund departments) according to the cost of claims litigation and payments to claimants. Administrative costs, including insurance premiums, are allocated using a five-year claims history, operating budget, and the number of staff and vehicles in a department.

Purchasing



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Supply Items	4,067	1,975	2,000	2,000
Service Items	244,288	394,496	252,792	441,756
Depreciable Assets Expenses	0	0	1,908	1,908
Total Expenses	248,355	396,471	256,700	445,664
Ending Fund Balance	288,937	278,249	142,268	75,845
Total	537,292	674,720	398,968	521,509

Program Description:

Purchasing facilitates the timely procurement of goods and services to help customers fulfill their mission by providing cost effective opportunities to purchase quality goods and services at the best value while conducting business in a legal, fair, open, and competitive manner.

Major Objectives:

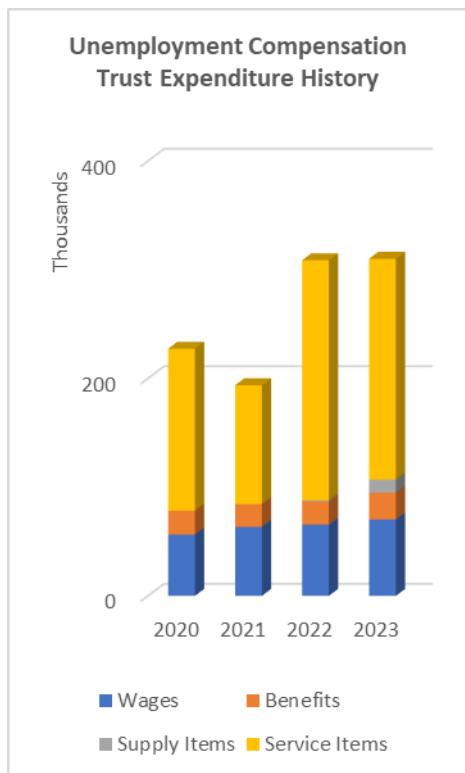
Yakima County Purchasing department's goals and objectives are to:

- Maintain and expand relationships with vendors and purchasing organizations, and promote fair and equitable opportunities for vendors.
- Educate County departments on the services provided by Purchasing and their legal requirements and obligations.
- Develop seamless procurement processes and procedures that comply with each jurisdiction's legal requirements.
- Develop and utilize cost-effective methods for purchasing using best management practices and technological tools, where appropriate.
- Maximize the efficiency and effectiveness of administrative policies, internal operations, and public information.
- Create and maintain a positive and cooperative culture that respects employees, customers and vendors.
- Hire and retain professional, well trained, and knowledgeable employees.

Revenue/Expenditure Comment:

Costs for purchasing services represent the costs of labor to meet the major objectives as well as to sort incoming and process outgoing mail for the County, and reconcile/maintain Procurement Cards.

Unemployment Compensation Trust



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	56,302	63,412	65,399	70,196
Benefits	21,982	20,936	21,438	24,669
Supply Items	0	0	1,000	12,000
Service Items	148,973	109,315	220,768	203,129
Total Expenses	227,257	193,663	308,604	309,994
Ending Fund Balance	1,888,349	1,969,536	2,012,789	1,839,996
Total	2,115,606	2,163,199	2,321,393	2,149,990

Program Description:

Yakima County is self-insured for unemployment compensation. The purpose of this fund is to pay unemployment claims and to minimize the total cost of unemployment premiums and other activities related to severance of employment. The fund pays for unemployment and reemployment services. Unemployment claims are administered by Matrix Companies.

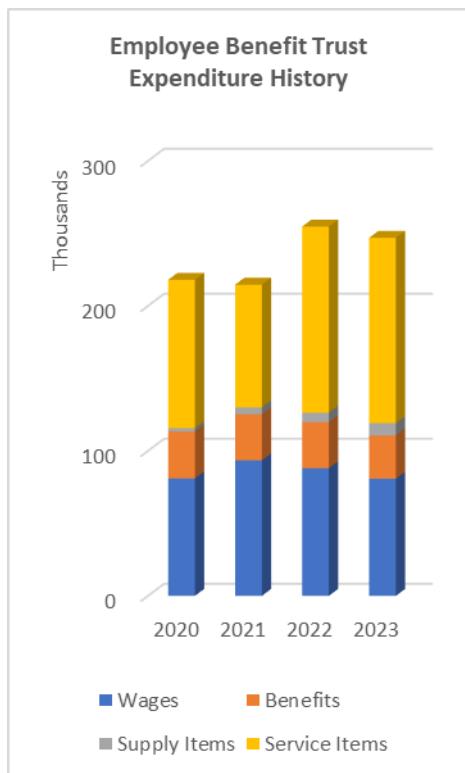
Major Objectives:

- To fund unemployment claims and to minimize the total cost of unemployment premiums.
- To cover the administrative costs associated with employee terminations.

Revenue/Expenditure Comment:

The rate for unemployment funding is established by charging each department based on the gross wage of each employee. As annual payments are made, the rate is adjusted up or down to maintain the reserve. This money is set aside in the Unemployment Compensation Fund.

Employee Benefit



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	80,995	93,427	87,993	80,737
Benefits	32,282	31,800	31,793	29,881
Supply Items	2,379	4,671	6,500	8,500
Service Items	102,260	84,695	128,377	127,772
Total Expenses	217,916	214,593	254,663	246,890
Ending Fund Balance	119,453	103,155	48,986	72,566
Total	337,369	317,748	303,649	319,456

Program Description:

The Yakima County Employee Benefit fund is a fund to pay medical, dental, vision, basic term life and long-term disability insurance premiums, and administration fees for Yakima County employees, and to provide wellness programs. Gallagher Benefit Services serves as the County's broker for benefit plans.

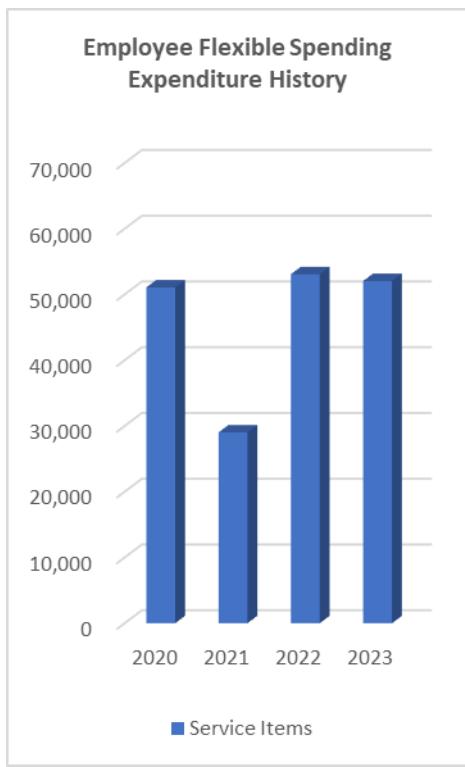
Major Objectives:

- To coordinate county insurance premiums to fund health and life insurance benefits for employees.
- Develop and fund a preventative health assessment program for employees.
- During 2023, the Human Services Department will be exploring the options of becoming self-insured for health benefits.

Revenue/Expenditure Comment:

This program is funded through employer/employee premiums.

Employee Flexible Spending



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Service Items	51,076	29,028	53,075	52,049
Total Expenses	51,076	29,028	53,075	52,049
Ending Fund Balance	40,836	38,632	12,675	32,542
Total	91,912	67,660	65,750	84,591

Program Description:

The Yakima County Employee Flexible Spending Fund enables employees to set aside pre-tax dollars from their paychecks to pay for eligible out-of-pocket health care and child care expenses during the plan year. The plan is administered by the Allegiance Benefit Plan Management Inc.

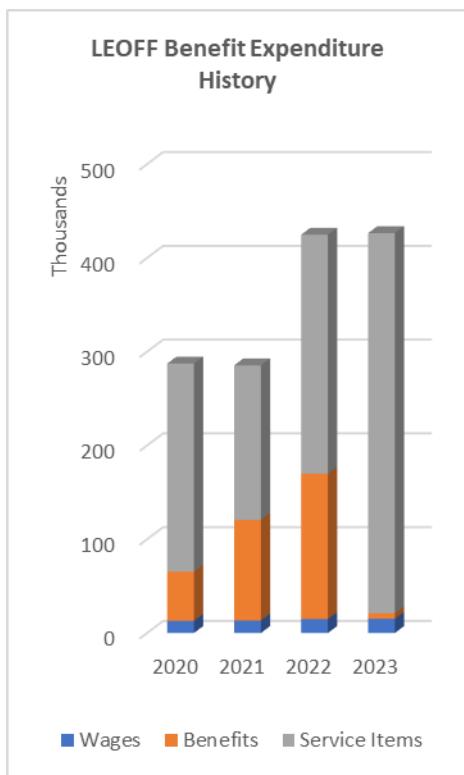
Major Objectives:

- Expand the program by encouraging employees to take advantage of the tax saving opportunity.

Revenue/Expenditure Comment:

This program is funded solely through dollars set aside by employees.

LEOFF Benefit



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	12,938	13,252	14,782	15,139
Benefits	52,527	107,415	154,998	5,807
Service Items	221,835	164,792	254,946	405,484
Total Expenses	287,300	285,459	424,725	426,430
Ending Fund Balance	2,804,276	2,506,797	2,880,424	5,334,860
Total	3,091,576	2,792,256	3,305,149	5,761,290

Program Description:

The LEOFF (Law Enforcement Officers and Fire Fighters) Benefit Fund is a reserve fund to pay administrative costs, medical premiums and eligible health care expenses for LEOFF I active and retired employees.

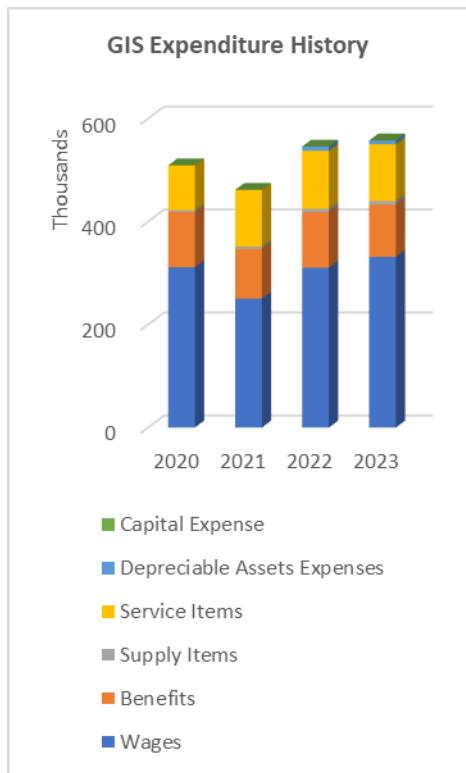
Major Objectives:

To maintain a sufficient reserve to fund the medical premiums and expenses of LEOFF I employees, active and retired.

Revenue/Expenditure Comment:

This program is funded from direct contributions from the General Fund and employee family medical coverage premiums.

Geographic Information Systems (GIS)



Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 2023
Wages	311,228	250,329	310,322	331,366
Benefits	106,986	96,692	107,646	101,501
Supply Items	3,894	4,518	7,000	7,000
Service Items	87,051	110,073	112,599	110,228
Depreciable Assets Expenses	0	0	8,116	7,431
Capital Expense	0	0	0	0
Total Expenses	509,159	461,612	545,683	557,526
Ending Fund Balance	202,120	273,209	12,327	23,988
Total	711,279	734,821	558,010	581,514

Program Description:

The Geographic Information Services (GIS) Department provides geographic information and analysis to County departments, local and regional agencies and the general public. The GIS department works in conjunction with the County Assessor to maintain the digital map of parcels and the county Web mapping application. GIS also updates street maps and produces a road atlas for all of Yakima County.

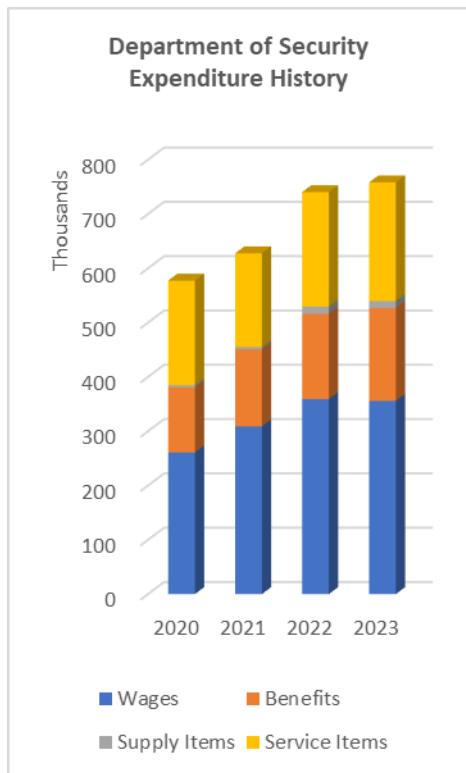
Major Objectives:

The major objective of the GIS department is to support the creation, use, and maintenance of a digital library of land use, transportation, demographics, health public safety, and resource management activities for Yakima County. GIS will continue to deliver more geographic information via the Internet with the goal of meeting the majority of the public's geographic and mapping needs from their place of business or residence.

Revenue/Expenditure Comment:

This department is funded through county departments, grants, contracts with other entities, map sales and the General Fund.

Department of Security



Expenditures	Actuals	Actuals	Budget	Budget
	2020	2021	2022	2023
Wages	260,742	308,699	358,976	355,721
Benefits	119,553	141,860	157,105	171,061
Supply Items	4,258	4,339	13,276	12,800
Service Items	192,672	172,552	210,833	218,476
Total Expenses	577,225	627,450	740,190	758,058
Ending Fund Balance	224,719	306,050	89,607	34,333
Total	801,944	933,500	829,797	792,391

Program Description:

The Yakima County Department of Security is a public safety agency established in 1995 by the Board of County Commissioners upon recommendation by the County Courthouse Security Task Force. The mission of the Department of Security is to provide a professional government protection program for county employees and citizens. Specific attention is directed to the facilities and county government operations that involve criminal and civil justice processes.

Major Objectives:

1. Continue to provide adequate security services during working hours at these locations:
Courthouse, Juvenile Justice Center, Secured Civil Courtrooms and Probation Facility.
2. Conduct a minimum of 20 hours of specialized training per officer in the area of professional security and public safety.
3. Conduct a minimum of three firearm qualifications for all commissioned staff.
4. Conduct regular courthouse alarm system performance reviews:
 - Audit all devices for #location.
 - Audit report (annunciation).
 - What changes and why.

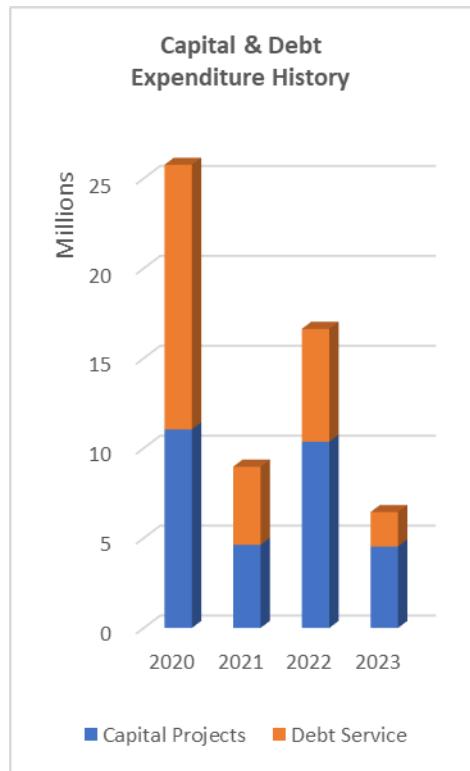
Revenue/Expenditure Comment:

This department is funded by other departments based on square footage and category of security risk.



Capital & Debt

Capital & Debt



Expenditures	Actual	Actual	Budget	Budget
	2020	2021	2022	2023
Capital Projects	11,037,371	4,623,218	10,354,132	4,529,789
Debt Service	14,715,587	4,342,512	6,277,156	1,913,073
Total	25,752,958	8,965,730	16,631,288	6,442,862

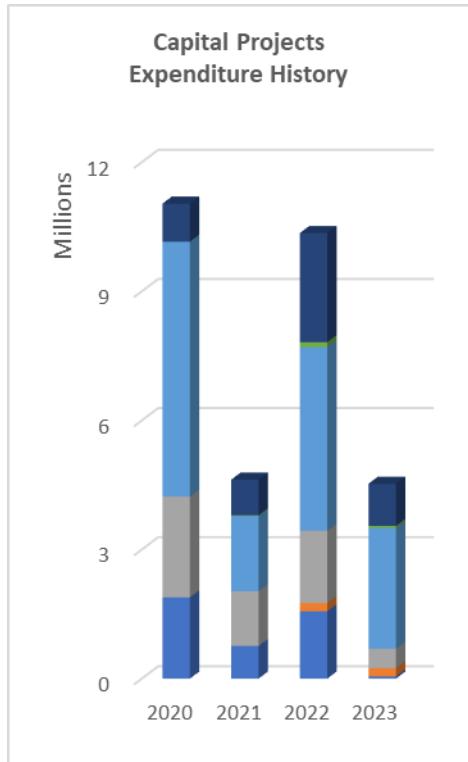
Summary

The capital project fund accounts for capital purchases and projects except road construction (which is accounted for in the County Road fund) and capital purchased by funds other than the General Fund. The debt service funds account for payments on the County's general obligation bonds. Debt service is administrated by the staff in the Treasurer's office.

Current Issues

- Yakima County has seen a rebound in the Hotel/Motel funds that support the annual debt payment of our 2020 GO Bond. The shortfalls were due to the COVID-19 pandemic and the limitations on business and leisure travel. The County will continue to monitor this revenue stream very close so that the General Fund will not be impacted in case the revenues fall short.
- We are also looking at the RV site at State Fair Park to determine the design and cost of upgrading the facility out of the 2020 Capital Bond that was sold in 2020 for fairground improvements.

Capital Projects



Expenditures	Actual	Actual	Budget	Budget
	2020	2021	2022	2023
General Capital - TS	1,886,714	758,873	1,564,907	51,370
Fairgrounds Capital	33	0	191,500	193,421
Public Works Capital	2,343,098	1,270,791	1,680,220	450,000
2014 Capital Projects	0	0	0	0
2020 Capital Projects	5,923,875	1,749,708	4,267,505	2,804,898
Ascend Royalties	0	17,000	115,000	50,000
REET Capital Projects	883,651	826,846	2,535,000	980,100
Total	11,037,371	4,623,218	10,354,132	4,529,789

Program Description:

General Capital TS - A fund to account for Technology Services projects that are funded from outside of the Technology Services fund.

Fairgrounds Capital - A fund to account for Capital Projects at State Fair Park.

Public Works Capital - A fund to account for the County's ongoing public works capital projects related to Facilities Services.

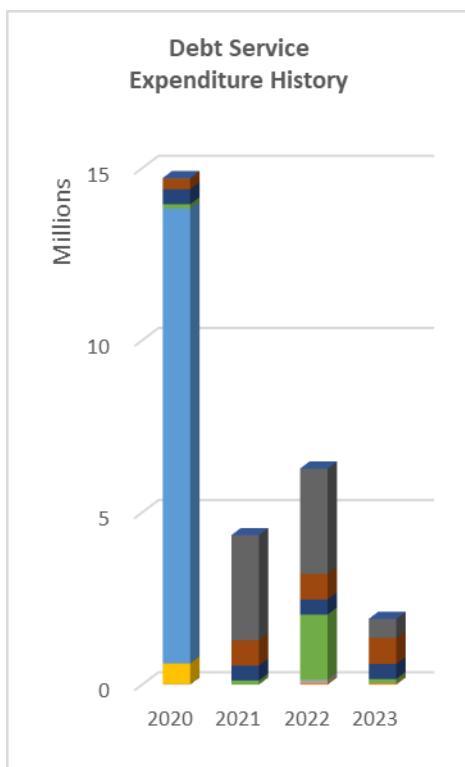
2014 LTGO Capital Projects – A fund to account for 2014 LTGO Bond Proceeds used for bridge replacements in the County Road Department.

2020 GO Bond Capital Projects – A fund to account for 2020 GO Bond Proceeds for improvements at State Fair Park. Motel/Hotel funds will be used to repay the annual debt payment on the bond.

Ascend Royalties – A fund to account for upgrades to the Treasurer's and Assessor's Ascend Financial System.

Real Estate Excise Capital Projects - A fund to account for real estate excise tax levied in accordance with RCW 82.46.010. All revenue is restricted to local capital improvements.

All Debt Service Funds



Expenditures	Actual	Actual	Budget	Budget
	2020	2021	2022	2023
2008 GO Bond Redemption	0	0	41,885	41,885
2008B GO Bond Redemption	14,575	0	97,353	0
2009 GO Bond Redemption	598,560	0	0	0
2010A GO Bond Redemption	13,217,111	0	0	0
2010B GO Bond Redemption	121,500	121,500	1,896,350	121,500
2014 GO Bond Redemption	439,113	433,512	437,713	436,313
2020 GO Bond Redemption	302,886	736,000	745,250	758,250
2020B GO Bond Redemption	21,606	3,051,500	3,058,605	555,125
2008 CLID Bond Redemption	236	0	0	0
Total	14,715,587	4,342,512	6,277,156	1,913,073

Program Description:

2008 G O Bond Redemption - A fund to account for redemption of bonds to be used for the refinancing of the 1997 G O Bonds.

2010B G O Bond Redemption – Qualified Energy Conservation Bonds to fund a new outside energy efficient shell for the county courthouse.

2014 G O Bond Redemption – A fund to account for redemption of bonds for the remodel of the Resource Center and County Road bridge replacements.

2020 G O Bond Redemption–A fund to account for redemption of bond for capital improvements at State Fair Park.

2020B G O Bond Redemption–A fund to account for the refunding of the 2010A Bonds to reduce interest cost of the original issue.

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Yakima County Pay Plan

YAKIMA COUNTY
ELECTIVE POSITION PAY PLAN
EFFECTIVE JANUARY 1, 2023

POSITION	MONTHLY SALARY
Assessor	10,487.00
Auditor	10,487.00
Clerk	10,487.00
Commissioners, District 1, 2 & 3	9,749.00
Coroner	10,487.00
District Court Judges	16,120.58
Prosecuting Attorney **	8,465.38 16,930.75
Sheriff	12,294.00
Superior Court Judges *	8,465.38 16,930.75
Treasurer	10,487.00

**Half of salary paid by Yakima County, half by State of Washington*

***Full salary paid by Yakima County and half billed to State of Washington*

YAKIMA COUNTY
DIRECT REPORTS PAY PLAN
EFFECTIVE JANUARY 1, 2023

POSITION	MONTHLY SALARY
County Engineer/County Roads Director	12,548.00
District Court Administrator	10,709.00
Department of Assigned Counsel Director	13,725.00
Department of Corrections Director	13,283.00
Director of Human Services	9,803.00
Facilities Services Director	10,985.00
Financial Services Director	14,097.00
Human Resources Director	13,114.00
Public Services Director	11,983.00
Superior Court Administrator	12,281.00
Technology Services Director	12,797.00

YAKIMA COUNTY MASTER PAY PLAN

Monthly Salary

Effective January 1, 2023

Range Number	Classification	7.50		8.00		
		Hour	Day	Hour	Day	
A11	County Worker	2,561.00	-	3,248.00	2,732.00 - 3,465.00	
A12	Office Assistant, Maintenance Worker	2,763.00	-	3,504.00	2,947.00 - 3,737.00	
A13	Financial Technician, Office Support Technician, Maintenance Technician	2,965.00	-	3,761.00	3,163.00 - 4,011.00	
B21	Financial Specialist I, Maintenance Specialist, Office Specialist I, Bailiff	3,229.00	-	4,095.00	3,444.00 - 4,368.00	
B22	Juvenile Corrections Officer I, Appaiser Specialist, Financial Specialist II, Office Specialist II, Program Specialist	3,492.00	-	4,429.00	3,725.00 - 4,724.00	
B23	Office Coordinator, Financial Specialist III, Program Representative I, Road Maintenance Technician I, Environmental Specialist, Utilities Maintenance Technician I, Solid Waste Class A	3,755.00	-	4,762.00	4,005.00 - 5,079.00	
B24 /	Case Manager, Appraiser I, Road Maint. Technician II, Program Representative II, Financial Specilist IV,	4,161.00	-	5,277.00	4,438.00 - 5,628.00	
B31	Utilities Maintenance Technician II, Facilities Maintenance Technician, Law Enforcement Dispatcher, Juvenile Corrections Officer II, Project Coordinator I, Solid Waste Class A Driver II,					
B25 /	Inspector I, Planner I, Lead Law Enforcement Dispatcher, Office Supervisor I, Program Representative III, Accountant Specialist, Appraiser II, Road Maintenance Heavy Equipment Operator, Faciitites Maintenance Specialist, Court Reporter, Project Coordinator II, Utilities Maintenance Technician III, Mechanic II, Solid Waste Heavy Equipment Operator, Solid Waste Field Supervisor	4,568.00	-	5,793.00	4,872.00 - 6,179.00	
B26	Office Supervisor II, Program Coordinator I, Appraiser III, Law Enforcement Dispatch Supervisor, Juvenile Corrections Supervisor, Inspector II, Maintence Supervisor, Road Maintenance Field Supervisor, Lead Mechanic Technician, Solid Waste Lead Heavy Equipment	4,729.00		5,998.00	5,045.00	6,398.00
C41	Accountant I, Engineer, Legal Investigator, Paralegal I, Planner II, Inspector III, Probation Officer, Program Coordinator II, Appraiser IV, Certified Court Interpreter, Court Deputy, Environmental Coordinator, Natural Resource	4,891.00	-	6,203.00	5,217.00 - 6,616.00	
C42	Program Analyst I, Program Coordinator III, Paralegal II, Court Deputy Supervisor, Deputy Fire Marshall, Natural Resource Specialist II	5,162.00	-	6,547.00	5,507.00 - 6,984.00	

YAKIMA COUNTY MASTER PAY PLAN

Monthly Salary
Effective January 1, 2023

Range Number	Classification	7.50	8.00	
		Hour	Day	Hour
C43	Natural Resources Specialist III, Planner III, Plans Examiner, Program Analyst II, Accountant II, Inspector IV, Scale & Program Supervisor, Solid Waste Operations Supervisor	5,433.00	-	6,890.00
C44	Road Maintenance Operations Supervisor, Natural / Resource Specialist IV, Manager I			6,166.00 - 7,820.00
C51				
C-4-5	Accountant III, Planner IV, Manager II, Senior / Natural Resource Specialist V			6,906.00 - 8,758.00
C-5-2				
D61	Senior Manager I	4,429.00		7,114.00 - 9,022.00
D62	Senior Manager II			7,589.00 - 9,625.00
D63	Senior Manager III			8,055.00 - 10,216.00
D64 / D71	Senior Manager IV			8,550.00 - 10,844.00
D72	Senior Manager V			8,807.00 11,169.00
E81	Director I			9,110.00 - 11,554.00

Department	Classification	8.00	
		Hour	Day
Security	Officer	4,043.00	- 5,123.00
	Sergeant	4,465.00	- 5,290.00
Corrections	Corrections Officer	5,117.00	- 6,290.00
	Corrections Corporal	6,605.00	- 6,605.00
	Corrections Sergeant	7,136.00	- 7,621.00
	Lieutenant	7,228.00	- 8,631.00
	Chief	8,733.00	- 10,152.00
Sheriff	Deputy Sheriff	4,844.00	- 6,749.00
	Deputy Sergeant	7,551.00	- 7,925.00
	Lieutenant	9,193.00	
	Chief	10,296.00	