



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.

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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

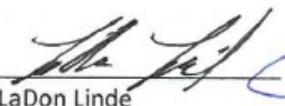
Amanda McKinney
District 1

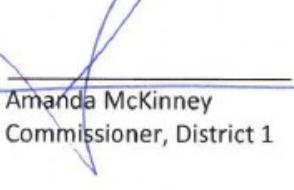
Kyle Curtis
District 2

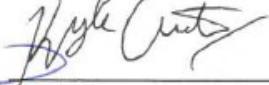
LaDon Linde
District 3

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.

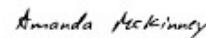
BE IT FURTHER RESOLVED by the Board that the final detailed budget shall be printed and available for the public no later than January 31, 2023, and that the Clerk of the Board shall forward a copy to the County Auditor.

Done this 13th day of December 2022.

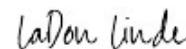
ATTEST:



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

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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