

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>

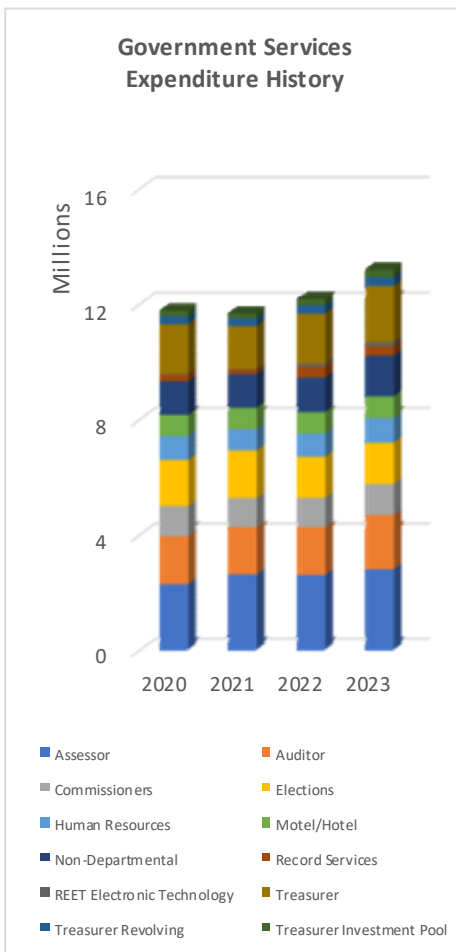
Summary

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.

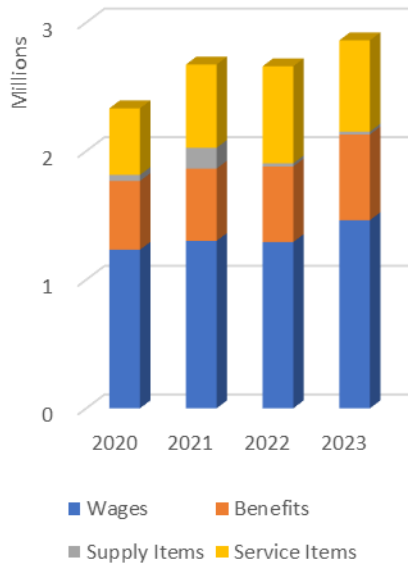
The table at the left summarizes the 2023 budget for Government Services. Departments as shown in detail in the following pages. The graph shows the four-year trend in total spending for this priority.

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	2,333,918	2,672,964	2,659,512	2,860,751

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.

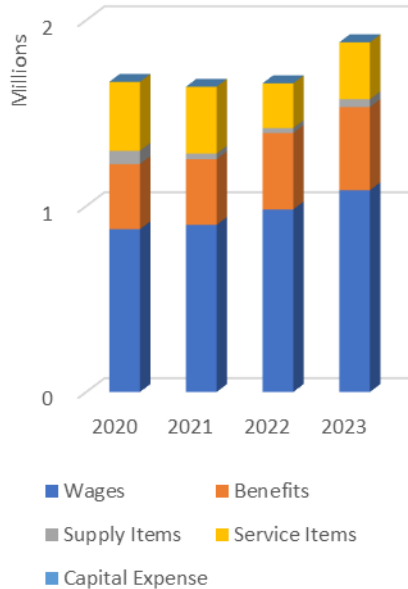
The office processes approximately 1,000 open space removals and/or continuances every year in addition to auditing over 8,500 parcels for compliance in the State Open Space – Farm & Agricultural classification.

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
Expenditure History**



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.

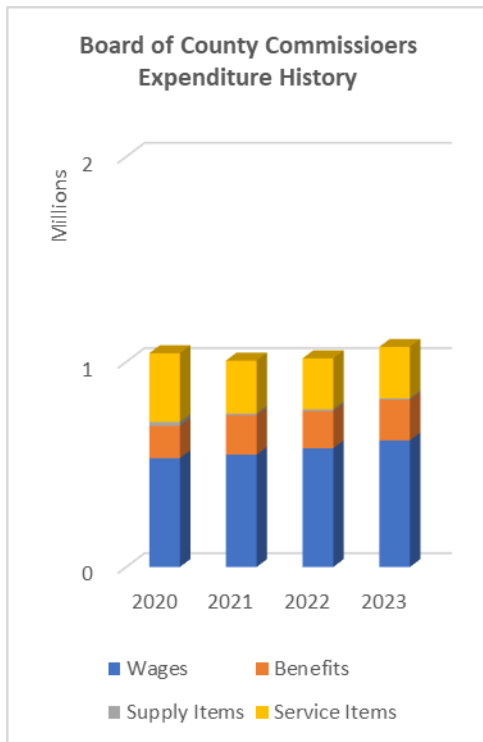
Major Objectives:

- 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.

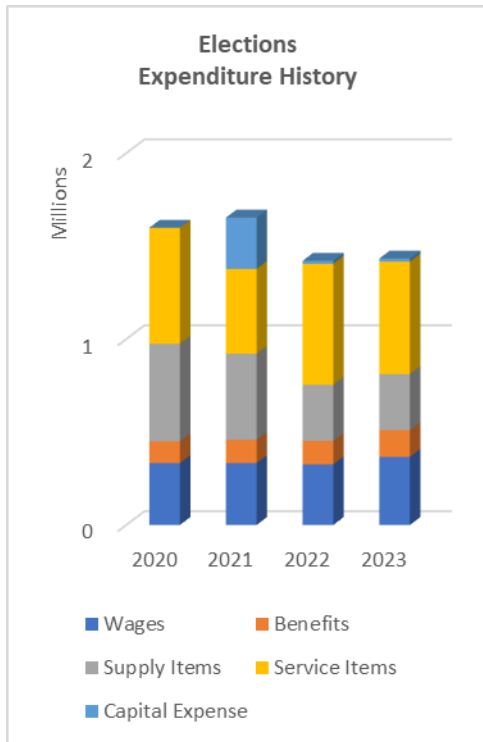
The Board will continue to work on the following objectives:

- 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).

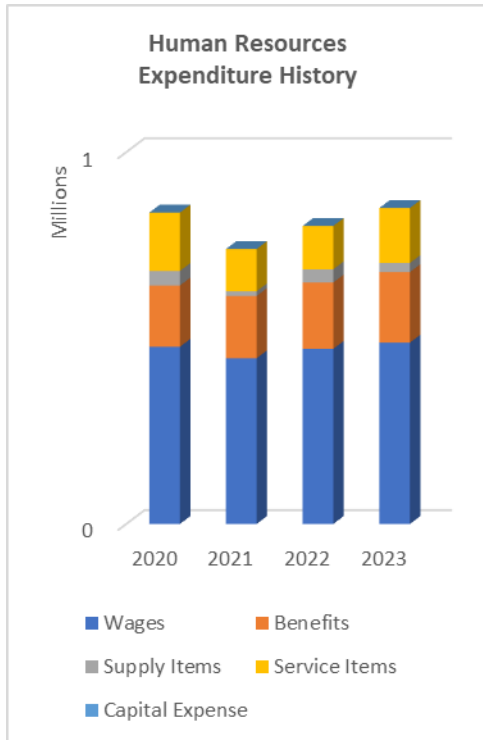
Major Objectives:

- 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	837,406	739,490	801,434	849,653

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.

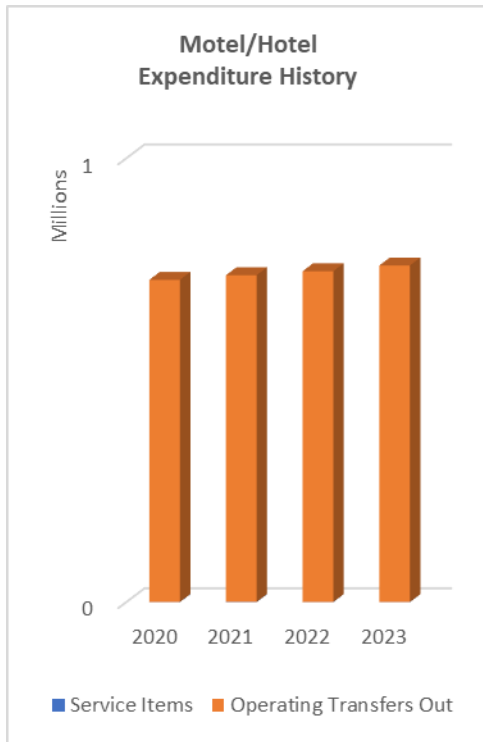
☐ **Labor & Employee Relations:**

- 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.

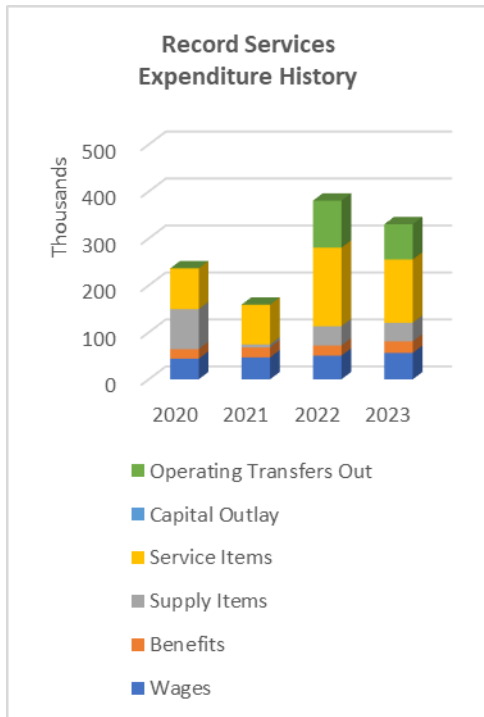
Non-Departmental

Expenditures	Actuals 2020	Actuals 2021	Budget 2022	Budget 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 2020	Actuals 2021	Budget 2022	Budget 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).

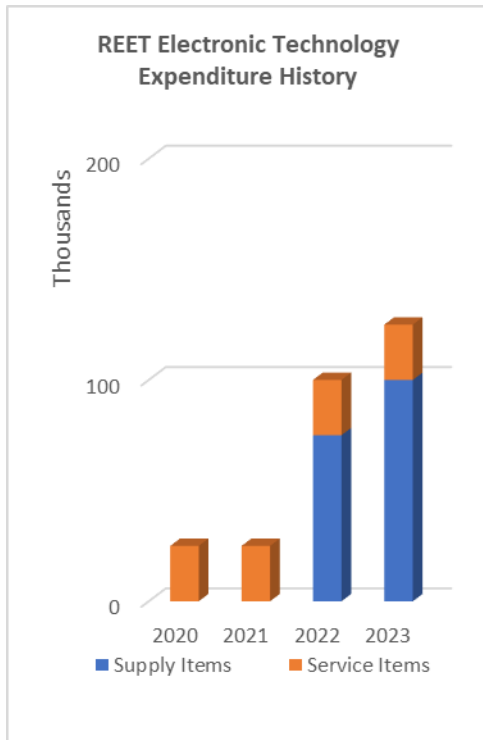
Major Objectives:

- 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 2020	Actuals 2021	Budget 2022	Budget 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.

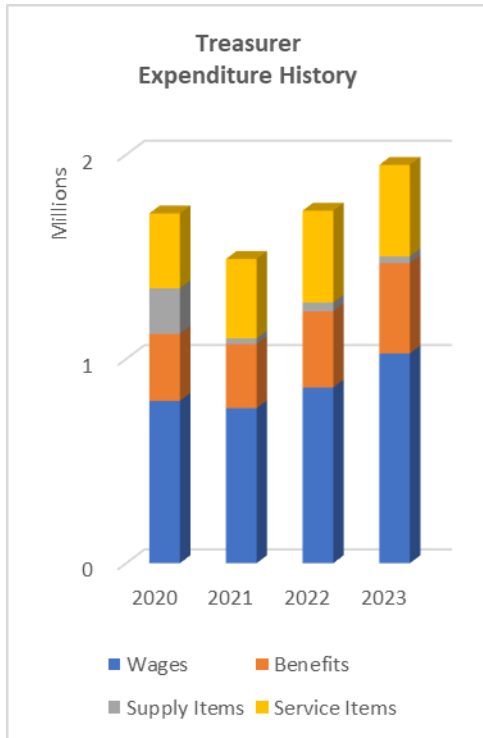
Major Objectives:

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 2020	Actuals 2021	Budget 2022	Budget 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 receipting 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.

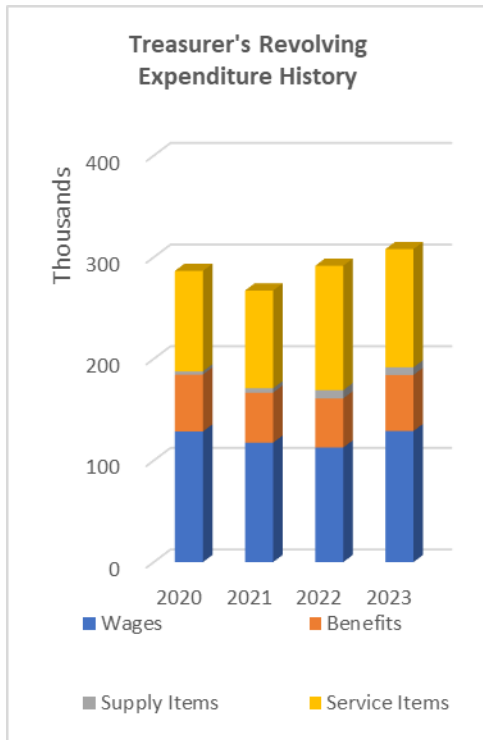
Major Objectives:

- 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 2020	Actuals 2021	Budget 2022	Budget 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.

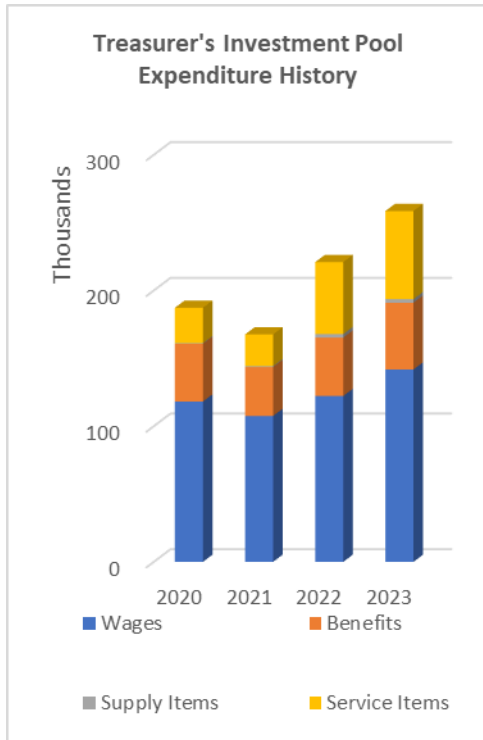
Major Objectives:

- 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 2020	Actuals 2021	Budget 2022	Budget 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.