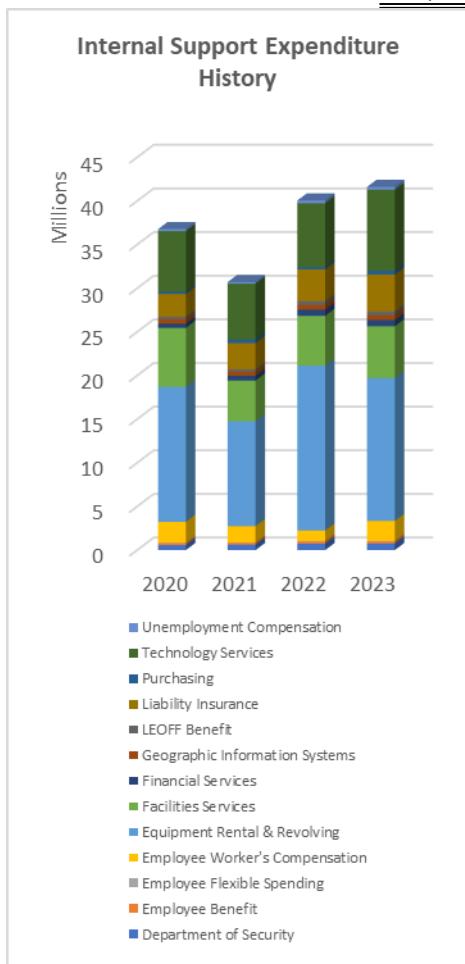


Internal Support

	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

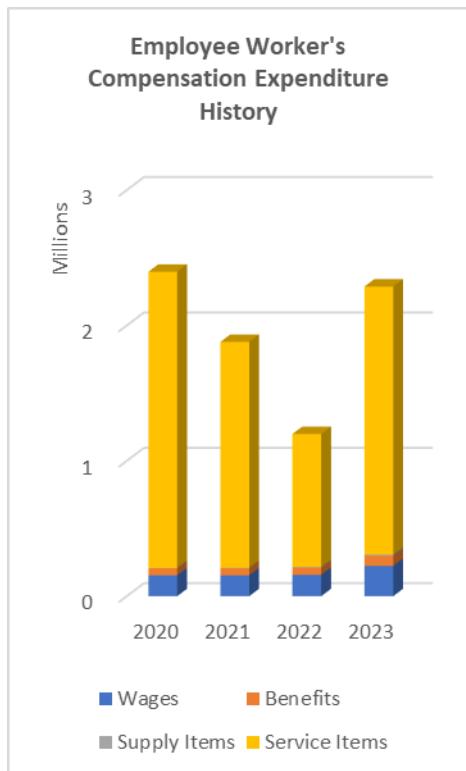
The Internal Support priority includes departments which perform major support functions for other County departments, and which do not fall into other categories. (For example, both the Treasurer's and Auditor's offices perform certain internal support functions; however, both are shown in the General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

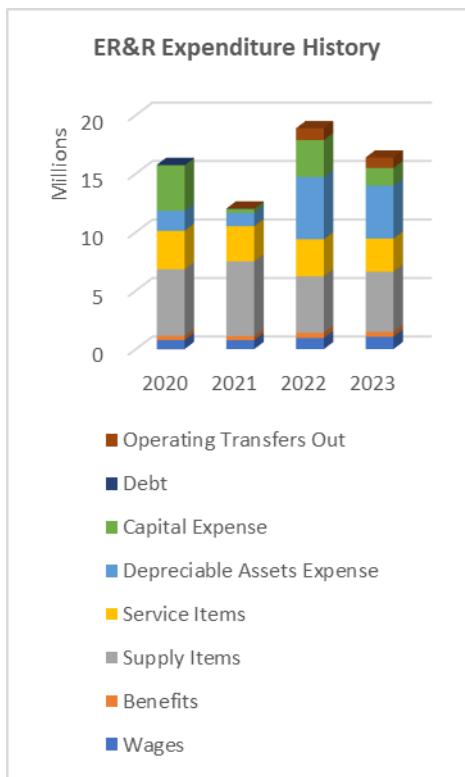
Major Objectives:

- 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:

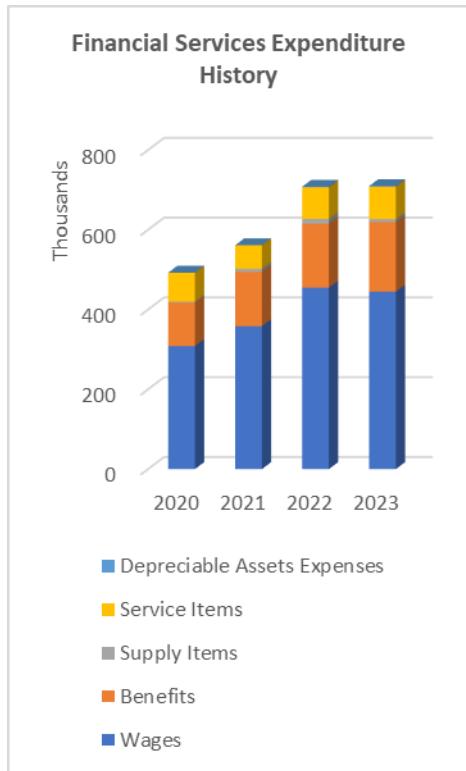
- To bring existing facilities into compliance with life safety codes.
- To correct past deferred maintenance.
- To provide a productive work environment for County employees.
- To provide assessable convenient facilities for customers and visitors.
- To provide for structured planned growth of County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

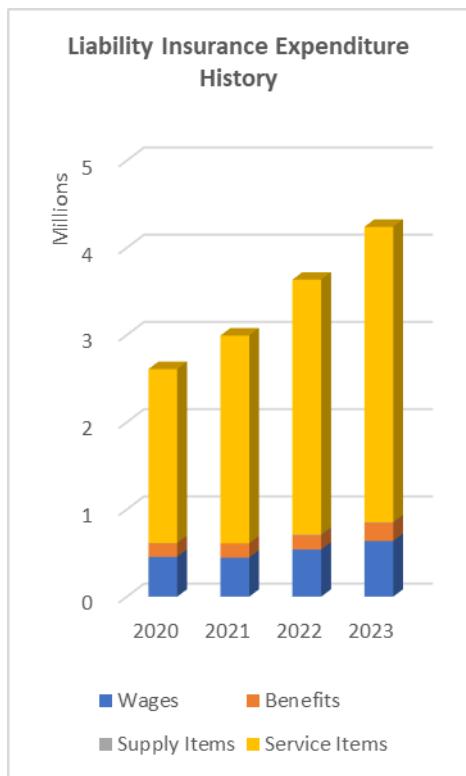
Major Objectives:

- 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.

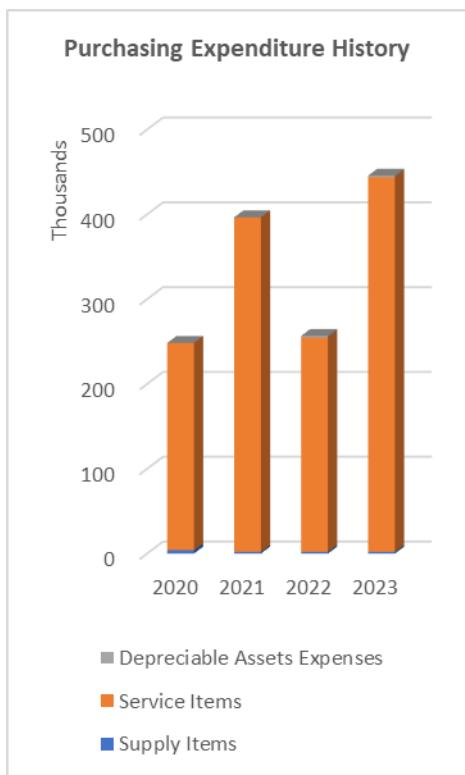
Major Objectives:

- 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:

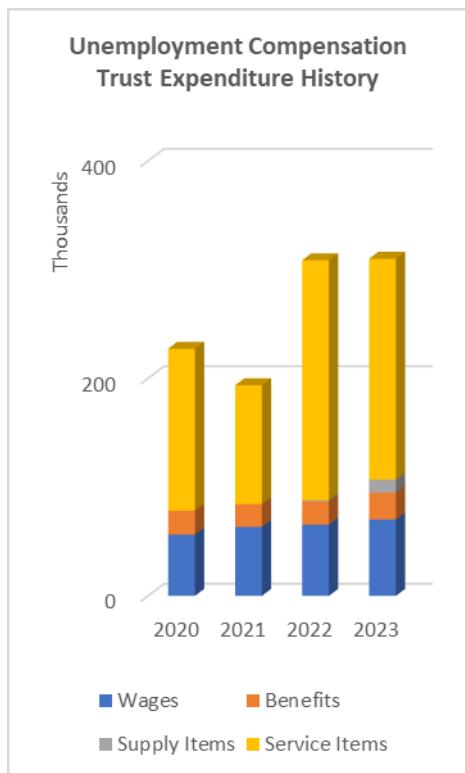
Yakima County Purchasing department's goals and objectives are to:

- 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.

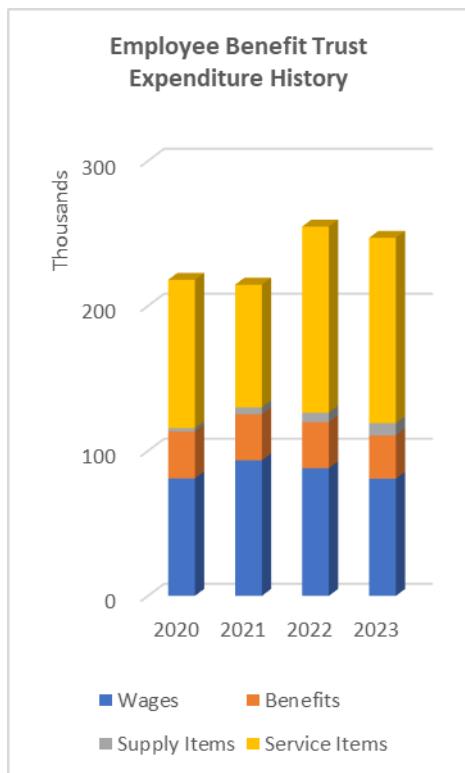
Major Objectives:

- 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.

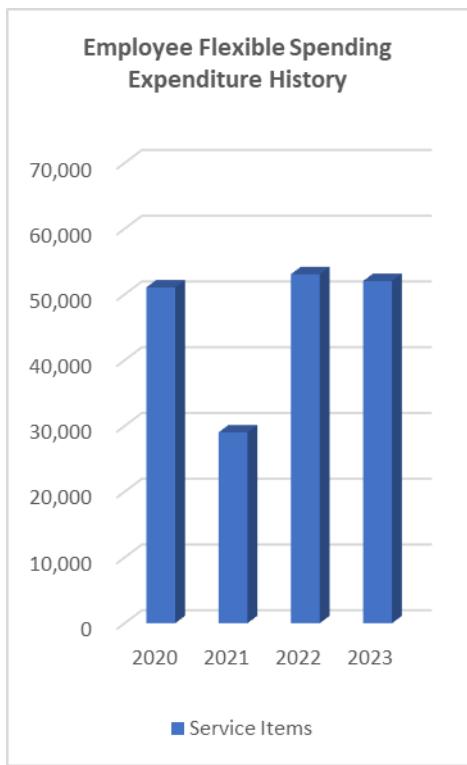
Major Objectives:

- 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	Actuals	Budget	Budget
	2020	2021	2022	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.

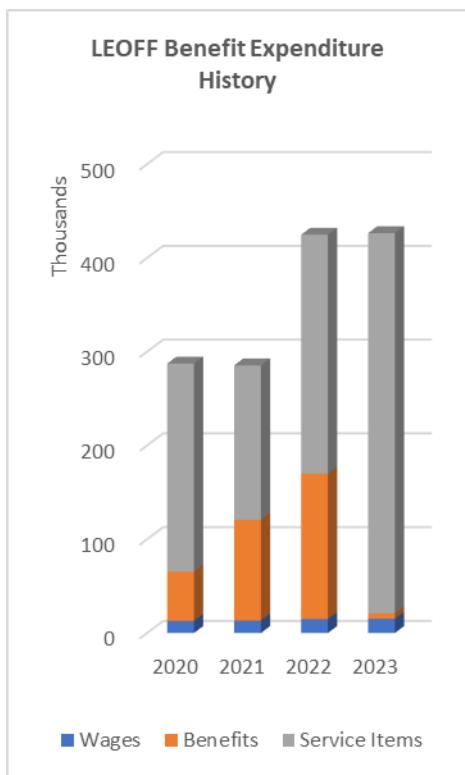
Major Objectives:

- 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.

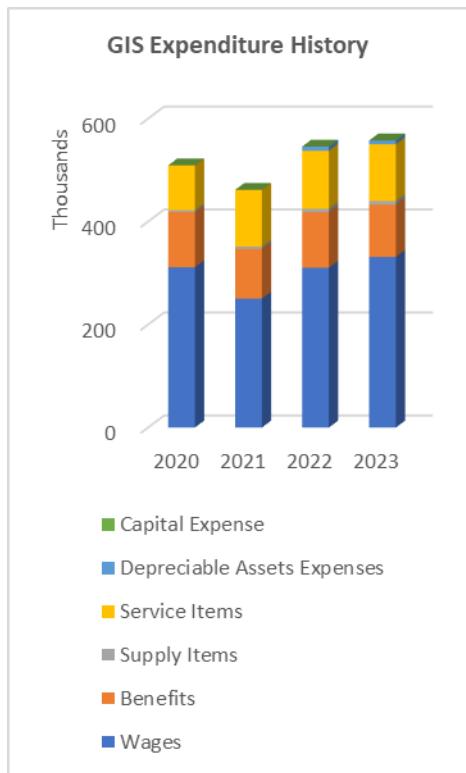
Major Objectives:

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.

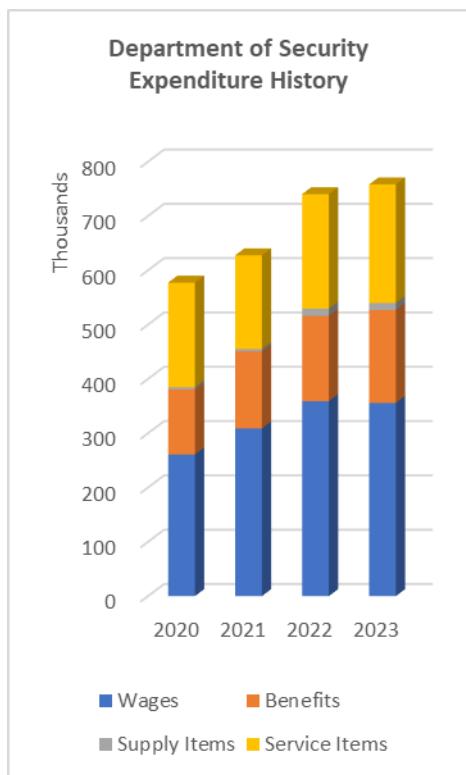
Major Objectives:

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.