



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

Staff Positions	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 co-operative 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 of 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 has 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.