



**Internal
Support**

Budget 2024

Department of Security	834,931
Employee Benefit	147,704
Employee Flexible Spending	37,149
Employee Worker's Compensation	2,432,211
Equipment Rental & Revolving	18,048,645
Facilities Services	5,356,671
Financial Services	720,443
Geographic Information Systems	548,267
LEOFF Benefit	547,672
Liability Insurance	5,302,141
Purchasing	437,854
Technology Services	8,687,356
Unemployment Compensation	433,213
Total	<u>43,534,257</u>

Internal Support

Summary

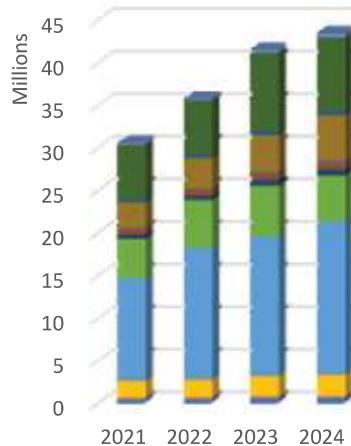
The Internal Support priority includes departments which perform major support functions for other County departments, and which do not fall into other categories. (For example, both the Treasurer's and Auditor's offices perform certain internal support functions; however, both are shown in the General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

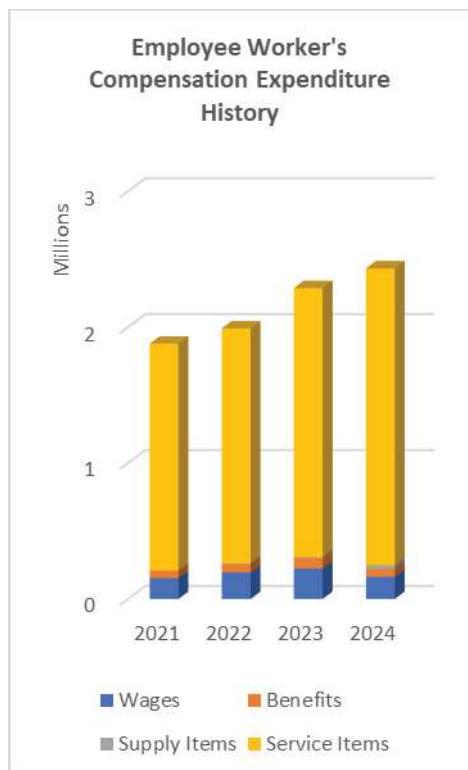
- Employee Benefit Fund** – During 2023, the Human Resources Department will be exploring the options of becoming self-insured for health benefits.
- Employee Worker's Compensation Fund** – Due to the COVID-19 pandemic, Yakima County continues to see a significant impact on our Worker's Compensation 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.

Internal Support Expenditure History



- Unemployment Compensation
- Technology Services
- Purchasing
- Liability Insurance
- LEOFF Benefit
- Geographic Information Systems
- Financial Services
- Facilities Services
- Equipment Rental & Revolving
- Employee Worker's Compensation
- Employee Flexible Spending
- Employee Benefit
- Department of Security

Employees Worker's Compensation



Expenditures	Actuals	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	154,062	195,350	223,696	163,654
Benefits	53,412	62,174	75,961	57,303
Supply Items	2,028	4,137	8,541	27,500
Service Items	1,669,039	1,729,151	1,979,093	2,183,754
Total Expenses	1,878,541	1,990,812	2,287,291	2,432,211
Ending Fund Balance	470,515	893,581	894,652	790,771
Total	2,349,056	2,884,393	3,181,943	3,222,982

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
	2021	2022	2023	2024
Wages	769,206	780,566	1,056,580	822,802
Benefits	345,061	331,624	421,311	229,249
Supply Items	6,387,918	7,105,831	5,142,600	5,680,809
Service Items	3,007,831	3,161,272	2,830,363	3,350,785
Depreciable Assets Expense	1,134,873	104,633	4,531,999	5,040,000
Capital Expense	348,837	1,443,456	1,506,000	1,510,000
Debt	25,281	17,203	0	0
Operating Transfers Out	0	2,493,174	895,000	1,415,000
Total Expenses	12,019,007	15,437,759	16,383,853	18,048,645
Ending Fund Balance	10,965,720	3,761,403	9,059,769	5,447,170
Total	22,984,727	19,199,162	25,443,622	23,495,815

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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	1,485,135	1,464,175	1,991,211	1,987,613
Benefits	726,847	714,720	939,320	908,497
Supply Items	342,077	339,830	448,350	439,534
Service Items	1,978,931	2,264,106	2,075,769	2,017,630
Depreciable Assets Expense	0	0	12,249	3,397
Operating Transfers Out	121,954	864,610	450,000	0
Total Expenses	4,654,944	5,647,441	5,916,899	5,356,671
Ending Fund Balance	1,785,435	1,885,024	678,508	492,350
Total	6,440,379	7,532,465	6,595,407	5,849,021

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:

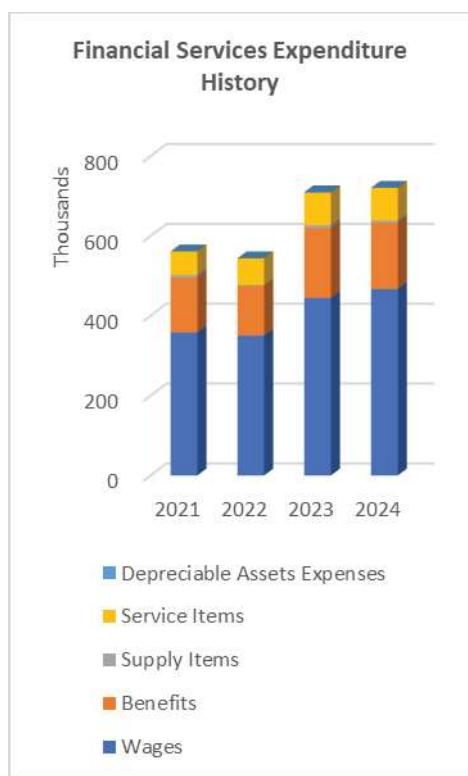
- To bring existing facilities into compliance with life safety codes.
- To correct past deferred maintenance.
- To provide a productive work environment for County employees.
- To provide assessable convenient facilities for customers and visitors.
- To provide for structured planned growth of County 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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	358,206	350,182	444,646	466,894
Benefits	136,184	125,130	174,211	165,341
Supply Items	7,798	1,799	8,000	6,500
Service Items	58,935	66,855	81,509	81,708
Depreciable Assets Expenses	0	0	1,103	0
Total Expenses	561,123	543,966	709,469	720,443
Ending Fund Balance	352,545	445,540	319,563	311,937
Total	913,668	989,506	1,029,032	1,032,380

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
	2021	2022	2023	2024
Wages	1,995,627	2,069,569	2,715,984	2,636,683
Benefits	790,539	759,119	1,002,847	951,028
Supply Items	245,527	216,184	410,073	615,118
Service Items	3,167,177	3,156,924	4,428,043	4,366,090
Depreciable Assets Expenses	204,026	158,043	714,312	118,437
Operating Transfers Out	0	0	0	0
Total Expenses	6,402,896	6,359,839	9,271,259	8,687,356
Ending Fund Balance	4,416,366	4,943,929	4,471,330	3,979,607
Total	10,819,262	11,303,768	13,742,589	12,666,963

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.

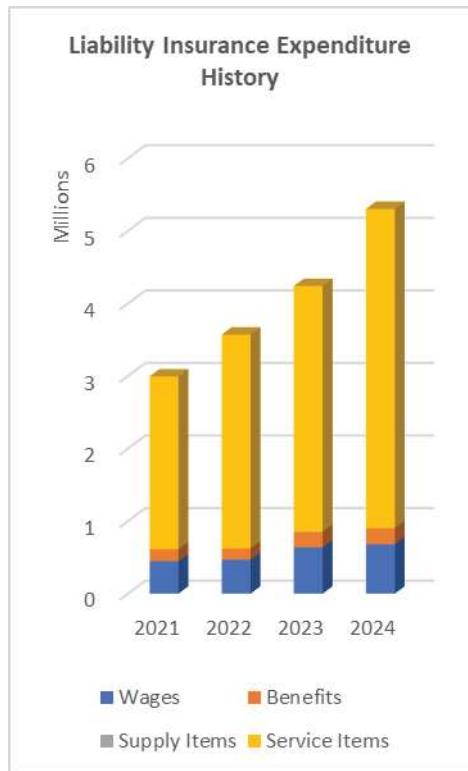
Major Objectives:

- 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
	2021	2022	2023	2024
Wages	447,440	467,072	638,195	680,406
Benefits	163,552	155,403	210,432	216,943
Supply Items	10	10	5,500	5,500
Service Items	2,382,479	2,947,152	3,385,609	4,399,292
Total Expenses	2,993,481	3,569,637	4,239,736	5,302,141
Ending Fund Balance	3,357,133	2,851,395	2,797,875	2,818,247
Total	6,350,614	6,421,032	7,037,611	8,120,388

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.

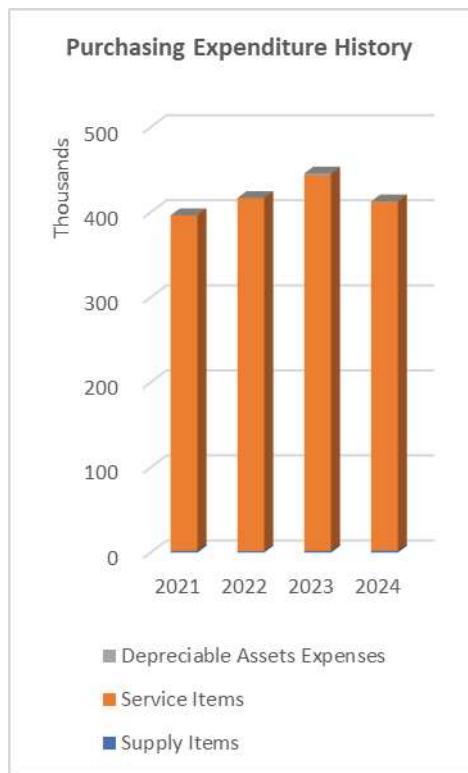
Major Objectives:

- 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:

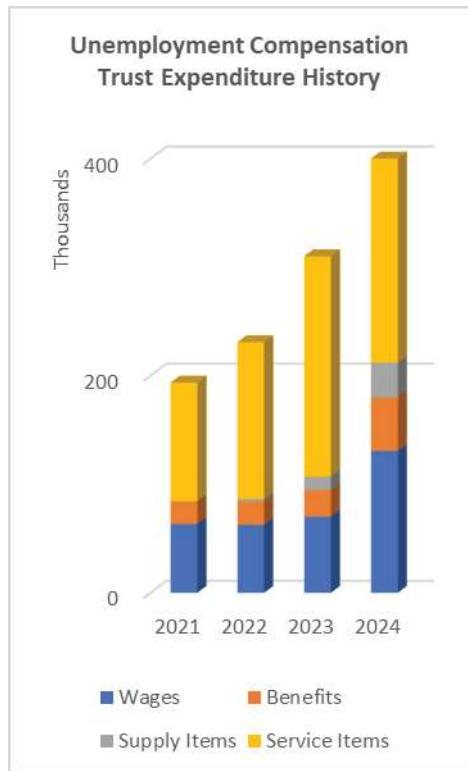
Yakima County Purchasing department's goals and objectives are to:

- 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 2021	Actuals 2022	Budget 2023	Budget 2024
Wages	63,412	62,600	70,196	130,829
Benefits	20,936	21,552	24,669	49,264
Supply Items	0	2,415	12,000	32,000
Service Items	109,315	144,263	203,129	221,120
Total Expenses	193,663	230,830	309,994	433,213
Ending Fund Balance	1,969,536	1,969,687	1,839,996	1,581,419
Total	2,163,199	2,200,517	2,149,990	2,014,632

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.

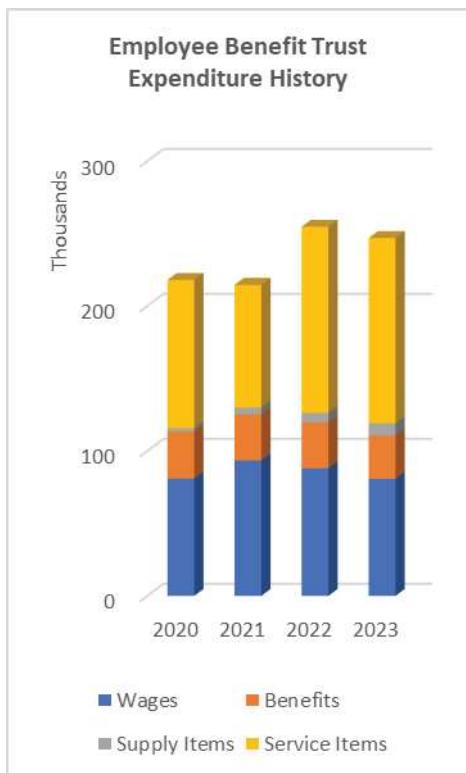
Major Objectives:

- 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 2021	Actuals 2022	Budget 2023	Budget 2024
Wages	93,427	94,345	80,737	28,198
Benefits	31,800	25,944	29,881	11,796
Supply Items	4,671	3,530	8,500	11,998
Service Items	84,695	91,962	127,772	95,712
Total Expenses	214,593	215,781	246,890	147,704
Ending Fund Balance	103,155	116,341	72,566	163,216
Total	317,748	332,122	319,456	310,920

Program Description:

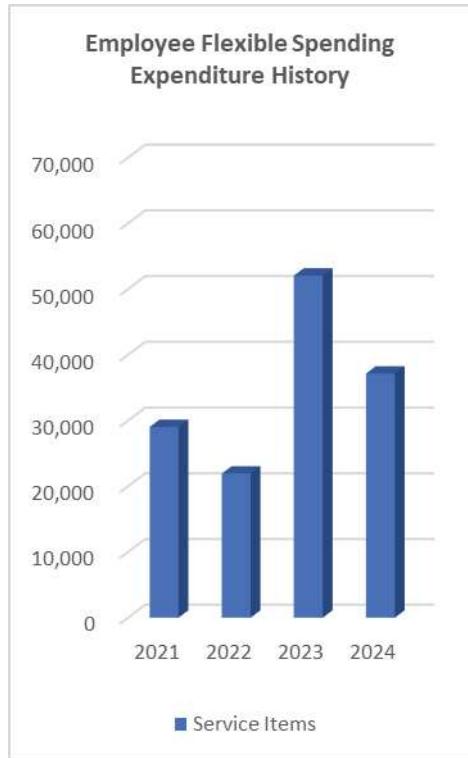
The Yakima County Employee Benefit fund is a fund to pay medical, dental, vision, basic term life and long-term disability insurance premiums, and administration fees for Yakima County employees, and to provide wellness programs. Gallagher Benefit Services serves as the County's broker for benefit plans.

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
	2021	2022	2023	2024
Service Items	29,028	21,932	52,049	37,149
Total Expenses	29,028	21,932	52,049	37,149
Ending Fund Balance	38,632	40,018	32,542	42,946
Total	<u>67,660</u>	<u>61,950</u>	<u>84,591</u>	<u>80,095</u>

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.

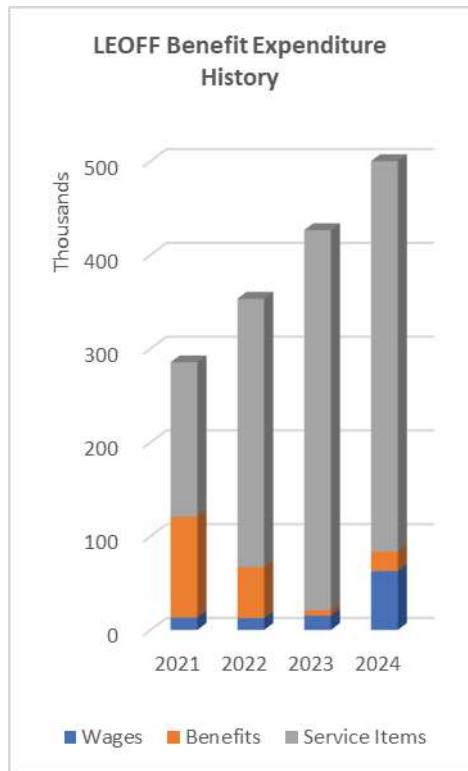
Major Objectives:

- 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
	2021	2022	2023	2024
Wages	13,252	12,601	15,139	62,748
Benefits	107,415	54,378	5,807	20,854
Service Items	164,792	286,271	405,484	464,070
Total Expenses	285,459	353,250	426,430	547,672
Ending Fund Balance	2,506,797	2,811,257	5,334,860	2,981,445
Total	2,792,256	3,164,507	5,761,290	3,529,117

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.

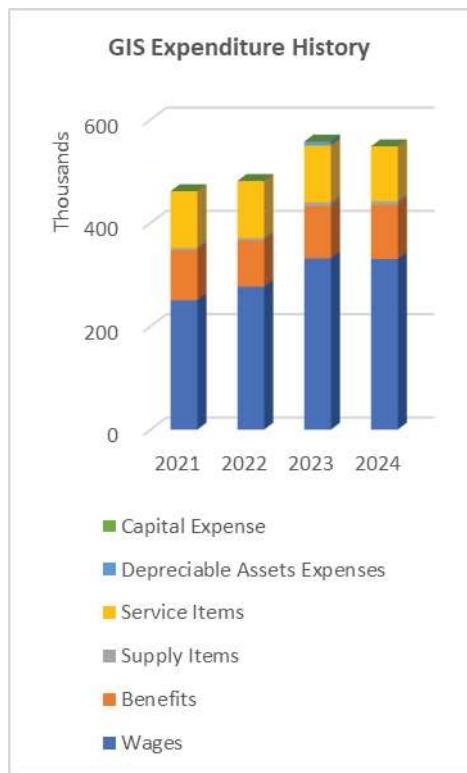
Major Objectives:

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 2021	Actual 2022	Budget 2023	Budget 2024
Wages	250,329	276,580	331,366	330,273
Benefits	96,692	89,649	101,501	104,760
Supply Items	4,518	4,738	7,000	7,000
Service Items	110,073	110,318	110,228	106,234
Depreciable Assets Expenses	0	0	7,431	0
Capital Expense	0	0	0	0
Total Expenses	461,612	481,285	557,526	548,267
Ending Fund Balance	273,209	321,130	23,988	21,537
Total	734,821	802,415	581,514	569,804

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.

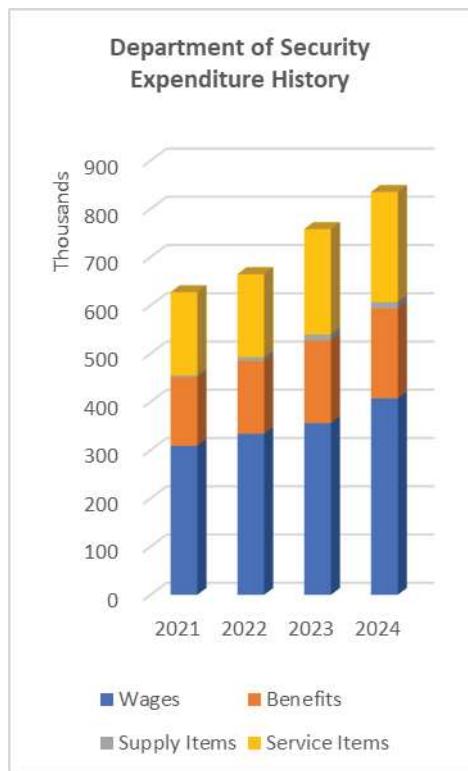
Major Objectives:

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 2021	Actuals 2022	Budget 2023	Budget 2024
Wages	308,699	333,771	355,721	407,040
Benefits	141,860	150,787	171,061	186,522
Supply Items	4,339	7,956	12,800	13,200
Service Items	172,552	172,156	218,476	228,169
Total Expenses	627,450	664,670	758,058	834,931
Ending Fund Balance	306,050	320,229	34,333	265,360
Total	933,500	984,899	792,391	1,100,291

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.