



2024 Budget

Yakima County, Washington

2024 Final Budget

Amanda McKinney, Commissioner, District 1

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READER'S GUIDE

Introduction

This document is the 2024 Annual Budget for Yakima County, Washington. It contains a wide variety of information about the programs the county government provides the community. This information ranges from a one page summary of the entire county budget to a program-by-program breakdown.

The purpose of this Reader's guide is to explain how the 2024 Annual Budget is organized, and to help you find the information you are looking for.

How This Document Is Organized

The 2024 Annual Budget is divided into three main sections: the **Introduction**, the **Financial Section**, and the **Priorities of Government Section**. The beginning of each section is marked with a divider tab for easy reference.

The **Introduction** begins with a brief overview of the 2024 General Fund budget, called the **Budget In Brief**. This one-page summary shows all of the General Funds, budgeted revenues, and expenditures for 2024, along with comparative numbers for 2022 and 2023.

The **Financial Section** presents the 2024 budget from the financial perspective. It begins with a short explanation of the accounting practices employed by the County, and continues with a fund-by-fund breakdown of the budget.

The **Priorities of Government Section** looks at the budget from a priorities, program or service oriented perspective. It begins with an explanation of the eight broad "Priorities of Government" into which all County services are organized. Following this are detailed descriptions of all departments and programs in the County (organized by The Priorities of Government).

QUICK REFERENCE GUIDE

The following are some of the most commonly asked questions about the Annual Budget, along with section references and page numbers to help readers find the information they need.

For a one-page overview of the County General Fund Budget, see the Budget in Brief (Introduction tab) or the Budget by Fund (Financial Section tab). The table of contents begins on the following page.

Additional financial information about Yakima County is available in the Annual Comprehensive Financial Report.

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YAKIMA COUNTY, WASHINGTON

2024 ANNUAL BUDGET

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BOARD OF YAKIMA COUNTY COMMISSIONERS

IN THE MATTER OF ADOPTING THE 2024 YAKIMA COUNTY BUDGET AND GENERAL FUND RESERVE LEVEL

306-2023

WHEREAS, pursuant to Resolution No. 261-2023 adopted October 24, 2023, and chapter 36.40 of the Revised Code of Washington, the Board of Yakima County Commissioners advertised and held a public hearing beginning December 5, 2023, and concluding December 6, 2023, to consider the adoption of the 2024 Yakima County Budget and allow interested persons to appear and be heard for or against any part of said budget; and,

WHEREAS, the various items in the 2024 Budget attached hereto as "Exhibit A" has been reviewed and adjusted where appropriate in light of the available evidence and public comment; and,

WHEREAS, the Board has reviewed and determined that the reserve level of the General Fund of Yakima County is to strive to remain at a minimum 11% of total General Fund revenues as outlined in the most recently adopted Yakima County Financial Policies; now, therefore,

BE IT HEREBY RESOLVED by the Board of Yakima County Commissioners that the 2024 Yakima County Budget be, and hereby is adopted and shall be entered in the official minutes as incorporated herein as "Exhibit A".

BE IT FURTHER RESOLVED that the General Fund Reserve remain at a minimum 11% of total General Fund revenues as outlined in the most recently adopted Yakima County Financial Policies.

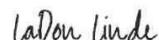
BE IT FURTHER RESOLVED by the Board that the final detailed budget shall be printed and available for the public no later than January 31, 2024, and that the Clerk of the Board shall forward a copy to the County Auditor.

Done this 12th day of December 2023.

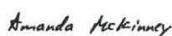
ATTEST:



Julie Lawrence,
Clerk of the Board



LaDon Linde



Amanda McKinney, Commissioner



Kyle Curtis, Commissioner
Constituting the Board of County Commissioners
of Yakima County, Washington

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2024 Budget

December 12, 2023

Department	2023 Expenditure Budget	2024 Expenditure Budget	Percent Change	2023 Revenue Budget	2024 Revenue Budget	Percent Change
Assessor	2,860,751	2,917,502	1.98%	8,800	12,250	39.20%
Auditor	1,881,045	2,148,601	14.22%	2,336,450	2,276,910	-2.55%
Elections	1,433,125	1,655,702	15.53%	873,550	995,000	13.90%
Commissioners	1,073,076	1,077,067	0.37%	54,286,163	56,013,588	3.18%
Non-Depart	19,334,274	17,582,365	-9.06%	101,000	745,000	637.62%
Human Resources	849,653	852,284	0.31%	300	300	0.00%
Treasurer	1,949,308	2,015,404	3.39%	3,703,265	4,197,115	13.34%
<i>Total General Government</i>	<i>29,381,232</i>	<i>28,248,925</i>	<i>-3.85%</i>	<i>61,309,528</i>	<i>64,240,163</i>	<i>4.78%</i>
Coroner	662,979	589,231	-11.12%	48,000	48,000	0.00%
Sheriff	14,202,515	16,346,689	15.10%	2,817,945	3,105,224	10.19%
<i>Total Public Safety</i>	<i>14,865,494</i>	<i>16,935,920</i>	<i>13.93%</i>	<i>2,865,945</i>	<i>3,153,224</i>	<i>10.02%</i>
Assigned Counsel	4,553,405	4,775,756	4.88%	740,493	816,641	10.28%
Assigned Counsel-Expert Serv	246,842	239,569	0.00%	0	0	0.00%
Attorney	8,705,105	8,551,855	-1.76%	2,774,185	2,874,942	3.63%
Clerk	2,782,087	2,762,370	-0.71%	1,069,919	1,031,495	-3.59%
Consol Juvenile Serv	1,372,056	1,424,451	3.82%	1,372,056	1,424,451	3.82%
District Court	3,341,477	4,412,637	32.06%	1,470,131	2,520,877	71.47%
Superior Court	4,314,950	4,474,121	3.69%	887,279	1,004,424	13.20%
Youth Services	5,069,893	4,867,683	-3.99%	112,800	101,800	-9.75%
<i>Total Justice Services</i>	<i>30,385,815</i>	<i>31,508,442</i>	<i>3.69%</i>	<i>8,426,863</i>	<i>9,774,630</i>	<i>15.99%</i>
WSU Extension	352,273	335,635	-4.72%	29,400	29,400	0.00%
Planning	2,611,865	2,587,055	-0.95%	477,744	482,003	0.89%
<i>Total Community Development</i>	<i>2,964,138</i>	<i>2,922,690</i>	<i>-1.40%</i>	<i>507,144</i>	<i>511,403</i>	<i>0.84%</i>
General Fund Budgeted Rev/Exp	77,596,679	79,615,977	2.60%	73,109,480	77,679,420	6.25%

	<u>2023</u>	<u>2024</u>
Total Revenue	73,109,480	77,679,420
Expenditures	(77,596,679)	(79,615,977)
Total Reserves-Net Change	(4,148,334)	(4,148,334)

Reserves:

<i>Contingency Reserves</i>	<i>(145,214)</i>	<i>-</i>
<i>Superior Court Restricted Reserves</i>	<i>(253,240)</i>	<i>(296,653)</i>
<i>District Court Restricted Reserves</i>	<i>(168,266)</i>	<i>-</i>
<i>Sheriff Restricted Reserves</i>	<i>(100,000)</i>	<i>(100,000)</i>
<i>Carryover Reserves</i>	<i>(1,248,446)</i>	<i>(1,289,904)</i>
<i>Additional Reserves to Balance</i>	<i>(2,572,033)</i>	<i>(250,000)</i>
<i>Total Reserves-Net Change</i>	<i>(4,487,199)</i>	<i>(4,487,199)</i>

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2024 Budget

December 12, 2023

Fund	2024 Beginning Fund Balance	2024 Revenue Budget	2024 Expenditure Budget	2024 Ending Fund Balance
<i>District Court Probation</i>	210,244	1,349,395	1,445,386	114,253
<i>Municipal Courts</i>	359,512	806,376	898,932	266,956
<i>Pretrial</i>	38,551	350,172	388,723	0
<i>Special Operations</i>	578,237	162,435	275,452	465,220
<i>Dist Crt Dispute Resol Cntr</i>	36,533	54,675	72,540	18,668
<i>Family Court</i>	56,542	171,650	228,192	0
<i>Department of Corrections</i>	253,282	30,989,740	30,989,741	253,281
<i>Noxious Weed</i>	607,159	402,075	568,911	440,323
<i>Horticulture</i>	210,201	185,000	209,434	185,767
<i>Law Library</i>	36,210	80,000	80,000	36,210
<i>Criminal Justice Sales Tax</i>	4,088,719	9,700,000	11,502,131	2,286,588
<i>Parks & Recreation</i>	66,632	100,000	166,375	257
<i>County Road</i>	6,000,000	56,763,198	58,701,190	4,062,008
<i>Topp/Simcoe West Railroad</i>	145,000	262,000	279,065	127,935
<i>Naches Rail Line</i>	85,000	8,000	27,856	65,144
<i>Flood Control</i>	2,550,000	12,021,324	12,286,967	2,284,357
<i>Storm Water Utility</i>	3,500,000	889,037	1,622,047	2,766,990
<i>Code Enforcement</i>	1,213,507	499,860	810,592	902,775
<i>Affordable & Supportive Housing Tax</i>	1,521,908	351,656	250,000	1,623,564
<i>Records Services</i>	209,429	217,000	220,639	205,790
<i>Motel/Hotel</i>	245,000	856,300	770,100	331,200
<i>WSU Extention</i>	39,912	5,350	13,150	32,112
<i>Emergency Medical Serv</i>	354,213	816,563	631,024	539,752
<i>911</i>	856,311	2,605,049	2,793,403	667,957
<i>ARPA Fund</i>	1,200,000	21,226,460	20,776,460	1,650,000
<i>Veterans Relief</i>	324,880	265,000	299,317	290,563
<i>Community Services</i>	1,787,664	526,700	865,337	1,449,027
<i>Mental Health Sales Tax</i>	16,200,721	5,850,000	4,619,204	17,431,517
<i>Treasurer's Revolving</i>	165,500	243,869	319,369	90,000
<i>Treasurer's Investment Pool</i>	316,050	222,000	256,654	281,396
<i>REET Electronic Technology</i>	240,000	36,000	125,000	151,000
<i>Supp Invest In Econ Diversif</i>	27,921,099	6,890,000	14,497,339	20,313,760
<i>Community Development</i>	0	425,000	425,000	0
<i>Affordable Housing</i>	508,208	1,100,000	1,152,987	455,221
<i>Title III PILT</i>	193,790	25,000	6,671	212,119
<i>Homeless Services</i>	1,871,340	7,167,344	7,157,344	1,881,340
<i>2008 GO Bond Redemption (214)</i>	41,885	0	0	41,885
<i>2010B Bond Redemption (218)</i>	1,927,385	260,000	121,500	2,065,885
<i>2014 LTGO Bond Redemption (201)</i>	0	439,513	439,513	0
<i>2020 GO Bond Redemption(225)</i>	0	769,750	769,750	0
<i>2020B GO Bond Redemption(226)</i>	0	553,690	553,690	0
<i>General Capital Projects (TS)</i>	169,004	500	169,504	0
<i>Fairgrounds Capital Projects</i>	179,123	3,000	182,123	0
<i>Public Works Capital Projects</i>	0	3,484,175	3,484,175	0
<i>2020 GO Bond Capital Projects</i>	2,684,277	100,000	2,784,277	0
<i>Ascend Royalties</i>	104,000	2,800	50,000	56,800
<i>RE Excise Cap Proj</i>	1,164,407	1,125,000	1,660,667	628,740

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2024

December 12, 2023

Fund	2024 Beginning Fund Balance	2024 Revenue Budget	2024 Expenditure Budget	2024 Ending Fund Balance
<i>Solid Waste</i>	9,903,526	13,759,385	21,285,002	2,377,909
<i>Public Works Utilities</i>	4,222,300	7,251,124	7,661,554	3,811,870
<i>Building & Fire Safety</i>	2,986,286	2,281,813	3,712,103	1,555,996
<i>GIS</i>	7,145	562,659	548,267	21,537
<i>Technology Services</i>	3,979,607	8,687,356	8,687,356	3,979,607
<i>Purchasing</i>	68,915	411,265	437,854	42,326
<i>Unemployment Comp</i>	1,669,632	345,000	433,213	1,581,419
<i>Employee Flexible Spending</i>	45,095	35,000	37,149	42,946
<i>Employee Benefit</i>	56,670	254,250	147,704	163,216
<i>Workmen's Comp</i>	1,106,982	2,116,000	2,432,211	790,771
<i>LEOFF Benefit</i>	2,945,117	584,000	547,672	2,981,445
<i>Liability Insurance</i>	4,736,451	3,383,937	5,302,141	2,818,247
<i>Department of Security</i>	355,265	745,026	834,931	265,360
<i>Financial Services</i>	412,558	619,822	720,443	311,937
<i>Facilities Services</i>	834,501	5,014,520	5,356,671	492,350
<i>ER & R</i>	4,599,781	18,896,034	18,048,645	5,447,170
Total Other Funds	118,191,266	235,309,847	262,140,647	91,360,466
Total Budget		312,989,267	341,756,624	

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