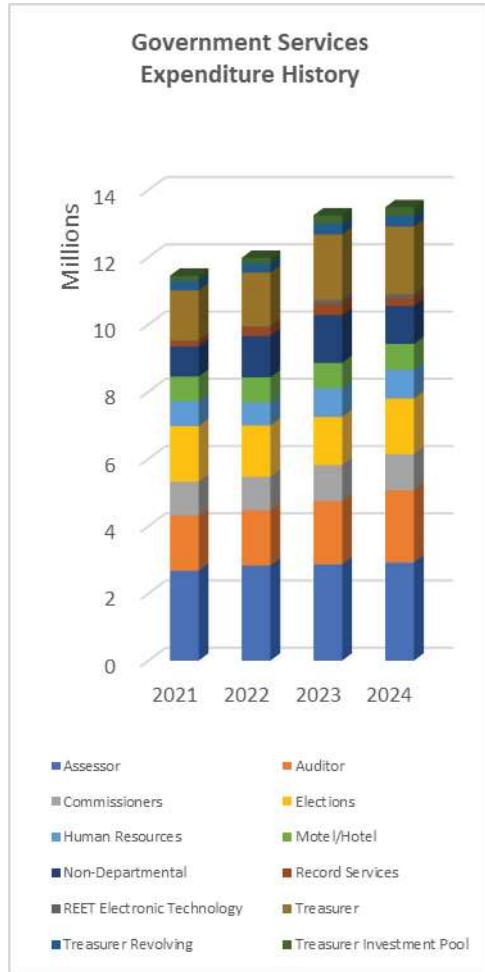




**Government
Services**

Government Services

	Budget 2024
Assessor	2,917,502
Auditor	2,148,601
Commissioners	1,077,067
Elections	1,655,702
Human Resources	852,284
Motel/Hotel	770,100
Non-Departmental	1,128,942
Record Services	220,639
REET Electronic Technology	125,000
Treasurer	2,015,404
Treasurer Revolving	319,369
Treasurer Investment	256,654
Total	<u>13,487,264</u>



Summary

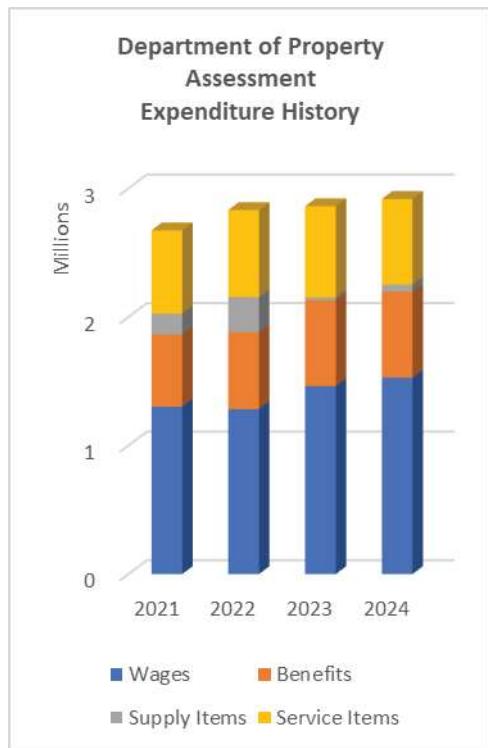
The Government Services category includes basic governmental functions, such as legislation and policy making, property appraisal, tax collections, issuance of marriage licenses, and elections administration.

The table at the left summarizes the 2024 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.
- The County is in urgent need for funding to replace outdated, nearly 30-year-old software critical for property appraisal and tax valuation, ensuring equitable distribution of over \$275 million in property tax.
- The County continues to struggle to fill vacant professional level positions. In 2024 Human Resources will increase their outreach for recruitment to encourage applicants to apply for County jobs.

Department of Property Assessment



Expenditures	Actuals 2021	Actual 2022	Budget 2023	Budget 2024
Wages	1,301,605	1,283,097	1,462,732	1,528,480
Benefits	561,953	598,547	666,072	668,799
Supply Items	161,955	273,962	22,435	54,300
Service Items	647,451	675,707	709,512	665,923
Total Expenses	<u>2,672,964</u>	<u>2,831,313</u>	<u>2,860,751</u>	<u>2,917,502</u>

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 of more than 32 billion dollars. 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.

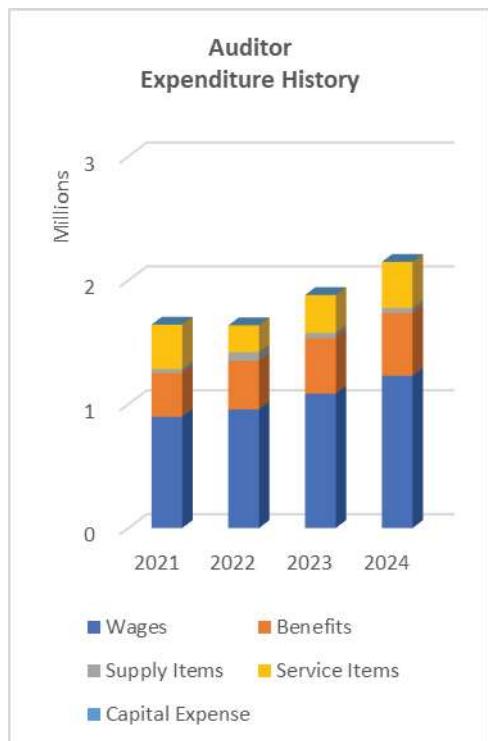
The Assessor's staff creates and maintains all new and ongoing parcel change information and is responsible for the mapping information for the County.

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



Expenditures	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024
Wages	899,011	957,619	1,085,151	1,229,237
Benefits	353,005	392,511	447,454	506,051
Supply Items	30,377	69,673	41,725	41,344
Service Items	359,571	216,412	306,715	371,969
Capital Expense	0	0	0	0
Total Expenses	1,641,964	1,636,215	1,881,045	2,148,601

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.

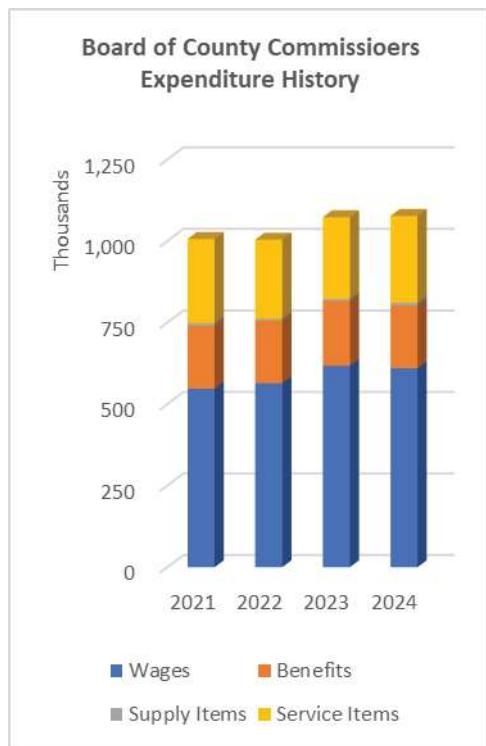
Major Objectives:

- 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



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 2024 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.

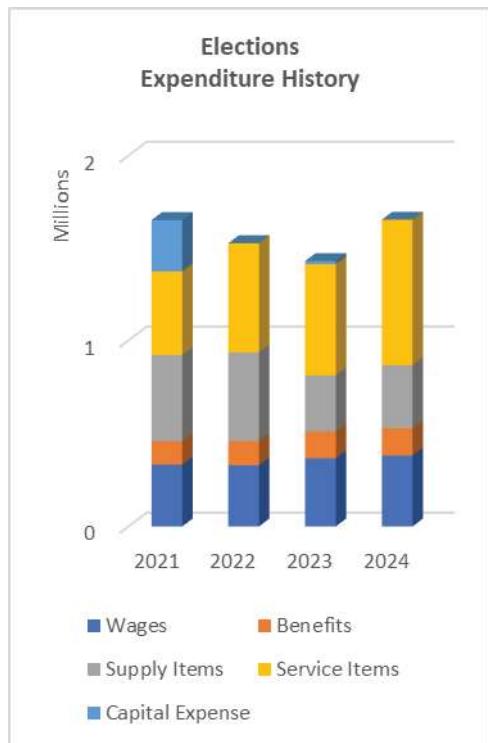
The Board will continue to work on the following objectives:

- 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.

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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	332,788	329,279	366,527	380,915
Benefits	125,340	126,748	143,355	147,015
Supply Items	462,907	476,562	302,200	338,995
Service Items	456,515	593,538	604,792	788,777
Capital Expense	275,877	0	16,251	0
Total Expenses	1,653,427	1,526,127	1,433,125	1,655,702

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).

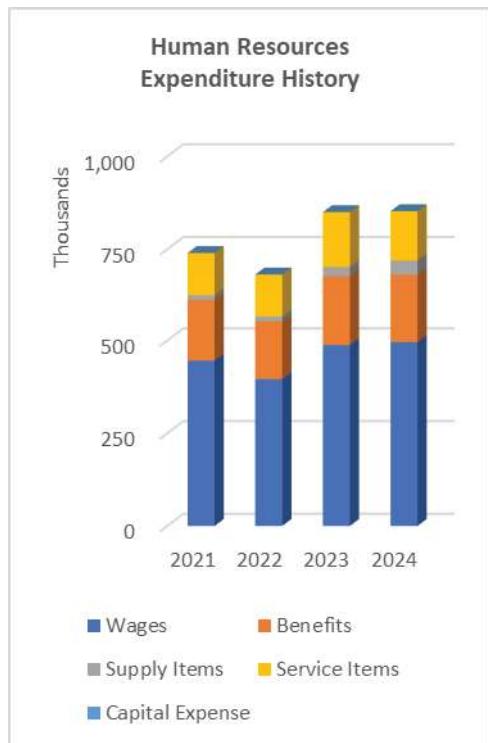
Major Objectives:

- 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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	445,737	395,999	487,801	496,200
Benefits	167,376	155,714	189,622	184,895
Supply Items	12,690	16,518	24,546	38,000
Service Items	113,687	113,148	147,684	133,189
Capital Expense	0	0	0	0
Total Expenses	739,490	681,379	849,653	852,284

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:

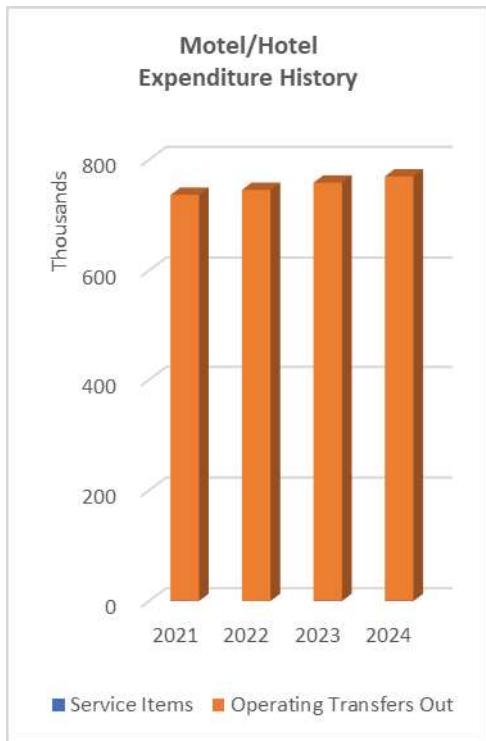
- To administer and ensure the integrity and viability of County job classifications and compensation plans, provide equal pay for equal work, effectively compete in the labor market and contribute to the County's ability to provide quality programs and service to the general public.

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	Actuals	Budget	Budget
	2021	2022	2023	2024
Service Items	598	300	350	350
Operating Transfers Out	736,000	745,250	758,250	769,750
Total Expenses	736,598	745,550	758,600	770,100
Ending Fund Balance	170,390	234,997	54,600	331,200
Total Budget	906,988	980,547	813,200	1,101,300

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.

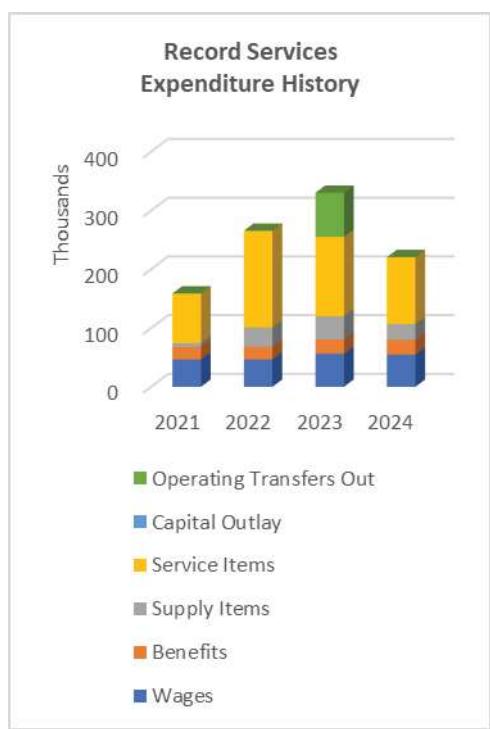
Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2021	2022	2023	2024
Conference of Governments	43,005	44,391	45,723	47,659
Clean Air	35,262	35,468	35,296	42,698
Emergency Management	83,350	88,960	88,066	89,155
State Audit	168,310	170,630	174,281	160,000
Tax Assessment Litigation Transfer (Fund 520)	15,579	15,579	15,579	15,579
Grants Management	62,209	55,429	74,528	73,791
Indirect Cost Plan	6,429	6,505	8,996	11,142
ITA Billings/Reconciliation	3,000	3,094	3,209	3,195
Purchasing	26	26	98	11
GIS	77,375	82,442	87,899	87,189
Liability Insurance	56,260	150,228	455,372	148,697
Board of Equalization	13,000	13,000	13,000	13,000
2002 G.O. Bond - Other (Final in 2022)	14,834	13,748	0	0
Memberships-NACO	4,865	4,865	4,865	5,108
Memberships-WACO	31,728	34,890	36,762	39,188
Memberships-WSAC	38,772	45,376	47,645	49,267
WSAC-Litigation (SLAC)	13,357	13,331	13,331	13,076
WSAC-Blake Litigation	0	11,540	11,540	11,540
WSAC-Public Lands	3,673	2,142	2,142	2,682
WSAC-County Planning	0	2,523	2,523	2,855
WSAC-Technical Assistance	0	20,000	20,000	20,000
YakimMap Software Replacement	0	0	0	0
Lexipol for County	0	42,135	25,000	25,000
Class & Pay Study	0	100,000	0	0
County Strategic Plan	0	0	0	100,000
Minority Women (WAC 326-02-034(1))	5,000	5,000	5,000	5,000
Legislative Advocates	9,000	9,000	9,000	8,000
Community Cleanup	5,000	10,000	10,000	10,000
Labor Attorney	200,000	200,000	200,000	116,610
Labor Consultant	0	0	0	0
Misc Expenditures (Tax Judgements/Refunds)	1,500	1,500	1,500	500
TS-Workday	0	0	0	0
Leasership Yakima	0	0	0	2,000
Yakima Airport	0	0	0	0
Fireworks	0	20,000	20,000	20,000
Docusign	0	5,082	6,000	6,000
Total Expenses	891,534	1,206,884	1,417,355	1,128,942

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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	46,713	46,575	56,293	54,798
Benefits	21,063	21,443	24,472	25,149
Supply Items	6,512	32,818	39,643	27,000
Service Items	84,610	164,775	134,829	113,692
Capital Outlay	0	0	0	0
Operating Transfers Out	0	0	75,000	0
Total Expenses	158,898	265,611	330,237	220,639
Ending Fund Balance	183,463	631,693	102,342	205,790
Total Budget	342,361	897,304	432,579	426,429

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).

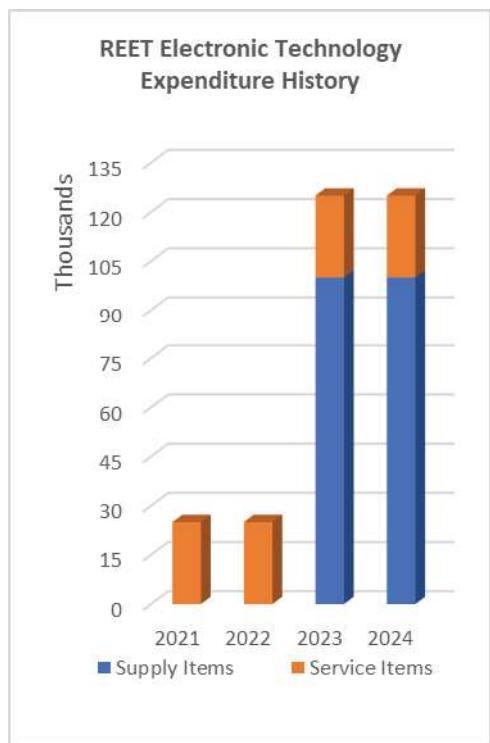
Major Objectives:

- 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	Actuals	Budget	Budget
	2021	2022	2023	2024
Supply Items	0	0	100,000	100,000
Service Items	25,009	25,016	25,000	25,000
Total Expenses	25,009	25,016	125,000	125,000
Ending Fund Balance	222,491	228,862	150,000	151,000
Total Budget	247,500	253,878	275,000	276,000

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.

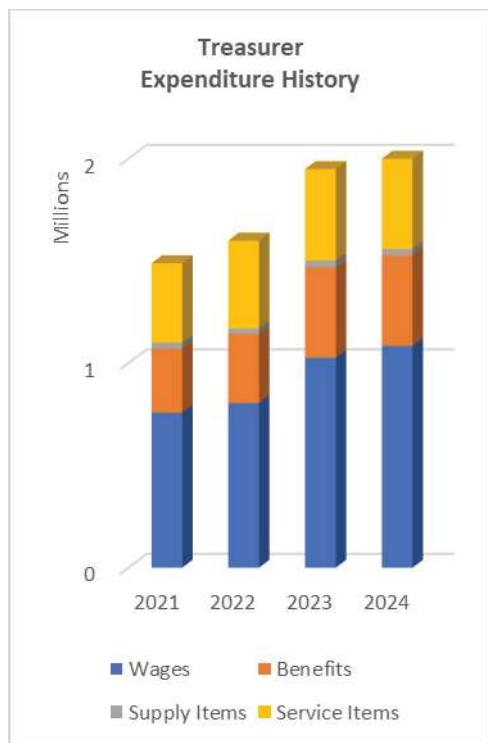
Major Objectives:

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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	758,409	804,917	1,026,859	1,084,931
Benefits	313,216	338,003	441,392	443,301
Supply Items	28,255	26,621	32,968	30,250
Service Items	389,048	429,786	448,089	456,922
Total Expenses	1,488,928	1,599,327	1,949,308	2,015,404

Program Description:

The County Treasurer's Office serves as the receiving 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.

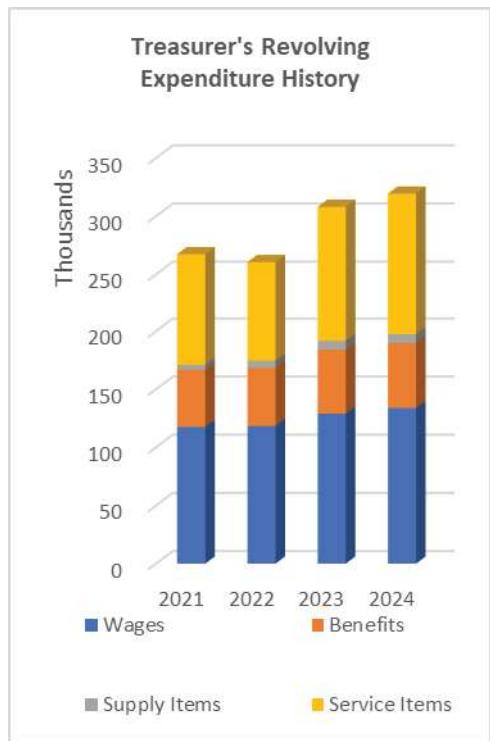
Major Objectives:

- 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 2021	Actuals 2022	Budget 2023	Budget 2024
Wages	117,549	118,491	129,004	133,902
Benefits	49,200	50,103	55,169	55,976
Supply Items	4,346	5,983	7,500	7,500
Service Items	96,155	85,873	116,315	121,991
Total Expenses	267,250	260,450	307,988	319,369
Ending Fund Balance	170,851	149,382	90,000	90,000
Total Budget	438,101	409,832	397,988	409,369

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.

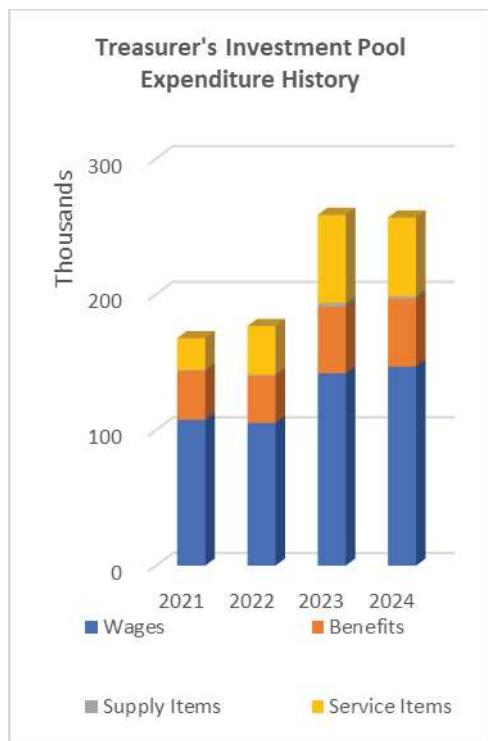
Major Objectives:

- 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	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	107,565	105,241	141,786	146,757
Benefits	36,021	34,873	49,213	49,921
Supply Items	683	643	2,650	2,000
Service Items	23,357	35,900	64,936	57,976
Total Expenses	167,626	176,657	258,585	256,654
Ending Fund Balance	258,822	276,212	200,000	281,396
Total Budget	426,448	452,869	458,585	538,050

Program Description:

The Yakima County Treasurer's Office actively manages an investment portfolio of approximately \$525 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 90 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.

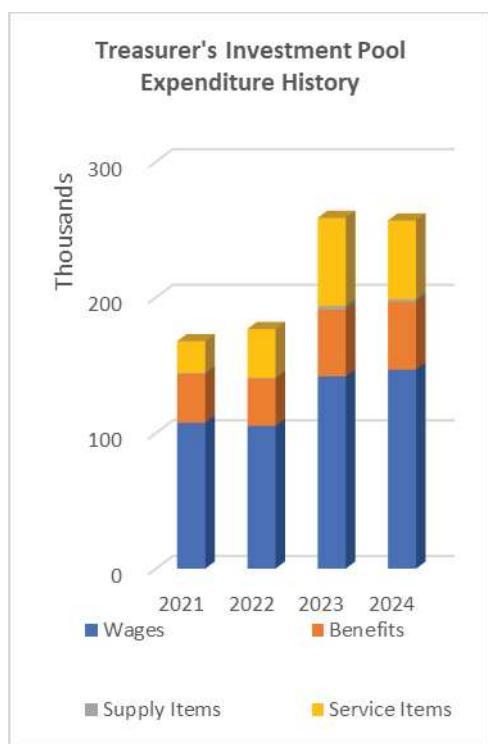
Major Objectives:

- 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.

Treasurer's Investment Pool



Expenditures	Actuals	Actuals	Budget	Budget
	2021	2022	2023	2024
Wages	107,565	105,241	141,786	146,757
Benefits	36,021	34,873	49,213	49,921
Supply Items	683	643	2,650	2,000
Service Items	23,357	35,900	64,936	57,976
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Program Description:

The Yakima County Treasurer's Office actively manages an investment portfolio of approximately \$525 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 90 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.