



**Internal
Support**

Budget 2025

Department of Security	1,019,869
Employee Benefit	149,498
Employee Flexible Spending	41,149
Employee Worker's Compensation	6,092,789
Equipment Rental & Revolving	22,725,492
Facilities Services	5,968,649
Financial Services	757,004
Geographic Information Systems	588,887
LEOFF Benefit	850,012
Liability Insurance	7,867,327
Purchasing	423,454
Technology Services	9,503,998
Unemployment Compensation	491,984
Total	<u>56,480,112</u>

Internal Support

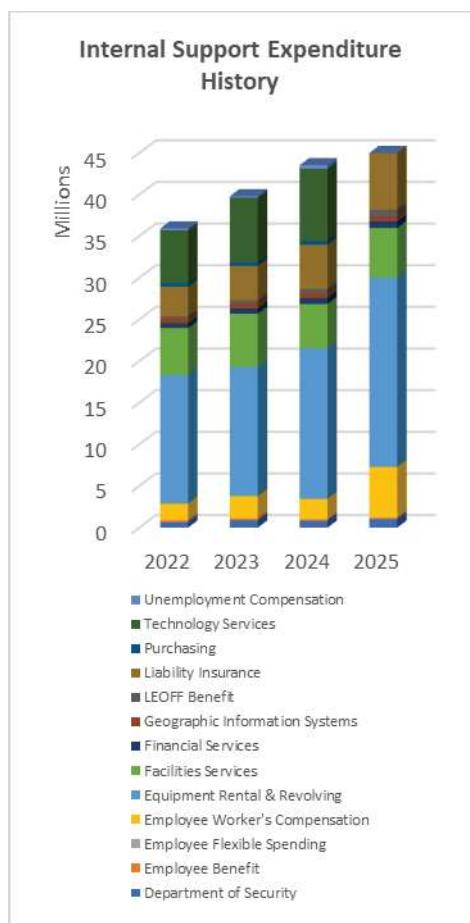
Summary

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.)

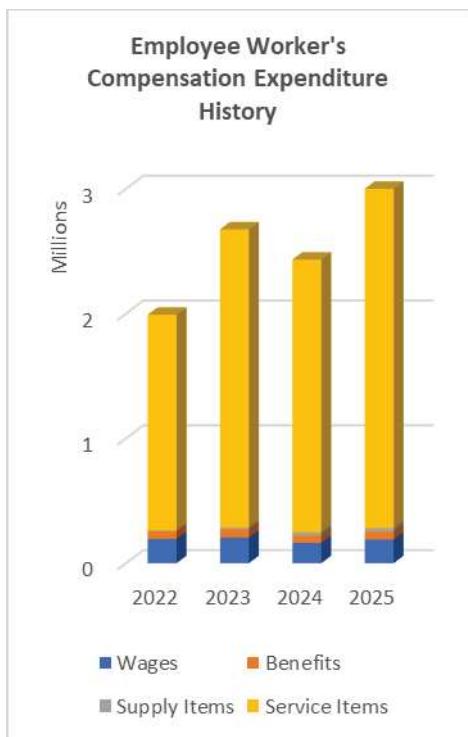
The table at the left summarizes the 2025 budget for Internal Support. Departments are shown in detail in the following pages. The graph shows the four-year trend in total spending for this function.

Current Issues

- Employee Benefit Fund** – During 2023, the Human Resources Department will be explored options for 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 2022	Actuals 2023	Budget 2024	Budget 2025
Wages	195,350	205,396	163,654	189,612
Benefits	62,174	64,809	57,303	63,359
Supply Items	4,137	15,431	27,500	28,000
Service Items	1,729,151	2,389,366	2,183,754	5,811,818
Total Expenses	1,990,812	2,675,002	2,432,211	6,092,789
Ending Fund Balance	893,581	699,445	790,771	567,405
Total	2,884,393	3,374,447	3,222,982	6,660,194

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 Tristar. 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.

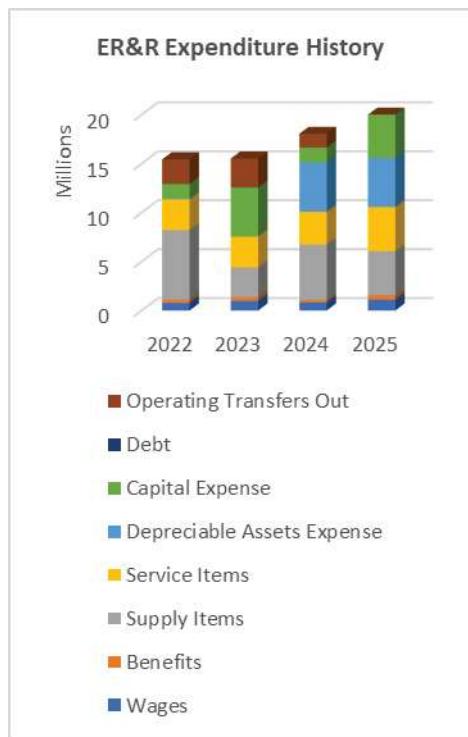
Major Objectives:

- 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) and now extended to specific first responder job classifications (public safety telecommunicators).
- 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
	2022	2023	2024	2025
Wages	780,566	991,709	822,802	1,120,484
Benefits	331,624	386,723	229,249	454,373
Supply Items	7,105,831	3,023,211	5,680,809	4,479,588
Service Items	3,161,272	3,149,735	3,350,785	4,521,047
Depreciable Assets Expense	104,633		5,040,000	5,000,000
Capital Expense	1,443,456	5,021,908	1,510,000	5,000,000
Debt	17,203	8,780	0	0
Operating Transfers Out	2,493,174	2,932,608	1,415,000	2,150,000
Total Expenses	15,437,759	15,514,674	18,048,645	22,725,492
Ending Fund Balance	3,761,403	14,703,283	5,447,170	4,623,499
Total	19,199,162	30,217,957	23,495,815	27,348,991

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.

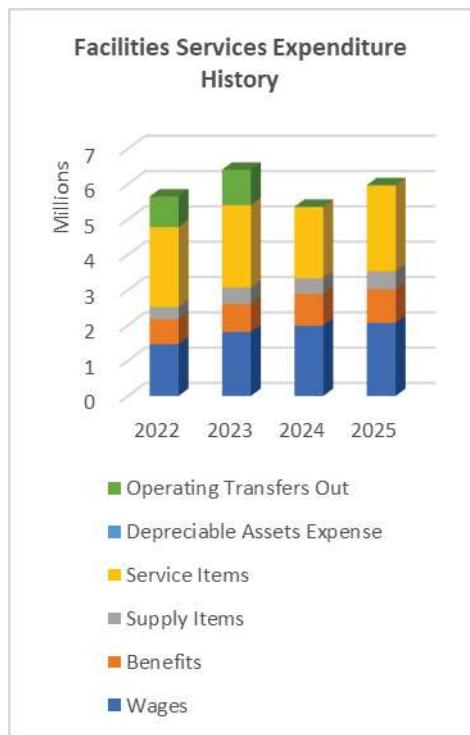
Major Objectives:

- 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
	2022	2023	2024	2025
Wages	1,464,175	1,813,460	1,987,613	2,068,896
Benefits	714,720	790,840	908,497	960,714
Supply Items	339,830	465,015	439,534	499,250
Service Items	2,264,106	2,336,951	2,017,630	2,436,289
Depreciable Assets Expense	0	0	3,397	3,500
Operating Transfers Out	864,610	1,000,000	0	0
Total Expenses	5,647,441	6,406,266	5,356,671	5,968,649
Ending Fund Balance	1,885,024	534,909	492,350	474,820
Total	7,532,465	6,941,175	5,849,021	6,443,469

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:

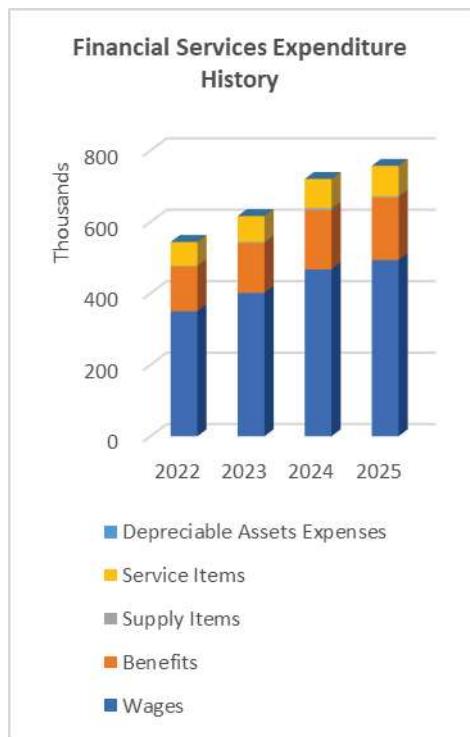
- To bring existing facilities into compliance with life safety codes.
- To correct past deferred maintenance.
- To provide a productive work environment for County employees.
- To provide assessable convenient facilities for customers and visitors.
- To provide for structured planned growth of County facilities.
- To insure economical operation of facilities and utilities.
- To provide competent trained facilities personnel.
- Increase sustainability and energy efficiency

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.
- Utilize revenue to maintain Yakima County buildings, ensuring maximum equipment life and an effective capital improvement program.
- Protect taxpayer resources and assets to provide effectively maintained facilities available for use on an everyday basis.
- Utilize revenue to maintain Yakima County buildings, ensuring maximum equipment life and an effective capital improvement program.

Financial Services



Expenditures	Actuals	Actuals	Budget	Budget
	2022	2023	2024	2025
Wages	350,182	401,272	466,894	493,328
Benefits	125,130	138,722	165,341	174,279
Supply Items	1,799	3,645	6,500	4,500
Service Items	66,855	72,937	81,708	84,897
Depreciable Assets Expenses	0	0	0	0
Total Expenses	543,966	616,576	720,443	757,004
Ending Fund Balance	445,540	521,270	311,937	336,977
Total	989,506	1,137,846	1,032,380	1,093,981

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.

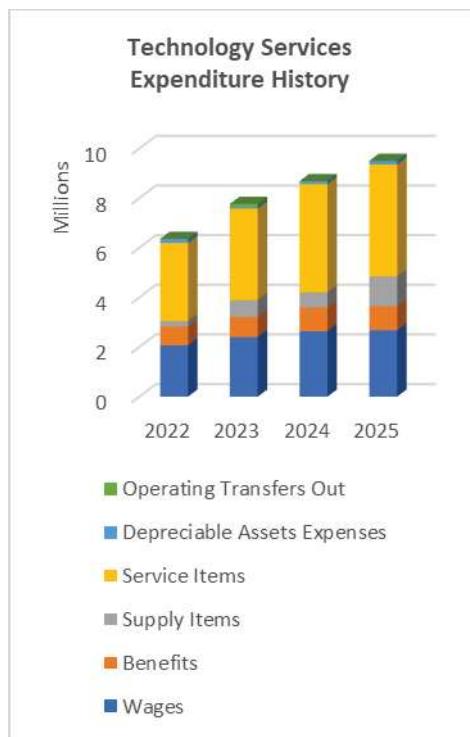
Major Objectives:

- 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
	2022	2023	2024	2025
Wages	2,069,569	2,400,287	2,636,683	2,675,524
Benefits	759,119	810,763	951,028	962,897
Supply Items	216,184	684,263	615,118	1,208,372
Service Items	3,156,924	3,686,925	4,366,090	4,512,692
Depreciable Assets Expenses	158,043	69,494	118,437	144,513
Operating Transfers Out	0	115,812	0	0
Total Expenses	6,359,839	7,767,544	8,687,356	9,503,998
Ending Fund Balance	4,943,929	5,565,696	3,979,607	4,160,854
Total	11,303,768	13,333,240	12,666,963	13,664,852

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.

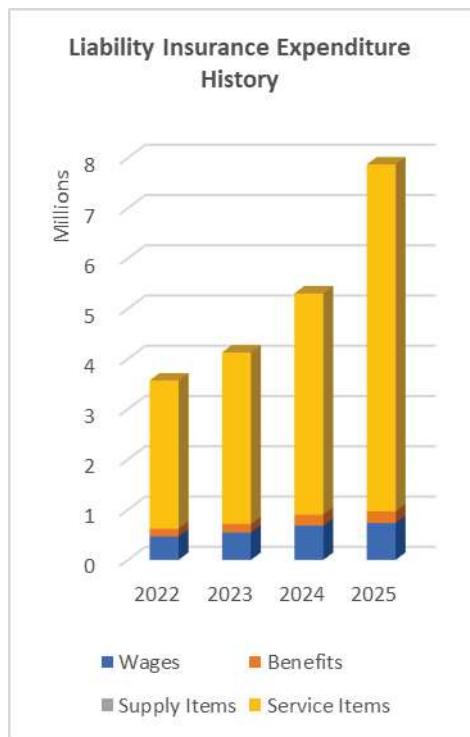
Major Objectives:

- 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
	2022	2023	2024	2025
Wages	467,072	544,645	680,406	732,336
Benefits	155,403	170,795	216,943	232,066
Supply Items	10	384	5,500	1,500
Service Items	2,947,152	3,410,755	4,399,292	6,901,425
Total Expenses	3,569,637	4,126,579	5,302,141	7,867,327
Ending Fund Balance	2,851,395	2,946,749	2,818,247	2,737,470
Total	6,421,032	7,073,328	8,120,388	10,604,797

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.

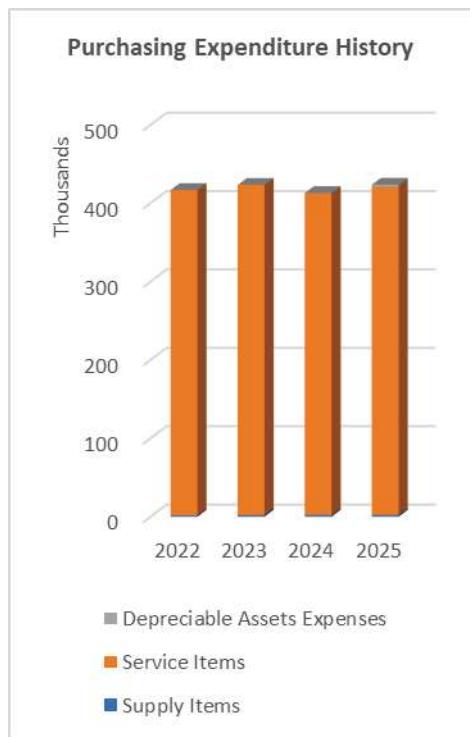
Major Objectives:

- 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
	2022	2023	2024	2025
Supply Items	1,665	2,229	2,300	2,300
Service Items	415,133	421,068	410,236	418,654
Depreciable Assets Expenses	0	0	25,000	
Total Expenses	0	0	318	2,500
Ending Fund Balance	416,798	423,297	437,854	423,454
Total	172,731	99,363	42,326	72,774

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:

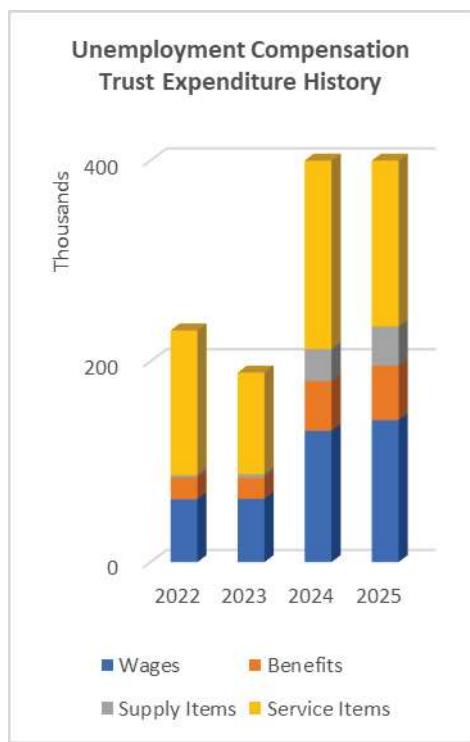
Yakima County Purchasing department's goals and objectives are to:

- 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 2022	Actuals 2023	Budget 2024	Budget 2025
Wages	62,600	63,013	130,829	141,327
Benefits	21,552	20,997	49,264	54,223
Supply Items	2,415	3,497	32,000	39,102
Service Items	144,263	101,275	221,120	257,332
Total Expenses	230,830	188,782	433,213	491,984
Ending Fund Balance	1,969,687	2,187,206	1,581,419	1,904,648
Total	2,200,517	2,375,988	2,014,632	2,396,632

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.

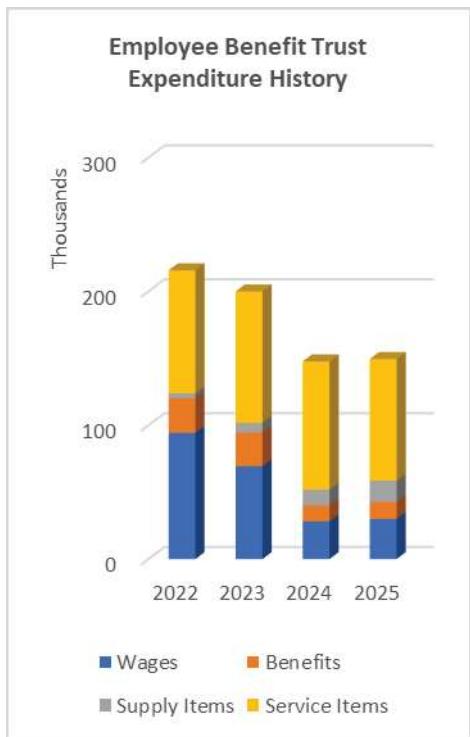
Major Objectives:

- 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	Actuals	Budget	Budget
	2022	2023	2024	2025
Wages	94,345	69,392	28,198	30,005
Benefits	25,944	25,043	11,796	12,645
Supply Items	3,530	7,293	11,998	16,000
Service Items	91,962	98,283	95,712	90,848
Total Expenses	215,781	200,011	147,704	149,498
Ending Fund Balance	116,341	152,999	163,216	138,797
Total	332,122	353,010	310,920	288,295

Program Description:

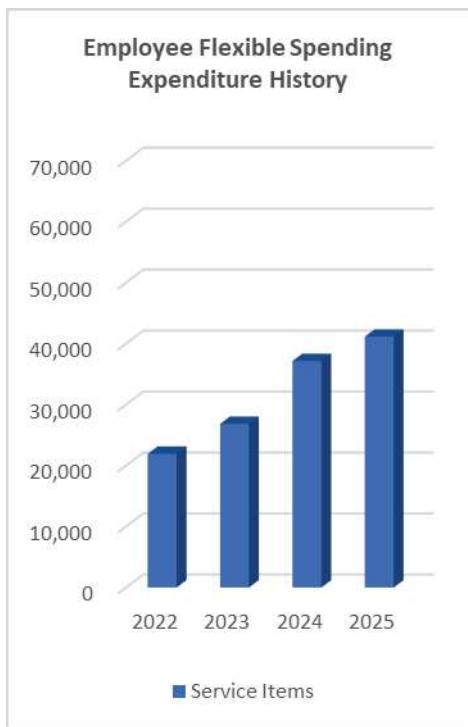
The Yakima County Employee Benefit fund is a fund to pay medical, dental, vision, basic term life and long-term disability insurance premiums, and administration fees for Yakima County employees, and to provide wellness programs. Gallagher Benefit Services serves as the County's broker for benefit plans.

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 2025, 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
	2022	2023	2024	2025
Service Items	21,932	26,842	37,149	41,149
Total Expenses	21,932	26,842	37,149	41,149
Ending Fund Balance	40,018	37,276	42,946	40,804
Total	<u>61,950</u>	<u>64,118</u>	<u>80,095</u>	<u>81,953</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.

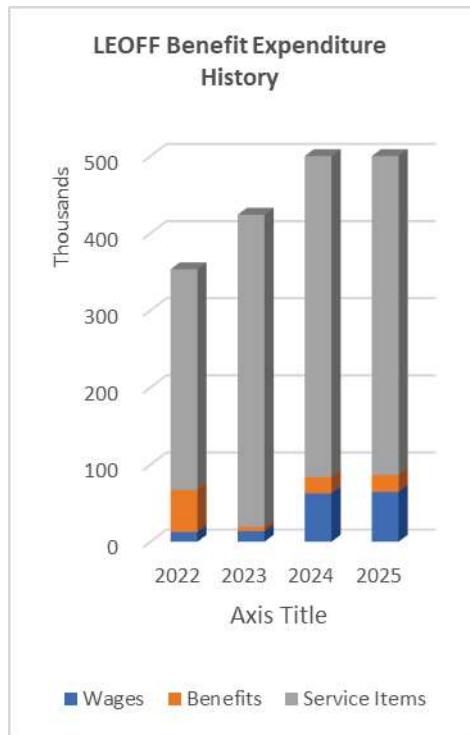
Major Objectives:

- 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
	2022	2023	2024	2025
Wages	12,601	13,577	62,748	64,496
Benefits	54,378	5,190	20,854	22,126
Service Items	286,271	405,223	464,070	763,390
Total Expenses	353,250	423,990	547,672	850,012
Ending Fund Balance	2,811,257	4,006,224	2,981,445	3,569,988
Total	3,164,507	4,430,214	3,529,117	4,420,000

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.

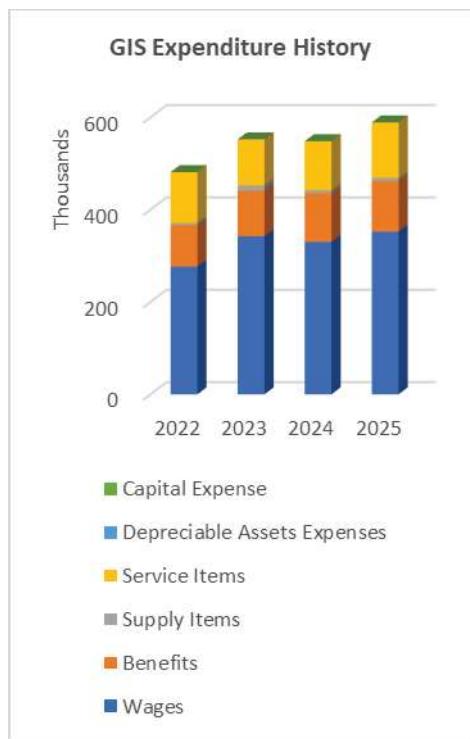
Major Objectives:

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 2022	Actual 2023	Budget 2024	Budget 2025
Wages	276,580	342,692	330,273	352,466
Benefits	89,649	98,325	104,760	109,190
Supply Items	4,738	11,337	7,000	7,000
Service Items	110,318	99,909	106,234	120,231
Depreciable Assets Expenses	0	0	0	0
Capital Expense	0	0	0	0
Total Expenses	481,285	552,263	548,267	588,887
Ending Fund Balance	321,130	356,065	21,537	21,421
Total	802,415	908,328	569,804	610,308

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.

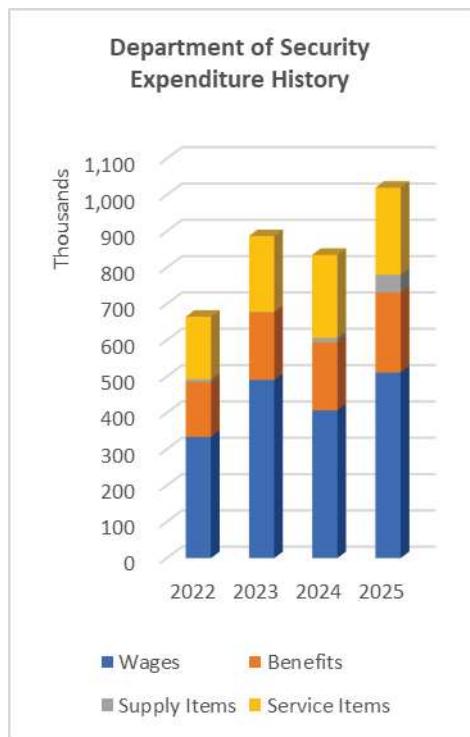
Major Objectives:

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
	2022	2023	2024	2025
Wages	333,771	490,551	407,040	510,941
Benefits	150,787	186,006	186,522	219,893
Supply Items	7,956	1,296	13,200	49,500
Service Items	172,156	208,903	228,169	239,535
Total Expenses	664,670	886,756	834,931	1,019,869
Ending Fund Balance	320,229	222,569	265,360	36,094
Total	984,899	1,109,325	1,100,291	1,055,963

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.