



2025 Budget

Yakima County, Washington

2025 Budget

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READER'S GUIDE

Introduction

This document is the 2025 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 2025 Annual Budget is organized, and to help you find the information you are looking for.

How This Document Is Organized

The 2025 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 2025 General Fund budget, called the Budget In Brief. This one-page summary shows all of the General Funds, budgeted revenues, and expenditures for 2025, along with comparative numbers for 2023 and 2024.

The **Financial Section** presents the 2025 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.

To Answer This Question	Refer To...	Page
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YAKIMA COUNTY, WASHINGTON

2025 ANNUAL BUDGET

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BOARD OF YAKIMA COUNTY COMMISSIONERS

Agenda Request Form (ARF)

Deliver completed ARF and finalized agenda item to the Clerk or Deputy Clerk of the Board at the Yakima County Commissioners' Office, Room 232.

Prepared by: Craig Warner
Department: Financial Services
Requested Agenda Date: 12/10/2024
Presenting: Craig Warner

Board of County Commissioners Record Assigned

#

328 - 2024

Action Requested – Check Applicable Box:

☒ PASS RESOLUTION

☐ PASS ORDINANCE

☐ ISSUE PROCLAMATION

☐ EXECUTE or AMEND

AGREEMENT, CONTRACT, or GRANT

☐ OTHER _____

Document Title:

In the Matter of Adopting the 2025 Yakima County Budget and General Fund Reserve Level

Background Information:

Yakima County is required to adopt an annual budget before the 1st day of the new year. The Preliminary Budget was adopted by Resolution 293-2024 and a public hearing was held on December 3rd and continued to the evening of December 3rd, where it was closed and motioned by the BOCC to move to regular agenda for consideration. There is a summary budget level for each department/fund as part of this resolution.

Describe Fiscal Impact:

This resolution establishes the 2025 Budget for all departments and funds of Yakima County.

Summary & Recommendation:

Recommend approval of the 2025 Yakima County Budget as presented.



Department Head/Elected Official Signature

Corporate Counsel Initial (for Agreements Only)

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2025 Budget

December 10, 2024

Department	2024 Expenditure Budget	2025 Expenditure Budget	Percent Change		2024 Revenue Budget	2025 Revenue Budget	Percent Change
<i>Assessor</i>	2,917,502	3,033,137	3.96%		12,250	13,000	6.12%
<i>Auditor</i>	2,148,601	2,155,073	0.30%		2,276,910	2,060,216	-9.52%
<i>Elections</i>	1,655,702	1,393,811	-15.82%		995,000	1,193,300	19.93%
<i>Commissioners</i>	1,077,067	1,086,789	0.90%		56,013,588	57,284,836	2.27%
<i>Non-Depart</i>	17,582,365	19,292,064	9.72%		745,000	894,122	20.02%
<i>Human Resources</i>	852,284	844,243	-0.94%		300	250	-16.67%
<i>Treasurer</i>	2,015,404	2,151,001	6.73%		4,197,115	4,558,935	8.62%
<i>Total General Government</i>	28,248,925	29,956,118	0.00%		64,240,163	66,004,659	0.00%
<i>Coroner</i>	589,231	557,314	-5.42%		48,000	40,000	-16.67%
<i>Sheriff</i>	16,346,689	17,295,504	5.80%		3,105,224	3,485,596	12.25%
<i>Total Public Safety</i>	16,935,920	17,852,818	0.00%		3,153,224	3,525,596	0.00%
<i>Assigned Counsel</i>	4,775,756	5,202,487	8.94%		816,641	857,528	5.01%
<i>Assigned Counsel-Expert Serv</i>	239,569	231,691	-3.29%		0	0	0.00%
<i>Attorney</i>	8,551,855	9,129,619	6.76%		2,874,942	2,827,203	-1.66%
<i>Clerk</i>	2,762,370	2,881,134	4.30%		1,031,495	1,084,473	5.14%
<i>Consol Juvenile Serv</i>	1,424,451	1,555,063	9.17%		1,424,451	1,555,063	9.17%
<i>District Court</i>	4,412,637	5,660,930	28.29%		2,520,877	3,727,393	47.86%
<i>Superior Court</i>	4,474,121	4,454,660	-0.43%		1,004,424	864,553	-13.93%
<i>Youth Services</i>	4,867,683	5,666,213	16.40%		101,800	101,800	0.00%
<i>Total Justice Services</i>	31,508,442	34,781,797	0.00%		9,774,630	11,018,013	0.00%
<i>WSU Extension</i>	335,635	338,838	0.95%		29,400	31,400	6.80%
<i>Planning</i>	2,587,055	2,828,191	9.32%		482,003	448,284	-7.00%
<i>Total Community Development</i>	2,922,690	3,167,029	0.00%		511,403	479,684	0.00%
General Fund Budgeted Rev/Exp	79,615,977	85,757,762	7.71%		77,679,420	81,027,952	4.31%

	<u>2024</u>	<u>2025</u>
Total Revenue	77,679,420	81,027,952
Expenditures	(79,615,977)	(85,757,762)
Total Reserves-Net Change	(4,148,334)	(4,729,810)

Reserves:

Contingency Reserves	-	-
Superior Court Restricted Reserves	(296,653)	(283,411)
District Court Restrcted Reserves	-	-
Sheriff Restricted Reserves	(100,000)	(100,000)
Carryover Reserves	1,289,904)	(1,990,399)
Additional Reserves to Balance	(250,000)	(2,356,000)
Total Reserves-Net Change	(4,487,199)	(4,729,810)

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2025 Budget

December 10, 2024

Fund	2025 Beginning Fund Balance	2025 Revenue Budget	2025 Expenditure Budget	2025 Ending Fund Balance
<i>District Court Probation</i>	167,033	1,655,433	1,822,466	0
<i>Municipal Courts</i>	427,541	766,719	1,194,260	0
<i>Pretrial</i>	41,729	360,717	402,446	0
<i>Special Operations</i>	78,673	92,380	171,053	0
<i>Dist Crt Dispute Resol Cntr</i>	42,500	67,453	78,841	31,112
<i>Family Court</i>	47,718	167,100	214,818	0
<i>Department of Corrections</i>	664,631	33,153,676	33,164,032	654,275
<i>Noxious Weed</i>	751,747	402,425	576,592	577,580
<i>Horticulture</i>	207,289	185,000	222,499	169,790
<i>Law Library</i>	101,815	91,791	82,792	110,814
<i>Criminal Justice Sales Tax</i>	5,842,016	9,990,000	12,777,960	3,054,056
<i>Parks & Recreation</i>	10,000	100,000	88,829	21,171
<i>County Road</i>	6,000,000	59,083,477	61,735,582	3,347,895
<i>Topp/Simcoe West Railroad</i>	145,000	262,000	279,634	127,366
<i>Naches Rail Line</i>	85,000	8,000	27,875	65,125
<i>Flood Control</i>	2,169,000	12,154,799	12,256,733	2,067,066
<i>Storm Water Utility</i>	3,700,000	699,935	970,680	3,429,255
<i>Code Enforcement</i>	1,073,600	521,200	945,483	649,317
<i>Affordable & Supportive Housing Tax</i>	1,654,024	351,656	612,000	1,393,680
<i>Records Services</i>	259,144	180,800	322,145	117,799
<i>Motel/Hotel</i>	351,707	881,400	785,100	448,007
<i>WSU Extention</i>	39,332	5,350	9,650	35,032
<i>Emergency Medical Serv</i>	450,000	901,630	829,012	522,618
<i>911</i>	276,169	2,587,034	2,794,885	68,318
<i>ARPA Fund</i>	1,891,894	31,360,084	32,524,118	727,860
<i>Veterans Relief</i>	352,140	350,000	375,082	327,058
<i>Community Services</i>	4,036,650	1,002,426	1,370,976	3,668,100
<i>Mental Health Sales Tax</i>	18,840,547	6,025,000	9,294,043	15,571,504
<i>Treasurer's Revolving</i>	160,000	261,581	331,581	90,000
<i>Treasurer's Investment Pool</i>	347,500	228,800	269,522	306,778
<i>REET Electronic Technology</i>	261,500	38,500	125,000	175,000
<i>Supp Invest In Econ Dversif</i>	30,146,319	7,275,000	16,916,279	20,505,040
<i>Community Development</i>	0	248,975	248,975	0
<i>Affordable Housing</i>	893,310	1,144,330	1,144,330	893,310
<i>Title III PILT</i>	201,889	40,000	6,246	235,643
<i>Homeless Services</i>	3,310,500	9,964,300	10,350,000	2,924,800
<i>2008 GO Bond Redemption (214)</i>	41,885	0	0	41,885
<i>2010B Bond Redemption (218)</i>	2,069,107	264,100	121,500	2,211,707
<i>2014 LTGO Bond Redemption (201)</i>	0	432,113	432,113	0
<i>2020 GO Bond Redemption(225)</i>	0	784,750	784,750	0
<i>2020B GO Bond Redemption(226)</i>	0	547,190	547,190	0
<i>General Capital Projects (TS)</i>	173,308	5,000	178,308	0
<i>Broadband Capital Projects</i>	490,000	1,032,500	1,522,500	0
<i>Public Works Capital Projects</i>	0	11,122,948	11,122,948	0
<i>Ascend Royalties</i>	109,500	3,000	50,000	62,500
<i>RE Excise Cap Proj</i>	1,047,797	1,365,000	777,131	1,635,666
<i>Solid Waste</i>	1,316,863	16,387,080	17,342,567	361,376

YAKIMA COUNTY, WASHINGTON

Commissioner's Final 2025

Budget

December 10, 2024

Fund	2025 Beginning Fund Balance	2025 Revenue Budget	2025 Expenditure Budget	2025 Ending Fund Balance
<i>Public Works Utilities</i>	4,491,400	8,659,494	9,548,719	3,602,175
<i>Building & Fire Safety</i>	1,950,000	2,631,813	3,990,117	591,696
<i>GIS</i>	29,687	580,621	588,887	21,421
<i>Technology Services</i>	4,399,607	9,265,245	9,503,998	4,160,854
<i>Purchasing</i>	72,774	423,454	423,454	72,774
<i>Unemployment Comp</i>	2,014,632	382,000	491,984	1,904,648
<i>Employee Flexible Spending</i>	41,953	40,000	41,149	40,804
<i>Employee Benefit</i>	43,445	244,850	149,498	138,797
<i>Workmen's Comp</i>	3,222,982	3,437,212	6,092,789	567,405
<i>LEOFF Benefit</i>	4,120,000	300,000	850,012	3,569,988
<i>Liability Insurance</i>	3,065,837	7,538,960	7,867,327	2,737,470
<i>Department of Security</i>	30,440	1,025,523	1,019,869	36,094
<i>Financial Services</i>	420,649	673,332	757,004	336,977
<i>Facilities Services</i>	492,350	5,951,119	5,968,649	474,820
<i>ER & R</i>	5,990,365	21,358,626	22,725,492	4,623,499
<i>Total Other Funds</i>	<i>120,662,498</i>	<i>277,064,901</i>	<i>308,219,474</i>	<i>89,507,925</i>
<i>Total Budget</i>		<i>358,092,853</i>	<i>393,977,236</i>	

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