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## **Introductory Section**

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# Key Budget Issues for 2025

**Balanced Budget – To Balance the 2025 General Fund Budget** – To Balance the 2025 General Fund Budget, a total of \$4,729,810 in reserves was required. All reserves come from unspent revenues collected in prior years. Reserves are kept in separate accounts and a description of each reserve and the amount used to balance the 2025 General Fund Budget follows:

**Restricted Reserves – The District and Superior Courts receive special funding from the State or through fines or fees that is required to be spent by the Courts for specific programs.** For 2025, the Courts will spend \$283,411 of these reserves.

**Committed Reserves – To provide some budget flexibility for departments and offices in the General Fund, a Contingency reserve has been established of up to 5% of the total annual budget for a department.** In 2025, no funding was budgeted to be spent from these funds from the General Fund.

**Assigned Reserves – In the 2025 Budget, the General Fund funded up to \$1 million for body cameras for the Sheriff's Officers, including cameras for cars and conference rooms.** It was anticipated these funds would be spent in 2022 but the selected vendor allows for annual, interest free payments instead of an upfront lump sum payment. Therefore, a reserve of \$1 million was established to cover these annual payments. In 2025, \$100,000 has been budgeted to be used from these funds.

**Unassigned Reserves – The remaining reserves needed to balance the 2025 General Fund Budget totals \$1,539,904.**

Total Unassigned Reserves are still anticipated to meet the minimum reserve of 11% of total revenues.

# General Fund Budget In Brief

Revenue By Source	2023 Actual	2024 Budget	2025 Budget
Taxes	48,967,001	50,392,700	51,735,622
License and Permits	394,255	390,250	389,000
Intergovernmental	9,343,380	9,527,349	10,545,505
Charges for Services	9,631,021	9,426,532	9,721,606
Fines and Forfeits	1,381,891	1,367,149	1,415,799
Miscellaneous	6,126,423	4,672,556	4,022,953
Transfers In	563,460	1,902,884	3,197,467
Total Revenue	76,407,431	77,679,420	81,027,952
Beginning Fund Balance	14,119,613	14,253,989	17,764,890
<b>Total</b>	<b>90,527,044</b>	<b>91,933,409</b>	<b>98,792,842</b>

Expenditure By Object	2023 Actual	2024 Budget	2025 Budget
Salaries & Benefits	37,670,255	43,389,973	45,959,811
Supplies	1,528,402	1,463,828	1,687,545
Other Charges/Services	11,721,367	13,197,276	13,786,459
Intergovernmental	5,013,880	5,227,306	5,775,432
Capital Outlay	32,703	77,000	280,000
Transfers Out	17,906,912	16,260,594	18,268,515
Total Expenditures	73,873,519	79,615,977	85,757,762
Ending Fund Balance	16,653,525	12,317,432	13,035,080
<b>Total</b>	<b>90,527,044</b>	<b>91,933,409</b>	<b>98,792,842</b>

Priorities of Government	2023 Actual	2024 Budget	2025 Budget
Government Services	11,138,271	11,795,502	11,552,640
Public Services	2,979,000	2,995,055	3,236,191
Law	14,396,602	16,379,503	17,494,884
Justice	13,620,074	15,329,347	17,487,376
Public Safety	31,197,600	32,530,935	35,447,833
Health & Human Services	150,000	150,000	100,000
Quality of Life	391,972	435,635	438,838
Economic Development	0	0	0
Total Expenditures	73,873,519	79,615,977	85,757,762
Ending Fund Balance	16,653,525	12,317,432	13,035,080
<b>Total</b>	<b>90,527,044</b>	<b>91,933,409</b>	<b>98,792,842</b>

Staff Positions	2023 Actual	2024 Budget	2025 Budget
FTE's	403.00	387.86	375.50

# County Government: An Introduction

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## County Government in Context

In the United States, government is divided into separate branches (legislative, executive, and judicial) and layers (federal, state, and local). Each branch and each layer is partially independent of the others. At the local level, government is further divided among general purpose entities, like cities and counties, and a number of special purpose districts, such as school districts, utility districts, and fire districts. Finally, separate local governments often form cooperative inter-local agencies to carry out some of their responsibilities.

This means that no government entity stands entirely on its own. Instead, each entity is part of a network of governments, working together to deliver services to the public.

To understand a particular unit of government, it is important to see its place in the overall system. The purpose of this section is to explain how Yakima County fits into this system, and how it relates to the federal government, the State of Washington, the cities within the County's borders, and the many special districts which serve Yakima County's residents.

A county, first of all, is a legal creation of the state. Counties derive their powers and in fact, their existence, from state law. State law also mandates many of the duties and services performed by counties. For example, counties are required to appraise property values for tax purposes, and to collect property taxes from their residents. In this regard, counties act as "agents" for state government.

However, counties are more than agents of the state. Counties are governed by locally elected officials who have considerable latitude to establish policies on the basis of the local community's needs and preferences.

Counties co-exist with a variety of other overlapping local government entities, including cities. The relationship between county and city government can be slightly confusing. Many county services are "regional", meaning that they are provided to all residents of the county, regardless of whether they are also residents of a city. Property appraisal is again a good example. The county appraises all property whether or not it lies within an incorporated city. However, other county service, such as Sheriff's patrol are generally provided only in the unincorporated portion of the county.

## County Services

Counties are general purpose governments. This means that they provide a wide variety of services to their citizens based on locally determined needs and priorities. In this respect, counties are unlike "Single Purpose" government jurisdictions, like school districts and fire districts. These special districts exist only to provide a single service (or a closely related group of services).

Each county provides a slightly different mix of services, based on the decisions of its locally elected officials. The following discussion reflects the services Yakima County provides.

Major regional services provided by Yakima County include criminal and civil courts, criminal prosecution, indigent defense services, juvenile court and related services, appraisal or property values for tax purposes, collection of property taxes, administration of elections, the issuance of motor vehicle license, and the operation of the county jails. As you can see, these services fall mostly into the categories of law and justice and general government.

In addition, Yakima County acts as the regional coordinator for a variety of state and federally funded social service programs including assistance for the mentally ill, as well as substance abuse programs, and the homeless program.

Major services provided only in the unincorporated areas include police protection (Sheriff's patrol), land use planning and development review, road construction and maintenance, and the enforcement of building, and fire codes.

Yakima County provides a number of other services through participation in inter-local agencies. Such agencies are created by agreement between government entities (such as a County and several cities, or even more than one county). Typically, each participating government contributes an amount of money based on an agreed formula, and the inter-local agency provides the required service throughout the geographic areas covered by the participating governments. Inter-local agencies are used to improve the efficiency and coordination of services which do not naturally respect artificial government boundaries. A specific state law, known as the Inter Local Cooperation Act, gives Local Governments the authority to create inter-local agencies and governs their operation.

## **County Services (cont)**

Services provided through inter-local agencies include public health (through the Yakima Health District) and clean air (through the Regional Clean Air Authority).

The services described are by no means all of the services provided by Yakima County. However, they do represent a good overview of the types of services county governments offer. For a more complete and detailed explanation of Yakima County's services, see the Program Section of this document.

To understand county government, it is also important to know what services counties do not provide. There are several important services which are not delivered by Yakima County, but by special purpose districts or other entities.

Fire protection is one example. In incorporated areas, fire protection service is generally provided by a city fire department. In unincorporated areas, this responsibility falls to special purpose districts (fire districts). Fire districts have their own elected boards, their own taxing authority, and their own budgets. Fire districts are not under the control of the County.

Schools are another example. Like fire districts, school districts have their own boards, their own taxing authority, and their own budgets. They are controlled neither by the County nor by the cities.

## **Organization of County Government**

Yakima County is a non-charter county, which means that the organization of the County is prescribed by state law. The organization chart that follows provides a view of the structure of the County, including its elected officials, administrators, and major departments.

As the chart shows, the voters of Yakima County elect twenty-two officials, including three County Commissioners, eight Superior Court Judges, four District Court Judges, an Assessor, a Treasurer, an Auditor, a Prosecutor, a Sheriff, a Clerk, and a Coroner.

## **County Elected Officials**

**Board of County Commissioners.** The three-member Board of County Commissioners is the County's legislative body. The Board levies all County taxes and appropriates all funds for expenditure through the budget process. It sets land use policy in the unincorporated areas and hears appeals to land use decisions. It enacts ordinances which have the force of law in the County. It appoints members of citizen advisory panels, hearing examiners, and members of the Board of Equalization. It approves all contracts and grant agreements. Commissioners serve a four year term. Election terms are staggered so that no more than two commissioners stand for election in any single year.

District #1 - Amanda McKinney	12/31/26
District #2 - Kyle Curtis	12/31/28
District #3 - LaDon Linde	12/31/28

**Assessor.** The Assessor is responsible for the appraisal of all real and personal property in the County for the purpose of assessing property taxes. The Assessor is elected at large to a four year term.

Jacob Tate 12/31/26

**Treasurers.** The Treasurer is responsible for the collection of all property taxes, the distribution of property tax revenues to the State and other taxing districts, receipting all money received by the County, and cash and investment management. The Treasurer provides services both to the County and to other government entities, including school and fire districts. The Treasurer's elected "at large" to a four year term.

Ilene Thomson 12/31/26

**Auditor.** The Auditor is responsible for the recording of documents, titles, and deeds; vehicle licensing; the issuance of marriage licenses; the conduct of all elections. The Auditor also provides accounting services, performs fiscal analysis, conducts audits, produces budget information documents for the Commissioners, and compiles the Annual Comprehensive Financial Report. The Auditor is elected "at large" to a four-year term.

Charles Ross 12/31/26

**Clerk.** The County Clerk is responsible for maintaining the permanent records of the Superior Court, including all legal filings and records of all court proceedings. The Clerk is elected "at large" to a four-year term.

Billie Maggard 12/31/26

## **County Elected Officials (cont)**

**Coroner.** The Coroner is responsible for the investigation of unattended deaths in Yakima County. The Coroner is also responsible for signing all death certificates and for safeguarding the property of decedents. The Coroner's Office provides emergency toxicology services and autopsy services. The Coroner is elected "at large" to a four-year term.

James Curtice 12/31/26

**District Court Judges.** District Court is the trial court for ordinance infractions, misdemeanors, and civil cases involving amounts up to \$100,000. Yakima County has four District Court Judges who are elected "at large" to four year terms.

Position #1 - Gary Hintze	12/31/26
Position #2 - Brian Sanderson	12/31/26
Position #3 - Donald Engel	12/31/26
Position #4 - Alfred Schweppe	12/31/26

**Prosecutor.** The Prosecuting Attorney is responsible for the prosecution of all crimes and violations of County ordinances. The Prosecutor also acts as legal counsel to the County and other local government entities. In addition, the victim/witness assistance program, and the child support enforcement program are under the supervision of the Prosecutor. The State of Washington reimburses the County for one-half of the Prosecutor's salary. The Prosecutor is elected "at large" to a four-year term.

Joseph Brusic 12/31/26

**Sheriff.** The Sheriff is responsible for the provision of police services in the unincorporated portion of the County, including patrol, criminal investigation, and emergency response. The Sheriff is elected "at large" to a four-year term.

Robert Udell 12/31/26

**Superior Court Judges.** Superior Court is the trial court for all felonies and civil cases involving amounts over \$35,000. Superior Court also has jurisdiction over divorce, probate, juvenile, competency and domestic cases. Superior Court Judges are considered to be partially employed by the State of Washington, so the State pays one half of their salaries and benefits. Yakima County has eight Superior Court Judges who are elected "at large" to four-year terms.

Department #1 - Kevin Naught	12/31/28
Department #2 - Elisabeth Tutsch	12/31/28
Department #3 - Jeff Swan	12/31/28
Department #4 - Shane Silverthorn	12/31/28
Department #5 - Jared Boswell	12/31/28
Department #6 - Ruth Reukauf	12/31/28
Department #7 - Sonia Rodriguez -True	12/31/28
Department #8 - James Elliott	12/31/28

Dates shown represent the expiration of the officials' current term.