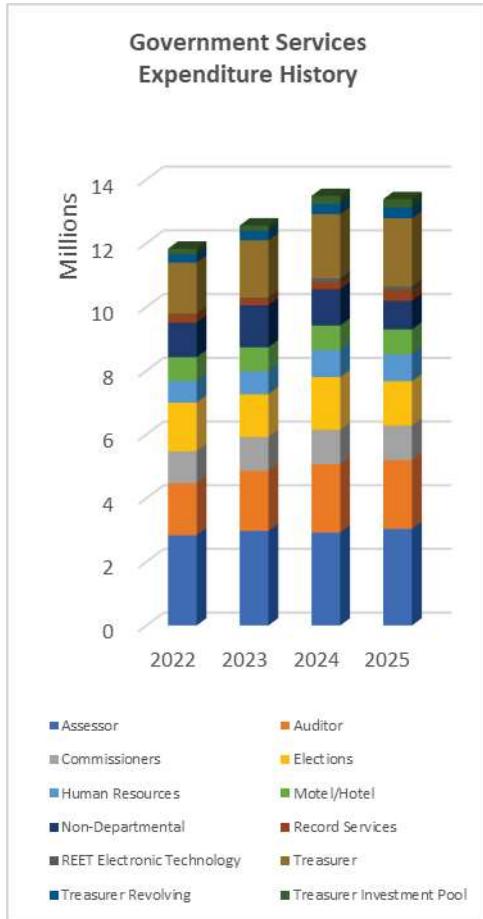




**Government
Services**

Government Services

	Budget 2025
Assessor	3,033,137
Auditor	2,155,073
Commissioners	1,086,789
Elections	1,393,811
Human Resources	844,243
Motel/Hotel	785,100
Non-Departmental	888,586
Record Services	322,145
REET Electronic Technology	125,000
Treasurer	2,151,001
Treasurer Revolving	331,581
Treasurer Investment	269,522
Total	<u>13,385,988</u>



Summary

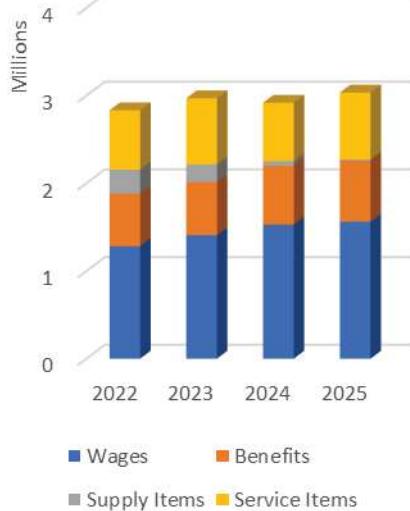
The Government Services category includes basic governmental functions, such as legislation and policy making, property appraisal, tax collections, issuance of marriage licenses, and elections administration.

The table at the left summarizes the 2025 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 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.
- We are in the process of replacing our legacy tax and assessment system which is 29 years old. This new system will allow Yakima County to bring in new technology with features that will assist with streamlining our operations. In 2025 we will be working towards a company selection, contract negotiations and the beginning stages of implementation of the new system.
- The County continues to struggle to fill vacant professional level positions. In 2025 Human Resources will continue to increase their outreach for recruitment to encourage applicants to apply for County jobs.

Department of Property Assessment Expenditure History



Department of Property Assessment

Expenditures	Actuals 2022	Actual 2023	Budget 2024	Budget 2025
Wages	1,283,097	1,408,062	1,528,480	1,562,744
Benefits	598,547	603,977	668,799	695,138
Supply Items	273,962	202,539	54,300	13,300
Service Items	675,707	753,628	665,923	761,955
Total Expenses	<u>2,831,313</u>	<u>2,968,206</u>	<u>2,917,502</u>	<u>3,033,137</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.

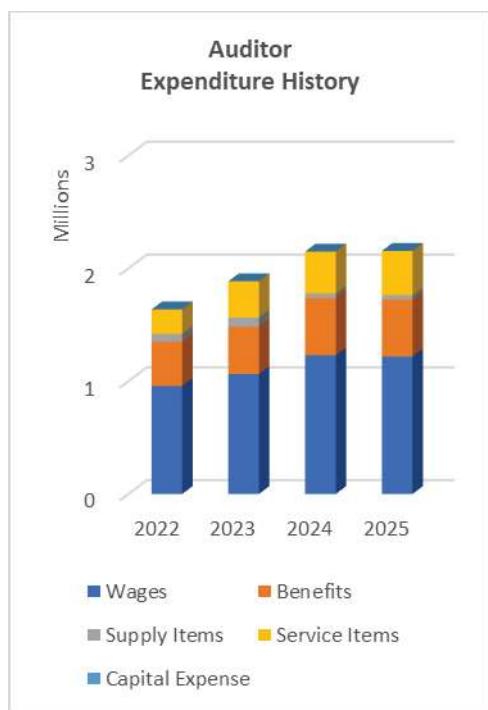
The Assessor's staff creates and maintains all new and ongoing parcel change information and is responsible for the mapping information for the County.

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 2022	Actuals 2023	Budget 2024	Budget 2025
Wages	957,619	1,063,015	1,229,237	1,219,005
Benefits	392,511	417,632	506,051	503,203
Supply Items	69,673	83,330	41,344	40,144
Service Items	216,412	321,708	371,969	392,721
Capital Expense	0	0	0	0
Total Expenses	1,636,215	1,885,685	2,148,601	2,155,073

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.

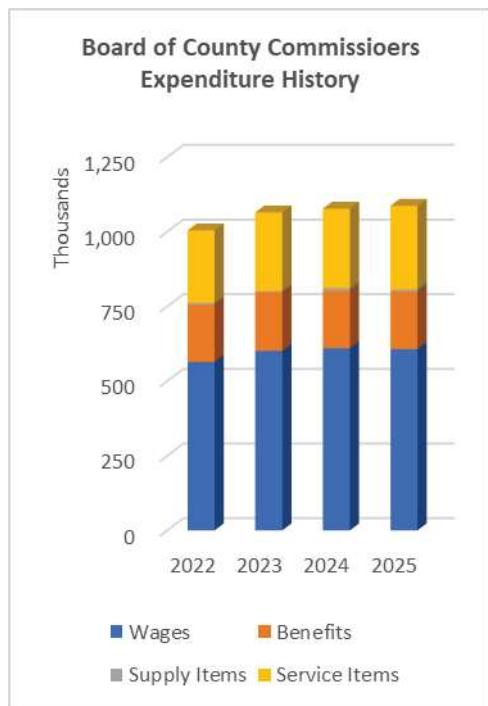
Major Objectives:

- 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



Expenditures	Actuals 2022	Actual 2023	Budget 2024	Budget 2025
Wages	564,010	601,018	610,032	607,201
Benefits	191,494	196,007	191,483	191,976
Supply Items	6,122	3,879	8,900	7,900
Service Items	242,537	263,665	266,652	279,712
Total Expenses	1,004,163	1,064,569	1,077,067	1,086,789

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 2025 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.

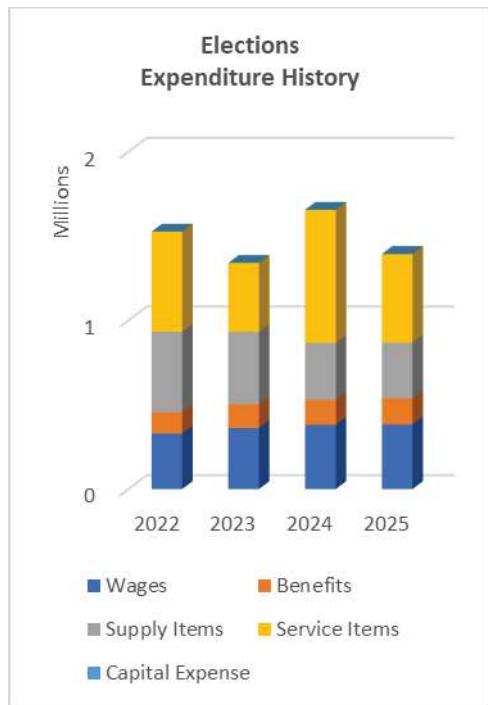
The Board will continue to work on the following objectives:

- 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
	2022	2023	2024	2025
Wages	329,279	362,380	380,915	383,149
Benefits	126,748	139,869	147,015	154,394
Supply Items	476,562	429,426	338,995	330,000
Service Items	593,538	409,252	788,777	526,268
Capital Expense	0	0	0	0
Total Expenses	1,526,127	1,340,927	1,655,702	1,393,811

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).

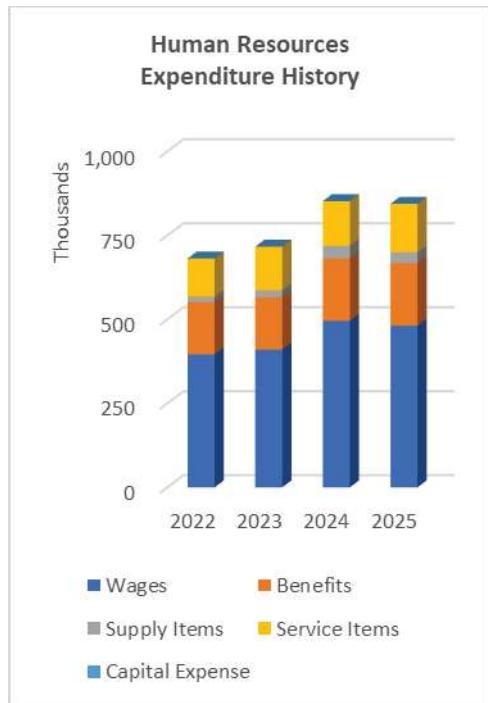
Major Objectives:

- 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 2022	Actuals 2023	Budget 2024	Budget 2025
Wages	395,999	410,386	496,200	481,274
Benefits	155,714	155,680	184,895	185,984
Supply Items	16,518	20,601	38,000	32,500
Service Items	113,148	129,931	133,189	144,485
Capital Expense	0	0	0	0
Total Expenses	681,379	716,598	852,284	844,243

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 ensure 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.

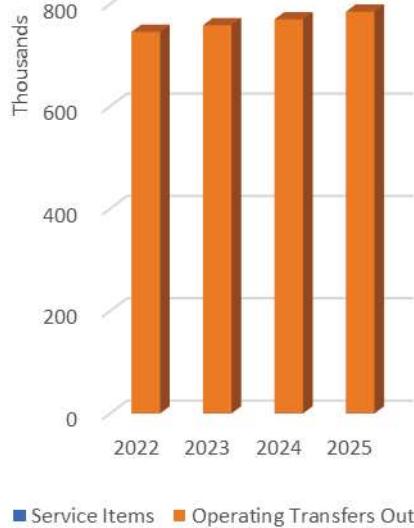
Labor & Employee Relations:

- 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 Expenditure History



Motel/Hotel

Expenditures	Actuals 2022	Actuals 2023	Budget 2024	Budget 2025
Service Items	300	350	350	350
Operating Transfers Out	745,250	758,250	769,750	784,750
Total Expenses	745,550	758,600	770,100	785,100
Ending Fund Balance	191,201	265,507	331,200	448,007
Total Budget	936,751	1,024,107	1,101,300	1,233,107

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.

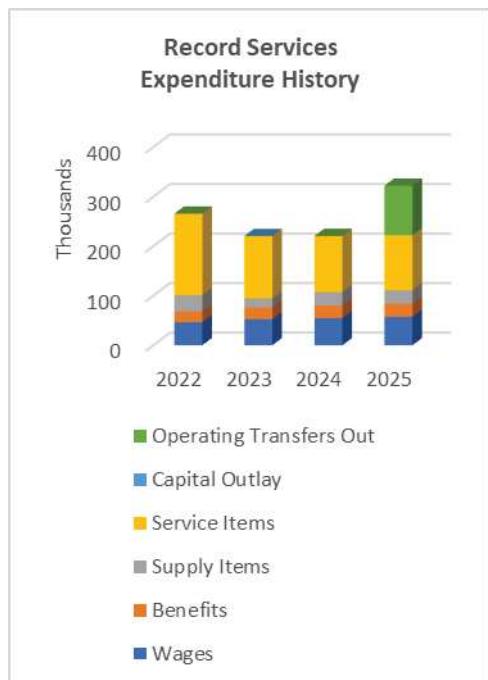
Non-Departmental

Expenditures	Actuals	Actuals	Budget	Budget
	2022	2023	2024	2025
Conference of Governments	44,391	45,723	47,659	49,873
Clean Air	35,468	35,296	42,698	48,036
Emergency Management	88,960	88,065	89,155	89,635
State Audit	156,700	163,020	160,000	168,004
Tax Assessment Litigation Transfer (Fund 520)	15,579	15,579	15,579	0
Grants Management	63,810	74,528	73,791	46,896
Indirect Cost Plan	6,573	8,996	11,142	16,734
ITA Billings/Reconciliation	3,076	3,209	3,195	3,416
Purchasing	26	98	11	83
GIS	82,442	87,899	87,189	97,796
Liability Insurance	150,228	455,372	148,697	(20,701)
Board of Equalization	1,963	4,486	13,000	13,000
2002 G.O. Bond - Other (Final in 2022)	13,748	0	0	0
Memberships-NACO	4,865	4,865	5,108	5,135
Memberships-WACO	35,588	36,762	39,188	40,778
Memberships-WSAC	45,376	47,118	49,267	51,730
WSAC-Litigation (SLAC)	13,331	13,331	13,076	13,730
WSAC-Blake Litigation	11,540	0	11,540	0
WSAC-Public Lands	2,142	2,219	2,682	2,816
WSAC-County Planning	2,523	2,628	2,855	2,998
WSAC-Technical Assistance	20,000	0	20,000	0
YakimMap Software Replacement	0	0	0	0
Lexipol for County	47,664	0	25,000	0
Class & Pay Study	64,800	0	0	0
County Strategic Plan	0	0	100,000	100,000
Minority Women (WAC 326-02-034(1))	1,240	0	5,000	5,600
Legislative Advocates	6,180	7,020	8,000	8,000
Community Cleanup	7,730	5,954	10,000	10,000
Labor Attorney	129,511	185,230	116,610	107,227
Misc Expenditures (Tax Judgements/Refunds)	0	0	0	0
Leasership Yakima	1,267	416	500	1,000
Fireworks	0	0	0	0
Docusign	0	0	2,000	2,000
Total Expenses	0	0	0	0

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
	2022	2023	2024	2025
Wages	46,575	52,671	54,798	57,361
Benefits	21,443	23,113	25,149	26,474
Supply Items	32,818	18,614	27,000	27,000
Service Items	164,775	126,207	113,692	111,322
Capital Outlay	0	0	0	0
Operating Transfers Out	0	0	0	99,988
Total Expenses	265,611	220,605	220,639	322,145
Ending Fund Balance	631,693	577,364	205,790	117,799
Total Budget	897,304	797,969	426,429	439,944

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).

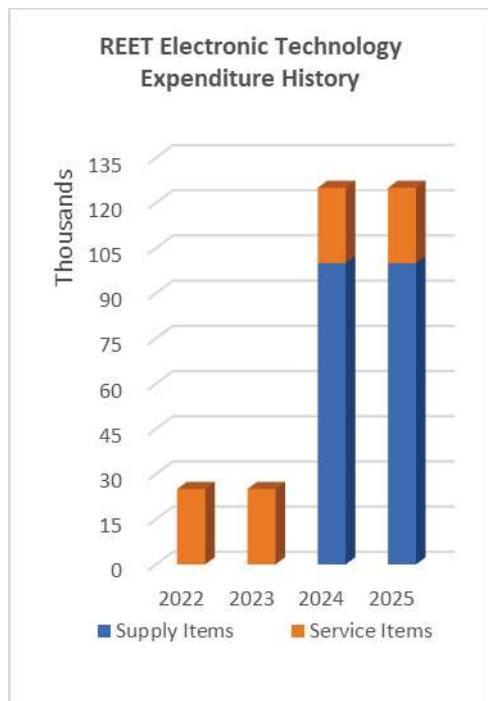
Major Objectives:

- 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
	2022	2023	2024	2025
Supply Items	0	0	100,000	100,000
Service Items	25,016	25,017	25,000	25,000
Total Expenses	25,016	25,017	125,000	125,000
Ending Fund Balance	228,862	240,673	151,000	175,000
Total Budget	253,878	265,690	276,000	300,000

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.

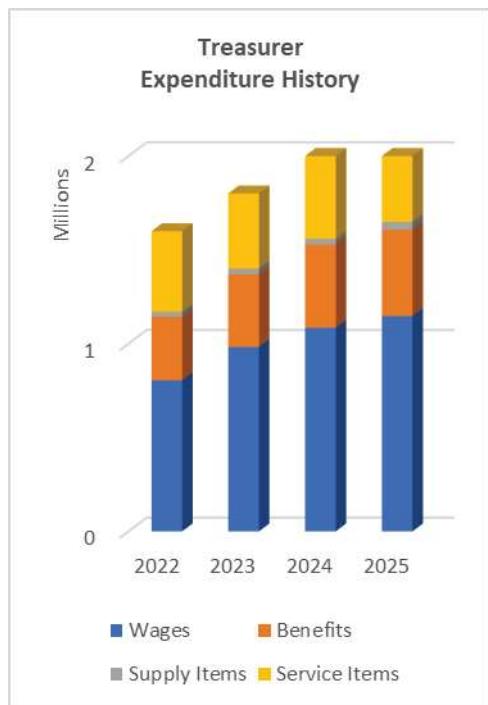
Major Objectives:

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
	2022	2023	2024	2025
Wages	804,917	983,212	1,084,931	1,147,376
Benefits	338,003	386,938	443,301	460,000
Supply Items	26,621	30,242	30,250	41,250
Service Items	429,786	400,581	456,922	502,375
Total Expenses	1,599,327	1,800,973	2,015,404	2,151,001

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.

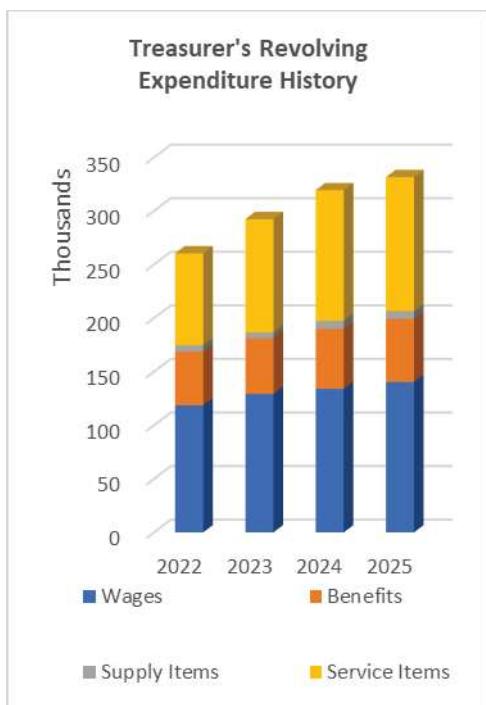
Major Objectives:

- 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 2022	Actuals 2023	Budget 2024	Budget 2025
Wages	118,491	129,125	133,902	140,322
Benefits	50,103	51,914	55,976	58,874
Supply Items	5,983	5,397	7,500	7,300
Service Items	85,873	105,907	121,991	125,085
Total Expenses	260,450	292,343	319,369	331,581
Ending Fund Balance	149,382	170,125	90,000	90,000
Total Budget	409,832	462,468	409,369	421,581

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.

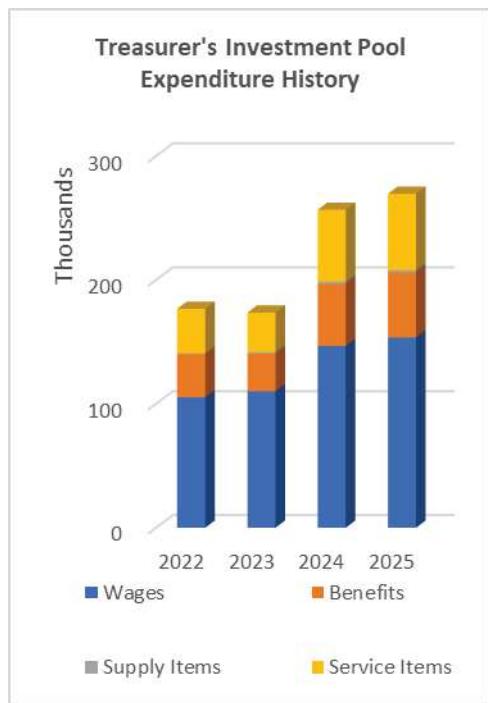
Major Objectives:

- 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
	2022	2023	2024	2025
Wages	105,241	110,185	146,757	153,533
Benefits	34,873	30,362	49,921	52,326
Supply Items	643	1,158	2,000	2,000
Service Items	35,900	31,935	57,976	61,663
Total Expenses	176,657	173,640	256,654	269,522
Ending Fund Balance	276,212	321,370	281,396	306,778
Total Budget	452,869	495,010	538,050	576,300

Program Description:

The Yakima County Treasurer's Office actively manages an investment portfolio of approximately \$546 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.