

**2014 Final Budget
Revenue
As of November 30, 2013**

		2011	2010	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
General Fund						
REVENUES						
Bas 30820	Beg Fund Bal - Nonspendable					47,885
Bas 30830	Beg Fund Bal - Restricted					168,895
Bas 30840	Beg Fund Bal - Committed				542,423	1,416,863
Bas 30850	Beg Fund Bal - Assigned				1,165,876	150,000
Bas 30890	Beg Fund Bal - Unassigned				7,577,081	5,428,275
Bas 31110	Real and Personal Property	21,650,304	22,057,476	25,108,575	25,298,200	25,753,200
Bas 31130	Sale of Tax Title Property	694	3,783	1,631	500	500
Bas 31210	Private Harvest Tax	28,487	15,201			
Bas 31310	Local Retail Sales and Use Tax	7,955,680	8,519,384			
Bas 31311	Local Retail Sales & Use Tax			7,856,449	8,250,000	9,300,000
Bas 31371	Local Sales Tax-Criminal Just	1,232,052	1,288,036	1,158,238	1,265,000	1,410,000
Bas 31681	Punch Boards & Pull Tabs			8,906	14,500	14,000
Bas 31684	Card Games			68,405	115,000	114,000
Bas 31720	Leasehold Excise Tax	23,619	23,358	27,456	24,000	26,000
Bas 31731	Excise Taxes	103,069	130,974			
Bas 31743	Forest Excise Tax			28,461	15,000	25,000
Bas 31751	Gambling Exc Tax-Punch/Pull Tb	14,167	13,242			
Bas 31754	Gambling Taxes-Card Games	114,811	113,479			
Bas 31911	Penalties-Real & Personal Prop	714,879	732,172			
Bas 31912	Pers. Prop. Late File Penlty	25,959	21,829			
Bas 31916	Interest-Delinquent Prop Tax	1,371,892	1,413,444			
Bas 31980	Penalties & Intrst Other Taxes	100	100			
Bas 32130	Police & Protectives	5,490	5,910	5,780	5,410	5,900
Bas 32191	Franchise Fees	201,084	209,424		200,000	220,000
Bas 32220	Marriage Licenses	14,443	15,325	14,368	12,802	14,500
Bas 32230	Animal Licenses	41,490	46,940	36,453	45,000	46,000
Bas 32290	Other Non-Business Lic/Permits	32,099	46,993	48,763	42,000	35,000
Bas 33116	US Dept of Justice	330,595	268,479	182,321	182,322	
Bas 33210	Federal Forest Yield	211,883	193,016	59,315	36,000	36,000
Bas 33215	Federal Payment In-Lieu Taxes	175,664	182,755	414,573	182,755	583,809
Bas 33310	Nutrition-USDA	50,518	44,569	31,533	40,000	35,000
Bas 33316	US Dept of Justice	746,723	227,949	216,193	323,628	119,358
Bas 33320	US DOT	11,584	73,407	74,996	100,000	100,000
Bas 33339	GSA	5,247	3,880	1,288	2,000	
Bas 33393	HCFA		28,465	29,295	67,247	67,247
Bas 33396	Indirect Federal Grant	1,831,182	1,749,170	1,221,599	1,739,000	1,787,348
Bas 33397	Indirect Federal Grant		33,609			
Bas 33399	Indirect Federal Grants	150,450	89,855	19,996	80,000	80,000
Bas 33400	State Grants-Administration	88,368	86,778	79,794	85,916	74,416
Bas 33401	St Grant - Law Enforcement	357,954	292,531	223,661	312,074	271,802
Bas 33403	State Grants	77,850	65,645	34,388	154,884	100,000
Bas 33404	State Grants	2,166,951	2,180,256	1,393,340	2,159,827	2,084,089
Bas 33442	Dept of CTED	42,051	36,726	26,856	36,725	33,972
Bas 33500	State Shared Revenues	256,374	277,033	295,780	285,000	310,000
Bas 33601	Judges Task Force (5454)	557,747	580,779	83,040	129,000	119,000
Bas 33602	Payment In-Lieu of Taxes	54,865	20,499	18,928	19,680	21,502
Bas 33606	In Lieu of Txns/Ent/Impact Pmts	1,762,232	2,015,088	1,869,587	1,737,000	1,932,000

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General Fund					
REVENUES					
Bas 33812	Court Costs	54,155	60,049		
Bas 33814	Intergov-Special Assess Dist	3,051			
Bas 33815	Legal Services	199,500	194,875		
Bas 33819	Other General Gov Services	8,861	9,104		
Bas 33821	Law Enforcement Services	481,202	510,408		
Bas 33827	Juvenile Services	66,862	96,384		
Bas 33828	Intergovernmental Services	100,446	103,962		
Bas 33839	Animal/Pest & Nuisance Control	600	650		
Bas 33864	Mental Health Services	215,497	299,722		119,554
Bas 33871	Educational Programs	24,399	26,432		
Bas 33916	ARRA US Dept of Justice		22,904	5,563	
Bas 34121	Auditors Filings & Recordings	298,080	344,992	343,381	311,124
Bas 34122	District/Municipal Crt Filings	174,982	162,809	162,279	152,000
Bas 34123	Civil/Probate & Domestic Filings	204,996	338,348	260,470	319,000
Bas 34125	Water Rights & Torrens Filings	70			50
Bas 34128	Dist/Munic Other Court Filings	99,336	120,938	181,342	153,900
Bas 34129	Superior Court Other Filings	184,915	33,732	41,050	87,600
Bas 34132	Dist Crt Records Services		460	13	
Bas 34133	District/Munic Crt-Admin Fees	64,872	75,852	69,500	71,000
Bas 34134	Superior Court Record Services	239,760	235,705	234,683	256,000
Bas 34135	Other Statutory Cert/Copy Fees	18,191	18,113	18,864	15,797
Bas 34137	Sup Crt-Administrative Fees	1,322	1,600	2,109	1,650
Bas 34138	Records Search	168	96	240	154
Bas 34141	Assessors Fees	1,250	1,825	2,750	1,000
Bas 34142	Treasurers Fees	99,635	98,956	227,241	206,100
Bas 34143	Budgeting and Accounting Serv	16,900	24,100	24,000	24,000
Bas 34144	Audit and Consulting Services			1,523,297	1,628,964
Bas 34145	Election Services	547,630	493,682		390,000
Bas 34148	Motor Vehicle License Fees	1,230,662	1,222,364	1,142,199	1,214,340
Bas 34149	Court Services			66,000	72,000
Bas 34162	Municipal-District	693	1,778	3,175	1,000
Bas 34169	Word Proc, Print & Duplicating	31,350	34,851		
Bas 34171	Sales of Taxable Merchandise	20	60	20	
Bas 34175	Sales Nontaxable Merchandise	808	806	473	850
Bas 34180	Data Processing Services	18,876	23,826		
Bas 34181	Data/Word Processing Services			47,206	50,300
Bas 34191	Election Candidate Filing Fees	2,975	16,354	72	1,100
Bas 34195	Legal Services	6,908	19,245	369,737	361,488
Bas 34196	Personnel Services	860	400	2,460	500
Bas 34198	County Crime Victim & Witness	82,594	81,521	79,785	81,000
Bas 34199	Passport & Naturalization Fees	20,475	27,500	32,450	20,500
Bas 34210	Law Enforcement-Fees	121,693	86,086	431,641	600,298
Bas 34230	Charges for Detention/Cor Serv		3,979	17,187	7,500
Bas 34233	Adult Probation Service Charge	12,585	18,468	10,950	17,100
Bas 34236	House/Monitoring of Prisoners	44,730	48,167	64,357	44,000
Bas 34270	Juvenile Service Fees	18,574	16,789	77,640	95,200
Bas 34280	Dispatch Communication			109,282	107,010

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General Fund					
REVENUES					
Bas 34319 Other Environ/Preserv Fees	13,660	18,805			
Bas 34393 Animal Control & Shelter Fees	260	265			
Bas 34522 Nuisance/Pest Control Services			450	600	600
Bas 34523 Animal Control Shelter			250	300	300
Bas 34529 Other Environment Services			48,624	15,500	57,466
Bas 34581 Zoning & Subdivision Fees	104,941	96,738	236,532	88,860	374,548
Bas 34589 Other Planning & Develop Fees	23,507	23,202	21,986	19,100	20,000
Bas 34640 Mental Health Services			247,050	304,276	211,686
Bas 34710 Cooperative Extension Services			18,299	24,399	
Bas 34814 Internal Service - Financial				95,000	
Bas 34914 Financial Services	1,704,864	1,605,442			100,000
Bas 34921 Law Enforcement Services	2,064	2,137			
Bas 34931 Interfund Rents				34,000	
Bas 35130 Other Criminal Fees	17,751	20,238	18,516	24,000	22,000
Bas 35150 Investigative Fund Assessments			68		
Bas 35180 Crime Victim Penalty Assess	79,575	90,299	77,817	85,600	85,600
Bas 35190 Other Superior Ct Penalties	36,224	41,323	33,042	43,500	43,500
Bas 35191 Other Felony Penalties	1,559	1,156	735	800	1,000
Bas 35220 Cruelty To Animals Penalties		222	16		
Bas 35230 Proof of Motor Vehicle Insuran	6,206	6,896	4,601	6,000	6,000
Bas 35310 Traffic Infraction Penalties	1,182,056	1,227,157	1,174,157	1,188,700	1,218,400
Bas 35370 Non-Traffic Infraction Penal	8,384	10,230	10,750	6,100	11,100
Bas 35400 Parking Infraction Penalties	14,439	7,028	5,634	10,000	6,000
Bas 35520 Driving While Intoxicated	177,113	141,912	144,055	150,000	135,000
Bas 35580 Other Criminal Traffic Penalts	193,967	201,838	195,471	210,000	210,000
Bas 35640 BOATING SAFETY FINES				100	100
Bas 35690 Other Criminal Non-Traffic Pen	66,062	68,606	55,770	72,500	62,600
Bas 35722 Witness Cost	8,702	6,207	7,308	8,000	8,000
Bas 35723 Public Defense Costs	78,846	84,433	77,804	79,000	79,000
Bas 35725 Court Interpreter	44	54	67	50	70
Bas 35729 Superior Ct Collection Cost	2	3			
Bas 35731 Dist Court Jury Demand Costs	741	494	532	500	500
Bas 35732 Witness Costs	188	28	31	100	100
Bas 35733 Public Defense Costs	59,806	58,436	58,452	74,100	74,100
Bas 35734 Law Enforcement Services	2,562	2,359	2,139	2,500	2,500
Bas 35736 Collection Agency Cost			6,308	8,000	8,000
Bas 35739 Misc Dist/Municipal Court Cost			3,780		
Bas 35951 Penalties for Assessment			3,852	5,500	6,500
Bas 35990 Miscellaneous Fines & Penaltie			612,179	769,000	785,000
Bas 36111 Investment Interest	295,715	250,315	189,601	270,000	200,000
Bas 36119 Investment Service Fees	13	70	9	70	60
Bas 36132 Unrealized Gains/Losses on Inv	193,599	4,365			
Bas 36140 Other Interest Earnings	43,040	52,726	43,878	39,000	47,000
Bas 36141 Interest Operating Assessments			7,458	8,650	11,675
Bas 36142 Other Interest			79,300	38,595	1,300
Bas 36146 Other Interest			1,115,014	1,385,000	1,470,000
Bas 36152 Penatlites Operating Assessmen	3,859	5,402			

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		2011	2010	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
General Fund						
REVENUES						
Bas 36155	Interest	853	740			
Bas 36158	Interest-Operating	6,917	9,921			
Bas 36190	Other Interest Earnings	37,729	43,822			60,000
Bas 36240	Space & Facilities Rentals			622		
Bas 36250	Space/Facilities-Long Term		2,794	11,948	1,397	15,397
Bas 36290	Other Rents & Use Charges	164	144	87	500	500
Bas 36610	Interfund Interest		71			
Bas 36711	Donations-Gifts/Pledges-Privat	141,532	125,338	13,829	15,448	448
Bas 36719	Donations - Other	1,303	1,195	1,055		
Bas 36851	Operating Special Assessments	1,327	1,307	1,310	1,150	1,250
Bas 36910	Sale of Scrap and Junk	3,425	977	177		
Bas 36920	Unclaimed Money & Proceeds	45				
Bas 36930	Confisc Propty/Proceeds Sales	16,522				
Bas 36940	Other Judgments & Settlements	88	107	468		
Bas 36981	Cashier's Overages & Shortages	17-	14	304	674	525
Bas 36990	Other Misc Revenue	234,287	183,236	145,150	184,134	157,100
Bas 39510	Proceeds From Sale/Capital Ast	50,000				
Bas 39520	Comp Loss/Impairment Insurance	50	50	50		
Bas 39700	Operating Transfers In	235,844	268,843	244,290	188,150	90,657
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Fnd 001	General Fund	52,158,853	52,652,393	51,112,204	63,997,228	63,843,455

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Revenue
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		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Fund Balance						
REVENUES						
1 130820001	Beginning Nonspendable					47,885
1 130830001	Beginning Restricted					168,895
1 130840001	Beginning Fund Balance-Commi				542,423	1,416,863
1 130850001	Beginning Fund Bal Assigned				1,165,876	150,000
1 130890001	Beginning Fund Bal Unassigne				7,577,081	5,428,275
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Sub 001	Fund Balance				9,285,380	7,211,918

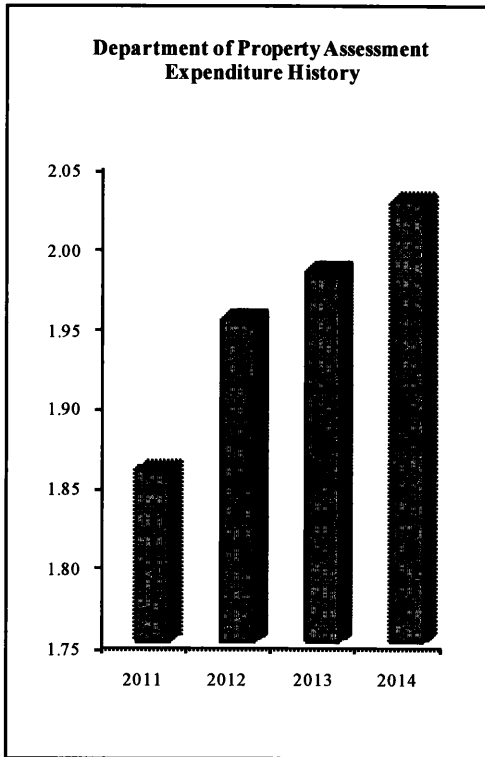
**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Fund Balance						
Reclassification & Cost Alloc.						
1 10200	Ending Fund Balance				4,906,836	
1 10201	Ending Fund Balance-Restrict				286,477	150,679
1 10202	Ending Fund Balance-Assigned				678,048	
1 10220	Ending Fund Balance-Nonspend					47,885
1 10240	Ending Fund Balance-Committe					1,535,723
1 10290	Ending Fund Balance Unassign					5,258,304

Obj 000	Reclassification & Cost Alloc.				5,871,361	6,992,591

Sub 001	Fund Balance				5,871,361	6,992,591

Department of Property Assessment



Expenditures	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Salaries & Wages	1,063,439	1,067,874	1,089,637	1,120,952
Personnel Benefits	349,080	360,254	398,021	408,541
Supplies	11,923	10,793	19,100	24,700
Other Services & Charges	433,563	513,617	476,025	471,851
Total	1,858,005	1,952,538	1,982,783	2,026,044

Program Description:

The County Assessor's Office annually appraises and places value on 105,481 parcels of real and personal property with an assessed value in excess of \$9,646,266,867. Appraisers are required by law to inspect at least 1/6 of the real parcels or approximately 16,000 parcels each year. The office administers, maintains, and audits over 10,000 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 5,572 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 10,700 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 computerization of the parcel mapping information for the County.
- Computerize the segregation process for new parcel creation within the County.
- Convert the appraisal software program to integrate it with the assessment computer system shared with the Treasurer's Office.
- 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.

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		2011	2012	2013	2013	2014	
		Actual	Actual	Current	Budget	Budget	
Dept of Property Assessment							
REVENUES							
1	1033814001	3,051					
1	1034141001	Assessors Fees-Open Space	750	125	2,250		
1	1034141003	Assessors Fees-Computer Acce	500	1,700	500	1,000	
1	1034169001	Printing & Duplicating-Copie	1,121	1,769			
1	1034181001	Copies & Duplicating			698	1,100	
1	1036851001	Operating Special Assessment	664	654	655	500	

Sub 010	Dept of Property Assessment	6,086	4,248	4,103	2,500	2,700	

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014	
		Actual	Actual	Current	Budget	Budget	
Dept of Property Assessment							
Tax Assessment & Eval Services							
Salaries							
1	111001	Salaries & Wages	427,421	424,858	393,218	1,076,430	1,073,861
1	111002	Salaries-Overtime	3,593	835	809		
1	111003	Salaries-Extra Help				13,207	47,091
1	111010	Accrued Annual Leave	21,448	10,835-	16,177-		

Obj	001	Salaries	452,463	414,857	377,849	1,089,637	1,120,952
Personnel Benefits							
1	112002	Benefits-Direct	140,451	142,660	138,495	398,021	408,541

Obj	002	Personnel Benefits	140,451	142,660	138,495	398,021	408,541
Supplies							
1	113101	Office & Operating Supplies	7,423	7,908	4,956	15,000	19,100
1	113201	Fuel Consumed	40			500	500
1	113501	Small Tools & Minor Equipmen	2,301	199	1,425	1,100	1,100
1	113502	Computer Software	1,136		830	2,500	4,000
1	113590	Small Attrac-Tracked Invento	1,023	2,686	6,114		

Obj	003	Supplies	11,923	10,793	13,325	19,100	24,700
Other Services - Charges							
1	114101	Professional Services	3,807	2,829	2,423	5,575	5,575
1	114191	Prof Serv-Purchasing Serv	2,593	3,365	2,709	2,955	2,886
1	114192	Prof Serv-Tech Services	181,141	166,841	180,143	196,520	205,590
1	114198	Prof Serv-GIS	32,145	31,405	29,127	31,775	32,092
1	114199	Prof Serv-DOS	8,122	8,122	7,910	8,629	8,629
1	114201	Communication-Telephone	2,325		18,853	3,800	3,800
1	114202	Communication-Postage	30,323	32,509	15,303	42,500	42,500
1	114219	Phone Charges-Allocated		1,701	1,559	1,701	1,944
1	114301	Travel	1,130	2,517	2,175	6,000	8,000
1	114401	Advertising	169	378	2,218	1,500	2,500
1	114501	Operating Rentals & Leases	57,711	70,449	67,143	45,000	45,000
1	114590	Rent-Facil Maint	58,374	58,374	54,673	59,643	60,912
1	114601	Insurance	340				
1	114690	Insurance-Interfund	51,088	130,285	51,189	61,427	38,653
1	114801	Repairs & Maintenance		224	199	1,000	2,000
1	114901	Miscellaneous	4,295	4,618	11,149	8,000	11,770

Obj	004	Other Services - Charges	433,563	513,617	446,774	476,025	471,851

Fnc	011	Tax Assessment & Eval Services	1,038,400	1,081,927	976,443	1,982,783	2,026,044

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Expenditures
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		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Dept of Property Assessment						
Real Property Appraisers						
Salaries						
1 121001	Salaries & Wages	610,976	622,174	546,494		
1 121010	Accrued Annual Leave		30,843			

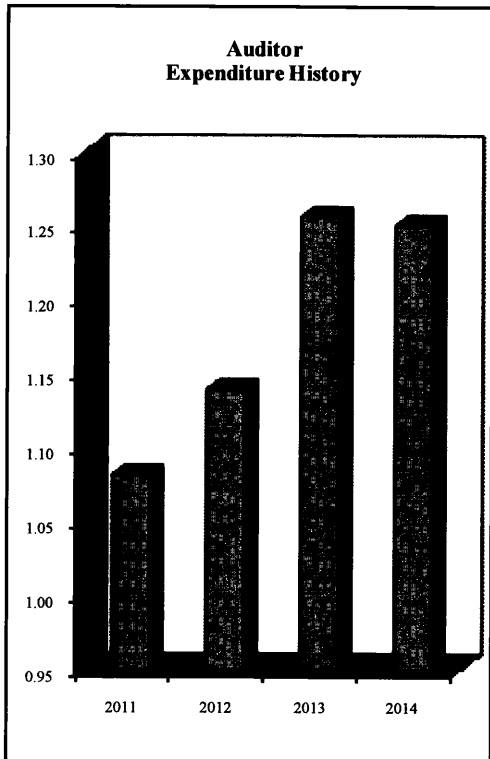
Obj 001	Salaries	610,976	653,017	546,494		
Personnel Benefits						
1 122002	Benefits-Direct	208,629	217,594	197,057		

Obj 002	Personnel Benefits	208,629	217,594	197,057		

Fnc 012	Real Property Appraisers	819,605	870,611	743,551		

Sub 010	Dept of Property Assessment	1,858,004	1,952,538	1,719,994	1,982,783	2,026,044

Auditor



Expenditures	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Salaries & Wages	572,152	586,628	623,165	651,763
Personnel Benefits	163,391	198,767	227,097	247,346
Supplies	24,963	26,345	51,737	21,160
Other Services & Charges	321,282	327,902	354,551	330,237
Total	1,081,788	1,139,642	1,256,550	1,250,506

Program Description:

The Yakima County Auditor's Office is responsible for three major functions:

- 1) The Accounting Division produces the annual financial report 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 and U.S. Passports. 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. 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 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.

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Auditor							
REVENUES							
1	2132220001	Marriage Licenses	10,728	11,120	10,448	9,082	10,500
1	2132220002	Marriage License Custom Cert	3,715	4,205	3,920	3,720	4,000
1	2133400801	State Department of Licensin	13,952	12,362	11,208	11,500	
1	2134121001	Auditor Filing & Recording	282,368	326,452	323,403	295,335	325,000
1	2134121003	Mortgage Fraud Acct	284	340	306	299	300
1	2134121004	Homeless Housing Fee	15,428	18,200	19,672	15,490	17,000
1	2134135001	Certified Copy Fee	15,020	16,608	18,245	15,297	16,500
1	2134138001	Records Search	168	96	240	154	150
1	2134148001	Motor Vehicle License Fees	1,230,662	1,222,364	1,142,199	1,214,340	1,210,000
1	2134169001	Printing & Duplicating-Copie	12,917	14,370			
1	2134169005	Printing/Duplicating: W-2	110	220			
1	2134169010	Passport Pictures	2,898	4,212			
1	2134181001	Imaging			12,580	12,929	13,000
1	2134181004	Pass Port Photos			3,024	3,393	4,000
1	2134181005	Duplicating: W-2			126	408	250
1	2134199001	Passport & Naturalization Fe	20,475	27,500	32,450	20,500	27,000
1	2136981001	Cashiers Short/Over	252-	2-	36	74	
1	2136990001	Other Misc Revenue	819				
1	2136990005	Misc-Service Chrg-Returned C	250	3,048	225	7,075	1,000
1	2136990011	Misc-Reimbursement of Costs	1,013	1,060	1,028	859	1,000

Fnc 021	Auditor		1,610,554	1,662,156	1,579,109	1,610,455	1,629,700

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Auditor						
Reclassification & Cost Alloc.						
1	21110100				5,560	

Obj 000	Reclassification & Cost Alloc.				5,560	
Salaries						
1	21111001	Salaries & Wages	566,181	576,443	562,348	610,165
1	21111002	Salaries-Overtime	9,632	7,137	8,198	13,000
1	21111010	Accrued Annual Leave	3,661-	3,048	136	

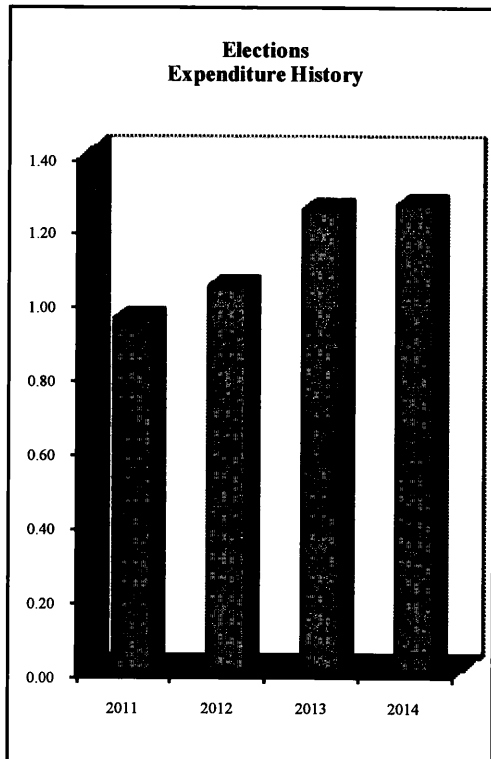
Obj 001	Salaries	572,152	586,628	570,683	623,165	651,763
Personnel Benefits						
1	21112002	Benefits-Direct	163,391	198,767	202,694	227,097
1	21112004	Benefits-Bank Accruals			1,240-	

Obj 002	Personnel Benefits	163,391	198,767	201,454	227,097	247,346
Supplies						
1	21113101	Office & Operating Supplies	22,962	26,345	10,613	32,000
1	21113501	Small Tools & Minor Equipmen	177-		1,550	14,177
1	21113502	Computer Software			1,495	
1	21113590	Small Attrac-Tracked Invento	2,178		992	5,000

Obj 003	Supplies	24,963	26,345	14,650	46,177	21,160
Other Services - Charges						
1	21114101	Professional Services	717	7,437	6,380	8,000
1	21114191	Prof Serv-Purchasing Serv	14,326	18,415	14,926	16,283
1	21114192	Prof Serv-Tech Services	152,385	162,469	150,489	164,170
1	21114199	Prof Serv-DOS	17,267	17,267	13,090	14,280
1	21114201	Communication-Telephone	2,344	369	199	500
1	21114202	Communication-Postage	53,409	49,927	44,250	63,351
1	21114219	Phone Charges-Allocated		1,071	1,213	1,323
1	21114301	Travel	2,698	1,849	3,268	5,000
1	21114401	Advertising	1,031	345	519	3,000
1	21114501	Operating Rentals & Leases	1,272	1,267	985	2,000
1	21114590	Rent-Facil Maint	58,944	56,990	53,496	58,359
1	21114601	Insurance	595		643	600
1	21114690	Insurance-Interfund	10,511	6,135	4,738	5,685
1	21114801	Repairs & Maintenance	156		130	3,000
1	21114901	Miscellaneous	5,628	4,360	4,534	9,000

Obj 004	Other Services - Charges	321,282	327,902	298,859	354,551	330,237

Fnc 021	Auditor	1,081,788	1,139,643	1,085,645	1,256,550	1,250,506



Elections

Expenditures	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Salaries & Wages	263,991	260,059	282,630	278,882
Personnel Benefits	96,721	83,464	97,019	99,854
Supplies	187,909	229,784	321,858	306,398
Other Services & Charges	404,441	467,826	547,669	575,687
Total	953,062	1,041,133	1,249,176	1,260,821

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.

**2014 Final Budget
Revenue
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Elections						
REVENUES						
1	2233339003	HAVA Grant G-2813 Amend 6C	5,247	3,880	1,288	2,000
1	2234145001	Election Services	421,926	357,784		150,000
1	2234145002	Election Services Registrati	125,703	135,897		115,000
1	2234169001	Printing & Duplicating-Copie		6		
1	2234171001	Sale of Maps & Publications	20	60	20	
1	2234175004	Sales of Merchand-Computer L	655	716	473	600
1	2234191001	Election Candidate Filing Fe	2,975	16,354	72	20,000
1	2236990001	Misc Other Revenue	230			200

Fnc 022	Elections	556,757	514,699	1,853	393,900	285,600

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Elections						
Reclassification & Cost Alloc.						
1	220100				3,707	

Obj 000	Reclassification & Cost Alloc.				3,707	
Salaries						
1	221001	252,322	237,329	213,510	245,058	240,722
1	221002	4,552	11,381	4,961	10,000	10,000
1	221003				12,788	14,233
1	221008	6,927	11,992	5,788	14,784	13,927
1	221010	190	643-	721		

Obj 001	Salaries	263,991	260,059	224,979	282,630	278,882
Personnel Benefits						
1	222002	96,721	83,464	77,941	97,019	99,854
1	222004			25		

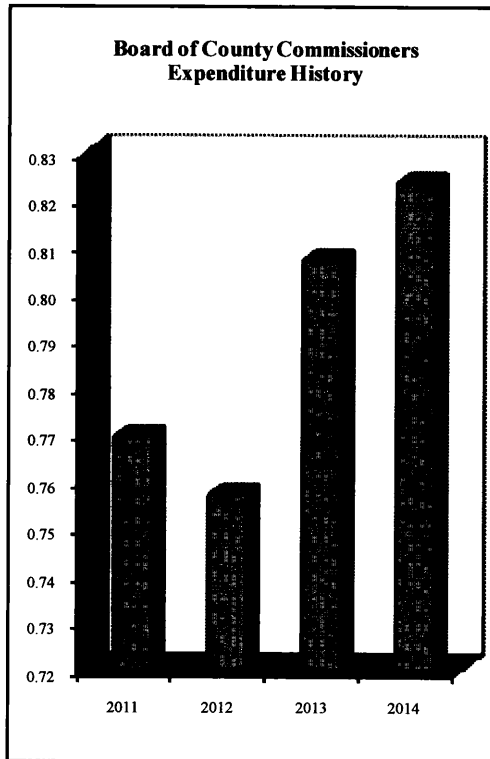
Obj 002	Personnel Benefits	96,721	83,464	77,966	97,019	99,854
Supplies						
1	223101	183,510	225,639	122,332	306,151	306,398
1	223501	4,161	4,145	2,307	12,000	
1	223590	238		663		

Obj 003	Supplies	187,909	229,784	125,303	318,151	306,398
Other Services - Charges						
1	224101	223,976	268,446	196,864	311,022	313,655
1	224191	3,417	4,329	3,195	3,485	5,984
1	224192	28,985	29,851	28,980	31,615	33,733
1	224198	12,541	12,508	11,278	12,303	12,878
1	224199	958	958	933	1,018	1,018
1	224201	1,607	488	522	541	541
1	224202	53,796	71,565	28,596	100,345	119,720
1	224219		693	751	819	792
1	224301	4,944	1,375	4,222	9,646	11,079
1	224322	250	380	398		
1	224401	2,995	5,277	1,631	4,772	2,000
1	224501	38,824	39,214	27,284	38,961	38,964
1	224590	23,153	23,147	21,902	23,893	24,691
1	224690	4,792	3,205	2,245	2,694	2,077
1	224801	698	698	3,858	3,000	4,000
1	224901	3,504	5,592	3,513	3,555	4,555

Obj 004	Other Services - Charges	404,441	467,826	336,170	547,669	575,687

Fnc 022	Elections	953,062	1,041,134	764,417	1,249,176	1,260,821

Board of County Commissioners



Expenditures	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Salaries & Wages	379,120	378,159	399,079	404,671
Personnel Benefits	99,211	101,891	118,804	121,224
Supplies	3,544	3,730	6,000	7,000
Other Services & Charges	287,744	273,490	283,275	290,721
Total	769,619	757,270	807,158	823,616

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 2014 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 support strategies that promote community wellness, improve educational levels, reduce the number of households on public assistance, increase the number of general practitioners in Yakima County, promote prevention strategies for youth-at-risk, support alcohol and substance abuse, prevention, intervention and treatment programs, and reduce the number of people in the criminal justice system.

Revenue/Expenditure Comment:

This Board's operating budget is funded through the General Fund as part of the County's Governmental Services priority.

**2014 Final Budget
Revenue
As of November 30, 2013**

		2011	2012	2013	2013	2014	
		Actual	Actual	Current	Budget	Budget	
Commissioners							
REVENUES							
1	3031110001	Real Property	21,650,304	22,057,476	22,212,497	22,360,000	22,875,000
1	3031130001	Sale of Tax Title Property	694	3,783	1,620	500	500
1	3031310001	Retail Sales & Use Taxes-Loc	7,955,680	8,519,384			
1	3031311001	Local Retail Sales & Use Tax			7,856,449	8,250,000	9,300,000
1	3031371001	Local Sales Tax-Criminal Jus	1,232,052	1,288,036	1,158,238	1,265,000	1,410,000
1	3031681001	Punch/Pull Tab			8,906	14,500	14,000
1	3031684001	Gambling Card Games			68,405	115,000	114,000
1	3031720001	Leasehold Excise Tax	23,619	23,358	24,226	24,000	26,000
1	3031751001	Gambling Exc Tax-Punch/Pull	14,167	13,242			
1	3031754001	Gambling Exc Tax-Card Games	114,811	113,479			
1	3031912001	Pers. Prop. Late File Penlty	25,959	21,829			
1	3031980175	Penalties-Gambling Excise Ta	100	100			
1	3032191001	Franchise Fees	201,084	209,424		200,000	220,000
1	3033215231	In Lieu of Taxes-Federal	173,659	178,946	412,575	178,946	580,000
1	3033215250	Mineral Leasing Distribution		1,809		1,809	1,809
1	3033215601	Wildlife Refuge	2,005	2,000	1,998	2,000	2,000
1	3033500911	PUD Privelege Tax	256,374	277,033	295,780	285,000	310,000
1	3033602311	DNR PILT NAP/NRCA	3,145	4,319		3,500	4,800
1	3033602511	In Lieu of Taxes-State	51,719	16,180	16,702	16,180	16,702
1	3033606101	Motor Vehicle-Criminal Justi	1,221,723	1,249,464	1,328,253	1,266,000	1,417,000
1	3033606311	DSHS-juvenile Rehab-SHB 3900	11,652	12,009	10,972	11,000	12,000
1	3033606511	DUI & Other CJ Assistance	48,371	44,252	43,222	48,000	45,000
1	3033606521	Extraordinary Criminal Justi		161,000	183,000		
1	3033606941	Liquor Excise Tax	161,942	126,181	20,250	40,000	80,000
1	3033606951	Liquor Board Profits	276,628	378,954	251,690	332,000	336,000
1	3034144003	Indirect Services			1,492,682	1,628,964	1,628,869
1	3034169001	Printing & Duplicating-Copie	29	5			
1	3034181001	Copies			5		
1	3034914001	Indirect Cost	1,600,678	1,506,421			
1	3035990002	Pers Prop Late File Penlty			42,896	25,000	25,000
1	3035990004	Penalties Gambling Taxes			50		
1	3036140001	Interest on Taxes	10,801	6,073	2,848	7,000	7,000
1	3036610001	Interfund Interest		71			
1	3036711001	Donations from Private Sourc	448	448	448	448	448
1	3036711006	Donations-Pay Increase Reimb	6,084	1,248			
1	3036910001	Sale of Scrap and Junk	846	775			
1	3036990001	Other Misc Revenue	28,232	29,657	1,813	10,000	10,000
1	3039700001	Operating Transfers In			112,725		
1	3039700302	Resdual Equity In		65,575			
Sub 030 Commissioners			35,072,807	36,312,533	35,548,250	36,084,847	38,436,128

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014	
		Actual	Actual	Current	Budget	Budget	
Commissioners							
Commissioners							
Salaries							
1	311001	Salaries & Wages	376,272	377,936	363,549	398,079	403,171
1	311002	Salaries-Overtime	489	928	1,757	1,000	1,500
1	311003	Salaries-Extra Help	1,734				
1	311010	Accrued Annual Leave	626	756-	35		
1	311011	Accrued Comp Time		51			

Obj	001	Salaries	379,120	378,159	365,341	399,079	404,671
Personnel Benefits							
1	312002	Benefits-Direct	99,211	101,833	103,003	118,804	121,224
1	312004	Benefits-Bank Accruals		58	17-		

Obj	002	Personnel Benefits	99,211	101,891	102,986	118,804	121,224
Supplies							
1	313101	Office & Operating Supplies	3,400	3,380	3,208	5,000	5,000
1	313501	Small Tools & Minor Equipmen	176-	351	88	1,000	1,000
1	313502	Computer Software					1,000
1	313590	Small Attrac-Tracked Invento			812		

Obj	003	Supplies	3,223	3,730	4,107	6,000	7,000
Other Services - Charges							
1	314101	Professional Services		114			
1	314137	Prof Ser-Program Support	111,233	123,331	85,464	113,953	116,282
1	314191	Prof Serv-Purchasing Serv	758	982	1,706	1,861	1,562
1	314192	Prof Serv-Tech Services	100,599	92,442	75,459	82,319	85,350
1	314199	Prof Serv-DOS	5,011	5,011	4,880	5,324	5,324
1	314201	Communication-Telephone	3,106	3,962	4,037		
1	314202	Communication-Postage	1,548	1,051	394	1,000	1,000
1	314206	Communication-Cell Phones				3,200	3,800
1	314219	Phone Charges-Allocated		630	635	693	720
1	314301	Travel	9,557	10,991	13,096	14,000	15,000
1	314401	Advertising	1,849	1,210	1,644	1,800	1,800
1	314501	Operating Rentals & Leases	2,717	1,953	2,244	3,600	3,000
1	314590	Rent-Facil Maint	26,220	26,220	24,558	26,790	28,440
1	314601	Insurance	340			680	340
1	314690	Insurance-Interfund	4,431	2,936	2,177	2,612	2,002
1	314901	Miscellaneous	3,069	2,657	5,705	25,443	26,101

Obj	004	Other Services - Charges	270,438	273,490	221,998	283,275	290,721

Fnc	031	Commissioners	751,993	757,270	694,432	807,158	823,616

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Commissioners						
Board of Equalization						
Supplies						
1	343101	321				

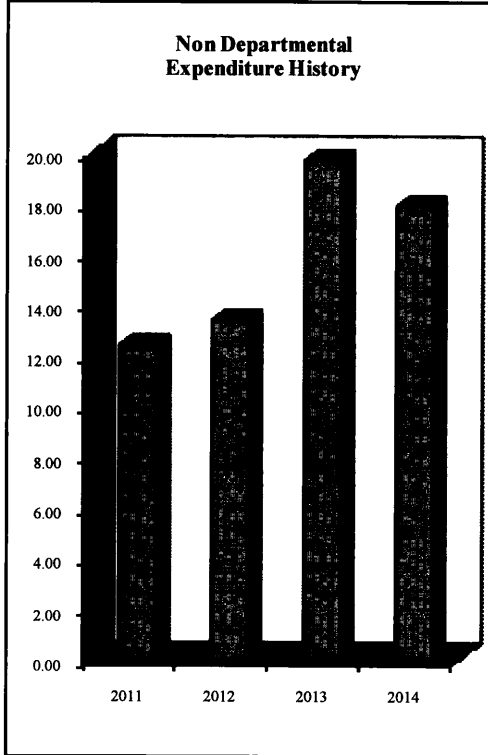
Obj	003	Supplies	321			
Other Services - Charges						
1	344101	13,096				
1	344201	336				
1	344202	1,049				
1	344301	819				
1	344501	1,967	Operating Rentals & Leases			
1	344901	38				

Obj	004	Other Services - Charges	17,306			

Fnc	034	Board of Equalization	17,627			

Sub	030	Commissioners	769,620	757,270	694,432	807,158
						823,616

Non Departmental



Expenditures	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Salaries & Wages	-	-	-	-
Personnel Benefits	429	380	500	500
Supplies	7	326	-	-
Other Services & Charges	377,801	456,661	672,323	680,728
Intergovernmental Services	234,528	225,086	229,702	231,581
Debt Service	14,402	14,522	14,667	15,093
Operating Transfers Out	11,778,074	12,697,175	18,803,367	16,983,222
Total	12,405,241	13,394,150	19,720,559	17,911,124

Program Description:

Expenditures from this program benefit the County as a whole and do not benefit any one particular department.

This fund was set up as a distribution point to fund activities that don't relate to a "department specific" operation.

Major Objectives:

The major expenditures budgeted in Non-Departmental are for contribution to the Law Enforcement Officers and Fire Fighters (LEOFF) Benefit Fund, Health District, the annual County audit by the Washington State Auditor's Office, intergovernmental assessments, and interfund transfers. Interfund transfers include the County's share of operational costs for the Department of Corrections and annual debt payments on bonds. Membership fees in various governmental associations are also paid out of this fund.

Revenue/Expenditure Comment:

Funding comes directly out of local tax dollars and the general tax dollars of the County. Operation fees for such departments as Clean Air and the Health District are funded through Non-Departmental. General Fund Debt Service obligations are also paid for through Non-Departmental.

**2014 Final Budget
Revenue
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Non-Departmental						
REVENUES						
1	5031110001			2,896,078	2,938,200	2,878,200
	Real Property					
1	5031130001			10		
	Sale of Tax Title Property					
1	5031720001			3,230		
	Leasehold Excise Tax					
1	5033602511			2,227		
	In Liue of Taxes- State					
1	5033864003	15,296	8,898			
	ITA Judicial Costs					
1	5034144001			30,615		
	Program Support Airport					
1	5034640002			49		
	ITA Judicial Costs					
1	5034814003				95,000	
	Interfund-Audit Costs					
1	5034914002	104,186	99,021			100,000
	Interfund-Audit Costs					

Sub 050	Non-Departmental	119,482	107,918	2,932,209	3,033,200	2,978,200

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Non-Departmental						
Executive						
Other Services - Charges						
1 514102	Prof Serv-County Code	3,500	16,042	1,020	8,000	8,000
1 514590	Rent-Facil Maint-Law Lib/Saf	33,816	33,816	31,672	34,551	35,286
1 514940	Misc-Judgments				6,500	6,500
1 514945	Misc-Interest on Tax Refunds	1,007	35	45		
Obj 004 Other Services - Charges		38,323	49,893	32,737	49,051	49,786
Intergovernmental Services						
1 515103	Intergov-COG	34,827	33,720	33,920	33,920	33,964
Obj 005 Intergovernmental Services		34,827	33,720	33,920	33,920	33,964
Fnc 051	Executive	73,150	83,613	66,657	82,971	83,750
Administration						
Personnel Benefits						
1 522002	Benefits-Direct-OASI Empl Se	429	380	365	500	500
Obj 002 Personnel Benefits		429	380	365	500	500
Supplies						
1 523101	Supplies Imaging Project			55		
Obj 003 Supplies				55		
Other Services - Charges						
1 524104	Prof Serv- Hearing & Speech			25,000	25,000	
1 524106	I Prof Serv-RSVP	4,000				
1 524117	Prof Serv-Labor Attorney			78,901	160,000	160,000
1 524119	Prof Serv-Legislative Advoca	6,949	8,043	6,055	7,200	7,800
1 524121	Prof Serv Imaging					7,780
1 524132	Prof Serv-ITA Bill Reconcile	9,183	8,790	3,977	5,303	5,105
1 524133	Professional Serv YAT		43,388	14,525		
1 524135	Prof Serv-Indirect Cost Plan	6,542	7,821	8,353	11,137	8,817
1 524137	Prof Serv-Grants Mgt	46,873	53,314	45,114	102,579	131,152
1 524191	Prof Serv-Purchasing	561	742	678	740	631
1 524198	Prof Serv-GIS	43,275	43,295	39,630	43,233	45,524
1 524199	Prof Serv-DOS	4,440	4,440	2,747	2,997	2,997
1 524901	Misc Imaging Project			140	500	
1 524905	Misc-NACO		4,543		4,543	4,865
1 524908	Misc-WACO	30,007	30,512	25,378	30,454	31,977
1 524910	Misc-WSAC	31,776	33,612	34,239	34,239	35,283
1 524913	Misc-Minority & Women Busine	3,569	3,826	3,826	5,000	5,000
1 524931	Misc-WSAC/PILT	6,889	6,889	6,889	6,889	6,889
Obj 004 Other Services - Charges		194,063	249,214	295,453	439,814	453,820

**2014 Final Budget
Expenditures
As of November 30, 2013**

		2011	2012	2013	2013	2014
		Actual	Actual	Current	Budget	Budget
Non-Departmental						
Fnc 052	Administration	194,492	249,594	295,873	440,314	454,320
Miscellaneous						
Other Services - Charges						
1 534901	I Misc-Yakima Inter Airport	1,205		14,408	14,408	
1 534912	Misc-Water Resource Mgt		10,000			
Obj 004	Other Services - Charges	1,205	10,000	14,408	14,408	
Intergovernmental Services						
1 535401	Noxious Weed Assessment	1,418	22	22	150	150
Obj 005	Intergovernmental Services	1,418	22	22	150	150
Fnc 053	Miscellaneous	2,623	10,022	14,430	14,558	150
Pollution Control						
Intergovernmental Services						
1 545102	Intergov-Clean Air	35,652	33,556	33,720	33,720	33,920
Obj 005	Intergovernmental Services	35,652	33,556	33,720	33,720	33,920
Emergency Services						
Intergovernmental Services						
1 555107	Intergov-Emergency Managemen	62,631	57,788	61,912	61,912	63,547
Obj 005	Intergovernmental Services	62,631	57,788	61,912	61,912	63,547
Tuberculosis						
Intergovernmental Services						
1 575106	Intergov-Dist Hlth Funds	100,000	100,000	91,667	100,000	100,000
Obj 005	Intergovernmental Services	100,000	100,000	91,667	100,000	100,000
Operating Transfers						
Reclassification & Cost Alloc.						
1 580100	Operating Transfers Out-Misc		38,452	100,000	276,205	
1 580101	Oper Trans out Park & Rec					5,000
1 580111	Operating Trans Out Tax Levy			2,755,708	2,938,200	2,878,200
1 580115	Oper Tran Out-Util Rev-Gener		50,000	62,049	62,049	60,000
1 580124	Oper Tran Out-IS Cap Proj				660,000	
1 580128	Operating Trans Out-Facil Ma				626,891	
1 580141	Oper Trans Out-LEOFF Medical	625,000	750,000	750,000	750,000	750,000
1 580160	Oper Trans-2002 GO Bond-Othe	14,402	14,522	14,667	14,667	15,093
1 580166	Oper Tran Out-Tax Litigation	7,000	7,000	5,250	7,000	7,000
1 580168	Oper Tran Out-Dept of Correc	11,146,074	11,851,723	12,376,104	13,483,022	13,283,022

**2014 Final Budget
Expenditures
As of November 30, 2013**

	2011 Actual	2012 Actual	2013 Current	2013 Budget	2014 Budget
Non-Departmental					
Operating Transfers					
Obj 000 Reclassification & Cost Alloc.	11,792,476	12,711,697	16,063,778	18,818,034	16,998,315
County Audit-State Examiners					
Supplies					
1 623101 Office & Operating Supplies	7	4	1		
Obj 003 Supplies	7	4	1		
Other Services - Charges					
1 624101 Professional Services	139,824	141,331	139,839	154,050	162,122
Obj 004 Other Services - Charges	139,824	141,331	139,839	154,050	162,122
Fnc 062 County Audit-State Examiners	139,831	141,335	139,840	154,050	162,122
Board of Equalization					
Supplies					
1 633101 Office & Operating Supplies		93	84		
1 633401 Purchases for Resale		228			
Obj 003 Supplies		321	84		
Other Services - Charges					
1 634101 Professional Services		4,178	5,550	15,000	15,000
1 634201 Communication-Telephone		321			
1 634202 Communication-Postage		416	299		
1 634301 Travel		320	1,062		
1 634401 Advertising		298			
1 634501 Operating Rentals & Leases		639			
1 634901 Miscellaneous	4,385	50	582		
Obj 004 Other Services - Charges	4,385	6,223	7,493	15,000	15,000
Fnc 063 Board of Equalization	4,385	6,544	7,577	15,000	15,000
Sub 050 Non-Departmental	12,405,241	13,394,150	16,775,454	19,720,559	17,911,124