CITY OF *Yakima*

Washington

2008 Preliminary Budget

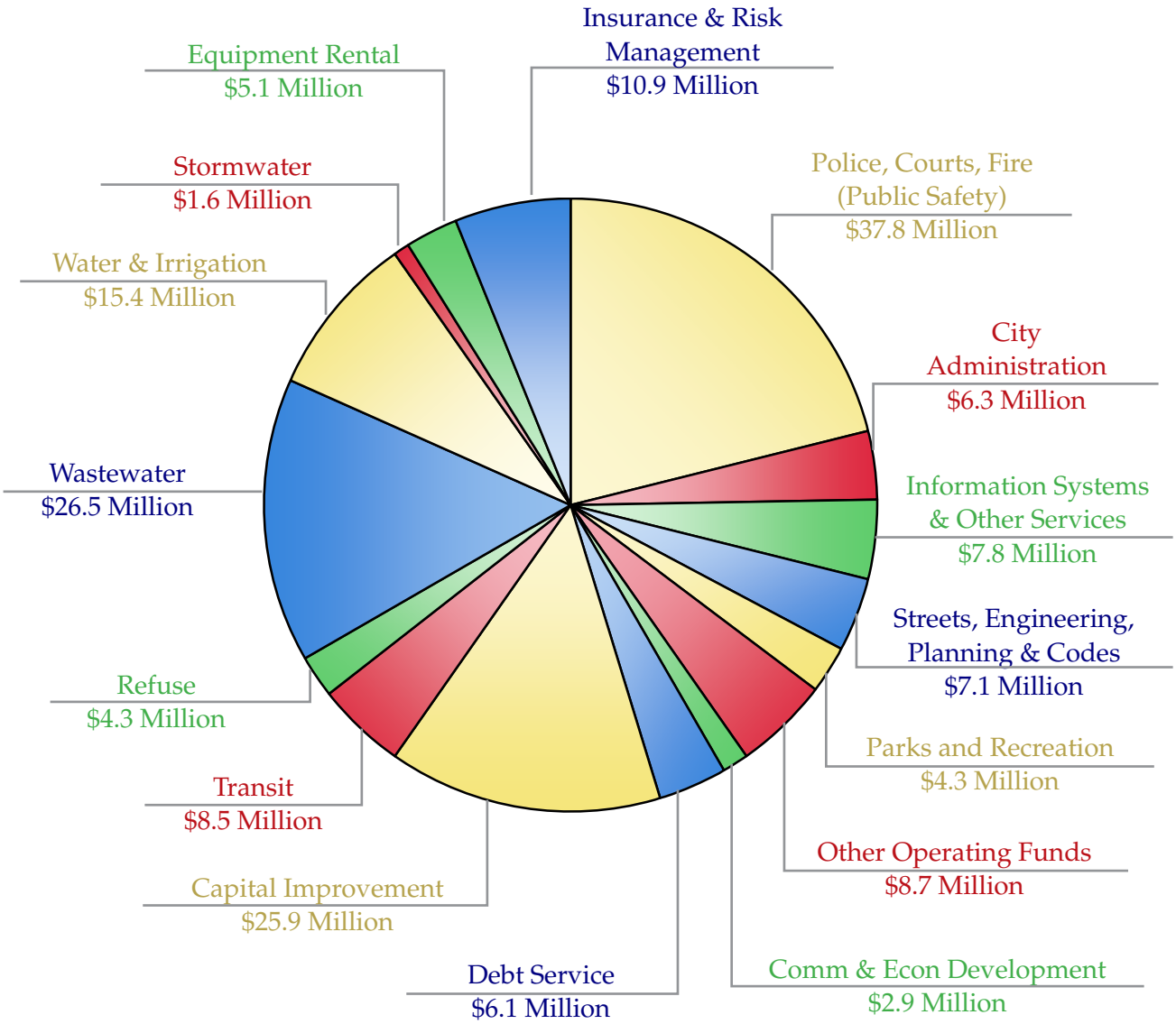
West Yakima and
Third Avenue
by Anita Lehman

the renaissance continues …

rediscover *Yakima*

CITY OF *Yakima*
Washington

2008 BUDGET FORECAST



$179.2 MILLION

CITY OF *Yakima*
Washington

CITY COUNCIL

David Edler	*Mayor, District 2*
Neil McClure	*Assistant Mayor, District 1*
Ron Bonlender	*District 3*
Susan Whitman	*District 4*
Norm Johnson	*At Large, Position 5*
Micah Cawley	*At Large, Position 6*
Bill Lover	*At Large, Position 7*

CITY MANAGEMENT EXECUTIVES

Richard A. Zais, Jr.	*City Manager*
Dave Zabell	*Assistant City Manager*
Ray Paolella	*City Attorney*
Rita DeBord, CPA	*Director of Finance*
Bill Cook	*Director of Community and Economic Development*
Sam Granato	*Police Chief*
Charlie Hines	*Fire Chief*
Chris Waarvick	*Director of Public Works*

129 North Second Street
Yakima, WA 98901
(509) 575-6000
www.ci.yakima.wa.us

CITY OF Yakima
Washington

2008 PRELIMINARY BUDGET

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- Pay Ordinance
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VOLUME III:
Policy Issues

NOTE: Council and other holders of the three-ring binders will find the Policy Issues for each department located at the end of each department tab. Holders of soft-cover budget documents will find the Policy Issues under a separate cover entitled 2008 Policy Issues.

OFFICE OF THE CITY MANAGER
129 North Second Street
City Hall, Yakima, Washington 98901
Phone (509) 575-6040

November 2, 2007

TO: The Honorable Mayor and Members of the City Council

FROM: Dick Zais, City Manager
Rita DeBord, Finance Director
Cindy Epperson, Financial Services Manager

SUBJECT: *2008 Budget Proposal:* *Volume II - Preliminary Budget Detail*
Volume III - Policy Issues

We are pleased to submit for your review, deliberation and final legislative decision, the 2008 Preliminary Budget and Policy Issues for the City of Yakima. The Preliminary Budget is unchanged from the Budget Forecast submitted to Council on October 23, 2007; the 2007 Budget proposal is as follows:

- **General Government Expenditures** – 2008 Proposed Budget of $57.8 million; is approximately 4.3% more than last year's amended budget of $55.4 million. (Includes: the General Fund, Parks and Recreation Fund and the Street Fund)

- **City-Wide Expenditures** – 2008 Proposed Budget of $179.2 million, is approximately 3.5% more than last year's amended budget of $173.2 million.

The Complete 2008 Budget is divided into three Volumes:

I. **Budget Forecast** (previously submitted to Council and the public on October 23, 2007)

II. **Budget Detail** – Narratives, by Operating Departments including Supplemental Information (enclosed).

III. **2008 Policy Issues** (enclosed in three-ring binders; separate cover in soft binders)

OVERVIEW OF EACH OF THE THREE 2008 BUDGET DOCUMENTS:

Volume I. The 2008 Budget Forecast

The 2008 Budget Forecast was submitted to Council on October 23, 2007. Document includes revenue and expenditure estimates for year-end 2007; revenue and expenditure proposals for 2008, and projections for years 2009 through 2010. Also included in this document is a discussion of the fiscal challenges currently facing the City, the pro-active steps currently being taken to meet these challenges, a "What You Pay and What You Get" section with a breakdown of how the taxpayers' tax

dollar is allocated between state and local governments as well as how the City of Yakima spends its share of these dollars; and other, various statistical summaries.

Volume II. 2008 Preliminary Budget

- Budget Detail by Operating Departments: includes budget and operating information on every Department and Division in the City.

- Supplemental Information: in addition to the Departmental budget information noted above, the Preliminary Budget document contains general information that may assist the reader in better understanding the City's budget, including: a budget reader's guide, glossary of terms, accounting policies, a pay ordinance and general statistical information.

Volume III. Policy Issues Document

The Policy Issues are designed to address proposed changes in policy (e.g.: significant changes in service levels, staffing, etc.) and other items of a nature appropriate for Council's specific review and consideration. The Policy Issue document includes explanations and supporting documentation concerning all policy issues included in the 2008 budget proposal.

Note: Council and other holders of three-ring binders will find the policy issues for each department located at the end of each Department tab; outside agency policy issues are included at the end of the Intergovernmental tab. Holders of soft cover budget documents will find the policy issues under separate cover entitled "2008 Policy Issues", and segregated by department.

Council Budget Hearing / Study Session Schedule

- Tuesdays, November 6, 13, 20 & 27, 2007 – Council Budget Study Sessions; scheduled for 8:30 am to Noon, in Council Chambers.

- Tuesday, November 20, 2007 – Public hearing to review the 2008 Preliminary Budget; The Council meeting is scheduled to begin at 6:00 pm in Council chambers, with Public Hearings to begin at 7:00 pm.

- Tuesday, December 4, 2007 – Budget Wrap-up session - Council decisions on the 2008 budget and policy issues; scheduled for 8:30 am to noon in Council Chambers.

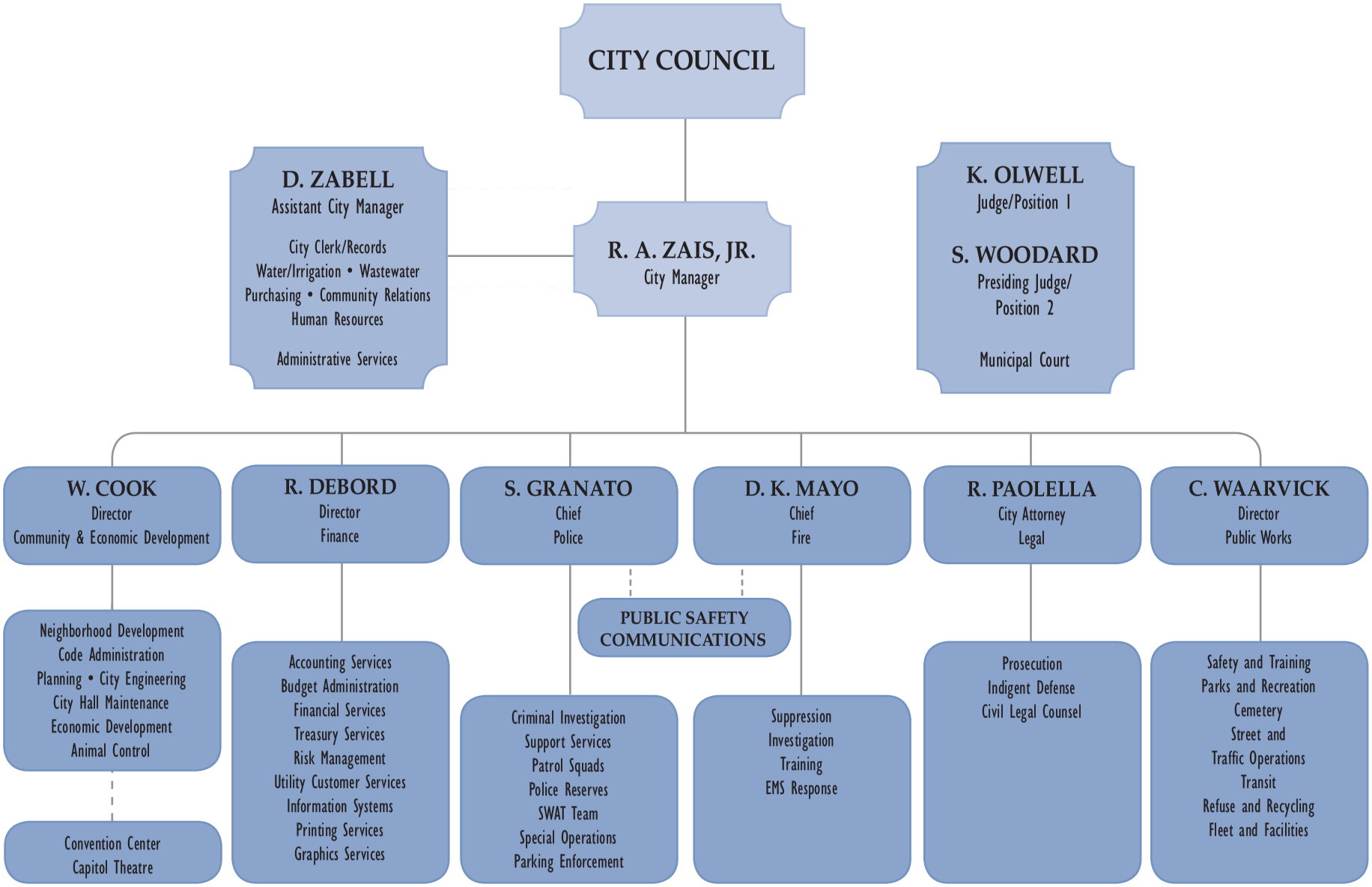
- Tuesday, December 11, 2007 – Final budget adoption; scheduled for Council's regular business meeting; 2:00 pm in Council Chambers.

On behalf of all Department Heads and the City Budget staff, we look forward to assisting you in your discussions, review and final deliberations on the 2008 budget and policy issue proposals.

Budget Detail by Department

CITY OF YAKIMA

2008 Organizational Chart



Citywide Summaries

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CITYWIDE SUMMARIES

This section contains additional budget information with summaries by fund. It is relevant in understanding the total City budget because it pulls together data by fund (often multi-year) for comparative purposes. It differs from the other sections of the budget in that the forecast presents discussion at the fund total level, while the narratives delve into the account detail in each fund. This section is the bridge that adds more detail to the overall City discussion, yet pulls out different aspects of account detail comparatively by fund. It should be noted that there is not much narrative discussion of the data presented here. Most questions that would arise from reviewing this section should be answered in the individual fund detail narratives.

Policy Issue Summary – A listing of major budgetary changes from the previous year, which need to be reviewed separately by City Council. These may include , but are not limited to: reorganizations, staff increases or decreases, increases in fees, charges for services, new projects, and major increases or decreases in service levels.

Permanent Budgeted Positions – A 3 year comparison of authorized personnel by operating division/fund.

Resources and Expenditures – A summary by fund of just the 2008 estimated resources compared to the 2008 estimated budget, and calculates the fund balance at the end of the budget year. This report is scrutinized carefully by City Management in the budget development phase, as it depicts a fund's dependency on its beginning cash to balance the current year budget.

Comparative Revenues by Fund – A 3 year summary by fund of Revenues, and then adds the Beginning Balance to calculate total Resources available for next year's budget.

Expenditures by Fund and Department – A 3 year summary of Expenditures by Fund/Department and calculates the change of the 2008 budget from the 2007 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2008 budget by Fund/Department with the expenditures broken down into the following classification (or type): Salaries and Wages; Personnel Benefits; Supplies; Other Services and Charges; Intergovernmental/Fund Services; Capital Outlay; Debt Service; Interfund Payments for Service; and Total Budget.

Revenues by Basic and Sub Accounts and Expenditures by Object and Sub Object – Crosses fund lines, and summarizes the major types of revenue and expenditures for the 2008 budget by General Fund and Other Funds, showing Citywide Totals by account type. The next several pages presents a 3-year summary of selected accounts by specific object code, which is the part of the account number that denotes the character and type of items purchased or services obtained. Where the object titles are not self-explanatory, the explanation as described in the Budgeting, Accounting, and Reporting System (BARS) manual published by the Washington State Auditor's Office is included as a footnote to the chart.

Double Budgeting – Lists the revenues in the 2008 budget which are programmed to be transferred from another City fund. (This presentation contains a description of double budgeted items.)

City Service Charge – Details the calculation for charging other operating divisions for support services (such as legal, accounting, purchasing, etc.) paid out of General Fund.

General Fund Resources – Provides a 3 year comparison for each General Fund revenue account. General Fund expenditure accounts are detailed elsewhere in the budget, but since General Fund revenues aren't "tied" to particular expenditures, most detail narratives don't discuss revenue. (General Government revenues are discussed at a summary level in the Forecast section.)

2008 BUDGET PREPARATION
POLICY ISSUE SUMMARY[1]

I. OUTSIDE AGENCY AND INTERGOVERNMENTAL REQUESTS

OUTSIDE AGENCY REQUESTS

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	NON-PERSONNEL	COMMENTS
Yakima County Development Association (New Vision)[2]	General Fund	2007 $19,913 Increase 87 2008 Total $20,000	Budgeted Unbudgeted
Yakima Chamber of Commerce[2]	General Fund	$5,900	Budgeted
Hispanic Chamber of Commerce[2]	General Fund	$5,900	Budgeted
Fourth of July Committee[2]	General Fund/Fire	$5,000 2007 increase 500 $5,500	Budgeted Unbudgeted
Sunfair Association[2]	General Fund	$1,000	Budgeted
Yakima Basin Storage Alliance, Black Rock[2]	Water Reserves (60%) Irrigation Reserves (40%)	$18,000 12,000 $30,000	Budgeted
Yakima-Morelia Sister City Assn.[2]	Economic Development Fund	$2,000	Budgeted
Committee for Downtown Yakima (Request for maintenance assistance)	CBD Capital Improvement Fund (321)	$50,000	Budgeted
Allied Arts ArtsVan	General Fund	$5,333	Deleted
Retired Senior Volunteer Program (RSVP)	Parks and Recreation Fund	$3,000 In-kind $2,000	Deleted Deleted
Seasons Music Festival - Music education program for high school students	Parks and Recreation Fund	$8,000	Unbudgeted
Citizens for Safe Yakima Valley Communities	General Fund	$20,000	Unbudgeted

INTERGOVERNMENTAL AGENCIES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	NON-PERSONNEL	COMMENTS
Clean Air Authority Assessment	General Fund	2007 Assessment $12,622 Increase 9,440 2008 Total $22,062	Budgeted Budgeted
Yakima County Emergency Management Assessment	General Fund	2007 Assessment $54,721 Increase 2,491 2008 Total $57,212	Budgeted Budgeted
Yakima Valley Conference of Governments (COG) Membership Assessment	General Fund	2007 Assessment $42,732 Increase 2,849 2008 Total $45,581	Budgeted Budgeted

(1) Policy proposal figures may be rounded.
(2) These Outside Agency Requests are included in the 2008 Preliminary Budget at the same levels as approved in the 2007 budget.

PURCHASING

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
NIGP Joint City/County Purchasing Assessment	General Fund		$34,000 *(Shared with the County)* $17,000	Unbudgeted

WASTEWATER / PRE-TREATMENT

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
(a) Cost of service and rate study 2008 - 3.5% 2009 - 3.5% 2010 - 3.5% (b) Wastewater connection charge study	Bi-monthly Wastewater rate charges paid by customers of the Wastewater division		*Revenue:* *2008 $424,200* *2009 $439,000* *2010 $454,000*	Budgeted
Revenue Bond for future Capital improvements & increased capacity	Revenue Bond - funded from existing rates with maturity of current bond		$5,500,000	Budgeted

WATER / IRRIGATION

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Currently Approved Rate Increase: 2008 - 3.5% 2009 - 3.5% Proposed: Cost of Service and Rate Study for Water Operating and Capital Improvements: (a) 3.5% in years 2008 & 2009 8.5% in years 2010-2012 (b) 3.5% in 2008 5.0% in 2009 7.5% in 2010-2012 (c) 5.5% per year, 2008-2012	Bi-monthly Water rate charges paid by customers of the Domestic Water system		*Revenue* *2008 $187,975* *2009 $194,500* *2008 Revenue* *Option (a) $187,975* *Option (b) $187,975* *Option (c) $295,389*	Budgeted Unbudgeted Unbudgeted Unbudgeted
Adjustment to installation fees for 3/4″ & 1″ New Water Services	Domestic Water utility new meter installation fees		Total dependent on number of new services. Increase will be $400 for 3/4″ and $390 For 1″	Unbudgeted

III. MUNICIPAL COURT

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
None				

IV. FINANCE

FINANCIAL SERVICES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Finance Department re-organization: (affects Finance, Information Systems, Utility Services & ONDS divisions) I. Re-align Personnel II. Reprioritize Work III. Upgrade Position IV. Consolidate Positions Net FTE Change: (.75)	General Fund ($2,600) Utility Services $37,769 ONDS ($49,240) Net Savings ($14,071)	Total Net Change (See Supp. Info) I. ($40,771) II. $8,300 III. $5,000 IV. $13,400 Total ($14,071)		I. Budgeted II. Budgeted III. Budgeted IV. Recommend Implementation in 2009

INFORMATION SYSTEMS / LEGAL

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Implement an e-mail management & archiving system to facilitate data collection for public disclosure requests	2008: Risk Management Fund 2009: Information Systems - General Fund		2008: Implementation $45,000 2009: Annual Support $6,500	Budgeted

V. COMMUNITY AND ECONOMIC DEVELOPMENT

CODES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Add one Code Inspector position and related equipment / supplies – Total $88,000	General Fund – Increase in permit revenue from new construction and annexation	$66,000	*Revenue $88,000* Expenditures: Used Vehicle $12,000 Equipment &Supplies $10,000	Budgeted (Currently listed as a 75% position, but will be converted to 100% in the final budget)
Increase Humane Society service fee by 10% to adequately support operations	General Fund		2007 $57,162 Increase $5,716 Total 2008 $62,878	Budgeted
Implement fee for Fire Inspections. Less administration costs for billing a new program	General Fund – New revenue generated by Fire inspection fees		*Revenue $187,750* Admin Cost ($15,000) *Net $172,750*	Unbudgeted

ONDS (OFFICE OF NEIGHBORHOOD DEVELOPMENT)

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Extend funding for SE Community Center an additional 2 years – $75,000 annually	Community Development Block Grant		2008 $75,000 2009 $75,000	Budgeted

TOURISM PROMOTION/YAKIMA CONVENTION CENTER

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Increase annual Management Fee from $565,000 to $645,000 to adequately support Center operations	Tourist Promotion Operating Fund Hotel / Motel Tax Event revenue		$80,000	Budgeted
Increase support to the Sports Commission from $45,000 to $46,500	Tourist Promotion Operating Fund Hotel / Motel Tax		$1,500	Budgeted
Complete "Branding" process to enhance regional promotion efforts	Tourist Promotion Oper. Fund $30,000 Tourism Promotion Area Fund $30,000		$60,000	Budgeted
Market and Economic Feasibility Study - Expansion Plan	Convention Center Capital		$26,000	Budgeted
Allocation of Tourism Promotion Area revenue	Tourism Promotion Area		$370,000	Budgeted

CAPITOL THEATRE

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Increase annual Management Fee from $175,000 to $197,000	Capitol Theatre Operating Fund Hotel / Motel Tax Cable Utility Tax		$22,000	Budgeted
Capitol Theatre Phase 2 expansion.	Capitol Theatre construction fund:			Budgeted
2008 preliminary work to be funded by interfund loan, donations and new PFD State Sales Tax Credit	Capitol Theatre Reserve Interfund Loan - $500,000 Private Donations - $250,000 PFD transfer from State Sales Tax Credit $416,000		2008 $1,100,000	
2009 Bond Issue to be repaid by PFD Sales Tax Credit	Bond – $7,000,000 Other revenue, such as donations/grants/ interest – $1,400,000		2009 $8,400,000	
	Project Total – Phase 2		$9,500,000	

ENGINEERING

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Councilmanic Bonds for critical Street projects: (a) Grind and Overlay (3rd Ave: Mead - Chestnut) (b) Pedestrian Crossing Safety Enhancements (c) Add Traffic Signal 66th & Summitview	Arterial Street Fund: Debt service split between REET 1 & 2 2008: $50,000 REET 1 & 2 – $25,000 2009: $250,000 REET 1 – $125K REET 2 – $125K		*Revenue:* *Total Bond Amt: $2,050,000* Expenditures: (a) $1,400,000 (b) $300,000 (c) $350,000	Budgeted
Nob Hill overpass repair	Arterial Street Fund: 50% REET 2 Fund Cash Reserves 50% Grant or PWTF Loan		$1,000,000	Budgeted

STORMWATER

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Implement Stormwater Operating and Capital Improvement program: Rate options per Equivalent Residential Unit (ERU)— About 50,000 ERUs to be billed a) Original rate in 2004 ordinance: $18 for 2008 b) Flat rate-next 3 years: $35 for 2008, 2009 & 2010 c) Graduated rate-next 2 years: $22 for 2008, $37 for 2009 A public hearing is scheduled in November for consideration of fee options	Stormwater Utility fees	All options propose minimum staffing levels to meet permit requirements: Transfer from Wastewater: 2.46 FTE New positions: 4.5 FTE authorized (2008 budget funds 3 FTE's)	*Revenue 2008:* *Option A $864,000* *Option B $1,680,000* *Option C $1,056,000*	2008 budget includes $28/ ERU charge – final budget will be adjusted to reflect option chosen by Council

VI. POLICE

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Add one Deputy Police Chief position(6 Months - effective 7/1/08)	General Fund	2008 $65,000 Annually $120,000	Equipment $10,000	Budgeted

VII. FIRE

CAPITAL

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Purchase of New Ladder Truck Funded by: Cash Reserve – $250,000 Line of Credit – $750,000 (repaid from REET 1)	Fire Capital Fund		$1,000,000	Budgeted
Sale of Race Street Fire Station	Revenue to Fire Capital		*Revenue $150,000*	Unbudgeted

PUBLIC SAFETY COMMUNICATIONS

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Add one Public Safety Dispatcher Position (9 months – effective April 1, 2008)	Public Safety Communications Fund 0.3% Criminal Justice Sales Tax	2008 $45,000 Annually $56,500	$5,000	Budgeted

VIII. PUBLIC WORKS

TRANSIT

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Purchase of 3 Heavy Duty, Low Floor Buses	Transit Capital Reserves		$1,330,000	Budgeted
Add: Part-time DAII position (50% FTE): (Dial-a-ride/Paratransit and Vanpool Program Admin & Marketing)	Transit Operating	$21,000		Budgeted
Transit bus fare fuel surcharge: Adults from $.50 to $.75 Youth from $.35 to $.50 Seniors from $.25 to $.50 Dial-a-ride from $1.00 to $1.50 per trip	Transit Fare Box		*Revenue $30,000 (Net)*	Unbudgeted
Purchase 10 vans for Dial-a-ride program	Transit Capital Reserves and State Grant		Total Cost $280,000 Less State Grant 224,000 Net Cost $56,000	Budgeted

REFUSE

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
5% Rate increase to cover increased operating expenses	Bi-monthly charges paid by customers of the Refuse division		*Revenue:* *2008 $154,950 Partial Year* *2009 $200,000 Annualized*	Budgeted
2% Rate Increase to: (1) Take Over Fall Leaf Program from Streets (2) Administer Dial-a-dumpster program Total 2008 expense – $60,000	Bi-monthly charges paid by customers of the Refuse division	(1) $35,000	*Revenue:* *2008 $60,000* *2009 $80,000* Expenditures: (1) $15,000 (2) $10,000 Total $25,000	Unbudgeted

EQUIPMENT RENTAL

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Install vehicle wash fluid containment system	Environmental Fund		$100,000	Budgeted (carried forward from 2007 contingency)

PARKS AND RECREATION

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
Parks Staff to Work With Special Task Force to Review Options to Eliminate Financial Subsidy for Fisher Golf Course - Parks Commission to Review Options	Parks Fund			
Increase certain fees and charges for Parks and Recreation	Parks Fund		*Revenue $22,000*	Budgeted
Harman Center Improvement - Parking Lot Reconfiguration	Parks & Rec Capital		$35,000	Budgeted

CEMETERY

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL	NON-PERSONNEL	COMMENTS
20% Increase Fee Schedule for Tahoma Cemetery	Cemetery Funds		*Revenue $20,000*	Budgeted

PERMANENT BUDGETED POSITIONS

The permanently budgeted work force for 2008 is 747 a total net increase of 5.25 FTE's from the 2007 amended Budget. In the General Government classifications (General Fund, Parks and Recreation Fund, and Street Fund) the permanent budgeted positions are 497 The changes in permanent budgeted positions are all related to policy issues, reallocation of staff time, continuation of programs previously approved by Council, or deletions due to budget constraints or reorganizations. (See attached table.)

Management continues to focus on the City's critical priorities in public safety, accommodate Federal and State mandates, and provide critical support services (Legal, Financial, etc.). In an effort to meet these goals and maintain the commitment to minimizing costs and increasing efficiencies, management has made changes to some personnel resources in the 2008 budget. (See Budget Highlights Section — Changes in Funding Authorization in the Budget Forecast.)

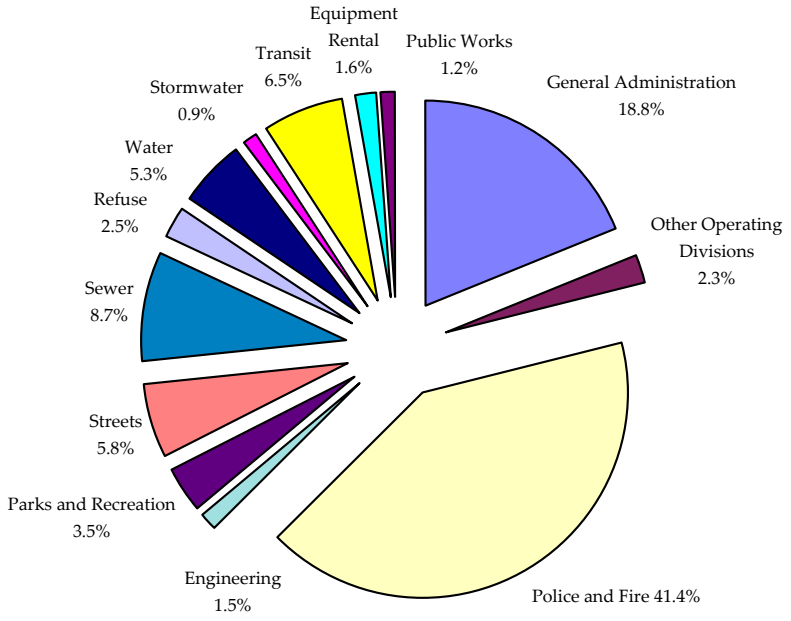
The 2008 Preliminary Budget included negotiated settlements for salary adjustments for most of the bargaining units. AFSCME Transit is still in negotiations, but an estimate was included for budgeting purposes. Therefore, the Management, Supervisory and Exempt Class employee groups pay and compensation adjustment (PACA) is also estimated pending settlement of all bargaining units.

Status of the collective bargaining process is described below.

Yakima Police Patrolman's Association	Settlement Budgeted
AFSCME Local 1122	Settlement Budgeted
IAFF Local 469 Fire PERS and Firefighters	Settlement Budgeted
Transit AFSCME	Negotiations in Progress
Management, Supervisory Confidential/Exempt Class	Estimated PACA Budgeted

The City's most recently amended Pay and Compensation Ordinance is included in this document in the Appendices Supplemental Information section.

CITYWIDE ALLOCATION OF PERMANENT BUDGETED POSITIONS



PERMANENT BUDGETED POSITIONS

No.	Description	Actual 2006	Amended Budget 2007	Preliminary Budget 2008	New Positions	Transfer of Positions	Deleted Positions
General Government:							
General Fund							
011	City Council	7.00	7.00	7.00	0.00	0.00	0.00
012	City Manager	4.00	4.00	4.00	0.00	0.00	0.00
014	Records	4.00	4.00	4.00	0.00	0.00	0.00
015	Financial Services	16.20	17.20	18.20	1.00(1)	0.00	0.00
016	Human Resources	8.00	8.00	8.00	0.00	0.00	0.00
017	Legal	15.80	17.50	17.50	0.00	0.00	0.00
018	Municipal Court	12.75	12.75	13.50	1.00(2)	0.00	(0.25)(6)
019	Purchasing	3.00	3.00	3.00	0.00	0.00	0.00
021	Environmental Planning	7.06	9.40	9.40	0.00	0.00	0.00
022	Code Administration	19.33	20.33	21.33	1.00(3)	0.00	0.00
031	Police	176.00	187.00	188.00	1.00(3)	0.00	0.00
032	Fire	87.00	88.00	88.00	0.00	0.00	0.00
041	Engineering	12.87	11.37	11.37	0.00	0.00	0.00
051	City Hall Maintenance	2.44	2.44	2.44	0.00	0.00	0.00
052	Information Systems	20.20	20.20	19.20	0.00	0.00	(1.00)(1)
054	Customer Services	13.05	13.80	13.05	0.25(1)	0.00	(1.00)(1)
Total General Fund		408.70	425.99	427.99	4.25	0.00	(2.25)
131	Parks & Recreation	26.47	26.83	25.83	0.00	0.00	(1.00)(6)
133	Traffic Engineering	15.00	17.00	17.00	0.00	0.00	0.00
141	Street	26.50	26.50	26.50	0.00	0.00	0.00
Total General Government		476.67	496.32	497.32	4.25	0.00	(3.25)
Other Operating Funds:							
124	Community Development	11.18	9.49	9.49	0.00	0.00	0.00
125	Community Relations	6.30	5.00	5.00	0.00	0.00	0.00
144	Cemetery	3.35	3.35	2.60	0.00	0.00	(0.75)(6)
151	Public Safety Communications	30.00	32.00	33.00	1.00(3)	0.00	0.00
441	Storm Water	0.00	0.00	6.96	4.50(4)	2.46(4)	0.00
462	Transit	49.75	50.75	48.25	0.50(3)	0.00	(3.00)(7)
471	Refuse	19.50	19.50	19.00	0.00	0.00	(0.50)(6)
473	Sewer Operating	66.45	65.05	65.09	2.50(5)	(2.46)(4)	0.00
474	Water Operating	30.00	30.00	30.00	0.00	0.00	0.00
475	Irrigation Operating	8.92	9.17	9.17	0.00	0.00	0.00
551	Equipment Rental	11.85	11.85	11.85	0.00	0.00	0.00
560	Public Works Administration	9.05	9.05	9.05	0.00	0.00	0.00
Total Other Operating Funds		246.35	245.21	249.46	8.50	0.00	(4.25)
Grand Total		723.02	741.53	746.78	12.75	0.00	(7.50)

(1) Finance reorganization - see proposed budgeted Policy Issue.
(2) Added one Municipal Court Clerk for second year implementation of SCAP program
(3) Personnel additions to meet demands - see proposed budgeted Policy Issues.
(4) Implement new Stormwater Utility fund - proposal includes new staffing with staggered start dates throughout 2008 and transfer of staff from Wastewater
(5) Implement prior approved Wastewater program-restore a position unfunded due to budget constraint
(6) Unbudgeted position due to budget constraint/other operational efficiencies
(7) Reduce number of transit operators needed for the pilot program -Union GAP route - subject to reinstatement if Union Gap sales tax is approved by voters.

Fund	Description	2008 Estimated Resources	2008 Budget	2008 Estimated Balance	Est Balance vs 2008 Budget	2008 Beginning Balance	2008 Ending Balance	Ending Bal vs 2008 Budget
General Government Total								
000	General Fund	$46,035,203	$47,588,257	($1,553,054)	(3.26%)	$5,205,179	$3,652,125	7.67%
131	Parks & Recreation	4,067,435	4,262,651	(195,216)	(4.58%)	575,059	379,843	8.91%
141	Street & Traffic Operations	5,691,012	5,943,374	(252,362)	(4.25%)	1,059,014	806,652	13.57%
General Government Total		55,793,650	57,794,281	(2,000,631)	(3.46%)	6,839,252	4,838,620	8.37%
123	Economic Development	114,168	156,523	(42,355)	(27.06%)	183,675	141,320	90.29%
124	Community Development	2,216,500	2,272,379	(55,879)	(2.46%)	987,831	931,952	41.01%
125	Community Relations	466,100	546,998	(80,898)	(14.79%)	794,565	713,667	130.47%
127	Community Services	407,067	412,689	(5,622)	(1.36%)	8,080	2,458	0.60%
140	Growth Management	0	20,305	(20,305)	(100.00%)	20,304	(1)	(0.00%)
142	Arterial Street	6,085,459	6,314,465	(229,006)	(3.63%)	445,199	216,193	3.42%
143	Transportation Improvement	0	0	0	n/a	0	0	n/a
144	Cemetery	277,550	257,599	19,951	7.75%	24,044	43,995	17.08%
150	Emergency Services	1,050,213	1,104,501	(54,288)	(4.92%)	219,976	165,688	15.00%
151	Public Safety Communications	2,490,581	2,688,671	(198,090)	(7.37%)	411,800	213,710	7.95%
161	Parking & Business Impr Area	66,600	81,343	(14,743)	(18.12%)	36,453	21,710	26.69%
162	Trolley	182,775	181,741	1,034	0.57%	865	1,899	1.04%
163	Front Street Business Impr Area	2,735	3,000	(265)	(8.83%)	3,940	3,675	122.50%
170	Tourist Promotion	1,386,724	1,410,662	(23,938)	(1.70%)	84,940	61,002	4.32%
171	Capitol Theatre	304,567	304,737	(170)	(0.06%)	157,357	157,188	51.58%
172	Public Facilities District Revenue	1,101,000	1,114,424	(13,424)	(1.20%)	119,744	106,320	9.54%
173	Tourism Promotion Area	370,000	370,000	0	0.00%	414	414	0.11%
195	Contingency	75,000	300,000	(225,000)	(75.00%)	329,407	104,407	34.80%
198	FRS/Capitol Theatre Reserve	30,000	571,927	(541,927)	(94.75%)	584,275	42,348	7.40%
221	L.I.D. Guaranty	300	0	300	n/a	78,092	78,392	n/a
272	PFD Convention Ctr G.O. Red	460,000	459,075	925	0.20%	150,481	151,406	32.98%
281	2005 LTGO Parks and Recreation	650,100	650,101	(1)	(0.00%)	350	349	0.05%
282	1998 LTGO Street Bond	87,961	178,938	(90,977)	(50.84%)	90,977	0	0.00%
283	1994 G. O. LTD Levy Redemption	514,100	517,938	(3,838)	(0.74%)	267,686	263,848	50.94%
284	1995 G. O. Street, Parks & Fire	295,000	293,788	1,212	0.41%	201,693	202,905	69.07%
285	1997 G. O. Line of Credit	23,500	23,500	0	0.00%	918	918	3.91%
287	1996 G. O. LTD Levy Redemption	431,000	428,645	2,355	0.55%	57,306	59,661	13.92%
289	LID Debt Service Control Fund	191,000	187,000	4,000	2.14%	35,239	39,239	20.98%
321	CBD Capital Improvement	1,030,800	1,657,227	(626,427)	(37.80%)	852,313	225,887	13.63%
322	Capitol Theatre Construction	1,166,000	1,138,750	27,250	2.39%	136,915	164,165	14.42%
331	Parks & Recreation Capital	1,065,000	1,330,000	(265,000)	(19.92%)	336,224	71,224	5.36%
332	Fire Capital	1,159,588	1,013,500	146,088	14.41%	182,438	328,526	32.41%
333	Law and Justice Capital	813,000	818,300	(5,300)	(0.65%)	423,297	417,997	51.08%
342	Public Works Trust Construction	1,035,000	1,752,702	(717,702)	(40.95%)	1,641,918	924,216	52.73%
343	REET 2 Capital Fund	1,440,000	2,016,215	(576,215)	(28.58%)	1,008,121	431,906	21.42%

Fund	Description	2008 Estimated Resources	2008 Budget	2008 Estimated Balance	Est Bal vs 2008 Budget	2008 Beginning Balance	2008 Ending Balance	Ending Bal vs 2008 Budget
345	LID Construction Control Fund	$385,000	$385,000	$0	0.00%	($5,778)	($5,778)	(1.50%)
364	Transit Capital Reserve	822,000	1,917,000	(1,095,000)	(57.12%)	1,904,077	809,077	42.21%
370	Convention Center Capital Impr	89,700	91,000	(1,300)	(1.43%)	146,457	145,157	159.51%
392	Cum. Reserve for Capital Impr	9,380,100	9,375,000	5,100	0.05%	303,918	309,018	3.30%
441	Stormwater Operating Fund	1,370,000	1,362,498	7,502	0.55%	0	7,502	0.55%
442	Stormwater Capital	250,000	225,000	25,000	11.11%	0	25,000	11.11%
462	Transit	6,644,005	6,595,018	48,987	0.74%	400,124	449,111	6.81%
471	Refuse	4,162,450	4,274,735	(112,285)	(2.63%)	420,142	307,857	7.20%
472	Wastewater Facility Reserve	152,000	720,000	(568,000)	(78.89%)	824,088	256,088	35.57%
473	Wastewater Operating	16,328,291	16,475,249	(146,958)	(0.89%)	1,905,311	1,758,354	10.67%
474	Water Operating	6,710,437	7,290,502	(580,065)	(7.96%)	1,469,487	889,421	12.20%
475	Irrigation Operating	2,562,950	2,678,215	(115,265)	(4.30%)	205,621	90,356	3.37%
476	Sewer Construction	1,441,350	2,115,000	(673,650)	(31.85%)	1,376,178	702,528	33.22%
477	Domestic Water Improvement	1,708,000	2,015,100	(307,100)	(15.24%)	853,332	546,232	27.11%
478	Wastewater Facilities	7,972,467	7,187,473	784,994	10.92%	2,011,329	2,796,323	38.91%
479	Irrigation System Improvement	931,000	3,446,700	(2,515,700)	(72.99%)	4,532,522	2,016,822	58.51%
481	1998 Water Revenue Bond Reserve	400	0	400	n/a	269,207	269,607	n/a
483	1996 Wastewater Revenue Bond Res	700	345,827	(345,127)	(99.80%)	346,527	1,400	0.40%
484	1991 Water/Sewer Rev Bond Red	547,595	547,195	400	0.07%	109,529	109,929	20.09%
485	Apple Tree Bond Redemption	250,000	250,000	0	0.00%	0	0	0.00%
486	1998 Water Revenue Bond Red	243,085	243,060	25	0.01%	4,466	4,491	1.85%
488	1996 Wastewater Revenue Bond Red	202,564	368,200	(165,636)	(44.99%)	165,636	0	0.00%
489	1991 Water/Sewer Rev Bond Res	2,500	0	2,500	n/a	950,200	952,700	n/a
491	2003 Irrigation Revenue Bond Red	318,203	318,203	0	0.00%	35,435	35,435	11.14%
493	2003 Wastewater Revenue Bond Red	1,346,631	1,346,635	(4)	(0.00%)	1	(3)	(0.00%)
494	2003 Wastewater Revenue Bond Res	0	0	0	n/a	828,650	828,650	n/a
512	Unemployment Compensation	82,000	134,739	(52,739)	(39.14%)	440,588	387,849	287.85%
513	Employees Health Benefit	8,856,940	9,310,906	(453,966)	(4.88%)	3,646,588	3,192,622	34.29%
514	Workers' Compensation	1,290,300	1,369,838	(79,538)	(5.81%)	1,116,732	1,037,193	75.72%
515	Risk Management	2,281,057	2,391,512	(110,455)	(4.62%)	1,004,395	893,940	37.38%
516	Wellness/EAP Fund	115,000	114,850	150	0.13%	121,580	121,729	105.99%
551	Equipment Rental	5,217,606	4,739,616	477,990	10.09%	3,550,077	4,028,067	84.99%
555	Environmental Fund	135,000	371,350	(236,350)	(63.65%)	591,530	355,180	95.65%
560	Public Works Administration	1,189,940	1,204,455	(14,515)	(1.21%)	136,791	122,276	10.15%
610	Cemetery Trust	26,000	20,000	6,000	30.00%	550,526	556,526	2782.63%
612	Firemen's Relief & Pension	1,617,230	1,619,203	(1,973)	(0.12%)	559,701	557,728	34.44%
Total City Budget		$167,415,539	$179,221,002	($11,805,463)	(6.59%)	$47,491,055	$35,685,592	19.91%

COMPARATIVE REVENUES BY FUND

Fund	Description	2006 Actual Revenues	2007 Estimated Revenues	2008 Estimated Revenues	2008 Beginning Balance	2008 Estimated Resources
000	General Fund	$43,792,879	$44,475,507	$46,035,203	$5,205,179	$51,240,382
123	Economic Development	217,493	112,047	114,168	183,675	297,843
124	Community Development	2,316,176	4,508,621	2,216,500	987,831	3,204,331
125	Community Relations	567,893	478,350	466,100	794,565	1,260,665
127	Community Services	62,520	341,592	407,067	8,080	415,147
131	Parks & Recreation	3,953,825	4,237,148	4,067,435	575,059	4,642,494
140	Growth Management	27,130	65,966	0	20,304	20,304
141	Street & Traffic Operations	5,205,659	5,595,766	5,691,012	1,059,014	6,750,026
142	Arterial Street	3,653,956	4,632,724	6,085,459	445,199	6,530,658
143	Transportation Improvement	0	0	0	0	0
144	Cemetery	279,909	316,869	277,550	24,044	301,594
150	Emergency Services	958,684	1,057,213	1,050,213	219,976	1,270,189
151	Public Safety Communications	2,535,750	2,652,654	2,490,581	411,800	2,902,381
161	Parking & Business Improvement Area	33,058	60,600	66,600	36,453	103,053
162	Trolley	24,174	308,775	182,775	865	183,640
163	Front Street Business Improvement Area	2,735	2,735	2,735	3,940	6,675
170	Tourist Promotion	1,253,285	1,265,300	1,386,724	84,940	1,471,664
171	Capitol Theatre	291,703	298,767	304,567	157,357	461,924
172	Public Facilities Distric Revenue	641,618	666,000	1,101,000	119,744	1,220,744
173	Tourism Promotion Area	353,917	360,000	370,000	414	370,414
195	Contingency	132,813	45,000	75,000	329,407	404,407
198	FRS/Capitol Theatre Reserve	34,921	30,000	30,000	584,275	614,275
221	L.I.D. Guaranty	49,714	300	300	78,092	78,392
272	PFD Convention Ctr G.O. Redemption	480,000	480,000	460,000	150,481	610,481
281	2005 LTGO Parks and Recreation	91,500	252,621	650,100	350	650,450
282	1998 LTGO Street Bond	182,000	182,000	87,961	90,977	178,938
283	1994 G. O. LTD Levy Redemption	524,599	514,100	514,100	267,686	781,786
284	1995 G. O. Street, Parks & Fire	301,631	300,000	295,000	201,693	496,693
285	1997 G. O. Line of Credit	22,462	532,200	23,500	918	24,418
287	1996 G. O. LTD Levy Redemption	434,156	431,000	431,000	57,306	488,306
289	LID Debt Service Control Fund	349,777	254,000	191,000	35,239	226,239
321	CBD Capital Improvement	5,331,523	3,807,800	1,030,800	852,313	1,883,113
322	Capitol Theatre Construction	379,224	325,085	1,166,000	136,915	1,302,915
331	Parks & Recreation Capital	906,255	230,000	1,065,000	336,224	1,401,224
332	Fire Capital	340,740	2,037,300	1,159,588	182,438	1,342,026
333	Law and Justice Capital	748,524	888,932	813,000	423,297	1,236,297
342	Public Works Trust Construction	1,047,173	1,150,000	1,035,000	1,641,918	2,676,918
343	REET 2 Capital Fund	948,480	1,050,000	1,440,000	1,008,121	2,448,121
345	LID Construction Control Fund	546,252	500,000	385,000	(5,778)	379,222
364	Transit Capital Reserve	778,141	563,834	822,000	1,904,077	2,726,077
370	Convention Center Capital Improvement	50,112	108,500	89,700	146,457	236,157

Fund	Description	2006 Actual Revenues	2007 Estimated Revenues	2008 Estimated Revenues	2008 Beginning Balance	2008 Estimated Resources
392	Cum. Reserve for Capital Improvement	$475,694	$5,570,730	$9,380,100	$303,918	$9,684,018
441	Stormwater Operating Fund	0	0	1,370,000	0	1,370,000
442	Stormwater Capital	0	0	250,000	0	250,000
462	Transit	6,212,048	6,709,178	6,644,005	400,124	7,044,129
471	Refuse	3,823,649	3,970,660	4,162,450	420,142	4,582,592
472	Wastewater Facility Reserve	152,000	152,000	152,000	824,088	976,088
473	Wastewater Operating	15,913,340	15,442,360	16,328,291	1,905,311	18,233,602
474	Water Operating	6,528,366	6,556,537	6,710,437	1,469,487	8,179,924
475	Irrigation Operating	2,457,294	2,468,547	2,562,950	205,621	2,768,571
476	Sewer Construction	1,756,839	2,045,250	1,441,350	1,376,178	2,817,528
477	Domestic Water Improvement	1,417,895	508,000	1,708,000	853,332	2,561,332
478	Wastewater Facilities	2,502,799	3,534,032	7,972,467	2,011,329	9,983,796
479	Irrigation System Improvement	1,069,465	981,000	931,000	4,532,522	5,463,522
481	1998 Water Revenue Bond Reserve	400	400	400	269,207	269,607
483	1996 Wastewater Revenue Bond Reserve	700	700	700	346,527	347,227
484	1991 Water/Sewer Rev Bond Redemp	553,265	545,635	547,595	109,529	657,124
485	Apple Tree Bond Redemption	91,662	200,000	250,000	0	250,000
486	1998 Water Revenue Bond Redemption	244,770	244,030	243,085	4,466	247,551
488	1996 Wastewater Revenue Bond Redemp	366,535	370,785	202,564	165,636	368,200
489	1991 Water/Sewer Rev Bond Reserve	2,500	2,500	2,500	950,200	952,700
491	2003 Irrigation Revenue Bond Redemption	322,665	320,565	318,203	35,435	353,638
493	2003 Wastewater Revenue Bond Redemp	1,349,756	1,348,382	1,346,631	1	1,346,632
494	2003 Wastewater Revenue Bond Reserve	0	0	0	828,650	828,650
512	Unemployment Compensation	153,976	153,000	82,000	440,588	522,588
513	Employees Health Benefit	8,420,913	8,621,792	8,856,940	3,646,588	12,503,528
514	Workers' Compensation	1,023,663	1,054,057	1,290,300	1,116,732	2,407,032
515	Risk Management	2,556,478	2,353,000	2,281,057	1,004,395	3,285,452
516	Wellness/EAP Fund	100,831	105,000	115,000	121,580	236,580
551	Equipment Rental	4,579,398	5,117,203	5,217,606	3,550,077	8,767,683
555	Environmental Fund	142,398	135,000	135,000	591,530	726,530
560	Public Works Administration	1,084,303	1,151,365	1,189,940	136,791	1,326,731
610	Cemetery Trust	23,798	26,000	26,000	550,526	576,526
612	Firemen's Relief & Pension	1,561,187	1,606,774	1,617,230	559,701	2,176,931
Total City Budget		$144,740,948	$156,413,788	$167,415,539	$47,491,055	$214,906,594

EXPENDITURES BY FUND AND DEPARTMENT

Fund /Department	2006 Actual Expense 1	2007 Adopted Budget 2	2007 Amended Expense 3	2007 Estimated Expense 4	2008 Original Request 5	2008 Revised Budget 6	Chg From 2008 Col 6-3	Percent Diff
011 City Council	$177,503	$189,410	$189,410	$184,750	$189,410	$204,961	$15,551	8%
012 City Manager	459,586	461,533	462,076	453,977	461,533	478,899	16,823	4%
013 State Examiner	90,968	103,000	103,000	98,000	103,000	103,000	0	0%
014 Records	615,137	398,881	410,881	378,158	398,881	485,542	74,661	18%
015 Financial Services	1,182,586	1,289,089	1,291,855	1,245,637	1,289,089	1,450,670	158,815	12%
016 Human Resources	416,002	481,298	482,524	435,648	481,298	463,041	(19,483)	(4%)
017 Legal	1,221,791	1,332,188	1,332,188	1,316,267	1,332,188	1,354,387	22,199	2%
018 Municipal Court	1,005,857	1,195,251	1,195,251	1,088,224	1,195,251	1,289,406	94,155	8%
019 Purchasing	218,162	239,772	242,209	236,613	239,772	254,231	12,022	5%
020 Yak Urb Area Hearings Exam	46,905	46,000	61,000	42,500	46,000	46,000	(15,000)	(25%)
021 Environmental Planning	568,989	658,985	715,885	678,670	658,985	731,688	15,803	2%
022 Code Administration	1,469,079	1,488,593	1,493,593	1,476,895	1,488,593	1,614,653	121,060	8%
024 Indigent Defense	241,186	325,000	371,000	365,000	325,000	385,000	14,000	4%
030 Safety Committee Action Plan	0	650,000	0	0	650,000	0	0	n/a
031 Police	17,770,480	18,374,202	19,489,836	19,476,938	18,374,202	21,123,742	1,633,906	8%
032 Fire	7,757,605	8,064,743	8,112,743	8,044,560	8,064,743	8,504,868	392,125	5%
035 Police Pension	1,235,437	1,328,702	1,424,202	1,404,031	1,328,702	1,401,950	(22,252)	(2%)
038 Probation Center	50,451	48,000	48,000	48,000	48,000	25,000	(23,000)	(48%)
041 Engineering	1,049,899	1,127,505	1,151,117	1,044,390	1,127,505	1,149,417	(1,700)	(0%)
051 City Hall Maintenance	390,260	397,992	397,992	396,508	397,992	418,265	20,273	5%
052 Information Systems	2,392,532	2,452,054	2,805,093	2,804,170	2,452,054	2,406,742	(398,351)	(14%)
054 Utility Services	963,127	1,030,522	1,030,522	991,532	1,030,522	1,089,294	58,772	6%
091 Yakima Valley Regional Library	1,314,107	0	0	0	0	0	0	n/a
095 Intergovernmental	224,307	241,417	283,417	283,417	241,417	251,265	(32,152)	(11%)
096 Sundome	149,173	150,000	150,000	150,000	150,000	150,000	0	0%
098 District Court	24,122	25,400	25,400	15,800	25,400	13,700	(11,700)	(46%)
099 Transfers	2,081,548	2,042,000	2,049,500	2,050,500	2,042,000	2,192,535	143,035	7%
General Fund Total	$43,116,799	$44,141,537	$45,318,694	$44,710,185	$44,141,537	$47,588,256	$2,269,562	5%
131 Parks & Recreation	4,002,279	4,178,643	4,192,143	4,093,121	4,178,643	4,262,651	70,508	2%
141 Street & Traffic Operations	5,275,112	5,640,076	5,904,882	5,600,974	5,640,076	5,943,374	38,492	1%
General Government Fund Totals	$52,394,190	$53,960,256	$55,415,719	$54,404,280	$53,960,256	$57,794,281	$2,378,562	4%
123 Economic Development	270,675	275,795	283,695	263,795	275,795	156,523	(127,172)	(45%)
124 Community Development	2,405,955	2,513,162	3,929,775	3,786,602	2,513,162	2,272,379	(1,657,396)	(42%)
125 Community Relations	480,373	547,650	652,467	567,162	547,650	546,998	(105,469)	(16%)
127 Community Services	48,819	347,214	412,689	347,214	347,214	412,689	0	0%
140 Growth Management	10,721	69,440	89,745	65,440	69,440	20,305	(69,440)	(77%)
142 Arterial Street	3,788,661	3,838,555	5,973,880	4,737,396	3,838,555	6,314,465	340,585	6%
143 Transportation Improvement	0	0	30,829	30,829	0	0	(30,829)	(100%)
144 Cemetery	291,997	326,105	326,105	322,332	326,105	257,599	(68,506)	(21%)
150 Emergency Services	986,744	1,019,794	1,019,794	1,014,294	1,019,794	1,104,501	84,707	8%
151 Public Safety Communications	2,526,531	2,650,413	2,651,440	2,418,930	2,650,413	2,688,671	37,231	1%
161 Parking & Business Impr Area	72,518	59,911	95,911	84,646	59,911	81,343	(14,568)	(15%)
162 Trolley	25,380	205,909	463,388	311,242	205,909	181,741	(281,647)	(61%)
163 Front Street Business Impr Area	1,627	3,000	3,000	3,000	3,000	3,000	0	0%
170 Tourist Promotion	1,171,354	1,269,647	1,269,647	1,264,304	1,269,647	1,410,662	141,015	11%
171 Capitol Theatre	262,399	281,616	281,616	281,616	281,616	304,737	23,121	8%
172 Public Facilities District Rev	656,794	649,000	649,000	641,000	649,000	1,114,424	465,424	72%
173 Tourism Promotion Area	353,917	400,000	400,000	360,000	400,000	370,000	(30,000)	(8%)

Fund /Department	2006 Actual Expense 1	2007 Adopted Budget 2	2007 Amended Expense 3	2007 Estimated Expense 4	2008 Original Request 5	2008 Revised Budget 6	Chg From 2008 Col 6-3	Percent Diff
195 Contingency	$100,041	$300,000	$300,000	$65,000	$300,000	$300,000	$0	0%
198 FRS/Capitol Theatre Reserve	333,927	71,927	71,927	71,927	71,927	571,927	500,000	695%
272 PFD Convention Ctr G.O. Red	472,400	479,255	479,255	459,730	479,255	459,075	(20,180)	(4%)
281 2005 LTGO Parks and Rec	91,500	304,003	304,003	252,621	304,003	650,101	346,098	n/a
282 1998 LTGO Street Bond	178,820	176,588	176,588	176,588	176,588	178,938	2,350	1%
283 1994 G. O. LTD Levy Red	514,838	511,438	511,438	511,438	511,438	517,938	6,500	1%
284 1995 G. O. Street, Parks & Fire	293,463	293,963	293,963	293,963	293,963	293,788	(175)	(0%)
285 1997 G. O. Line of Credit	22,462	862,000	862,000	532,200	862,000	23,500	(838,500)	(97%)
287 1996 G. O. LTD Levy Red	430,158	432,358	432,358	432,358	432,358	428,645	(3,713)	(1%)
289 LID Debt Service Control Fund	303,114	132,000	267,000	267,000	132,000	187,000	(80,000)	(30%)
321 CBD Capital Improvement	5,262,832	3,622,227	3,622,227	3,369,194	3,622,227	1,657,227	(1,965,000)	(54%)
322 Capitol Theatre Construction	286,444	10,000	410,085	375,085	10,000	1,138,750	728,665	178%
331 Parks & Recreation Capital	1,031,994	605,000	813,000	788,669	605,000	1,330,000	517,000	64%
332 Fire Capital	713,586	2,021,500	2,103,374	1,825,535	2,021,500	1,013,500	(1,089,874)	(52%)
333 Law and Justice Capital	939,138	644,500	1,038,813	1,024,964	644,500	818,300	(220,513)	(21%)
342 Public Works Trust Constr	1,129,394	1,090,514	1,090,514	1,090,514	1,090,514	1,752,702	662,188	61%
343 REET 2 Capital Fund	1,004,819	1,100,000	1,532,025	1,003,495	1,100,000	2,016,215	484,190	32%
345 LID Construction Control Fund	23,784	500,000	500,000	500,000	500,000	385,000	(115,000)	(23%)
364 Transit Capital Reserve	2,349,336	367,000	451,546	357,455	367,000	1,917,000	1,465,454	325%
370 Convention Ctr Capital Impr	97,133	144,000	144,000	104,000	144,000	91,000	(53,000)	(37%)
392 Cum. Res for Capital Impr	581,107	7,040,000	7,256,969	5,268,387	7,040,000	9,375,000	2,118,031	29%
441 Stormwater Operating Fund	0	0	0	0	0	1,362,498	1,362,498	n/a
442 Stormwater Capital	0	0	0	0	0	225,000	225,000	n/a
462 Transit	6,088,095	6,574,793	6,823,951	6,629,969	6,574,793	6,595,018	(228,933)	(3%)
471 Refuse	3,559,185	3,910,321	4,000,321	3,903,840	3,910,321	4,274,735	274,414	7%
472 Wastewater Facility Reserve	59,496	2,795,000	2,795,000	80,000	2,795,000	720,000	(2,075,000)	(74%)
473 Wastewater Operating	16,581,913	15,953,383	15,996,642	15,946,127	15,953,383	16,475,249	478,607	3%
474 Water Operating	6,990,955	6,746,888	6,746,888	6,739,645	6,746,888	7,290,502	543,614	8%
475 Irrigation Operating	2,577,906	2,653,949	2,653,949	2,649,412	2,653,949	2,678,215	24,266	1%
476 Wastewater Construction	1,605,497	2,728,000	4,057,929	3,100,676	2,728,000	2,115,000	(1,942,929)	(48%)
477 Domestic Water Improvement	1,450,005	1,050,100	1,248,216	1,134,100	1,050,100	2,015,100	766,884	61%
478 Wastewater Facilities	5,283,249	5,335,000	5,676,829	5,676,829	5,335,000	7,187,473	1,510,644	27%
479 Irrigation System Impr	1,670,316	2,341,700	3,939,219	2,342,623	2,341,700	3,446,700	(492,519)	(13%)
483 Wastewater Rev Bond Reserve	0	0	0	0	0	345,827	345,827	n/a
484 1991 Wtr/Swr Rev Bond Red	552,865	545,235	545,235	545,235	545,235	547,195	1,960	0%
485 Apple Tree Bond Redemption	91,662	82,000	225,000	200,000	82,000	250,000	25,000	11%
486 1998 Water Revenue Bond Red	244,745	244,005	244,005	244,005	244,005	243,060	(945)	(0%)
488 1996 WW Rev Bond Redemp	366,035	370,285	370,285	370,285	370,285	368,200	(2,085)	(1%)
491 2003 Irr Revenue Bond Redemp	322,665	320,565	320,565	320,565	320,565	318,203	(2,362)	(1%)
493 2003 WW Revenue Bond Red	1,349,756	1,348,382	1,348,382	1,348,382	1,348,382	1,346,635	(1,747)	(0%)
512 Unemployment Compensation	142,935	151,918	151,918	122,861	151,918	134,739	(17,179)	(11%)
513 Employees Health Benefit	7,454,213	8,359,804	8,559,804	8,482,628	8,359,804	9,310,906	751,102	9%
514 Workers' Compensation	1,082,467	1,052,950	1,302,950	1,260,985	1,052,950	1,369,838	66,888	5%
515 Risk Management	2,608,460	2,156,137	2,206,137	2,168,348	2,156,137	2,391,512	185,375	8%
516 Wellness/EAP Fund	88,892	109,126	127,940	123,126	109,126	114,850	(13,090)	(10%)
551 Equipment Rental	4,939,111	4,225,376	4,616,503	4,589,524	4,225,376	4,739,616	123,113	3%
555 Environmental Fund	1,824	321,350	371,350	14,500	321,350	371,350	0	0%
560 Public Works Administration	1,107,352	1,155,113	1,155,113	1,130,464	1,155,113	1,204,455	49,342	4%
610 Cemetery Trust	14,353	20,000	20,000	20,000	20,000	20,000	0	0%
612 Firemen's Relief & Pension	1,583,002	1,740,848	1,746,348	1,571,087	1,740,848	1,619,203	(127,145)	(7%)
Non General Gov't Fund Totals	$97,331,709	$107,457,712	$118,444,545	$105,985,141	$107,457,712	$121,426,722	$2,982,177	3%
Total City Budget	$149,725,899	$161,417,968	$173,860,264	$160,389,421	$161,417,968	$179,221,003	$5,360,739	3%

EXPENDITURES BY FUND AND CATEGORY

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-Gov't/Fund Services	Capital Outlay	Debt Service	Interfund Payments For Service	Total Budget
011 City Council	$95,100	$7,062	$18,750	$84,049	$0	$0	$0	$0	$204,961
012 City Manager	367,650	78,656	5,000	27,594	0	0	0	0	478,900
013 State Examiner	0	0	0	103,000	0	0	0	0	103,000
014 Records	198,104	51,400	7,080	228,958	0	0	0	0	485,542
015 Financial Services	1,047,468	283,551	17,500	89,953	300	0	0	11,898	1,450,670
016 Human Resources	325,050	76,374	22,021	39,596	0	0	0	0	463,041
017 Legal	940,763	236,398	15,183	162,043	0	0	0	0	1,354,387
018 Municipal Court	847,126	207,035	22,000	195,245	18,000	0	0	0	1,289,406
019 Purchasing	170,346	53,114	14,709	16,061	0	0	0	0	254,230
020 Yak Urb Area Hearings Ex	0	0	0	46,000	0	0	0	0	46,000
021 Environmental Planning	488,193	139,606	7,831	96,058	0	0	0	0	731,688
022 Code Administration	1,026,188	331,174	60,097	154,874	0	0	17,253	25,066	1,614,652
024 Indigent Defense	0	0	0	385,000	0	0	0	0	385,000
030 Safety Committee Action Plan	0	0	0	0	0	0	0	0	0
031 Police	13,684,454	3,297,237	816,500	1,156,035	1,910,000	1	0	259,515	21,123,742
032 Fire	6,455,602	1,390,620	228,525	262,721	73,635	0	0	93,765	8,504,868
035 Police Pension	0	614,800	150	787,000	0	0	0	0	1,401,950
038 Probation Center	0	0	0	25,000	0	0	0	0	25,000
041 Engineering	836,879	223,866	28,279	36,382	0	0	0	24,011	1,149,417
051 City Hall Maintenance	171,077	42,689	17,623	102,366	4,000	0	0	80,510	418,265
052 Information Systems	1,223,464	332,247	192,472	391,485	0	38,822	226,641	1,612	2,406,743
054 Utility Services	665,208	229,389	20,008	161,044	0	0	0	13,646	1,089,295
095 Intergovernmental	0	0	0	78,294	137,369	0	35,602	0	251,265
096 Sundome	0	0	0	0	75,000	0	75,000	0	150,000
098 District Court	0	0	0	13,700	0	0	0	0	13,700
099 Transfers	0	0	0	0	2,192,535	0	0	0	2,192,535
General Fund Total	$28,542,672	$7,595,218	$1,493,728	$4,642,458	$4,410,839	$38,823	$354,496	$510,023	$47,588,257
131 Parks & Recreation	1,614,233	565,833	361,249	1,034,077	215,000	0	0	472,259	4,262,651
141 Street & Traffic Operations	2,246,622	792,669	856,551	738,111	231,603	33,400	0	1,044,417	5,943,373
General Government Fund Totals	$32,403,527	$8,953,720	$2,711,528	$6,414,646	$4,857,442	$72,223	$354,496	$2,026,699	$57,794,281
123 Economic Development	$35,274	$7,749	$0	$113,500	$0	$0	$0	$0	$156,523
124 Community Development	568,970	185,581	39,397	1,396,200	0	33,581	0	48,650	2,272,379
125 Community Relations	284,522	82,821	49,274	44,856	0	47,000	0	38,524	546,997
127 Community Services	0	0	107,404	305,285	0	0	0	0	412,689
140 Growth Management	0	0	0	20,305	0	0	0	0	20,305
142 Arterial Street	0	0	0	10,000	190,183	5,834,348	279,934	0	6,314,465
143 Transportation Improvement	0	0	0	0	0	0	0	0	0
144 Cemetery	113,082	42,296	22,554	14,791	3,600	0	0	61,275	257,598
150 Emergency Services	655,049	133,189	36,000	2,000	150,000	15,000	0	113,263	1,104,501
151 Public Safety Communications	1,730,306	538,619	52,100	251,105	0	0	0	116,541	2,688,671
161 Parking & Business Impr Area	0	0	0	79,500	0	0	0	1,843	81,343
162 Trolley	0	0	0	7,741	0	174,000	0	0	181,741
163 Front Street Business Impr Area	0	0	0	3,000	0	0	0	0	3,000
170 Tourist Promotion	0	0	61,500	1,254,945	0	0	11,187	83,030	1,410,662
171 Capitol Theatre	0	0	13,400	261,800	0	6,000	0	23,537	304,737
172 Public Facilities District Revenue	0	0	0	26,000	1,088,424	0	0	0	1,114,424
173 Tourism Promotion Area	0	0	0	370,000	0	0	0	0	370,000

Fund/Department	Salaries and Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-Gov't/Fund Services	Capital Outlay	Debt Service	Interfund Payments For Service	Total Budget
195 Contingency	$0	$0	$0	$300,000	$0	$0	$0	$0	$300,000
198 FRS/Capitol Theatre Reserve	0	0	0	0	71,927	0	500,000	0	571,927
272 PFD Convention Ctr G.O. Red	0	0	0	0	0	0	459,075	0	459,075
281 2005 LTGO Parks and Recreation	0	0	0	0	0	0	650,101	0	650,101
282 1998 LTGO Street Bond	0	0	0	0	0	0	178,938	0	178,938
283 1994 G. O. LTD Levy Redemption	0	0	0	0	0	0	517,938	0	517,938
284 1995 G. O. Street, Parks & Fire	0	0	0	0	0	0	293,788	0	293,788
285 1997 G. O. Line of Credit	0	0	0	0	0	0	23,500	0	23,500
287 1996 G. O. LTD Levy Red	0	0	0	0	0	0	428,645	0	428,645
289 LID Debt Service Control Fund	0	0	0	0	17,000	0	170,000	0	187,000
321 CBD Capital Improvement	0	0	1,000	156,122	105	1,500,000	0	0	1,657,227
322 Capitol Theatre Construction	0	0	0	540,000	0	585,000	13,750	0	1,138,750
331 Parks & Recreation Capital	0	0	0	40,000	0	1,290,000	0	0	1,330,000
332 Fire Capital	0	0	0	13,500	0	1,000,000	0	0	1,013,500
333 Law and Justice Capital	0	0	128,000	56,300	0	294,000	0	340,000	818,300
342 Public Works Trust Construction	0	0	0	10,000	625,000	1,000,000	117,702	0	1,752,702
343 REET 2 Capital Fund	0	0	400,000	100,000	516,215	1,000,000	0	0	2,016,215
345 LID Constr Control Fund	0	0	0	0	0	385,000	0	0	385,000
364 Transit Capital Reserve	0	0	30,000	0	20,000	1,867,000	0	0	1,917,000
370 Convention Ctr Capital Impr	0	0	40,000	51,000	0	0	0	0	91,000
392 Cum. Reserve for Capital Impr	0	0	0	375,000	0	9,000,000	0	0	9,375,000
441 Stormwater Operating Fund	298,706	114,027	9,117	59,631	835,000	0	0	46,017	1,362,498
442 Stormwater Capital	0	0	0	25,000	0	200,000	0	0	225,000
462 Transit	2,296,525	904,324	713,000	1,342,640	2,300	31,290	0	1,304,938	6,595,017
471 Refuse	892,241	409,844	402,375	644,897	581,000	33,400	0	1,310,977	4,274,734
472 Wastewater Facility Reserve	0	0	0	50,000	0	670,000	0	0	720,000
473 Wastewater Operating	3,580,947	1,169,972	497,329	840,072	7,525,406	30,000	755,010	2,076,512	16,475,248
474 Water Operating	1,618,508	578,298	630,823	585,838	2,346,084	15,000	238,973	1,276,978	7,290,502
475 Irrigation Operating	461,289	162,464	82,813	399,402	1,283,053	5,000	0	284,194	2,678,215
476 Wastewater Construction	0	0	0	15,000	0	2,100,000	0	0	2,115,000
477 Domestic Water Improvement	0	0	0	25,000	0	1,990,100	0	0	2,015,100
478 Wastewater Facilities	0	0	0	35,000	0	7,152,473	0	0	7,187,473
479 Irrigation System Improvement	0	0	0	0	80,000	3,366,700	0	0	3,446,700
483 Wastewater Rev Bond Reserve	0	0	0	0	345,827	0	0	0	345,827
484 1991 Wtr/Swr Rev Bond Red	0	0	0	0	0	0	547,195	0	547,195
485 Apple Tree Bond Redemption	0	0	0	0	0	0	250,000	0	250,000
486 1998 Water Rev Bond Redemp	0	0	0	0	0	0	243,060	0	243,060
488 1996 Wastewater Rev Bond Red	0	0	0	0	0	0	368,200	0	368,200
491 2003 Irrigation Rev Bond Red	0	0	0	0	0	0	318,203	0	318,203
493 2003 Wastewater Rev Bond Red	0	0	0	0	0	0	1,346,635	0	1,346,635
512 Unemployment Compensation	22,273	105,523	0	5,100	0	0	0	1,843	134,739
513 Employees Health Benefit	93,607	8,238,925	5,400	869,768	0	0	0	103,206	9,310,906
514 Workers' Compensation	80,571	1,052,507	3,810	220,050	0	0	0	12,901	1,369,839
515 Risk Management	360,644	101,328	1,500	1,856,625	0	45,000	0	26,416	2,391,513
516 Wellness/EAP Fund	0	0	8,979	95,871	0	10,000	0	0	114,850
551 Equipment Rental	614,357	207,187	2,030,518	144,238	135,000	1,320,000	0	288,315	4,739,615
555 Environmental Fund	0	0	500	187,450	0	183,400	0	0	371,350
560 Public Works Administration	492,421	150,887	72,370	431,849	0	0	0	56,928	1,204,455
610 Cemetery Trust	0	0	0	0	20,000	0	0	0	20,000
612 Firemen's Relief & Pension	0	745,100	200	830,900	0	0	0	43,003	1,619,203
Non General Gov't Fund Totals	$14,199,292	$14,930,641	$5,439,363	$14,467,281	$15,836,124	$41,183,292	$7,711,834	$7,658,891	$121,426,718
Total City Budget	$46,602,819	$23,884,361	$8,150,891	$20,881,927	$20,693,566	$41,255,515	$8,066,330	$9,685,590	$179,220,999

REVENUES BY CATEGORY

		General Fund	Other Funds	Total Revenue
310	Taxes			
311	General Property Taxes	$7,257,800	$7,801,932	$15,059,732
313	Retail Sales and Taxes	16,166,000	6,133,640	22,299,640
314	Utility Taxes	3,192,000	0	3,192,000
316	Business Taxes	8,295,792	1,247,000	9,542,792
317	Excise Taxes	990,200	1,800,050	2,790,250
318	Other Operating Assessments	0	370,000	370,000
319	Penalty & Interest-Delinquent Taxes	1,000	0	1,000
	Total	$35,902,792	$17,352,622	$53,255,414
320	Licenses and Permits			
321	Business Licenses and Permits	$21,300	$0	$21,300
322	Non-business Licenses and Permit	850,200	613,500	1,463,700
	Total	$871,500	$613,500	$1,485,000
330	Intergovernmental Revenues			
331	Federal Grants - Direct	$335,000	$3,820,000	$4,155,000
333	Federal Grants - Indirect	0	10,455,073	10,455,073
334	State Grants	123,000	4,169,053	4,292,053
336	In Lieu and Impact Payments	1,458,450	2,289,408	3,747,858
337	Grants from Local Units	6,330	0	6,330
338	Intergovernmental Revenues	544,438	3,553,791	4,098,229
	Total	$2,467,218	$24,287,325	$26,754,543
340	Charges for Services			
341	General Government	$67,180	$50,000	$117,180
342	Security of Persons and Property	131,000	39,920	170,920
343	Physical Environment	89,000	27,731,900	27,820,900
344	Transportation	0	456,865	456,865
345	Economic Environment	365,000	18,600	383,600
347	Culture and Recreation	0	782,865	782,865
348	Internal Service Fund Sales and Services	0	2,210,830	2,210,830
349	Other Interfund/Department Charges	3,779,113	20,802	3,799,915
	Total	$4,431,293	$31,311,782	$35,743,075
350	Fines and Forfeits			
353	Forfeited Contract Deposits	$861,000	$0	$861,000
354	Administrative Penalties	60,000	0	60,000
355	Criminal Traffic Misdeameanors	230,100	0	230,100
356	Criminal Non-traffic Penalties	100,400	0	100,400
357	Criminal Cost	127,000	0	127,000
359	Non-court Fines Forfeitures	200	0	200
	Total	$1,378,700	$0	$1,378,700

	General Fund	Other Funds	Total Revenue
360 Miscellaneous Revenues			
361 Interest Earnings	$910,000	$976,966	$1,886,966
362 Rents and Royalties	8,700	952,041	960,741
363 Insurance Premiums & Recoveries	0	107,000	107,000
365 Internal Service Fund Miscellaneous	0	5,769,923	5,769,923
366 Trust and Other Interfund/Dept	0	8,447,000	8,447,000
367 Contributions-Private Source	0	946,592	946,592
368 Assessment Revenue	0	1,605,109	1,605,109
369 Other Miscellaneous Revenue	24,000	1,797,910	1,821,910
Total	$942,700	$20,602,541	$21,545,241
370 Proprietary/ Trust Gains (losses) & other Income			
379 Capital Contributions-Others	0	1,203,200	1,203,200
380 Non Revenues			
381 Interfund Loans Received	$0	$500,100	$500,100
382 Proceeds Of Long-Term Debt Proprietary Funds	0	5,500,000	5,500,000
385 Proceeds From Short-Term Debt	0	293,000	293,000
387 Residual Equity Transfer-In	0	114,513	114,513
Total	$0	$6,407,613	$6,407,613
390 Other Financing Sources			
391 Proceeds Of Gen'l L/T Debt	$0	$5,565,350	$5,565,350
395 Proceeds Of Gen'l Fixed Assets	1,000	89,000	90,000
397 Operating Tranfers-In	40,000	13,947,403	13,987,403
Total	$41,000	$19,601,753	$19,642,753
Total Estimated Revenue	$46,035,203	$121,380,336	$167,415,539
Estimated Beginning Balance	5,205,179	42,285,876	47,491,055
Total Estimated Resources	$51,240,382	$163,666,212	$214,906,594

EXPENDITURES BY CATEGORY

		General Fund	Other Funds	Total Budget
100	Salaries and Wages			
110	Salaries and Wages	$26,547,727	$17,275,732	$43,823,459
120	Overtime	1,555,050	522,550	2,077,600
130	Special Pay/Shift Differential	154,894	92,038	246,932
140	Retirement/Termination Cashout	285,000	169,828	454,828
	Total	$28,542,671	$18,060,148	$46,602,819
200	Personnel Benefits			
210	Social Security/Council Benefits	$978,795	$1,257,031	$2,235,825
220	Retirement	1,605,366	1,308,447	2,913,812
230	Industrial Insurance	510,481	1,764,251	2,274,732
240	Life Insurance	60,886	53,580	114,465
250	Medical Insurance	3,042,704	9,924,724	12,967,428
260	Dental Insurance	429,511	1,051,931	1,481,443
270	Unemployment Compensation	49,877	132,825	182,702
280	Miscellaneous	303,800	51,756	355,556
290	Pensions and Death Benefits	613,800	744,600	1,358,400
	Total	$7,595,220	$16,289,143	$23,884,363
300	Supplies			
310	Office and Operating Supplies	$697,463	$2,192,969	$2,890,432
320	Fuel Consumed	403,278	1,231,013	1,634,291
340	Items Purchased for Resale or Inventory	48,900	2,235,323	2,284,223
350	Small Tools and Equipment	344,086	636,608	980,694
3A0	Liquid Alum Sulphate	0	52,000	52,000
3C0	Chemicals	0	187,250	187,250
3F0	Fluoride	0	27,000	27,000
3G0	Grouting chemicals	0	20,000	20,000
3S0	Soda Ash	0	75,000	75,000
	Total	$1,493,727	$6,657,163	$8,150,890
400	Other Services and Charges			
410	Professional Services	$2,188,125	$7,271,868	$9,459,993
420	Communications	473,557	304,226	777,784
430	Transportation/Training	179,796	90,817	270,613
440	Advertising	49,800	213,500	263,300
450	Operating Rentals & Leases	92,950	133,394	226,344
460	Insurance	0	1,434,525	1,434,525
470	Public Utility Services	350,908	3,032,776	3,383,685
480	Repairs and Maintenance	614,092	2,134,383	2,748,475
490	Miscellaneous	666,817	1,439,981	2,106,798
4D0	Doe W/W Discharge Permit Fee	0	99,100	99,100
4O0	State Water Operating Permit	0	14,300	14,300
4R0	Reserve Fire Fighters	6,500	0	6,500
4W0	Water Quality Tests	0	70,600	70,600
4Y0	Yakima Cnty Development Assn	19,913	0	19,913
	Total	$4,642,459	$16,239,471	$20,881,929

		General Fund	Other Funds	Total Budget
500	Intergovernmental Services			
510	Intergovernment Professional Services	$2,026,274	$250,000	$2,276,274
520	Intergovernment Agreements	39,095	0	39,095
530	State/County Taxes and Assessments	400	815,305	815,705
540	Interfund Taxes and Assessments	4,000	3,195,150	3,199,150
550	Interfund Subsidies	2,341,070	10,983,555	13,324,625
560	Interfund Transfers	0	114,513	114,513
5C0	Connection Charge Transfers	0	800,000	800,000
5T0	Debt Coverage Transfer Terrace Heights	0	40,000	40,000
5U0	Debt Coverage Transfer Union Gap	0	84,204	84,204
	Total	$4,410,839	$16,282,727	$20,693,566
600	Capital Outlays			
610	Land	$0	$300,000	$300,000
620	Buildings	0	493,000	493,000
630	Improvements Other Than Buildings	0	1,375,498	1,375,498
640	Machinery and Equipment	38,823	4,482,290	4,521,113
650	Construction Projects	0	34,565,904	34,565,904
	Total	$38,823	$41,216,692	$41,255,515
700	Debt Service - Principal			
710	Debt Service-G.O. Bonds-Principal	$0	$1,754,862	$1,754,862
720	Debt Service-Revenue Bonds-Principal	0	1,950,000	1,950,000
750	Debt Service-Capital Lease-Principal	235,360	0	235,360
770	Other Notes	65,045	150,000	215,045
780	Intergovernmental Loans	21,989	1,303,943	1,325,932
790	Debt Service-LID Assessment-Principal	0	500,000	500,000
	Total	$322,394	$5,658,805	$5,981,199
800	Debt Service - Interest			
820	Debt Service-Interest-Interfund Debt	$0	$33,750	$33,750
830	Debt Service-External LTD Interest	32,102	2,019,279	2,051,381
	Total	$32,102	$2,053,029	$2,085,131
900	Interfund Payment for Services			
950	Interfund Opt Rental and Leases	$52,374	$3,174,389	$3,226,763
960	Interfund Insurance Services	457,649	1,563,409	2,021,057
980	Interfund-Garage/Plant Charges	0	550,804	550,804
990	Interfund-Administrative Charges	0	3,886,965	3,886,965
	Total	$510,023	$9,175,567	$9,685,589
Total Expenditures		$47,588,257	$131,632,745	$179,221,002

SALARIES PERMANENT #111

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$77,535	$77,535	$58,151	$77,535	$95,100	22.65%
012	City Manager	343,510	317,602	241,356	317,602	332,868	4.81%
014	Records	192,633	163,499	122,519	163,499	173,889	6.35%
015	Financial Services	819,716	866,805	622,566	836,000	968,279	11.71%
016	Human Resources	262,925	297,544	203,444	277,392	288,230	(3.13%)
017	Legal	747,460	852,811	591,722	793,000	874,159	2.50%
018	Municipal Court	549,684	687,836	424,364	595,000	743,400	8.08%
019	Purchasing	147,601	150,166	112,387	150,166	158,833	5.77%
021	Environmental Planning	283,899	417,031	281,599	367,698	452,197	8.43%
022	Code Administration	905,264	905,993	681,402	865,098	969,598	7.02%
031	Police	10,142,765	10,662,568	7,993,167	10,790,839	11,558,651	8.40%
032	Fire	5,162,638	5,090,475	3,836,391	5,180,281	5,459,073	7.24%
041	Engineering	630,105	665,210	457,854	617,616	692,021	4.03%
051	City Hall Maintenance	125,750	122,177	93,998	122,177	128,646	5.29%
052	Information Systems	1,059,597	1,100,351	804,217	1,089,493	1,105,365	0.46%
054	Utility Services	544,134	593,674	402,442	530,000	615,142	3.62%
General Fund Total		$21,995,214	$22,971,275	$16,927,577	$22,773,394	$24,615,451	7.16%
123	Economic Development	$22,658	$30,114	$23,355	$30,114	$32,937	$9.37%
124	Community Development	586,734	551,731	370,795	494,847	536,222	(2.81%)
125	Community Relations	252,023	254,433	193,316	254,433	269,869	6.07%
131	Parks & Recreation	1,045,278	1,130,396	755,164	987,339	1,159,688	2.59%
141	Street & Traffic Operations	1,721,242	1,885,783	1,235,501	1,713,076	2,047,136	8.56%
144	Cemetery	118,822	119,686	90,290	119,686	99,663	(16.73%)
150	Emergency Services	526,707	507,224	401,646	507,224	550,098	8.45%
151	Public Safety Communications	1,306,430	1,446,203	1,021,353	1,357,301	1,538,107	6.35%
441	Stormwater Operating	0	0	0	0	287,860	n/a
462	Transit	1,851,498	1,995,974	1,451,351	2,003,185	2,040,518	2.23%
471	Refuse	749,478	849,904	550,258	762,118	814,653	(4.15%)
473	Wastewater Operating	3,008,588	3,132,643	2,259,991	3,018,839	3,197,872	2.08%
474	Water Operating	1,319,762	1,402,771	975,366	1,337,032	1,434,798	2.28%
475	Irrigation Operating	403,156	410,602	285,102	400,000	411,843	0.30%
512	Unemployment Comp Reserve	14,124	18,517	14,430	19,154	19,880	7.36%
513	Employees Health Benefit	56,673	68,436	21,483	30,000	85,090	24.34%
514	Workers' Compensation	62,945	69,791	50,691	68,444	72,911	4.47%
515	Risk Management	181,914	305,020	119,905	190,000	289,696	(5.02%)
551	Equipment Rental	514,640	540,245	407,832	540,245	569,118	5.34%
560	Public Works Admin	370,167	393,688	304,640	393,997	417,342	6.01%
City Total		$36,108,053	$38,084,437	$27,460,044	$37,000,428	$40,490,753	6.32%

SALARIES TEMPORARY #112

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
012	City Manager	$3,011	$12,016	$5,696	$6,000	$6,858	(42.92%)
014	Records	0	4,283	4,736	6,282	6,471	51.08%
015	Financial Services	0	0	1,073	5,000	0	n/a
016	Human Resources	6,205	6,649	6,146	6,649	6,649	0.00%
017	Legal	50,581	16,572	11,423	14,300	17,479	5.48%
018	Municipal Court	16,566	20,746	10,181	20,746	20,007	(3.56%)
019	Purchasing	0	3,224	0	1,224	1,545	(52.09%)
021	Environmental Planning	9,823	0	5,515	13,814	0	n/a
022	Code Administration	0	0	8,375	27,732	0	n/a
031	Police	82,926	51,505	84,220	105,000	30,000	(41.75%)
032	Fire	0	7,999	0	0	0	(100.00%)
041	Engineering	51,793	50,002	44,830	50,002	35,183	(29.64%)
051	City Hall Maintenance	27,441	31,836	18,089	29,000	31,655	(0.57%)
052	Information Systems	34,296	38,104	37,505	42,578	32,940	(13.55%)
054	Utility Services	18,100	0	16,042	27,000	10,304	n/a
General Fund Total		$300,742	$242,936	$253,833	$355,327	$199,090	(18.05%)
124	Community Development	$0	$4,000	$11,009	$22,100	$4,126	3.15%
125	Community Relations	986	3,231	784	2,000	2,001	(38.08%)
131	Parks & Recreation	285,206	307,708	259,525	324,350	322,118	4.68%
141	Street & Traffic Operations	25,533	46,759	28,336	47,602	26,526	(43.27%)
144	Cemetery	16,488	15,148	16,750	15,148	6,183	(59.18%)
151	Public Safety Communication	5,884	11,759	14,797	11,759	12,116	3.04%
462	Transit	75,847	130,928	71,796	142,500	73,529	(43.84%)
471	Refuse	10,309	0	9,967	8,300	0	n/a
473	Sewer Operating	37,221	32,684	35,427	37,984	36,010	10.18%
474	Water Operating	25,763	31,377	29,461	32,285	32,318	3.00%
475	Irrigation Operating	934	0	4,585	3,500	3,091	n/a
514	Workers' Compensation	0	5,857	0	0	0	(100.00%)
515	Risk Management	10,407	13,465	17,854	23,000	55,011	308.55%
560	Public Works Admin	37,769	27,251	20,398	27,251	21,292	(21.87%)
City Total		$833,088	$873,102	$774,522	$1,053,106	$793,410	(9.13%)

OVERTIME #120

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
012	City Manager	$204	$1,000	$0	$500	$1,000	0.00%
014	Records	4,057	2,550	3,816	4,050	4,050	58.82%
015	Financial Services	12,088	12,000	8,542	10,000	12,000	0.00%
016	Human Resources	4,088	4,000	872	1,400	4,000	0.00%
017	Legal	4,812	4,500	3,264	4,500	4,500	0.00%
018	Municipal Court	48,444	45,000	43,452	55,000	55,000	22.22%
021	Environmental Planning	18,202	25,000	7,635	15,000	15,000	(40.00%)
022	Code Administration	18,715	19,000	11,486	15,700	18,500	(2.63%)
031	Police	802,234	822,800	566,132	819,200	941,000	14.37%
032	Fire	489,354	383,124	421,581	532,000	441,000	15.11%
038	Probation Center	0	0	0	0	0	n/a
041	Engineering	56,744	50,000	27,682	40,000	40,000	(20.00%)
051	City Hall Maintenance	2,507	2,500	793	2,500	2,500	0.00%
052	Information Systems	16,054	13,500	18,059	23,500	12,500	(7.41%)
054	Utility Services	5,664	6,000	3,501	5,500	4,000	(33.33%)
General Fund Total		$1,483,168	$1,390,974	$1,116,815	$1,528,850	$1,555,050	11.80%
124	Community Development	$2,698	$1,100	$125	$1,113	$1,100	0.00%
125	Community Relations	815	1,000	91	500	1,000	0.00%
131	Parks & Recreation	19,074	16,750	14,874	17,700	13,700	(18.21%)
141	Street & Traffic Operations	95,413	65,400	35,795	69,100	64,900	(0.76%)
144	Cemetery	3,019	5,000	2,309	3,500	3,500	(30.00%)
150	Emergency Services	45,472	42,000	46,115	47,000	47,000	11.90%
151	Public Safety Comm	84,127	58,000	101,072	104,200	66,200	14.14%
441	Stormwater Operating	0	0	0	0	1,500	n/a
462	Transit	79,190	76,500	35,521	74,500	75,000	(1.96%)
471	Refuse	40,306	45,700	19,584	34,700	37,350	(18.27%)
473	Wastewater Operating	80,983	75,200	69,362	86,100	87,400	16.22%
474	Water Operating	70,137	60,000	59,528	65,000	60,500	0.83%
475	Irrigation Operating	16,675	24,000	21,021	24,000	24,000	0.00%
512	Unemployment Compensation	236	100	19	100	100	0.00%
513	Employees Health Benefit	492	2,519	57	500	1,500	(40.45%)
514	Workers' Compensation	454	1,000	267	400	1,000	0.00%
515	Risk Management	218	800	4,744	5,000	800	0.00%
551	Equipment Rental	9,987	22,500	4,746	22,500	22,500	0.00%
560	Public Works Admin	12,142	14,000	8,732	12,000	13,500	(3.57%)
City Total		$2,044,606	$1,902,543	$1,540,777	$2,096,763	$2,077,600	9.20%

OFFICE AND OPERATING SUPPLIES #310

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$18,440	$22,000	$11,233	$18,500	$18,500	(15.91%)
012	City Manager	3,944	5,000	2,240	5,000	5,000	0.00%
014	Records	5,176	4,880	4,339	5,880	5,880	20.49%
015	Financial Services	16,011	15,000	6,937	15,000	15,000	0.00%
016	Human Resources	14,801	18,947	12,515	15,221	17,021	(10.17%)
017	Legal	10,589	8,562	8,803	8,742	8,562	0.00%
018	Municipal Court	15,243	21,000	16,265	21,000	21,000	0.00%
019	Purchasing	2,675	7,309	4,328	4,872	7,309	0.00%
021	Environmental Planning	6,752	6,000	3,417	5,850	6,000	0.00%
022	Code Administration	14,728	15,361	13,357	14,861	15,361	0.00%
031	Police	387,082	373,959	313,922	393,500	379,500	1.48%
032	Fire	128,794	139,300	91,199	133,100	131,300	(5.74%)
035	Pension	71	402	169	150	150	(62.69%)
038	Probation Center	0	0	0	0	0	n/a
041	Engineering	5,461	9,000	6,878	9,000	9,000	0.00%
051	City Hall Maintenance	14,482	14,200	8,261	12,880	13,880	(2.25%)
052	Information Systems	39,354	41,000	33,625	40,500	40,000	(2.44%)
054	Utility Services	3,670	4,000	2,109	4,000	4,000	0.00%
General Fund Total		$687,273	$705,920	$539,598	$708,056	$697,463	(1.20%)
124	Community Development	$9,089	$18,797	$8,136	$16,297	$18,297	(2.66%)
125	Community Relations	1,799	3,750	1,316	2,750	3,750	0.00%
127	Community Services	0	107,404	1,587	98,315	107,404	0.00%
131	Parks & Recreation	308,661	286,530	231,442	269,852	260,049	(9.24%)
141	Street & Traffic Operations	619,815	711,610	456,807	672,882	685,582	(3.66%)
144	Cemetery	10,171	8,500	4,540	8,000	8,000	(5.88%)
150	Emergency Services	22,226	30,000	20,388	25,000	30,000	0.00%
151	Public Safety Comm	45,105	30,000	26,146	32,000	34,000	13.33%
170	Tourist Promotion	53,343	55,000	41,202	55,000	60,000	9.09%
321	CBD Capital Improvement	360	1,000	0	1,000	1,000	0.00%
343	REET 2 Capital Fund	400,000	400,000	400,000	400,000	400,000	0.00%
441	Stormwater Operating	0	0	0	0	3,500	n/a
462	Transit	22,093	17,500	11,703	17,500	17,500	0.00%
471	Refuse	4,205	4,875	4,383	5,250	5,750	17.95%
473	Wastewater Operating	213,786	204,759	194,601	213,000	211,259	3.17%
474	Water Operating	174,325	199,000	137,209	189,000	195,000	(2.01%)
475	Irrigation Operating	47,330	60,000	41,670	55,000	60,000	0.00%
513	Employees Health Benefit	709	4,000	423	4,000	4,000	0.00%
514	Workers' Compensation	2,316	3,060	734	1,000	3,060	0.00%
515	Risk Management	619	300	179	300	1,500	400.00%
516	Wellness/EAP	2,417	4,255	1,149	4,255	3,979	(6.49%)
551	Equipment Rental	21,725	30,409	24,839	25,062	30,409	0.00%
555	Environmental	0	500	0	0	500	0.00%
560	Public Works Admin	49,384	56,230	40,353	46,230	48,230	(14.23%)
612	Firemen's' Rel and Pension	156	300	185	200	200	(33.33%)
City Total		$2,696,908	$2,943,699	$2,188,589	$2,849,949	$2,890,432	(1.81%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 31 office and operating supplies are articles purchased directly and consumed by operating departments. Examples are office supplies, forms chemicals, cleaning & sanitations supplies, construction materials and supplies, drugs, electrical supplies, laboratory supplies, paint and painting supplies, etc.

FUEL #320

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
017	Legal	$0	$113	$0	$113	$121	7.50%
021	Environmental Planning	10	122	0	122	131	7.50%
022	Code Administration	15,249	14,835	12,789	16,034	17,236	16.18%
031	Police	266,242	248,000	224,847	295,000	303,500	22.38%
032	Fire	55,731	55,000	41,699	55,000	59,125	7.50%
041	Engineering	8,435	8,632	6,802	8,632	9,279	7.50%
051	City Hall Maintenance	295	226	226	226	243	7.50%
052	Information Systems	563	591	521	591	636	7.50%
054	Utility Services	11,736	12,100	8,885	12,100	13,008	7.50%
General Fund Total		$358,260	$339,618	$295,769	$387,817	$403,278	18.74%
124	Community Development	$6,264	$11,500	$6,754	$7,960	$8,100	(29.57%)
125	Community Relations	324	488	254	488	524	7.50%
131	Parks & Recreation	54,419	49,500	43,744	50,000	53,200	7.47%
141	Street & Traffic Operations	150,760	141,367	99,150	141,367	151,969	7.50%
144	Cemetery	5,357	4,515	4,375	4,515	4,854	7.51%
441	Stormwater Operating	0	0	0	0	5,617	n/a
462	Transit	559,738	665,630	496,508	665,000	685,000	2.91%
471	Refuse	162,508	156,500	124,413	155,000	166,625	6.47%
473	Wastewater Operating	69,816	78,433	60,481	85,318	85,570	9.10%
474	Water Operating	40,002	40,300	34,310	40,300	43,323	7.50%
475	Irrigation Operating	16,648	17,500	17,742	17,500	18,813	7.50%
551	Equipment Rental	5,442	5,375	5,042	2,000	5,778	7.50%
560	Public Works Admin	1,228	1,526	579	1,526	1,640	7.50%
City Total		$1,430,765	$1,512,251	$1,189,122	$1,558,790	$1,634,291	8.07%

PROFESSIONAL SERVICES #410

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$0	$300	$0	$300	$300	0.00%
012	City Manager	0	100	126	100	100	0.00%
013	State Examiner	90,968	103,000	59,490	98,000	103,000	0.00%
014	Records	250	8,000	10,055	14,000	7,000	(12.50%)
015	Financial Services	22,114	33,000	18,776	28,500	33,000	0.00%
016	Human Resources	19,194	27,000	9,745	15,500	18,000	(33.33%)
017	Legal	153,692	112,800	158,400	184,800	92,800	(17.73%)
018	Municipal Court	175,329	152,000	116,730	152,000	158,000	3.95%
020	Hearing Examiner	46,905	60,000	27,538	42,000	45,000	(25.00%)
021	Environmental Planning	57,111	24,900	6,619	10,000	10,000	(59.84%)
022	Code Administration	61,191	62,162	43,541	62,162	67,223	8.14%
024	Indigent Defense	241,186	371,000	277,239	365,000	385,000	3.77%
031	Police	326,119	335,500	267,682	325,250	290,250	(13.49%)
032	Fire	21,281	44,200	20,306	36,200	37,700	(14.71%)
035	Pension	699,600	765,400	581,848	766,873	769,600	0.55%
038	Probation Center	48,000	48,000	36,000	48,000	25,000	(47.92%)
041	Engineering	1,319	39,000	1,122	5,000	10,000	(74.36%)
051	City Hall Maintenance	480	1,000	880	1,000	1,000	0.00%
052	Information Systems	85,073	224,225	128,117	215,031	87,652	(60.91%)
054	Utility Services	588	500	606	1,000	21,000	4100.00%
095	Intergovernmental	18,133	18,133	11,233	18,133	12,800	(29.41%)
098	District Court	24,122	25,200	8,380	15,800	13,700	(45.63%)
	General Fund Total	$2,092,657	$2,455,420	$1,784,432	$2,404,649	$2,188,125	(10.89%)
123	Economic Development	$235,945	$223,400	$188,445	$210,000	$100,000	(55.24%)
124	Community Development	418,721	202,500	67,597	217,000	252,000	24.44%
125	Community Relations	1,107	2,500	0	1,000	2,500	0.00%
127	Safe Committee Action Plan	48,498	176,863	52,776	151,477	176,863	0.00%
131	Parks & Recreation	419,166	507,200	456,111	538,914	495,300	(2.35%)
140	Growth Mgt & Commute Trip	10,721	89,745	20,050	65,440	20,305	(77.37%)
141	Street & Traffic Operations	152,569	312,286	85,659	247,700	229,700	(26.45%)
142	Arterial Street	809	10,000	5,575	15,000	10,000	0.00%
144	Cemetery	120	500	90	150	150	(70.00%)
151	Public Safety Comm	1,561	4,000	325	4,000	4,000	0.00%
161	Parking & Business Impr	60,238	75,695	1,429	72,330	72,000	(4.88%)
162	Trolley	4,086	7,200	5,460	7,200	7,200	0.00%
170	Tourist Promotion	803,366	867,000	658,275	867,000	981,500	13.21%
171	Capitol Theatre	146,000	175,000	131,250	175,000	197,000	12.57%
173	Tourism Promotion Area	353,917	400,000	266,508	360,000	370,000	(7.50%)
195	Contingency	60,804	0	23,698	20,000	0	n/a

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
321	CBD Capital Improvement	$1,800	$100,000	$0	$20,000	$100,000	0.00%
322	Capitol Theatre Construction	0	0	0	0	540,000	n/a
331	Parks & Recreation Capital	348	75,000	24,750	75,000	0	(100.00%)
333	Law & Justice Capital	104,321	25,000	28,434	43,000	31,300	25.20%
342	Public Works Construction	-28	10,000	0	10,000	10,000	0.00%
370	Convention Center Capital	81,722	12,000	0	12,000	26,000	116.67%
392	Cum Res for Capital Impr	316,077	400,000	538,568	444,474	375,000	(6.25%)
441	Stormwater Operating	0	0	0	0	35,000	n/a
442	Stormwater Capital	0	0	0	0	25,000	n/a
462	Transit	1,016,703	1,266,123	707,792	1,073,500	1,089,250	(13.97%)
471	Refuse	0	90,000	0	90,000	0	(100.00%)
473	Wastewater Operating	90,160	151,000	39,471	56,000	51,000	(66.23%)
474	Water Operating	79,158	77,200	39,698	82,000	77,200	0.00%
475	Irrigation Operating	28,810	25,000	19,414	25,000	25,000	0.00%
476	Sewer Construction	63,091	0	1,928	1,950	15,000	n/a
477	Domestic Water Impr	287	0	0	0	0	n/a
478	Wastewater Facility Project	(135,255)	36,037	3,479	3,510	35,000	(2.88%)
479	Irrigation System Impr	0	0	0	0	0	n/a
512	Unemployment Compensation	6,140	5,100	2,533	5,100	5,100	0.00%
513	Employees Health Benefit	354,612	366,500	266,282	361,500	372,500	1.64%
514	Workers' Compensation	127,282	105,000	110,304	132,672	140,000	33.33%
515	Risk Management	898,768	519,696	493,205	637,500	512,500	(1.38%)
516	Wellness/EAP	75,041	99,063	62,643	91,000	83,000	(16.21%)
551	Equipment Rental	2,255	5,000	0	5,000	2,000	(60.00%)
555	Environmental	1,079	20,000	28,441	3,000	20,000	0.00%
560	Public Works Admin	6,199	7,000	3,705	4,000	5,000	(28.57%)
612	Firemen's' Rel and Pension	779,472	901,655	603,575	794,776	778,500	(13.66%)
City Total		$8,708,326	$9,805,683	$6,721,900	$9,327,842	$9,459,993	(3.53%)

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 41 Professional Services includes accounting and auditing, engineering and architectural, computer programming, management consulting, legal, custodial cleaning, messenger, etc.

TRAVEL/TRAINING #43

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$13,449	$15,000	$15,078	$15,500	$15,000	0.00%
012	City Manager	9,420	10,506	8,784	9,963	10,506	0.00%
014	Records	897	2,900	860	2,900	2,900	0.00%
015	Financial Services	6,784	9,000	4,481	9,000	9,000	0.00%
016	Human Resources	1,695	3,300	553	2,300	3,300	0.00%
017	Legal	8,372	10,745	7,087	10,745	10,745	0.00%
018	Municipal Court	4,354	5,850	677	5,850	5,850	0.00%
019	Purchasing	2,060	3,325	2,586	4,325	3,325	0.00%
021	Environmental Planning	2,604	3,800	2,352	3,000	3,800	0.00%
022	Code Administration	4,377	7,800	705	3,300	6,300	(19.23%)
031	Police	82,341	70,000	62,753	71,700	79,000	12.86%
032	Fire	13,784	15,705	7,672	15,705	15,705	0.00%
035	Police Pension	695	1,550	1,810	1,810	1,550	0.00%
041	Engineering	801	3,200	2,050	3,200	3,200	0.00%
051	City Hall Maintenance	234	500	0	500	500	0.00%
052	Information Systems	8,950	8,940	4,766	8,940	8,845	(1.06%)
054	Utility Services	0	270	0	270	270	0.00%
	General Fund Total	$160,816	$172,391	$122,213	$169,008	$179,796	4.30%
123	Economic Development	$4,410	$7,500	$4,903	$7,500	$7,500	0.00%
124	Community Development	6,863	8,000	1,140	2,000	4,000	(50.00%)
125	Community Relations	254	1,684	651	1,609	1,634	(2.97%)
127	Community Services	271	0	5,111	0	0	n/a
131	Parks & Recreation	10,096	8,512	6,565	7,815	7,800	(8.36%)
141	Street & Traffic Operations	2,082	4,988	3,323	5,255	4,988	0.00%
144	Cemetery	179	100	18	50	0	(100.00%)
150	Emergency Services	331	1,000	0	0	1,000	0.00%
151	Public Safety Comm	5,693	10,000	4,179	10,000	10,000	0.00%
161	Parking & Business Impr	1,401	1,500	572	600	1,500	0.00%
170	Tourist Promotion	114	2,000	978	1,000	3,000	50.00%
321	CBD Capital Improvement	1,027	1,900	0	1,900	1,900	0.00%
441	Stormwater Operating	0	0	0	0	500	n/a
462	Transit	11,261	9,000	4,549	9,183	9,000	0.00%
471	Refuse	1,842	1,045	1,469	1,469	1,045	0.00%
473	Sewer Operating	5,174	7,800	5,498	7,800	7,300	(6.41%)
474	Water Operating	5,616	12,400	1,904	8,900	9,400	(24.19%)
475	Irrigation Operating	939	1,500	322	1,500	1,500	0.00%
513	Employees Health Benefit	0	1,900	83	700	1,900	0.00%
514	Workers' Compensation	458	2,000	152	800	2,000	0.00%
515	Risk Management	7	1,500	52	1,500	3,000	100.00%
516	Wellness/EAP Fund	657	2,280	912	2,280	2,280	0.00%
551	Equipment Rental	3,832	5,120	5,068	5,120	5,120	0.00%
555	Environmental	324	950	649	0	950	0.00%
560	Public Works Admin	2,354	3,100	1,328	2,600	2,600	(16.13%)
612	Firemens Rel and Pension	952	900	1,430	1,430	900	0.00%
City Total		$226,955	$269,070	$173,069	$250,019	$270,613	0.57%

TELEPHONE #421

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$580	$1,027	$287	$591	$524	(48.96%)
012	City Manager	1,421	1,486	716	1,330	1,179	(20.64%)
014	Records	1,632	2,667	855	1,626	1,441	(45.97%)
015	Financial Services	4,023	4,292	2,047	3,843	3,406	(20.64%)
016	Human Resources	2,691	2,806	1,396	2,513	2,227	(20.64%)
017	Legal	4,246	3,962	2,172	3,548	3,144	(20.64%)
018	Municipal Court	3,064	3,301	1,519	2,956	2,620	(20.64%)
019	Purchasing	1,545	1,486	756	1,330	1,179	(20.64%)
021	Environmental Planning	3,262	3,467	1,698	3,104	3,406	(1.75%)
022	Code Administration	5,552	5,943	2,843	5,321	4,847	(18.44%)
031	Police	45,240	46,408	23,277	42,485	45,072	(2.88%)
032	Fire	12,929	15,658	8,842	12,341	14,441	(7.77%)
038	Probation Center	585	0	-210	0	0	n/a
041	Engineering	5,344	5,778	2,732	5,174	4,585	(20.64%)
051	City Hall Maintenance	1,938	2,455	1,086	1,943	1,773	(27.77%)
052	Information Systems	13,427	15,156	7,804	12,456	11,109	(26.70%)
054	Utility Services	2,078	1,651	1,399	1,478	1,310	(20.64%)
General Fund Total		$109,558	$117,540	$59,219	$102,040	$102,263	(13.00%)
124	Community Development	$4,973	$5,500	$3,437	$4,830	$4,679	(14.92%)
125	Community Relations	1,059	1,156	538	1,035	917	(20.64%)
131	Parks & Recreation	14,442	14,299	11,534	15,654	15,892	11.14%
141	Street & Traffic Operations	4,483	4,083	3,562	4,205	4,210	3.13%
144	Cemetery	434	402	325	402	402	0.10%
151	Public Safety Communication	234,723	234,780	44,462	62,819	79,461	(66.16%)
162	Trolley	478	1,247	318	397	477	(61.76%)
170	Tourist Promotion	14,967	15,000	10,345	15,000	15,000	0.00%
462	Transit	930	692	817	729	1,053	52.17%
471	Refuse	17	0	12	0	20	n/a
473	Sewer Operating	15,106	15,078	9,038	14,920	13,864	(8.05%)
474	Water Operating	2,921	3,120	1,871	2,532	2,394	(23.27%)
475	Irrigation Operating	296	300	149	296	262	(12.67%)
551	Equipment Rental	234	250	144	0	250	0.00%
560	Public Works Admin	46,244	52,669	32,399	49,070	52,715	0.09%
City Total		$450,863	$466,115	$178,170	$273,929	$293,861	(36.96%)

POSTAGE #422

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$955	$494	$172	$494	$494	0.00%
012	City Manager	270	388	194	388	388	0.00%
014	Records	1,017	1,484	1,344	1,770	1,770	19.23%
015	Financial Services	7,991	8,505	5,229	8,300	8,505	0.00%
016	Human Resources	3,275	6,230	2,329	3,240	5,573	(10.54%)
017	Legal	3,283	3,249	1,671	3,249	3,249	0.00%
018	Municipal Court	4,874	6,846	3,542	6,846	6,846	0.00%
019	Purchasing	748	2,119	270	1,000	1,000	(52.81%)
021	Environmental Planning	21,210	25,100	15,040	20,000	20,000	(20.32%)
022	Code Administration	14,365	13,982	9,475	14,983	13,982	0.00%
031	Police	13,791	14,343	11,527	13,893	14,343	0.00%
032	Fire	1,915	2,800	1,064	2,800	2,800	0.00%
038	Probation Center	115	0	0	0	0	n/a
041	Engineering	5,477	2,205	1,874	2,205	2,205	0.00%
052	Information Systems	2,205	1,938	1,551	1,938	1,938	0.00%
054	Utility Services	110,458	108,560	79,043	108,560	108,560	0.00%
General Fund Total		$191,948	$198,243	$134,326	$189,664	$191,652	(3.32%)
124	Community Development	$912	$2,000	$1,080	$1,200	$1,000	(50.00%)
125	Community Relations	296	665	5	100	100	(84.95%)
131	Parks & Recreation	7,453	9,300	6,986	8,600	8,600	(7.53%)
141	Street & Traffic Operations	412	775	184	775	775	0.00%
144	Cemetery	324	333	151	300	333	0.00%
170	Tourist Promotion	414	1,050	225	300	750	(28.57%)
321	CBD Capital Improvement	0	222	0	222	222	0.00%
462	Transit	4,847	2,500	652	2,500	2,500	0.00%
471	Refuse	1,783	2,510	3,551	5,000	4,500	79.27%
473	Wastewater Operating	593	1,000	294	700	800	(20.00%)
474	Water Operating	1,184	2,310	1,329	2,310	2,310	0.00%
475	Irrigation Operating	757	420	755	400	400	(4.76%)
513	Employees Health Benefit	11	2,068	85	2,068	2,068	0.00%
514	Workers' Compensation	0	0	0	0	0	n/a
516	Wellness/EAP Fund	220	646	146	646	646	0.00%
551	Equipment Rental	1,157	1,257	843	1,257	1,257	0.00%
560	Public Works Admin	2,597	1,970	430	1,970	1,970	0.00%
City Total		$214,906	$227,269	$151,040	$218,013	$219,884	(3.25%)

CELLULAR PHONE #42C

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$5,819	$7,725	$4,152	$6,500	$4,935	(36.12%)
012	City Manager	1,991	2,923	2,455	2,000	1,821	(37.70%)
014	Records	375	902	551	400	847	(6.07%)
015	Financial Services	974	1,133	1,654	2,100	1,762	55.50%
016	Human Resources	1,512	952	834	952	1,295	36.12%
017	Legal	4,812	8,161	3,696	8,875	4,833	(40.78%)
018	Municipal Court	1,996	2,107	1,449	2,107	1,479	(29.82%)
019	Purchasing	911	850	1,048	850	1,011	18.96%
021	Environmental Planning	3,171	2,236	2,272	2,900	2,602	16.39%
022	Code Administration	12,926	10,537	11,041	14,440	15,047	42.80%
031	Police	67,430	62,000	61,176	72,000	77,274	24.64%
032	Fire	15,355	19,000	11,816	16,000	13,871	(27.00%)
038	Probation Center	12	0	0	0	0	n/a
041	Engineering	4,270	5,665	3,528	5,665	4,592	(18.94%)
051	City Hall Maintenance	981	761	745	761	960	26.14%
052	Information Systems	10,783	12,000	8,139	10,000	10,000	(16.67%)
054	Utility Services	5,278	6,000	3,781	5,000	4,605	(23.26%)
General Fund Total		$138,598	$142,952	$118,337	$150,550	$146,934	2.79%
124	Community Development	$2,985	$0	$2,514	$3,500	$2,852	n/a
125	Community Relations	1,031	1,339	716	1,339	956	(28.60%)
131	Parks & Recreation	6,090	8,085	3,928	7,576	6,109	(24.44%)
141	Street & Traffic Operations	8,167	8,034	6,330	8,034	7,369	(8.27%)
144	Cemetery	468	721	335	500	437	(39.40%)
151	Public Safety Communications	1,279	3,053	4,582	1,600	1,789	(41.39%)
462	Transit	3,071	3,263	2,693	3,263	2,985	(8.52%)
471	Refuse	468	556	335	556	439	(21.11%)
473	Sewer Operating	9,468	8,700	7,715	10,000	11,413	31.19%
474	Water Operating	10,986	12,718	8,528	12,718	10,600	(16.65%)
475	Irrigation Operating	3,194	3,502	2,897	3,502	4,021	14.81%
551	Equipment Rental	1,767	2,515	1,243	2,515	1,715	(31.83%)
560	Public Works Admin	2,132	1,836	2,339	1,850	2,528	37.66%
City Total		$189,704	$197,275	$162,492	$207,504	$200,147	1.46%

ELECTRICITY #471

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
031	Police	$85,922	$94,538	$64,243	$94,537	$100,682	6.50%
032	Fire	37,580	36,837	27,073	39,037	41,582	12.88%
051	City Hall Maintenance	49,166	52,530	39,285	52,530	55,944	6.50%
General Fund Total		$172,668	$183,905	$130,601	$186,104	$198,208	7.78%
124	Community Development	$2,307	$2,700	$2,461	$3,000	$3,600	33.33%
125	Community Relations	2,861	4,491	2,291	4,491	4,783	6.50%
131	Parks & Recreation	88,395	85,151	62,317	89,523	91,985	8.03%
141	Street & Traffic Operations	341,020	396,574	246,771	355,000	383,718	(3.24%)
144	Cemetery	4,615	4,940	3,188	4,940	5,261	6.50%
170	Tourist Promotion	78,998	82,000	53,494	82,000	87,500	6.71%
441	Stormwater Operating	0	0	0	0	131	n/a
462	Transit	3,287	4,527	2,418	4,527	4,821	6.50%
473	Wastewater Operating	350,985	398,345	286,405	378,345	400,056	0.43%
474	Water Operating	176,326	200,850	134,528	190,000	195,000	(2.91%)
475	Irrigation Operating	67,980	62,000	55,813	67,000	70,000	12.90%
560	Public Works Admin	70,038	72,709	52,582	72,709	77,435	6.50%
City Total		$1,359,481	$1,498,192	$1,032,870	$1,437,639	$1,522,498	1.62%

NATURAL GAS #472

Fund/Department	2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
031 Police	$41,444	$42,148	$28,018	$42,147	$43,412	3.00%
032 Fire	38,603	39,750	24,268	41,950	42,849	7.79%
038 Probation Center	0	0	0	0	0	n/a
051 City Hall Maintenance	18,892	17,000	11,725	17,000	17,510	3.00%
General Fund Total	$98,939	$98,898	$64,011	$101,097	$103,771	4.93%
125 Community Relations	$1,668	$1,355	$967	$1,355	$1,396	3.00%
131 Parks & Recreation	67,267	63,488	42,437	68,600	68,900	8.52%
144 Cemetery	1,617	1,456	794	1,600	1,600	9.89%
170 Tourist Promotion	41,742	45,979	22,644	46,000	47,500	3.31%
462 Transit	871	1,353	589	1,353	1,394	3.00%
473 Sewer Operating	12,355	12,000	7,424	12,000	12,360	3.00%
560 Public Works Admin	158,055	150,000	89,259	150,000	150,000	0.00%
City Total	$382,513	$374,529	$228,125	$382,005	$386,920	3.31%

MISCELLANEOUS #490

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
011	City Council	$54,817	$59,364	$58,005	$59,364	$62,797	5.78%
012	City Manager	10,458	13,600	12,711	13,600	13,600	0.00%
014	Records	243,246	145,750	98,625	103,626	199,500	36.88%
015	Financial Services	32,771	34,000	23,861	40,200	34,000	0.00%
016	Human Resources	3,233	10,100	3,939	6,500	8,100	(19.80%)
017	Legal	35,422	37,673	35,030	37,673	37,673	0.00%
018	Municipal Court	18,498	20,200	14,630	20,700	20,200	0.00%
019	Purchasing	5,117	6,926	5,253	6,741	6,741	(2.67%)
020	Hearing Examiner	0	1,000	0	500	1,000	0.00%
021	Environmental Planning	36,929	34,250	33,206	30,700	34,250	0.00%
022	Code Administration	82,186	46,475	51,480	47,375	42,675	(8.18%)
030	Safe Committee Action Plan	0	0	0	0	0	n/a
031	Police	56,213	65,600	50,949	70,600	79,600	21.34%
032	Fire	39,983	44,540	23,717	36,497	30,800	(30.85%)
035	Pension	750	15,850	963	5,963	15,850	0.00%
038	Probation Center	0	0	0	0	0	n/a
041	Engineering	3,793	7,300	4,032	9,800	8,300	13.70%
051	City Hall Maintenance	341	1,000	2,414	2,865	1,000	0.00%
052	Information Systems	9,481	4,225	3,489	4,494	4,150	(1.78%)
054	Utility Services	21,143	21,000	14,637	21,500	21,000	0.00%
095	Intergovernmental	39,130	42,732	34,765	42,732	45,581	6.67%
General Fund Total		$693,512	$611,585	$471,706	$561,430	$666,817	9.03%
123	Economic Development	$1,973	$4,000	$1,964	$4,000	$4,000	0.00%
124	Community Development	57,915	24,450	46,290	53,100	38,100	55.83%
125	Community Relations	765	5,050	1,464	5,050	5,050	0.00%
131	Parks & Recreation	30,631	35,375	21,387	30,240	27,825	(21.34%)
141	Street & Traffic Operations	8,119	10,831	7,708	11,631	10,831	0.00%
144	Cemetery	1,857	1,300	1,218	1,250	50	(96.15%)
150	Emergency Services	357	1,000	825	500	1,000	0.00%
151	Public Safety Comm	25,759	24,750	36,639	30,803	28,600	15.56%
161	Parking and Business Dist Impr	0	0	330	0	0	
162	Trolley	210	0	0	0	0	n/a
163	Front Street Business Impr	1,627	3,000	0	3,000	3,000	0.00%
170	Tourist Promotion	650	2,500	2,501	2,500	4,000	60.00%
172	Public Facilities District	26,794	34,000	14,786	26,000	26,000	(23.53%)
195	Contingency	17,745	300,000	0	45,000	300,000	0.00%
321	CBD Capital Improvement	1,146	4,000	108	4,000	4,000	0.00%
331	Parks & Recreation Capital	0	0	(40,000)	(40,000)	40,000	n/a

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
343	REET 2 Capital Fund	$0	$100,000	$0	$100,000	$100,000	0.00%
441	Stormwater Operating	0	0	0	0	6,500	n/a
462	Transit	47,512	54,400	35,966	54,400	54,400	0.00%
471	Refuse	2,910	5,426	6,072	8,100	5,426	0.00%
473	Wastewater Operating	19,842	24,700	16,609	20,900	19,600	(20.65%)
474	Water Operating	49,884	45,100	45,751	57,300	52,300	15.96%
475	Irrigation Operating	17,782	18,000	20,571	21,900	20,000	11.11%
513	Employees Health Benefit	431	2,800	659	1,100	2,800	0.00%
514	Workers' Compensation	1,195	7,400	25,602	26,550	7,400	0.00%
515	Risk Management	429,818	448,600	192,402	434,600	483,600	7.80%
516	Wellness/EAP	2,747	9,945	2,795	9,945	9,945	0.00%
551	Equipment Rental	6,719	10,954	2,917	10,693	10,954	0.00%
555	Environmental	420	101,500	465	1,500	101,500	0.00%
560	Public Works Admin	21,902	17,600	5,330	15,500	18,100	2.84%
612	Firemen's' Rel and Pension	750	51,500	688	20,688	51,500	0.00%
City Total		$1,470,973	$1,959,766	$922,752	$1,521,680	$2,103,298	7.32%

Note: Per Budgeting Accounting and Reporting Systems (BARS) object code 49 Miscellaneous includes court costs and investigations, dues, subscription and memberships, information and credit services, filing, recording and witness fees, contractual services not otherwise classified, judgements and damages, registration, printing and binding, etc.

EQUIPMENT MAINTENANCE #951

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
021	Environmental Planning	$213	$213	$159	$213	$0	(100.00%)
022	Code Administration	7,081	26,513	19,886	26,513	22,452	(15.32%)
041	Engineering	2,233	5,283	3,963	5,283	6,817	29.04%
051	City Hall Maintenance	42	628	472	628	249	(60.35%)
052	Information Systems	8,427	1,301	977	1,301	1,612	23.90%
054	Utility Services	13,775	12,803	9,602	12,803	7,948	(37.92%)
General Fund Total		$31,771	$46,741	$35,059	$46,741	$39,078	(16.39%)
124	Community Development	$3,833	$9,850	$7,387	$9,850	$9,850	0.00%
125	Community Relations	84	1,285	964	1,285	316	(75.41%)
131	Parks & Recreation	94,092	102,000	76,500	102,000	102,000	0.00%
141	Street & Traffic Operations	358,492	379,542	284,655	379,542	389,227	2.55%
144	Cemetery	11,490	8,322	6,240	8,322	11,086	33.21%
441	Stormwater Operating	0	0	0	0	12,587	n/a
462	Transit	616,507	588,039	441,030	588,039	530,887	(9.72%)
471	Refuse	295,382	283,594	212,695	283,594	375,944	32.56%
473	Wastewater Operating	134,531	133,597	100,198	134,504	115,848	(13.29%)
474	Water Operating	48,881	79,409	59,558	79,409	71,286	(10.23%)
475	Irrigation Operating	17,101	19,145	14,360	19,145	17,473	(8.73%)
551	Equipment Rental	17,561	15,709	11,782	15,709	29,348	86.82%
560	Public Works Admin	4,179	7,750	5,812	7,750	8,863	14.36%
City Total		$1,633,904	$1,674,983	$1,256,240	$1,675,890	$1,713,793	2.32%

RENTAL/REPLACEMENT #952

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
022	Code Administration	$9,516	$1,416	$1,062	$1,416	$1,416	0.00%
031	Police	0	75,000	0	81,000	0	(100.00%)
041	Engineering	7,980	7,980	5,985	7,980	7,980	0.00%
054	Utility Services	3,000	3,000	2,250	3,000	3,000	0.00%
General Fund Total		$20,496	$87,396	$9,297	$93,396	$12,396	(85.82%)
125	Community Relations	$2,565	$2,565	$1,923	$2,565	$2,565	0.00%
131	Parks & Recreation	16,700	30,331	9,000	30,331	12,000	(60.44%)
141	Street & Traffic Operations	200,000	240,000	180,000	240,000	275,000	14.58%
150	Emergency Services	95,000	95,000	95,000	95,000	95,000	0.00%
333	Law and Justice Capital	305,000	335,000	251,249	335,000	340,000	1.49%
471	Refuse	250,000	250,000	187,501	250,000	400,000	60.00%
473	Sewer Operating	133,270	122,549	91,913	142,745	158,481	29.32%
474	Water Operating	77,000	112,000	84,001	112,000	126,960	13.36%
475	Irrigation Operating	55,000	35,000	26,249	35,000	35,000	0.00%
551	Equipment Rental	11,866	11,866	8,899	11,866	11,866	0.00%
560	Public Works Admin	15,000	15,000	11,250	15,000	15,000	0.00%
City Total		$1,181,897	$1,336,707	$956,282	$1,362,903	$1,484,268	11.04%

LIABILITY INSURANCE #960

Fund/Department		2006 Actual	2007 Budget	YTD 9/30/2007	2007 Estimate	2008 Budget	'07 vs. '08 Budget
015	Financial Services	$14,312	$11,332	$11,332	$11,332	$11,898	5.00%
022	Code Administration	7,444	1,141	1,141	1,141	1,198	5.00%
031	Police	224,688	247,157	247,157	247,156	259,515	5.00%
032	Fire	81,182	89,300	89,300	89,300	93,765	5.00%
041	Engineering	28,305	8,204	8,204	8,204	8,614	5.00%
051	City Hall Maintenance	69,490	76,439	76,439	76,439	80,261	5.00%
054	Utility Services	2,076	2,283	2,283	2,283	2,398	5.00%
General Fund Total		$427,497	$435,856	$435,856	$435,855	$457,649	5.00%
124	Community Development	$33,593	$36,952	$36,952	$36,952	$38,800	5.00%
125	Community Relations	6,088	3,522	3,522	3,522	3,698	5.00%
131	Parks & Recreation	96,395	88,806	88,806	88,806	93,247	5.00%
141	Street & Traffic Operations	105,518	99,270	99,270	99,270	104,233	5.00%
144	Cemetery	4,816	5,298	5,298	5,298	5,562	5.00%
150	Emergency Services	15,813	17,394	17,394	17,394	18,263	5.00%
151	Public Safety Comm	17,942	19,737	19,737	19,737	20,723	5.00%
162	Trolley Fund	0	0	0	0	0	n/a
170	Tourist Promotion	17,635	19,399	19,399	19,399	20,369	5.00%
171	Capitol Theatre	20,378	22,416	22,416	22,416	23,537	5.00%
441	Stormwater Operating	0	0	0	0	15,000	n/a
462	Transit	308,308	262,650	262,780	262,800	268,000	2.04%
471	Refuse	106,485	86,448	86,448	86,448	90,770	5.00%
473	Wastewater Operating	608,774	587,041	587,041	587,041	591,491	0.76%
474	Water Operating	188,278	177,612	177,612	177,612	186,492	5.00%
475	Irrigation Operating	49,547	48,961	48,961	48,961	51,409	5.00%
560	Public Works Admin	27,546	30,300	30,300	30,300	31,815	5.00%
City Total		$2,034,611	$1,941,659	$1,941,789	$1,941,808	$2,021,057	4.09%

DOUBLE BUDGETING

State Law requires that all expenditures, including those charges and transfers from one fund to another, be included and set forth in the annual budget. Transactions between funds are shown going out of one fund and into the other and are, therefore, included twice. In order to arrive at a true budget, it is necessary to exclude all items budgeted more than once. A comparison of expenditures on this basis is shown below:

	2007 Amended Budget	2008 Preliminary Budget
Total Budget	$162,608,182	$179,221,002
Less Double Budgeted Items	34,559,990	36,499,637
Actual Budget	$128,048,192	$142,721,365

The most common instances of double budgeting are:

- Transfers from operating funds to internal service funds (or other funds) in payment for services
- Transfers from operating funds to fund debt service
- Transfers from operating funds to build capital reserves
- Operating subsidies

The following schedule represents revenue which is budgeted to be transferred into the fund shown from other funds (i.e. budgeted as shown in this fund and as an expenditure in another fund).

SUMMARY OF DOUBLE BUDGETING

DOUBLE BUDGETING--GENERAL GOVERNMENT

City Services:	
Community Relations	$31,945
Cemetery	15,972
Public Safety Communications	60,818
Parking & Business Improvements	1,843
Tourist Promotion	62,661
Stormwater Operating Fund	18,430
Transit	336,649
Refuse	197,198
Wastewater Operating Fund	789,403
Water Operating Fund	342,792
Irrigation Operating Fund	70,033
Unemployment Comp. Reserve	1,843
Health Benefit Reserve	103,206
Workers' Comp. Reserve	12,901
Risk Management Reserve	26,416
Firemen's Relief and Pension	43,003
Total City Services	$2,115,113
Utility Services	$1,075,000
In Lieu of Taxes:	
Refuse	371,000
Wastewater Operating Fund	1,918,150
Water Operating Fund	906,000
Total	$3,195,150
Other:	
Data Processing	$35,000
Finance Services	4,000
Office Supplies	5,000
Sundome Debt Service	40,000
Engineering	400,000
Printing	150,000
Total	$634,000
Total General Fund	$7,019,263
Parks Interfund	$0
Parks Interfund-Utility Tax	1,045,000
Street Interfund	43,760
Total General Government (General, Parks, and Streets Funds)	$8,108,023

DOUBLE BUDGETING --OTHER FUNDS

Capital Projects	
Arterial Street	$365,896
Capitol Theatre Construction	416,000
Parks Capital	250,000
Fire Capital	345,000
Law & Justice Capital	149,000
Convention Center	61,000
Cum Reserve for Capital Imprvmt	375,000
Wastewater Construction	1,321,000
Wastewater Facility Projects	1,146,467
Wastewater Treatment Plant Capital Reserve	131,850
Domestic Water Improvement	700,000
Irrigation Improvement	881,000
Total Capital Projects	$6,142,213
Debt Service	
2002 PFD Convention Center GO Bond	$460,000
1998 GO Street Bond	87,961
1994 GO Bond Fund	112,000
Various LTGO (Sundome/Parks/Fire/Street)	650,100
1997 GO Line of Credit Fund	23,500
Arterial Street	$77,199
Public Works Trust Construction	75,000
Wastewater Operating Fund	32,939
Water 1998 Bonds and Reserve	244,005
Water 1968 Bonds	0
Water Wastewater 1991/98 Bonds and Reserve	547,195
Wastewater 1996 Bonds	202,564
Wastewater-Apple Tree Bond	250,000
2003 Irrigation Bonds and Reserve	315,203
2003 Wastewater Bonds and Reserve	$1,346,631
Total Debt Service	$4,424,297
Internal Service	
City Garage - Replacement	$1,389,268
City Garage-Fuel/M&O	3,285,488
Employee Health Benefit Reserve	6,950,000
Environmental Fund	135,000
Public Works Department	1,189,940
Risk Management Reserve	2,021,057
Unemployment Compensation	82,000
Workers Compensation Fund	1,239,000
Wellness/Emp Assist Program	115,000
Total Internal Service	$16,406,753
Operating Subsidies	
Public Safety Communications	$1,010,000
Economic Development	0
Tourist Promotion	151,424
Capitol Theatre	71,927
Cemetery Fund	110,000
Contingency	75,000
Total Operating Subsidies	$1,418,351
Total All Funds	$36,499,637

CITY SERVICE CHARGE

There are several divisions that provide various support services to all other divisions/funds throughout the City. These include Legal, Purchasing, Human Resources, Payroll, Accounting, etc. However, the costs of these support services are paid entirely from the General Fund. As a means by which to allocate the costs of these support services to all funds which rely on and benefit from them; a service charge is applied to each such fund. This service charge represents an expenditure to each individual fund and a revenue to the General Fund.

Following are the schedules showing charges for 2007 City Services.

City Service Departments:	2007 Budget	Excluded Expenditures	Direct Chgs For Services	Net City Service Costs
Auditing	$103,000	$0	$0	103,000
Records	410,881	0	0	410,881
Financial Services	1,291,855	0	0	1,291,855
Human Resources	482,524	0	0	482,524
Legal	1,332,188	742,514	0	589,674
Purchasing	242,209	0	5,000	237,209
City Hall	397,992	0	0	397,992
Information Systems	2,805,093	0	175,000	2,630,093
Subtotal	$7,065,742	$742,514	$180,000	$6,143,228

- The **2007 Budget** Column illustrates the estimated 2008 amended budget which is the basis for distributing charges.
- The **Excluded Expenditures** Column represents deductions removed from budgets for expenditures that do not relate to the delivery of administrative support (i.e. prosecution and indigent defense is subtracted from Legal's budget).
- The **Direct Charges for Services** Column represents deductions removed from budgets for expenditures that are otherwise reimbursed by direct charge for service (i.e. the reimbursement for central supply charges from Purchasing's budget).
- The amount in **Net City Services Costs** Column represents net administrative City Service Cost that is distributed among all departments on the basis of budgeted expenditures.

Self-Supporting Funds	2007 Budget	Budgets As % of Total	2007 City Service Charges Billable	Non-Billable	2008 Charges	Percent Inc (Dec)
Cable TV	$652,467	0.52%	$31,945		$34,661	(7.84%)
Cemetery	326,105	0.26%	15,972		14,594	9.44%
Irrigation	1,418,645	1.14%	70,033		66,282	5.66%
Public Safety Communications	1,234,290	0.99%	60,818		60,201	1.02%
P B I A-Central Business District	35,911	0.03%	1,843		1,216	51.56%
Tourist Promotion	1,269,647	1.02%	62,661		57,768	8.47%
Stormwater	374,070	0.30%	18,430			
Transit	6,823,951	5.48%	336,649		311,341	8.13%
Refuse	4,000,321	3.21%	197,198		181,818	8.6%
Sewer	15,996,642	12.85%	789,403		763,758	3.36%
Water	6,946,888	5.58%	342,792		345,394	(0.75%)
Risk Mgmnt Resv (¼)	539,034	0.43%	26,416		21,891	20.67%
Unemploy Comp Reserve (¼)	37,980	0.03%	1,843		1,824	1.04%
Health Benefit Reserve (¼)	2,089,951	1.68%	103,206		103,375	(0.16%)
Workers Comp Reserve (¼)	263,238	0.21%	12,901		13,378	(3.57%)
Fire Pension-Medical	865,655	0.70%	43,003		37,093	15.93%
Subtotal	**$42,874,795**					
Other Operating Funds & Depts	**$81,659,450**	**65.57%**		**4,028,115**		
Total City Service Budgets		**100.00%**	**$2,115,113**	**$4,028,115**	**$2,014,594**	**4.99%**
Total Billable and Non-Billable				**$6,143,228**		

- The **Budgets as a Percent of Total** Column represents the percentage allocation used in distributing chargeable City Service costs.
- The **Billable City Service Charges** Column represents the amount of City service costs to be recovered by the General Fund from other "self-supporting" funds that is included in the 2008 budget.
- The **Non-Billable City Service Charges** Column indicates the unbillable allocation of the City Service costs. This category consists primarily of other General Government operations, such as Police, Fire, Streets and Parks, for which a City Service Charge would create an unnecessary "grossing up" of revenues and expenditures in General Government.
- The **Charges** Column indicates the 2007 Charges for City Services.
- The **Percent Increase (Decrease)** Column indicates the percentage increase or decrease from 2008 to 2007 charges.

Funds & Dept Budgets Excluded from City Service Charge	2007 Budget
Sun Dome	$150,000
Transfers	2,049,500
G.O. Bond Funds	3,191,105
CBD Capital Improvement (70%)	2,897,781
Equipment Rental Capital (70%)	1,280,869
Cum Res for Capital Imp. (70%)	5,632,080
Arterial Street Const-142 (70%)	4,779,104
Fire Capital (70%)	1,682,699
Capitol Theatre Improvement (70%)	328,068
Public Works Construction (70%)	872,411
REET 2 Capital (70%)	1,196,820
Law and Justice Construction (70%)	831,050
Transit Cap-Construction (70%)	361,237
Parks & Rec. Cap-Construction (70%)	650,400
Wastewater Construction -476 (70%)	2,821,983
Water Construction-477 (70%)	998,573
Sewer Facility Const-478 (70%)	4,541,463
Irrigation Construction (70%)	3,151,375
Revenue Bond Funds	2,910,472
Total	$40,326,990
Total 2008 Budget	**$171,926,977**

GENERAL FUND RESOURCE COMPARISON

	Actual Receipts 2006	Amended Budget 2007	Estimated Receipts 2007	Preliminary Budget 2008	08 vs '07 Budget Est Change
Taxes					
Real and Personal Property Tax	$7,363,765	$6,851,000	$6,851,000	$7,257,800	5.9%
Criminal Justice Sales Tax .1%	842,347	842,000	857,000	909,000	6.1%
Criminal Justice Sales Tax .3%	1,447,810	1,435,000	1,467,000	1,605,000	9.4%
Retail Sales & Use Tax	12,698,230	13,151,500	13,255,000	13,652,000	3.0%
Franchise Fees					
Nob Hill Water Association	39,492	37,000	41,000	43,000	4.9%
Natural Gas (in util tx starting 2006)	303,828	0	0	0	n/a
Total Franchise Fees	$343,320	$37,000	$41,000	$43,000	4.9%
Utility Tax					
Pacific Power & Light	$2,831,923	$2,868,792	$3,020,000	$3,080,792	2.0%
Nob Hill Water Assn.	276,011	274,933	295,000	300,000	1.7%
Natural Gas	1,457,627	1,500,000	1,565,000	1,610,000	2.9%
Valley Disposal	351,536	354,025	345,000	348,000	0.9%
Cellular Telephone	1,186,886	1,137,784	1,140,000	1,174,000	3.0%
Telephone	1,129,890	1,203,480	1,205,000	1,240,000	2.9%
City Water Utility	852,016	830,000	875,000	906,000	3.5%
City Sewer Utility	1,886,184	1,808,453	1,870,000	1,915,000	2.4%
City of Yakima Refuse	347,126	340,000	360,000	371,000	3.1%
Total Utility Tax	$10,319,199	$10,317,467	$10,675,000	$10,944,792	2.5%
Business License Tax	505,021	500,000	500,000	500,000	0.0%
Gambling Excise Tax	927,582	985,000	978,600	981,000	0.2%
Abatement Charges/Appeals	13,496	15,000	10,000	10,000	0.0%
Leasehold Excise Tax	9,744	200	200	200	0.0%
Total Taxes	$34,470,514	$34,134,167	$34,634,800	$35,902,792	3.7%
Licenses And Permits					
Regulatory Business Licenses	$16,073	$15,000	$15,000	$15,000	0.0%
Amusements	1,732	1,800	1,800	1,800	0.0%
Penalties on Business Licenses	3,829	4,500	4,500	4,500	0.0%
Gun Permits	10,028	8,500	8,500	8,500	0.0%
Building Permits	521,403	590,000	600,000	638,000	6.3%
Building Code Inspections -- Selah	1,000	0	0	0	n/a
Fire Code Permits	22,614	23,000	19,000	23,000	21.1%
Mechanical Permits	26,957	27,400	38,000	38,000	0.0%
Plumbing Permits	65,486	55,000	80,000	80,000	0.0%
Sign Permits	11,183	12,500	7,000	12,500	78.6%
Code Infraction Penalties	661	0	0	0	n/a
Miscellaneous Permits	(500)	0	0	0	n/a
Environmental Impact Permits	6,213	5,000	6,500	5,000	(23.1%)
Dog Licenses	51,113	43,000	38,000	43,000	13.2%
Dog License Penalties	0	100	0	0	n/a
Right-of-Way Use Permits	3,700	2,200	2,200	2,200	0.0%
Total Licenses and Permits	$741,492	$788,000	$820,500	$871,500	6.2%

	Actual Receipts 2006	Amended Budget 2007	Estimated Receipts 2007	Preliminary Budget 2008	08 vs '07 Budget Est Change
Intergovernmental Revenue					
Great Grant (Gang Resistance)	$68,508	$150,000	$173,000	$125,000	(27.7%)
Bureau of Justice Bullet Proof Vest	0		20,579		(100.0%)
Great Grant	0	0	0	120,000	n/a
Criminal Alien Grant	0	20,000	19,886	20,000	0.6%
Homeland Security (SAFER)	42,814	81,390	81,390	70,000	(14.0%)
Federal Forfeited Property	15,537	0	(10,700)	0	(100.0%)
Tieton Dr Sidewalks 16th -24th				30,000	n/a
State Patrol Fire Training	3,731	3,000	3,000	3,000	0.0%
Police Public Defense Grant	90,000	0	0	90,000	n/a
Criminal Justice - High Crime	336,001	305,000	455,000	336,000	(26.2%)
Criminal Justice - Population/Violent Crime	47,955	48,000	80,000	48,000	(40.0%)
Criminal Justice - Special Programs	41,597	40,150	40,150	40,150	0.0%
MVET/DUI Payment	13,627	13,000	19,000	15,500	(18.4%)
Judicial Salary Contribution	20,218	20,800	20,800	20,800	0.0%
Liquor Excise Tax	351,733	341,544	377,000	393,000	4.2%
Liquor Board Profits	533,904	602,690	602,690	605,000	0.4%
Interlocal grant - Yakima County/Legends	4,706	3,000	3,000	0	(100.0%)
Housing In-Lieu Tax	6,329	6,330	6,330	6,330	0.0%
Drug Enforcement Agency	34,063	19,000	(30,000)	0	(100.0%)
Police Protection Fairgrounds		0	7,000	7,000	0.0%
Resource Officers	332,552	343,291	342,552	352,800	3.0%
Union Gap Jail Contract	65,498	80,000	70,000	70,000	0.0%
Immigration & Customs Enforcement		0	1,503	0	(100.0%)
Fire Protection Charge-Fairgrounds	7,141	10,000	0	0	n/a
Fire/EMS Services for District #10	30,000	30,000	30,000	30,000	0.0%
Fire Protection Charge-State Facilities	0	1,000	0	1,000	n/a
Fire Investigator Services	404	600	600	600	0.0%
Fire Training Center	4,692	5,000	9,000	9,000	0.0%
Fire Training Services	64,762	71,604	71,604	74,038	3.4%
Total Intergovernmental Revenue	$2,115,772	$2,195,399	$2,393,384	$2,467,218	3.1%
Charges For Services					
Accident Reports - Police	$9,551	$9,500	$8,800	$9,500	8.0%
Fingerprints	10,154	6,200	10,000	7,500	(25.0%)
Miscellaneous Police Services	2,466	2,000	2,000	2,000	0.0%
Verification Letters	4,783	3,000	4,000	4,000	0.0%
Vending Machine Revenue - Jail	26,635	30,000	25,000	25,000	0.0%
Photostat - Fire	81	500	0	500	n/a
Sale of Maps -- Codes	979	750	750	750	0.0%
Examinations -- Codes	130	80	80	80	0.0%
Sale of Maps & Publications - Planning	786	1,000	2,000	1,000	(50.0%)
Sale of Plans & Specifications - Engineering	3,350	3,500	3,500	3,500	0.0%
Engineering OUA Fees	2,315	1,200	1,200	1,200	0.0%
Sale of Publications -- Licensing	933	500	500	500	0.0%

	Actual Receipts 2006	Amended Budget 2007	Estimated Receipts 2007	Preliminary Budget 2008	08 vs '07 Budget Est Change
Examinations - Human Resources	$2,645	$6,500	$6,500	$6,500	0.0%
Office Supplies Revenue	5,191	5,000	5,000	5,000	0.0%
Sale of Codes and Publications - Clerk	896	150	1,000	150	(85.0%)
Yakima County	36				n/a
Crime Prevention	0	500	0	0	n/a
City Jail Inmate - Medical Cost Sharing	650	1,000	500	500	0.0%
Police Overtime Reimbursements	12,031	20,000	20,000	20,000	0.0%
Fire Protection Services	488	500	500	500	0.0%
Probation Service Charges	55	0	0	0	n/a
Probation Day Detention Charges	80	0	0	0	n/a
Home Detention Charges - Police	96,268	100,000	100,000	100,000	0.0%
Fire Alarm Permit/Protective Inspection fees	2,576	0	1,500	0	(100.0%)
Street and Curb Permits	9,940	16,000	10,000	10,000	0.0%
Abatement Charges/Appeals	20,470	7,500	8,000	7,500	(6.3%)
Dog Impound Fine	2,040	1,500	1,500	1,500	0.0%
Engineering (Contractors)	107,459	65,000	65,000	65,000	0.0%
Wastewater Connection Charges	16,766	8,000	15,000	15,000	0.0%
Plan Checking Fees	282,746	275,000	330,000	315,000	(4.5%)
Zoning and Subdivision Fees	40,818	50,000	50,000	50,000	0.0%
Engineering (City Projects)	463,112	450,000	400,000	400,000	0.0%
Financial Services	1,998	16,534	4,000	4,000	0.0%
Interfund Charges - Data Processing	25,000	25,000	25,000	35,000	40.0%
Interfund Charges -Customer Services	963,127	1,030,000	992,000	1,075,000	8.4%
Print Shop Revenues	148,500	150,000	150,000	150,000	0.0%
City Services	1,917,784	2,014,594	2,014,594	2,115,113	5.0%
Total Charges for Services	$4,182,839	$4,301,008	$4,257,924	$4,431,293	4.1%
Fines And Forfeitures					
Municipal Court Infraction Penalties	$809,396	$800,000	$860,000	$860,000	0.0%
Traffic Infraction Penalties	6,258	6,000	1,500	1,000	(33.3%)
Other Non-Parking Penalties	0	0	0	0	n/a
Parking Infraction Penalties	43,272	50,000	57,500	60,000	4.3%
DWI Penalties - (Criminal)	214	1,000	200	100	(50.0%)
Municipal Court DWI Penalties	71,089	75,000	75,000	75,000	0.0%
Other Criminal/Traffic Misdemeanors	5,546	6,000	3,500	3,000	(14.3%)
Municipal Court Criminal Traffic	138,866	130,000	147,000	152,000	3.4%
Municipal Court non-Traffic Misdemeanors	100,976	95,000	100,000	100,000	0.0%
Other Non-Traffic Misdemeanors	867	800	500	400	(20.0%)
District Court Recoupments	12,651	10,000	8,000	7,000	(12.5%)
Municipal Court Recoupments	120,215	120,000	120,000	120,000	0.0%
Dog Citations	81	200	200	200	0.0%
Total Fines and Forfeitures	$1,309,431	$1,294,000	$1,373,400	$1,378,700	0.4%

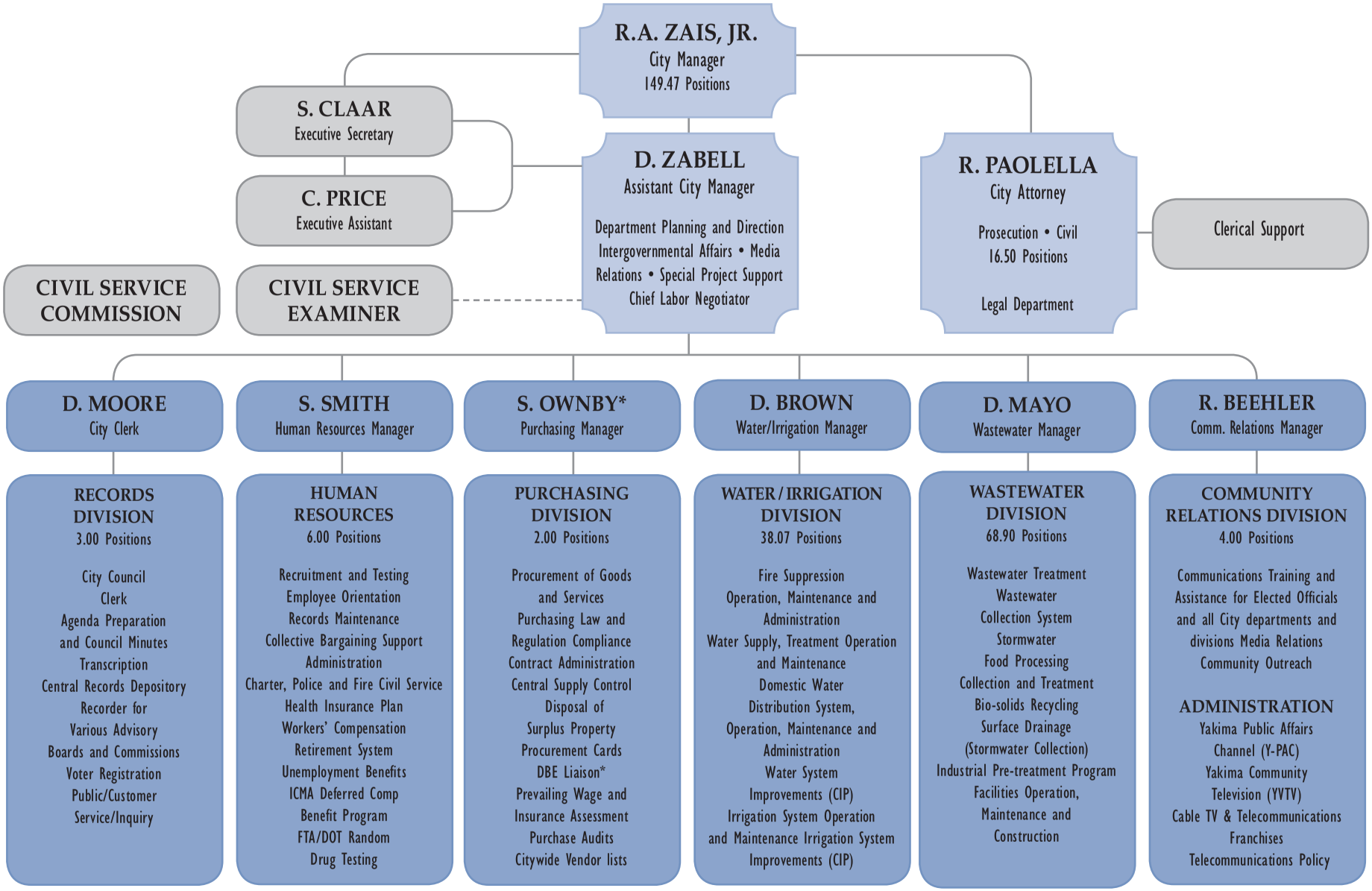
	Actual Receipts 2006	Amended Budget 2007	Estimated Receipts 2007	Preliminary Budget 2008	08 vs '07 Budget Est Change
Miscellaneous Revenue					
Income From Investments	$694,610	$700,000	$850,000	$850,000	0.0%
Interest on Sales Tax	55,291	50,000	59,000	60,000	1.7%
Fire Dept Property Lease/Rental (Race St)	6,300	6,900	6,900	6,900	0.0%
Fire Lease/Rental Training	150	750	750	750	0.0%
Parking Permits	298	750	750	750	0.0%
Property Rental	300	300	300	300	0.0%
DARE Contributions	0	0	0	0	n/a
Donations & Contributions (dogs)	125	0	1,000	0	(100.0%)
Donations & Contributions (rape)	100	0	0	0	n/a
Donations & Contributions fire	2,750	0	3,500	0	(100.0%)
Confiscated/Forfeited Property	49,266	5,000	5,000	5,000	0.0%
Unclaimed Monies	3,596	4,000	4,000	4,000	0.0%
Other Miscellaneous Revenue	19,356	15,000	15,000	15,000	0.0%
Total Miscellaneous Revenue	$832,142	$782,700	$946,200	$942,700	(0.4%)
Non-Revenues					
Sale of Fixed Assets	100,000	0	3,299	0	(100.0%)
Damage Reimbursements - Police	688	1,000	6,000	1,000	(83.3%)
Operating Transfers In	40,000	40,000	40,000	40,000	0.0%
Total Non-Revenues	140,688	41,000	49,299	41,000	(16.8%)
Total Revenue	$43,792,878	$43,536,274	$44,475,507	$46,035,203	3.5%
Beginning Unencumbered Balance	$4,762,269	$4,762,995	$5,439,858	$5,205,179	(4.3%)
Total Resources	$48,555,147	$48,299,269	$49,915,365	$51,240,382	2.7%

City Management

011 City Council
012 City Management
017 Legal
024 Indigent Defense
014 City Clerk and Records
016 Human Resources
512 Unemployment Compensation Reserve
513 Employees' Health Benefit Reserve
514 Workers' Compensation Reserve
516 Wellness/EAP
019 Purchasing
125 Community Relations
473 Wastewater Operating Fund
472 Wastewater Treatment Plant Capital Reserve
476 Wastewater Collection System Project Fund
478 Wastewater Facilities Project Fund
474 Water Operating Fund
477 Domestic Water Improvement
475 Irrigation Operating Fund
479 Irrigation System Improvements

ADMINISTRATIVE SERVICES

2008 Budgeted Staffing Levels



*Directly reports to the City Manager for Disadvantaged Business Enterprise Concerns

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Department:
Legislative

Division:
City Council – 011

Mayor:
David Edler – District 2

Assistant Mayor:
Neil McClure – District 1

Council Members:
Ron Bonlender – District 3
Micah Cawley – At Large, Position 6
Norm Johnson – At Large, Position 5
Bill Lover – At Large, Position 7
Susan Whitman – District 4

DEFINITION

The City Council serves as the legislative body of the City and consists of seven (7) members. Three (3) Council members are elected at large without regard to residence in any particular area of the City. Four (4) Council members are elected citywide from within four individual districts established by City Charter.

The City Council approves all ordinances, resolutions and contracts of the City. With the advice and assistance of the appointed City Manager, the Council analyzes proposals to meet community needs, initiates action for new programs and determines the ability of the City to provide financing for City operations. The Council reviews, modifies and adopts the annual municipal budget presented by the City Manager. The City Council reviews and adopts long-range planning documents prescribed by the Growth Management Act and other state statues.

Finally, the City Council performs other miscellaneous duties including appointments to various boards and commissions, liaison with other governmental bodies, and responses to numerous community groups and individual constituents.

This department incorporates only one operational activity, Service Unit 611 – Legislation.

Service units in this division are:

Service Unit 611 – City Council

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
0100	Mayor	1.00	1.00	1.00
0200	Council	6.00	6.00	6.00
Total Personnel		**7.00**	**7.00**	**7.00**

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
611 Legislation	$177,503	$189,410	$151,363	$184,750	$204,961	108.2	110.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	77,535	77,535	58,151	77,535	95,100	122.7	46.4
200 Personnel Benefits	5,907	5,716	4,285	5,716	7,062	123.5	3.5
Sub-Total Salaries and Benefits	83,442	83,251	62,436	83,251	102,162	122.7	49.8
300 Supplies	18,440	22,250	11,233	18,750	18,750	84.3	9.2
400 Other Services And Charges	75,621	83,909	77,694	82,749	84,049	100.2	41
Total Expenditures	$177,503	$189,410	$151,363	$184,750	$204,961	108.2	100

EXPLANATORY NARRATIVE

Service Unit 611 – City Council

City Council total projected expenditures for 2008 are $204,961, compared with the 2007 amended budget level of $189,410, an overall increase of $15,551. The 2007 actual projected expense of $184,750 is slightly less than the amended 2007 budget.

Account 110 Salaries – Mayor and Council members' salaries for 2008 are $95,100, which is $17,565 more than the 2007 amended budget level. This increase is due to legislation passed in 2005 for salaries of elected officials.

Account 200 Personnel Benefits – The amount for 2008 is $7,062, which is an increase of $1,346 above the 2007 amended budget of $5,716. This increase correlates to the above referenced salary increases.

Account 300 Supplies – The budget for 2008 is set at $18,500, which is a decrease of $3,500 from the 2007 amended budget. This decrease is due to contingency budget reductions. The Small Tools and Minor Equipment line item included in supplies is budgeted at $250 for 2008, reflecting no increase over 2007 levels.

Account 410 Professional Services – The budget for 2008 remains at $300. This line item includes funds for miscellaneous minimal professional services such as photo development, enlargement, etc.

Account 420 Communications – 2008 proposed expenses of $5,952 reflect a decrease from the 2007 amended budget of $9,245, which is a 35.6% decrease. This decrease is due to contingency budget reductions.

Account 430 Transportation/Training – This account includes Council Member participation in the National League of Cities conferences, AWC meetings, state and federal legislative lobbying efforts, trade missions, special legislative training and meetings with various boards and commissions, City staff and other groups. The 2008 budget is $15,000, which is the same as the 2007 amended budget.

Account 490 Miscellaneous – The 490 account includes registration fees for Council participation in conferences, together with dues and subscriptions for the City's memberships. The 2008 budget is $62,797 which is slightly more than the 2007 amended budget of $59,364. The increase is partially due to growth in the City's population with the recent annexations. This affects dues paid to the Association of Washington Cities, which is a per-capita assessment.

Expenses	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Association of Washington Cities	$46,443	$50,424	$53,841
Conference Registration and Misc. Fees	8,374	8,940	8,956
Total Account 490 Miscellaneous	$54,817	$59,364	$62,797

DETAIL

Service Unit 611 – Legislation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$77,535	$77,535	$58,151	$77,535	$95,100	122.7	122.7
200 Personnel Benefits	5,907	5,716	4,285	5,716	7,062	123.5	123.5
300 Supplies							
310 Office And Operating Supplies	18,440	22,000	11,233	18,500	18,500	84.1	100.0
350 Small Tools And Equipment	0	250	0	250	250	100.0	100.0
Total	18,440	22,250	11,233	18,750	18,750	84.3	100.0
400 Other Services And Charges							
410 Professional Services	0	300	0	300	300	100.0	100.0
420 Communications	7,355	9,245	4,611	7,585	5,952	64.4	78.5
430 Transportation/Training	13,449	15,000	15,078	15,500	15,000	100.0	96.8
490 Miscellaneous	54,817	59,364	58,005	59,364	62,797	105.8	105.8
Total	75,621	83,909	77,694	82,749	84,049	100.2	101.6
Total Expenditures - Srv Unit 611	$177,503	$189,410	$151,363	$184,750	$204,961	108.2	110.9

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

CITY MANAGER: Richard A. Zais

DIVISION:
City Manager – 012

ASSISTANT CITY MANAGER:
Dave Zabell

DEFINITION

This department provides executive policy guidance and administrative oversight in the effective discharge of City Council policy, and Charter and ordinance provisions. This office is also responsible for the administration of six major service divisions. The Assistant City Manager supervises the divisions of Community Relations, Human Resources, City Clerk (Records), Purchasing, Water and Irrigation, and Wastewater. In addition, effective 2007, this Department assumed oversight of Indigent Defense services.

This division is totally included in Service Unit 621 City Manager's Office.

Service units in this division are:

SERVICE UNIT 621 – CITY MANAGER'S OFFICE

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1110	City Manager	1.00	1.00	1.00
1130	Assistant City Manager[1]	1.00	1.00	1.00
1311	Executive Secretary	1.00	1.00	1.00
10506	Executive Assistant	1.00	1.00	1.00
Total Personnel		**4.00**	**4.00**	**4.00**

(1) 20% of Assistant City Manager's salary is paid from the Community Relations 2007 budget as a result of the Community Relations Division having moved from the Community and Economic Development Department to the City Management Department.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
621 City Management	$459,586	$462,076	$333,850	$453,977	$478,899	103.6	105.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	362,586	356,641	255,117	350,124	367,650	103.1	76.8
200 Personnel Benefits	69,496	71,433	51,506	71,472	78,656	110.1	16.4
Sub-Total Salaries and Benefits	432,082	428,074	306,623	421,596	446,305	104.3	93.2
300 Supplies	3,944	5,000	2,240	5,000	5,000	100.0	1.0
400 Other Services And Charges	23,559	29,003	24,987	27,381	27,594	95.1	5.8
Total Expenditures	$459,586	$462,076	$333,850	$453,977	$478,899	103.6	100.0

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager's Office

There are no policy issues for 2008.

City Management's total projected year-end expenditures for 2007 are $453,977 a savings of $8,099 below 2007 amended budget levels of $462,076. This savings is a result of contingency budget reductions implemented in 2007 and a temporary vacancy in the Executive Assistant position. For 2008, total expenses are proposed at $478,899, $16,823 increase over the 2007 amended budget of $462,076. This increase reflects full staffing of this division.

During our personnel transition, the Executive Assistant position was inadvertently under-budgeted to an entry level several steps below the previous incumbent. The budget forecast was "frozen" before this error was recently identified and the new Executive Assistant was appointed. The position is $8,400 below the proper budget level for the new employee and will be corrected by a payroll adjustment when the final budget ordinance is prepared.

Account 110 Salaries and Wages – The 2008 budget for this account is $366,650. The $11,009 increase over the 2007 amended budget, which again reflects the City Managers Office being fully staffed, as well as minor changes in the salary accounts, which may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 140 Retirement Cash-out – No retirement cash outs are anticipated in 2008.

Account 200 Personnel Benefits – The proposed 2008 budget of $78,656 for personnel benefits shows a 10.1% increase from the 2007 amended budget level of $71,433. The increase is due to coverage changes off staff in this division and increases in medical premiums.

Account 310 Office and Operating Supplies – Projected 2008 expenses are $5,000, on par with the 2007 estimated year-end budget.

Account 410 Professional Services – A sum of $100 has been budgeted as a contingency item for 2008. Funds are budgeted in this line item for inexpensive professional services such as photographic services or graphic enlargements.

Account 420 Communications – The total 2008 budget is set at $3,388, a decrease of $1,409 from $4,797 in 2007 due to contingency budget reductions.

Account 430 Transportation/Training – The amount for 2008 is $10,506 the same as 2007. The budget also supports professional staff attendance at City Management conferences, workshops, lobbying activities at the state and federal level, training sessions and business meetings. Major professional conferences and workshop meetings in 2008 include the following:

Organization	Meetings	Staff Attending
International City Management Association	National Conference/ Special Meetings	City Manager (CM)
Washington/Oregon Managers	Northwest Regional Spring Conference	CM and Asst. City Mgr.
Washington City Managers Association	Fall Meeting	CM and Asst. City Mgr.
Association of Washington Cities	Annual Convention Legis.Conf./Olympia Legis.Comm./Olympia & Seattle Special Workshops	CM and Asst. City Mgr. CM and Asst. City Mgr. CM and Asst. City Mgr. CM and Asst. City Mgr.
National League of Cities Congressional Meeting	Washington, D.C. March 2007	City Manager
Secretarial Training/Wellness Workshops	In-House	Executive Secretary, Executive Assistant

Account 490 Miscellaneous – The 490 Account includes registration fees for the City Management staff to attend professional conferences and workshops, together with dues for City memberships in ICMA and the Washington City Management Association. This account also includes subscriptions for various professional publications and newspapers. The 2008 budget for this account is $13,600, which is the same as the 2007 amended budget. In 2007, the Eastern Washington Consortium was formed. Key city staff has been trained in data collection, benchmarking, performance measurement and analysis. Year 2008 activities will involve performance data collection reporting and performance comparative analysis to other municipalities. The performance measures have been established by ICMA through prior studies and analysis. The City's participation in this effort will allow us to measure the effectiveness of our programs to participating agencies providing similar services throughout the nation. These comparisons will provide opportunities to gain efficiencies and to share innovations which may be unique to Yakima.

DETAIL

Service Unit - 621 City Management Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$362,382	$355,641	$255,117	$349,624	$366,650	103.1	104.9
120 Overtime	204	1,000	0	500	1,000	100.0	200.0
Total	362,586	356,641	255,117	350,124	367,650	103.1	105.0
200 Personnel Benefits	69,496	71,433	51,506	71,472	78,656	110.1	110.1
310 Office And Operating Supplies	3,944	5,000	2,240	5,000	5,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	100	126	100	100	100.0	100.0
420 Communications	3,682	4,797	3,365	3,718	3,388	70.6	91.1
430 Transportation/Training	9,420	10,506	8,784	9,963	10,506	100.0	105.5
490 Miscellaneous	10,458	13,600	12,711	13,600	13,600	100.0	100.0
Total	23,559	29,003	24,987	27,381	27,594	95.1	100.8
Total Expenditures - Srv Unit 621	$459,586	$462,076	$333,850	$453,977	$478,899	103.6	105.5

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

CITY ATTORNEY: Ray Paolella

DIVISION:
Legal – 017

DEFINITION

The Legal Department provides legal support for the City through three separate service units, as follows:

SERVICE UNIT 103 – CRIMINAL JUSTICE
SERVICE UNIT 131 – PROSECUTION
SERVICE UNIT 622 – LEGAL COUNSEL

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2006 ACTUAL	2007 AMENDED BUDGET	2008 PROPOSED BUDGET
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II	1.00	2.00	2.00
1322	Senior Assistant City Attorney I	3.00	3.00	3.00
1323	Assistant City Attorney II	3.00	3.00	3.00
1324	Assistant City Attorney I	1.00	1.00	1.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	4.80	5.50	5.50
10512	Legal Assistant I	1.00	1.00	1.00
10511	Legal Assistant II (Temporary)	.84	.84	.84
TOTAL PERSONNEL		**16.64**	**18.34**	**18.34**

PERFORMANCE STATISTICS

	2006 ACTUAL	2007 AMENDED BUDGET	2008 PROPOSED BUDGET
Traffic and Criminal Case Arraignments in Municipal Court	5,683	6,050	6,450
Trials, Motions and Other Hearings	8,156	7,800	8,000
Municipal Court Cases:			
Cases Actually Tried	29	20	25
Cases Set for Trial	2,444	1,864	2,200
Legislation Prepared	260	260	265
Legal Opinions Prepared	260	260	265
Pending Civil Suits Filed By or Against the City	51	40	40
Damage Claims Handled	126	164	145
Meetings & Conferences Attended by City Attorney & Staff	1,810	1,810	1,850
Other Assignments Completed	710	710	750

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$102,157	$136,413	$88,197	$103,570	$157,624	115.6	152.2
131 Prosecution	566,786	606,101	421,615	591,125	598,892	98.8	101.3
622 Legal Counsel	552,848	589,673	473,504	621,571	597,871	101.4	96.2
Total Expenditures	$1,221,791	$1,332,188	$983,317	$1,316,267	$1,354,387	101.7	102.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	819,323	916,634	616,150	831,114	940,763	102.6	69.5
200 Personnel Benefits	167,748	214,189	141,259	211,309	236,398	110.4	17.5
Sub-Total Salaries and Benefits	987,071	1,130,823	757,409	1,042,423	1,177,161	104.1	86.9
300 Supplies	17,025	15,175	12,168	15,355	15,183	100.1	1.1
400 Other Services And Charges	217,695	186,189	213,739	258,489	162,043	87.0	12.0
Total Expenditures	$1,221,791	$1,332,188	$983,317	$1,316,267	$1,354,387	101.7	100.0

EXPLANATORY NARRATIVE

Salary – The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 103 – Criminal Justice .....Senior Assistant City Attorney, Cynthia I. Martinez

This service unit is funded by a 0.3% Criminal Justice Sales Tax approved by the voters in 2004. The Criminal Justice Sales Tax funds are being used to supplement criminal justice functions throughout Yakima County. This is a new service unit established to account for the budget increase realized in July 2005. The 2008 budget fully funds one Legal Assistant II position and one Assistant City Attorney II position. The City of Yakima Municipal Code mandates these activities.

The total budget for the Criminal Justice Sales Tax service unit for 2008 is $157,624, an increase of $21,211 or 15.55% from the 2007 amended budget of $136,413.

Account 110 Salaries and Wages – This account has increased from $108,023 in 2007 to $120,471 in 2008, an increase of $12,448 or 11.52%. The increases in this account were discussed above.

Account 200 Personnel Benefits – For 2007 this account was budgeted at $24,891. For 2008 the proposed budget is $33,653. This is an increase of $8,762 or 35% from the 2007 amended budget. The increases were discussed above.

Account 300 Supplies – For 2008 the account remains unchanged from the 2007 budget of $500. This account covers miscellaneous office supplies, such as copy paper, bond paper, writing pens, and ink cartridges.

Account 400 Other Services and Charges – For 2008 this account remains unchanged from the 2007 budget of $3,000. This account includes professional services, registration, transportation and training for attorneys to obtain mandatory continuing legal education. Supreme Court admission to Practice Rule Eleven requires attorneys to complete a minimum of 45 credit hours of approved legal education every three years. At least six of the 45 continuing legal education credit hours required during the reporting period shall be devoted exclusively to the areas of legal ethics, professionalism, or professional responsibility. Dues and subscriptions are also purchased through this account to keep current on Federal, State, and Local Court Rules as well as membership dues to Federal, State, and Local Bar Associations and the Washington State Association of Municipal Attorneys.

Service Unit 131 – Prosecution ..... Senior Assistant City Attorney, Cynthia I. Martinez

The primary purpose and function of this service unit is to be responsible for the prosecution of all criminal and traffic cases, including crimes of domestic violence and civil infractions under ordinances of the City; to advise the Police Department and all other departments of the City concerning enforcement of City traffic and penal codes; and to prepare legislation enacting, amending, and repealing traffic and penal code provisions in the Yakima Municipal Code. The Prosecution also performs such other duties as may be directed by the City Attorney. The City of Yakima Municipal Code mandates these activities.

The total budget for the Prosecution service unit for 2008 is $598,892, a decrease of $7,209 or 1.19% from the 2007 amended budget of $606,101.

Account 110 Salaries and Wages – In 2007 this account has decreased from an amended budget of $430,148 to a YEE of $388,407 or 9.7% due to vacancies. The 2008 budget is projected at $421,007.

Account 200 Personnel Benefits – For 2007 this account was budgeted at $105,238. For 2008 the proposed budget is $107,032. This is an increase of $1,794 or 1.71% from the 2007 amended budget. The increase is due to rate adjustments as discussed above.

Account 310 Office and Operating Supplies – For 2008 this account remains unchanged from the 2007 budget of $3,500. Copy paper, bond paper, ink cartridges, calendars, pens, and writing pads are only a few items purchased out of this account.

Account 350 Small Tools and Equipment – For 2008 this account remains unchanged from the 2007 budget of $4,000. This account is used for purchasing office furniture/equipment.

Account 410 Professional Services – This account is budgeted at $27,800 in 2007 and remains the same for 2008. However, the YEE for 2007 is $54,800. Outside prosecutorial legal services are purchased out of this account. The salary savings mentioned above was used here for add-temp services.

Account 420 Communications – This account was budgeted at $8,482 in 2007. For 2008, this account is budgeted at $8,620, a $138 increase or 1.63% from the 2007 amended budget.

Account 430 Transportation/Training – This account was budgeted at $4,000 in 2007 and remains the same for 2008. This account is used for transportation and training for attorneys to obtain mandatory continuing legal education. Supreme Court admission to Practice Rule 11 requires attorneys to complete a minimum of 45 credit hours of approved legal education every three years. At least six of the 45 continuing legal education credit hours required during the reporting period shall be devoted exclusively to the areas of legal ethics, professionalism, or professional responsibility.

SERVICE UNIT 622 – LEGAL COUNSEL ..... CITY ATTORNEY, RAY PAOLELLA

The purpose and function of this service unit is to advise and assist in the preparation of legislation affecting the Municipal Code; prepare and advise on the legality, correctness, and form of all contracts, bonds, and other legal instruments to which the City is a party; to advise the Council, the City Manager, all department heads, and other administrative officials and all boards and commissions regarding legal matters; to represent the City as attorney in all Civil legal proceedings in which the City is a party; to recommend settlement or compromise of claims or suits at law or equity to which the City may be a party involving property rights or money claims; to preserve in its office copies of all opinions rendered by the department; and to perform such other legal duties as may be required by the Charter, ordinance, the City Council, or the City Manager. The City of Yakima Municipal Code mandates these activities.

The 2008 budget for Legal Counsel is $597,871, an increase of $8,198 or 1.39% over the 2007 amended budget amount of $589,673.

Account 110 Salaries and Wages – This account has increased to $394,785 in 2008, a 5.57% increase from the 2007 amended budget amount of $373,964. This increase reflects staffs' longevity and merit pay increases, together with continued implementation of the approved 1995 Budget Policy Issue to maximize productivity and efficiency by providing opportunities to progress to higher class specifications based upon merit, experience and responsibility.

Account 200 Personnel Benefits – For 2007 this account was budgeted at $84,061. For 2008, the proposed budget is $95,714, representing an increase of $11,653 or 13.86%. The increase is due to rate adjustments as discussed previously.

Account 310 Office and Operating Supplies – For 2007 this account was budgeted at $4,562 and remains unchanged for 2008. Copy paper, pens, writing pads, and binders for trial notebooks are only a few items that are purchased out of this account.

Account 350 Small Tools and Equipment – For 2007 this account was budgeted at $2,500 and remains unchanged for 2008. The purchase of computer software, office equipment, memory jump drives, and desktop printers are a few items purchased out of this account.

Account 410 Professional Services – This account has been decreased to $65,000 in 2008, a 23.53% decrease from the 2007 amended budget amount of $85,000. During the year to date $41,203.57 has been spent on the railroad grade separation lobbying effort.

2007 FUNDS SPENT

622/410 Accounts / Outside Legal Counsel Services / 2007 Professional Services

Law Firm	Type of Matter	Total Paid In 2007 Through August 31
Carlson Boyd & Bailey	General	$248
Lyon Law Offices	General, City v. Doty, Real Estate Closings, River Road	68,924
Menke Jackson Beyer Elofson Ehlis & Harper	Code Enforcement, Comprehensive Planning, Grade Separation, SEPA Review, General, Airport Safety Overlay, City v. Pleasant Contracting Srvs., Rail Line, Transportation Enhancement Grant, Title 12 Review, WWTP, General Services Administration	79,431
Meyer Fluegge & Tenney	General	1,907
Charles Montange	Naches Rail Line	4,335
Kirkpatrick & Lockhart Preston Gates Ellis LLP, fka Preston Gates & Ellis LLP	Acquavella, Amend WW Connection Fee, Pretreatment, Water/ Irrigation Legal Support, WW Rates, Stormwater Utility, Tax Legislation to fund Criminal Justice System	32,630
Total Outside Legal Counsel Services		**$187,475**

The legal services provided were for certain litigation matters that required specialized legal counsel or additional attorney assistance due to very heavy caseloads.

The 2008 figure is budgeted at $65,000 for outside counsel. The need for legal counsel cannot be foreseen at budget time, and this fact causes the account to fluctuate markedly over time.

Account 430 Transportation/Training – For 2007 this account was budgeted at $5,495 and remains unchanged for 2008. This account is used for transportation and training for attorneys to obtain mandatory continuing legal education. Supreme Court admission to Practice Rule 11 requires active members of the Washington State Bar Association to complete a minimum of 45 credit hours of approved legal education every three years. At least six of the 45 continuing legal education credit hours required during the reporting period shall be devoted exclusively to the areas of legal ethics, professionalism, or professional responsibility.

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$82,812	$108,023	$69,153	$75,000	$120,471	111.5	160.6
200 Personnel Benefits	17,129	24,891	16,684	24,891	33,653	135.2	135.2
310 Office And Operating Supplies	1,009	500	500	680	500	100.0	73.6
400 Other Services And Charges							
430 Transportation/Training	638	1,250	564	1,250	1,250	100.0	100.0
490 Miscellaneous	569	1,750	1,295	1,750	1,750	100.0	100.0
Total	1,206	3,000	1,860	3,000	3,000	100.0	100.0
Total Expenditures - Srv Unit 103	$102,157	$136,413	$88,197	$103,570	$157,624	115.6	152.2

Service Unit - 131 Prosecution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$404,968	$430,148	$281,540	$388,407	$421,007	97.9	108.4
120 Overtime	632	2,000	764	2,000	2,000	100.0	100.0
140 Retirement/Termination Cashout	3,706	0	2,138	2,138	0 *		0.0
Total	409,306	432,148	284,441	392,545	423,007	97.9	107.8
200 Personnel Benefits	82,662	105,238	63,368	102,358	107,032	101.7	104.6
300 Supplies							
310 Office And Operating Supplies	4,502	3,500	3,914	3,500	3,500	100.0	100.0
350 Small Tools And Equipment	3,879	4,000	2,698	4,000	4,000	100.0	100.0
Total	8,381	7,500	6,611	7,500	7,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	34,540	27,800	39,185	54,800	27,800	100.0	50.7
420 Communications	9,299	8,482	5,980	8,989	8,620	101.6	95.9
430 Transportation/Training	1,990	4,000	1,806	4,000	4,000	100.0	100.0
480 Repairs And Maintenance	3,748	4,800	2,842	4,800	4,800	100.0	100.0
490 Miscellaneous	16,672	16,134	17,382	16,134	16,134	100.0	100.0
Total	66,437	61,216	67,195	88,723	61,354	100.2	69.2
Total Expenditures - Srv Unit 131	$566,786	$606,101	$421,615	$591,125	$598,892	98.8	101.3

Service Unit - 622 Legal Counsel Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$323,024	$373,964	$260,056	$361,069	$394,785	105.6	109.3
120 Overtime	4,180	2,500	2,500	2,500	2,500	100.0	100.0
Total	327,205	376,464	262,556	363,569	397,285	105.5	109.3
200 Personnel Benefits	67,957	84,061	61,207	84,061	95,714	113.9	113.9
300 Supplies							
310 Office And Operating Supplies	5,078	4,562	4,389	4,562	4,562	100.0	100.0
320 Fuel Consumed	0	113	0	113	121	107.5	107.5
350 Small Tools And Equipment	2,557	2,500	668	2,500	2,500	100.0	100.0
Total	7,634	7,175	5,057	7,175	7,183	100.1	100.1
400 Other Services And Charges							
410 Professional Services	119,152	85,000	119,216	130,000	65,000	76.5	50.0
420 Communications	3,042	6,889	1,559	6,682	2,606	37.8	39.0
430 Transportation/Training	5,743	5,495	4,716	5,495	5,495	100.0	100.0
480 Repairs And Maintenance	3,747	4,800	2,841	4,800	4,800	100.0	100.0
490 Miscellaneous	18,181	19,789	16,353	19,789	19,789	100.0	100.0
Total	150,052	121,973	144,685	166,766	97,690	80.1	58.6
Total Expenditures - Srv Unit 622	$552,848	$589,673	$473,504	$621,571	$597,871	101.4	96.2

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

City Manager: Richard A. Zais

Division:
Indigent Defense – 024

Assistant City Manager:
Dave Zabell

DEFINITION

The purpose and function of this division is to fund and provide legal defense through contracted services for indigent defendants charged with violating City ordinances in all courts in which cases are prosecuted or to which they may be appealed in all cases when the court appoints defense counsel.

EXPLANATORY NARRATIVE

The expenditure from this service unit consists solely of payment for legal counsel and associated costs for indigent defendants in accordance with constitutional mandates. The service unit total is $385,000 for 2008, $14,000 or 3.8% greater than the 2007 budget of $371,000.

DETAIL

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
132 Indigent Defense	$241,186	$371,000	$277,239	$365,000	$385,000	103.8	105.5

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Records – 014

City Clerk:
Deborah Moore

DEFINITION

The Records Division maintains the official records of the City; takes and maintains a true record of all City Council meetings; provides proper legal noticing; processes and publishes resolutions, ordinances and other documents in accordance with the law; registers voters; accepts and processes requests for information under the Public Records Disclosure Act; and provides general information to the public. The City Clerk serves as Secretary to the Fire and Police Pension Boards, maintaining a true record of all meetings, correspondence, pensions and claims.

The service units in this division are:

Service Unit 611 – Legislation
Service Unit 625 – Records

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1234	City Clerks	1.00	1.00	1.00
7121	Department Assistant I (Temporary)	0.19	0.19	0.19
7123	Department Assistant III	1.00	1.00	1.00
10502	Deputy City Clerk	1.00	1.00	1.00
7161	Public Records Officer	1.00	1.00	1.00
Total Personnel		**4.19**	**4.19**	**4.19**

(1) In 2007 a policy issue went into effect upgrading the Pension/Records Clerk position to Deputy City Clerk, and to add a Public Records Officer.

PERFORMANCE STATISTICS

Service Unit 611 – Legislation	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Legislative Agenda Items	503	476	490
Council Meetings Attended (Reg., Special, Adj. & Exec. Session)	60	50	58
Legislation Adopted (Resolution and Ordinance)	264	230	236
Pages of Council Minutes: Regular & Adjourned Meetings	387	267	327
Legal Publications	123	105	114
Contracts Processed	100	100	100

Service Unit 625 – Records	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Formal Public Disclosure Requests	208	306	320
Police Relief and Pension Board	39	36	36
Fire Relief and Pension Board	37	30	30
Volunteer Fire and Police Boards	7	6	7
Number of Medical Claims Processed	185	338	360

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
611 Legislation	$183,067	$129,454	$92,359	$129,739	$133,052	102.8	102.6
625 Records	432,070	281,426	204,630	248,419	352,490	125.3	141.9
Total Expenditures	$615,137	$410,881	$296,990	$378,158	$485,542	118.2	128.4

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	256,526	181,174	134,489	184,673	198,104	109.3	40.8
200 Personnel Benefits	87,856	46,423	34,453	46,583	51,400	110.7	10.6
Sub-Total Salaries and Benefits	344,382	227,597	168,941	231,256	249,504	109.6	51.4
300 Supplies	5,957	6,080	5,177	7,080	7,080	116.5	1.5
400 Other Services And Charges	264,799	177,203	122,871	139,822	228,958	129.2	47.2
Total Expenditures	$615,137	$410,881	$296,990	$378,158	$485,542	118.2	100.0

EXPLANATORY NARRATIVE

Salary/Benefits - The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 611 – Legislation

Account 110 Salaries – The 2008 budget for this account is $78,731, which is an 11.2% increase from the 2007 estimated year-end budget of $70,836. This increase is explained above in the explanatory narrative.

Account 120 Overtime – Included in Service Unit 611 is the cost for overtime for Council packet preparation. At $3,500, this line item for 2008 was maintained at the 2007 level.

Account 200 Personnel Benefits – This line item is explained above in the explanatory narrative.

Account 310 Office and Operating Supplies – This line item is budgeted for council legislative supplies, i.e. Council packet preparation/supplies. For 2008, it is at the same level as the 2007 year-end estimate.

Account 410 Professional Services – This line item for the 2007 amended budget reflects $7,000. However, the 2007 year-end estimate is $13,000. This increase is due to the professional services contract that City Council approved for codification of 2006 and 2007 ordinances for the Yakima Municipal Code. Half of the 2007 ordinances are available online on the City's web site and the balance will be codified in late 2007 or early 2008. This account is also used for temporary help needed for coverage during leave times, interpretation services and File Maker Pro record program maintenance and upgrades.

Account 440 Advertising – This line item for 2008 is at the same level as the 2007 year-end estimate.

Account 490 Miscellaneous – This line item for 2008 is $6,100, slightly above the year-end estimate in 2007. This account includes registration fees for City Clerk staff, primarily the new Public Records Officer, to attend professional conferences and workshops and purchase of training manuals; dues for the City Clerk and Deputy City Clerk in the Washington Municipal Clerk's Association and the International Institute of Municipal Clerks; and registration fees for the City Clerk to attend Class Two of the Washington Municipal City Clerks Association three-year certification program. The Municipal directory expenses are also included in this line item.

Summary – For 2008, total budgeted expenditures for Service Unit 611 under Legislation are $133,052 as compared to the 2007 year-end estimate of $129,739. This represents an increase of $3,313 or a 2.5% increase over the 2007 year-end estimate. The primary reason for this increase is due to salary increases.

Service Unit 625 – Records

Account 110 Salaries – The 2008 budget for this account is $115,322, which is a 5% increase from the 2007 estimated year-end budget of $109,787. This increase is explained above in the explanatory narrative.

Account 200 Personnel Benefits – This line item is explained above in the explanatory narrative.

Account 310 Office and Operating Supplies – This line item for 2008, at $3,380, is budgeted at the same amount as 2007.

Account 420 Communications – This line item for 2008 at $3,258 reflects a $262 increase from the 2007 estimated year-end budget of $2,996.

Account 430 Transportation/Training – This line item for 2008, at $1,400, is budgeted at the same amount as 2007. The 2008 budget allows the City Clerk to attend the Washington Municipal Clerk's Association Conference and the City Clerk and Deputy City Clerk to attend regional meetings. In addition, it will allow for expenses for the new City Clerk to attend Class Two of the Washington Municipal City Clerks Association three-year certification program. Travel expenses associated with training workshops for the Public Records Officer are also included in this line item.

Account 490 Miscellaneous – This line item for 2008 reflects an increase of $98,624 or 97.8% from the 2007 year-end estimate of $97,776 to $193,400. This miscellaneous account fluctuates due to election costs, which vary depending on whether there is an election for council members and judges, and the number of issues on the ballot. The Constitution guarantees every American the right to vote. There is no charge to the individual for exercising this right; however, this privilege is estimated to cost the taxpayers $190,000 in 2008 for the 2007 election expenses. The following major expenses are included in this line item for 2008:

Expense	Amount
2007 Election Expenses	$190,000
Registrations for Conferences and Seminars and Miscellaneous	$2,800
Dues and Subscriptions	$600
Total Expenses	$193,400

Summary – Overall, Service Unit 625 expenditures increased $104,071 or 41.9% from the 2007 year-end estimate of $248,419 to $352,490 for 2008, primarily due to election costs. There is no capital outlay budget in 2008.

DETAIL

Service Unit 611 – Legislation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$88,029	$72,837	$51,526	$70,836	$78,731	108.1	111.2
120 Overtime	3,499	2,000	3,268	3,500	3,500	175.0	100.0
140 Retirement/Termination Cashout	31,015	0	0	0	0 *	*	
Total	122,543	74,837	54,793	74,336	82,231	109.9	110.6
200 Personnel Benefits	39,714	16,753	12,788	16,753	18,620	111.2	111.2
310 Office And Operating Supplies	2,538	1,500	1,642	2,500	2,500	166.7	100.0
400 Other Services And Charges							
410 Professional Services	0	7,000	10,055	13,000	6,300	90.0	48.5
420 Communications	498	515	895	800	800	155.5	100.0
430 Transportation/Training	0	1,500	198	1,500	1,500	100.0	100.0
440 Advertising	17,381	15,000	10,581	15,000	15,000	100.0	100.0
490 Miscellaneous	393	12,350	1,407	5,850	6,100	49.4	104.3
Total	18,272	36,365	23,136	36,150	29,700	81.7	82.2
Total Expenditures - Srv Unit 611	$183,067	$129,454	$92,359	$129,739	$133,052	102.8	102.6

Service Unit - 625 Records Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$115,910	$105,787	$79,147	$109,787	$115,322	109.0	105.0
120 Overtime	558	550	549	550	550	100.0	100.0
140 Retirement/Termination Cashout	17,515	0	0	0	0	*	*
Total	133,983	106,337	79,695	110,337	115,872	109.0	105.0
200 Personnel Benefits	48,142	29,671	21,665	29,831	32,780	110.5	109.9
300 Supplies							
310 Office And Operating Supplies	2,638	3,380	2,697	3,380	3,380	100.0	100.0
350 Small Tools And Equipment	780	1,200	839	1,200	1,200	100.0	100.0
Total	3,418	4,580	3,535	4,580	4,580	100.0	100.0
400 Other Services And Charges							
410 Professional Services	250	1,000	0	1,000	700	70.0	70.0
420 Communications	2,526	4,539	1,855	2,996	3,258	71.8	108.8
430 Transportation/Training	897	1,400	662	1,400	1,400	100.0	100.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	242,853	133,400	97,218	97,776	193,400	145.0	197.8
Total	246,527	140,839	99,735	103,672	199,258	141.5	192.2
Total Expenditures - Srv Unit 625	$432,070	$281,426	$204,630	$248,419	$352,490	125.3	141.9

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Human Resources – 016

Human Resources Manager:
Sheryl M. Smith

DEFINITION

The Human Resources Division is responsible for the administration of a comprehensive human resource management program in accordance with Federal, State and local regulations.

This division administers the following programs, plans or regulatory requirements:

Collective Bargaining (State mandated Chapter 41.56 RCW)
Charter Civil Service Operations (City Charter mandate)
Police and Fire Civil Service Operations (State mandated Chapter 41.12 and 41.08 RCW)
Retirement System Administration (State mandated Chapter 41.28 RCW)
ADA (Americans with Disabilities Act) Administration (Federal and State Mandate)
FMLA (Family and Medical Leave Act) Administration (Federal and State Mandate)
FTA/DOT Random Drug Testing Administration (Federal Mandate)
Pre-Employment Physical Examination Administration (City Policy)
Employment Eligibility Verification (I-9) (Federal Mandate)
Record Retention Act (State mandated Chapter 40.12 RCW)
EEOC Compliance (Federal Mandate)
FLSA (Fair Labor Standards Act) (Federal Mandate)
Self Insurance for Health Insurance (City Policy)
Self Insurance for Worker's Compensation (City Policy)
Self Insurance for Unemployment Insurance (City Policy)

In addition Human Resources administers the following benefit programs:

ICMA 457 Deferred Compensation Plan (City Policy and Collectively Bargained)
Section 125 Plan (City Policy and Collectively Bargained)
Life insurance (City Policy and Collectively Bargained)
Disability Insurance (City Policy and Collectively Bargained)
Unreimbursed medical spending accounts (City Policy)
Dependent day care program (City Policy)

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax
Service Unit 623 – Personnel
Service Unit 627 – Police and Fire Civil Service
Service Unit 628 – Charter Civil Service
Service Unit 629 – Affirmative Action

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1231	Human Resources Manager	1.00	1.00	1.00
10101	Deputy Human Resources Manager	1.00	1.00	1.00
10103	Human Resources Specialist	3.00	3.00	3.00
10104	Human Resources Assistant	2.00	2.00	2.00
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel		**8.00**	**8.00**	**8.00**

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Permanent Budgeted Positions Authorized	690	741	744
Personnel Requisitions (74 perm-2006; 81perm-2007)	200*	200*	200*
Employment Tests Administered	67	85	95
Personnel Hired	200*	200*	200*
Classification Studies Completed	10	8	15
Training Programs Coordinated (In-House Trng/Outside Prov.)	30	105	75
Hours Invested in Labor Negotiations/ Contract Administration	4000	2000	1000
Personnel Action Forms (PA) processed	782	1008	1200
Performance Evaluations Issued	690	741	744

* Includes Temporary Positions

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$10,936	$10,000	$5,904	$10,000	$10,000	100.0	100.0
623 Personnel	162,050	195,609	110,928	163,982	163,840	83.8	99.9
627 Police & Fire Civil Service	123,740	131,688	93,884	131,950	141,287	107.3	107.1
628 Charter Civil Service	118,857	144,227	89,059	129,715	146,914	101.9	113.3
629 Affirmative Action	419	1,000	0	0	1,000	100.0 *	
Total Expenditures	$416,002	$482,524	$299,775	$435,648	$463,041	96.0	106.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	308,225	331,905	218,699	309,153	325,050	97.9	70.2
200 Personnel Benefits	56,092	74,184	46,300	72,119	76,374	103.0	16.5
Sub-Total Salaries and Benefits	364,317	406,089	264,998	381,272	401,424	98.9	86.7
300 Supplies	20,086	24,947	14,162	19,721	22,021	88.3	4.8
400 Other Services And Charges	31,599	51,488	20,615	34,655	39,596	76.9	8.6
Total Expenditures	$416,002	$482,524	$299,775	$435,648	$463,041	96.0	100.0

EXPLANATORY NARRATIVE

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Service Unit 103 – Criminal Justice Sales Tax

The voter approved 0.3% Criminal Justice Sales Tax began in 2006. In order to adequately support the recruitment process for public safety related personnel, $10,000 of the new tax was allocated to Human Resources in a professional services account to provide for contract services, continuous testing for police and any necessary recruitment costs for other positions funded by the criminal justice sales tax.

Service Unit 623 – Personnel

Account 110 Salaries and Wages – This line item for 2008 reflects a decrease of $21,327 or 16.35% from the 2007 budget of $130,476 to $109,149. This reduction is due to a reallocation of 25% of the funding for the Human Resources Manager from this service unit to the Health Benefit reserve fund. Additional savings are due to the Deputy Human Resources Manager vacancy. The salary account includes an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 140 Retirement/Termination Cash-out – No retirements are anticipated for 2008.

Account 200 Personnel Benefits – This line item for 2008 reflects a decrease of $2,553 or 8.3% from the 2007 budget of $30,636 to $28,083. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 310 Office and Operating Supplies – This account for the 2008 budget reflects a decrease of $1,926 or 18.8% from the 2007 budget of $10,226. This line item is mainly for office supplies, consumables and printing costs for various Human Resources program booklets.

Account 410 Professional Services – This line item for 2008 of $2,500 reflects a decrease of $4,500 or 64.3% from the 2007 budget of $7,000. This budgeted line item is for professional labor negotiations assistance in collective bargaining for Police (YPPA), Fire (IAFF) and AFSCME Local 1122 contracts, plus in-service training. With this reduction, costs for Transit negotiations will be borne by the Transit Division.

Account 430 Transportation – This line item for 2008 remains the same as the 2007 budget. The following table depicts the anticipated travel and training for 2008.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Washington Council of Public Personnel Administrators	Western Washington (Usually Seattle area) (Quarterly meetings)	Human Resources Manager and/or Deputy Human Resources Manager
Pacific Northwest Personnel Management Association	(Annual Conference)	Human Resources Manager and/or Deputy Human Resources Manager
International Personnel Management Association	Site Unknown (Annual Conference)	Human Resources Manager and/or Deputy Human Resources Manager
Association of Washington Cities	Yakima (Labor Relations Institute)	Human Resources Manager Deputy Human Resources Manager
Training Workshops Related to Human Resources Functions	Yakima or Seattle Area	Human Resources Specialists Human Resources Assistants
Workers' Compensation and Safety Functions	Seattle or Spokane Area	Human Resources Specialists and/or Human Resources Manager

Summary – The 2008 budget of $163,840 for this service unit reflects a decrease of $31,769 or 16.2% from the 2007 amended budget of $195,609. This decrease is due primarily to the reallocation of funding for the Human Resources Manager and a reduction in professional services expenditures.

Service Unit 627 – Police and Fire Civil Service

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $8,798 or 8.9% from the 2007 budget of $98,997. The salary account includes an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – This account reflects an increase of $2,594 or 11.8% from the 2007 amended budget of $21,953 to $24,547. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 420 Communications – This line item reflects a decrease of $793 or 32.8% from amended 2007 budget of $2,417 to $1,624. This account is for telephone and postage.

Account 430 Transportation – This line item for 2008 reflects no change from the 2007 budget of $900. The following table depicts the anticipated travel and training for 2008:

ORGANIZATION	MEETINGS	STAFF ATTENDING
Association of Washington Cities	Seattle (Civil Service Seminar)	Commission Chairman Chief Examiner Human Resources Specialists

Summary – The 2008 projected budget for Service Unit 627 of $141,287 reflects an increase of $9,599 or 7.3% from the 2007 amended budget of $131,688. This is mainly due to salaries and benefits.

Service Unit 628 – Charter Civil Service

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $5,676 or 5.8% from the 2007 amended budget of $98,431 to $104,107. The salary account is discussed previously in the explanatory narratives.

Account 140 Retirement/Termination Cash-out – No retirements are anticipated in 2008.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $2,149 or 10.0% from the 2007 amended budget of $21,595 to $23,744 The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 350 Small Tools and Minor Equipment – This line item includes $3,000 for 2008 and is earmarked for the replacement of office furniture or equipment.

Account 410 Professional Services – This line item for 2008 reflects a decrease of $4,000 or 44.4% from the 2007 amended budget of $9,000 to $5,000. This account is used primarily for a consultant to perform reclassification studies. This varies from year to year based on the number of reclassification requests by employees.

Account 430 Transportation – This account for 2008 is $900. The following table depicts the anticipated travel/training for 2008.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Association of Washington Cities	Seattle (Civil Service Seminar)	Commission Chairman Chief Examiner Human Resources Specialists

Summary – The 2008 budget of $146,914 reflects an increase of $2,687 or 1.9% from the 2007 amended budget of $144,227.

Service Unit 629 – Affirmative Action

This was established as the result of a 1992 policy issue for affirmative action and "difficult to fill" professional and technical positions. With the implementation of a recruitment program of this nature, the City of Yakima will increase the opportunities of attracting technical skilled and qualified applicants. The proposed budget amount is $1,000 for 2008 (regional and national recruitment).

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$10,936	$10,000	$5,904	$10,000	$10,000	100.0	100.0

Service Unit - 623 Personnel Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$99,215	$130,476	$76,750	$110,479	$109,149	83.7	98.8
120 Overtime	1,289	1,000	58	100	1,000	100.0	1000.0
140 Retirement/Termination Cashout	18,181	0	0	0	0	*	*
Total	118,684	131,476	76,808	110,579	110,149	83.8	99.6
200 Personnel Benefits	20,864	30,636	16,288	28,571	28,083	91.7	98.3
300 Supplies							
310 Office And Operating Supplies	6,076	10,226	7,418	8,000	8,300	81.2	103.8
350 Small Tools And Equipment	3,820	3,000	690	2,500	2,000	66.7	80.0
Total	9,897	13,226	8,108	10,500	10,300	77.9	98.1
400 Other Services And Charges							
410 Professional Services	5,765	7,000	3,096	4,500	2,500	35.7	55.6
420 Communications	4,120	6,071	2,147	3,782	6,108	100.6	161.5
430 Transportation/Training	297	1,500	416	500	1,500	100.0	300.0
440 Advertising	0	0	789	1,000	0	*	0.0
480 Repairs And Maintenance	0	500	350	750	500	100.0	66.7
490 Miscellaneous	2,423	5,200	2,926	3,800	4,700	90.4	123.7
Total	12,605	20,271	9,724	14,332	15,308	75.5	106.8
Total Expenditures - Srv Unit 623	$162,050	$195,609	$110,928	$163,982	$163,840	83.8	99.9

Service Unit - 627 Police & Fire Civil Service Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$96,578	$98,997	$74,119	$102,535	$107,795	108.9	105.1
120 Overtime	1,490	1,500	407	700	1,500	100.0	214.3
140 Retirement/Termination Cashout	264	0	0	0	0	*	*
Total	98,332	100,497	74,526	103,235	109,295	108.8	105.9
200 Personnel Benefits	18,492	21,953	15,919	21,953	24,547	111.8	111.8
310 Office And Operating Supplies	3,401	3,221	2,089	3,221	3,221	100.0	100.0
400 Other Services And Charges							
410 Professional Services	571	1,000	0	0	500	50.0	*
420 Communications	1,682	2,417	897	1,491	1,624	67.2	108.9
430 Transportation/Training	1,163	900	0	900	900	100.0	100.0
480 Repairs And Maintenance	0	0	340	650	0	*	0.0
490 Miscellaneous	100	1,700	114	500	1,200	70.6	240.0
Total	3,516	6,017	1,351	3,541	4,224	70.2	119.3
Total Expenditures - Srv Unit 627	$123,740	$131,688	$93,884	$131,950	$141,287	107.3	107.1

Service Unit - 628 Charter Civil Service Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$89,107	$98,431	$66,958	$94,738	$104,107	105.8	109.9
120 Overtime	1,310	1,500	407	600	1,500	100.0	250.0
140 Retirement/Termination Cashout	792	0	0	0	0 *	*	
Total	91,209	99,931	67,365	95,338	105,607	105.7	110.8
200 Personnel Benefits	16,736	21,595	14,093	21,595	23,744	110.0	110.0
300 Supplies							
310 Office And Operating Supplies	4,906	5,000	3,008	4,000	5,000	100.0	125.0
350 Small Tools And Equipment	1,464	3,000	957	2,000	3,000	100.0	150.0
Total	6,370	8,000	3,966	6,000	8,000	100.0	133.3
400 Other Services And Charges							
410 Professional Services	1,921	9,000	744	1,000	5,000	55.6	500.0
420 Communications	1,676	1,500	1,516	1,431	1,364	90.9	95.3
430 Transportation/Training	234	900	137	900	900	100.0	100.0
440 Advertising	0	600	0	600	600	100.0	100.0
480 Repairs And Maintenance	0	0	340	650	0 *		0.0
490 Miscellaneous	710	2,700	899	2,200	1,700	63.0	77.3
Total	4,542	14,700	3,636	6,781	9,564	65.1	141.0
Total Expenditures - Srv Unit 628	$118,857	$144,227	$89,059	$129,715	$146,914	101.9	113.3

Service Unit - 629 Affirmative Action Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$419	$500	$0	$0	$500	100.0 *	
490 Miscellaneous	0	500	0	0	500	100.0 *	
Total Expenditures - Srv Unit 629	$419	$1,000	$0	$0	$1,000	100.0 *	

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Unemployment Compensation – 512

Human Resources Manager:
Sheryl M. Smith

DEFINITION

The Unemployment Compensation Reserve Fund covers unemployment claims filed by former employees. This activity is recorded in one service unit, 623 Personnel. Unemployment claims for 2008 are expected to be $100,000. Total expenditures are estimated to be $134,739 and revenues are projected at $82,000. The ending fund balance for 2008 is estimated at $387,849.

The service units in this division are:

Service Unit 623 – Personnel
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
623 Personnel	$142,935	$151,918	$90,177	$122,861	$134,739	88.7	109.7

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	16,062	19,848	15,217	20,791	22,273	112.2	16.5
200 Personnel Benefits	118,543	125,146	71,060	95,146	105,523	84.3	78.3
Sub-Total Salaries and Benefits	134,605	144,994	86,276	115,937	127,796	88.1	94.9
400 Other Services And Charges	6,140	5,100	2,533	5,100	5,100	100.0	3.8
900 Interfund Payment For Services	2,190	1,824	1,368	1,824	1,843	101.0	1.4
Total Expenditures	$142,935	$151,918	$90,177	$122,861	$134,739	88.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$153,976	$153,000	$118,234	$153,000	$82,000	53.6	53.6
699 General Revenues	399,407	384,763	410,449	410,449	440,588	114.5	107.3
Total Revenues	$553,383	$537,763	$528,683	$563,449	$522,588	97.2	92.8

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $2,425 or 12.3% from the 2007 amended budget of $19,748 to $22,173. The salary account includes an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account

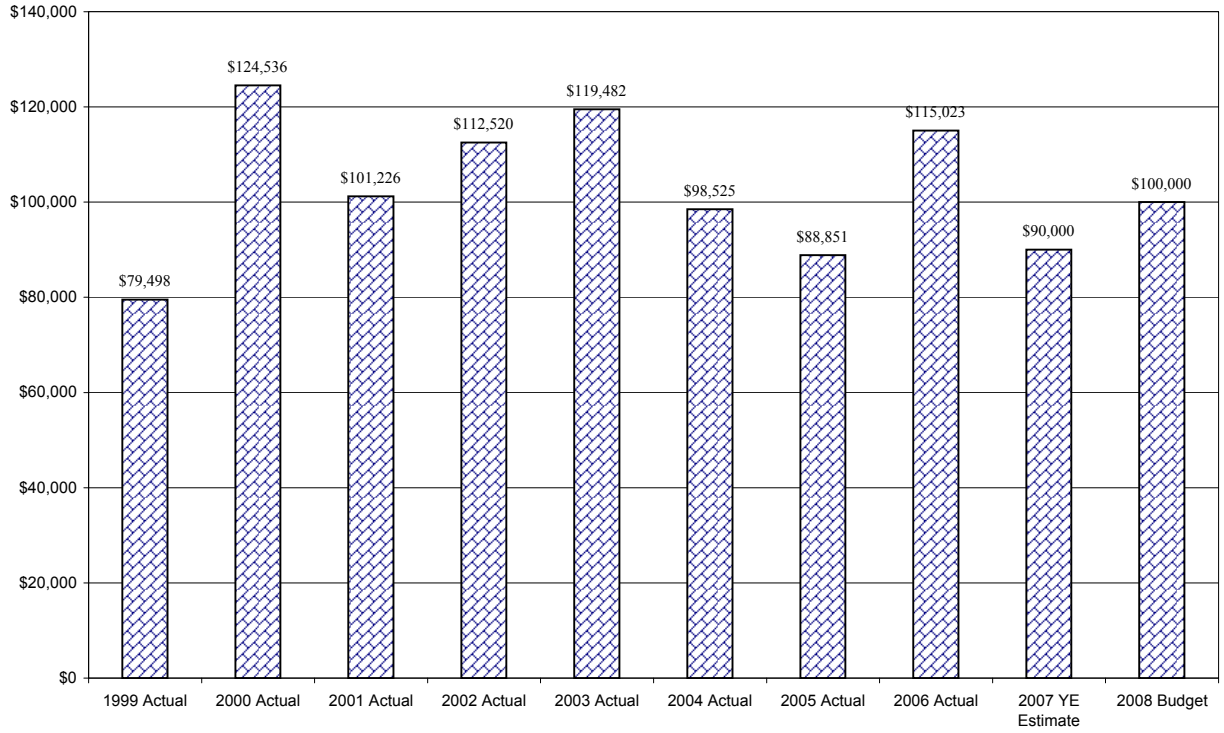
Account 271 Unemployment Compensation Benefits – This line item for 2008 reflects a decrease of $20,000 or 16.67% from the 2007 budget of $120,000 to $100,000. This account pays for unemployment claims filed by former employees.

Account 410 Professional Services – This line item for 2008 remains the same as the 2007 budget of $5,100, which represents an annual contract payment for Talx UCXpress Administrative Services.

Service Unit 645 – Interfund Distribution

Year-end estimated revenues of $153,000 are anticipated from department charges for 2007. The reserve balance is stable

WORKERS' UNEMPLOYMENT BENEFITS PAID
Last Eight Years Actual Expenditures, 2007 Year-end Estimate And 2008 Budget



DETAIL

Service Unit - 623 Personnel Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$15,298	$19,748	$15,198	$20,691	$22,173	112.3	107.2
120 Overtime	236	100	19	100	100	100.0	100.0
140 Retirement/Termination Cashout	528	0	0	0	0	*	*
Total	16,062	19,848	15,217	20,791	22,273	112.2	107.1
200 Personnel Benefits	118,543	125,146	71,060	95,146	105,523	84.3	110.9
410 Professional Services	6,140	5,100	2,533	5,100	5,100	100.0	100.0
990 Interfund Administrative Charges	2,190	1,824	1,368	1,824	1,843	101.0	101.0
Total Expenditures - Srv Unit 623	$142,935	$151,918	$90,177	$122,861	$134,739	88.7	109.7

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$153,976	$153,000	$118,234	$153,000	$82,000	53.6	53.6

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$399,407	$384,763	$410,449	$410,449	$440,588	114.5	107.3

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Medical/Dental Coverage – 513

Human Resources Manager:
Sheryl M. Smith

DEFINITION

This fund is used to pay group medical and dental claims for covered employees and retirees and their eligible dependents. Revenues for this fund are generated from operating funds with payroll activities through monthly assessments made for each covered employee. Additionally, employees contribute monthly from payroll and retirees pay the full cost of coverage monthly from their pension checks. This division's function includes activity in the following service unit.

In order to pay all medical/vision/dental claims and maintain reserves at acceptable levels, rates charged against all operating funds have been adjusted for 2008. The 2008 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at $8,856,940.

The service units in this division are:

Service Unit 623 – Personnel
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
623 Personnel	$7,454,213	$8,559,804	$6,216,046	$8,482,628	$9,310,906	108.8	109.8

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	61,258	78,764	22,539	32,700	93,607	118.9	1.0
200 Personnel Benefits	6,564,911	7,591,497	5,536,358	7,560,784	8,238,925	108.5	88.5
Sub-Total Salaries and Benefits	6,626,169	7,670,261	5,558,897	7,593,484	8,332,532	108.6	89.5
300 Supplies	709	5,400	737	5,400	5,400	100.0	0.1
400 Other Services And Charges	735,203	780,768	578,882	780,368	869,768	111.4	9.3
900 Interfund Payment For Services	92,132	103,375	77,530	103,375	103,206	99.8	1.1
Total Expenditures	$7,454,213	$8,559,804	$6,216,046	$8,482,628	$9,310,906	108.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$7,837,524	$7,923,292	$5,861,092	$7,839,792	$8,191,000	103.4	104.5
699 General Revenues	3,124,114	3,573,533	4,145,107	4,289,424	4,312,528	120.7	100.5
Total Revenues	$10,961,638	$11,496,825	$10,006,198	$12,129,216	$12,503,528	108.8	103.1

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $15,862 or 20.8% from the 2007 amended budget of $76,245 to $92,107. This account reflects the increased funding of a portion of the Human Resources Manager, and continued funding of a portion of the Deputy Human Resources Manager, Human Resources Specialist and Human Resources Assistant, a total of 1.35 FTE's are allocated to this fund. The salary account includes an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits/Claims Paid – The 2008 budget of $8,238,925 is $647,428 or 8.5% more than the 2007 amended budget of $7,597,497. Increases are attributable to medical cost inflation (estimated at 12-14%), an aging workforce with minimal turnover (including LEOFF I medical costs) and a large number of claims exceeding $30,000. In 2006, we had 20 claimants whose claims experience exceeded $30,000, which is 20% of the stop loss deductible of $150,000. Those 20 claimants incurred claims, which totaled approximately $1,158,265. As of September 30, 2007, we have 16 claimants whose claims experience have exceeded $30,000 for a total of approximately $1,336,198. In 2006, we had one stop loss claim and as of September 30, 2007, we have one stop loss claim. Effective October 1, 2004, the plan changed preferred provider networks, which was anticipated to slow the rising costs of claims.

Account 410 Other Services and Charges – The 2008 budget of $372,500 reflects a slight increase of $6,000 or 1.6% over the 2007 amended budget of $366,500. This line item accounts for administrative service charges paid to Healthcare Management Administrators, Inc. (HMA), the City's Third Party Claims Administrator (TPA).

Account 420 Communications – This line item is budgeted at $2,068 for 2008. The account is primarily used for medical information mailings to participants in the medical plan.

Account 460 Insurance – This line item reflects an increase of $83,000 or 20.4% for 2008 from the 2007 amended budget of $407,000 to $490,000. This is due to increased costs in stop loss coverage. For the past several years the insurance carrier has paid claims totaling more than the premium as in any insurance, increased claims experience translates to increased premiums.

Account 990 Interfund Charges – This account reflects the standard City service charge apportionment rate for internal administrative services determined by the Finance Department. The service charge in 2008 is projected at $103,206.

Summary – For 2008, total expenditures in this service unit are $9,310,906. The 2008 budget reflects an increase of $751,102 or 8.8% from the 2007 amended budget of $8,559,804.

Service Unit 645 – Interfund Distribution Revenues

Account 360 Miscellaneous Revenue – This line item for 2008 is projected at $8,191,000, and reflects an increase in overall medical and dental charges of $267,708 from the 2007 amended budget of $7,923,292. This represents an increase in medical rate contributions from operating departments and employees to support health care costs. Factors that affect this revenue are the coverage elected by the employee (employee only or family) and the number of budgeted positions. The following reflects the total base premium rates charged. (These rates are then used to calculate the portion paid by the City and employees based on negotiated formulas).

Description	2007 Actual	2008 Budget	2008 vs. 2007	2008 Proposed	2008 vs. % Change 2008
LEOFF I Employees	706.58	706.58	0.00%	650.00	(8.70%)
All Other Employees	433.30	433.30	0.00%	442.73	2.18%
Dependent(s)	418.23	418.23	0.00%	446.26	6.70%
Dental	82.23	82.23	0.00%	87.31	6.18%

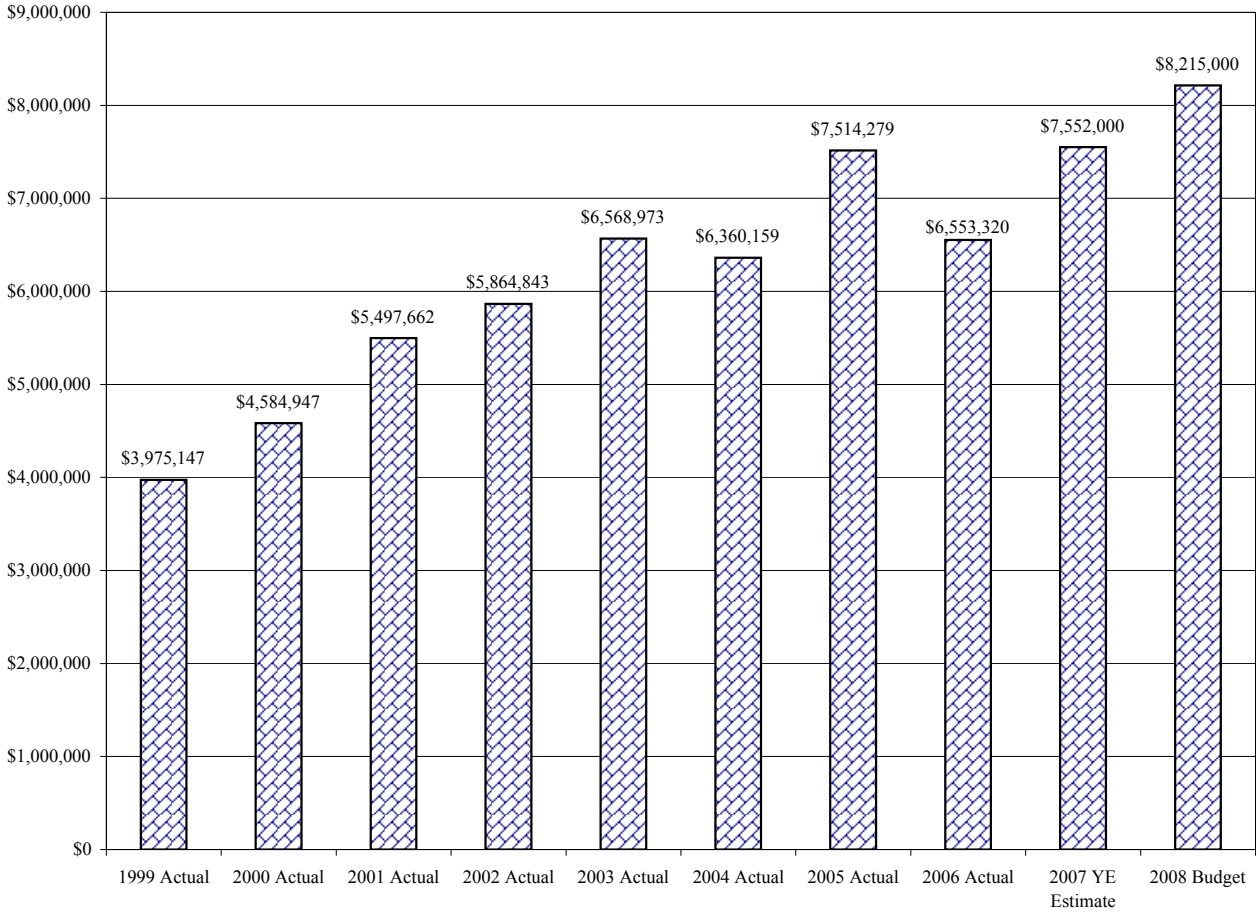
Service Unit 699 – General Revenues

Account 270 Beginning Balance and 360 Miscellaneous Revenue – The estimated beginning balance for 2008 of $3,646,588 reflects an increase of $139,164 or 4.0% from the 2007 year end estimate of $3,507,424. Miscellaneous revenues (retired employee contributions and investment interest) reflect an increase of $142,200 from the 2007 budget of $523,740 to $665,940. The 2008 revenue budget does not include stop loss recoveries, as they are unpredictable in both occurrence and magnitude.

Summary – The general revenues and Interfund distribution revenue will provide for total estimated resources of $12,503,528. This compares to 2007 year-end estimates of $12,129,216. Reserves at the end of 2008 are estimated to be $3,192,622, or 34.29% of the estimated expenditure budget. This reserve maintains the insurance board's policy and the state's recommendations for reserve levels for self-insured programs.

WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)

Last Eight Years Actual Expenditures, 2007 Year-end Estimate And 2008 Budget



DETAIL

Service Unit - 623 Personnel Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$60,502	$76,245	$22,482	$32,200	$92,107	120.8	286.1
120 Overtime	492	2,519	57	500	1,500	59.6	300.0
140 Retirement/Termination Cashout	264	0	0	0	0	*	*
Total	61,258	78,764	22,539	32,700	93,607	118.9	286.3
200 Personnel Benefits	6,564,911	7,591,497	5,536,358	7,560,784	8,238,925	108.5	109.0
300 Supplies							
310 Office And Operating Supplies	709	4,000	423	4,000	4,000	100.0	100.0
350 Small Tools And Equipment	0	1,400	314	1,400	1,400	100.0	100.0
Total	709	5,400	737	5,400	5,400	100.0	100.0
400 Other Services And Charges							
410 Professional Services	354,612	366,500	266,282	361,500	372,500	101.6	103.0
420 Communications	11	2,068	85	2,068	2,068	100.0	100.0
430 Transportation/Training	0	1,900	83	700	1,900	100.0	271.4
460 Insurance	380,150	407,000	311,774	415,000	490,000	120.4	118.1
480 Repairs And Maintenance	0	500	0	0	500	100.0	*
490 Miscellaneous	431	2,800	659	1,100	2,800	100.0	254.6
Total	735,203	780,768	578,882	780,368	869,768	111.4	111.5
990 Interfund Administrative Charges	92,132	103,375	77,530	103,375	103,206	99.8	99.8
Total Expenditures - Srv Unit 623	$7,454,213	$8,559,804	$6,216,046	$8,482,628	$9,310,906	108.8	109.8

Service Unit - 645 Interfund Distribution Revenues	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$7,837,524	$7,923,292	$5,861,092	$7,839,792	$8,191,000	103.4	104.5

Service Unit - 699 General Revenues Revenues	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$2,540,725	$3,049,793	$3,507,424	$3,507,424	$3,646,588	119.6	104.0
360 Miscellaneous Revenues	583,389	523,740	637,683	782,000	665,940	127.2	85.2
Total Revenues - Srv Unit 699	$3,124,114	$3,573,533	$4,145,107	$4,289,424	$4,312,528	120.7	100.5

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Worker's Compensation– 514

Human Resources Manager:
Sheryl M. Smith

DEFINITION

This fund is used to pay industrial insurance medical claims and provide time loss payments to City employees injured while performing their assigned duties. Revenues for this fund are generated through monthly accrual assessments made for each employee in operating funds with Salaries and Wages. In addition, this fund will provide a portion of the wage and benefit costs for the Human Resources Manager, Deputy Human Resources Manager, and the Human Resources Specialists who administer this fund and assist in developing safety training programs. This activity is recorded in one service unit, 623 Personnel. The projected ending fund balance for 2007 is estimated at $1,116,732. The 2008 year end fund balance is projected at $1,037,194, a decrease of $79,538 from the 2007 estimated ending fund balance.

The service units in this division are:

Service Unit 623 – Personnel
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

The salary costs are an allocation of Human Resources personnel.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
623 Personnel	$1,082,467	$1,302,950	$936,504	$1,260,985	$1,369,838	105.1	108.6

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	67,979	82,017	53,016	72,960	80,571	98.2	5.9
200 Personnel Benefits	801,373	1,018,695	679,233	954,695	1,052,507	103.3	76.8
Sub-Total Salaries and Benefits	869,352	1,100,712	732,249	1,027,655	1,133,077	102.9	82.7
300 Supplies	8,775	3,810	1,578	2,280	3,810	100.0	0.3
400 Other Services And Charges	187,912	185,050	192,644	217,672	220,050	118.9	16.1
900 Interfund Payment For Services	16,427	13,378	10,033	13,378	12,901	96.4	0.9
Total Expenditures	$1,082,467	$1,302,950	$936,504	$1,260,985	$1,369,838	105.1	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$1,023,613	$1,025,800	$781,373	$1,041,600	$1,285,300	125.3	123.4
699 General Revenues	1,382,512	1,428,484	1,334,260	1,336,117	1,121,732	78.5	84.0
Total Revenues	$2,406,125	$2,454,284	$2,115,633	$2,377,717	$2,407,032	98.1	101.2

EXPLANATORY NARRATIVE

Service Unit 623 – Expenditures

Account 110 Salaries and Wages – The 2008 budget of $79,571 reflects a slight decrease of $1,446 or 1.8% from the 2007 amended budget of $81,017. This decrease is attributable to the Deputy Human Resources Manager vacancy and this account includes temporary salaries of about $5,857 for the City's "return to work" program. The salary account includes an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 140 Retirement Cash-out – No retirements are anticipated in 2008.

Account 200 Personnel Benefits – The 2008 budget of $1,052,507 reflects an increase of $33,812 or 3.3% from the 2007 amended budget of $1,018,695. This account reflects the costs for medical care, time loss payments, and continued payment on claims opened in previous years.

Account 410 Professional Services – The 2008 budget of $140,000 reflects an increase of $35,000 or 33.3% over the 2007 budget of $105,000. This line item includes $5,000 for the Safety and Health Committee. This account is for professional, vocational, legal and administrative services connected with administration of Workers' Compensation claims.

Account 430 Transportation/Training – This line item for 2008 is $2,000 to maintain administrative professional knowledge related to ongoing changes in Workers' Compensation regulations and procedures. This account includes $1,000 for the Safety and Health Committee.

Account 460 Insurance – The 2008 budget of $70,000 reflects no increase from the 2007 amended budget.

Account 490 Miscellaneous – This line item for 2008 is budgeted at $7,400, the same as 2007. This account, along with the Professional Service Account 410, is budgeted to provide for in-service and outside training costs. This account includes $2,300 for the Safety and Health Committee.

Service Unit 645 – Interfund Distribution

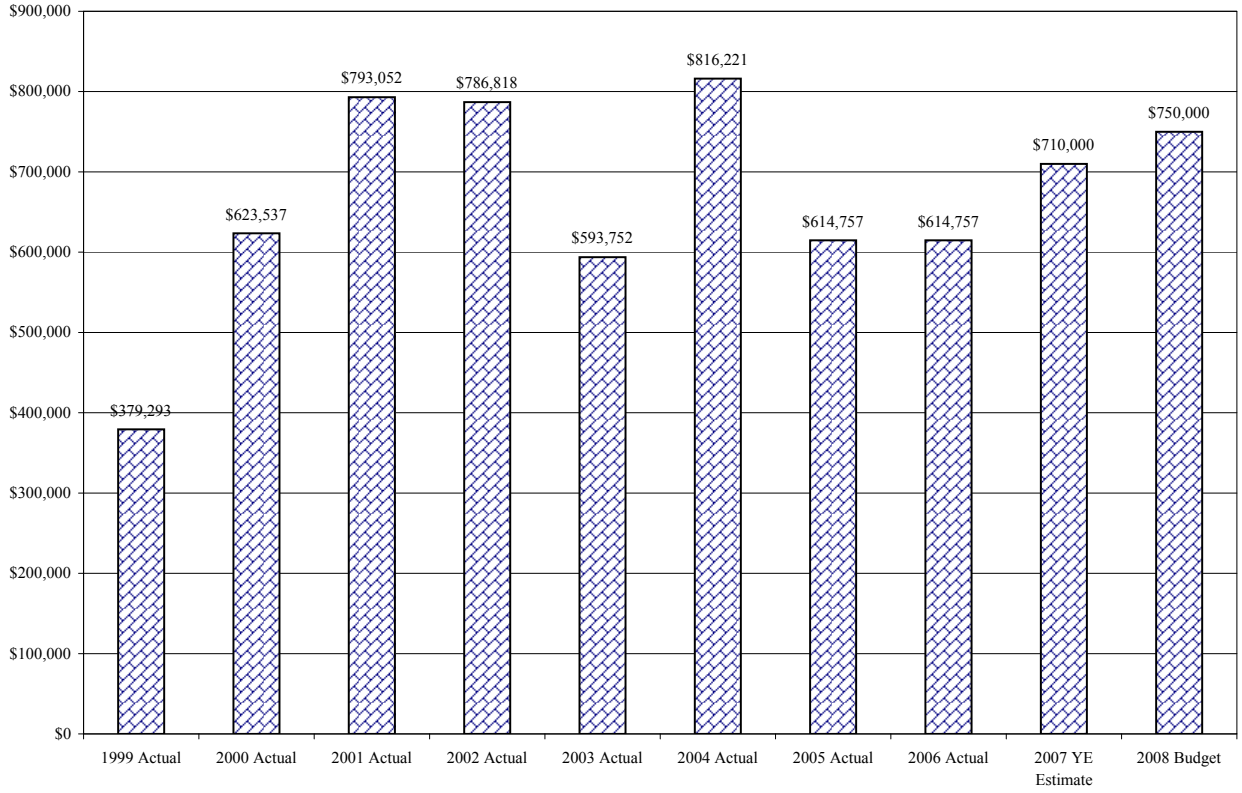
Account 360 Miscellaneous Revenues – Revenues of $1,285,300 from department contributions are anticipated for 2008. This reflects an increase of $259,500 or 25.3% above the 2007 budget of $1,025,800. The 2008 rate system is anticipated to cover current year costs.

Service Unit 699 – General Revenues

This service unit includes interest revenue.

WORKERS' COMPENSATION BENEFITS PAID

Last Eight Years Actual Expenditures, 2007 Year-end Estimate And 2008 Budget



DETAIL

Service Unit - 623 Personnel Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$66,733	$81,017	$52,749	$72,560	$79,571	98.2	109.7
120 Overtime	454	1,000	267	400	1,000	100.0	250.0
140 Retirement/Termination Cashout	792	0	0	0	0	*	*
Total	67,979	82,017	53,016	72,960	80,571	98.2	110.4
200 Personnel Benefits	801,373	1,018,695	679,233	954,695	1,052,507	103.3	110.3
300 Supplies							
310 Office And Operating Supplies	2,316	3,060	734	1,000	3,060	100.0	306.0
350 Small Tools And Equipment	6,459	750	844	1,280	750	100.0	58.6
Total	8,775	3,810	1,578	2,280	3,810	100.0	167.1
400 Other Services And Charges							
410 Professional Services	127,282	105,000	110,304	132,672	140,000	133.3	105.5
420 Communications	0	0	0	0	0	*	*
430 Transportation/Training	458	2,000	152	800	2,000	100.0	250.0
460 Insurance	58,977	70,000	56,489	57,000	70,000	100.0	122.8
480 Repairs And Maintenance	0	650	97	650	650	100.0	100.0
490 Miscellaneous	1,195	7,400	25,602	26,550	7,400	100.0	27.9
Total	187,912	185,050	192,644	217,672	220,050	118.9	101.1
990 Interfund Administrative Charges	16,427	13,378	10,033	13,378	12,901	96.4	96.4
Total Expenditures - Srv Unit 623	$1,082,467	$1,302,950	$936,504	$1,260,985	$1,369,838	105.1	108.6

Service Unit - 645 Interfund Distribution Revenues	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$1,023,613	$1,025,800	$781,373	$1,041,600	$1,285,300	125.3	123.4

Service Unit - 699 General Revenues Revenues	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$1,382,462	$1,428,484	$1,323,660	$1,323,660	$1,116,732	78.2	84.4
360 Miscellaneous Revenues	50	0	10,600	12,457	5,000	*	40.1
Total Revenues - Srv Unit 699	$1,382,512	$1,428,484	$1,334,260	$1,336,117	$1,121,732	78.5	84.0

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wellness & Employee Assistance – 516

Human Resources Manager:
Sheryl M. Smith

DEFINITION

This fund is used for the Wellness Program and the Employee Assistance Program (EAP), which includes the Random Drug, Alcohol Testing Program and training for the City of Yakima.

The service units in this division are:

Service Unit 645 – Interfund Distribution
Service Unit 655 – Wellness Program
Service Unit 656 – Employee Assistance Program
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
655 Wellness Program	$28,107	$60,766	$41,249	$60,952	$57,676	94.9	94.6
656 Employee Assistance Program	60,785	67,174	40,529	62,174	57,174	85.1	92.0
Total Expenditures	$88,892	$127,940	$81,778	$123,126	$114,850	89.8	93.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	10,227	16,006	9,006	9,255	8,979	56.1	7.8
400 Other Services And Charges	78,665	111,934	66,496	103,871	95,871	85.7	83.5
600 Capital Outlays	0	0	6,276	10,000	10,000 *		8.7
Total Expenditures	$88,892	$127,940	$81,778	$123,126	$114,850	89.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$100,831	$105,000	$0	$105,000	$115,000	109.5	109.5
699 General Revenues	127,768	115,517	139,706	139,706	121,580	105.3	87.0
Total Revenues	$228,599	$220,517	$139,706	$244,706	$236,580	107.3	96.7

EXPLANATORY NARRATIVE

Service Unit 655 – Wellness Program

The Wellness Program provides the opportunity to all employees to improve their physical, mental and emotional well being. It also provides an avenue for medical costs containment, all in a positive, supportive environment that promotes healthy lifestyle choices.

The 2008 budget of $57,676 reflects a decrease of $3,090 or 5.1% from the 2007 amended budget of $60,766.

Service Unit 656 – Employee Assistance Program

The Employee Assistant Program (EAP) offers free and confidential service to all employees and their families. The EAP assists in helping people to identify and resolve personal problems that may be affecting their lives and job performance. This fund also includes $25,000 for job development and training activities, a reduction of $10,000 from the 2007 budget for this service. The 2008 budget of $57,174 reflects a decrease of $10,000 or 14.9% from the amended budget of $67,174.

Service Unit 645 – Interfund Distribution

Account 360 Miscellaneous Revenue – In 2008, this is programmed to be $115,000, which is $10,000 or a 9.52% increase reflects from the 2007 revenue projection of $105,000. This fund is supported by a transfer from operating funds of the City's portion of insurance premiums budgeted for unfilled/vacant positions. The increase in medical premiums in the past few years has warranted an increase in support to this fund. The insurance industry recognizes that an active wellness program is effective to improve the overall health of participants, which could positively affect future medical costs.

Service Unit 699 – Revenues

Account 270 Beginning Balance and 360 Miscellaneous Revenue – The estimated beginning fund balance for 2008 is estimated at $121,580, an increase of $6,063 or 5.3% from the 2007 beginning fund balance of $115,517. The balance at the end of 2008 is estimated at $121,730.

DETAIL

Service Unit - 645 Interfund Distribution Revenues Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$100,831	$105,000	$0	$105,000	$115,000	109.5	109.5

Service Unit - 655 Wellness Program Expenses Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
300 Supplies							
310 Office And Operating Supplies	$2,417	$2,876	$1,149	$2,876	$2,600	90.4	90.4
350 Small Tools And Equipment	7,810	11,751	7,857	5,000	5,000	42.6	100.0
Total	10,227	14,627	9,006	7,876	7,600	52.0	96.5
400 Other Services And Charges							
410 Professional Services	14,271	36,063	22,663	33,000	30,000	83.2	90.9
420 Communications	220	646	146	646	646	100.0	100.0
430 Transportation/Training	657	1,330	912	1,330	1,330	100.0	100.0
490 Miscellaneous	2,731	8,100	2,246	8,100	8,100	100.0	100.0
Total	17,880	46,139	25,967	43,076	40,076	86.9	93.0
640 Machinery And Equipment	0	0	6,276	10,000	10,000 *		100.0
Total Expenditures - Srv Unit 655	$28,107	$60,766	$41,249	$60,952	$57,676	94.9	94.6

Service Unit - 656 Employee Assistance Program Expenses Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$0	$1,379	$0	$1,379	$1,379	100.0	100.0
400 Other Services And Charges							
410 Professional Services	60,770	63,000	39,980	58,000	53,000	84.1	91.4
430 Transportation/Training	0	950	0	950	950	100.0	100.0
490 Miscellaneous	16	1,845	549	1,845	1,845	100.0	100.0
Total	60,785	65,795	40,529	60,795	55,795	84.8	91.8
Total Expenditures - Srv Unit 656	$60,785	$67,174	$40,529	$62,174	$57,174	85.1	92.0

Service Unit - 699 General Revenues Revenues Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$127,768	$115,517	$139,706	$139,706	$121,580	105.3	87.0

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Purchasing – 019

Purchasing Manager:
Sue Ownby

DEFINITION

This division consists of one service unit, Service Unit 632 – Purchasing. This division is responsible for all procurements the City makes over $2,500 other than Capital Projects and Utilities. Centralized purchasing at the City of Yakima has the following responsibilities:

Implement and enforce Federal, State and local laws/regulations/policies pertaining to City procurement.

Coordinate a uniform procurement system to supply City operations with an uninterrupted flow of materials and services.

Buy competitively and strategically to obtain maximum value for community dollars spent.

Uphold the highest ethical standards.

In performing these services, the Purchasing Division promotes competition, impartiality, conservation of funds, and fair and open operations, done in a manner that ensures accountability, while seeking to realize the maximum value of every public dollar.

Our mission statement abbreviated is "Quality Service, Responsible Spending."

Purchasing has one Policy Issue this year to conduct a Joint Administrative Purchasing Assessment with Yakima County to ascertain if merging City/County Purchasing functions is feasible. This policy issue is in line with Council's Strategic Direction Priorities for Regional Government Services.

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1232	Purchasing Manager	1.00	1.00	1.00
2231	Buyer	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
7121	Temporary Department Assistant	.14	.14	.06
Total Personnel		**3.14**	**3.14**	**3.06**

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
No. of Bid Processes averted YTD by Utilizing Interlocal Agreements, State Contracts and Sole Source Procurements	80	85	90
No. of Formal Sealed Bids Processed (over $25,000)	21	25	25
No. of Formal Sealed Written Quotes Processed ($2,500 to $10,000)	30	35	35
No. of requisitions received/purchase orders processed	807	800	800
No. P-Card Transactions/Dollar Value	163/34,439	216/60,726	250/70,000
Dollar value in Central Supply	$5,145	$5,190	$5,240
Dollar value of purchase orders processed	16,453,667	16,600,000	16,800,000
Dollar value of tenure contracts administered	5,832,173	6,407,307	6,500,000
Total dollar Value of Contractual Responsibility	$22,285,840	$23,007,337	$23,300,000

(1) Purchasing is currently administering 85 contracts that have an annual dollar value of $6,407,337. These are contracts that have usually a five-year tenure and do not include any one-time purchase contracts.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
632 Purchasing	$218,162	$242,209	$172,468	$236,613	$254,231	105.0	107.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	152,348	160,854	115,048	158,854	170,346	105.9	67.0
200 Personnel Benefits	42,642	48,656	35,240	48,656	53,114	109.2	20.9
Sub-Total Salaries and Benefits	194,990	209,510	150,288	207,510	223,461	106.7	87.9
300 Supplies	10,080	15,409	10,363	12,272	14,709	95.5	5.8
400 Services	13,093	17,291	11,818	16,831	16,061	92.9	6.3
Total	$218,162	$242,209	$172,468	$236,613	$254,231	105.0	100.0

EXPLANATORY NARRATIVE

The Purchasing Division has no policy issues for 2008. Due to the nature of the department, the majority of expenditures in this service unit are labor costs.

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $11,492 from the 2007 year-end estimate of $158,854 to $170,346. This is a 7.2% increase.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $4,458 from the 2007 year-end estimate of $48,656 to $53,114. This is a 9.2% increase.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 430 Transportation/Training – This line item is budgeted at $3,325 for 2008, $1,000 or 23.1% less than the 2007 amended budget of $4,325. The Buyer desires to obtain her CPPB certification next year, which requires several classes and testing. Currently, the Purchasing Manager maintains CPPB and CPPO certifications, which also require continuing professional education points each year. Other line items have been adjusted accordingly to make up for the shortage in this line item. The 2007 amended budget was overspent by $1,000 to allow the Purchasing Manager to compete for the National Institute of Governmental Purchasing Manager of the year. She was chosen as the National runner up.

Summary – The overall budget for 2008 reflects an increase of $17,618 from the 2008 year-end estimate of $236,613 to $254,231. This is a 7.5% increase and is mostly due to salary and benefit increases.

DETAIL

Service Unit - 632 Purchasing Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$152,348	$160,854	$115,048	$158,854	$170,346	105.9	107.2
200 Personnel Benefits	42,642	48,656	35,240	48,656	53,114	109.2	109.2
300 Supplies							
310 Office And Operating Supplies	2,675	7,309	4,328	4,872	7,309	100.0	150.0
340 Items Purchased For Resale Or In	6,669	6,400	5,678	6,400	6,400	100.0	100.0
350 Small Tools And Equipment	735	1,700	356	1,000	1,000	58.8	100.0
Total	10,080	15,409	10,363	12,272	14,709	95.5	119.9
400 Other Services And Charges							
420 Communications	3,204	4,455	2,074	3,180	3,190	71.6	100.3
430 Transportation/Training	2,060	3,325	2,586	4,325	3,325	100.0	76.9
440 Advertising	165	200	0	200	200	100.0	100.0
450 Operating Rentals And Leases	1,620	1,700	1,905	1,700	1,920	112.9	112.9
480 Repairs And Maintenance	927	685	0	685	685	100.0	100.0
490 Miscellaneous	5,117	6,926	5,253	6,741	6,741	97.3	100.0
Total	13,093	17,291	11,818	16,831	16,061	92.9	95.4
Total Expenditures - Service	$218,162	$242,209	$172,468	$236,613	$254,231	105.0	107.5

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Community Relations – 125

Community Relations Manager:
Randy Beehler

DEFINITION

The Community Relations Division has three primary areas of responsibility:

1. Management and administration of the City's community relations program.

   The community relations program focuses on three key objectives: 1) proactive media relations; 2) providing communications support and training to all City departments; and, 3) creating more and better opportunities for community involvement in the development and implementation of City policy and services.

   In 2007, the number of media inquiries responded to by the division continued to trend upward, as has been the case since the inception of the community relations program three years ago. The program continues to adapt to the evolving community relations needs of the City, as it has since its inception three years ago.

2. Operation of two cable television channels; YCTV (Charter Cable channel 21) and Y-PAC (Charter Cable channel 22).

   Two staff members, the Cable Television Coordinator and the Community Programming Coordinator, primarily focus on providing equipment, facilities, training and technical support to YCTV community access producers. Additional YCTV duties include scheduling programming and coordinating volunteer activities.

   Two staff members, the Municipal Producer and the Community Programming Assistant, primarily focus on producing public affairs programming for Y-PAC. Division staff also advises other City divisions and departments on video equipment purchases and provides various audio/visual support services throughout the City.

3. Negotiate and monitor compliance of cable and telecommunications franchises.

   The Community Relations Manager is primarily responsible for oversight of the one cable communications system franchise and six telecommunications system franchises currently in effect.

The service units in this division are:

Service Unit 428 – Capital Improvement
Service Unit 434 – Cable Communications
Service Unit 612 – Community Relations
Service Unit 641 – Insurance and Bonds
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1255	Community Relations Manager	1.00	1.00	1.00
2251	Cable Television Coordinator	1.00	1.00	1.00
2252	Community Programming Coordinator	2.00(1)	1.00(1)	1.00(1)
2253	Community Programming Assistant	1.00	1.00	1.00
2254	Municipal Producer	1.00	1.00	1.00
11601	Community & Econ. Dev. Office Administrator	.15(2)	.00(2)	.00(2)
1150	Director of Community & Economic Dev.	.15(2)	.00(2)	.00(2)
9114	City Worker IV (Temporary)	.16	.16	.16
Total Personnel		**6.46**	**5.16**	**5.16(3)**

(1) One vacant Community Programming Coordinator position was eliminated from the division's authorized personnel during the 2007 budget cycle due to fiscal constraints.
(2) As a result of the Community Relations Division having moved from the Community and Economic Development Department to the City Administration Department in 2007, funding for portions of two CED positions was deleted from the Community Relations budget.
(3) The Community Relations Division currently contains a total of 5.16 budgeted positions.

PERFORMANCE STATISTICS

The following statistics reflect: 1) number of programs and hours of community programming produced through YCTV; 2) number of programs and hours of "imported" programming, programs produced elsewhere and aired on YCTV at the request of a local community member; 3) community use of YCTV field production equipment; 4) community use of YCTV editing equipment; 5) number of community members trained as YCTV producers; 6) number of programs and hours of public affairs programming produced through Y-PAC; and, 7) revenue from sales of copies of YCTV and Y-PAC programs. The statistics compare January through September 2006 with January through September 2007.

	2006 Actual	2007 Amended Budget
YCTV community programming	108 programs - 52.75 hours	99 programs - 50.25 hours
"Imported" Programming	167 programs - 142 hours	170 programs - 144.25 hours
Production Equipment (cameras, misc, etc.) Use by YCTV producers	115 hours per week	120 hours per week
Editing Equipment Use by YCTV producers	81 hours per week	90 hours per week
YCTV Producers Trained	37	34
Y-PAC Programming	271 programs - 357.75 hours	280 programs - 368.75
Program Sales Revenue	$1,630	$2,540

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
428 Capital Improvement	$5,234	$103,006	$43,763	$56,000	$39,000	37.9	69.6
434 Cable Communications	469,051	535,939	375,388	502,390	494,300	92.2	98.4
612 Community Relations	0	10,000	0	5,250	10,000	100.0	190.5
641 Insurance And Bonds	6,088	3,522	3,522	3,522	3,698	105.0	105.0
Total Expenditures	$480,373	$652,467	$422,672	$567,162	$546,998	83.8	96.4

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	262,942	266,429	196,366	264,698	284,522	106.8	52.0
200 Personnel Benefits	79,203	75,198	55,833	75,198	82,821	110.1	15.1
Sub-Total Salaries and Benefits	342,145	341,628	252,199	339,896	367,344	107.5	67.2
300 Supplies	17,309	49,238	5,878	27,238	49,274	100.1	9.0
400 Other Services And Charges	27,641	45,752	21,569	39,941	44,856	98.0	8.2
500 Intergov Srvcs/Other Interfund	53,878	0	0	0	0 *		0.0
600 Capital Outlays	0	173,817	110,620	118,054	47,000	27.0	8.6
900 Interfund Payment For Services	39,400	42,033	32,406	42,033	38,524	91.7	7.0
Total Expenditures	$480,373	$652,467	$422,672	$567,162	$546,998	83.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
434 Cable Communications	$567,893	$445,850	$349,566	$463,350	$466,100	104.5	100.6
699 General Revenues	795,858	738,086	892,646	898,377	794,565	107.7	88.4
Total Revenues	$1,363,751	$1,183,936	$1,242,213	$1,361,727	$1,260,665	106.5	92.6

EXPLANATORY NARRATIVE

No significant changes, other than reductions in some capital expenditures, will be made to the Community Relations budget for 2008 when compared to 2007.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

In addition to carrying on normal division operations in 2008, strategic investments will be made in the production capabilities of YCTV and Y-PAC, continuing the ongoing transition of acquisition, post-production, and playback equipment to a digital platform. In 2008, an emphasis will be placed

on modernizing Y-PAC remote production, editing, and playback equipment, most of which is 10 to 15 years old and fails to adequately meet programming demands and/or industry standards. Additional upgrades will also be made to studio facilities, ancillary gear, and operational capabilities of the YCTV/Y-PAC building.

Revenues used to support the general operations and capital needs of the Community Relations Division are primarily generated from two sources: 1) franchise fees collected from Charter Communications for use of public rights-of-way; and, 2) an Access Television Facilities and Equipment Grant provided to the City by Charter Communications under its cable communications system franchise. Additional revenue (projected at less than 7% of total 2008 revenues) is generated from a contribution from Charter Communications toward lease costs for YCTV/Y-PAC facilities, sales of copies of YCTV and Y-PAC programming, non-resident user fees for use of YCTV facilities and equipment, and other minor miscellaneous sources.

The 2008 budget reflects $45,000 of moneys received as franchise fees (see Service Unit 434, Accounts 350 and 640) and $37,000 of the Access Television Facilities and Equipment Grant funds (see Service Unit 428, Accounts 350 and 642) to be used for capital needs.

No General Fund revenues are expended in the Community Relations budget.

The Community Relations reserve fund consists primarily of moneys previously received as Access Television and Facilities Grant payments. Constraint has been exercised in the expenditure of Grant moneys in order to provide adequate capital funds during the final five years of the Charter Communications franchise, during which no Grant payments will be made.

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
Y-PAC acquisition gear (cameras, microphones, cords, etc.)	$14,000	Franchise Fees	Improve quality and versatility of equipment used by division staff in the production of Y-PAC programming.
YCTV acquisition gear (cameras, microphones, cords, etc.)	$14,000	Franchise Fees	Improve quality and versatility of equipment used by community producers in the production of YCTV programming.
YCTV/Y-PAC facility Studio "B" upgrade	$15,000	Franchise Fees	Provide dedicated studio facilities for Y-PAC productions and enhanced "chroma-key" capabilities.
Y-PAC field production equipment (digital recorder, character generator, etc.)	$11,000	Access Television Facilities and Equipment Grant	Y-PAC field production equipment must be upgraded to facilitate digital post-production and playback of programming.
Ancillary YCTV and Y-PAC production gear (studio lighting, wireless microphones, tripods, camera mounts, cabling, tapeless recorders)	$6,000	Access Television Facilities and Equipment Grant and Franchise Fees	As the transition to an all-digital platform for YCTV and Y-PAC productions continues, ancillary gear also needs to be replaced so as to be compatible with digital equipment.
Upgrade of Y-PAC programming "playback" system	$5,000	Access Television Facilities and Equipment Grant	In 2006, the equipment used to playback, or "air", YCTV programming was upgraded to an all-digital platform. A similar upgrade of the equipment used to air Y-PAC programming is scheduled for 2008.
Editing suite upgrade	$12,000	Access Television Facilities and Equipment Grant	Upgrading of equipment in two of the four YCTV/ Y-PAC facility's editing suites is scheduled for 2008. The upgrades are part of the overall transition of the YCTV/Y-PAC facility to an all-digital platform.
YCTV/Y-PAC building HVAC unit	$5,000	Access Television Facilities and Equipment Grant	One of the two HVAC units in the YCTV/Y-PAC building is antiquated and failing. Maintenance costs for the unit are no longer justified. The unit is scheduled for replacement in 2008.
Service Units 428 and 434	**$82,000**		

Service Unit 428 – Capital Improvement

This service unit provides accurate tracking of expenditures using funds from an Access Television Facilities and Equipment Grant provided to the City by Charter Communications.

As required by franchise, Charter Communications provides an Access Television Facilities and Equipment Grant payment of $118,320 every three years. The most recent payment was received in 2006. The next payment is scheduled to be received in 2009.

Typically, one-third of each payment (approximately $39,000) of grant funds is budgeted for expenditure each year.

Expenditure of these grant moneys is restricted to YCTV and Y-PAC equipment and facilities only.

Account 350 Small Tools and Minor Equipment – For 2008, this line item reflects an increase of $13,000 from the 2007 year-end estimate of $12,000 to $25,000. This is a 108.3% increase. The increase simply reflects a return to the originally budgeted amount for 2007 of $25,000. Conservative fiscal management in 2007 resulted in cost savings in this account.

Account 480 Repairs and Maintenance – For 2008, this line item reflects an increase of $1,000 from the 2007 year-end estimate of $1,000 to $2,000. This is a 100% increase. The increase simply reflects a return to the originally budgeted amount for 2007 of $2,000. Conservative fiscal management in 2007 resulted in cost savings in this account.

Account 640 Machinery and Equipment – For 2008, this line item reflects a decrease of $31,000 from the 2007 year-end estimate of $43,000 to $12,000. This is a 72.1% decrease. The decrease is the result of the completion of upgrades to City Council Chambers production equipment in 2007. The $12,000 budgeted for this line item in 2008 reflects a return to the amount of Access Television Facilities and Equipment Grant funds typically allocated on an annual basis for machinery and equipment.

Summary – Service Unit 428 expenditures in 2008 are budgeted to be $39,000, a $15,000 decrease from the 2007 year-end estimate of $56,000. This is a 30.4% decrease. The decrease is primarily the result of upgrades to City Council Chambers production equipment having been completed in 2007. The 2008 budget for this service unit reflects a return to the amount of Access Television Facilities and Equipment Grant funds typically allocated on an annual basis.

Service Unit 434 – Cable Communications

This service unit provides accurate tracking of expenditures using funds primarily generated by a 5% franchise fee applied to the gross revenues Charter Communications collects from the cable television related services it provides to customers within the City. The franchise fee is part of the compensation that Charter provides to the City for use of public rights-of-way. Additional expenditures in this service unit use revenue from interest on investments, a contribution from Charter Communications toward lease cost for YCTV/Y-PAC facilities, non-resident user fees, sales of copies YCTV and Y-PAC programming, and other miscellaneous sources.

Account 110 Salaries and Wages – For 2008, this line item reflects an increase of $19,324 from the 2007 year-end estimate of $264,198 to $283,522. This is a 7.3% increase.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the

management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – For 2008, this line item reflects a increase of $7,623 from the 2007 year-end estimate of $75,198 to $82,821. This is a 10.1% increase.

Personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – For 2008, this line item reflects an increase of $8,036 from the 2007 year-end estimate of $14,238 to $22,274. This is a 56.5% increase. This account includes separate line items for Office and Operating Supplies ($1,750 budgeted for 2008), Fuel ($524 budgeted for 2008), and Small Tools and Equipment ($20,000 budgeted for 2008). The increase in this line item is primarily the result of a return to the originally budgeted amount for 2007 in the Small Tools and Equipment account (350) of $20,000. Conservative fiscal management in 2007 resulted in cost savings in the 350 account.

Account 640 Machinery and Equipment – For 2008, this line item reflects a decrease of $40,054 from the 2007 year-end estimate of $75,054 to $35,000. This is a 53.4% decrease. The decrease is the result of the completion of a project in 2007 extending the City's fiber optic network to the Harman Center at Gailleon Park and to Fire Station 92 in West Valley. With the completion of the fiber optic network extension project, expenditures from this account for 2008 will return to a more typical level.

Account 900 Interfund Payment for Services – For 2008, this account reflects a decrease of $3,685 from the 2007 year-end estimate of $38,511 to $34,826. This is a 9.6% decrease. The decrease is the result of a reduction in necessary contributions toward the replacement of one of the division's two vehicles.

Summary – Service Unit 434 expenditures for 2008 are budgeted to be $494,300, an $8,090 decrease from the 2007 year-end estimate of $502,390. This is a 1.7% decrease. The decrease is primarily the result of the completion of significant capital projects in 2007.

Service Unit 612 – Community Relations

This service unit was added to the Community Relations budget in 2007 to allow for more accurate tracking of expenditures directly related to the City's community relations program. Previously, community relations program expenditures were simply assigned to various general accounts within the division budget. In 2007, the service unit has seen limited use. Its full functionality is yet to be realized.

Account 310 Office and Operating Supplies – For 2008, this line item reflects an increase of $1,000 from the 2007 year-end estimate of $1,000 to $2,000. This is a 100% increase. The increase simply reflects a return to the originally budgeted amount for 2007 of $2,000.

Account 410 Professional Services – For 2008, this line item reflects an increase of $1,500 from the 2007 year-end estimate of $1,000 to $2,500. This is a 150% increase. The increase simply reflects a return to the originally budgeted amount for 2007 of $2,500.

Professional services expenditures from this account include audio/video equipment consulting, graphic design, surveying, etc.

Account 440 Advertising – For 2008, this line item reflects an increase of $1,500 from the 2007 year-end estimate of $1,000 to $2,500. This is a 150% increase. The increase simply reflects a return to the originally budgeted amount for 2007 of $2,500.

Summary – Service Unit 612 expenditures for 2008 are budgeted to be $10,000, a $4,750 increase from the 2007 year-end estimate of $5,250. This is a 90% increase. However, the increase simply reflects a return to the originally budgeted amount for 2007 of $10,000.

Service Unit 641 – Insurance and Bonds

Account 960 Interfund Insurance Services – For 2008, this line item reflects an increase of $176 from the 2007 year-end estimate of $3,522 to $3,698. This is a 5% increase. The increase is the result of higher insurance costs.

Service Unit 699 – General Revenues

Account 360 Miscellaneous Revenue – This line item includes revenues from a contribution from Charter Communications toward lease costs for YCTV/Y-PAC facilities, sales of copies YCTV and Y-PAC programming, non-resident user fees for use of YCTV facilities and equipment, Access Television Facilities and Equipment Grant payments from Charter Communications, and other minor miscellaneous sources.

For 2008, this line item reflects a decrease of $15,250 from the 2007 year-end estimate of $31,350 to $16,100. This is a 48.7% decrease. The decrease is the result of no revenue from interest on investments being included in the 2008 budget and lower estimated revenue in 2008 from non-resident user fees for use of YCTV facilities and equipment.

Charter Communications provides Access Television Facilities and Equipment Grant payments every three years, as required by its franchise. The most recent such payment was received in 2006. The next grant payment is scheduled to be received in 2009.

Account 310 Franchise Fees – Revenues in this line item are generated by a 5% franchise fee applied to Charter Communications for use of public rights-of-way.

For 2008, this line item reflects an increase of $3,000 from the 2007 year-end estimate of $447,000 to $450,000. This is a .67% increase. Revenue from franchise fees in 2007 has increased minimally over 2006 levels. Therefore, the division is being conservative in its franchise fee revenue estimates for 2008 and anticipating only limited growth.

Summary – Service Unit 699 revenues for 2008 are budgeted to be $466,100, a $12,250 decrease from the 2007 year-end estimate of $478,350. This is a 2.6% decrease. The decrease is the result of no revenue from interest on investments being included in the 2008 budget and lower estimated revenue from non-resident users' fees in 2008, and reflects conservative estimates of franchise fee revenue growth in 2008.

The Community Relations reserve fund consists primarily of moneys previously received as Access Television and Facilities Grant payments. Constraint has been exercised in the expenditure of Grant moneys in order to provide adequate capital funds during the final five years of the Charter Communications franchise, during which no Grant payments will be made.

No General Fund revenues are expended in the Community Relations budget.

DETAIL

Service Unit - 428 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$5,234	$25,000	$1,757	$12,000	$25,000	100.0	208.3
480 Repairs And Maintenance	0	2,000	0	1,000	2,000	100.0	200.0
640 Machinery And Equipment	0	76,006	42,006	43,000	12,000	15.8	27.9
Total Expenditures - Srv Unit 428	$5,234	$103,006	$43,763	$56,000	$39,000	37.9	69.6

Service Unit - 434 Cable Communications Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$258,089	$265,429	$196,276	$264,198	$283,522	106.8	107.3
120 Overtime	815	1,000	91	500	1,000	100.0	200.0
140 Retirement/Termination Cashout	4,038	0	0	0	0	*	*
Total	262,942	266,429	196,366	264,698	284,522	106.8	107.5
200 Personnel Benefits	79,203	75,198	55,833	75,198	82,821	110.1	110.1
300 Supplies							
310 Office And Operating Supplies	1,799	1,750	1,316	1,750	1,750	100.0	100.0
320 Fuel Consumed	324	488	254	488	524	107.5	107.5
350 Small Tools And Equipment	9,951	20,000	2,551	12,000	20,000	100.0	166.7
Total	12,075	22,238	4,121	14,238	22,274	100.2	156.5
400 Other Services And Charges							
410 Professional Services	1,107	0	0	0	0	*	*
420 Communications	2,386	3,159	1,259	2,474	1,973	62.5	79.8
430 Transportation/Training	254	1,684	651	1,609	1,634	97.0	101.6
440 Advertising	0	500	0	200	500	100.0	250.0
450 Operating Rentals And Leases	17,071	16,972	12,803	16,972	16,972	100.0	100.0
470 Public Utility Services	4,876	6,387	3,500	6,387	6,727	105.3	105.3
480 Repairs And Maintenance	1,182	3,500	1,891	3,500	3,500	100.0	100.0
490 Miscellaneous	765	3,550	1,464	3,550	3,550	100.0	100.0
Total	27,641	35,752	21,569	34,691	34,856	97.5	100.5
550 Interfund Subsidies	53,878	0	0	0	0	*	*
600 Capital Outlays							
630 Improvements Other Than Bldg	0	62,811	63,053	63,054	10,000	15.9	15.9
640 Machinery And Equipment	0	35,000	5,561	12,000	25,000	71.4	208.3
Total	0	97,811	68,614	75,054	35,000	35.8	46.6
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	2,649	3,850	2,887	3,850	2,881	74.8	74.8
990 Interfund Administrative Cgs	30,663	34,661	25,997	34,661	31,945	92.2	92.2
Total	33,312	38,511	28,884	38,511	34,826	90.4	90.4
Total Expenditures - Srv Unit 434	$469,051	$535,939	$375,388	$502,390	$494,300	92.2	98.4
Revenue Detail							
310 Taxes	$432,153	$430,000	$336,746	$447,000	$450,000	104.7	100.7
360 Miscellaneous Revenues	135,740	15,850	12,820	16,350	16,100	101.6	98.5
Total Revenues - Srv Unit 434	$567,893	$445,850	$349,566	$463,350	$466,100	104.5	100.6

Service Unit - 612 Community Relations Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$0	$2,000	$0	$1,000	$2,000	100.0	200.0
400 Other Services And Charges							
410 Professional Services	0	2,500	0	1,000	2,500	100.0	250.0
440 Advertising	0	2,500	0	1,000	2,500	100.0	250.0
450 Operating Rentals And Leases	0	1,500	0	750	1,500	100.0	200.0
490 Miscellaneous	0	1,500	0	1,500	1,500	100.0	100.0
Total	0	8,000	0	4,250	8,000	100.0	188.2
Total Expenditures - Srv Unit 612	$0	$10,000	$0	$5,250	$10,000	100.0	190.5

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$6,088	$3,522	$3,522	$3,522	$3,698	105.0	105.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$795,858	$738,086	$883,377	$883,377	$794,565	107.7	90.0
360 Miscellaneous Revenues	0	0	9,269	15,000	0 *		0.0
Total Revenues - Srv Unit 699	$795,858	$738,086	$892,646	$898,377	$794,565	107.7	88.4

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Operating Fund – 473

Wastewater Manager:
Douglas Mayo

DEFINITION

The functions of this division include the collection and treatment of sanitary wastewater to protect the environment, public health and welfare; assess and comply with regulatory agency requirements; and promote economic development. The mandated responsibility of collecting, transporting, and treatment of surface water (stormwater) has been transferred to the newly formed Stormwater Utility-Fund 441.

Discussion

In 2003, the City issued a $10 million revenue bond to fund essential capital improvement to the Wastewater Treatment Facility. In June 2004, the City Council adopted the Mandated 2004 Wastewater Facility Plan (Facility Plan). This document presents the plan of action and resultant expense, based upon regulatory mandated and projected growth in our customer base, for the next 20-year horizon. This plan identifies over $26.1 million of capital improvements required within the first six years to maintain our ability to serve the community. Continued investment into the system is required. The City of Yakima is responsible for securing adequate collection, treatment and administrative programs to meet wastewater obligations. In general, those obligations are public health and welfare, regulatory compliance, financing, and community growth. Federal Grants to fund these kinds of activities are a thing of the past! The City's financing options are loans, bonds, or cash. The budget submitted by this report anticipates the issuance of a $5.5 million Revenue Bond, the proceeds of which benefit the 478 Fund. All funding mechanisms are entirely supported by Wastewater customer rates.

The 2003 through 2006 budgets allowed the beginning of implementation of much of the staffing and equipment adjustments set forth in the adopted Mandated 2000 Facilities Plan and repeated in the 2004 Wastewater Facility Plan. With this budget, we continued implementation of these Facility Plans requirements.

Effective July 1, 2007, the City received our current NPDES (National Pollution Discharge Elimination System) Discharge Permit. This permit continues the City's full delegation of the Pretreatment Program. We have discovered that the requirement to properly execute this Program necessitates additional staff. This permit also mandated additional testing requirements.

In June 1997, City Council adopted an updated "Consolidated Wastewater Connection Charge" Program to finance growth-driven capital improvements. This financing alternative was originally discussed in the adopted 1994 Cost of Service Study. The revenues from this updated Wastewater Connection Charge are needed to avoid existing customer subsidy of growth-driven capital costs. Revenues from this source are slowly increasing and are incorporated into the 2007 Operating

budget, then transferred to capital funds. An update to the Wastewater Connection Charge, which incorporated the information from the Mandated 2004 Wastewater Facility Plan and council and community input, was adopted in May 2006.

In conjunction with this 2008 Budget, an update to both the Wastewater Cost of Service and Rate Study and the Wastewater Connection Charge Study is submitted as a Budgeted Major Policy Issue for Council consideration.

Summary

The 2007 year-end balance is estimated to be $1,905,311. 2008 revenues are estimated at $16,328,291. Estimated expenditures for 2008 are $16,475,249, a deficit of $146,958. The 2008 year-end balance is estimated at $1,758,353.

The service units in this division are:

Service Unit 211 – Wastewater Collection
Service Unit 213 – Surface Drainage Collection (Stormwater)
Service Unit 215 – Rudkin Road Pump Station
Service Unit 218 – Capital Improvement
Service Unit 232 – Wastewater Treatment
Service Unit 233 – Pretreatment
Service Unit 641 – Insurance and Bonds
Service Unit 642 – Prior Pensions
Service Unit 645 – Interfund Distribution
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

As indicated below, for 2008, the Wastewater Division has budgeted a $478,606 (3.0%) increase in operation and maintenance (O&M) Fund. The majority of this increase was due to a significant increase in the cost of the non-labor items (fuel, utilities, chemicals, and commodities) required by the treatment process (12.7%) and an 8.1% increase in debt service. The increases were partially offset by a decrease in the amount transferred to Wastewater's Capital Funds (476, 478). Reduction of transfers to the Capital Funds directly affects the City's ability to invest in mandated infrastructure improvements at the treatment facility or rehabilitation or expansion within the service area. Ongoing capital programs are vital to obtain and secure adequate treatment and collection capacity for existing and anticipated customers.

Fund 473	2007 Budget	2008 Budget	Increase $ (Decrease)	Increase % (Decrease)	% Total Fund	% of Total Fund
O&M 211, 213, 215, 232, & 233						
Labor & Benefits	$4,560,036	$4,747,720	$187,684	4.1%	39.2%	28.8%
Non-Labor	1,980,924	2,232,481	251,557	12.7%	52.6%	13.6%
Total O&M	6,540,960	6,980,201	439,241	6.7%	91.8%	42.4%
Non-O & M						
641 Insurance	587,041	591,491	4,450	0.8%	0.9%	3.6%
642 Prior Service	3,108	3,200	92	3.0%	0.0%	0.0%
645 Debt Service	3,066,446	3,066,212	(234)	0.0%	0.0%	18.6%
645 Capital Transfers	2,753,054	2,706,054	(47,00)	(1.7%)	(9.8%)	16.4%
646 Interfund Transfers	$3,046,033	$3,128,090	$82,057	2.7%	17.1%	19.0%
Sub-total	9,455,682	9,495,047	39,365	0.4%	8.2%	57.6%
Total	15,996,642	16,475,248	478,606	3.0%	100.0%	100.0%

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Administration				
11107	Chief Engineer [1]	.15	.15	.10
1272	Wastewater Manager	1.00	1.00	.88
15101	Assistant Wastewater Manager	1.00	1.00	1.00
11102	Utility Engineer	1.00	1.00	1.45
11104	Senior Engineer	.15	.15	.15
10101	Deputy Director of Comm/Econ Dev. [1]	.05	.15	.15
3130	Development Engineer	.60	.60	.45
4441	Permit Technician	.55	.55	.55
10601	Engineering Contracts Specialist	.30	.30	.25
8750	Utilities Locator	.50	.50	.50
10602	Engineering Office Assistant	.15	.15	.15
11106	Surface Water Engineer	1.00	1.00	0.00
7123	Department Assistant III	2.00	2.00	1.80
Total Administration		**8.45**	**8.55**	**7.43**
Wastewater and Surface Water Collection And Drainage				
13201	WW Maintenance Supervisor	1.00	1.00	.85
8731	WW Maintenance Specialist I (temp)	.58	.51	.58
8732	WW Maintenance Specialist II	11.00	10.00	9.70
8733	WW Maintenance Crew Leader	6.00	6.00	5.90
Total Wastewater and Surface Water Collection And Drainage		**18.58**	**17.51**	**17.03**
Facility Operating				
15102	WW Treatment Plant Process Control Supervisor	1.00	1.00	1.00
15103	WW Treatment Plant Chief Operator	4.00	4.00	4.00
8313	WW Treatment Plant Operator III	8.00	8.00	7.98
8312	WW Treatment Plant Operator II	5.00	6.00	5.98
8311	WW Treatment Plant Operator I	1.00	0.00	1.00
8311	WW Treatment Plant Operator I (Temporary)	0.00	1.00	0.00
8301	WW Facility Support Worker	0.00	1.00	1.00
8301	WW Facility Support Worker (Temp.)	.58	.58	.58
Total Facility Operating		**19.58**	**21.58**	**21.54**
Facility Maintenance				
12201	Industrial Maintenance Supervisor	1.00	1.00	1.00
8241	Industrial Maintenance Mechanic	4.00	4.00	4.00
8242	Preventative Maintenance Technician	2.00	1.00	1.00
8541	Building Maintenance Specialist	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
Total Facility Maintenance		**9.00**	**8.00**	**8.00**
Pretreatment				
15104	Environmental Analyst	1.00	1.00	.95
	Environmental Compliance Specialist	0.00	0.00	1.00
8322	Pretreatment Technician	3.00	3.00	3.00
8323	Pretreatment Crew Leaders	2.00	2.00	2.00
Total Pretreatment		**6.00**	**6.00**	**6.95**

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Facility Laboratory				
15301	Lab Coordinator	1.00	1.00	1.00
8326	Laboratory Chemist	1.00	0.00	.40
8321	Laboratory Technician	4.00	4.00	3.40
Total Facility Laboratory		**6.00**	**5.00**	**4.80**
Total Budgeted Personnel		**67.61**	**66.64**	**65.75**
Net Change			**(.97)**	**(.89)**

(1) 2007 staffing changes consisted of assignment alteration within the Engineering and Codes Division.

Wastewater Service Unit Shift

Due to the formation of the Stormwater Utility (Fund 441), changes in technology, and increased mandates, the time of several existing staff members was reallocated, a previously deleted position was reinstated, and few select new positions were opened. Although the net result to this Fund was a decrease of (0.887) FTE's, each remaining service unit experienced an increase in FTE's. These changes are also reflected in the salary and benefit line items in each service unit's budget.

FULL TIME EQUIVALENTS (FTE'S)

Service Unit	2007 Staff Allocation	2008 Staff Allocation	Net Change
211	20.68	21.35	.67
213	3.35	0.00	(3.35)
215	.30	0.30	0.00
232	34.28	35.39	1.11
233	8.03	8.71	.68
Total	66.64	65.75	(0.89)

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 215			
Million Gallons/Yr. Pumped			
Yakima	539	539	539
Union Gap	245	245	245
Total Million Gallons/Yr. Pumped	784	784	784
Pumping Costs *	$95,619	$99,334	$100,812
Cost Per Million Gallons Pumped[1]	$122	$127	$129
Debt Service and Coverage	$5,637	$5,702	$3,204

Service Unit 232	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Billion Gallons/Yr. Treated	3.93	4.0	4.1
Laboratory Tests/Month	1,051	1,100	1,150
Permitted Hydraulic Capacity (Av. day peak month)	21.5	21.5	21.5
Average Day Peak Month	13.71	13.71	13.71
% of Permit Capacity	63.8	63.8	63.8
Peak Day	14.65	14.65	14.65
Lbs. of Organic Pollutants Treated (BOD)	8,208,080	8,300,000	8,400,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	36,457	36,457	36,457
% Permit Capacity	68.3	68.3	68.3
Lbs. of Total Suspended Solids (TSS)	7,172,013	7,000,000	7,100,000
Permitted SS Loading (Average Day/Max. Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	22,925	22,925	22,925
% Permit Capacity	59.4	59.4	59.4
Bio-solids (Dry Tons)	1,634	1,665	1,705
Treatment Costs	$4,314,071	$4,427,179	$4,736,129
Flow Treated (mg)	3,930	4,000	4,100
Cost Per Million Gallons Treated *	$1,098	$1,107	$1,155
Total Facility Debt Service *	$2,572,582	$2,565,702	$2,535,896

* See Wholesale Rate, Debt Service, and Reserve Contribution Determination. 1¢ of Operations and Maintenance Resources treats 8.7 gallons of wastewater in 2008.

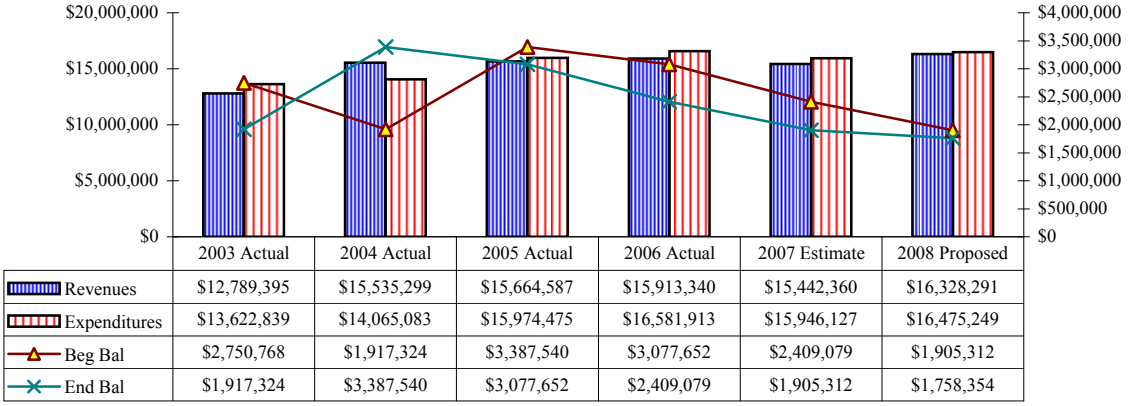
BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
211 Wastewater Collection	$1,610,501	$1,721,894	$1,206,251	$1,665,558	$1,938,809	112.6	116.4
213 Drainage	215,505	374,071	213,082	352,557	300,000	80.2	85.1
215 Rudkin Road	72,538	75,696	54,042	74,610	74,874	98.9	100.4
232 Wastewater Treatment	3,590,522	3,756,035	2,744,744	3,657,635	3,908,835	104.1	106.9
233 Wastewater Pre-Treatment	557,061	613,264	441,073	607,409	757,684	123.6	124.7
641 Insurance And Bonds	608,774	587,041	587,041	587,041	591,491	100.8	100.8
642 Prior Pensions	2,849	3,108	2,072	3,108	3,200	103.0	103.0
645 Interfund Distribution	6,937,256	5,819,500	3,048,486	5,981,500	5,772,266	99.2	96.5
646 Interfund Payments	2,986,907	3,046,033	2,177,925	3,016,708	3,128,090	102.7	103.7
Total Expenditures	$16,581,913	$15,996,642	$10,474,715	$15,946,127	$16,475,249	103.0	103.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	3,270,304	3,458,423	2,466,159	3,341,158	3,580,947	103.5	21.7
200 Personnel Benefits	947,617	1,104,721	791,924	1,071,932	1,169,972	105.9	7.1
Sub-Total Salaries and Benefits	4,217,920	4,563,144	3,258,082	4,413,090	4,750,919	104.1	28.8
300 Supplies	479,189	483,692	387,413	470,818	497,329	102.8	3.0
400 Other Services And Charges	767,156	925,334	597,706	789,275	840,072	90.8	5.1
500 Intergov Srvcs/Other Interfund	8,488,948	7,238,765	4,962,306	7,438,865	7,525,406	104.0	45.7
600 Capital Outlays	18,064	25,000	42,561	67,594	30,000	120.0	0.2
700 Debt Service	632,586	755,010	696,396	755,010	755,010	100.0	4.6
900 Interfund Payment For Services	1,978,050	2,005,697	1,623,286	2,011,475	2,076,512	103.5	12.6
Total Expenditures	$16,581,913	$15,996,642	$11,567,750	$15,946,127	$16,475,249	103.0	100.0

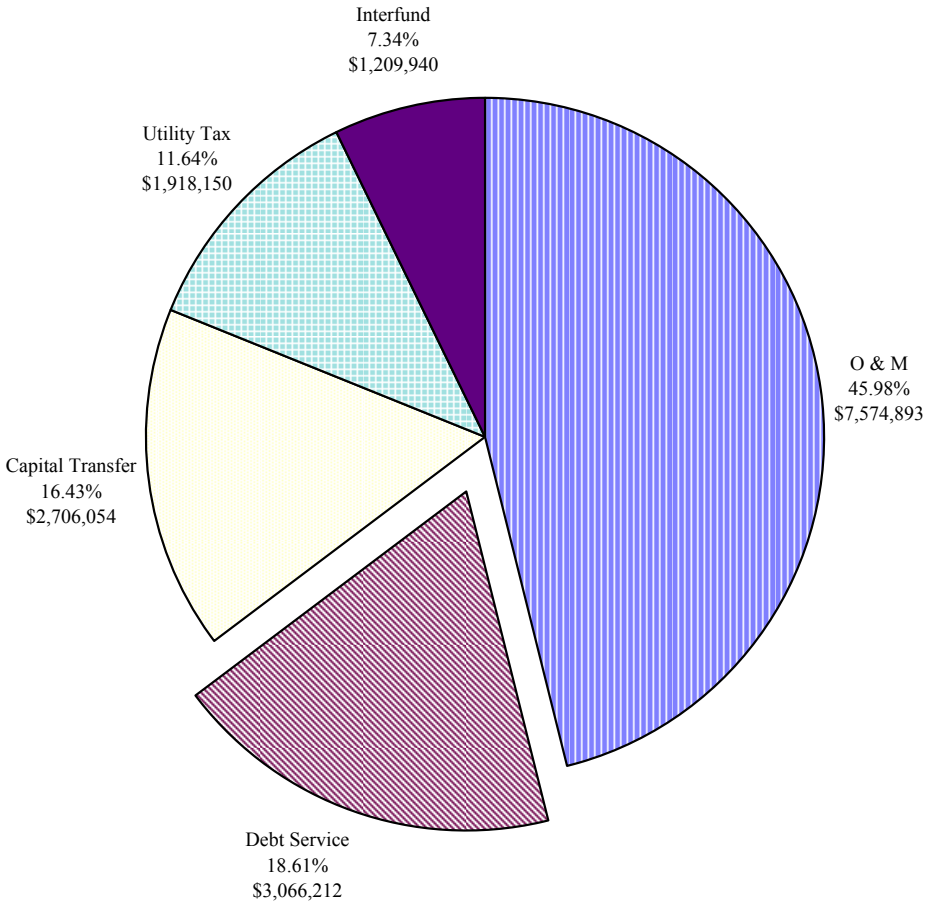
Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
211 Wastewater Collection	$12,541,714	$12,245,500	$9,023,019	$12,267,300	$12,772,000	104.3	104.1
213 Drainage	0	0	0	0	0	*	*
215 Rudkin Road	40,220	29,690	24,652	29,690	23,380	78.8	78.8
218 Capital Improvement	875,601	650,000	801,418	925,000	950,000	146.2	102.7
232 Wastewater Treatment	1,699,360	1,522,070	889,263	1,530,770	1,653,070	108.6	108.0
233 Wastewater Pre-Treatment	610,956	591,000	505,036	618,000	613,500	103.8	99.3
645 Interfund Distribution	38,640	38,641	38,640	39,000	288,641	747.0	740.1
699 General Revenues	3,184,501	2,041,130	2,391,675	2,441,678	1,933,011	94.7	79.2
Total Revenues	$18,990,992	$17,118,031	$13,673,704	$17,851,438	$18,233,602	106.5	102.1

WASTEWATER OPERATING FUND FINANCIAL DATA



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Proposed
Revenues	$12,789,395	$15,535,299	$15,664,587	$15,913,340	$15,442,360	$16,328,291
Expenditures	$13,622,839	$14,065,083	$15,974,475	$16,581,913	$15,946,127	$16,475,249
Beg Bal	$2,750,768	$1,917,324	$3,387,540	$3,077,652	$2,409,079	$1,905,312
End Bal	$1,917,324	$3,387,540	$3,077,652	$2,409,079	$1,905,312	$1,758,354

WASTEWATER OPERATING FUND
2008 BUDGET – $16,475,249



Note: Capital Transfer includes $250,000 transfer for Utility Services System.

EXPLANATORY NARRATIVE

Departmental

Account 100 Salary – The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 211 – Wastewater Collection

The tasks assigned to collection system personnel include: cleaning and maintaining over 317.2 miles of sanitary Wastewater lines, maintaining 11 lift stations, infiltration reduction through a

grouting program, rehabilitation of manholes, root control program, assisting other City divisions with street improvement projects, and emergency response throughout the system.

The City's AIMMS (Automated Inventory and Maintenance Management System) program has been utilized to track all emergency callouts and all maintenance activity since 1995. From this information, a "hot spots" list and map were created. Extra emphasis maintenance is scheduled to prevent additional emergencies in these areas. Most of these "hot spots" are maintained twice yearly, with a few requiring more frequent work (up to six times per year). The pretreatment fat, oil, grease control (FOG) program and the collection system root control program are beginning to decrease the need for maintenance in many of the "hot spots." In 2004, staff entered all remaining pipes into the AIMMS system. Preventative maintenance of all pipes is now scheduled and recorded in AIMMS. A goal of five years has been set as the longest time between routine maintenance of pipes. Much of the pipe in the system requires more frequent maintenance, some as often as six times per year. Staff continually evaluates the scheduled frequency and adjusts as appropriate. The collection system consists of 327-miles of pipe. However, to cover "hot spots" as well as "routine" maintenance to achieve the five-year goal, collection staff needs to maintain a minimum of 220-miles (1.16 million feet) of pipe each year. During 2006, staff cleaned 1,187,851 feet. Through September 2007 staff maintained an additional 1,261,098 feet, compared to the 1,200,015 feet of pipe cleaned in the same time frame in 2006. The majority of the collection crew's time is spent on the "hot spot" portions of the system and doing "routine" maintenance of all pipes not included in a "hot spot." However, members of this team perform several other tasks. One crew spends approximately 40% of its time maintaining the lift stations throughout the system (Rudkin Road Lift Station is not included in their duties). This crew also has spent 105 man-hours thus far in 2007 maintaining our flow monitoring equipment.

Emergency call-outs are another task we perform. Thus far during 2007, there have been 20 emergency call outs that were the City's responsibility, nine of which were on straight time, and 11 of which were on overtime. These emergencies took a total of 107 man-hours and 86 equipment-hours. Since these overtime man-hours are "On Call" time, when an employee gets called out they get paid for a minimum of 2 hours, whether they work two hours or not. Of these 20 emergency call-outs, 3 were grease related (15%), 2 were root related (10%), 3 were grease and root related (15%), and the remaining 12 were by numerous other causes (60%). Also, there have been 40 emergency call outs that were the customer's responsibility this year, 24 of which were on straight time, and 16 of which were on overtime. These emergencies took a total of 175 man-hours and 109 equipment-hours. Of these 40 emergency call outs 0 were grease related (0%), 1 was root related (3%), 0 were grease and root related (0%), and the remaining 39 were by numerous other causes (97%), 21 were charged lines (53%). This is in sharp contrast of previous years. In 2004, we suffered 81 emergency callouts (ours) of which 27 were related to grease. In 2005, we had only 42 callouts with 12 being grease related. 2006 found only 31 callouts, but again, 12 were grease related. As mentioned above, thus far in 2007, we have suffered only 20 emergency callouts with only 3 being grease related.

Other tasks include cleaning out the drains at the City's Public Works garage that has consumed 108 man-hours and 91 equipment-hours for the collection crews.

Other duties include assisting neighboring Wastewater districts and contractors, TV inspection of new developer construction, locating stubs; 233 man-hours and 108 equipment-hours have been spent in smoke and dye testing to see if buildings are hooked up to the Wastewater system or not, this year.

We continue to aggressively pursue the sealing and grouting program for infiltration control and are experiencing positive results of this program. In addition to our pipe-sealing program, through purchase of a trailer-mounted machine in 2006, City staff can rehabilitate leaking manholes. This operation has proven to be effective in reducing infiltration and providing additional structural support to the City's older brick manholes. Thus far in 2007, staff has invested 785 man-hours and 471 equipment-hours to rehabilitating 78 manholes.

YAKIMA DOMESTIC WASTEWATER COLLECTION INVENTORY IN LINEAL FEET

Diameter	6" to 12"	>12" to 18"	>18" to 27"	>27" to 48"	Total
2006	1,461,828	119,049	92,331	27,778	1,700,986
2007	1,481,319	121,625	92,331	29,395	1,724,670
Increase	19,491	2,576	0	1,617	23,684

Account 100 Salaries and Wages –The $107,145 or 10.8% increase from 2007 budget of $989,324 to 2008 proposed budget of $1,096,469 is due to the general wage increase and the addition of total FTE's allocated to this service unit from 21.016 to 21.350, an increase of 0.334 FTE.

Account 200 Personnel Benefits – This line item reflects an increase of $59,207 or 19.1% from budget 2007 of $310,518 to budget 2008 of $369,725. The personnel benefit account includes rate adjustments as outlined in the above general notes and an increase of 0.334 FTE.

Account 300 Supplies – The 2007 budget of $102,000 was increased to $115,150 or 12.9% in the 2008 budget. Increases include inflated fuel. Materials and repair of equipment utilized by our Infiltration and In-flow Reduction Program, in-situ pipe repair, and items such as hose are included in this account. This account also includes purchases of all repair parts such as bearings and seals for pumps and replacement equipment costing under $5,000.

Account 400 Other Service and Charges – The 2008 budget of $58,358 is $4,827 or 9.0% above the 2007 budget of $53,531. Increases in utility and communication costs are the cause of this increase. Professional services dealing with legal implications of our connection charges are included in this account. Miscellaneous charges are mainly related to per diem costs at training sessions.

Account 430 Transportation/Training. – The following table lists all of the anticipated off site training functions to be attended by Wastewater Division personnel for 2008. The costs associated with these activities are budgeted in Service Units 211 ($1,800), 232 ($5,000) and 233 ($500)

ORGANIZATION	MEETINGS	STAFF ATTENDING
Wastewater Operators of Washington (WOW)	Annual Training Workshop in Washington State	Four Division Members
Northwest Bio-solids Association	Annual Convention and Workshops	Two Division Members Annual Meeting and Semi-Annual Business Sessions
Pacific Northwest Clean Water Association (PNCWA)	Annual Conference	Four Division Members
American Public Works Association (APWA)	Pollution Control Workshops	Staff working with pollution control as related to Wastewater Treatment
Water Pollution Control Federal (WPCF)	Annual Workshop Held in Washington	Wastewater Collection Specific Training Four Division members to attend
Pretreatment Specific Seminars	Held in the Near Northwest at Various Times and Locations	One to two staff members to attend

The 2008 budget is $500 less than the 2007 level.

Account 530 State/County Taxes – The state excise tax applied to Wastewater revenues is budgeted in this account. The 2008 budget is the same as the 2007 budget.

Account 550 Interfund Subsidies – We have no additional major equipment purchase scheduled for 2008.

Account 640 Capital Outlay – $15,000 is budgeted for capital outlay in 2008. This will be used to continue the purchase of safety-related equipment for confined space entry, and necessary equipment for Wastewater maintenance activities.

Account 950 Garage (Replacement/M&O) – This account reflects an increase of $27,586 or 19.5% from the 2007 budget of $141,521 to 2008 budget of $169,107. Garage M&O and replacement contributions for this service unit are included in this account. Changes in Garage M&O costs are due to adjusted service requirements of existing and new equipment. The replacement transfer was increased to reflect additional equipment in our fleet.

Revenue – See 473 Revenue Chart in the beginning of this section.

Summary –The 2008 proposed budget of $1,938,809 for Wastewater Collection reflects an increase of $216,915 or 12.6% from the 2007 budget of $1,721,894. This increase is due to a 0.334 increase in FTE's, a general wage increase and increased fuel and utility costs.

Service Unit 213 – Surface Drainage Collection (Stormwater)

Nearly all costs related to this service unit were transferred to the newly funded Stormwater/Surface water Utility (Fund 441). The Wastewater Division is purchasing a $300,000 major piece of equipment through this Service Unit to be used by the Stormwater Utility. This expense shall be paid back in time.

Service Unit 215 – Rudkin Road Pump Station

Through September 2007, total flow at Rudkin Road is down 3.4% from last year. For budget purposes, we project no change for total flow from 2007 to 2008.

Account 100 Salaries and Wages – The 2008 budget of $17,776 is $1,138 or 6.8% greater than the 2007 budget of $16,638 due to the general wage increase.

Account 200 Personnel Benefits – The 2008 budget of $5,371 is $407 or 8.2% greater than the 2007 budget of $4,964.

Account 950 Garage (Replacement/M&O) – This account reflects a decrease of $3,081 or -9.4% from the 2007 budget of $32,644 to 2008 budget of $29,563 due to a reallocation of equipment to other service units.

Revenue – Revenues are received from the City of Union Gap to cover the following expenditures: (a) O&M costs (allocated to Union Gap on a pro-rata basis of flow), and (b) Debt service (which is contractually allocated in Yakima 42.30%, and in Union Gap 57.70%). (See 473 Revenue Chart in general narrative section at beginning.)

Summary – O&M expenditures of $74,874 are proposed for 2008, which represent an $822 or 1.1% decrease from the 2007 budget level of $75,696.

Service Unit 218 – Capital Improvement / LID Revenue

Account 370 Proprietary/Trust Other Revenues – The 2008 proposed budget anticipates approximately $950,000 in Wastewater Connection Charges. This revenue stream will ultimately be redistributed either to the 476 Fund (Wastewater Construction Fund), the 478 Fund (Wastewater Facility Project), or the 485 Fund (Apple Tree Debt Service).

Revenue – See 473 Revenue Chart in the beginning of this section.

Summary – Revenue from the adopted Wastewater Connection Charge Program will be collected into the 473 Fund (per legal counsel and bond counsel recommendation) and subsequently redistributed to the 476 and 478 Capital Funds.

Service Unit 232 – Wastewater Treatment

Service Unit 232 includes the operation and maintenance costs of the Treatment Facility in the Wastewater Operating Fund (473). Approximately 4.0 billion gallons of sewage is treated annually at the Treatment Facility. The Department of Ecology has issued the City a new National Pollutant Discharge Elimination System (NPDES) Discharge Permit for the Treatment Facility.

An excess of 1,050 complete laboratory tests are required to be performed in an average month. This number is expected to continue to increase due to mandated increased Pretreatment (See Service Unit 233). The laboratory has been accredited to perform most, but not all, metals and organic pollutant analysis in the parts per billion thresholds.

The facility's rated hydraulic capacity in our NPDES permit is 21.5 million gallons per day (mgd) based on ammonia removal. Our rated capacity under this permit is based on engineering studies discussed in the 2004 Facility Plan. During 2007, the average daily flow during the peak month (September) was 12.81-mgd. The highest daily flow for 2007 was 13.86-mgd on September 4. This is significantly below 1996 when the average day peak month was 18.19-mgd and peak day was 19.52-mgd. This reduction is due to reductions in both infiltration (groundwater leaking into Wastewaters) and in-flow (illegal connections to Wastewater).

Through September 2007, total flow to the facility is down 1.38% from 2006. We project flow to remain at this level in 2008. During this same time period, Biochemical Oxygen Demand (BOD) has increased 3.54%; and Total Suspended Solids (TSS) has decreased 3.30%. (The above amounts do not include loading from Del Monte).

Account 100 Salaries and Wages – The $101,278 or 5.5% increase from 2007 budget of $1,839,655 to 2008 budget of $1,940,933 is due a 1.11 increase in FTE's allocated to the service unit and retirement cashout of a 30+ year employee. The 2008 budget of $65,000 for overtime is $13,000 or 25% higher than the 2007 budget amount of $52,000. The 2008 overtime budget is based on the actual amount expended in 2006. Overtime is chiefly required by two situations: to minimally staff the treatment facility during Holidays and to minimally staff the plant during graveyard shift when the scheduled personnel enjoy their vacation benefits. Some overtime is the result of the construction project that causes interruptions of normal treatment processes.

Account 200 Personnel Benefits – The $23,001 or 3.9% budget increase from 2007 budget of $592,209 to $615,210 reflects the 1.11 FTE increase, the Retirement PERS Comp, and the general adjustments noted above.

Account 300 Supplies – Includes Office and Operating Supplies, fuel, and chemicals. The 2008 proposed budget of $365,259 is $7,000 (2.0%) higher than the 2007 budget of $358,259.

Expensive maintenance, repair requirements and operating expenditures will be and are being experienced as the facility ages and additional equipment is installed. A preventative maintenance system has been in place (AIMMS) for several years with the same previous goal of preventing major avoidable equipment failure. Small problems are exposed and are repaired before major trouble occurs. This account is used for the purchase of materials utilized in maintenance repairs and operations such as seals, bearings and small motors, in addition to purchases of paint, oil, grease, etc.

The increase in this account reflects the cost of diesel fuel for the bio-solids handling (front end loader) and transport (trucking) equipment, and fuel oil for the emergency generator and the boilers in case the digester-produced gas cannot meet demand during very cold weather.

Also included in the account is the chemical budget. The high cost of chemicals is due to our use of magnesium hydroxide to facilitate alkalinity, hardness, and odor concerns. Chemical costs also include purchases of chlorine (disinfection), sulfur dioxide (dechlorination), sodium hypochlorite and caustic soda, and Bioxide (odor control), and polymer (bio-solids management). The use of polymer and odor control chemicals has increased due to the inclusion of the Del Monte wastewater into the Treatment Facility. We have found that the addition of Del Monte load has significantly increased our solids and the use of odor control chemicals, while at the same time lowered the efficiency of the dewatering process.

Account 400 Other Services and Charges – $737,279 is budgeted in this line for 2008, an increase of $12,572 (1.7%) over 2007 budget of $724,707. This element provides funds for some laboratory analysis in regard to bio-solids management, limited professional consulting services, and legal consultation with regards to permit and water quality regulations. Having funds available for short term, specific professional assistance have complemented and enhanced efforts in resolving operational, design and mechanical difficulties. General environmental legal analysis is also paid from this line. This may include regulatory consultation for limited discharge permit issues.

This element also includes Communications, Travel and Training, Public Utilities, and our Ecology Discharge permit. The increase is due to rising Utility costs.

Account 500 Intergovernmental Services – This element includes State/County Taxes and Assessments and Residual Equity Transfers. This line item reflects state excise tax on Wastewater revenues. The 2008 budget is equal to the 2007 budget of $175,000. An allocation of this tax expense is not passed on to our wholesale customers, Union Gap and Terrace Heights.

Account 950 Interfund OPT Rentals and Leases – Garage and M&O and replacement are budgeted in this line according to the Fleet Manager's recommendation. 2008 fleet O&M costs have increased $8,950 to $65,155 due to a reallocation of equipment and the City Manager's analysis of costs and fund balance.

WHOLESALE RATE, DEBT SERVICE, AND RESERVE CONTRIBUTION DETERMINATION
2008 WASTEWATER TREATMENT PLANT OPERATIONAL COST FOR WHOLESALE RATE CALCULATION

SERVICE UNIT	2007 ESTIMATE	2008 BUDGET
232 Treatment (State Tax is not included)	$3,581,035	$3,733,835
641 Insurance (only SU 232 portion)	252,427	269,144
642 Prior Service	3,108	3,200
646 City Services	514,009	554,950
TOTAL	$4,350,579	$4,561,129

Per the 1997 Settlement Agreement, wholesale billing to Union Gap and Terrace Heights are based upon their respective loadings to the treatment facility. Each year, the operating and maintenance expense is divided into Hydraulic (20%), BOD (40%), and SS (40%) components. The divided expense is further allocated to each customer based upon their actual loading. The 2006 actual, projected 2007, and estimated 2008 percent allocations are indicated on the following table.

	2006 Actual	%	2007 Projected	%	2008 Estimated	%
Million Gallons Treated (Total)	3,935		4,000		4,100	
Yakima (%)	3,532	89.7	3,580	89.5	3,649	89.0
Union Gap (%)	235	6.0	240	6.0	246	6.0
Terrace Heights (%)	168	4.3	180	4.5	205	5.0
BOD Treated (lbs.) (Incl. D.M.)	8,208,080		8,300,000		8,400,000	
Yakima (%)	7,582,588	92.4	7,652,600	92.2	7,728,000	92.0
Union Gap (%)	393,973	4.8	415,000	5.0	420,000	5.0
Terrace Heights (%)	231,519	2.8	232,400	2.8	252,000	3.0
TSS Treated (lbs.) (Incl. D.M.)	7,172,013		7,000,000		7,100,000	
Yakima (%)	6,580,519	91.7	6,412,000	91.6	6,461,000	91.0
Union Gap (%)	349,322	4.9	350,000	5.0	355,000	5.0
Terrace Heights (%)	242,172	3.4	238,000	3.4	284,000	4.0

SHARED DEBT SERVICE

	2007 Total	2008 Total	Yakima	Union Gap	Terrace Heights
Allocation, %			87.9%	8.1%	4.0%
Treatment Debt Service	2,565,702	2,535,896	2,229,053	205,408	101,436
Treatment Cash Contribution				81,000	40,000
Total				286,408	141,436

CAPITAL RESERVE
(Contributions Into 472 Fund Yearly – $150,000)

	Yakima	Union Gap	Terrace Heights
Allocation, %	87.9%	8.1%	4.0%
Charge, Per Month	$10,987	$1,1012	$500
Total	$131,850	$12,150	$6,000

NOTE: The percentages presented are based on contractual allocations.

Summary – The 2008 proposed budget of $3,908,835 represents a $152,800 or 4.1% increase over the 2007 budget of $3,756,035. Factors contributing to the adjustment are the general wage increase, increase of FTE's (1.11), benefit increase, a retirement, and chemical and power costs associated with treatment of Del Monte wastewater.

Service Unit 233 – Pretreatment

The City of Yakima's Wastewater Division's Pretreatment Program is a requirement of the City's wastewater discharge (National Pollution Discharge Elimination System-NPDES) permit as issued by the Department of Ecology (Ecology). Staff currently includes the Environmental Analyst, two Pretreatment Crew Leaders, and three Pretreatment Technicians.

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by industries that can cause equipment damage, interference of plant processes, or pass through into the receiving waters. Other objectives include improving opportunities to recycle and reclaim wastewater, to protect bio-solids reuse options, and to protect the health of the employees at the POTW. The objectives are achieved by regulating discharges from industries using Federal, State, and local limits, the more stringent being defined as Pretreatment Standards under Section 307 (d) of the Clean Water Act.

In June of 2003, the City of Yakima was fully delegated by the Department of Ecology to implement a wastewater pretreatment program to control discharges from all industrial users of its wastewater treatment and disposal system pursuant to requirements set forth in 40 CFR Part 403, Chapter 90.48 RCW, Chapters 173-208 WAC, 173-216 WAC, 173-201A WAC and 173-240 WAC and the City's NPDES permit. A condition of § S6.A.1.b. of the City's NPDES permit requires the issuance of industrial waste discharge permits to all significant industrial users, SIUs, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction.

Duties of the Pretreatment Program include monitoring, sampling, and inspecting all significant industrial users (SIUs) and minor industrial users (MIUs) discharging to the City's POTW. The City of Yakima recognizes 25 SIUs and approximately 470 MIUs. This is in addition to monitoring and sampling Union Gap and Terrace Heights. Year to date for 2007, the Pretreatment Program performed compliance inspections and sampled on 20 out of 25 SIUs . The Pretreatment Program sampled all 25 SIUs a minimum of one time in 2007as required by the City's NPDES permit. Year to date, the Pretreatment program has sampled approximately 310 of the MIUs.

Each SIU is regulated through the issuance of a wastewater discharge permit. The City of Yakima is currently managing permits originally issued by Ecology until such time the City can write and issue permits of their own. The Pretreatment Program has issued a total of eight industrial water discharge permits with one additional wastewater discharge permit being issued in 2007. To date, three (3) Authorization to Discharge (Temporary Discharge) permits and one letter of Agreement have been issued.

In order to meet the requirement of the NPDES permit within a reasonable time period, at this time, staff is proposing the addition of an Environmental Compliance Specialist to assist in the writing and issuance of wastewater discharge permits to the remaining sixteen SIUs. A "Permit Writer" position was originally proposed and approved by City Council with the adoption of the 2000 Facility Plan. We have delayed filling this position until we had a better understanding of the duties and obligations delegated to the City. With the full delegation of the Pretreatment Program, the responsibilities of the Environmental Analyst have increased and less time is available to write and issue permits. In addition to permit writing, the Environmental Compliance Specialist would perform a variety of complex and specialized functions including reviewing the City's NPDES permit to ensure compliance with Ecology's reporting obligations. The position would also be responsible for assisting in the updating of the Wastewater Division's safety manual, O&M Manual, Spill Prevention Plan and other related documents.

The Pretreatment Program hired an additional Pretreatment Technician position in May of 2006 to fully implement the fat, oil, and grease (FOG) Program. Heavy FOG concentrations have the potential to cause Wastewater back-ups within the collection system, causing flooding of wastewater into residential homes and businesses. It also interferes with the treatment process at the POTW. The City spends an average annual amount of $300,000 to combat the problems associated with

FOGs. The program will focus on educating and reinforcing best management practices (BMPs) to kitchen personnel, particularly with the managers, and sample the facility for FOGs, to ensure grease traps or oil interceptors are being cleaned on a regular basis and that the FOG concentrations are below the local discharge limit. Our goal is to inspect and test each food establishment at least once every quarter.

The number of grease related sewer back-ups has decreased significantly since Pretreatment began emphasizing Best Management Practices to the food service establishments (FSE). This increased emphasis began around 2003 and 2004. Data from emergency grease related sewer back-ups indicate a marked decrease in the number of grease related incidents. In 2004, there were 54 grease related sewer back-ups. As of October 10th, 2007, there were 4 sewer back-ups caused by grease. Another indicator of the success of the FOG program is the reduction in the number of FOG violations issued to food service establishments. In 2004, 25% of wastewater samples from FSEs exceeded the City's local limit. In 2007, only 12% of the samples were in non-compliance.

To ensure that dischargers that violate the City's Wastewater Use and Pretreatment Ordinance are brought back into compliance in a consistent and timely manner, the Pretreatment Program implements an Enforcement Response Plan (ERP). The ERP is a guidance document that provides a menu of graduated enforcement options to assist City personnel in deciding on appropriate enforcement actions taken towards industries. Year to date for 2007, the Pretreatment Program issued seventeen (17) FOG warning letters to industries for minor FOG violation infractions and one (1) pH warning letter. Four (4) Notice of Violations (NOVs) were issued as of October of 2007; one (1) NOV was issued for FOG violations, one (1) for pH violations and two NOVs were issued for Spill/Slugload violations. A total of four Administrative Orders (AO) were issued as of October 2007. Three (3) AOs with Penalties were issued for FOG violations in 2007. The fourth AO was issued for failure to respond to a previous AO in a timely manner.

Account 110 Salaries and Wages – The $102,826 or 24.3% increase shown in the 2008 budget of $525,769 over the 2007 budget of $422,943 reflects the increase of 0.68 FTE's and the general wage increase.

Account 200 Personnel Benefits – The $37,508 or 27.0% increase from the 2007 budget of $138,959 to 2008 budget of $176,467 reflects the increase of 0.68 FTE's and the PERS increase.

Account 400 Other Services and Charges – The 2008 budget appropriation is $26,593, $5,677 less than in 2007 budget of $32,216. This line item includes the budget for any legal services utilized during NPDES negotiations, and for individual wastewater agreements with SIUs. Also, much of the laboratory work that historically was sent to outside laboratories is now done in-house. This has decreased costs and turn-around time on most analysis. However, we still must use outside laboratories for the mandatory quarterly clean metal tests and Whole Effluent Toxicity (WET) tests we are currently required to perform six times per year. WET test results have been favorable for several years.

Account 640 – Capital Outlay

Item	Cost	Funding Source	Justification
Wastewater Samplers Replacement	$5,000	Operating Funds	Additional equipment to be used by additional staff to fulfill NPDES permit requirements and grease control program.

Account 950 Interfund Opt Rentals and Leases – Fleet O&M and replacement expenses are budgeted at $11,256 for 2008 an increase of $7,625 or 210% above the 2007 budget of $3,631. This is due to recent additions to their fleet and a reallocation of equipment charges.

Revenue – With the 2003 NPDES permit, the City commenced a delegated Pretreatment program. Among many responsibilities, we also obtained the ability to assess permit fees from the businesses under our jurisdiction. In 2004, applicable legislation was adopted allowing the City to bill for the permits we are issuing under the delegated program. Revenue is received from pretreatment program charges to minor (MIUs) and significant industrial users (SIUs), Terrace Heights and Union Gap. Revenue for 2008 reflects one year's fees for all customers and is estimated at $613,500.

Summary – The 2008 budget of $757,684 is an increase of $144,420 or 23.6% greater than the 2007 budget of $613,264. The increase is mainly due to the general wage increase and an increase of 0.68 FTE's.

Service Unit 641 – Insurance and Bonds

The City became self insured in 1986. Wastewater's allocation for the 2007 budget was $587,041. The 2008 budget has been increased to $591,491. Although individual rates were increased 6.62% per Finance review and recommendation, because the assessment for service unit 213 (Stormwater) was transferred to the 441 Fund, the net increase to this (473) Fund is only 0.76% increase. Wastewater current allocation of insurance is spread among the Services Units per:

Service Unit	Percent	Amount
211	51.9%	306,699
215	2.1%	12,518
232	45.5%	269,144
233	.5%	3,130
Total		591,491

This contribution to the Risk Management Fund will continue to be adjusted in the future to more accurately reflect the City's past years' actual claims experience and potential for major future losses. One of the City's most frequent claims is Wastewater backups. The Pretreatment Program for grease (FOG) reduction has now been implemented and is showing a reduction of backups and claims. A Geographic Information System map has been created showing historical Wastewater back-up experience in the City's Wastewater system. This information is evaluated continuously by staff to determine where preventative maintenance activities should be engaged to provide the greatest effect. This process is further explained under Service Unit 211.

Service Unit 642 – Prior Pensions

This account for 2008 is budgeted at $3,200.

Service Unit 645 – Interfund Distribution

The following table details the changes that have occurred in this account from 2006 through the proposed 2008 budget. This table includes Public Works Trust Fund and Revenue Bond activity under "Debt Service."

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Debt Service *	$2,989,810	$3,166,446	$3,066,212
Utility Services System	0	0	250,000
Operating Transfer to Capital (476/478)	2,850,000	1,900,000	1,400,000
Connection Charge Transfer to (476/478)	920,459	700,000	800,000
Terrace Heights Debt Coverage Contrib.* (478)	13,125	40,000	40,000
Union Gap Debt Coverage Contributions* (478)	32,013	43,204	84,204
Wastewater Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	$6,937,256	$5,981,500	$5,772,266

* Union Gap and Terrace Heights have agreed to participate in debt service "coverage" costs as part of the "Settlement Agreement." The revenues (shown in 232 narrative) are transferred to the 478 Fund for Treatment Facility improvements; thus the expenditure is shown here.

Service Unit 646 – Interfund Payments

Account 540 Interfund Taxes and Assessments – In conformance with City ordinance, the Utility Tax rate charged to retail accounts within the City's Wastewater service area is 14%. Municipal wholesale accounts and revenue received, as "debt coverage", cannot be assessed a utility tax on Treatment O&M charges. The following table outlines activity in this budget account from 2006.

	2006 Actual	2007 Budget	2007 Estimate	2008 Proposed
Utility Tax	$1,886,184	1,884,275	1,870,275	1,918,150
Total 473 Revenue	$15,913,340	$15,104,601	$15,442,360	$16,328,291
Tax as % of Revenue	11.9%	12.5%	12.1%	11.7%

Account 990 Interfund Charges – The following table presents the detailed amounts that make up the charges reflected in this account.

	2006 Actual	2007 Budget	2007 Estimate	2008 Proposed
City Services	$729,896	$763,758	$763,758	$789,403
Customer Services	370,827	398,000	382,675	420,537
Total	$1,100,723	$1,161,758	$1,146,433	$1,209,940

Summary – The 2008 proposed budget of $3,128,090 reflects an increase of $82,057 or 2.7% over the 2007 budget of $3,046,033.

DETAIL

Service Unit - 211 Wastewater Collection Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$885,807	$950,324	$652,422	$899,649	$1,057,469	111.3	117.5
120 Overtime	15,365	20,000	9,600	17,000	20,000	100.0	117.7
130 Special Pay	18,380	19,000	13,779	19,000	19,000	100.0	100.0
140 Retirement/Termination Cashout	1,074	0	3,089	3,082	0	*	0.0
Total	920,626	989,324	678,890	938,731	1,096,469	110.8	116.8
200 Personnel Benefits							
200 Personnel Benefits	276,840	309,018	219,404	294,311	368,225	119.2	125.1
280 Clothing And Miscellaneous	2,523	1,500	1,079	1,500	1,500	100.0	100.0
Total	279,363	310,518	220,483	295,811	369,725	119.1	125.0
300 Supplies							
310 Office And Operating Supplies	37,470	30,000	43,054	45,000	40,000	133.3	88.9
320 Fuel Consumed	34,027	42,000	32,752	42,000	45,150	107.5	107.5
350 Small Tools And Equipment	2,656	10,000	77	3,000	10,000	100.0	333.3
3G0 Grouting Chemicals	12,213	20,000	12,936	14,000	20,000	100.0	142.9
Total	86,366	102,000	88,819	104,000	115,150	112.9	110.7
400 Other Services And Charges							
410 Professional Services	17,937	6,000	7,077	6,000	6,000	100.0	100.0
420 Communications	7,333	7,431	5,176	7,345	8,074	108.7	109.9
430 Transportation/Training	1,215	1,000	1,682	1,800	1,800	180.0	100.0
440 Advertising	543	200	0	200	200	100.0	100.0
450 Operating Rentals And Leases	0	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	26,931	28,299	16,259	29,450	31,183	110.2	105.9
480 Repairs And Maintenance	3,932	6,000	6,235	6,000	6,000	100.0	100.0
490 Miscellaneous	3,062	2,600	2,055	2,700	3,100	119.2	114.8
Total	60,953	53,531	38,484	55,495	58,358	109.0	105.2
530 State/County Taxes & Assessment	110,460	115,000	73,246	115,000	115,000	100.0	100.0
640 Machinery And Equipment	0	10,000	0	15,000	15,000	150.0	100.0
950 Interfund Opt Rental & Leases	152,732	141,521	106,328	141,521	169,107	119.5	119.5
Total Expenditures - Srv Unit 211	$1,610,501	$1,721,894	$1,206,251	$1,665,558	$1,938,809	112.6	116.4
Revenues							
340 Charges For Goods And Services	$12,515,555	$12,245,500	$8,972,650	$12,257,300	$12,772,000	104.3	104.2
360 Miscellaneous Revenues	26,160	0	50,369	10,000	0	*	0.0
Total Revenues - Srv Unit 211	$12,541,714	$12,245,500	$9,023,019	$12,267,300	$12,772,000	104.3	104.1

Service Unit - 213 Drainage Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$121,704	$188,363	$106,276	$137,510	$0	0.0	0.0
120 Overtime	1,803	1,500	775	1,500	0	0.0	0.0
Total	123,507	189,863	107,052	139,010	0	0.0	0.0
200 Personnel Benefits	32,843	54,963	32,507	40,007	0	0.0	0.0
300 Supplies							
310 Office And Operating Supplies	0	3,500	206	1,000	0	0.0	0.0
320 Fuel Consumed	4,636	5,225	0	5,225	0	0.0	0.0
Total	4,636	8,725	206	6,225	0	0.0	0.0
400 Other Services And Charges							
410 Professional Services	10,906	90,000	3,808	10,000	0	0.0	0.0
430 Transportation/Training	297	2,000	0	500	0	0.0	0.0
470 Public Utility Services	94	123	89	123	0	0.0	0.0
490 Miscellaneous	2,148	5,500	29	2,000	0	0.0	0.0
4D0 Doe W/W Discharge Permit Fee	0	0	15,760	17,100	0 *		0.0
Total	13,445	97,623	19,686	29,723	0	0.0	0.0
500 Intergovernmental Services							
510 Intergovernment Professional Ser	0	0	0	57,100	0 *		0.0
550 Interfund Subsidies	0	0	0	0	300,000 *	*	
Total	0	0	0	57,100	300,000 *		525.4
630 Improvements Other Than Bldg	18,064	0	36,459	36,492	0 *		0.0
950 Interfund Opt Rental And Leases	23,010	22,897	17,173	44,000	0	0.0	0.0
Total Expenditures - Srv Unit 213	$215,505	$374,071	$213,082	$352,557	$300,000	80.2	85.1

Service Unit - 215 Rudkin Road Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$15,579	$15,438	$11,468	$15,438	$16,176	104.8	104.8
120 Overtime	1,147	1,200	1,102	1,600	1,600	133.3	100.0
Total	16,725	16,638	12,571	17,038	17,776	106.8	104.3
200 Personnel Benefits	4,612	4,964	3,795	4,964	5,371	108.2	108.2
300 Supplies							
310 Office And Operating Supplies	0	2,500	802	1,500	2,500	100.0	166.7
320 Fuel Consumed	1,542	1,693	0	1,693	1,820	107.5	107.5
Total	1,542	4,193	802	3,193	4,320	103.0	135.3
400 Other Services And Charges							
420 Communications	346	366	223	349	332	90.7	95.2
470 Public Utility Services	16,488	16,390	12,168	15,922	17,011	103.8	106.8
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
Total	16,834	17,257	12,390	16,771	17,844	103.4	106.4
950 Interfund Opt Rental And Leases	32,824	32,644	24,484	32,644	29,563	90.6	90.6
Total Expenditures - Srv Unit 215	$72,538	$75,696	$54,042	$74,610	$74,874	98.9	100.4
Revenues							
340 Charges For Goods And Services	$40,220	$29,690	$24,652	$29,690	$23,380	78.8	78.8

Service Unit - 218 Capital Improvement Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
370 Proprietary/Trust Gains And Other	$875,601	$650,000	$801,418	$925,000	$950,000	146.2	102.7

Service Unit - 232 Wastewater Treatment Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,757,406	$1,771,287	$1,287,254	$1,744,585	$1,823,933	103.0	104.6
120 Overtime	61,803	52,000	57,148	65,000	65,000	125.0	100.0
140 Retirement/Termination Cashout	1,084	16,368	17,955	17,220	52,000	317.7	302.0
Total	1,820,293	1,839,655	1,362,358	1,826,805	1,940,933	105.5	106.3
200 Personnel Benefits							
200 Personnel Benefits	504,835	588,909	427,133	585,038	611,910	103.9	104.6
280 Clothing And Miscellaneous	4,613	3,300	2,557	3,300	3,300	100.0	100.0
Total	509,449	592,209	429,690	588,338	615,210	103.9	104.6
300 Supplies							
310 Office And Operating Supplies	172,300	163,259	147,978	160,000	163,259	100.0	102.0
320 Fuel Consumed	23,264	25,000	22,742	30,000	32,000	128.0	106.7
350 Small Tools And Equipment	3,786	10,000	1,386	5,000	10,000	100.0	200.0
3C0 Chemicals	176,841	160,000	117,932	150,000	160,000	100.0	106.7
Total	376,191	358,259	290,037	345,000	365,259	102.0	105.9
400 Other Services And Charges							
410 Professional Services	31,935	30,000	15,939	20,000	25,000	83.3	125.0
420 Communications	14,710	14,614	9,691	15,377	14,829	101.5	96.4
430 Transportation/Training	2,609	3,800	3,816	5,000	5,000	131.6	100.0
440 Advertising	7	1,000	100	500	500	50.0	100.0
450 Operating Rentals And Leases	2,417	1,550	1,099	1,550	1,550	100.0	100.0
470 Public Utility Services	489,579	557,143	377,980	502,760	574,300	103.1	114.2
480 Repairs And Maintenance	11,922	20,000	14,059	20,000	20,000	100.0	100.0
490 Miscellaneous	13,339	15,000	13,324	14,500	14,500	96.7	100.0
4D0 Doe W/W Discharge Permit Fee	74,149	81,600	75,106	81,600	81,600	100.0	100.0
Total	640,666	724,707	511,113	661,287	737,279	101.7	111.5
500 Intergovernmental Services							
530 State/County Taxes & Assessment	158,080	175,000	109,392	170,000	175,000	100.0	102.9
550 Interfund Subsidies	29,555	0	0	0	0	*	*
Total	187,635	175,000	109,392	170,000	175,000	100.0	102.9
640 Machinery And Equipment	0	10,000	0	10,000	10,000	100.0	100.0
950 Interfund Opt Rental And Leases	56,289	56,205	42,153	56,205	65,155	115.9	115.9
Total Expenditures - Srv Unit 232	$3,590,522	$3,756,035	$2,744,744	$3,657,635	$3,908,835	104.1	106.9
Revenues							
340 Charges For Goods And Services	$1,614,813	$1,441,370	$806,591	$1,446,370	$1,568,670	108.8	108.5
360 Miscellaneous Revenues	6,369	2,500	4,494	6,200	6,200	248.0	100.0
370 Proprietary/Trust Gains And Other	78,177	78,200	78,177	78,200	78,200	100.0	100.0
Total Revenues - Srv Unit 232	$1,699,360	$1,522,070	$889,263	$1,530,770	$1,653,070	108.6	108.0

Service Unit - 233 Wastewater Pre-Treatment Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$388,287	$418,351	$301,927	$415,950	$524,969	125.5	126.2
120 Overtime	865	500	737	1,000	800	160.0	80.0
140 Retirement/Termination Cashout	0	4,092	2,624	2,624	0	0.0	0.0
Total	389,153	422,943	305,288	419,574	525,769	124.3	125.3
200 Personnel Benefits							
200 Personnel Benefits	117,923	138,459	102,900	139,104	175,867	127.0	126.4
280 Clothing And Miscellaneous	577	500	477	600	600	120.0	100.0
Total	118,500	138,959	103,377	139,704	176,467	127.0	126.3
300 Supplies							
310 Office And Operating Supplies	4,016	5,500	2,561	5,500	5,500	100.0	100.0
320 Fuel Consumed	6,347	4,515	4,987	6,400	6,600	146.2	103.1
350 Small Tools And Equipment	91	250	0	250	250	100.0	100.0
3C0 Chemicals	0	250	0	250	250	100.0	100.0
Total	10,453	10,515	7,548	12,400	12,600	119.8	101.6
400 Other Services And Charges							
410 Professional Services	29,382	25,000	12,646	20,000	20,000	80.0	100.0
420 Communications	2,777	2,366	1,957	2,549	2,843	120.1	111.5
430 Transportation/Training	1,052	1,000	0	500	500	50.0	100.0
440 Advertising	752	1,500	228	500	500	33.3	100.0
480 Repairs And Maintenance	0	750	0	750	750	100.0	100.0
490 Miscellaneous	1,293	1,600	1,202	1,700	2,000	125.0	117.7
Total	35,257	32,216	16,032	25,999	26,593	82.5	102.3
640 Machinery And Equipment	0	5,000	6,102	6,102	5,000	100.0	81.9
950 Interfund Opt Rental And Leases	3,698	3,631	2,725	3,631	11,256	310.0	310.0
Total Expenditures - Srv Unit 233	$557,061	$613,264	$441,073	$607,409	$757,684	123.6	124.7
Revenues							
320 Licenses And Permits	$610,956	$591,000	$505,036	$618,000	$613,500	103.8	99.3
340 Charges For Goods And Services	0	0	0	0	0 *	*	
Total Revenues - Srv Unit 233	$610,956	$591,000	$505,036	$618,000	$613,500	103.8	99.3

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$608,774	$587,041	$587,041	$587,041	$591,491	100.8	100.8

Service Unit - 642 Prior Pensions Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
200 Personnel Benefits	$2,849	$3,108	$2,072	$3,108	$3,200	103.0	103.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
500 Intergovernmental Services							
550 Interfund Subsidies	$5,296,557	$4,338,770	$3,303,345	$4,400,770	$4,050,536	93.4	92.0
560 Interfund Transfers	42,516	42,516	42,516	42,516	42,516	100.0	100.0
5C0 Connection Charge Transfers	920,459	600,000	0	700,000	800,000	133.3	114.3
5T0 Debt Coverage Trans Terrace H	13,125	40,000	40,000	40,000	40,000	100.0	100.0
5U0 Debt Coverage Trans Union Gap	32,013	43,204	59,264	43,204	84,204	194.9	194.9
Total	6,304,669	5,064,490	3,445,125	5,226,490	5,017,256	99.1	96.0
780 Intergovernmental Loans	585,855	701,565	671,209	701,565	701,565	100.0	100.0
830 Debt Service - External Ltd -Int	46,731	53,445	25,187	53,445	53,445	100.0	100.0
Total Expenditures - Srv Unit 645	$6,937,256	$5,819,500	$4,141,521	$5,981,500	$5,772,266	99.2	96.5
Revenues							
360 Miscellaneous Revenues	$5,701	$5,702	$5,701	$6,061	$5,702	100.0	94.1
380 Nonrevenues	32,939	32,939	32,939	32,939	32,939	100.0	100.0
390 Other Financing Sources	0	0	0	0	250,000 *	*	
Total Revenues - Srv Unit 645	$38,640	$38,641	$38,640	$39,000	$288,641	747.0	740.1

Service Unit - 646 Interfund Payments Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
540 Interfund Taxes And Assessments	$1,886,184	$1,884,275	$1,334,543	$1,870,275	$1,918,150	101.8	102.6
990 Interfund Administrative Chgs	1,100,723	1,161,758	843,382	1,146,433	1,209,940	104.2	105.5
Total Expenditures - Srv Unit 646	$2,986,907	$3,046,033	$2,177,925	$3,016,708	$3,128,090	102.7	103.7

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$3,077,652	$2,013,430	$2,409,078	$2,409,078	$1,905,311	94.6	79.1
360 Miscellaneous Revenues	20,602	27,700	-22,303	27,700	27,700	100.0	100.0
390 Other Financing Sources	86,247	0	4,900	4,900	0 *		0.0
Total Revenues - Srv Unit 699	$3,184,501	$2,041,130	$2,391,675	$2,441,678	$1,933,011	94.7	79.2

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Capital Reserves – 472

Wastewater Manager:
Douglas Mayo

DEFINITION

This fund is used for expenditures that are required for the purpose of moderate level replacement, capital repair or capital improvements to the Wastewater Treatment Facility.

The service units in this division are:

Service Unit 218 – Capital Improvement
Service Unit 238 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$59,496	$2,795,000	$47,003	$80,000	$50,000	1.8	62.5
238 Capital Improvement	0	0	0	0	670,000	*	*
Total Expenditures	$59,496	$2,795,000	$47,003	$80,000	$720,000	25.8	900.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	48,504	150,000	19,620	80,000	50,000	33.3	6.9
600 Capital Outlays	10,992	2,645,000	27,383	0	670,000	25.3	93.1
Total Expenditures	$59,496	$2,795,000	$47,003	$80,000	$720,000	25.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
238 Capital Improvement	$18,150	$2,318,150	$13,613	$18,150	$18,150	0.8	100.0
645 Interfund Distribution	131,850	131,850	131,850	131,850	131,850	100.0	100.0
699 General Revenues	661,584	788,584	752,088	754,088	826,088	104.8	109.6
Total Revenues	$811,584	$3,238,584	$897,551	$904,088	$976,088	30.1	108.0

EXPLANATORY NARRATIVE

The 2007 year-end balance is estimated at $824,088. Revenues for 2008 are estimated at $152,000, consisting of interest and contributions from Yakima, Union Gap, and Terrace Heights. Estimated expenditures for 2008 are $720,000. This consists of an unassigned appropriation of $50,000 for contingency use and the replacement of the Dystor Digester covers estimated at $670,000. The 2008 year-end minimal balance is estimated to be $256,088, a decrease of $568,000 from the 2007 year-end balance.

Service Unit 218 – Capital Improvement

Account 480 Repair and Maintenance – The 2008 budget of $50,000 is a contingency for major facility repairs, industrial coating, or minor equipment replacement.

Account 650 Capital Outlays – The 2008 construction budget of $670,000 consists entirely of the replacement of the Digester Dystor covers (project #2222).

Service Unit 238 – Capital Improvement

Account 340 Charges for Services – This account reflects the contribution from Terrace Heights and Union Gap to the Facility Reserve Fund ($18,150 per year). See Capital Contribution under 473 budget, Service Unit 232.

Service Unit 645 – Interfund Distribution

Account 390 Other Revenue Sources – The 2008 revenue consists of $131,850, which is the City of Yakima's share to the yearly fund contribution of $150,000.

Service Unit 699 – General Revenues

Account 360 Miscellaneous Revenue – Interest from investments $2,000.

Summary – The 2008 proposed expenditure budget of $720,000 consists of an unassigned appropriation of $50,000 for repairs, capital rehabilitation or other special projects and the $670,000 for the replacement of the Digester Dystor covers. The expenditures from this fund are intended to maintain existing treatment capabilities, not for capacity expansion.

The annual revenue to this fund is made up of contributions by Yakima, Union Gap and Terrace Heights totaling $150,000, and $2,000 interest on investments – a grand total revenue of $152,000. By year-end, the 2008 fund balance is estimated to be $256 ,088.

DETAIL

Service Unit - 218 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
480 Repairs And Maintenance	$48,504	$150,000	$19,620	$80,000	$50,000	33.3	62.5
600 Capital Outlays							
640 Machinery And Equipment	10,992	0	0	0	0 *	*	
650 Construction Projects	0	2,645,000	27,383	0	0	0.0 *	
Total	10,992	2,645,000	27,383	0	0	0.0 *	
Total Expenditures - Srv Unit 218	$59,496	$2,795,000	$47,003	$80,000	$50,000	1.8	62.5

Service Unit - 238 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
650 Construction Projects	$0	$0	$0	$0	$670,000	*	*
Revenues							
340 Charges For Goods And Services	$18,150	$18,150	$13,613	$18,150	$18,150	100.0	100.0
390 Other Financing Sources	0	2,300,000	0	0	0	0.0	*
Total Revenues - Srv Unit 238	$18,150	$2,318,150	$13,613	$18,150	$18,150	0.8	100.0

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$131,850	$131,850	$131,850	$131,850	$131,850	100.0	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$659,584	$786,584	$752,088	$752,088	$824,088	104.8	109.6
360 Miscellaneous Revenues	2,000	2,000	0	2,000	2,000	100.0	100.0
Total Revenues - Srv Unit 699	$661,584	$788,584	$752,088	$754,088	$826,088	104.8	109.6

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Collection System Project
Fund – 476

Wastewater Manager:
Douglas Mayo

DEFINITION

The 476 Fund serves to provide resources for Wastewater System planning and collection system capital improvements. These efforts consist of capital projects to reduce or eliminate in-flow and infiltration, assist with financing of new trunk construction to accommodate service area growth, upgrading capacity of collection lines where needed, installation of new collection systems into select neighborhoods, and replacement of deteriorated pipes.

As the rate of inflation for the entire Division outpaced the growth in revenue, the ability to make transfers from the Operating to the Capital funds is diminished. Even with the proposed rate increase being budgeted, Capital transfers from the 473 Wastewater Operating Fund into this Fund are significantly reduced for 2008.

The 2007 year-end balance is estimated to be $1,376,177. The 2008 revenues are estimated at $1,441,350. Estimated expenditures for 2008 are $2,115,000. The 2008 year-end minimal balance is estimate at $702,527, a decrease of $673,650 from year-end 2007 levels.

The service units in this division are:

Service Unit 218 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$1,605,497	$4,057,929	$1,715,292	$3,100,676	$2,115,000	60.0	68.2

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	63,091	0	1,928	1,950	15,000	*	0.7
500 Intergov Srvcs/Other Interfund	20,000	0	0	0	0	*	0.0
600 Capital Outlays	1,522,406	4,057,929	1,713,364	3,098,726	2,100,000	59.5	99.3
Total Expenditures	$1,605,497	$4,057,929	$1,715,292	$3,100,676	$2,115,000	60.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$1,749,938	$1,899,350	$1,53,500	$2,030,250	$1,436,350	104.9	70.8
699 General Revenues	2,287,162	1,871,804	2,444,701	2,446,604	1,381,178	73.8	56.5
Total Revenues	$4,037,100	$3,371,154	$3,698,201	$4,476,854	$2,817,528	86.9	62.9

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

Account 410 Professional Services – The 2008 professional services budget of $15,000 is for unanticipated or unforeseen expenditure that might arise.

Account 600 Capital Outlay – The 2008 construction budget of $2,115,000 consists of the following: Continued construction of the River Road Interceptor Project 2128 - $150,000; West Nob Hill Sewer Main Project 1977 - $200,000; Congdon Sewer Main Project 2228 - $750,000; Neighborhood Wastewater Improvements Project 2234 - $600,000; unassigned construction projects - $300,000; and several other improvements and projects - $115,000.

Revenue – (Service Units 218 & 699) The anticipated 2007 year-end balance in the 476 Fund is $1,376,177. Revenues for 2008 include a $921,000 capital transfer from 473 Wastewater Operating Fund; $115,350 Public Works Trust Fund loan from the Department of Community Development for River Road Interceptor Project 2128; and an estimated $5,000 investment/reserve interest. The Wastewater Connection Charge (WCC) is divided between 476 Fund, 478 Fund, and Apple Tree Bond Fund. For 2008, $400,000 of the WCC revenue is being transferred to this Fund. The Apple Tree Bond Covenants require that a portion of revenue collected as connection charges for parcels within the Ahtanum subbasin (Apple Tree Development) will be transferred to them as reimbursement for the construction bond they purchased.

Summary – The majority of capital expenses will be used for the Congdon Sewer main and Neighborhood Wastewater Improvements. Projected revenue for 2008 is $1,441,350 derived from a PWTF loan, Wastewater operations transfer, WCC transfer, and interest from investments. The 2007 year-end cash balance is $1,376,177. The estimated 2008 year-end balance of $702,527 reflects a decrease of $673,650 or 49% from the 2007 year-end balance of $1,376,177.

Through enactment and timely updates of the Wastewater Connection Charge and Cost of Service Evaluation, the City will be better positioned to continue financial assistance with the development of community and homeowner Wastewater extensions to service new and existing neighborhoods.

Continued development pressure in the northwest urban area continues to bring Ecology, Yakima Health District, County Planning, and City representatives together to consider the consequences of complying with the 1986 DOE order restricting septic tank installations. If this order remains intact, full compliance with it will eventually bring significant demand for Wastewater trunkage and LID participation to the City. It is apparent that total system costs for septic tank systems versus municipal Wastewater may be comparable over the Long-Term.

DETAIL

Service Unit - 218 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$63,091	$0	$1,928	$1,950	$15,000	*	769.2
550 Interfund Subsidies	20,000	0	0	0	0	*	*
600 Capital Outlays							
630 Improvements Other Than Bldg	0	60,000	0	60,000	50,000	83.3	83.3
650 Construction Projects	1,522,406	3,997,929	1,713,364	3,038,726	2,050,000	59.1	67.5
Total	1,522,406	3,527,479	1,713,364	3,098,726	2,100,000	59.5	67.8
Total Expenditures - Srv Unit 218	$1,605,497	$4,057,929	$1,715,292	$3,100,676	$2,115,000	60.0	68.2
Revenues							
330 Intergovernmental Revenues	$25,000	$0253,875	$0	$0	$0	*	*
370 Proprietary/Trust Gains & Other	54,479	22,700	0	0	0	*	*
390 Other Financing Sources	1,670,459	1,622,775	1,253,500	2,030,250	1,436,350	104.9	70.8
Total Revenues - Srv Unit 218	$1,749,938	$1,899,350	$1,253,500	$2,030,250	$1,436,350	104.9	70.8

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$2,280,261	$1,866,804	$2,431,604	$2,431,604	$1,376,178	73.7	56.6
360 Miscellaneous Revenues	6,901	5,000	13,097	15,000	5,000	100.0	33.3
Total Revenues - Srv Unit 699	$2,287,162	$1,871,804	$2,444,701	$2,446,604	$1,381,178	73.8	56.5

CITY OF *Yakima*

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Facilities Project Fund – 478

Wastewater Manager:
Douglas Mayo

DEFINITION

The Yakima Wastewater Facilities Project Fund serves to direct funds and provide payments for costs associated with the planning, installation, rehabilitation, expansion and modification of the Wastewater Treatment Facility and the Rudkin Road Lift Station.

This fund channels resources for mandated treatment work, expansion and rehabilitation outlined in the adopted Facilities Plan, Bio-solids Management Plan, and other planning documents. The 2008 budget includes significant continued expenditures for the first phase of mandated facility rehabilitations, and professional services related to monitoring and mitigation of other construction in the vicinity of the Treatment Facility. As discussed in the narrative for the 473 Wastewater Operating Fund, in 2003 the City issued a $10 million Revenue Bond for capital improvements to the Wastewater Treatment Plant (WWTP). Therefore, the 2007 year-end balance is estimated to be $2,011,328. The 2008 revenues are estimated at $7,972,467 with the issuance of a new $5,500,000 Revenue Bond (see budgeted policy issue). Estimated expenditures for 2008 are $7,187,473. The 2008 year-end minimal balance is estimated at $2,796,322, an increase of $784,994 from the 2007 year-end balance that will be utilized to continue the facility's capital program.

The service units in this division are:

Service Unit 218 – Capital Improvement
Service Unit 238 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
238 Capital Improvement	$5,283,249	$5,676,829	$5,040,282	$5,676,829	$7,187,473	126.6	126.6

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	(135,255)	36,037	3,479	3,510	35,000	97.1	0.5
600 Capital Outlays	5,418,505	5,640,792	5,036,804	5,673,319	7,152,473	126.8	99.5
Total Expenditures	$5,283,249	$5,676,829	$5,040,282	$5,676,829	$7,187,473	126.6	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$151	$1,000	$0	$1,000	$1,000	100.0	100.0
238 Capital Improvement	2,145,137	2,521,204	2,397,264	3,418,032	7,911,467	313.8	231.5
699 General Revenues	7,292,086	3,310,983	4,260,846	4,269,126	2,071,329	62.6	48.5
Total Revenues	$9,437,375	$5,833,187	$6,658,110	$7,688,158	$9,983,796	171.2	129.9

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements. Projected revenue for 2008 is $7,972,467 derived from CCRC, WCC, contract, operations transfers, and investment interest, and Terrace Heights/Union Gap local share of cash, and a new $5,500,000 Revenue Bond for capital improvement projects. The 2007 year-end cash balance is $2,011,328. With expenditures this is expected to increase with the addition of the bond by $784,994 during 2008, yielding a final balance of $2,796,322.

Service Unit 218 – Capital Improvement

Account 340 Charges for Services – Capital Cost Recovery Charge (CCRC) revenues are reflected in this line. There are only $1,000 of 2008 CCRC revenue estimated this year; this revenue is slowly disappearing because the Wastewater Connection Charge (WCC) Program replaced the CCRC program revenues. WCC revenue goes directly into the 473 Wastewater Operating Fund, and is then transferred to either the 476-Wastewater Collection System Project Fund or 478-Wastewater Facilities Project Fund.

Service Unit 238 – Capital Improvement

Account 410 Professional Services – The 2008 budget of $35,000 is for: Services related to the Counties Floodplain Management Plan Project 2101 - $10,000; and unobligated professional service – $25,000.

Account 650 Construction Projects – The 2008 expenditure budget is presently set at $7,152,473 and is entirely for the continued construction of Capital Facilities Improvements Project 2055 (phase 1 Improvements)-$1,152,473; Project 2182 (UV Disinfection)-$3,050,000; Project 2221 (Final SCADA Tip Out)-$1,500,000; Project 2223 (DAFT Retrofit)-$750,000; and Project 2224 (Centrate Equalization Tanks)-$700,000; mandated by our NPDES permit, rehabilitation, and growth requirements.

Account 380 Revenue Bond – A new revenue bond for $5,500,000 will be obtained for capital improvement construction projects.

Account 390 Other Financing Sources – The 2008 estimate of $2,412,467 consists of debt coverage participation of $84,204 from Union Gap and $40,000 from Terrace Heights; *PWTF Loan-$1,265,000; Capital and Connection Charges transfers from the 473 Wastewater Operating Fund will be $400,000 and $479,000 respectively for 2008; and transfer of $143,263, an excess from 1996 Wastewater Revenue Bond Reserve after the debt obligation has been met.

* A PWTF application was submitted to the Public Works Board in 2006 for a construction loan. The application was approved by the board and put on their list of loan recipients to be approved by the legislature in early 2007. When approved by the legislature a contract can be signed and the loan awarded.

Service Unit 699 – General Revenues

Account 360 Miscellaneous Revenue – Due to reserves, interest revenues of $60,000 are estimated for 2008.

DETAIL

Service Unit - 218 Capital Improvement Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
340 Charges For Goods And Services	$0	$1,000	$0	$1,000	$1,000	100.0	100.0
370 Proprietary/Trust Gains & Other	151	0	0	0	0	*	*
Total Revenues - Srv Unit 218	$151	$1,000	$0	$1,000	$1,000	100.0	100.0

Service Unit - 238 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	($135,255)	$36,037	$3,479	$3,510	$35,000	97.1	997.2
650 Construction Projects	5,418,505	5,640,792	5,036,804	5,673,319	7,152,473	126.8	126.1
Total Expenditures - Srv Unit 238	$5,283,249	$5,676,829	$5,040,282	$5,676,829	$7,187,473	126.6	126.6
Revenues							
380 Nonrevenues	$0	$0	$0	$0	$5,500,000	*	*
390 Other Financing Sources	2,145,137	2,521,204	2,397,264	3,418,032	2,411,467	95.7	70.6
Total Revenues - Srv Unit 238	$2,145,137	$2,521,204	$2,397,264	$3,418,032	$7,911,467	313.8	231.5

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$6,934,576	$3,250,983	$4,154,126	$4,154,126	$2,011,329	61.9	48.4
360 Miscellaneous Revenues	357,510	60,000	106,720	115,000	60,000	100.0	52.2
Total Revenues - Srv Unit 699	$7,292,086	$3,310,983	$4,260,846	$4,269,126	$2,071,329	62.6	48.5

CITY MANAGEMENT

2008 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Water – 474

Water & Works Irrigation Manager:
Dave Brown

DEFINITION

The Water/Irrigation Division is responsible for the delivery of a potable water supply of sufficient quantity and quality to meet domestic, commercial, industrial, irrigation, and fire fighting requirements. Water production varies throughout the year from a low of 8 to a peak of 21 million gallons per day, consumed through approximately 18,500 service installations. Raw water is supplied from the Naches River to the Naches River Water Treatment Plant located at 6390 US Highway 12 and treated to meet state and federal drinking water standards. Emergency back-up supply capabilities are provided by the Kissel, Kiwanis and Airport wells.

There are several issues on the immediate horizon that could have significant economic impacts on the utility: utility billing program, Safe Drinking Water Act changes, Endangered Species Act (ESA) and State Salmon Recovery Programs and the upcoming Water Efficiency Rules.

In cooperation with the Finance Department, Information Systems, Wastewater and Refuse Divisions, a committee comprised of city staff was formed to review current utility billing and determine the need for and implementation of a new customer service utility billing system.

Several of the chemicals used at the Water Treatment Plant have had significant price increases over the last two years. Caustic Soda used for pH adjustment, Fluoride, Aluminum Sulfate used for coagulation, and salt used to generate chlorine, has increased some 61.7% over the last four years. These increases have resulted in a higher cost of operation.

Safe Drinking Water act changes include an emphasis on water quality monitoring. The additional monitoring required by the Stage 2 Disinfectant/Disinfectant By-Product Rule (D/DPB) and the Long-Term 2 Enhanced Surface Water Treatment Rule (LT2) are to insure compliance with new water quality rules and what types of additional treatment that may be required. This testing will continue in 2008. Improvements to the Water Treatment Plant, completed in February of 2006, were designed around this new rule.

Stage 2 Disinfectant/Disinfectant By-Product Rule

The Stage 2 D/DBP rule is intended to reduce potential cancer, reproductive, and developmental health risks from disinfection byproducts (DBP's) in drinking water, which form when disinfectants are used to control microbial pathogens.

This final rule strengthens public health protection for customers of systems that deliver disinfected water by requiring such systems to meet maximum contaminant levels as an average at each compliance monitoring location (instead of as a system-wide average as in previous rules) for

two groups of DBPs, Trihalomethanes (TTHM) and five Haloacetic Acids (HAA5). The rule targets systems with the greatest risk and builds incrementally on existing rules. This regulation will reduce DBP exposure and related potential health risks and provide more equitable public health protection. The Stage 2 D/DBP Rule is being released simultaneously with the Long-Term 2 Enhanced Surface Water Treatment Rule to address concerns about risk tradeoffs between pathogens and DBP's.

Disinfectants are an essential element of drinking water treatment because of the barrier they provide against waterborne disease-causing microorganisms. However, disinfection byproducts (DBP's) form when disinfectants used to treat drinking water react with naturally occurring materials in the water (e.g., decomposing organic material).

Total Trihalomethanes (TTHM - chloroform, bromoform, bromodichloromethane, and dibromochloromethane) and Haloacetic Acids (HAA5 - monochloro-, dichloro-, trichloro-, monobromo-, dibromo-) are widely occurring classes of DBP's formed during disinfection with chlorine and chloramines. The amount of Trihalomethanes and Haloacetic Acids in drinking water can change from day to day, depending on the season, water temperature, amount of chlorine added, the amount of plant material in the water, and a variety of other factors.

Long-Term 2 Enhanced Surface Water Treatment Rule

EPA has developed the Long-Term 2 Enhanced Surface Water Treatment Rule (LT2 rule) to improve our drinking water quality and provide additional protection from disease-causing microorganisms and contaminants that can form during drinking water treatment.

Pathogens, such as Giardia and Cryptosporidium, are often found in surface water, and can cause gastrointestinal illness (e.g., diarrhea, vomiting, cramps) and other health risks. In many cases, this water needs to be disinfected through the use of additives such as chlorine to inactivate (or kill) microbial pathogens.

Cryptosporidium is a significant concern in drinking water because it contaminates surface waters used as drinking water sources, it is resistant to chlorine and other disinfectants, and it has caused waterborne disease outbreaks. Consuming water with Cryptosporidium, a contaminant in drinking water sources, can cause gastrointestinal illness, which may be severe in people with weakened immune systems (e.g., infants and the elderly) and sometimes fatal in people with severely compromised immune systems (e.g., cancer and AIDS patients).

The purpose of the LT2 rule is to reduce disease incidence associated with Cryptosporidium and other pathogenic microorganisms in our drinking water. The rule applies to all public water systems that use surface water. The rule will bolster existing regulations and provide a higher level of protection of our drinking water supply by:

- Targeting additional Cryptosporidium treatment requirements to higher risk systems
- Providing provisions to ensure that systems maintain microbial protection as they take steps to reduce the formation of disinfection byproducts

This combination of steps, combined with the existing regulations, is designed to provide protection from microbial pathogens while simultaneously minimizing health risks to the population from disinfection byproducts.

Current regulations require filtered water systems to reduce source water Cryptosporidium levels by 99 percent. Recent data on Cryptosporidium indicate that this treatment is sufficient for most systems, but additional treatment is necessary for certain higher risk systems. These higher risk systems include filtered water systems with high levels of Cryptosporidium in their water sources and all unfiltered water systems, which do not treat for Cryptosporidium.

Water Efficiency

The new water efficiency rules, from HB 1338 Municipal Water Law Bill, were implemented in January 2007. There will be additional emphasis placed on non-revenue produced water, including implementation of a water meter calibration standards, non-revenue producing water must be less than 10% of total production and reporting of non-revenue producing water annually. Additionally six water efficiency measures must be implanted and tracked.

Revenue

Revenue for the 474 Water Fund is from the following sources:

- Sale of Materials – Meters and meter sets, water main taps and materials sold to other divisions and developers.
- Water From Hydrants – Water sold through hydrant meters.
- Water Operating Revenue – Water sold through water meters.
- Personnel Services – Labor income for installing meters, taps and hydrants.
- Interest – Interest earned from investments and contracts.
- New Services – New water services sold.
- Domestic Connection Charge – Connection fees.
- Base Irrigation Charge – Connection fees when using domestic water for irrigation.
- Distribution Connection Charge – Connection fees for connecting to the distribution system.

Summary

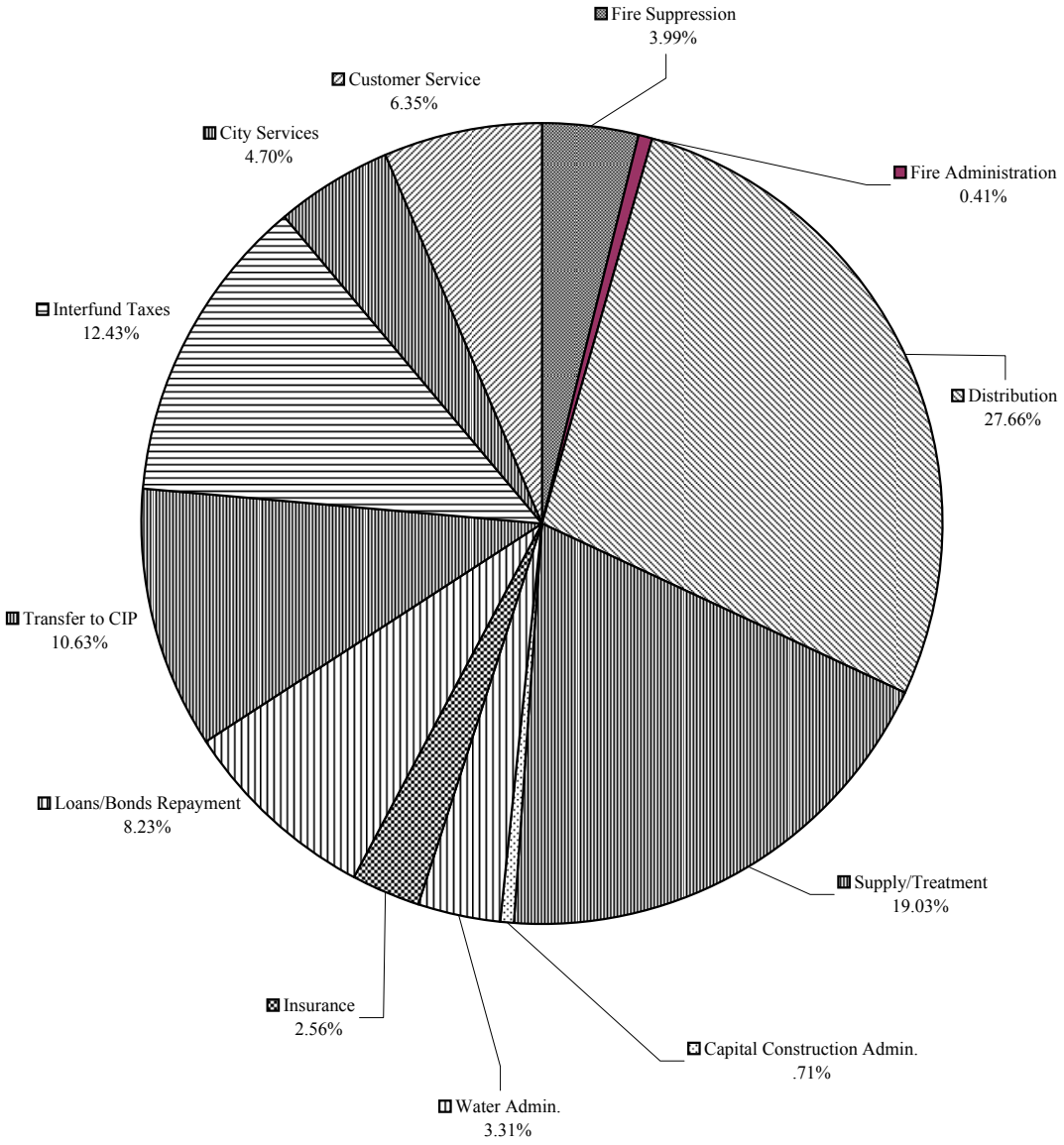
The year-end balance for 2007 is estimated at $1,469,487. Revenues for the 2008 budget year are projected at $6,710,437. Estimated expenditures for 2008 are $7,290,502. The cash dependency on beginning cash reserve is $580,065.

The service units in this division are:

Service Unit 122 – Fire Suppression
Service Unit 129 – Fire Suppression Administration
Service Unit 341 – Potable Water Distribution
Service Unit 343 – Potable Water Supply
Service Unit 348 – Capital Construction Administration
Service Unit 349 – Potable Water Administration
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distributions
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

WATER OPERATING FUND

$$7,290,502 - Total 2008 Expenditure Budget



Note: CIP transfer includes $75,000 for Utility Services System.

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1273	Water and Irrigation Manager	0.75	0.75	0.75
11105	Water/Irrigation Engineer	0.75	0.70	0.70
13501	Water Distribution Supervisor	1.00	1.00	1.00
15201	Water Treatment Plant Supervisor	1.00	1.00	1.00
8744	Water Distribution Crewleader	3.00	3.00	3.00
8252	Cross-Connection Control Water Meter Crewleader	1.00	1.00	1.00

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
7151	Water/Irrigation Administrative Specialist	1.00	1.00	1.00
8681	Water/Irrigation Storekeeper	0.75	0.75	0.75
8750	Utilities Locator	0.40	0.40	0.40
8251	Waterworks Device Technician	2.00	2.00	2.00
8745	Waterworks Drafting/Service Representative	1.00	1.00	1.00
8333	Water Treatment Plant Chief Operator	6.00	6.00	6.00
8335	Water Quality Specialist	1.00	1.00	1.00
8742	Waterworks Specialist II	5.00	5.00	5.00
8741	Waterworks Specialist I	4.00	4.00	4.00
8741	Waterworks Specialist I Temporary	0.42	0.42	0.42
8610	Waterworks Laborer Helper (Temporary)	1.25	0.85	0.85
	Engineering City Engineer	0.0(1)	0.08	0.08
1120	City Engineer	.08(1)		
3115	Project Engineer	0.40	0.40	0.40
4441	Codes Permit Technician	0.35	0.35	0.35
10602	Engineering Office Assistant	0.08	0.08	0.08
1275	Deputy Director Comm & Eco Development	0.05	0.10(2)	0.10
11104	Engineering Senior Engineer	0.08	0.08	0.08
10601	Engineering Contracts Specialist	0.20	0.20	0.20
4141	Engineering Construction Inspector	0.11	0.11	0.11
Total Personnel		**31.67**	**31.27**	**31.27**

(1) City Engineer position is replaced by Chief Engineer position.
(2) Economic & Communications Specialist position at 5% is replaced by Deputy Director of Community and Economic Development position at 10%.

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
SERVICE UNIT 122 FIRE SUPPRESSION			
Total City Fire Hydrants	2,174	2,184	2,195
Total Nob Hill Hydrants within the City Limits)	734	740	746
Fire Hydrants Painted	524	525	525
City Fire Hydrants Tested	2,174	2,184	2,195
Nob Hill Water Association Fire Hydrants within City Limits Tested Limits	734	740	746
Fire Hydrants Repaired	27	31	27
Fire Hydrants Replaced	33	30	20
New Fire Hydrants Installed	10	20	15
SERVICE UNIT 341 WATER DISTRIBUTION			
Water Meters in Place	18,600	18,720	18,850
New Water Services Installed	174	161	150
Water Service Meter Sets Replaced	122	120	100
Number of Water Meters Replaced	180	170	180
Number of Water Main Breaks	12	6	6

Service Unit 343 Water Supply, Treatment And Storage	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Millions of Gallons of Water Produced	4,739.5	4,800	4,950
Number of Water Quality Complaints	16	10	5
Percent of Water Meeting Disinfection Requirement	99.8%	99.9%	%
Percent of Water Below Maximum Contaminate Levels	100%	100%	100%
Percent of Water Meeting Treatment Optimization Performance Goal (1)	97%	99.9%	100%

(1) Treatment Optimization Performance Goal. The Washington State Regulations require the Water Treatment Plant effluent to be at or below 0.3 Nephelometric Turbidity Units in 95% of the samples. The Water Treatment Plant has adopted the Treatment Optimization Performance Goal of keeping the Water Treatment Plant effluent at or below 0.1 Nephelometric Turbidity Units in 95% of the samples.

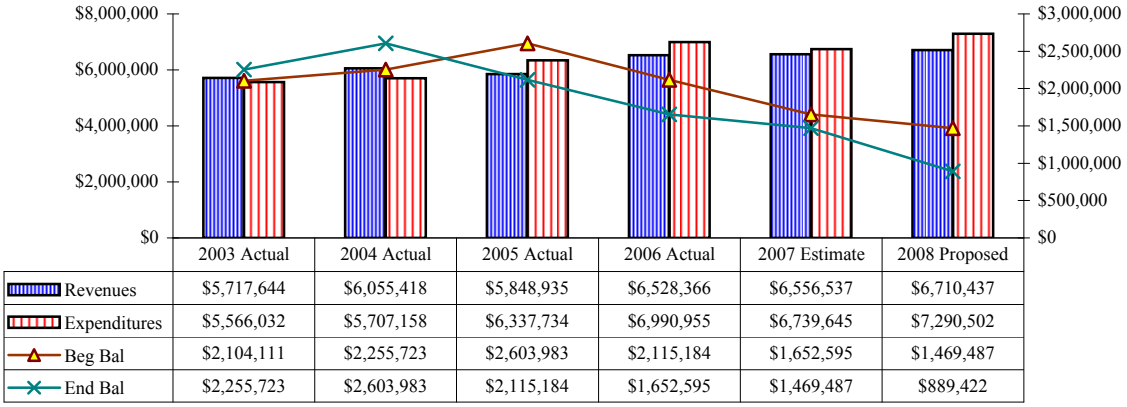
BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
122 Fire Suppression	$207,780	$284,311	$201,375	$269,720	$290,569	102.2	107.7
129 Administration	26,842	27,459	20,155	27,459	29,833	108.7	108.7
341 Potable Water Supply	1,789,106	1,941,153	1,430,753	1,907,492	2,015,965	103.9	105.7
343 Water Treatment Plant	1,240,480	1,324,428	948,985	1,331,422	1,387,662	104.8	104.2
348 Capital Improvement	66,982	49,194	35,850	49,148	52,058	105.8	105.9
349 Administration	223,316	229,902	150,881	233,359	241,177	104.9	103.4
641 Insurance And Bonds	188,278	177,612	177,612	177,612	186,492	105.0	105.0
645 Interfund Distribution	1,655,015	1,089,436	945,761	1,100,240	1,374,957	126.2	125.0
646 Interfund Payments	1,593,157	1,623,394	1,191,377	1,643,194	1,711,789	105.5	104.2
Total Expenditures	$6,990,955	$6,746,888	$5,102,750	$6,739,645	$7,290,502	108.1	108.2

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	1,472,647	1,594,752	1,125,901	1,529,431	1,618,508	101.5	22.2
200 Personnel Benefits	465,303	536,680	371,718	522,793	578,298	107.8	7.9
Sub-Total Salaries and Benefits	1,937,950	2,131,432	1,497,619	2,052,224	2,196,807	103.1	30.1
300 Supplies	608,621	588,300	498,874	611,800	630,823	107.2	8.7
400 Other Services And Charges	498,568	583,998	369,199	583,360	585,838	100.3	8.0
500 Intergov Srvcs/Other Interfund	2,596,004	1,949,084	1,554,651	2,016,084	2,346,084	120.4	32.2
600 Capital Outlays	25,680	26,000	10,951	14,500	15,000	57.7	0.2
700 Debt Service	192,662	228,452	229,270	239,256	238,973	104.6	3.3
900 Interfund Payment For Services	1,131,470	1,239,622	942,185	1,222,422	1,276,978	103.0	17.5
Total Expenditures	$6,990,955	$6,746,888	$5,102,750	$6,739,645	$7,290,502	108.1	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
122 Fire Suppression	$5,030	$5,000	$7,874	$5,000	$5,000	100.0	100.0
341 Potable Water Supply	6,382,393	6,277,000	4,710,528	6,448,000	6,609,000	105.3	102.5
348 Capital Improvement	89,733	61,500	51,486	70,000	65,000	105.7	92.9
645 Interfund Distribution	10,986	10,987	10,986	10,987	10,987	100.0	100.0
699 General Revenues	2,155,409	1,526,620	1,677,796	1,675,145	1,489,937	97.6	88.9
Total Revenues	$8,643,550	$7,881,107	$6,458,669	$8,209,132	$8,179,924	103.8	99.6

WATER OPERATING FUND FINANCIAL DATA



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Proposed
Revenues	$5,717,644	$6,055,418	$5,848,935	$6,528,366	$6,556,537	$6,710,437
Expenditures	$5,566,032	$5,707,158	$6,337,734	$6,990,955	$6,739,645	$7,290,502
Beg Bal	$2,104,111	$2,255,723	$2,603,983	$2,115,184	$1,652,595	$1,469,487
End Bal	$2,255,723	$2,603,983	$2,115,184	$1,652,595	$1,469,487	$889,422

EXPLANATORY NARRATIVE

Projected revenues for 2008 are $6,710,437, up from the 2007 year-end estimate of $6,556,537. The increase is due primarily to an adopted 3.5% revenue rate increase, which will go into effect on January 2008. Year-end revenues for 2007 are estimated to be increased from budgeted due to more water being used and increased metering capabilities.

Service Unit 122 – Fire Suppression

The 2008 proposed expenditures in this service unit are for fire suppression by addition of new fire hydrants to the system, replacement of existing fire hydrants, and the maintenance, testing and repair of fire hydrants.

Account 100 Salaries and Wages – The budget for 2008 is $141,681, up from the 2007 year-end estimate of $129,944, an increase of $11,737 or 9%. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. This line item for 2008 includes $3,000 for the retirement cash out for the Water Distribution Supervisor.

Account 200 Personnel Benefits – The budget for 2008 is $50,072, up from the 2007 year-end estimate of $41,224, an increase of $8,848 or 21.5%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-

ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase. This line item for 2008 includes $6,000 for PERS Excess Compensation for the Water Distribution Supervisor.

Account 300 Office and Operating Supplies – The budget for 2008 is $55,000, the same as the 2007 year-end estimate. Costs of fire hydrants and repair materials continue to increase. This line item funds new fire hydrants, replacement fire hydrants and materials for maintenance and repair of fire hydrants are purchased from this account.

Account 400 Other Services and Charges – The budget for 2008 is $5,700, down from the 2007 year-end estimate of $6,200, an increase of $500 or 8.1%. This account is to pay expenses for pavement and/or concrete restoration required as a result of fire hydrant maintenance, repair or installation.

Account 900 Interfund Payment for Services – The budget for 2008 of $38,117, up from the 2007 year-end estimate of $37,352, an increase of $765 or 2.1%. The details are as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Rentals/M&O, Garage (1)	$0	$11,316	$10,194
Rentals/Replacement, Garage (1)	0	13,500	15,200
Rentals/M&O, Radios (1)	0	100	100
Rentals for Public Works Complex (1)	0	12,436	12,623
Total	$0	$37,352	$38,117

(1) Charges for fire suppression were shifted from service unit 341 starting in 2007 to more accurately reflect actual expenses.

Rentals/Maintenance and Operation Garage – This line item is for maintenance of the fleet performed by the City Garage.

Rentals/Replacement, Garage – This line item is to pay for fleet replacement. For 2008 this line is increased to keep in line with the cost of vehicle replacements.

Rentals/Maintenance and Operation, Radios – This line item is for ongoing maintenance on the two-way radios service provided by the Public Safety Communication.

Account 980 Garage Plant Expenses – This account is for rental of the water distribution facility at the Public Works Complex.

Account 340 Charges for Services – The budget for 2008 is $5,000, the same as the 2007 year-end estimate. Revenue is collected from Nob Hill Water Association for testing Nob Hill Water fire hydrants within the city limits.

Summary — The 2008 proposed budget level of $290,569 is up from the 2007 year-end estimate of $269,720, an increase of $20,849 or 7.7%. This is due to cost increases in labor, benefits, materials and retirements.

Service Unit 129 – Fire Suppression Administration

The 2008 proposed expenditures in this service unit make up 25% of the Water/Irrigation Division Manager's compensation and benefits related to fire suppression.

Account 100 Salaries and Wages – The budget for 2008 is $24,376; up from the 2007 year-end estimate of $22,573, an increase of $1,803. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The budget for 2008 is $5,458, up from the 2007 year-end estimate of $4,886, an increase of $572 or 11.7%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Summary — The 2008 budget for this service unit is $29,833, up from the 2007 year-end estimate of $27,459, an increase of $2,374 or 8.6%.

Service Unit 341 – Potable Water Distribution

The 2008 proposed expenditures in this service unit are for new water services and the maintenance and operation of the portable water distribution system.

Account 100 Salaries and Wages – The budget for 2008 is $845,396, up from the 2007 year-end estimate of $798,694, an increase of $46,702 or 5.9%. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. For 2008 this line item includes $12,000 for the retirement cash out for the Water Distribution Supervisor.

Account 200 Personnel Benefits – The budget for 2008 is $327,830, up from the 2007 year-end estimate of $285,493, an increase of $42,337 or 14.8%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase. For 2008 this line item includes $24,000 for PERS Excess Compensation for the Water Distribution Supervisor.

Account 300 Office and Operating Supplies – The budget for 2008 is $342,125, up from the 2007 year-end estimate of $335,500, an increase of $6,625 or 2%. This account is used for office supplies, printing, and to purchase supplies for new water services and maintaining the Water Distribution System including items stocked in the Water/Irrigation AIMMS "Store," including meters, valves, pipes, and other materials and equipment. The largest impact in this area is due to price increases in fuel, steel and plastics.

Account 310 Supplies – This account is used for office supplies, printing, and to purchase supplies for maintenance of the water distribution system.

Account 320 Fuel – Consumed – This account is used to purchase fuel for vehicles, dewatering pumps, tampers, saws and excavating equipment.

Account 340 Stock Items – This account pays for material kept in the AIMMS store for new water services and the repair and maintenance of the water distribution system.

Account 350 Small Tools and Minor Equipment – This account is used for all tools and minor equipment purchases less than $5,000 which includes radios, hand tools and computer equipment.

Account 400 Other Services and Charges – The budget for 2008 is $120,314, down from the 2007 year-end estimate of $124,238, a decrease of $3,924 or 3.2%. This account pays for costs associated with the renewal of mandatory Commercial Driver's Licenses and state certifications, the services of the mandatory dig locate service, engineering services, communications, transportation for mandatory training, advertising, waste disposal, asphalt and concrete repairs to streets and sidewalks, miscellaneous costs and water quality tests.

Account 410 Professional Services – This account is used for the costs for engineering associated with consulting for permits and easements, mandatory dig locate service, mandatory commercial driver licenses and state certifications renewal, and physicals for commercial driver licenses.

Account 420 Communications – This account pays for telephone, cell phones, and related communication expenses.

Account 430 Transportation/Training – This account is used to pay travel related to training required for mandatory State Waterworks Certification. Currently 12 of 18 people in the Water Distribution service unit are certified. This account also pays for travel expenses related to Yakima Basin Water Resources Agency, mandatory CPR/First Aid Certification, Fork Lift Certification and Trenching and Shoring Certification and meetings with consultants and conferences. The training is mandatory for our certified staff and enables the City to stay in compliance with Federal and State laws relevant to the Domestic Water System.

Type of Training	Locations	Staff Attending
Water/Wastewater Workshop	In-State	Certified Staff Personnel
Spring AWWA Section Program	In-State	Certified Staff Personnel
Various WETRC Seminars scheduled throughout the year	In-State	Certified Staff Personnel
CPR/First Aid	In-State	All Staff
Fork Lift Certification	In-State	All Staff
Trenching and Shoring Certification	In-State	All Staff

Account 440 Advertising – This line item pays for advertisements for replacement operators, project and advertisement associated with water quality.

Account 470 Public Utility Services – These accounts pay for disposal of concrete, asphalt and other waste.

Account 480 Repairs and Maintenance – This account pays for contractors to saw cut concrete streets, sidewalks or curbs so the division can accomplish new service installations, repairs, maintenance or replacements; and for contractors to restore asphalt or concrete for street cuts, sidewalks and curb after new service installations, repairs, maintenance or replacements have been completed.

Account 490 Miscellaneous – The account is detailed as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
491 – Miscellaneous Expense	$4,829	$6,000	$6,000
493 – Dues and Subscriptions	4,801	5,500	5,500
49R – Recruiting Expense	1,408	500	500
Total	$11,039	$12,000	$12,000

Account 491 Miscellaneous Expense – Expenses in this account are for registration fees for training associated with the mandated Water Certification Program, CPR/First Aid, Fork Lift Certification and Trenching and Shoring Certification and other various miscellaneous expenses.

Account 493 Dues and Subscriptions – Expenses in this account are for mandated Water Certification annual renewal for both water distribution and backflow prevention and dues to various associations and agencies. As members of these associations we receive substantial discounts for training and training materials; along with information about trends and rules associated with the Water Industry. This account also pays for the Distribution's portion of the hydraulic computer model maintenance and fees associated with the water mains crossing under railroads. Type of expenses as described below:

Type	Purpose	Affected Staff/Area
Water Distribution Manager Certification	Certification Renewal	Certified Staff
Cross Connection Specialist Certification	Certification Renewal	Certified Staff
Backflow Assembly Tester Certification	Certification Renewal	Certified Staff
American Water Works Association	Annual Dues	All Staff
Washington Rural Water Association	Annual Dues	All Staff
Yakima Valley Underground Utility Locating Coordinating Council	Annual Dues	All City
Yakima Basin Water Resource Agency	Annual Dues	All City
Hydraulic Computer Model	Maintenance	All Distribution
Railroad Crossing Fees	Annual Fee	Where Water Mains cross under Railroads

Account 49R Recruiting Expense – This line item is for pre-employment physical and drug screening expenses when recruiting for new hires.

Account 4WO Water Quality Tests – This line item is for water quality tests that are required after new water mains have been installed or after repairs are made.

Account 530 State/County Taxes – The budget for 2008 is $152,100, up from the 2007 year-end estimate of $140,100, an increase of $12,000 or 8.6%. This account pays the B&O Tax on water sales. Tax does not apply for water sold to the City or used solely for irrigation.

Account 600 Capital Outlay – The budget for 2008 is $10,000, up from the 2007 year-end estimate of $9,500, an increase of $500 or 5.3%. This account is used to purchase safety equipment.

Account 900 Interfund Payment for Services – The budget for 2008 of $218,200 up from the 2007 year-end estimate of $213,967, an increase of $4,233 or 2%. The details are as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Rentals/M&O, Garage	$46,999	$64,996	$58,312
Rentals/Replacement, Garage	65,000	76,500	86,360
Rentals/M&O, Radios	600	500	500
Labor and Materials/Special Repairs	0	1,500	1,500
Rentals for Public Works Complex	75,370	70,471	71,528
Total	$187,969	$213,967	$218,200

Rentals/Maintenance and Operation Garage – This line item is for maintenance of the fleet performed by the City Garage, 15% of these expenses have been shifted to service unit 122 in 2007.

Rentals/Replacement, Garage – This line item is for fleet replacement, 15% of these expenses have been shifted to service unit 122 in 2007.

Rentals/Maintenance and Operation, Radios – This line item is for ongoing maintenance on the two-way radios service provided by the Public Safety Communication, 15% of these expenses have been shifted to service unit 122 in 2007.

Labor and Materials/Special Repairs – This account is for special repairs that may be necessary, that are performed and provided by the City Garage or other City funds.

Account 980 Garage Plant Expenses – This account is for rental of the water distribution facility at the Public Works Complex, 15% of these expenses have been shifted to service unit 122 in 2007.

Revenue – The budget for 2008 is $6,609,000, up from the 2007 year-end estimate of $6,448,000, an increase of $161,000 or 2.5%. The 2008 projected revenue includes the rate adjustment of 3.5% that was approved by Council in 2005.

Summary – The budget for 2008 is $2,015,965, up from the 2007 year-end estimate of $1,907,492, an increase of $108,473 or 5.7%.

Service Unit 343 – Potable Water Supply

The 2008 proposed expenditures in this service unit are for the maintenance and operation of the Naches River Water Treatment Plant, intake structures, wells, reservoirs and booster pump stations.

Account 100 Salaries and Wages – The budget for 2008 of $454,963 is up from the 2007 year-end estimate of $432,588, an increase of $22,375 or 5.2%. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. The

Water Treatment Plant work schedule mitigates a substantial portion of the overtime by reducing the Salaries and Wages account (110) by a corresponding amount. The Water Plant is staffed 24 hours a day, for sick leave and vacations staffing requires overtime for fill in operators.

Account 200 Personnel Benefits – The budget for 2008 of $155,306 is down from the 2007 year-end estimate of $156,141, a decrease of $835 or 0.5%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Office and Operating Supplies – The budget for 2008 is $233,698, up from the 2007 year-end estimate of $221,300, an increase of $12,398 or 5.6%. There has been a 61.7% increase in chemical costs over the last four years.

Account 310 Supplies – This account is used for office supplies, printing, and to purchase supplies for maintaining the Water Treatment Plant, intake and wells.

Account 320 Fuel – Consumed – This account is used to purchase fuel for vehicles, and emergency power generators.

Account 350 Small Tools and Minor Equipment – This account is used for all tools and minor equipment purchases less than $2,500 which includes radios, hand tools and computer equipment.

Account 3A0 Aluminum Sulfate – This account pays for aluminum sulfate used as a coagulant.

Account 3C0 Chemicals – Salt is purchased to make chlorine for disinfection at the Water Treatment Plant with the on-site sodium hypochlorite generator. Chlorine at the wells is from a chlorine tablet system. Polyelectrolyte chemical is used as a filter aid and as a coagulant aid.

Account 3F0 Fluoride – Purchase of fluoride to prevent dental caries.

Account 3S0 Caustic Soda – Caustic Soda is used to add alkalinity and increase the pH of the finished water for corrosion control.

Account 400 Other Services and Charges – The budget for 2008 is $358,315, up from the 2007 year-end estimate of $351,096, an increase of $7,219 or 2.1%.

Account 410 Professional Services – This account is used for the costs for engineering associated with the Water Treatment Plant and Telemetry Control Systems.

Account 420 Communications – This account pays for telephone, cell phones and related communication expenses.

Account 430 Transportation/Training – This account is used to pay transportation expenses related to training for the employees at the Water Treatment Plant. All employees must be certified as Water Treatment Plant Operators.

Type	Location	Staff Attending
Water/Wastewater Workshop	In-State	Certified Staff
Spring AWWA Section Program	In-State	Certified Staff
Water Operators Conference	In-State	Certified Staff
WETRC Seminars	In-State	Certified Staff

Account 440 Advertising – This line item pays for advertisements for replacement operators, project and other advertisements associated with water quality.

Account 470 Public Utility Services – These accounts pay for electricity, irrigation assessments for the reservoir sites and refuse expenses.

Account 480 Repairs and Maintenance – This account pays for contractors to clean the wastewater recycle lagoon, painting, janitorial services and other contractor supplied services.

Account 490 Miscellaneous – The account is detailed as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
491-Miscellaneous Expense	$6,074	$9,000	$10,000
493-Dues and Subscriptions	14,638	20,000	20,000
49R- Recruiting Expenses	1,185	6,000	500
Total	$21,896	$35,000	$30,500

Account 491 Miscellaneous Expense – Expenses in this account are for registration fees for training associated with the mandated Water Certification Program, CPR/First Aid Certification and other miscellaneous training and expenses.

Type	Location	Staff Attending
Water/Wastewater Workshop	In-State	Certified Staff
Spring AWWA Section Program	In-State	Certified Staff
WETRC Seminars	In-State	Certified Staff
CPR/First Aid	In-State	Certified Staff
Leadership Training	In-State	Certified Staff
College Course Reimbursement	In-State	Certified Staff

Account 493 Dues and Subscriptions – Expenses in this account are for mandated Water Certification annual renewal, membership dues to various associations and agencies, and annual fee for water storage to Bureau of Reclamation (BOR). As members of these associations we receive substantial discounts for training and training materials; along with information about trends and rules associated with the Water Industry. The type of expenses as listed below:

Type	Purpose	Affected Staff/Area
Water Treatment Plant Certification	Certification Renewal	Certified Staff
Washington Rural Water Association	Annual Dues	All Staff
Washington State Water Resources	Annual Dues	All Staff
Yakima River Basin Joint Board	Annual Dues	All City
Yakima River Basin Defense Coalition	Annual Dues	All City
Yakima Basin Water Resources Agency	Annual Dues	All City
American Water Works Association	Annual Dues	All Staff
Yakima Basin Water Resource Agency	Annual Dues	All City
Storage Water from BOR	Annual Fee	All City

Account 49R Recruiting Expenses – This line item is used for pre-employment physical and drug screening expenses when recruiting for new hires.

Account 4W0 Water Quality Tests – This line item is used for water quality testing.

Account 530 State/County Taxes – The budget for 2008 is $152,000, up from the 2007 year-end estimate of $140,000, an increase of $12,000 or 8.6%. This account pays the B&O Tax on water sales. Tax does not apply for water sold to the City or used solely for irrigation.

Account 640 Machinery and Equipment – The budget for 2008 is $5,000, the same as the 2007 year-end estimate. These funds will be used to purchase and install one new replacement filter-to-waste valve actuator.

Account 950 Interfund Charges Equipment Rental – The budget for 2008 is $28,380, up from the 2007 year-end estimate of $25,297, an increase of $3,083 or 12.2%.

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Rentals/M&O, Garage	$1,882	$3,097	$2,780
Rentals/Replacement Garage	12,000	22000	25,400
Rentals/M&O Radios	200	200	200
Total	$14,082	$25,297	$28,830

Rentals/Maintenance and Operation Garage – This line item is for maintenance of the fleet performed by the City Garage.

Rentals/Replacement Garage – This line item is to pay for fleet replacement. This is increased to keep in line with the cost of vehicle replacements.

Rentals/Maintenance and Operation, Radios – This line item is for ongoing maintenance on the two-way radios service provided by the Public Safety Communication.

Summary – The 2008 budget is projected at $1,387,662, up from the 2007 year-end estimate of $1,331,422, an increase of $56,240 or 4.2%.

Service Unit 348 – Capital Improvements

The 2008 proposed expenditures in this service unit are for 40% of the Water/Irrigation Engineer's and 11% of an Engineering Division Construction Inspector's compensation and benefits for the administration of the Capital Improvement Programs.

Account 100 Salaries and Wages – The budget for 2008 is $38,630 up from the 2007 year-end estimate of $36,728, an increase of $1,902 or 5.2%. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The budget for 2008 is $9,425, up from the 2007 year-end estimate of $8,346, an increase of $1,079 or 12.9%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 400 Other Services and Charges – The budget for 2008 is $4,003, down from the 2007 year-end estimate of $4,074, a decrease of $71 or 0.1.7%.

Account 420 Communications – This account pays for telephone, cell phone and related communication expenses.

Account 430 Transportation/Training – This account pays for transportation expenses related to training for the mandatory Water Certification Program and training related to the Capital Improvements Program administration (as listed below).

Type	Location	Staff Attending
Water/Wastewater Workshop	In-State	Certified Staff
Spring AWWA Section Program	In-State	Certified Staff
WETRC Seminars	In-State	Certified Staff
Washington Water Utility Council	In-State	Certified Staff
Hydraulic Model Training	In-State	Certified Staff
Contract Administration Training	In-State	Certified Staff

Account 490 Miscellaneous – This account pays expenses for the hydraulic water system computer model, certification and membership in the American Water Works Association.

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
491-Miscellaneous Expense	$325	$900	$900
493-Dues and Subscriptions	965	1,000	1,000
Total	$1,290	$1,900	$1,900

Account 491 Miscellaneous Expense – Expenses in this account are for registration fees for training associated with the mandated Water Certification Program, CPR/First Aid Certification and training related to the Capital Improvements Program administration (listed as follows).

Type	Location	Staff Attending
Water/Wastewater Workshop	In-State	Certified Staff
Spring AWWA Section Program	In-State	Certified Staff
WETRC Seminars	In-State	Certified Staff
CPR/First Aid	In-State	Certified Staff
Contract Administration Training	In-State	Certified Staff

Account 493 Dues and Subscriptions – Expenses in this account are for mandated Water Certification annual renewal, annual dues for the American Water Works Association, and the annual maintenance of the water hydraulic computer model.

Type	Purpose	Affected Staff/Area
Water Certification	Certification Renewal	Certified Staff
American Water Works Association	Annual Dues	All City
Hydraulic Model Maintenance	Annual Fee	All City

Revenue – The budget for 2008 is $65,000, down from the 2007 year-end estimate of $70,000, a decrease of $5,000 or 7.1%. These revenues are from water connection charges and base irrigation charges.

Summary – The 2008 budget for this service unit is $52,058; up from the 2007 year-end estimate of $49,148, an increase of $2,910 or 5.9%.

Service Unit 349 – Potable Water Administration

The 2008 proposed expenditures in this service unit are for compensation and benefits for 50% of the Water/Irrigation Manager position and a percentage of six employees in the Engineering Division, one from the Codes Division and one from the Community & Economic Department for the administration of the Domestic Water System.

Account 100 Salaries and Wages – The budget for 2008 is $113,463, up from the 2007 year-end estimate of $108,904, an increase of $4,559 or 4.2%. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The budget for 2008 is $30,208, up from the 2007 year-end estimate of $26,703, an increase of $3,505 or 13.1%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 400 Other Services and Charges – The budget for 2008 is $97,506, down from the 2007 year-end estimate of $97,752, a decrease of $246 or 0.2%.

Account 410 Professional Services – This account is used for defense of the City's water rights, for water right transfers and to assist in the development of legislation critical to the needs of the City. Also include funding of the Yakima Basin Storage Alliance. Types of services listed as follows:

Item	Purpose
Attorneys	Defense of Water Rights
Attorneys	Ranney Right Water Transfer
Engineers	Ranney Right Water Transfer
Engineers	Public Works Trust Fund Loan
Engineers	Interim Up-Date of Water System Plan
Yakima Basin Storage Alliance	Water Storage

Account 420 Communications – This account pays for telephone, cell phone and related communication expenses.

Account 430 Transportation/Training – This account is for transportation related to mandatory water certification training, travel associated with Yakima Basin Water Resources Agency, Washington State Water Resources Agency, Eastern Washington Water Summit, Yakima Fish & Wildlife Recovery Board, meetings with consultants, attorneys, and conferences. The account is detailed as follows:

Type	Location	Staff Attending
AWWA Spring Section Program	In-State	Water Manager
Yakima Basin Fish & Wildlife Recovery	In-State	Water Manager / Council Members
WA State Bar Association	In-State	Water Manager / Assistant City Manager / Council Members
Yakima Basin Water Resources Agency	In-State	Water Manager / Assistant City Manager / Council Members
WETRC Seminars	In-State	Water Manager
Washington Water Utility Council	In-State	Certified Staff

Account 490 Miscellaneous – The expenses will be used to pay registrations for the training associated with the mandatory water certification, dues, and subscriptions. Interest on Customer Deposits 49I –, this line item was moved from Service Unit 341 – in 2006, this item is to return interest earned on the customer deposits, a requirement for new accounts. This pay back occurs once a customer has established a year long reliable credit history with the City. The revenue returned to the 474 Fund as interest income offsets this account. Interest payments are being phased out.

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
491-Miscellaneous Expense	$624	$2,000	$2,000
493-Dues and Subscriptions	4,919	4,200	4,200
49I- Interest on Deposits	9,428	2,000	1,500
Total	$14,971	$8,200	$7,700

Account 491 Miscellaneous Expense – Expenses in this account are for registration fees for training associated with the mandated Water Certification Program, CPR/First Aid Certification and other miscellaneous training and expenses (listed as follows).

Type	Location	Staff Attending
AWWA Spring Section Program	In-State	Water Manager
WSWRA Annual Meeting	In-State	Water Manager
WA State Water Resource Assoc.	In-State	Water Manager
Yakima Basin Fish & Wildlife Recovery	In-State	Water Manager / Council Members
WA State Bar Association	In-State	Water Manager Assistant City Manager / Council Members
Eastern Washington Water Summit	In-State	Water Manager Assistant City Manager / Council Members
Yakima Basin Water Resources Agency	In-State	Water Manager Assistant City Manager / Council Members
WETRC Seminars	In-State	Water Manager

Dues and Subscriptions 493 – Expenses in this account are for mandated Water Certification annual renewal and annual dues for the American Water Works Association and the Washington Water Utilities Council.

Organization	Purpose	Affected Staff/Area
Water Certification	Certification Renewal	Certified Staff
American Water Works Association	Annual Dues	All City
WA State Water Resources Agency	Annual Fee	All City
Washington Water Utility Council	Annual Fee	All City

Account 4O0 Operating Permit – This account pays for fees required to secure our annual operating permit from the Washington Department of Health for the domestic water system and for new conservation fees. The permit fees are based on water service population.

Summary – The budget for 2008 is $241,177, up from the 2007 year-end estimate of $233,359, an increase of $7,818 or 3.4%.

Service Unit 641 – Interfund Charges

The 2008 proposed expenditures in this service unit are for Water Division's share of the City's general liability insurance.

Account 960 Interfund Insurance Services – The budget for 2008 is $186,492, up from the 2007 year-end estimate of $177,612, an increase of $8,880 or 5%. This item is for risk insurance premiums.

Service Unit 645 – Interfund Distribution

The 2008 proposed expenditures in this service unit are for debt service payments and inter-fund transfers.

The budget for 2008 is $1,374,957, up from the 2007 year-end estimate of $1,100,240, an increase of $274,717 or 25%. This includes an increase of $200,000 transfer from the operating fund to the Capital fund. Details of the service unit are as follows:

Expenditures	2006 Actual	2007 Amended Budget	2008 Proposed Budget	Date of Maturity
Kissel Well Inter-Government Loan-Principal	$27,274	$27,274	$27,274	07/01/2009
Kissel Well Public Work Trust Fund-Interest	2,864	3,273	3,273	07/01/2009
Transfer to CIP	1,100,000	500,000	700,000	N/A
1998 Water Bond	244,745	244,005	244,005	09/01/2018
1998 Water/Wastewater Bond	45,611	44,982	44,982	09/01/2011
Equity Transfer Fruitvale Wasteway	7,500	7,500	7,500	07/01/2011
Equity Transfer Fair Avenue/I-82	31,558	31,558	31,558	07/01/2015
Equity Transfer Swan Ave. / Fruitvale Water Mains	32,939	32,939	32,939	07/01/2021
Water Treatment Plant Impr PW Trust Fund Loan	134,725	134,725	134,725	07/01/2023
Water Treatment Plant Impr PW Trust Fund Loan Int	11,788	11,452	11,452	07/01/2023
Drinking Water SRF Loan	0	47,073	47,073	10/01/2025
Interest on Drinking Water SRF Loan	5,025	4,472	4,189	10/01/2025
Utility Customer Service System	0	0	75,000	N/A
Airport water/Wastewater Line SIED Payment (1)	9,837	7,912	7,912	06/01/2012
Airport water/Wastewater Line SIED Interest Payment (1)	1,148	3,075	3,075	06/01/2012
Total	$1,655,015	$1,100,240	$1,374,957	

(1) This was a SIED loan for Yakima Airport's infrastructure improvements including water and sewer lines; debt service for this loan is reimbursed by the Yakima Airport.

Service Unit 646 – Interfund Payments

The 2008 proposed expenditures in this service unit are for Interfund payments for city services, utility taxes and for utility billing services.

Account 540 Interfund Taxes and Assessments – In conformance with current Council policy, the In Lieu of Tax rate charged to the City Water Utility is 14%. The budget for 2008 is $906,000 up from the 2007 year-end estimate of $875,000, an increase of $31,000 or 3.5%. Increase due to a scheduled 3.5% revenue increase to rates in January 2008.

Account 990 Interfund Charges – The budget for 2008 is $805,789, up from the 2007 year-end estimate of $768,194, an increase of $37,595 or 4.9%. Components of these charges are as follows:

City Services – These charges, $342,792, are for services rendered by City administration on behalf of the Water Division.

Customer Services – These charges, $462,997, are for billing, collection and meter reading for the Water Division.

Summary – The budget for 2008 is $1,711,789, up from the 2007 year-end estimate of $1,643,194, an increase of $68,595 or 4.2%.

Service Unit 699 – Summary Revenue

Account 270 Estimated Beginning Unreserved Fund Balance – The budget for 2008 is $1,469,487, down from the 2007 year-end estimate of $1,652,595, a decrease of $183,108 or 11.1%.

Account 360 Miscellaneous Revenue – The budget for 2008 is $20,350, the same as the 2007 year-end estimate.

Account 380 Non-Revenue – The budget for 2008 is $100, down the 2007 year-end estimate of $2,200, a decrease of $2,100 or 95.4%.

Summary – The budget for 2008 is $1,489,937, down from the 2007 year-end estimate of $1,675,145, a decrease of $185,208 or 11.1%.

DETAIL

Service Unit - 122 Fire Suppression Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$110,409	$124,585	$94,537	$125,494	$134,731	108.1	107.4
120 Overtime	3,240	2,000	3,043	2,500	2,500	125.0	100.0
130 Special Pay	1,326	1,450	965	1,450	1,450	100.0	100.0
140 Retirement/Termination Cashout	27	3,000	5	500	3,000	100.0	600.0
Total	115,002	131,035	98,551	129,944	141,681	108.1	109.0
200 Personnel Benefits	35,343	46,224	29,969	41,224	50,072	108.3	121.5
310 Office And Operating Supplies	54,645	65,000	39,720	55,000	55,000	84.6	100.0
400 Other Services And Charges							
480 Repairs And Maintenance	2,127	4,500	4,984	6,000	5,500	122.2	91.7
490 Miscellaneous	663	200	112	200	200	100.0	100.0
Total	2,790	4,700	5,096	6,200	5,700	121.3	91.9
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	0	24,916	18,712	24,916	25,494	102.3	102.3
980 Interfund Garage/Plant Chgs	0	12,436	9,328	12,436	12,623	101.5	101.5
Total	0	37,352	28,040	37,352	38,117	102.1	102.1
Total Expenditures - Srv Unit 122	$207,780	$284,311	$201,375	$269,720	$290,569	102.2	107.7
Revenues							
340 Charges For Goods And Services	$5,030	$5,000	$7,874	$5,000	$5,000	100.0	100.0

Service Unit - 129 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$22,545	$22,573	$16,560	$22,573	$24,376	108.0	108.0
200 Personnel Benefits	4,272	4,886	3,595	4,886	5,458	111.7	111.7
490 Miscellaneous	25	0	0	0	0	*	*
Total Expenditures - Srv Unit 129	$26,842	$27,459	$20,155	$27,459	$29,833	108.7	108.7

Service Unit - 341 Potable Water Supply Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$712,457	$774,443	$568,012	$766,894	$802,596	103.6	104.7
120 Overtime	24,930	20,000	19,425	20,000	20,000	100.0	100.0
130 Special Pay	10,758	10,800	8,025	10,800	10,800	100.0	100.0
140 Retirement/Termination Cashout	1,505	12,000	904	1,000	12,000	100.0	1200.0
Total	749,650	817,243	596,366	798,694	845,396	103.4	105.9
200 Personnel Benefits							
200 Personnel Benefits	259,645	302,993	203,562	279,993	322,030	106.3	115.0
280 Clothing And Miscellaneous	5,743	5,000	3,225	5,500	5,800	116.0	105.5
Total	265,388	307,993	206,787	285,493	327,830	106.4	114.8
300 Supplies							
310 Office And Operating Supplies	89,056	92,000	74,952	92,000	96,000	104.4	104.4
320 Fuel Consumed	35,399	35,000	29,148	35,000	37,625	107.5	107.5
340 Items Purchased For Resale Or In	209,104	200,000	178,017	200,000	200,000	100.0	100.0
350 Small Tools And Equipment	6,126	8,500	7,535	8,500	8,500	100.0	100.0
Total	339,686	335,500	289,651	335,500	342,125	102.0	102.0
400 Other Services And Charges							
410 Professional Services	4,042	2,200	4,316	5,000	2,200	100.0	44.0
420 Communications	9,767	12,250	8,456	11,838	10,714	87.5	90.5
430 Transportation/Training	1,849	4,000	1,066	4,000	4,000	100.0	100.0
440 Advertising	290	300	0	300	300	100.0	100.0
450 Operating Rentals And Leases	1,894	2,000	1,870	2,000	2,000	100.0	100.0
470 Public Utility Services	755	2,000	1,214	2,000	2,000	100.0	100.0
480 Repairs And Maintenance	57,617	86,500	44,511	86,500	86,500	100.0	100.0
490 Miscellaneous	11,039	10,500	8,433	12,000	12,000	114.3	100.0
4W0 Water Quality Tests	210	600	130	600	600	100.0	100.0
Total	87,464	120,350	69,995	124,238	120,314	100.0	96.8
530 State/County Taxes & Assessment	140,818	125,100	102,409	140,100	152,100	121.6	108.6
640 Machinery And Equipment	18,132	21,000	6,070	9,500	10,000	47.6	105.3
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	112,599	143,496	106,623	143,496	146,672	102.2	102.2
980 Interfund Garage/Plant Chgs	75,370	70,471	52,852	70,471	71,528	101.5	101.5
Total	187,969	213,967	159,475	213,967	218,200	102.0	102.0
Total Expenditures - Srv Unit 341	$1,789,106	$1,941,153	$1,430,753	$1,907,492	$2,015,965	103.9	105.7
Revenues							
340 Charges For Goods & Services	$6,218,130	$6,177,000	$4,611,541	$6,338,000	$6,499,000	105.2	102.5
370 Proprietary/Trust Gains & Other	164,263	100,000	98,986	110,000	110,000	110.0	100.0
Total Revenues - Srv Unit 341	$6,382,393	$6,277,000	$4,710,528	$6,448,000	$6,609,000	105.3	102.5

Service Unit - 343 Water Treatment Plant Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$390,223	$420,778	$244,865	$362,588	$419,463	99.7	115.7
120 Overtime	38,580	35,500	35,145	40,000	35,500	100.0	88.8
140 Retirement/Termination Cashout	807	22,000	29,565	30,000	0	0.0	0.0
Total	429,610	478,278	309,575	432,588	454,963	95.1	105.2
200 Personnel Benefits							
200 Personnel Benefits	124,593	140,028	105,552	153,641	152,806	109.1	99.5
280 Clothing And Miscellaneous	2,878	2,500	560	2,500	2,500	100.0	100.0
Total	127,470	142,528	106,112	156,141	155,306	109.0	99.5
300 Supplies							
310 Office And Operating Supplies	30,623	42,000	22,538	42,000	44,000	104.8	104.8
320 Fuel Consumed	4,603	5,300	5,162	5,300	5,698	107.5	107.5
350 Small Tools And Equipment	2,615	3,000	605	3,000	3,000	100.0	100.0
3A0 Liquid Alum Sulphate	49,754	50,000	42,494	50,000	52,000	104.0	104.0
3C0 Chemicals	23,668	15,500	20,064	24,000	27,000	174.2	112.5
3F0 Flouride	29,761	22,000	11,544	25,000	27,000	122.7	108.0
3S0 Soda Ash	73,265	50,000	67,097	72,000	75,000	150.0	104.2
Total	214,290	187,800	169,504	221,300	233,698	124.4	105.6
400 Other Services And Charges							
410 Professional Services	2,780	3,000	3,813	5,000	3,000	100.0	60.0
420 Communications	3,968	5,474	2,478	5,396	4,021	73.5	74.5
430 Transportation/Training	541	1,400	268	1,400	1,400	100.0	100.0
440 Advertising	98	1,000	111	1,000	1,000	100.0	100.0
470 Public Utility Services	179,310	204,150	137,435	193,300	198,395	97.2	102.6
480 Repairs And Maintenance	50,202	50,000	31,247	50,000	50,000	100.0	100.0
490 Miscellaneous	21,896	25,500	28,421	35,000	30,500	119.6	87.1
4W0 Water Quality Tests	47,866	70,000	33,707	60,000	70,000	100.0	116.7
Total	306,661	360,524	237,481	351,096	358,315	99.4	102.1
530 State/County Taxes & Assessment	140,818	125,000	102,409	140,000	152,000	121.6	108.6
640 Machinery And Equipment	7,549	5,000	4,880	5,000	5,000	100.0	100.0
950 Interfund Opt Rental & Leases	14,082	25,297	19,024	25,297	28,380	112.2	112.2
Total Expenditures - Srv Unit 343	$1,240,480	$1,324,428	$948,985	$1,331,422	$1,387,662	104.8	104.2

Service Unit - 348 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$50,907	$35,728	$26,788	$35,728	$37,630	105.3	105.3
120 Overtime	1,392	1,000	525	1,000	1,000	100.0	100.0
Total	52,299	36,728	27,312	36,728	38,630	105.2	105.2
200 Personnel Benefits	10,325	8,346	6,227	8,346	9,425	112.9	112.9
400 Other Services And Charges							
420 Communications	716	720	656	674	603	83.8	89.5
430 Transportation/Training	2,352	1,500	248	1,500	1,500	100.0	100.0
490 Miscellaneous	1,290	1,900	1,407	1,900	1,900	100.0	100.0
Total	4,358	4,120	2,311	4,074	4,003	97.2	98.3
Total Expenditures - Srv Unit 348	$66,982	$49,194	$35,850	$49,148	$52,058	105.8	105.9
Revenues							
370 Proprietary/Trust Gains & Other	$89,733	$61,500	$51,486	$70,000	$65,000	105.7	92.9

Service Unit - 349 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$101,209	$107,395	$75,302	$107,395	$111,963	104.3	104.3
120 Overtime	1,996	1,500	1,389	1,500	1,500	100.0	100.0
140 Retirement/Termination Cashout	336	0	845	9	0 *		0.0
Total	103,541	108,895	77,536	108,904	113,463	104.2	104.2
200 Personnel Benefits	22,504	26,703	19,029	26,703	30,208	113.1	113.1
400 Other Services And Charges							
410 Professional Services	72,336	72,000	31,569	72,000	72,000	100.0	100.0
420 Communications	1,119	1,304	838	1,252	1,006	77.1	80.3
430 Transportation/Training	874	5,500	323	2,000	2,500	45.5	125.0
490 Miscellaneous	14,971	7,000	7,377	8,200	7,700	110.0	93.9
4O0 State Water Operating Permit	7,970	8,500	14,208	14,300	14,300	168.2	100.0
Total	97,270	94,304	54,316	97,752	97,506	103.4	99.8
Total Expenditures - Srv Unit 349	$223,316	$229,902	$150,881	$233,359	$241,177	104.9	103.4

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$188,278	$177,612	$177,612	$177,612	$186,492	105.0	105.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
500 Intergovernmental Services							
550 Interfund Subsidies	$1,390,356	$788,987	$644,494	$788,987	$1,063,987	134.9	134.9
560 Interfund Transfers	71,997	71,997	71,997	71,997	71,997	100.0	100.0
Total	1,462,353	860,984	716,491	860,984	1,135,984	131.9	131.9
780 Intergovernmental Loans	171,836	207,288	216,983	216,984	216,984	104.7	100.0
830 Debt Service - External Ltd -Int	20,826	21,164	12,288	22,272	21,989	103.9	98.7
Total Expenditures - Srv Unit 645	$1,655,015	$1,089,436	$945,761	$1,100,240	$1,374,957	126.2	125.0
Revenues							
360 Miscellaneous Revenues	$10,986	$10,987	$10,986	$10,987	$10,987	100.0	100.0

Service Unit - 646 Interfund Payments Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
540 Interfund Taxes & Assessments	$852,016	$838,000	$633,342	$875,000	$906,000	108.1	103.5
990 Interfund Administrative Chgs	741,141	785,394	558,035	768,194	805,789	102.6	104.9
Total Expenditures - Srv Unit 646	$1,593,157	$1,623,394	$1,191,377	$1,643,194	$1,711,789	105.5	104.2

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$2,115,184	$1,506,170	$1,652,595	$1,652,595	$1,469,487	97.6	88.9
360 Miscellaneous Revenues	35,296	20,350	22,322	20,350	20,350	100.0	100.0
380 Nonrevenues	4,929	100	2,879	2,200	100	100.0	4.6
Total Revenues - Srv Unit 699	$2,155,409	$1,526,620	$1,677,796	$1,675,145	$1,489,937	97.6	88.9

Assistant City Manager: Dave Zabell

Division:
Domestic Water Improvement – 477

Water & Irrigation Manager:
Dave Brown

DEFINITION

The Domestic Water Improvement Fund accounts for all the capital projects related to water supply including surface water and groundwater, water treatment at the Naches River Water Treatment Plant and the Wells, water transmission and distribution, water booster pumping stations, water storage at the reservoirs and control systems.

Capital Outlay

This budget represents a continuation of the CIP program adopted in the 2004 Water System Plan and the associated Cost of Service and Rate Study.

Projects For 2008:

- Phase 2 of the 2nd Level Pipe Line Improvements. Phase I completed in the spring of 2007. This project replaces aging 24-inch steel water mains and will aid in improving water quality and system reliability.
- Install a new 3,000 gallon per minute well at Gardner Park. This well replaces the Ranney Well. Additional flow to meet peak demands, water demand in water short years, add an additional emergency resource and to meet new water demands.
- Decommissioning of the Ranney well, as required in the conditions for the water right transfer to the new well at Gardner Park.
- Replacement of private water mains, connecting dead end water mains and installing water main extensions.
- Water's share of the asphalt resurfacing of the Public Works Shop parking area.
- Conduct a water leak survey.

The service units in this division are:

Service Unit 348 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
348 Capital Improvement	$1,450,005	$1,248,216	$235,937	$1,134,100	$2,015,100	161.4	177.7

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	287	0	0	0	25,000	*	1.2
500 Intergov Srvcs/Other Interfund	35,000	0	0	0	0	*	0.0
600 Capital Outlays	1,414,718	1,248,216	235,937	1,134,100	1,990,100	159.4	98.8
Total Expenditures	$1,450,005	$1,248,216	$235,937	$1,134,100	$2,015,100	161.4	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
348 Capital Improvement	$1,409,895	$500,000	$500,000	$500,000	$1,700,000	340.0	340.0
699 General Revenues	1,519,541	1,175,641	1,479,432	1,487,432	861,332	73.3	57.9
Total Revenues	$2,929,436	$1,675,641	$1,979,432	$1,987,432	$2,561,332	152.9	128.9

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The total capital outlay for 2008 is $2,015,100 as detailed below.

Capital Outlay Capital Improvements 2008	477 Fund
2nd Level Reservoir Pipe Line Improvement Phase 2 (Project #2096)	$750,000
New Well (Project #2132)	$1,000,000
Ranney Well Decommission (Project #2218)	$40,000
PW Shop Parking Lot Paving (Project #2184)	$50,100
Water Main Replacement (Project #2219)	$150,000
Water Leak Survey	$25,000
Total Capital Outlay	$2,015,100

The total 477 Fund Domestic Water Capital Improvement budget for 2008 is $2,015,100, leaving a projected year-end balance of $546,232.

Funds budgeted in the 2007 year-end estimate and not spent will be brought forward to 2008.

Service Unit 699 – General Revenues

Revenue – The total projected revenue for 2008 is $1,708,000 and is comprised of a transfer from the Water operating fund of $700,000 and interest earnings from investments of $8,000 and $1,000,000 PWTF loan for the new well at Gardner Park. The Estimated Beginning Unreserved Fund Balance for 2008 is $853,332.

The total projected resources for 2008 are $2,561,332.

DETAIL

Service Unit - 348 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
410 Professional Services	$287	$0	$0	$0	$0	*	*
480 Repairs And Maintenance	0	0	0	0	25,000	*	*
Total	287	0	0	0	25,000	*	*
550 Interfund Subsidies	35,000	0	0	0	0	*	*
650 Construction Projects	1,414,718	1,248,216	235,937	1,134,100	1,990,100	159.4	175.5
Total Expenditures - Srv Unit 348	$1,450,005	$1,248,216	$235,937	$1,134,100	$2,015,100	161.4	177.7
Revenues							
330 Intergovernmental Revenues	$64,500	$0	$0	$0	$0	*	*
370 Proprietary/Trust Gains & Other	6,257	0	0	0	0	*	*
390 Other Financing Sources	1,339,138	500,000	500,000	500,000	1,700,000	340.0	340.0
Total Revenues - Srv Unit 348	$1,409,895	$500,000	$500,000	$500,000	$1,700,000	340.0	340.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$1,511,541	$1,167,641	$1,479,432	$1,479,432	$853,332	73.1	57.7
360 Miscellaneous Revenues	8,000	8,000	0	8,000	8,000	100.0	100.0
Total Revenues - Srv Unit 699	$1,519,541	$1,175,641	$1,479,432	$1,487,432	$861,332	73.3	57.9

Assistant City Manager: Dave Zabell

Division:
Irrigation Operating Fund – 475

Water & Irrigation Manager:
Dave Brown

DEFINITION

The Irrigation Division is responsible for operating and maintaining the city owned irrigation utility. The City of Yakima Irrigation System includes 66 individual delivery systems. The system is supplied with water through the Nelson Dam diversion, Fruitvale Canal (New Schanno Ditch Company), Naches Cowiche Ditch Company, Yakima Valley Canal and Old Union Ditch Company.

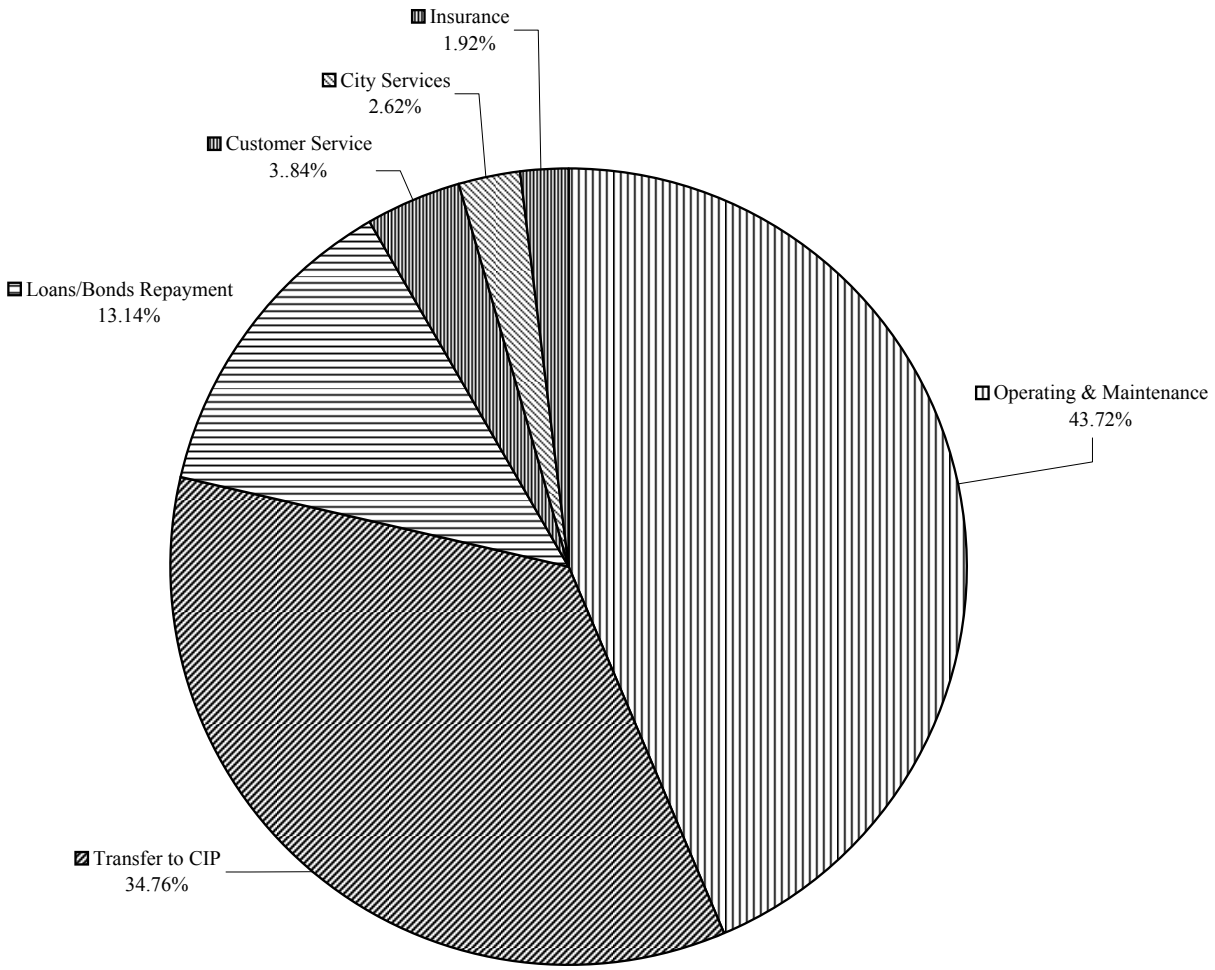
System operation and maintenance (O&M) program includes maintenance, cleaning, and repair of valves, transmission and distribution lines, water boxes, screens, pumps, and reservoirs.

The irrigation utility is an enterprise fund, and as such generates revenues through rates sufficient to sustain the utility. The currently adopted rate for service is $0.0285 per square foot of lot. The rate includes an O&M component at $0.0145 per square foot and a capital component at $0.0140 per square foot. These rates are structured to fully fund O&M activities and planned capital improvements. A rate structure was adopted through a policy issue for the 2007 budget to increase to O&M component of the rates to address this shortfall by increasing the O&M portion of the rates by 5.5% each year for four years. The 2008 rate for service is $0.0292 per square foot of lot. The rate includes an O&M component at $0.0152 per square foot and a capital component at $0.0140 per square foot.

A Comprehensive System Plan, or road map, to upgrade and rehabilitate the General-308 System was completed in 2000. The City issued revenue bonds in August 2004 for $5,000,000 to fund the planned reconstruction of the General-308 System and the eventual refurbishment of the remaining systems. Phase 2, replacement of the large transmission system of the General 308 System was completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution systems, began in 2007 and will continue through 2009 when the last phase of the project will begin. A detailed description of work recently completed and work planned for the 2008 budget year is located in the Irrigation CIP 479 narrative.

There have been several discussions with Washington Department of Fish and Wildlife (WDFW), Washington Department of Transportation (DOT) and Bureau Of Reclamation (BOR) about both a short-term and long-term fix (identified in the Waldo Action Plan) for the Fruitvale Canal Diversion. We have retained Golder and Associates to provide technical assistance. A feasibility study for the long-term solution and the short-term design and fix was completed by Golder and Associates in 2004. We are currently evaluating the alternatives included in the study. Additionally we have formed a partnership with the WA Department of Transportation and Yakima County, Lower Naches River Coordination Partnership Group. The group is looking at several issues in the Lower Naches River from the Nelson Dam to the confluence, including resolving the problems with the Fruitvale Canal Diversion.

2008 IRRIGATION OPERATING FUND
$$2,678,215 - Total Expenditure Budget



Note: Transfer to CIP includes $50,000 transfer for Utility Services System

The service units in this division are:

Service Unit 342 – Irrigation Supply
Service Unit 641 – Insurance and Bonds
Service Unit 642 – Prior Pensions
Service Unit 645 – Interfund Distributions
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1273	Water and Irrigation Manager	.25	.25	.25
11105	Water/Irrigation Engineer	.25	.30[1]	.30
13401	Irrigation Supervisor	1.00	1.00	1.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
8672	Irrigation Specialist II	3.00	4.00[2]	4.00
8671	Irrigation Specialist I	.80[2]	0	0
8751	Utilities Locator	.10	.10	.10
7123	Department Assistant III	1.00	1.00	1.00
8681	Water/Irrigation Storekeeper	.25	.25	.25
11107	Chief Engineer[3]	.00	.00	.02[3]
1271	City Engineer[3]	.02	.02	.00[3]
4441	Permit Technician	.10	.10	.10
10602	Engineering Office Assistant	.02	.02	.02
11104	Senior Engineer	.02	.02	.02
4141	Construction Inspector	.11	.11	.11
8610	Temporary Irrigation Specialist I	0.00	0.00	.15[4]
Total Personnel		**8.92**	**9.17**	**9.32**

(1) Moved an additional 5% of the Water/Irrigation Engineer to cover time spent on Irrigation System rebuild issues.
(2) The Permanent Part-time Irrigation Specialist I was increased from a 80% time to 100% time to assist with the in-house refurbishment of the irrigation systems (2007 Policy Issue). This position was also promoted to Irrigation Specialist II through an internal promotion process.
(3) City Engineer position is replaced by Chief Engineer position.
(4) Temporary Irrigation Specialist was added to cover for some extended illnesses.

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Feet of Irrigation Main Replaced by Irrigation Crew	4,720	4,140	5,000
Number of Irrigation Services Replaced	275	182	231
Number of Irrigation Main Leaks	96	98	96
Number of Service Work Orders	2,002	1,876	1,890

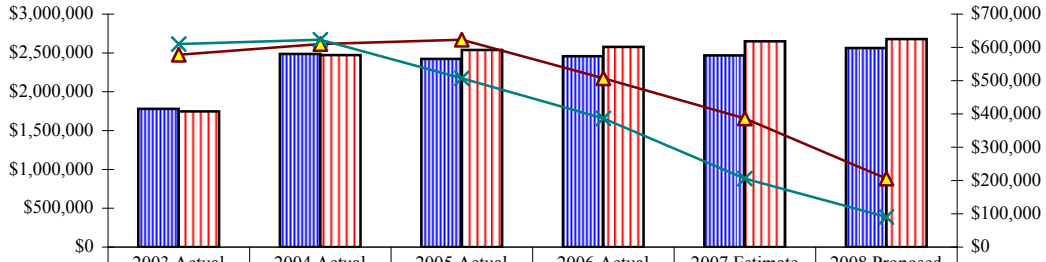
BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
342 Irrigation Supply	$1,112,029	$1,205,103	$966,549	$1,204,626	$1,169,740	97.1	97.1
641 Insurance And Bonds	49,547	48,961	48,961	48,961	51,409	105.0	105.0
642 Prior Pensions	1,182	1,300	788	1,200	1,200	92.3	100.0
645 Interfund Distribution	1,258,226	1,235,304	979,683	1,235,315	1,282,953	103.9	103.9
646 Interfund Payments	156,922	163,282	115,140	159,310	172,914	105.9	108.5
Total Expenditures	$2,577,906	$2,653,949	$2,111,120	$2,649,412	$2,678,215	100.9	101.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	435,971	488,474	356,251	484,122	461,289	94.4	17.2
200 Personnel Benefits	139,011	186,009	143,520	185,909	162,464	87.3	6.1
Sub-Total Salaries and Benefits	574,982	674,483	499,771	670,031	623,754	92.5	23.3
300 Supplies	68,561	81,500	62,713	76,500	82,813	101.6	3.1
400 Other Services And Charges	384,469	383,872	355,111	392,748	399,402	104.1	14.9
500 Intergov Srvcs/Other Interfund	1,258,259	1,235,404	979,716	1,235,415	1,283,053	103.9	47.9
600 Capital Outlays	6,837	5,000	3,878	5,000	5,000	100.0	0.2
900 Interfund Payment For Services	284,798	273,690	209,931	269,718	284,194	103.8	10.6
Total Expenditures	$2,577,906	$2,653,949	$2,111,120	$2,649,412	$2,678,215	100.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
342 Irrigation Supply	$2,457,294	$2,463,947	$1,910,039	$2,463,997	$2,561,900	104.0	104.0
699 General Revenues	507,099	349,703	386,486	391,036	206,671	59.1	52.9
Total Revenues	$2,964,393	$2,813,650	$2,296,525	$2,855,033	$2,768,571	98.4	97.0

IRRIGATION OPERATING FUND FINANCIAL DATA



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Proposed
Revenues	$1,779,578	$2,486,516	$2,422,804	$2,457,294	$2,468,547	$2,562,950
Expenditures	$1,747,548	$2,473,170	$2,538,940	$2,577,906	$2,649,412	$2,678,215
Beg Bal	$577,859	$609,889	$623,235	$507,099	$386,487	$205,622
End Bal	$609,889	$623,235	$507,099	$386,487	$205,622	$90,357

EXPLANATORY NARRATIVE

Service Unit 342 – Irrigation Supply

The 2008 proposed expenditures in this service unit are for the operation and maintenance of the irrigation intakes, reservoirs, pump stations and distribution system.

Account 100 Salaries and Wages – The budget for 2008 is $461,289, down from the 2007 year-end estimate of $484,122, a decrease of $22,833 or 4.7%. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation

adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. The reduction is also due to hiring some new Irrigation Specialists at lower pay steps and last year's salaries included retirement cash out for Terry Wakefield.

Account 120 Overtime – This account is for expenditures for personnel that respond to emergency repairs.

Account 130 Special Pay – This account is for expenditures for personnel on stand-by that respond to emergency shut-offs or repairs.

Account 200 Personnel Benefits – The budget for 2008 is $158,964, down from the 2007 year-end estimate of $184,709, a decrease of $23,445 or 12.7%. The decrease is mainly due to the $34,000 PERS excess compensation contribution that was included in 2007 year-end estimate and was not re-budgeted in 2008. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – The budget for 2008 is $82,813, up from the 2007 year-end estimate of $76,500, an increase of $6,313 or 8.3%.

Account 310 Office and Operating Supplies – The largest impact in this area is due to price increases in steel and plastics. This account provides for the purchase of office supplies, repair clamps, valves, pumps and replacement piping for the repair and maintenance of the irrigation systems.

Account 320 Fuel – The account pays for fuel used in service trucks, backhoes and pumps.

Account 350 Small Tools and Minor Equipment – This account pays for small tools, equipment, including computers, valued at less than $5,000.

Account 400 Other Services and Charges – The budget for 2008 is $399,402, up from the 2007 year-end estimate of $392,748, an increase of $6,654 or 1.7%.

Account 410 Professional Services – This account pays for costs associated with the renewal of mandatory herbicide applicators and Commercial Driver's Licenses, mandatory dig locate service, defense of the City's water rights, water right transfers, support of the Yakima Basin Storage Alliance and to assist in the development of legislation critical to the needs of the City.

Item	Purpose
Dig Locate service	Mandatory for locate notices
Herbicide applicators	Annual Renewal of mandatory license
Commercial Drivers license renewal physical	Annual Renewal of mandatory license
Engineering services	Consulting for permits easements
Attorneys	Defense of Water Rights, easements, permits

Account 420 Communications – This account pays for telephone, cell phone and related communication expenses including postage.

Account 430 Transportation – These funds are used to pay transportation expenses for travel related to training for the mandatory herbicide applicators and commercial driver's licenses, CPR/ First Aid training, weed conferences, meeting with consultants, Yakima Basin Water Resources Agency, and Yakima Basin Joint Board.

Type	Location	Staff Attending
Leadership Training	In-State	Staff
WA State Bar Association	In-State	Water Manager Assistant City Manager / Council Members
CPR/First Aid Training	In-State	Staff
Yakima Basin Water Resources Agency	In-State	Water Manager Assistant City Manager / Council Members
Yakima Basin Joint Board	In-State	Water Manager Assistant City Manager / Council Members
WETRC Seminars	In-State	Staff
Weed Conference	In-State	Licensed Staff
Yakima Valley Underground Utility Locating Coordinating Council	In-State	Utility Locator

Account 440 Advertising – This line item pays for advertisements for employee replacement, project and other advertisement associated with work projects.

Account 450 Operating Rentals and Leases – This account pays for the rental of backhoe and excavators from outside vendors.

Account 470 Public Utility Services – The detail is as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Pacific Power	$67,980	$67,000	$70,000
Ditch Charges	215,808	220,000	225,000
Landfill Charges	3,182	1,000	1,000
Total	$286,970	$288,000	$296,000

Pacific Power – This line item is for electrical services to the Irrigation System's screens and pumps. This figure depends on power rates and when the irrigation systems are shut down.

Ditch Charges – This account is for shares/contracts from the various ditch and irrigation companies which supply water to various systems throughout the City.

Landfill Charges – This account is for debris removed from canals. Also, environmentally unsafe spoil from excavation sites is required to be deposited in the landfill.

Account 480 Repairs and Maintenance – These funds are utilized to engage contractor assistance with major breaks/problems, pavement and sidewalk restoration that arise in various areas of the system after repairs have been completed.

Account 490 Miscellaneous – This account is used to pay registration fees for various types of training and for 40% of the United States Bureau of Reclamation (USBR) contract stored water and Yakima Basin Joint Board/Defense Coalition dues.

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
491-Miscellaneous Expense	$6,047	$6,000	$6,000
493-Dues and Subscriptions	11,734	14,000	14,000
49R-Recruiting Expense	0	1,900	0
Total	$17,781	$21,900	$20,000

Account 491 Miscellaneous Expense – Expenses in this account are for registration fees for training associated with the mandated Herbicide Applicators and Commercial Driver's Licenses, CPR/First Aid Certification and other miscellaneous training and expenses.

Account 493 Dues and Subscriptions – Expenses in this account are for mandated Herbicide Applicators License annual renewal; dues to the Washington State Water Resources Association, Yakima River Basin Joint Board and Defense Coalition and Yakima Basin Water Resources Agency; and the cost of stored Bureau of Reclamation (BOR) water.

Type	Purpose	Affected Staff/Area
Herbicide Applicators License	Certification Renewal	Certified Staff
Yakima River Basin Joint Board	Annual Dues	All City
Yakima River Basin Defense Coalition	Annual Dues	All City
Yakima Basin Water Resources Agency	Annual Dues	All City
Yakima Basin Water Resource Agency	Annual Dues	All City
Storage Water from BOR	Annual Fee	All City
Keechelus Dam Repair	Fees	All City

Account 49R Recruiting Expense - Expenses in this account are for pre-employment physicals, drug screening and other costs associated with hiring new employees.

Account 530 Taxes – The budget for 2008 is $100, the same as the 2007 year-end estimate.

Account 600 Capital Outlay – The budget for 2008 is $5,000, the same as the 2007 year-end estimate. This line item is for the purchase of replacement pumps for various systems.

Account 900 Interfund Payment for Services – The budget for 2008 is $59,871, down from the 2007 year-end estimate of $61,448, a decrease of $1,577 or 2.6%. The expenditures are detailed as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Rentals/M&O - Garage	$17,101	$19,145	$17,473
Rentals/Replacement - Garage	55,000	35,000	35,000
Rentals/M&O - Radios	480	480	480
Labor and Materials/Special Repairs	0	500	500
Interfund Charges Plant	5,748	6,323	6,418
Total	$78,329	$61,448	$59,871

Rentals/Maintenance and Operation - Garage – This line item is for vehicle maintenance and repair costs.

Rentals/Replacement - Garage – This account has been established in accordance with the replacement funding formula. The replacement fund is maximized for full replacement of all existing Irrigation equipment.

Rentals/Maintenance and Operation - Radios – This line item is for ongoing maintenance work on the Irrigation radios performed by the Public Safety Communication.

Labor and Materials/Special Repairs – This line item is for any special repairs that may be necessary, that are performed by Equipment Rental Fund or other City funds.

Interfund Charges Plant – This account is for rental of the water irrigation facility at the Public Works Complex.

Revenues – Revenue for the 475 Irrigation Fund is generated through:

Operating Assessments – Payment of overdue LID assessments.

Fruitvale Canal Billings – Payment for water delivered from the Fruitvale Canal.

Irrigation Fees and Charges – Income from customers based on total square foot.

Interest – Interest earned from investments and contracts.

The proposed budget for 2008 is $2,561,900, up from the 2007 year-end estimate of $2,463,997, an increase of $97,903 or 4%. This line item includes the proposed 5.5% O & M rate adjustment (2007 adopted policy issue).

Summary – The proposed budget for 2008 is projected at $1,169,740 down from the 2007 year-end estimate of $1,204,626, a decrease of $34,886 or 2.9%.

Service Unit 641 – Insurance and Bonds

Account 960 Insurance Services – The budget for 2008 is $51,409, up from the 2007 year-end estimate of $48,961, an increase of $2,448 or 5%. This account is for the Irrigation Division contribution to the Risk Management Fund.

Service Unit 642 – Prior Pensions

Account 200 Personnel Benefits – The budget for 2008 is $1,200, the same as the 2007 year-end estimate.

Service Unit 645 – Interfund Distribution Expense

This service unit reflects the transfer for payment of the City's share of debt service for the Fruitvale Canal Public Works Trust Fund Loan, 2004 Revenue Bond, and transfer to the Irrigation System Improvement Fund.

Expenditures	2006 Actual	2007 Amended Budget	2008 Proposed Budget	Date of Maturity
Transfer to CIP	$901,811	$881,000	$881,000	N/A
Fruitvale Canal	33,750	33,750	33,750	7/01/2011
Irrigation Bond Debt Service	322,665	320,656	318,203	9/01/2034
Utility Billing System	0	0	50,000	N/A
Total	$1,258,226	$1,235,315	$1,282,953	

Service Unit 646 – Interfund Payments

Account 990 Interfund Charges – The budget for 2008 is $172,914, up from the 2007 year-end estimate of $159,310, an increase of $13,604 or 8.5%. This account is detailed as follows:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
City Services	$65,707	$66,282	$70,033
Customer Services	$91,215	$93,028	$102,881
Total	$156,922	$159,310	$172,914

City Services – These charges are for services rendered by City administration on behalf of Irrigation.

Customer Services – These charges are for billing of irrigation charges, and assistance with billing problems and customer complaints.

Service Unit 699 – General Revenue

The budget for 2008 is $206,671, down from the 2007 year-end estimate of $391,036, a decrease of $184,365, detail below:

Account 270 Estimated Beginning Unreserved Fund Balance – for 2008 is $205,621, down from the 2007 year-end estimate of $386,486, a decrease of 180,865 or 46.8%.

Account 360 Miscellaneous Revenue – for 2008 is $1,050, down from the 2007 year-end estimate of $4,550, a decrease of 3,500 or 76.9%.

DETAIL

Service Unit - 342 Irrigation Supply Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$419,212	$429,424	$295,919	$422,322	$433,289	100.9	102.6
120 Overtime	16,675	24,000	21,021	24,000	24,000	100.0	100.0
130 Special Pay	0	50	5,131	3,800	4,000	8000.0	105.3
140 Retirement/Termination Cashout	84	35,000	34,180	34,000	0	0.0	0.0
Total	435,971	488,474	356,251	484,122	461,289	94.4	95.3
200 Personnel Benefits							
200 Personnel Benefits	134,800	182,709	141,284	182,709	158,964	87.0	87.0
280 Clothing And Miscellaneous	3,030	2,000	1,448	2,000	2,300	115.0	115.0
Total	137,830	184,709	142,732	184,709	161,264	87.3	87.3
300 Supplies							
310 Office And Operating Supplies	47,330	60,000	41,670	55,000	60,000	100.0	109.1
320 Fuel Consumed	16,648	17,500	17,742	17,500	18,813	107.5	107.5
350 Small Tools And Equipment	4,583	4,000	3,301	4,000	4,000	100.0	100.0
Total	68,561	81,500	62,713	76,500	82,813	101.6	108.3
400 Other Services And Charges							
410 Professional Services	28,810	25,000	19,414	25,000	25,000	100.0	100.0
420 Communications	4,486	4,672	4,151	4,648	5,202	111.4	111.9
430 Transportation/Training	939	1,500	322	1,500	1,500	100.0	100.0
440 Advertising	55	500	0	500	500	100.0	100.0
450 Operating Rentals And Leases	0	1,200	1,064	1,200	1,200	100.0	100.0
470 Public Utility Services	286,970	283,000	268,075	288,000	296,000	104.6	102.8
480 Repairs And Maintenance	45,427	50,000	41,513	50,000	50,000	100.0	100.0
490 Miscellaneous	17,782	18,000	20,571	21,900	20,000	111.1	91.3
Total	384,469	383,872	355,111	392,748	399,402	104.1	101.7
530 State/County Taxes & Assessment	33	100	33	100	100	100.0	100.0
630 Improvements Other Than Bldg	6,837	5,000	3,878	5,000	5,000	100.0	100.0
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	72,581	55,125	41,089	55,125	53,453	97.0	97.0
980 Interfund Garage/Plant Charges	5,748	6,323	4,742	6,323	6,418	101.5	101.5
Total	78,329	61,448	45,831	61,448	59,871	97.4	97.4
Total Expenditures - Srv Unit 342	$1,112,029	$1,205,103	$966,549	$1,204,626	$1,169,740	97.1	97.1
Revenues							
310 Taxes	($19)	$500	$0	$50	$50	10.0	100.0
340 Charges For Goods And Services	2,457,052	2,462,847	1,909,810	2,463,247	2,561,700	104.0	104.0
360 Miscellaneous Revenues	261	600	230	700	150	25.0	21.4
Total Revenues - Srv Unit 342	$2,457,294	$2,463,947	$1,910,039	$2,463,997	$2,561,900	104.0	104.0

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$49,547	$48,961	$48,961	$48,961	$51,409	105.0	105.0

Service Unit - 642 Prior Pensions Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
200 Personnel Benefits	$1,182	$1,300	$788	$1,200	$1,200	92.3	100.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$1,258,226	$1,235,304	$979,683	$1,235,315	$1,282,953	103.9	103.9

Service Unit - 646 Interfund Payments Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
990 Interfund Administrative Charges	$156,922	$163,282	$115,140	$159,310	$172,914	105.9	108.5

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$507,099	$345,153	$386,486	$386,486	$205,621	59.6	53.2
360 Miscellaneous Revenues	0	4,550	0	4,550	1,050	23.1	23.1
Total Revenues - Srv Unit 699	$507,099	$349,703	$386,486	$391,036	$206,671	59.1	52.9

Assistant City Manager: Dave Zabell

Division:
Irrigation Improvement – 479

Water & Irrigation Manager:
Dave Brown

DEFINITION

The Irrigation Improvement Fund accounts for all the capital project expenditures related to Irrigation water supply, distribution and transmission, storage, pumping stations and control systems.

Capital Outlay Includes:

- The Fruitvale Canal Diversion Repair consists of improvements to the diversion, including measures to enhance fish habitat, construction, maintenance and operation (M&O), and required permits.
- A revenue bond was issued in late August 2004 for $5,000,000 to help fund reconstruction of the General-308 System and the eventual refurbishment of the rest of the systems. A road map for reconstruction for the General-308 System has been completed. The project is split into four Phases and each Phase split into Stages. Phase one is the pipe replacements that have been completed to date. Phase 2 is the replacement of the balance of the backbone transmission pipes, completed in the spring of 2007. Phase 3, replacement of the neighborhood distribution mains, begins in the fall of 2008.
- Replacement of the Bracket Park System and the replacement of the pump platform at the Glen Drive Reservoir will be completed in the spring of 2008.
- Replacement of the Capital Hill System will begin in the fall of 2008.
- Transfer of $80,000 to the Equipment fund for a small excavator to be used by the Irrigation Crews for pipe replacements in backyards.
- Irrigation's portion of the asphalt resurfacing of the area at the Public Works Shop.

The service units in this division are:

Service Unit 348 – Capital Improvement
Service Unit 645 – Interfund Distributions
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
348 Capital Improvement	$1,670,316	$3,939,219	$1,276,717	$2,342,623	$3,446,700	87.5	147.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	0	0	0	0	80,000	*	2.3
600 Capital Outlays	1,670,316	3,939,219	1,276,717	2,342,623	3,366,700	85.5	97.7
Total Expenditures	$1,670,316	$3,939,219	$1,276,717	$2,342,623	$3,446,700	87.5	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$901,811	$881,000	$705,510	$881,000	$881,000	100.0	100.0
699 General Revenues	6,662,648	5,479,994	5,976,486	5,994,145	4,582,522	83.6	76.5
Total Revenues	$7,564,459	$6,360,994	$6,681,996	$6,875,145	$5,463,522	85.9	79.5

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Capital Outlay Capital Improvements 2008	479 Fund
Transfer to Equipment Fund for Small Excavator	$80,000
Fruitvale Canal Diversion Study (Project 2010)	$200,000
Replace Bracket Park System (Project #2179)	$100,000
Phase Three of the General-308 Rebuild (Project #2180)	$2,600,000
Glen Drive Pump Platform (Project#2181)	$200,000
Resurfacing of the PW Shop Area (Project #2184)	$16,700
Capital Hill System Replacement (Project #2220)	$250,000
Total Capital Outlay	$3,446,700

Service Unit 645 – Interfund Distributions

Projected revenues of $931,000, comprised of $881,000 transferred from the Irrigation Operating Fund and $50,000 in interest earnings. All funds collected from the CIP portion of the rates must be either used as debt service or transferred to this service unit.

Service Unit 699 – General Revenues

The total 479 Fund Irrigation Capital Improvement expenditure amount for 2008 is $3,446,700, which, when subtracted from 2008 projected total resources of $5,463,522, will leave a balance of $2,016,822 at year-end.

Funds budgeted in the 2007 year-end estimate and not spent will be brought forward to 2008.

DETAIL

Service Unit - 348 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	0	0	0	0	80,000	*	*
650 Construction Projects	1,670,316	3,939,219	1,276,717	2,342,623	3,366,700	85.5	143.7
Total Expenditures - Srv Unit 348	$1,670,316	$3,939,219	$1,276,717	$2,342,623	$3,446,700	87.5	147.1

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$901,811	$881,000	$705,510	$881,000	$881,000	100.0	100.0

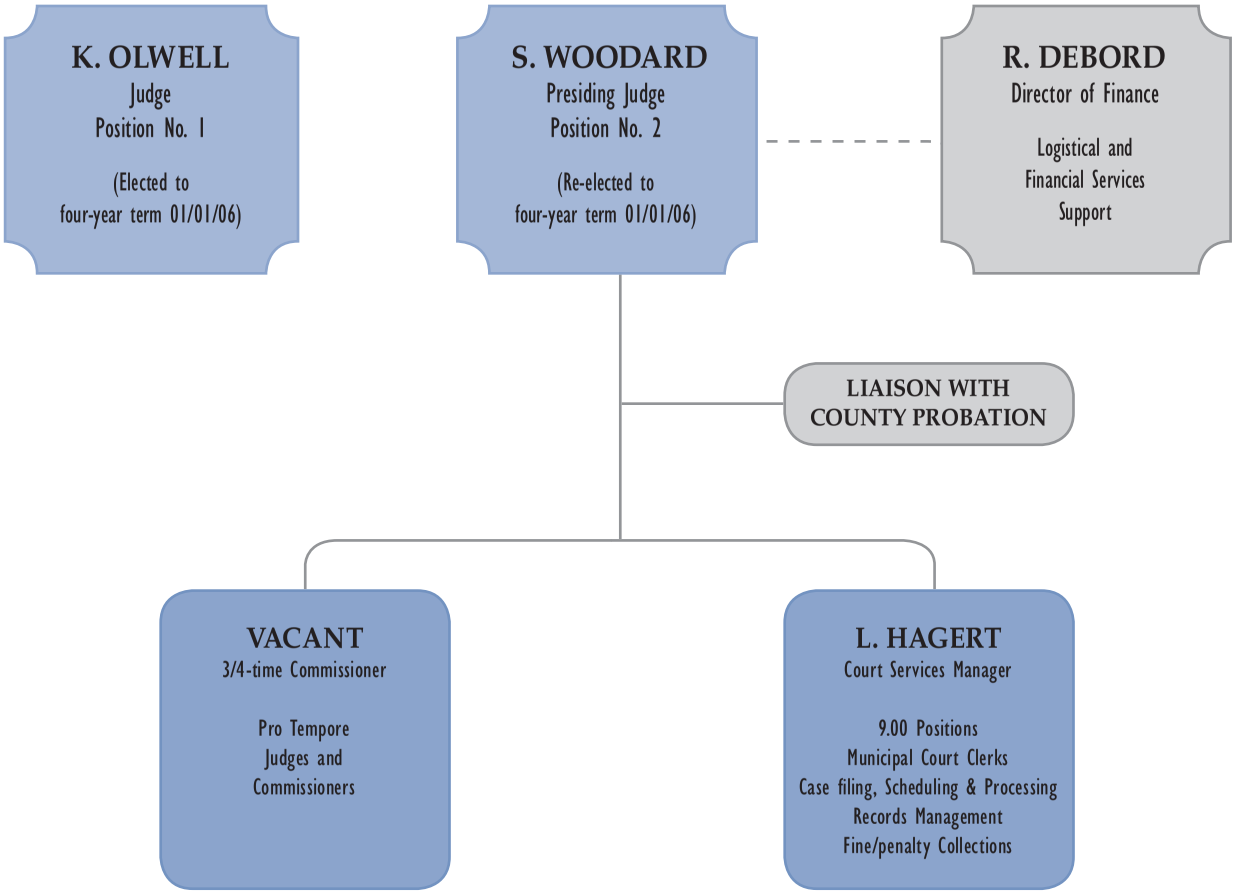
Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$6,494,994	$5,439,994	$5,894,145	$5,894,145	$4,532,522	83.3	76.9
360 Miscellaneous Revenues	167,654	40,000	82,341	100,000	50,000	125.0	50.0
Total Revenues - Srv Unit 699	$6,662,648	$5,479,994	$5,976,486	$5,994,145	$4,582,522	83.6	76.5

Municipal Court

018 Municipal Court
038 Probation Services

YAKIMA MUNICIPAL COURT

2008 Budgeted Staffing Levels



CITY OF *Yakima*

MUNICIPAL COURT

2008 PRELIMINARY BUDGET NARRATIVE

Judge: Susan J. Woodward, Presiding

Judge: Kelley C. Olwell

Division:
Municipal Court – 018

Court Services Manager:
Linda Hagert

DEFINITION

This division is responsible for operation of the Yakima Municipal Court.

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax
Service Unit 105 – Safe Community Action Plan (SCAP)
Service Unit 129 – Administration

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1411	Municipal Court Judge	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00
1430	Deputy Court Services Manager Court	1.00	1.00	1.00
1422	Municipal Court Clerk	8.00	8.00	9.00
1412	¾-Court Commissioner	.75	.75	.50
Total Personnel		**12.75**	**12.75**	**13.50**

PERFORMANCE STATISTICS

Infractions (Non-Criminal)	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Filings and Hearings			
Infractions Filed	10,987	12,234	12,234
Violations Charged	14,462	16,258	16,258
Mitigation Hearings	1,648	1,340	1,340
Contested Hearings	321	261	261
Show Cause Hearings	113	130	130
Other Hearings On Record and Deferred Findings	1,803	2,663	2,663
Total Filings and Hearings	29,334	32,886	32,886

Infractions (Non-Criminal)	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Dispositions			
Infractions Paid	3,107	3,489	3,489
Failure to Respond	4,211	4,178	4,178
Committed	3,649	3,532	3,532
Not Committed	89	78	78
Dismissed	1,188	1,529	1,529
Amended	16	35	35
Total Disposed	12,260	12,841	12,841
Municipal Court Infraction Revenue[1]	$809,396	$800,000	$860,000

(1) Does not include parking or District Court revenue.

Criminal	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Filings			
Citations Filed	5,683	6,008	6,008
Violations Charged	7,049	7,420	7,420
Trial Settings			
Non Jury Trials Set	55	35	35
Jury Trials	2,389	2,047	2,047
Proceedings			
Arraignments	4,439	4,520	4,520
Non Jury Trials	7	2	2
Jury Trials	22	10	10
Stipulations to Record	0	0	0
Other Hearings	7,806	7,545	7,545
Dispositions			
Bail Forfeitures	37	81	81
Guilty	4,305	3,810	3,810
Not Guilty	6	9	9
Dismissed	2,360	2,542	2,542
Amended	520	565	565
Deferred/Driver	450	560	560
Prosecution Resumed	102	149	149
Total Disposed	7,780	7,719	7,719
Municipal Court Criminal Revenue	$431,146	$420,000	$447,000

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$141,453	$238,849	$63,601	$156,387	$225,141	94.3	144.0
105 Safe Community Action Plan	0	0	0	0	47,631	*	*
129 Administration	864,404	956,402	705,316	931,837	1,016,635	106.3	109.1
Total Expenditures	$1,005,857	$1,195,251	$768,918	$1,088,224	$1,289,406	107.9	118.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	621,122	779,181	481,893	677,473	847,126	108.7	65.7
200 Personnel Benefits	137,410	185,516	112,651	175,792	207,035	111.6	16.1
Sub-Total Salaries and Benefits	758,533	964,696	594,544	853,265	1,054,162	109.3	81.8
300 Supplies	16,267	22,000	18,477	23,500	22,000	100.0	1.7
400 Other Services And Charges	209,185	190,555	140,276	193,460	195,245	102.5	15.1
500 Intergov Srvcs/Other Interfund	21,872	18,000	15,621	18,000	18,000	100.0	1.4
Total Expenditures	$1,005,857	$1,195,251	$768,918	$1,088,224	$1,289,406	107.9	100.0

EXPLANATORY NARRATIVE

The Municipal Court of Yakima was established on January 1, 1997. The Municipal Court hears and determines all causes, civil and criminal, including traffic, parking and animal control infractions, arising under City ordinance and pronounces judgment in accordance therewith.

The Municipal Court Judges are elected for a four-year term. Court Commissioners are appointed by the Presiding Judge.

Salary/Benefits – In 2008, there will be an estimated increase for management employees. Merit adjustments or changes in eligibility for longevity also affect this account. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 103 – Criminal Justice Sales Tax

Three-tenth percent Criminal Justice Sales Tax that was approved by the voters in 2004, funds this service unit. This service unit funds two Municipal Court Clerk positions and a ¾-time Court Commissioner. The 2007 year-end estimate includes funding for the two Municipal Court Clerk positions and costs for other accounts experiencing increases over 2004 levels, such as the new building security contract and interpreter fees.

Account 110 Salaries and Wages – The 2007 budget of $134,538 represents a full year cost of two Municipal Court Clerk positions and a ¾-time Court Commissioner. The 2007 year-end estimate of $61,800 includes the cost of only the two municipal court clerk positions. There is a cost savings of $72,738 due to position vacancies. The ¾-time Court Commissioner position remained vacant in 2007 due to chronic staff shortages to support that position. Despite continued staff shortages, the court will fill the Court Commissioner position at ½-time to allow for more flexibility in calendaring the ever increasing caseload. The surplus funds from this under filled position will be used to defray jail costs. The ½-time Court Commissioner position is currently in the recruiting process. The court plans to complete the selection process by January 1, 2008. The 2008 budget of $117,411 represents a full year costing of the two municipal court clerk positions and the commissioner position at ½-time.

Account 120 Overtime – The budget of $5,000 for 2008 reflects no change from the 2007 year-end estimate.

Account 200 Personnel Benefits – The 2008 budget of $40,730 reflects an increase of $10,143 or 33% above the 2007 year-end estimate of $30,587. The increase is reflective of a full year budgeting of the three positions funded by this service unit.

Account 300 Small Tools and Equipment – The 2007 year-end estimate is $5,000. 2008 budget is $5,000. This account is used for purchasing start up items for the new positions in this service unit.

Account 400 Professional Services – This line item budgeted at $57,000 for 2008 represents a $3,000 or 5.5% increase over the 2007 year-end estimate of $54,000. This line item represents building security, interpreter services, witness and juror fees associated with processing the court's caseload.

Service Unit 105 – Safe Community Action Plan

This service unit funds one Municipal Court Clerk position.

Account 110 Salaries and Wages – The budget of $33,550 for 2008 is to fund one municipal court clerk position.

Service Unit 129 – Administration

Account 110 Salaries and Wages – The budget of $641,165 for 2008 reflects an $80,492 or 14.3% increase over the 2007 year-end estimate of $560,673 and $41,523 or 6.9% over the amended budget of $599,642. This service unit also experienced vacancies in 2007.

Account 120 Overtime – The 2008 projected budget is $50,000. There is no change from the 2007-year-end estimate. This 2008 budget includes paying police support officers overtime to perform bailiff duties during court proceedings and overtime to allow clerical staff to process the court cases.

Account 200 Personnel Benefits – For 2008, Personnel Benefits increased to $152,225 or 4.8% from the 2007 budget of $145,205. See explanation regarding Personnel Benefits above.

Account 300 Supplies – The budget for 2008 is $17,000, which is a reduction of $1,500 from the 2007 amended budget. Most of this budget is for the cost of file related supplies for case management.

Account 410 Professional Services – This line item includes certified Court Interpreter and Judge Pro-Tem services. For 2008, this line item is budgeted at $103,000 an increase of $3.000 from the 2007 year-end estimate of $100,000. These costs are reflective of the volume of court cases and the variety of different languages for which interpretive services are required.

Account 420 Communication — This account has a 2007 budget of $12,255. Year-end estimate for 2007 is $11,910. This is a decrease of $345 from the 2007 amended budget. For 2008 $10,945 is budgeted which is a 12% decrease from the 2007 budget.

Account 490 Miscellaneous – This line item, which is estimated at $20,700 for 2007 year-end, provides for printing, registrations at training seminars, association dues, legal subscriptions, required education and costs associated with the State Administrative Office of the Courts. For 2008, $20,200 has been budgeted.

Miscellaneous Expenses	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Printing	$8,793	$12,000	$12,000
Dues and Subscriptions	1,818	3,000	3,000
Recruiting Expense	1,670	500	500
Miscellaneous other	6,217	4,700	4,700
Total	$18,498	$20,200	$20,200

Account 510 Intergovernmental Professional Services – This line item includes jury fees and other miscellaneous professional services performed by other governmental agencies, as needed in support of municipal court functions. (Note: the Yakima County Superior Court handles jury duty notifications, communication and pays jury fees for the Yakima Municipal Court.) The 2007 year-end estimate for this account is $18,000, and the 2008 proposed budget is $18,000.

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$48,444	$134,538	$29,255	$61,800	$117,411	87.3	190.0
120 Overtime	1,368	5,000	1,454	5,000	5,000	100.0	100.0
140 Retirement/Termination Cashout	1,333	0	0	0	0	*	*
Total	51,145	139,538	30,709	66,800	122,411	87.7	183.3
200 Personnel Benefits	13,005	40,311	8,573	30,587	40,730	101.0	133.2
310 Office And Operating Supplies	0	5,000	0	5,000	5,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	70,432	52,000	24,319	52,000	55,000	105.8	105.8
430 Transportation/Training	0	2,000	0	2,000	2,000	100.0	100.0
Total	70,432	54,000	24,319	54,000	57,000	105.6	105.6
510 Intergovernment Professional Ser	6,872	0	0	0	0	*	*
Total Expenditures - Srv Unit 103	$141,453	$238,849	$63,601	$156,387	$225,141	94.3	144.0

Service Unit - 105 Safe Community Action Plan (SCAP) Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$0	$0	$0	$0	$33,550	*	*
200 Personnel Benefits	0	0	0	0	14,081	*	*
Total Expenditures - Srv Unit 105	$0	$0	$0	$0	$47,631	*	*

Service Unit - 129 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$522,726	$599,642	$407,753	$560,673	$641,165	106.9	114.4
120 Overtime	47,076	40,000	41,998	50,000	50,000	125.0	100.0
140 Retirement/Termination Cashout	175	0	1,432	0	0	*	*
Total	569,977	639,642	451,183	610,673	691,165	108.1	113.2
200 Personnel Benefits	124,406	145,205	104,078	145,205	152,225	104.8	104.8
300 Supplies							
310 Office And Operating Supplies	15,243	16,000	16,265	16,000	16,000	100.0	100.0
350 Small Tools And Equipment	1,024	1,000	2,212	2,500	1,000	100.0	40.0
Total	16,267	17,000	18,477	18,500	17,000	100.0	91.9
400 Other Services And Charges							
410 Professional Services	104,897	100,000	92,411	100,000	103,000	103.0	103.0
420 Communications	9,935	12,255	6,510	11,910	10,945	89.3	91.9
430 Transportation/Training	4,354	3,850	677	3,850	3,850	100.0	100.0
480 Repairs And Maintenance	1,070	250	1,728	3,000	250	100.0	8.3
490 Miscellaneous	18,498	20,200	14,630	20,700	20,200	100.0	97.6
Total	138,754	136,555	115,957	139,460	138,245	101.2	99.1
510 Intergovernment Professional Ser	15,000	18,000	15,621	18,000	18,000	100.0	100.0
Total Expenditures - Srv Unit 129	$864,404	$956,402	$705,316	$931,837	$1,016,635	106.3	109.1

CITY OF *Yakima*

MUNICIPAL COURT

2008 PRELIMINARY BUDGET NARRATIVE

JUDGE: Susan J. Woodward, Presiding

DIVISION:
Probation Services – 038

DEFINITION

The mission of Probation Services is to supervise convicted offenders sentenced by the Municipal Court to probation in addition to incarceration or to Day Detention, as an alternative to incarceration. Probation staff monitor convicted offenders to ensure compliance with court orders addressing issues of reform, retribution and rehabilitation.

Probation programs designed to address these issues include the following:

- Drug/alcohol assessment and treatment
- Domestic violence perpetrator treatment
- Anger management counseling
- Parenting courses
- Cultural education
- Community restitution
- Law abiding behavior
- Urinalysis and breath testing to detect controlled substances
- Mental health screening
- Psychiatric medication management
- Sexual deviancy counseling
- Victim impact panels
- Moral Recognition Therapy
- Cost Abatement Program to address theft behavior
- Re-licensing Program to restore driving privilege
- Defensive Driving Courses
- Probation Supervision Levels/Risk Assessments
- At-Risk Offenders-Community Monitoring Program
- Day Detention
- Pre-sentence Investigations

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
134 Probation	$50,451	$48,000	$35,790	$48,000	$25,000	52.1	52.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	50,451	48,000	35,790	48,000	25,000	52.1	100.0

EXPLANATORY NARRATIVE

Service Unit 134 Probation – The City of Yakima and Yakima County have completed the process of consolidating the delivery of probation services. This consolidation was designed to deliver probation services to City and County defendants more efficiently and at less cost to the community. By inter-local agreement; City Probation Service employees became Yakima County employees effective January 1, 2006. The City continues to pay salary disparity by the terms of the inter-local agreement for up to three years from January 1, 2006. This figure is $2,083 per month for a total of $25,000 for 2008.

The consolidation effort continues to identify a mutually beneficial location to house the consolidated probation services. Some structural modifications to the existing city probation facility have been completed to accommodate increased staffing levels and the administration of the above mentioned programs made possible through consolidation. The ultimate physical location will continue to be studied under the terms of the inter-local agreement.

The 2008 budget consists solely of the inter-local agreement payment mentioned above.

DETAIL

Service Unit - 134 Probation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
410 Professional Services	48,000	48,000	36,000	48,000	25,000	52.1	52.1
420 Communications	712	0	(210)	0	0	*	*
470 Public Utility Services	1,739	0	0	0	0	*	*
Total Expenditures - Srv Unit 134	$50,451	$48,000	$35,790	$48,000	$25,000	52.1	52.1

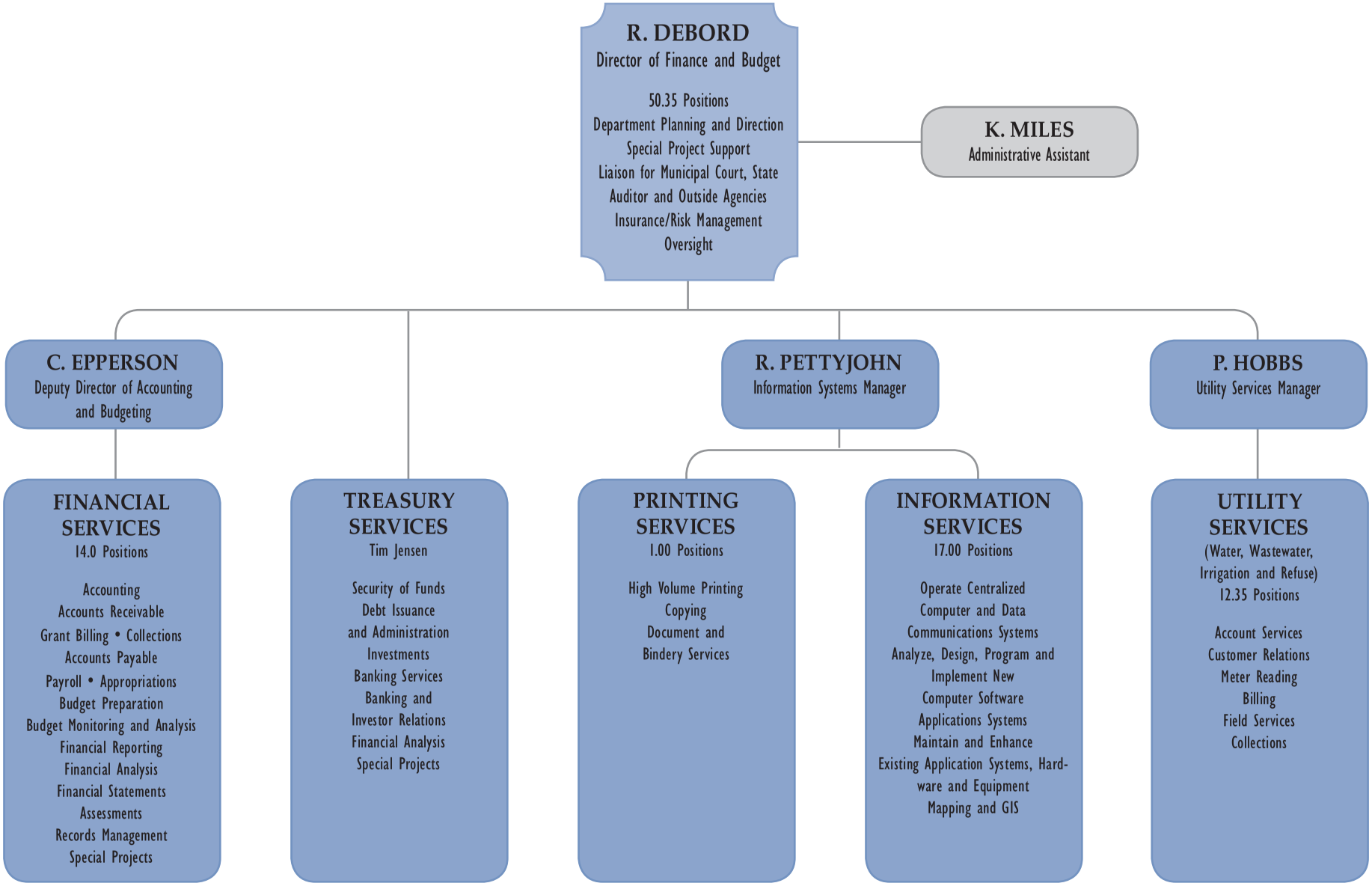
Finance Department

052 Information Systems
054 Utility Services
127 Community Services
015 Financial Services
035 Police Pension
612 Firemen's Relief and Pension
013 State Examiner
096 Sun Dome Debt Service
098 District Court
099 Operating Transfers
172 Public Facilities District Revenue
195 Contingency
198 Capitol Theatre Reserve
515 Risk Management Reserve
610 Cemetery Trust

BONDED INDEBTEDNESS
272 2002 PFD - L.T.G.O. Convention Center Bonds
281 2006 L.T.G.O. Parks and Rec Bond
282 1998 L.T.G.O. Street Bond
283 1994 L.T.G.O. Bonds
284 1995 U.T.G.O. Fire Bonds
285 1997 L.T.G.O. Line of Credit
287 1996 L.T.G.O. Convention Center Bonds
289 LID Debt Service Control
484 WS - Revenue Bonds/Other Debt Service
485 Wastewater - Apple Tree Bonds
486 1998 Water Revenue Bonds
488 WS - 1996 Revenue/Refunding Bonds
491 2004 Irrigation Revenue Bond
493 2003 Wastewater Revenue Bond

FINANCE DEPARTMENT

2008 Budgeted Staffing Levels



CITY OF *Yakima*

MESSAGE FROM THE DIRECTOR

FINANCE

FINANCE DIRECTOR: Rita DeBord

THE FINANCE DEPARTMENT CONSISTS OF THREE DIVISIONS:
(A) FINANCIAL SERVICES (B) UTILITY CUSTOMER SERVICES AND (C) INFORMATION SYSTEMS

Once again, we find ourselves looking forward to the beginning of a new year and looking back on the accomplishments and challenges of another year that went by all too fast. And once again, I am amazed at the number of projects, programs and issues that City employees, under the direction of the City Council, have worked on and the numerous accomplishments – big and small – that the City Council and staff, together, have achieved. The employees of the Finance Department are appreciative of the opportunities we have had this past year to serve the City Council, the City Manager and the citizens of Yakima.

The Finance Department's total 2008 proposed budget is approximately $5 million.
This budget is comprised of:

a. $1.5 million – Financial Services *(2.6% of total Gen. Gov. Budget);*
b. $ 2.4 million – Information Systems *(4.2% of total Gen. Gov. Budget)*, and
c. $1.1 million – Utility Customer Services *(1.9% of total Gen. Gov. Budget; note: these costs are collected here and then transferred to the utility operating division; thus, these are not truly General Government expenditures.)*

In addition to the normal day to day work of these three divisions, which is significant in itself, Department employees accomplished many significant achievements during the year, including those noted below:

1. Following is an update on the six 2007 Council approved Major Policy Issues:

   - ***Time Management System*** – Council authorized staff to implement an automated, City-wide Time Management System for employee time entry; estimated cost of $70,000 – 2007; $10,000 annual maintenance thereafter. Status: staff has completed the requirements identification and Request For Proposal process and is close to making a final vendor selection. Staff anticipates submitting a contract to Council in late 2007 or early 2008; with implementation beginning in early 2008.

   - ***Utility Customer Service System (UCSS)*** – In 2005, Council authorized staff to continue the RFP (request for proposal) process and approved funding of $160,000 towards the project. In 2006, Council authorized staff to investigate the feasibility of developing the customer management and utility billing functions in-house. No additional funding was authorized. (Note: in the Fall of 2006, future funding for the project was placed on hold due to funding concerns.)

During 2007, staff researched the option of writing this system in house and after receiving training and performing work on a "pilot project" utilizing the development tools needed for the UCS System, staff determined that this was not a viable option; and, therefore, did not move forward with a recommendation to the Council Sub-Committee.

During the past year, staff has maintained some contact with the top three vendors who originally responded to the RFP. When the funding "Hold" on this project was lifted in late 2007, staff immediately contacted these vendors and confirmed their continued commitment to their proposal. The 2008 proposed budget includes funding to continue this project. (A more detailed project update will be submitted to Council in the near future for review during the 2008 budget review process.)

- ***Electronic Payment System*** – Council authorized staff to research and implement an electronic bill-paying alternative for the City; estimated cost $10,000 Start-up; $20,000 annually thereafter. During 2007, system options were researched, requirements were identified and the Request for Proposal (RFP) was prepared and distributed. Deadline for vendor responses is mid November; staff anticipates the vendor selection and contract negotiations to be completed and the contract submitted to Council for approval in late December. *The system implementation process will commence immediately thereafter with anticipated "go-live" date for customer use by early Spring 2008.*

- ***Finance Division Staffing Changes*** – Council authorized: (a) the replacement of one Financial Services Officer (FSO) position with an Accountant position; this change has been implemented. And (b) the addition of one Treasury Services Officer (TSO) position – staff advertised for this position twice and subsequently determined the best course of action to meet both the immediate and longer-term needs of the division was to "under fill" this position with an Accountant at this time. Staff is pleased to report that an employment offer has been made and accepted and the new Accountant will start in January.

- ***Upgrade Water Service Specialist position to a Utility Crew Leader***

  and

- ***Add a 75% FTE Water Service Specialist (WWS) position***

  Council authorized the upgrade of one WSS position to that of a crew leader and since this position would be a working crew leader Council approved an additional 75% WWS position to partially "replace" the position upgraded to the Crew Leader.

  The change in these two positions has not been implemented and staff is recommending against implementation. During 2007, while in the process of implementing these changes, the Utility Services and Operating managers along with Finance staff identified issues and alternative options for performing this critical work that would result in a better utilization for these funds. (Refer to the 2008 Finance Department re-organization Policy Issue for more information.)

2. ***Financial Statements***: Staff prepared and submitted the 2006 financial statements / schedules to the State Auditors, and although we have not yet been able to meet the auditor's May deadline, we have made considerable improvement in the past few years in meeting this goal. And again, the City received an Unqualified Opinion on the 2006 Financial Audit - the highest rating achievable. *(The auditor's have not yet issued their report on the City's Single (Federal Funds) or Accountability audits. These are expected within the next thirty days.*

3. ***Debt Issuance:*** (a) April 2007, issued a total of just under $9 million in bonds: approximately $4.1 million for three separate projects ($1.7 million - 10 year bonds for the River Road improvement project; $1.5 million – 15 year bonds for the Downtown Futures Initiative project; and $820,000 – 15 year bond for the West Valley Fire Station remodel/expansion project) and approximately $4.9 million refunding of the 2002 LTGO PFD/Convention Center expansion bonds. This refunding secured a more desirable interest rate, reduced annual debt service costs and reduced the total costs over the life of the bonds. (b) In May 2007, refinanced the City's five year, $5 million line of credit.

   Note: the City again received an "A" credit rating from Standard and Poor's.

4. ***Financial Analysis / Support:*** provided financial research, analysis, support and advice relative to: (a) Safe Community Action Plan issues *(support included participation in several public meetings, responded to public disclosure requests and information requests from other departments, Council and the media and analyzed numerous funding suggestions, etc.)*; (b) the newly formed Council Budget Committee; (c) Annexation issues, (d) various Utility Tax Exemption issues, (e) labor negotiations (all bargaining units were in negotiations this year), and responded to numerous citizen and media data requests, formal public disclosure requests and new State Auditor performance audit data requests. Additionally, staff managed an average of $54 million of fixed income investments and anticipates earning approximately 5.2% in 2007.(earned 5.17% in 2006).

5. ***Financial Regionalization Support:*** the Treasury Services Officer was elected to the position of President of the Washington Finance Officers Association (WFOA) for the 2007 / 2008 fiscal year; and participated on a State task force that performed an on-site visit review of the State's / City's Fiscal Agent – the Bank of New York, Mellon.

6. ***Technology Regionalization Support:*** Integrated Yakima County's Automated Vehicle Locator (AVL) data into the City's system; Added mug shot photos to the Safety Net Area Records Exchange system, which expands access to all system users in the county; Initiated a statewide Police Technology Users' Group and hosted the first annual meeting – 18 agencies from all over the state attended, received very positive feedback; Integrated Selah Police records into the City's Police Records and Computer Aided Dispatch systems – projected "go-live" date is December 1, 2007 for both Selah Police Department to begin using the City's records system and for the 911/Dispatch Center to assume responsibility for Selah's police dispatch.

7. ***Prosecutors' Case Management System:*** Midway through the year, Council approved the first phase of the Safe Community Action Plan, which included funding of approximately $185,000 for the purchase and implementation of a Case Management System for the Prosecutor's office. Significant work has been performed and staff anticipates final system recommendation to be presented to Council before the end of the year; actual implementation will be after the first of the year. There is no additional funding requested for 2008.

8. ***Technology Infrastructure***: numerous upgrades to the City's hardware and software have been implemented during 2007, most of these are in support of public safety or maintaining the security and integrity of the City's many computer systems and related data.

9. ***Utility Customer Notifications:*** Continued and expanded notifications to customers on issues related to their utility accounts and informing them of actions they may need to take to correct specific situations (e.g.: excessive water use, locked gates, potential leaks, vehicles).

10. ***Collection Agency - Request for Proposal (RFP):*** Began writing a RFP for collection services on delinquent accounts. The RFP is expected to be submitted to vendors in late December 2007 or early January 2008. Vendor selection, contract negotiations and final contract approval occurring in first or second quarter 2008.

11. ***Phone Recording System – Utility Customer Services:*** Continued work on researching system issues and legal concerns regarding the implementation of recording device on Utility Services Division telephones; currently in process of finalizing the implementation plan – which includes documenting a new City Administrative policy. Staff hopes to implement system in late 2007 / early 2008.

Summary: Staff takes seriously Council's directive to continue to search for ways to increase efficiencies in, and effectiveness of, the services we provide, while minimizing costs. In response to this directive, staff has proposed a department reorganization that reallocates our limited resources with a focus on the highest priorities and prescribes a different way/mix of resources to accomplish some critical work. While for some divisions these changes result in increased expenditures, the total, net Citywide impact is a reduction in both total staff levels and total expenditures.

The 2008 proposed budget for the Finance Department is presented, by division / service units, on the following pages (in the order listed on the front of the Section tab). In addition to charts identifying the budgeted dollars, the Division Managers have prepared written narratives to help explain the 2008 operating plans and proposed utilization of funding.

2008 Policy Issues: The Finance Department has two Policy Issues included in the 2008 proposed budget; (1) a re-organization proposal which crosses all three divisions as well as the Office of Neighborhood Development Services, and (2) a proposal to implement an email management and archiving system. Refer to the end of this section for a detailed description/explanation of each policy issue. *(For holders of softbound budget documents, the Policy Issues can be found in a separate document entitled "2008 Policy Issues".)*

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Information Systems– 052

Information Systems Manager:
Rick Pettyjohn

DEFINITION

The Information Systems Division consists of five separate service units:

Service Unit 103 – Criminal Justice .3% Sales Tax
Service Unit 105 – Safe Community Action Plan
Service Unit 631 – Data Processing
Service Unit 652 – Publications And Graphics Services
Service Unit 653 – Copy Center

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1140	Director of Finance and Budget	.25	.25	.25
10520	Utility and Finance Assistant	.25	.25	.25
1233	Information Systems Manager	1.00	1.00	1.00
11901	Supervising Senior Analyst	1.70	1.70	1.70
2112	Network Services Engineer	1.00	1.00	1.00
2110	Data Base Administrator	1.00	1.00	1.00
2111	Lead Applications System Designer	1.00	1.00	1.00
10201	Senior Analyst (Confidential)	1.00	1.00	1.00
2114	Senior Applications Developer	1.00	1.00	1.00
2109	Applications Developer	2.00	2.00	2.00
2102	GIS Technician	1.00	1.00	1.00
2108	Computer Services Technician	5.00	5.00	5.00
2106	Computer Operations Assistant	2.00	2.00	2.00
2115	Publications & Graphics Specialist(1)	1.00	1.00	0.00
7611	Print Shop Operator	1.00	1.00	1.00
Total Personnel		**20.20**	**20.20**	**19.20**

(1) As part of the Finance Re-organization, the Publications and Graphics Specialist position is proposed to be transferred to an Accounting Technician. (see budgeted Policy Issue for further explanation)

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$69,877	$98,879	$45,579	$98,879	$99,690	100.8	100.8
105 Safe Community Action Plan	0	184,610	$0	184,610	0	0.0	0.0
631 Data Processing Center	2,081,073	2,283,661	$1,551,911	2,288,889	2,125,962	93.1	92.9
652 Publications & Graphic Service	43,582	54,543	$33,631	54,226	0	0.0	0.0
653 Copy Center	198,000	183,400	$104,654	177,565	181,090	98.7	102.0
Total Expenditures	$2,392,532	$2,805,093	$1,735,775	$2,804,170	$2,406,742	85.8	85.8

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	1,156,218	1,207,136	885,865	1,213,280	1,223,464	101.4	50.8
200 Personnel Benefits	274,184	326,673	229,213	324,740	332,247	101.7	13.8
Sub-Total Salaries and Benefits	1,430,402	1,533,808	1,115,078	1,538,020	1,555,711	101.4	64.6
300 Supplies	222,336	215,079	172,800	218,079	192,472	89.5	8.0
400 Other Services And Charges	391,891	557,434	381,936	533,032	391,485	70.2	16.3
500 Intergov Srvcs/Other Interfund	19,401	0	0	0	0	0.0	0.0
600 Capital Outlays	110,627	271,476	100,763	287,742	38,822	14.3	1.6
700 Debt Service	209,448	225,995	204,368	225,995	226,641	100.3	9.4
900 Interfund Payment For Services	8,427	1,301	977	1,301	1,612	123.9	0.1
Total Expenditures	$2,392,532	$2,805,093	$1,975,922	$2,804,170	$2,406,742	85.8	100.0

EXPLANATORY NARRATIVE

The total Information Systems 2007 amended budget amount is $2,805,093. The 2007 projected year-end estimate is $2,804,170. This is $923 or 0.03% less than the amended budget. The 2008 proposed budget is $2,406,742, which is a $398,351 or 14.2% decrease from the 2007 amended budget.

Service Unit 103 – Criminal Justice .3% Sales Tax

This Service Unit is funded through the .3% sales tax approved by voters in 2005, which is dedicated to new and expanded public safety initiatives. The portion allocated to Information Systems is used to enhance the effectiveness of the law enforcement and other Criminal Justice personnel through the expanded use of technology. Currently, the emphasis is on mobile technology for the patrol officers. In 2007, this Service Unit continued the expansion of the computer capabilities in the mobile environment and equipping the expanding patrol fleet. We also began implementation of the WiFi high-speed communications hot spots. In 2008, we will use these funds to expand the coverage of the WiFi high-speed communications hot-spots and continue to support the mobile patrol car fleet. Approximately one third of these funds are budgeted for temporary salaries used to support the mobile computing and technology infrastructure that has been expanded and enhanced through the Criminal Justice Tax over the last two years. The remaining funds are used for capital equipment.

Account 110 Salaries and Wages – The 2007 year-end expenditure estimate is $27,453, including overtime. The 2008 budget request is for a temporary position for $27,249, which is effectively the same as the 2007 year-end estimate.

Account 350 Small Tools and Equipment/640 Machinery and Equipment – These two budget lines are for equipment and software to expand capabilities of the Police Department through the use of technology. Because the ratio between these two lines can vary based on the cost of the individual items, they are combined in this narrative to provide better year-to-year comparisons. The combined amended budget for 2007 for these two line items is $68,158. The 2007 Estimated Year-End is $69,158. The 2008 Projected Budget is $70,158, or $2,000 more than the 2007 amended Budget. In 2008 these funds will be used for equipment to increase the availability of WiFi high-speed communications hot-spots for the Police department's mobile fleet, install equipment in the patrol cars, and replace communications equipment with high-speed fiber switches.

Service Unit 105 – Safe Community Action Plan

The Safe Community Action Plan Service Unit within the Information Systems Division contains a single appropriation in 2007 to acquire the system software and hardware for the Prosecutors' Case Management System and a Crime Analysis System. Information Systems and the Prosecutor's Office have been working together over the last few months identifying requirements, attending demonstrations, and going on site visits to determine the most appropriate system for the prosecutors. A final recommendation will be presented to the City Council before the end of 2007. Actual system implementation will be in 2008. As a result, this 2007 appropriation will be encumbered into the 2008 budget. The Crime Analysis System will also be carried forward into 2008, as system selection will be delayed until the new Police position of Crime Analyst is on-board. There is no additional funding in 2008.

Account 640 Machinery and Equipment – The 2007 year-end expenditure estimate is $184,610, which is the same as the 2007 amended budget. These funds will be used to acquire the computer hardware, software, and implementation services necessary for the Prosecutors' Case Management and Crime Analysis Systems. The 2008 proposed budget includes no additional funding.

Service Unit 631 – Data Processing

The Data Processing Service Unit is responsible for six areas of computer and technological support for all City departments:

1. ***General City Systems*** which includes financial, billing, payroll, numerous other traditional business computer systems, and support of the City's Website.

2. ***Public Safety Systems*** which includes Police and Fire Dispatch/9-1-1, Police and Fire Records, Geofile, Master Name Index, Jail Management System, Mobile Data Terminals, interfaces to Washington Crime Information Computer (WACIC) and National Crime Info Computer (NCIC), Law Enforcement Information Exchange (LInX), Prosecutors Case Management System, Probation System, Document Imaging, Photo Imaging, Mobile Digital Video System, and a variety of support systems. This area also provides regional services to the City of Union Gap, the City of Selah, and most of the county fire Districts.

3. ***Geographical Information Systems (GIS)*** which includes mapping, geolocational research, Global Positioning System (GPS) support, Automatic Vehicle Location (AVL) services, and computer aided dispatch (CAD) and mobile client mapping systems for Police, Fire, Transit, and Refuse, and special project support to several systems and departments within the City;.

4. ***Automated Inventory and Maintenance Management System (AIMMS)*** includes Work Order Management, Equipment Tracking, Inventory Management, Purchasing, Accounts Payable and Cost Accounting.

5. ***Client Services Support*** which includes installation, maintenance and support of personal computers and workstations, peripheral equipment, Blackberry PDA's and other personal productivity tools, office automation systems, video conferencing, and the data communications network including an extensive wireless and mobile communications systems. This area also provides technical services to the Union Gap and Selah Police Departments and the West Valley and East Valley fire Districts.

6. ***Computer Operations*** which includes the maintenance and support of the large central City and Public Safety servers, operation of all centralized software applications, data entry, and office support.

Account 110 Salaries and Wages – The 2007 year end expenditure estimate of $1,077,680 is $6,384 less than the 2007 amended budget of $1,084,064 due to vacancies in the technician positions for part of the year. The 2008 proposed budget is $1,133,432 for a $49,368 or 4.6% increase above the 2007 amended budget. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 120 Overtime – The 2007 year-end expenditure estimate of $19,000 is $9,000 more than the 2007 amended budget of $10,000. This increase has resulted from the work load caused by past vacant positions and the growing use of technology and from server upgrade projects that must be done during non-working hours to minimize the impact on the rest of the City. The 2008 proposed budget is $10,000, which is the same as the 2007 amended budget. The overtime budget is the result of workload, emergency response and to the 24-hour operation and support for the computer systems.

Account 130 Shift Differential – This account contains funding for standby pay. We have programmers on standby during all non-working hours to provide immediate response to computer system emergencies. Though the Public Safety departments' systems are the main requirements for standby, several other City departments are reliant on 24-hour computer availability. The 2007 projected year-end estimate is $10,500, which is $2,500 more than the 2007 amended budget. The 2008 proposed budget is $11,000, which is $3,000 more than the 2007 amended budget. This increase is due to additional standby to meet police department needs.

Account 200 Personnel Benefits – The 2007 year-end expenditure estimate is $293,891. This is $1,932 less than the 2007 amended budget due to position vacancies during 2007. (Note: all positions are currently filled). The 2008 proposed budget is $314,398, which is a $18,575 or 6.3% increase from the 2007 amended budget.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 310 Office and Operating Supplies – The 2007 year end expenditure estimate is $20,000, which is the same as the 2007 amended budget. City-wide paper and printing supplies account for

approximately 60% of this budget. These costs are driven by demand. Wiring, computer supplies, and parts account for most of the remaining budget. The 2008 proposed budget is $20,000, which is the same as the 2007 year-end expenditure estimate.

Account 350 Small Tools and Minor Equipment – Micro-computer, communications, and peripheral equipment that cost less than the capital value threshold make up most of this account. The 2007 year-end estimate is $105,652, which is $3,500 more than the 2007 amended budget amount. As part of the contingency budget reduction process, the 2008 proposed budget has been reduced to $80,500, which is $21,652 or 21.2% less than the 2007 amended budget.

Personal Computer (PC) replacement funding makes up nearly 75% of this account budget. At this limited funding level, the City is on a ten year replacement cycle for PC's. The remainder of the budget supports upgrade parts, peripherals, and communications equipment.

Account 410 Professional Services – The 2007 year-end expenditure estimate is $215,031, which is $9,194, or 4.1% less than the 2007 amended budget of $224,225. The 2008 proposed budget is $87,652, which is $136,573 or 60.9% less than the 2007 amended budget.

Because this Professional Services account contains appropriations for nearly all Information Systems projects, it can vary dramatically from year to year depending on project completion dates and project implementation schedules. This account also contains funding for client computer software license fees, training, data base licenses, computer virus detection subscription, and anti-SPAM e-mail service.

As part of the effort to reduce expenditure in the General Fund in 2008, there are no new projects proposed in this Professional Services account. Projects funded in other accounts, such as the utility and prosecutor systems, plus implementing the time management and electricity bill payment systems budgeted in 2007 will fully occupy the project management staff in 2008.

Account 420 Communications – This account includes telephone, data and mobile communications costs for both division personnel and for some City-wide communications services. The 2007 year end expenditure estimate is $51,699, which is $6,689 or 11.5% less than the 2007 amended budget of $58,388. The 2008 proposed budget is $51,856, which is approximately the same as the 2007 projected year-end.

Account 430 Transportation and Training – The 2007 year end expenditure estimate is $8,750, which is the same as the 2007 amended budget. The 2008 proposed budget is also $8,750. Anticipated travel in 2008 budget includes:

Organization	Meetings / Classes	Staff Attending
ESRI National Users Group Arc/Info - Mapping	Annual Meeting	Senior Analyst
NW ESRI Users Group Arc/Info - Mapping	Annual Meeting	Senior-Analyst and GIS Technician
Oracle Relational Data Base Western Users Group	Annual Meeting	Senior Analyst
Programming and Technical Training Classes	Various	Programmers and Technical Staff Members

This represents the full training/travel budget for the computer programmers and technology support staff.

Account 480 Repairs and Maintenance – This account includes maintenance and support contracts on the major computer, networking and security hardware and software components. As part of the budget reduction effort over the last few years, we have eliminated support for most of the application systems. In 2008 as part of continual efforts to reduce costs we have eliminated support for the Police Records and Jail Management system. The only two remaining applications that are still supported by the vendor are the Financial Management System and the Public Safety Computer Aided Dispatch (CAD) system.

The 2007 year-end expenditure estimate is $206,444, which is $10,506, or 4.8% less than the 2007 amended budget. The 2008 proposed budget is $191,970. This is $24,980 or 11.5% less than the 2007 amended budget of $216,950. Eliminating support fees for the police records and jail management systems provides most of this decrease.

Account 490 Miscellaneous – The 2007 year-end expenditure estimate is $3,800, which is the same as the 2007 amended budget and the proposed 2008 budget. The primary expenditures from this account are registrations for training classes and user groups. (Please see meetings and training identified in Account 430, above).

Account 630 Improvements other than Buildings – The 2007 year-end expenditure estimate is $20,228. These expenditures were used to provide some power pole upgrades made necessary by past communications fiber runs and for installing fiber into the Senior Center. These expenditures were not anticipated during the 2007 budget preparation process. The 2008 proposed budget includes no funding.

Account 640 Machinery and Equipment – The 2007 year-end expenditure estimate is $45,082, which is the same as the 2007 amended budget. These expenditures were for a data backup system and hardware and for additional server racks for the computer room. The 2008 proposed budget includes no funding.

Accounts 750 and 800 Debt Service – Principal and Interest. These accounts represent the payments for the central, high-speed computer printer, the Mobile Wireless Data Network (MWDN), and the Police Patrol Video Units. Because the ratios between principal and interest change each year, the accounts have been combined in this narrative to provide a better year-to-year comparison. The 2007 projected year-end estimate is $204,072, which is the same as the 2007 amended budget. The 2008 budget request is $204,657.

Account 950 Interfund Operating Rental and Leases – This account is the Equipment Rental (vehicle replacement) charge for the Information Systems' two vehicles. The 2007 year-end expenditure estimate is $1,301, which is the same as the 2007 amended budget. The 2008 proposed budget is $1,612, which is $311 or 23.9% more than the 2007 amended budget.

Summary – The 2007 year-end expenditure estimate for Service Unit 631 (Data Processing) is $2,288,889. This is $5,228 or 0.23% more than the 2007 amended budget of $2,283,661.

For 2008 the Data Processing proposed budget is $2,125,962. This is $157,699 or 6.9% less than the 2007 amended budget. An explanation of these variances is included in the account information noted above.

Service Unit 652 – Publications and Graphics Services

The Publications and Graphics Services service unit provides electronic and paper publications development services and Website support for All-City departments. Through the use of specialized computer software and equipment, this service unit helps the City to better communicate with the citizens through more effective communications while enhancing the City's image with attractive and professional documents. This service unit works closely with the other two Information Systems service units to provide complete document services from data collection through document development to printing and posting on the website. This service unit also assists with the development of large documents such as the Departmental Annual Reports, and the Annual Budget. However, to contain costs and reallocate staff to the highest priority work – given our limited resources; the proposed Finance Department reorganization. Policy issue eliminates the funding for this Service Unit for 2008. Please see policy issue at end of this section for more information.

Account 110 Salaries and Wages – The 2007 year-end estimate is $37,451, which is the same as the 2007 amended budget.

Account 200 Personnel Benefits – The 2007 year-end estimate is $14,097, which is the same as the 2007 amended budget.

Summary – The 2007 year-end expenditure estimate is $500, which is $500, or 50% less than the 2007 amended budget of $1,000.

Service Unit 653 – Copy Center

This Service Unit provides high-speed copying and professional quality offset printing and publishing services to all departments and divisions of the City. Using specialized computer software in combination with professional printing and digital reproduction equipment, the Copy Center produces a large volume of printed material for all facets of City government. In addition, it performs a variety of mail room services and other tasks related to special projects such as surveys and special publications.

The Copy Center also provides printing services to the Cities of Union Gap, Selah, and Toppenish. The costs of printing and document services are charged to the user departments and outside agencies to offset the majority of our General Fund operating expenditures.

Account 110 Salaries and Wages – The 2007 year-end estimate is $37,668 which is the same as the 2007 amended budget. The 2008 proposed budget is $39,283 which is $1,615, or 4.3% more than the 2007 amended budget. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees.

Account 200 Personnel Benefits – The 2007 year-end estimate is $14,484, which is the same as the 2007 amended budget. The 2008 proposed budget is $15,566, which is $1,082, or 7.5% more than the 2007 amended budget.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 310 Office and Operating Supplies – This account contains general Office and Operating Supplies such as plain white paper, black ink, and toner cartridges for the printing services provided to our clients. The 2007 year-end estimate is $20,000, which is the same as the 2007 amended budget. The 2008 proposed budget is also $20,000. Approximately 75% of this account consists of paper. Most of this account is demand driven and, as a result, can vary from year to year.

Account 340 Items Purchased for Resale or Inventory – This account contains supplies purchased for and billed to specific print jobs such as utility envelopes, paper for annual reports and the budget, paper for stationary and business cards, binding combs and NCR paper. This account is completely demand driven. The 2007 year-end estimate of $40,000, which is the same as the 2007 amended budget. The 2008 proposed budget is also $40,000.

Account 480 Repairs and Maintenance – This account contains maintenance contracts and direct repair costs for copy machines, printing equipment and mail processing equipment. The 2007 year-end expenditure estimate is $40,250, which is $800 less than the 2007 amended budget. The 2008 proposed budget is $41,050, which is the same as the 2007 amended budget.

Account 640 Machinery and Equipment – The 2007 year-end expenditure estimate is $0, which is $5,000 less than 2007 amended budget. These funds were budgeted for a used digital master maker. We determined that we can postpone this purchase for another year, so the 2008 budget is also $0. The offset press, master maker, and folder/imprint machine are all approaching twenty years old and will need replacing with the next few years. However, due to budget constrains, we have not budgeted for replacements in 2008.

Account 700 and 800 Debt Service Principal and Interest – The combined 2007 year-end expenditure estimate for these two accounts is $21,923, which is the same as the 2007 amended budget. The 2008 proposed budget for these combined accounts is $21,984. These payments are for two high-speed digital copiers/printers.

Summary – The 2007 year-end estimate for the Copy Center is $177,565, which is $5,835 or 3.2% less than the 2007 amended budget amount of $183,400.

For 2008 the proposed budget is $181,090, which is $2,310 or 1.3% less than the 2007 amended budget amount of $183,400. Most of this decrease is due to the reduction of capital expenditures.

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$26,443	$26,453	$22,393	$26,453	$27,249	103.0	103.0
120 Overtime	0	0	550	1,000	0 *		0.0
Total	26,443	26,453	22,943	27,453	27,249	103.0	99.3
200 Personnel Benefits	2,268	2,268	1,968	2,268	2,283	100.6	100.6
350 Small Tools And Equipment	41,166	31,336	12,453	31,336	31,336	100.0	100.0
480 Repairs And Maintenance	0	2,000	0	0	0	0.0 *	
640 Machinery And Equipment	0	36,822	32,378	37,822	38,822	105.4	102.6
Total Expenditures - Srv Unit 103	$69,877	$98,879	$69,742	$98,879	$99,690	100.8	100.8

Service Unit - 105 Safe Community Action Plan Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
640 Machinery And Equipment	$0	$184,610	$0	$184,610	$0	0.0	0.0

Service Unit - 631 Data Processing Center Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,035,379	$1,084,064	$780,102	$1,077,680	$1,133,432	104.6	105.2
120 Overtime	11,971	10,000	17,251	19,000	10,000	100.0	52.6
130 Special Pay	10,752	8,000	7,911	10,500	11,000	137.5	104.8
140 Retirement/Termination Cashout	0	0	29	29	0 *		0.0
Total	1,058,102	1,102,064	805,292	1,107,209	1,154,432	104.8	104.3
200 Personnel Benefits	247,323	295,823	207,945	293,891	314,398	106.3	107.0
300 Supplies							
310 Office And Operating Supplies	22,595	20,000	19,747	20,000	20,000	100.0	100.0
320 Fuel Consumed	563	591	521	591	636	107.5	107.5
350 Small Tools And Equipment	104,610	102,152	97,818	105,652	80,500	78.8	76.2
Total	127,769	122,743	118,087	126,243	101,136	82.4	80.1
400 Other Services And Charges							
410 Professional Services	85,073	224,225	128,117	215,031	87,652	39.1	40.8
420 Communications	52,074	58,388	36,285	51,699	51,856	88.8	100.3
430 Transportation/Training	8,950	8,750	4,766	8,750	8,750	100.0	100.0
440 Advertising	98	500	188	0	500	100.0 *	
450 Operating Rentals And Leases	0	0	1,007	5,139	5,200 *		101.2
480 Repairs And Maintenance	200,490	216,950	178,670	206,444	191,970	88.5	93.0
490 Miscellaneous	9,481	3,800	3,145	3,800	3,800	100.0	100.0
Total	356,166	512,613	352,177	490,863	349,728	68.2	71.3
550 Interfund Subsidies	19,401	0	0	0	0 *	*	
600 Capital Outlays							
630 Improvements Other Than Bldg	0	0	17,669	20,228	0 *		0.0
640 Machinery And Equipment	74,754	45,044	50,716	45,082	0	0.0	0.0
Total	74,754	45,044	68,385	65,310	0	0.0	0.0
750 Debt Service - Capital Lease -Pr	172,190	191,826	177,781	191,826	198,676	103.6	103.6
830 Debt Service - External Ltd -Int	16,941	12,246	11,349	12,246	5,981	48.8	48.8
950 Interfund Opt Rental & Leases	8,427	1,301	977	1,301	1,612	123.9	123.9
Total Expenditures - Srv Unit 631	$2,081,073	$2,283,661	$1,741,993	$2,288,889	$2,125,962	93.1	92.9

Service Unit - 652 Publications & Graphic Service Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$29,906	$37,451	$29,527	$37,451	$0	0.0	0.0
120 Overtime	1,725	1,000	0	1,000	0	0.0	0.0
Total	31,631	38,451	29,527	38,451	0	0.0	0.0
200 Personnel Benefits	11,118	14,097	8,670	14,097	0	0.0	0.0
310 Office And Operating Supplies	108	1,000	170	500	0	0.0	0.0
400 Other Services And Charges							
420 Communications	725	825	358	739	0	0.0	0.0
430 Transportation/Training	0	95	0	95	0	0.0	0.0
480 Repairs And Maintenance	0	0	0	0	0	*	*
490 Miscellaneous	0	75	344	344	0	0.0	0.0
Total	725	995	702	1,178	0	0.0	0.0
Total Expenditures - Srv Unit 652	$43,582	$54,543	$39,070	$54,226	$0	0.0	0.0

Service Unit - 653 Copy Center Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$37,668	$37,668	$27,845	$37,668	$39,283	104.3	104.3
120 Overtime	2,358	2,500	258	2,500	2,500	100.0	100.0
130 Special Pay	16	0	0	0	0	*	*
Total	40,042	40,168	28,103	40,168	41,783	104.0	104.0
200 Personnel Benefits							
200 Personnel Benefits	13,402	14,384	10,566	14,384	15,466	107.5	107.5
280 Clothing And Miscellaneous	74	100	64	100	100	100.0	100.0
Total	13,475	14,484	10,630	14,484	15,566	107.5	107.5
300 Supplies							
310 Office And Operating Supplies	16,651	20,000	13,707	20,000	20,000	100.0	100.0
340 Items Purchased For Resale Or In	36,642	40,000	28,383	40,000	40,000	100.0	100.0
Total	53,293	60,000	42,090	60,000	60,000	100.0	100.0
400 Other Services And Charges							
420 Communications	290	330	143	296	262	79.4	88.6
430 Transportation/Training	0	95	0	95	95	100.0	100.0
480 Repairs And Maintenance	34,709	41,050	28,913	40,250	41,050	100.0	102.0
490 Miscellaneous	0	350	0	350	350	100.0	100.0
Total	34,999	41,825	29,056	40,991	41,757	99.8	101.9
640 Machinery And Equipment	35,874	5,000	0	0	0	0.0	*
750 Debt Service - Capital Lease -Pr	18,513	20,633	14,283	20,633	21,371	103.6	103.6
830 Debt Service - External Ltd -Int	1,805	1,290	955	1,290	613	47.5	47.5
Total Expenditures - Srv Unit 653	$198,000	$183,400	$125,118	$177,565	$181,090	98.7	102.0

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Utility Services – 054

Utility Services Manager:
Pete Hobbs

DEFINITION

The Utility Customer Services Division provides business services to utility customers and the utility operating divisions, including (a) office services such as customer account maintenance, billing, credit arrangements, follow-up on overdue accounts, coordination of various service requests, and providing general information to customers regarding their accounts, available services, utility operations, City ordinances, etc., (b) field services such as meter reading, replacement of bad meters, service-related inspections, water turn-ons and shut-offs, etc.; and (c) utility operating services such as ensuring accurate consumption and billing data is captured and maintained, working with operating divisions in problem solving and maintaining / improving system performance and processes.

The Utility Services Division consists of the following service units:

Service Unit 635 – Utility Customer Service
Service Unit 641 – Insurance and Bonds
Service Unit 642 – Prior Pensions

AUTHORIZED PERSONNEL*

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1140	Director of Finance and Budget	.15	.15	.15
1242	Utility Services Manager	1.00	1.00	1.00
10520	Utility and Finance Assistant	.15	.15	.15
10302	Accountant (1)	0	0	.60
7315	Utility Service Representative (2)	5.75	5.75	5.75
7311	Water Services Specialist (3)	5.00	4.75	5.00
8744	Water Crew Leader (3)	0	1.00	0
14301	Utility Service Supervisor	1.00	1.00	1.00
Total Personnel		**13.05**	**13.80**	**13.65**

* Refer to the 2008 Finance Department Re-organization Policy Issue for detailed information on proposed changes to the following positions: Utility Service Representative, Water Services Specialist, Water Crew Leader and Accountant. Summary information is included in the narrative on the following pages under Account 110 Salary and Wages. Additionally, the following – quick reference - information is provided:

(1) Accountant Position: The 2008 policy issue includes a proposal to re-allocate the time of one Accountant currently supporting ONDS and Finance to 60% Utility Services, 20% ONDS and 20% Finance.

(2) Utility Service Representative: The 2008 proposed policy issue includes a proposal to study the benefits of consolidating the Cashier position in Finance Division with this position.

(3) Water Services Specialist and Water Crew Leader: Staff recommends returning to the 2006 staffing levels for these two positions (i.e., eliminate the Lead position and return the number of Specialists to previous levels).

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
New Accounts Started	8,498	8,500	8,700
Meters Read	116,500	118,000	120,000
Meters Replaced	420	500	300
Customer Service Calls Answered[1]	85,000	96,500	120,000
Bills Issued	178,000	184,000	190,000
Suspension Notices Issued	26,100	27,800	29,500
Delinquent Bills in Collection	7,150	7,280	7,400

(1) The increase in customer calls in 2008 is an estimate of the impact that the new stormwater billing may have on the division.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
635 Utility Customer Service	$958,990	$1,026,165	$703,180	$987,174	$1,084,823	105.7	109.9
641 Insurance And Bonds	2,076	2,283	2,283	2,283	2,398	105.0	105.0
642 Prior Pensions	2,062	2,074	1,374	2,074	2,074	100.0	100.0
Total Expenditures	$963,127	$1,030,522	$706,837	$991,532	$1,089,294	105.7	109.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	590,932	630,200	434,420	593,382	665,208	105.6	61.1
200 Personnel Benefits	182,385	217,556	141,957	217,556	229,389	105.4	21.1
Sub-Total Salaries and Benefits	773,318	847,756	576,377	810,938	894,597	105.5	82.1
300 Supplies	29,321	22,100	12,828	20,100	20,008	90.5	1.8
400 Other Services And Charges	141,638	142,280	103,497	142,108	161,044	113.2	14.8
900 Interfund Payment For Services	18,851	18,386	14,135	18,386	13,646	74.2	1.3
Total Expenditures	$963,127	$1,030,522	$706,837	$991,532	$1,089,294	105.7	100.0

EXPLANATORY NARRATIVE

Account 100 Salaries and Wages – The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Other Salary and Wage changes in the proposed 2008 Budget include: In the 2007 budget process, staff recommended, and Council approved, the upgrade of one Water Services Specialist position to a "Crew Leader" position and the addition of a .75 FTE Water Services Specialist position. In the process of implementing this change, the Utility Services and Operating managers along with Finance Staff identified issues and alternative options for performing this critical work. Their recommendations are included in the 2008 Finance Department Re-organization Policy Issue, and are outlined next:

1. Do not add the Field Lead position (position is currently vacant);

2. Return to the 2006 number of Water Services Specialists positions (5 FTE) and reinstate a portion of the previous temporary salary budget ($10,000). (Note: these were reduced in 2007 budget due to the addition of the Field Lead position);

3. Unburden the Division Manager from some of his administrative duties so that he can provide the needed field supervision; and

4. Add .60 FTE Accountant to the office staff to absorb some of the administrative duties, assist in both the implementation of a new Utility Customer Service System and in the transition for the anticipated retirement (within the next couple years) of a thirty-plus year Division Supervisor, and provide a financial perspective to needed enhancements of processes and procedures.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Additionally, this line item has been adjusted to reflect the proposed staffing changes, as outlined above.

Account 310 Office Supplies – The 2008 budget for office supplies is the same as 2007 budget of $4,000. This includes items such as pens, paper, binders, locks, flashlights, paper cutters, staples, and batteries.

Account 320 Fuel – The 2008 budget of $13,008 is an increase of 7.5%. Staff continues to search for ways to lower fuel consumption as fuel prices continue to rise.

Account 350 Small Tools – The $3,000 small tools budget is to purchase an additional Itron handheld devise in 2008 to help ensure a backup device is available at all times and to provide flexibility in staffing assignments, as needed. Other items in this budget include wrenches, screwdrivers, reading probes, hedge trimmers, shovels, etc.

Account 410 Professional Services – The 2008 budget is $21,000 as compared to the 2007 year-end estimate of $1,000 and the 2007 amended budget of $500. The 2008 increase is due to an estimated $20,000 of vendor fees related to the planned implementation of an electronic bill-pay option.

In December 2006, Council approved a 2007 Policy Issue for the selection and implementation of an electronic payment option for the City's utility bills. After further research staff prepared and issued a Request for Proposal (RFP) in October of 2007. Vendor proposals are due in mid-November and staff anticipates completing the selection process, contract negotiations and submitting a final proposal to Council by mid-December. System testing and implementation would follow.

Based on our research to date, staff anticipates the vendor proposals to come in below staff's preliminary 62 cents per transaction cost estimates included in the 2007 Policy Issue. Staff continues to estimate approximately 20% of the accounts will utilize the service, based on input from service providers and other external sources. However, the total cost to the City is somewhat difficult to accurately project as costs are dependent on both the per transaction fee charged by the vendor and

the actual number of customers who utilize this service. The 2008 budget of $20,000 for this service is the same as estimated in the 2007 Policy Issue.

(Note: Initial implementation will focus on an electronic (debit) payment of utility bills; staff anticipates expanding this option to other areas of the City over time. As discussed in the 2007 policy issue, implementation of credit card payment options could have a significant cost impact on the utilities and is, therefore, not part of the planned implementation at this time.)

Account 420 Communications – This line item reflects a decrease of $1,736 or 1.5% from the 2007 amended budget of $116,210 to $114,474. Postal rates are expected to remain steady in 2008, and we are projecting a slight decrease in telephone and cell phone costs.

Account 490 Miscellaneous – The 2008 budget of $21,000 is the same as the 2007 budget. This includes costs for Information Systems to print the bills, training, and recruitment expense.

Summary – The total Utility Services Division proposed budget for 2008 of $1,089,294 is $58,772 or 5.7% more than the 2007 amended budget of $1,030,522. The estimated billings for water, wastewater, refuse and irrigation utility services are approximately $26.8 million for 2008. The 2008 budgeted expenditure estimate of $1.1 million is approximately 4% of the estimated billing for 2008.

DETAIL

Service Unit - 635 Utility Customer Service Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$585,268	$624,200	$430,564	$587,526	$661,208	105.9	112.5
120 Overtime	5,664	6,000	3,501	5,500	4,000	66.7	72.7
140 Retirement/Termination Cashout	0	0	356	356	0 *		0.0
Total	590,932	630,200	434,420	593,382	665,208	105.6	112.1
200 Personnel Benefits							
200 Personnel Benefits	179,806	214,982	140,532	214,982	226,815	105.5	105.5
280 Clothing And Miscellaneous	517	500	50	500	500	100.0	100.0
Total	180,324	215,482	140,582	215,482	227,315	105.5	105.5
300 Supplies							
310 Office And Operating Supplies	3,670	4,000	2,109	4,000	4,000	100.0	100.0
320 Fuel Consumed	11,736	12,100	8,885	12,100	13,008	107.5	107.5
350 Small Tools And Equipment	13,915	6,000	1,834	4,000	3,000	50.0	75.0
Total	29,321	22,100	12,828	20,100	20,008	90.5	99.5
400 Other Services And Charges							
410 Professional Services	588	500	606	1,000	21,000	4200.0	2100.0
420 Communications	117,814	116,210	84,223	115,038	114,474	98.5	99.5
430 Transportation/Training	0	270	0	270	270	100.0	100.0
480 Repairs And Maintenance	2,093	4,300	4,031	4,300	4,300	100.0	100.0
490 Miscellaneous	21,143	21,000	14,637	21,500	21,000	100.0	97.7
Total	141,638	142,280	103,497	142,108	161,044	113.2	113.3
950 Interfund Opt Rental & Leases	16,775	16,103	11,852	16,103	11,248	69.9	69.9
Total Expenditures - Srv Unit 635	$958,990	$1,026,165	$703,180	$987,174	$1,084,823	105.7	109.9

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$2,076	$2,283	$2,283	$2,283	$2,398	105.0	105.0

Service Unit - 642 Prior Pensions Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
200 Personnel Benefits	$2,062	$2,074	$1,374	$2,074	$2,074	100.0	100.0

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Community Services – 127

Financial Services Manager:
Cindy Epperson

DEFINITION

The Community Services Fund was established during 2006 to account for grant-funded programs that provide community support services. The first program of this kind is the Healthy Families Yakima initiative.

Healthy Families Yakima

At the federal level, Human Health Services (HHS), Administration for Families and Children (ACF) authorized demonstration sites to test the effectiveness of alternative approaches to child support enforcement issues. The emphasis of these projects is to strengthen families by promoting and teaching skills for healthy marriages and responsible fatherhood. It is anticipated that communities will realize a stabilization in participants' employment, in their children's school attendance, and that divorce rates will decrease, thereby reducing the cost of child support enforcement for those people served. The City agreed to be the grant sub-recipient and fiduciary agent for this project, which is going forward under the leadership of a Steering Committee made up of nonprofit, government, and private social service providers.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
351 Healthy Families	$48,819	$412,689	$66,394	$347,214	$412,689	100.0	118.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	0	107,404	1,587	98,315	107,404	100.0	26.0
400 Other Services And Charges	48,819	305,285	64,806	248,899	305,285	100.0	74.0
Total Expenditures	$48,819	$412,689	$66,394	$347,214	$412,689	100.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
351 Healthy Families	$62,520	$407,067	$36,869	$341,592	$407,067	100.0	119.2
699 General Revenues	0	34,950	13,702	13,702	8,080	23.1	59.0
Total Revenues	$62,520	$442,017	$50,571	$355,294	$415,147	93.9	116.9

EXPLANATORY NARRATIVE

Service Unit 351 – Healthy Families

This is a five-year program, totaling $1,500,000 with a Federal commitment of $990,000, and a local match requirement of 34% or $510,000. The State of Washington Department of Social and Health Services, Division of Child Support (DCS) and the City are proposing to charge an administrative fee of up to 5% each, leaving a program budget of $1,350,000 over the five-year period.

The basic steps to carry out this five-year program are as follows:

1. Research to determine pre and post attitudes/beliefs about marriage, co-habitation, and marriage education.

2. Build and maintain coalition that is comprised of multi-disciplinary organizations serving families.

3. Leadership/Trainer Development so that multiple marriage education sites are available to consumers at a location of their preference.

4. Campaign to educate citizens about the benefits of a healthy family and how healthy marriages are good for people.

5. Inform and educate people in the Yakima area about healthy relationships through community enrichment events.

6. Capture data from participants and follow in future years to determine how education has worked.

The 2006 budget represented a partial year, as the program was authorized to begin in June. The 2007 budget matches the proposal made in early 2007. (Because the program is in the start-up phase, it is likely that a portion of the 2007 budget will be carried-forward into the 2008 budget when the encumbrance ordinance is developed in early 2008.)

Account 310 Office and Operating Supplies – The 2008 budget is $107,404, the same level as the 2007 amended budget. This line is primarily made up of the curriculum (i.e. class materials), and other supplies necessary to support the training effort.

Account 410 Professional Services – The 2008 budget is $176,863, consisting of the following:

Description	2006 Actual	2007 Year-End Estimate	2008 Proposed Budget
Executive Director contract*	$46,500	$111,693	$111,693
Research and Data Collection	1,998	39,784	65,170
Total 410 Professional Services	$48,498	$151,477	$176,863

* Contract includes executive staff and office support with benefits, travel expenses, office equipment and supplies, utilities, etc.

Account 440 Advertising – This account includes $63,000 for 2007 year-end estimate and $94,000 in 2008. This will be used for both marketing of the program to make the community aware of the available resources, and an informational campaign on the benefits of healthy marriages.

Account 450 Operating Rentals and Leases – The 2008 projected budget includes $34,422 to support major "community enrichment" events, which may be large stadium-type events. This budget would pay for rental of the necessary facilities to accommodate these events.

Revenues – The 2007 year-end estimates of revenues consist of the grant from ACF in the amount of $229,161, and local match (i.e. donations) of $112,431. (The match requirement for this grant is "hard dollars" only – in-kind or volunteer contributions are not eligible to be used as local match.) The total revenue is estimated to be $341,592. For the 2008 projected budget, anticipated revenues total $407,067, with $272,375 from the ACF grant and the balance of $134,692 from donations (local match).

Start-up funds of $30,000 were transferred in 2006 from the City's Office of Neighborhood Development Services (ONDS).

Summary – The total Healthy Families budget for 2008 is $412,689. This budget has been approved by both the State and Federal agencies administering this grant. Since this program is still in the start-up phase, it is likely that the line item budgets will be adjusted as the program matures. The steering committee will be monitoring the outcomes, and recommending changes between budget lines as needed. (Because this is a demonstration project, the Federal requirements allow line item fluctuations.)

DETAIL

Service Unit - 351 Healthy Families Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$0	$107,404	$1,587	$98,315	$107,404	100.0	109.2
400 Other Services And Charges							
410 Professional Services	48,498	176,863	52,776	151,477	176,863	100.0	116.8
430 Transportation/Training	271	0	5,111	0	0	*	*
440 Advertising	0	94,000	6,012	63,000	94,000	100.0	149.2
450 Operating Rentals And Leases	50	34,422	907	34,422	34,422	100.0	100.0
Total	48,819	305,285	64,806	248,899	305,285	100.0	122.7
Total Expenditures - Srv Unit 351	$48,819	$412,689	$66,394	$347,214	$412,689	100.0	118.9
Revenues							
330 Intergovernmental Revenues	$32,220	$272,375	$30,922	$229,161	$272,375	100.0	118.9
360 Miscellaneous Revenues	300	134,692	5,947	112,431	134,692	100.0	119.8
390 Other Financing Sources	30,000	0	0	0	0	*	*
Total Revenues - Srv Unit 351	$62,520	$407,067	$36,869	$341,592	$407,067	100.0	119.2

Service Unit - 699 General Revenues Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$0	$34,950	$13,702	$13,702	$8,080	23.1	59.0

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Financial Services – 015

Financial Services Manager:
Cindy Epperson

DEFINITION

This Financial Services Division is responsible for:

- Accounting and Reporting of all City expenditure and revenue transactions,
- Financial Statements Preparation,
- Financial Analysis of various operating, financial, legislative and economic development proposals,
- Design, Preparation and Administration of the operating and capital budgets,
- Risk Management Administration,
- Investment Portfolio Administration,
- Capital Financing, Bond Redemption and Debt Service Administration,
- Receiving and Recording of all City receipts (cash, electronic funds, etc.),
- Payment of all Invoices (Accounts Payable), and
- Payroll Administration.

2008 Challenges

In addition to the division's normal daily work, a number of projects / challenges face the Finance Division in the coming year. Listed below are some of the more significant projects planned for 2008:

- ***Council Sustainability of Services (SOS) Review*** – Support the Council Budget sub-Committee's (CBC) review of all tax-supported services / budgets. The CBC is currently meeting twice per month and will likely continue meeting into 2008. The Finance department is playing a lead role in coordinating, researching and / or preparing the Committee's information requests.

- ***Implement new GASB pronouncements*** – The Governmental Accounting Standards Board (GASB) continues to issue new financial reporting requirements which often require significant additions to the City's financial reports and underlying data collection. (GASB #34 – requires significant increase in what and how financial information is presented in financial statements and GASB #45 – regarding Post Retirement Benefits, are examples of two recent pronouncements that significantly increase staff workload.)

- ***Utility/Customer Service Computer System*** – Continue to work with Information Systems and other operating divisions to identify requirements, select system vendor and design and implement a new Utility/Customer Service computer system, if authorized by Council. (This project was on-hold during most of 2007 due to funding concerns; staff proposes to move forward with project in 2008.)

- ***Electronic Bill Pay Computer System*** – Staff anticipates that the vendor selection and contract approval will be completed by year-end and that system implementation process will commence immediately after the first of the year. This process will involve final design customization, implementation, testing and training. Finance staff will be a key player in this process.

- ***Debt / Bond Issues – The proposed 2008 budget includes:***

  - Revenue bonds for Wastewater Treatment plant upgrades ($5.5 M);
  - Councilmanic General Obligation Bonds for Street improvements ($2.1 M);
  - Line-of-Credit draw for a replacement ladder truck for the Fire Department ($750,000); and
  - Bridge financing through an inter-fund loan for Capitol Theatre project (approximately. $500,000). Prepare long-term financing strategy for the PFD / Capitol Theatre expansion project ($7 million estimate of G.O. bonds issued in 2009, to be repaid by PFD sales tax revenues).

- ***Streamlined Sales Tax (SST)*** – SST legislation was passed by the State Legislature during their 2007 legislative session and the Department of Revenue (DOR) is now working with jurisdictions throughout the state to fine tune the "mitigation determination / calculation" methodology. Finance staff will participate in these discussions and work with the DOR and other cities / jurisdictions to guide and assist the development of this critical process, where possible. Additionally, staff will work with the DOR and our local Chamber of Commerce to help them assist businesses in implementing the SST legislation – which goes into effect July 1, 2008.

- ***Storm Water Regulations*** – Finance staff will continue to work closely with the City's Information Systems staff and County personnel to ensure proper implementation of Council's stormwater ordinance and the related City / County Inter-Local Agreement. (Council will hold additional meetings in November regarding this issue; however, at this time, staff anticipates the collection of stormwater fees will commence effective January 1, 2008, and that the County will include these fees on property tax statements. There are many details of this process yet to be worked out.)

- ***Policies/Contracts*** – Continue efforts to update / establish various financial related contracts, policies and / or operating practices (ex: banking contracts, collections contract, court interpreter contract, use of warrants, ACH contract, use of procurement cards, etc).

- ***LID Processes / Procedures*** – Review and update / improve existing financial and / or administrative procedures, letters of communication to customers, collection processes, etc. utilized relative to the creation and administration of LIDs.

The service units in this division are:

Service Unit 624 – Finance
Service Unit 641 – Insurance and Bonds

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1140	Director of Finance and Budget	0.60	0.60	0.60
1241	Financial Services Manager	1.00	1.00	1.00
10507	Utility and Finance Assistant	0.60	0.60	0.60
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant (1) (2)	3.00	4.00	4.00
10303	Financial Services Officer (2)	1.00	0	0
10304	Treasury Services Officer (3)	1.00	2.00	2.00
10305	Financial Services Technician Payroll(4)	1.00	1.00	2.00
2315	Cashier	2.00	2.00	2.00
2316	Financial Services Specialist	5.00	5.00	5.00
Total Personnel(5)		**16.20**	**17.20**	**18.20**

(1) One Accountant position was funded 80% by Office of Neighborhood Development Services (ONDS) and 20% by Finance in 2006; in 2007 ONDS funded 75%, and Finance funded 25%. In the 2008 proposed budget this allocation is changed to 20% funded by ONDS, 20% by Finance, and 60% by Utility Services – refer to the Finance Department Re-organization Policy Issue for more information regarding the proposed 2008 changes to this position.

(2) The Financial Services Officer (FSO) position was "under-filled" at the Accountant level in 2006. In 2007, Council approved a policy issue to replace the FSO position with an Accountant position; (i.e.: policy issue to add an Accountant position and delete the budgeted FSO position).

(3) In the 2007 budget process, Council approved a policy issue to add one Treasury Services Officer (TSO). (This position was difficult to fill and was eventually under-filled at the Accountant level.)

(4) The Department-wide re-organization (referred to above), also includes the addition of one Financial Services Technician in 2008 (refer to the Finance Department Re-organization Policy Issue for more information).

(5) In past years significant budget and financial document preparation was provided to this Division by personnel in the Information Systems division. The department re-organization policy issue proposes to transfer this work and appropriate resources to the Finance Division. This results in one additional FTE in the Finance Division above the current year level, but no net increase within the Department.

PERFORMANCE STATISTICS

Accounting Functions	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Expenditures	$150 million	$173 million	$179 million
Capital Projects	$27.3 million	$42 million	$43.5 million
Invoices Processed	30,872	31,000	31,300
Number of Grants Administered	48	45	41
Payroll Warrants Issued	10,018	10,070	10,130
Payroll and Benefits Paid	$50.6 million	$53.2 million	$57.0 million
Employees Paid (Permanent and Part Time) Avg. Monthly	779	785	792
Claims Warrants Issued	14,137	14,280	14,425
Dollar Amount of Claims Paid	$59.0 million	$59.2 million	$59.4 million
Number of Funds Administered	75	75	76
Number of Full Accrual Funds	32	32	32
Interfund Payment Requests	538	550	550
LIDs in Process	2	1	1

Treasury Functions	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Revenue Received	$144.7 million	$154.6 million	$167.4 million
Treasurer's Checks & Wire Transfers	2,063	1,670	1,800
Invoice and Assessment Rolls	3,000	3,500	3,700
Cash Register Transactions (1)	12,332	12,000	12,300
GO and Revenue Debt Issues Administered	16	16	17
LIDs Closed (Negotiate Sale of LID Warrants and Bonds)	2	1	1
Public Works Trust Fund Loans Administered	19	20	20
Special Assessment Notes/Bonds	4	4	5
GO and Revenue Debt Service Payments Made	$4.82 million	$4.89 million	$5.3 million
Average Total Portfolio Managed	$59 million	$53 million	$55 million
Investment Income	$2.4 million	$1.9 million	$2.0 million

(1) Cash register transactions noted are in a batch configuration and contain more individual transactions than these totals. Total transactions logged by the Treasury are approximately 50,000 – 60,000 per year.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
624 Finance	$1,168,274	$1,280,523	$879,572	$1,234,306	$1,438,772	112.4	116.6
641 Insurance And Bonds	14,312	11,332	11,332	11,332	11,898	105.0	105.0
Total Expenditures	$1,182,586	$1,291,855	$890,904	$1,245,637	$1,450,670	112.3	116.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	862,778	929,036	647,775	882,471	1,047,468	112.8	72.2
200 Personnel Benefits	198,432	241,161	165,575	237,062	283,551	117.6	19.6
Sub-Total Salaries and Benefits	1,061,210	1,170,197	813,350	1,119,532	1,331,019	113.7	91.8
300 Supplies	16,011	20,266	9,982	22,000	17,500	86.4	1.2
400 Other Services And Charges	74,738	90,060	56,128	92,473	89,953	99.9	6.2
500 Intergov Srvcs/Other Interfund	439	0	112	300	300	0.0	0.0
600 Capital Outlays	15,875	0	0	0	0	0.0	0.0
900 Interfund Payment For Services	14,312	11,332	11,332	11,332	11,898	105.0	0.8
Total Expenditures	$1,182,586	$1,291,855	$890,904	$1,245,637	$1,450,670	112.3	100.0

EXPLANATORY NARRATIVE

Service Unit 624 – Financial Services

Account 110 Salaries and Wages – The proposed 2008 budget is projected to be $1,030,468, $113,432 or 12.4% above the 2007 amended budget of $917,036. This increase is due to a number of changes, as outlined in the following paragraphs.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The 2007 policy issue approved by Council to add one Treasury Services Officer (TSO) position was only budgeted for 9 months (i.e. 75% of the year) in 2007 in anticipation of the timing of the recruiting process. The proposed 2008 budget contains the additional 25% of this position. Additionally the 2008 Finance Department re-organization Policy Issue includes: (a) one new FTE for a Financial Services Technician and (b) the re-allocation of one existing Accountant position from 25% Finance and 75% ONDS, to 20% Finance, 20% ONDS and 60% Utility Services.

It should be noted that there was some difficulty in recruiting for the TSO position approved in the 2007 budget; therefore, the position was vacant for longer than the estimated 3 months. These salary savings in 2007 were redirected for recruiting expenses included in the 490 Miscellaneous account year-end estimate, and additional Small Tools and Equipment.

Account 120 Overtime – This item is projected to be $12,000 in 2008, unchanged from the 2007 budget. Two functions regularly require overtime -- monthly payroll processing and budget preparation / production.

Account 130 Shift Differential – The Department-wide re-organization mentioned above also included an additional $5,000 for the Financial Services Manager, which is included in a special pay line, pending placement into a specific pay code. (Refer to the Finance Department Re-organization Policy Issue for more information).

Account 200 Personnel Benefits – This item for 2008 is $283,551, which is above the 2007 budget of $241,161, an increase of $42,390 or 17.6%. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase. The position changes described above also affects this account.

Account 310 Office and Operating Supplies – For 2008 this account remains unchanged from the 2007 budget of $15,000. A major component of this account is warrant stock and IRS-related forms, such as W-2s and 1099s. Additionally, binders for the budget and other Finance-related documents are charged here.

Account 350 Small Tools and Minor Equipment – The 2008 budget of $2,500 is $2,726 less than the amended 2007 budget. This account is earmarked for equipment replacement, and the 2007 budget included one-time equipment needs for the new position noted above.

Account 410 Professional Services – The $33,000 included in both the 2007 and 2008 budgets is to provide for fiduciary (banking and trust) services at $20,500, outside consultants, such as arbitrage compliance specialists, at $5,000, and technical support for treasury system software at $7,500.

Account 430 Transportation/Training – This line item is budgeted at $9,000 for both 2007 and 2008. This account provides for management and staff to attend National and State Finance Officers' Association conferences and other training / seminars. Currently, five division employees are Certified Public Accountants; this certification requires 40 hours per year of continuing professional education.

Account 490 Miscellaneous – This line item is budgeted at $34,000 for 2007 and 2008. This account provides for printing of the City's budget documents and financial statements – $20,000, registrations for training seminars – $8,500, as well as dues and subscriptions to keep current on accounting, finance and related issues – $5,500.

Summary – The 2008 budget for Service Unit 624 – Financial Services is projected at $1,438,772; $158,249 or 12.4% more than the 2007 amended budget of $1,280,523. This increase is primarily due to those factors outlined above.

Service Unit 641 – Insurance

Account 960 Insurance – The $11,898 budgeted for 2008 provides for the Finance Director's and employee surety bonds. All charges from the Risk Management Reserve Fund were increased a minimum of 5% to adequately cover program costs.

DETAIL

Service Unit - 624 Finance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$850,690	$917,036	$639,233	$872,471	$1,030,468	112.4	118.1
120 Overtime	12,088	12,000	8,542	10,000	12,000	100.0	120.0
130 Special Pay	0	0	0	0	5,000	0.0	0.0
Total	862,778	929,036	647,775	882,471	1,047,468	112.8	118.7
200 Personnel Benefits	198,432	241,161	165,575	237,062	283,551	117.6	119.6
300 Supplies							
310 Office And Operating Supplies	16,011	15,000	6,937	15,000	15,000	100.0	100.0
350 Small Tools And Equipment	0	5,266	3,045	7,000	2,500	47.5	35.7
Total	16,011	20,266	9,982	22,000	17,500	86.4	79.6
400 Other Services And Charges							
410 Professional Services	22,114	33,000	18,776	28,500	33,000	100.0	115.8
420 Communications	12,989	13,930	8,929	14,243	13,673	98.2	96.0
430 Transportation/Training	6,784	9,000	4,481	9,000	9,000	100.0	100.0
450 Operating Rentals And Leases	80	130	0	130	130	100.0	100.0
480 Repairs And Maintenance	0	0	81	400	150	0.0	37.5
490 Miscellaneous	32,771	34,000	23,861	40,200	34,000	100.0	84.6
Total	74,738	90,060	56,128	92,473	89,953	99.9	97.3
530 State/County Taxes & Assessment	439	0	112	300	300	0.0	100.0
640 Machinery And Equipment	15,875	0	0	0	0	0.0	0.0
Total Expenditures - Srv Unit 624	$1,168,274	$1,280,523	$879,572	$1,234,306	$1,438,772	112.4	116.6

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$14,312	$11,332	$11,332	$11,332	$11,898	105.0	105.0

Finance Director: Rita DeBord

Division:
Police Pension – 035

Police Pension Board

DEFINITION

This General Fund division provides for pension, disability and medical benefits to retired police officers hired prior to 3/1/70. All currently employed police officers hired prior to 3/1/70 are to be paid any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

Pension benefits for police officers that were hired after March 1, 1970 are covered by the Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I), but this division provides medical benefit coverage for these officers.

This division is included in the Finance section of the Budget document because the Finance Director is a City Representative on the Police Pension Board.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
642 Prior Pensions	$1,235,437	$1,424,202	$1,074,783	$1,404,031	$1,401,950	98.4	99.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
200 Personnel Benefits	534,321	641,000	489,994	629,235	614,800	95.9	43.9
Sub-Total Salaries and Benefits	534,321	641,000	489,994	629,235	614,800	95.9	43.9
300 Supplies	71	402	169	150	150	37.3	0.0
400 Other Services And Charges	701,046	782,800	584,620	774,646	787,000	100.5	56.1
Total Expenditures	$1,235,437	$1,424,202	$1,074,783	$1,404,031	$1,401,950	98.4	100.0

EXPLANATORY NARRATIVE

The total 2008 budget of $1,401,950 consists of:

Pension Board	$613,800
Medical Benefits	770,600
Contingency	15,000
Administrative Costs	2,550
Total	$1,401,950

Over the past ten years, medical benefits have demonstrated an annual average increase of about 12% for medical benefits. (In 2003, total medical costs surpassed pension benefits). As the population served by this fund ages, the medical benefits will continue to escalate. There is a contingency of $15,000 budgeted in miscellaneous for this purpose.

DETAIL

Service Unit - 642 Prior Pensions Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
200 Personnel Benefits							
200 Personnel Benefits	$190	$1,000	$3,660	$4,000	$1,000	100.0	25.0
290 Pensions And Death Benefits	534,131	640,000	486,334	625,235	613,800	95.9	98.2
Total	534,321	641,000	489,994	629,235	614,800	95.9	97.7
310 Office And Operating Supplies	71	402	169	150	150	37.3	100.0
400 Other Services And Charges							
410 Professional Services	699,600	765,400	581,848	766,873	769,600	100.6	100.4
430 Transportation/Training	695	1,550	1,810	1,810	1,550	100.0	85.6
490 Miscellaneous	750	15,850	963	5,963	15,850	100.0	265.8
Total	701,046	782,800	584,620	774,646	787,000	100.5	101.6
Total Expenditures - Srv Unit 642	$1,235,437	$1,424,202	$1,074,783	$1,404,031	$1,401,950	98.4	99.9

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION: ***FIRE PENSION BOARD***

Firemen's Relief and Pension – 612

DEFINITION

This trust fund pays pensions, disability benefits and medical benefits to retired Firefighters hired prior to 3/1/70. All retired Firefighters hired prior to 3/1/70 are to be paid out of this fund any additional benefits they were entitled to under the 1955 Act that were not offset or provided by the 1969 Amendatory Act.

The Washington Law Enforcement Officers and Firefighters' Retirement System (LEOFF I) pays the pension benefits of firefighters hired after March 1, 1970; but this Fund provides medical benefit coverage for these employees upon retirement.

This division is included in the Finance section of the Budget document because the Finance Director is a City Representative on the Fire Pension Board.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
642 Prior Pensions	$1,583,002	$1,746,348	$1,152,043	$1,571,087	$1,619,203	92.7	103.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
200 Personnel Benefits	767,724	754,900	518,346	716,900	745,100	98.7	46.0
Sub-Total Salaries and Benefits	767,724	754,900	518,346	716,900	745,100	98.7	46.0
300 Supplies	156	300	185	200	200	66.7	0.0
400 Other Services And Charges	781,174	954,055	605,692	816,894	830,900	87.1	51.3
900 Interfund Payment For Services	33,948	37,093	27,820	37,093	43,003	115.9	2.7
Total Expenditures	$1,583,002	$1,746,348	$1,152,043	$1,571,087	$1,619,203	92.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
642 Prior Pensions	$59,292	$59,292	$67,407	$67,407	$62,500	105.4	92.7
699 General Revenues	2,047,724	2,049,511	1,378,008	2,063,381	2,114,431	103.2	102.5
Total Revenues	$2,107,016	$2,108,803	$1,445,416	$2,130,788	$2,176,931	103.2	102.2

EXPLANATORY NARRATIVE

Service Unit 642 – Prior Pensions

The Pension Board has endorsed a policy issue approved in 1996 to set aside $50,000 annually to build a reserve for future medical and long-term care costs. The total budget of $1,619,203 includes:

Pension Benefits	$744,600
Medical Benefits	778,500
Contingency	50,000
Administrative Costs	46,103
Total	$1,619,203

The ending balance of $557,728 at the end of 2008 reflects eleven years of building the reserve.

Over the past ten years, medical benefits have demonstrated an annual average increase of over 16%, while pension benefits are relatively flat. As the population served by this fund ages, the medical benefits will continue to escalate.

These mandated expenses will continue to erode General Government resources until an alternative funding source is found.

Service Unit 699 & 642 – Revenues

These benefits are supported by property taxes, an allocation of fire insurance premium tax (estimated to be $62,500 in 2008), and reserves.

The 2008 property tax allocation for Fire Pension costs is estimated at $1,551,730. This is $15,363 or 1% greater than the 2007 year-end estimate of $1,536,367 to cover increasing pension and medical costs for retirees. This represents about $.302 per $1,000 of assessed valuation or 10.7% of the total general property tax levy for 2008. State law (RCW 41.16.060) allows cities with Firemen's pension funds to levy an additional $0.225 per $1,000 of assessed valuation – which covers about three-fourths of the total levy allocated for this purpose.

DETAIL

Service Unit - 642 Prior Pensions Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
200 Personnel Benefits							
200 Personnel Benefits	$0	$500	$0	$500	$500	100.0	100.0
290 Pensions And Death Benefits	767,724	754,400	518,346	716,400	744,600	98.7	103.9
Total	767,724	754,900	518,346	716,900	745,100	98.7	103.9
310 Office And Operating Supplies	156	300	185	200	200	66.7	100.0
400 Other Services And Charges							
410 Professional Services	779,472	901,655	603,575	794,776	778,500	86.3	98.0
430 Transportation/Training	952	900	1,430	1,430	900	100.0	62.9
490 Miscellaneous	750	51,500	688	20,688	51,500	100.0	248.9
Total	781,174	954,055	605,692	816,894	830,900	87.1	101.7
990 Interfund Administrative Chgs	33,948	37,093	27,820	37,093	43,003	115.9	115.9
Total Expenditures - Srv Unit 642	$1,583,002	$1,746,348	$1,152,043	$1,571,087	$1,619,203	92.7	103.1
Revenues							
330 Intergovernmental Revenues	$59,292	$59,292	$67,407	$67,407	$62,500	105.4	92.7

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$545,829	$510,144	$524,014	$524,014	$559,701	109.7	106.8
310 Taxes	1,498,895	1,536,367	853,028	1,536,367	1,551,730	101.0	101.0
360 Miscellaneous Revenues	3,000	3,000	966	3,000	3,000	100.0	100.0
Total Revenues - Srv Unit 699	$2,047,724	$2,049,511	$1,378,008	$2,063,381	$2,114,431	103.2	102.5

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
State Examiner – 013

Financial Services Manager:
Cindy Epperson

DEFINITION

This division reflects the cost of the annual audit which is performed by the State Auditor's Office on all City funds pursuant to State law. These regular audits look at financial statements, along with compliance with federal, state, and local laws.

EXPLANATORY NARRATIVE

Service Unit 624 – Finance

The total State Examiner's budget for 2008 is $103,000, no change from the 2007 amended budget.

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
624 Finance	$90,968	$103,000	$59,490	$98,000	$103,000	100.0	105.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	90,968	103,000	59,490	98,000	103,000	100.0	100.0

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Sun Dome – 096

Financial Services Manager:
Cindy Epperson

DEFINITION

This activity provides for payment to Yakima County for the City of Yakima's share of debt service costs on $4,000,000 in SunDome construction bonds from the late 1980s, and debt service on $1.4 million of bonds issued by the City in 2003 for improvements to the SunDome. A portion of Business License fees ($110,000) and Real Estate Taxes ($40,000) are dedicated to service this debt.

In 2003 the City and the County entered into an interlocal agreement, which addressed existing debt service and the need for some major improvements on the SunDome. Because the County had refinanced the two original bond issues, there were debt service savings. Per agreement, the City will continue paying on the original debt service schedule, but the payments will be ended a year earlier than programmed, (2006 on one issue, and 2008 on the other).

At the same time, some of the amateur athletic groups had requested modifications to the SunDome. To maintain our competitive advantage to draw tournaments, the County 1) secured a state grant, and 2) requested a contribution from Union Gap and Yakima. The City was able to issue about $1.4 million of zero coupon Limited Tax General Obligation bonds using a financing plan that basically extended the current annual debt service payments of about $150,000 out to 2023. The debt service on the new bonds began in 2007, and is structured to replace the obligation on the interlocal agreement with Yakima County.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	$149,173	$150,000	$75,000	$150,000	$150,000	100.0	100.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	0	75,000	0	75,000	75,000	100.0	50.0
700 Debt Service	149,173	75,000	75,000	75,000	75,000	100.0	50.0
Total Expenditures	$149,173	$150,000	$75,000	$150,000	$150,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 699 – General Revenues

Account 550 Interfund Subsidies – 2007 was the first year of debt service on the bonds issued by the City in 2003. $75,000 is again budgeted to be transferred to debt service fund #281.

Account 700 and 800 Debt Service – The final payment to the County is budgeted in 2008 to be $65,045 in principal and $9,955 in interest, for a total of $75,000 to pay the City's share of redemption on a total of $4,000,000 of the County's SunDome construction bonds.

DETAIL

Service Unit - 699 General Revenues Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$0	$75,000	$0	$75,000	$75,000	100.0	100.0
770 Other Notes	120,554	60,563	67,782	60,563	65,045	107.4	107.4
830 Debt Service - External Ltd -Int	28,619	14,437	7,218	14,437	9,955	69.0	69.0
Total Expenditures - Srv Unit 699	$149,173	$150,000	$75,000	$150,000	$150,000	100.0	100.0

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
District Court – 098

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

This activity provides for payment of District Court filing fees, charges for Warrant and Subpoena service and payments to the State of Washington for Crime Victim's Compensation.

Since January 1, 1997, filings for misdemeanants and gross misdemeanants made previously in District Court have been processed in the Municipal Court. The County District Court continues to receive payments on cases filed prior to 1997 in that court. Those funds flow from the County to the City as a revenue to the City. The City then pays the County the same amount of money for their services. Thus, these funds flow into and back out of the City with no net gain or loss. This is merely a required accounting transaction to ensure proper recording of the funds in both the City and the County's records.

The County District Court will continue to collect and remit time payments on the City's behalf. The $13,700 budget for 2008 approximately matches the revenue included in General Fund estimated to be received from District Court.

BEXPLANATORY NARRATIVE

SERVICE UNIT 699 – GENERAL REVENUES

REVENUE	2006 ACTUAL	2007 AMENDED BUDGET	2008 PROPOSED BUDGET
Crime Victims Compensation	$0	$0	$0
Filing Fees and Contract Reimbursement	22,850	15,000	12,900
Warrant Assessment Fees	1,272	800	800
TOTAL	$24,122	$15,800	$13,700

DETAIL

SERVICE UNIT - 699 GENERAL REVENUES EXPENDITURE DETAIL	(1) 2006 ACTUAL	(2) 2007 AMENDED BUDGET	(3) 2007 ACTUAL 09/30/07	(4) 2007 ESTIMATED YEAR-END	(5) 2008 PROJECTED BUDGET	(6) % CHANGE FROM 2 TO 5	(7) % CHANGE FROM 4 TO 5
410 Professional Services	$24,122	$25,200	$8,380	$15,800	$13,700	54.4	86.7
510 Intergovernment Professional Ser	0	200	0	0	0	0.0 *	
TOTAL EXPENDITURES - SRV UNIT 699	$24,122	$25,400	$8,380	$15,800	$13,700	53.9	86.7

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Transfers – 099

Financial Services Manager:
Cindy Epperson

DEFINITION

This Division is used to transfer funds from the General Fund to other funds.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	2,081,548	2,049,500	1,512,061	2,050,500	2,192,535	107.0	106.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	2,081,548	2,049,500	1,512,061	2,050,061	2,192,535	107.0	100.0

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

A total of $2,192,535 is budgeted to be transferred from the General Fund to the following Funds in 2008. All of these transfers are included in Account 550-Interfund Subsidies.

Fund	2007 Year-End Estimate	2008 Proposed Budget
Parks and Recreation Utility Tax (3.5%)	$1,014,125	$1,018,500
Law and Justice Capital Utility Tax (0.5%)	144,875	145,500
Public Safety Communications Fund Portion of Telephone Tax	830,000	880,000
Fire Station 92 Debt Service	16,500	73,535
Contingency	45,000	75,000
Total Transfers	$2,050,500	$2,192,535

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Public Facilities District – 172

Financial Services Manager:
Cindy Epperson

DEFINITION

In 2002 the City took the leadership role in forming a Public Facilities District (PFD) with the Cities of Yakima, Union Gap and Selah. The PFD is a separate governmental entity and its primary purpose by law is to build and/or operate a regional center. The Yakima Regional PFD is financing the recent expansion of the Yakima Convention Center by levying a sales tax credit from the State of Washington. This revenue comes from sales tax already being paid by the buyers of goods within these three cities. It is not a new or increased tax.
The service units in this division are:

SERVICE UNIT 327 – PUBLIC FACILITIES DISTRICT
SERVICE UNIT 699 – GENERAL REVENUES

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
327 Public Facilities District	$656,794	$649,000	$476,036	$641,000	$1,114,424	171.7	173.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	26,794	34,000	14,786	26,000	26,000	76.5	2.3
500 Intergov Srvcs/Other Interfund	630,000	615,000	461,250	615,000	1,088,424	177.0	97.7
Total Expenditures	$656,794	$649,000	$476,036	$641,000	$1,114,424	171.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
327 Public Facilities District	$635,776	$640,000	$497,420	$662,000	$1,097,000	171.4	165.7
699 General Revenues	115,762	83,920	97,244	98,744	123,744	147.5	125.3
Total Revenues	$751,538	$723,920	$594,664	$760,744	$1,220,744	168.6	160.5

EXPLANATORY NARRATIVE

Service Unit 327 – Public Facilities District

The Public Facilities District Fund was established in 2002 to account for the revenues received from the newly formed Public Facilities District. For 2008, revenues are estimated to be $681,000, consisting of the tax credit transfer from the PFD, compared to the year-end estimate of $662,000, an increase of $19,000, or 2.9%. In addition, due to a change in the allocation of State Sales Tax Credits, the PFD will receive approximately $416,000 in additional revenue, which is dedicated to the Capitol Theatre for its proposed expansion (see Policy Issue in Community and Economic Development section). The 2008 Preliminary Budget projects an expenditure estimate of $1,114,424, which includes $460,000 for debt service on the Convention Center bonds issued in 2002, $26,000 for operating expenses of the PFD, a transfer of $151,424 to the Tourist Promotion/Convention Center operating fund to support operations of the facility, a transfer of $61,000 to the Convention Center Capital fund, plus a transfer to the Capitol Theatre Construction fund in the amount of $416,000. The PFD board is recommending this budget as presented. The fund balance at the end of 2008, assuming this revenue and expenditure pattern, is estimated to be $106,320.

DETAIL

Service Unit - 327 Public Facilities District Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
490 Miscellaneous	$26,794	$34,000	$14,786	$26,000	$26,000	76.5	100.0
550 Interfund Subsidies	630,000	615,000	461,250	615,000	1,088,424	177.0	177.0
Total Expenditures - Srv Unit 327	$656,794	$649,000	$476,036	$641,000	$1,114,424	171.7	173.9
Revenues							
330 Intergovernmental Revenues	$635,776	$640,000	$497,420	$662,000	$1,097,000	171.4	165.7

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$109,920	$83,920	$94,744	$94,744	$119,744	142.7	126.4
360 Miscellaneous Revenues	5,842	0	2,500	4,000	4,000 *		100.0
Total Revenues - Srv Unit 699	$115,762	$83,920	$97,244	$98,744	$123,744	147.5	125.3

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Contingency – 195

Financial Services Manager:
Cindy Epperson

DEFINITION

State Law RCW 35.33.145 and City Ordinance No. 1273 permit a Contingency Fund to provide moneys with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget. The law limits the total amount accumulated at any time to an amount not exceeding 37.5¢ on each thousand dollars of assessed valuation. The City is well under this requirement. City Council must approve payments made from the Contingency Fund, but has delegated requests for less than $10,000 to the City Manager.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
195 Contingency	$100,041	$0	$37,617	$20,000	$0	*	0.0
645 Interfund Distribution	0	300,000	0	45,000	300,000	100.0	666.7
Total Expenditures	$100,041	$300,000	$37,617	$65,000	$300,000	100.0	461.5

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	100,000	75,000	75,000	45,000	75,000	100.0	166.7
699 General Revenues	349,447	259,840	349,407	349,407	329,407	126.8	94.3
Total Revenues	$449,447	$334,840	$424,407	$394,407	$404,407	120.8	102.5

EXPLANATORY NARRATIVE

The 2008 Contingency Fund is projected to have resources totaling $404,407, of which $75,000 is to be transferred from the General Fund. $300,000 is budgeted to be available for contingencies during 2008.

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Capitol Theatre Reserve – 198

Financial Services Manager:
Cindy Epperson

DEFINITION

The Capitol Theatre Reserve Fund was established in 1981 using the $1,000,000 proceeds of an insurance settlement. The fund has been maintained as a general contingency reserve.

These funds have been used over the last several years to make major improvements to the Theatre. For example, the 2006 budget included a transfer of $250,000 to the Capitol Theatre Construction Fund to provide for a complete roof replacement. The 2008 budget includes the startup of the next phase of a major capital improvement program for the Theatre. The budgeted policy issue includes a transfer of $500,000 to the construction fund, which will be reimbursed to this fund upon the issuance of general obligation bonds, currently anticipated to be issued in 2009.

BUDGET SUMMARY

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	333,927	71,927	53,945	71,927	71,927	100.0	12.6
700 Debt Service - Interfund Loan	0	0	0	0	500,000	*	87.4
Total Expenditures	$333,927	$71,927	$53,945	$71,927	$571,927	795.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
648 Capitol Theatre Ins. Reserve	$42,774	$0	$74	$0	$0	*	*
699 General Revenues	917,355	731,281	630,169	656,202	614,275	84.0	93.6
Total Revenues	$960,129	$731,281	$630,243	$656,202	$614,275	84.0	93.6

EXPLANATORY NARRATIVE

Service Unit 648 – Capital Theatre Insurance Reserve

For 2008, $71,927 in interest earnings and reserves is budgeted to be transferred to the Capitol Theatre Operating Fund for Depreciation Reserve purposes, and $500,000 of reserves is budgeted to be transferred to the Capitol Theatre Construction Fund to support the improvement program.

Service Unit 699 – General Revenues

Interest earnings are estimated to be $30,000 for 2008, leaving a fund balance of $42,348. It should be noted that the $500,000 transfer is anticipated to be returned in 2009.

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Risk Management Reserve – 515

Financial Services Manager:
Cindy Epperson

DEFINITION

The Risk Management Reserve Fund was established in 1986 when the City chose to self-insure the liability exposure portion of the City's insurance program. Late in 2005, the City, once again, purchased liability insurance coverage; however, this fund is maintained to separately account for various risk management costs. This budget for 2008 provides for:

- Administration of the program.
- Legal, claims adjustment, and broker services.
- The replenishment and building of reserves for payment of potential future liability claims.
- The purchase of liability, property and other miscellaneous insurance coverages.

The count for Authorized Personnel is included in the 017 Legal narrative.

The service units in this division are:

Service Unit 641 – Insurance and Bonds
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
641 Insurance And Bonds	$2,608,460	$2,206,137	$1,239,475	$2,168,348	$2,391,512	108.4	110.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	198,353	333,176	145,239	223,649	360,644	108.2	15.1
200 Personnel Benefits	39,191	89,495	32,652	57,294	101,328	113.2	4.2
Sub-Total Salaries and Benefits	237,544	422,671	177,891	280,943	461,971	109.3	19.3
300 Supplies	619	10,300	179	10,300	1,500	14.6	0.1
400 Other Services And Charges	2,347,847	1,751,275	1,044,986	1,855,214	1,856,625	106.0	77.6
600 Capital Outlays	0	0	0	0	45,000	0.0	1.9
900 Interfund Payment For Services	22,450	21,891	16,419	21,891	26,416	120.7	1.1
Total Expenditures	$2,608,460	$2,206,137	$1,239,475	$2,168,348	$2,391,512	108.4	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
641 Insurance And Bonds	$2,027,904	$1,941,659	$1,941,659	$2,041,000	$2,021,057	104.1	99.0
699 General Revenues	1,400,300	1,018,041	1,007,010	1,131,743	1,264,395	124.2	111.7
Total Revenues	$3,428,204	$2,959,700	$2,948,669	$3,172,743	$3,285,452	111.0	103.6

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

Account 110 Salaries and Wages – The 2008 budget is $359,844, $27,486 or 8.3% more than the 2007 amended budget of $332,376. In 2007 this account includes an additional land-use defense attorney, and a ½-time Legal assistant. Because these were new positions, there are salary savings in 2007 representing the length of time it took to complete the recruiting process. The 2008 budget includes restoration of a Legal Assistant II from 80% to 100% position. An estimate for the management group pay and compensation adjustment (PACA) is included in the 2008 budget. Other changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – This appropriation for 2008 is $101,328, an increase of $11,833 or 13.2% from the 2007 budget of $89,495. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 410 Professional Services – The 2008 budget is $512,500, a reduction of $7,196 or 1.4% from the 2007 amended budget of $519,696. This account is used to provide for the cost of potential outside legal services ($450,000); insurance broker fees ($45,000); and claims adjustment fees ($17,500). The 2007 year-end estimate for outside legal services is higher than the 2007 budget because of the delay in recruiting the new land-use defense attorney.

Account 460 Insurance – This account is budgeted at $857,525 for 2008, an increase of $76,046 or 9.7% from the 2007 budget of $781,479. This account reflects the estimated cost of purchasing stand-alone insurance coverage including: a) property (including boiler and machinery), b) stop-loss liability, c) accidental death and dismemberment, d) employee surety bonds, and e) money and security policies. The increase is due to market conditions related to purchased insurance.

Account 490 Miscellaneous – The 2008 appropriation of $483,600 provides a reserve of $475,000 for payment of claims which could be incurred and $8,600 for miscellaneous expenses, including required continuing education training registrations and dues and subscriptions for the legal staff.

Account 640 Machinery and Equipment– This account includes a budgeted policy issue to purchase an e-mail management and archiving software system estimated to cost $45,000. (Refer to policy issue for additional details.)

Account 990 Interfund Charges – The amount of $26,416 budgeted for 2008 is the City Services Administration charge for this program.

Summary – The 2008 budget for the Risk Management Reserve Fund is projected at $2,391,512, $185,375 or 8.4% more than the 2007 amended budget of $2,206,137, due primarily to a one-time purchase of a software system, an increase in staffing costs tied to the restoration of a position, labor settlements (as reflected in the PACA), a marked increase in state retirement system rates, and inflation of purchased insurance premiums/claims filed.

Service Unit 699 – General Revenues

Account 360 Miscellaneous Revenue – This account, representing revenue from operating departments and divisions for Risk Management Fund services, is budgeted at $2,021,057 for 2008, a 4.1% increase over 2007 budget. (There was a 5% increase for all participating divisions, with the exception of Transit. Because of the separately purchased insurance coverage for the Transit program, its increase is based on the change in WSTIP premium.) The 2008 budget also includes an estimate of interest earnings of $260,000. Reserves are programmed to be $893,940 by the end of 2008.

Over the past several years, the costs related to land use and code enforcement issues, the litigation regarding the Congdon property, employment claims, defense of Police Department issues, increased insurance premiums (unrelated to program changes), and damage claim payments pushed costs up, thereby reducing the reserve levels below $1 million at the beginning of 2006. The reserve level has remained below the base target amount of $1 million despite the significant rate increases over the past five years (including back-to-back 25% rate adjustments in 2003 and 2004, 10% in 2005, 15% in 2006, 10% in 2007, and now 5% in 2008). However, since there was a change in the liability program and the deductible is reduced to $100,000, reducing the reserve balance below $1 million is less concerning than in the past. Additionally, it should be noted that in the first few years after a major transition in coverage, the total costs are likely to be higher because, in addition to paying the higher premium for the additional coverage, there will also be costs related to the "run-out" of outstanding claims at the time of transition, and the City is experiencing this phenomenon in 2006, 2007, and into 2008.

DETAIL

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$198,136	$332,376	$140,495	$218,649	$359,844	108.3	164.6
120 Overtime	218	800	4,744	5,000	800	100.0	16.0
Total	198,353	333,176	145,239	223,649	360,644	108.2	161.3
200 Personnel Benefits	39,191	89,495	32,652	57,294	101,328	113.2	176.9
300 Supplies							
310 Office And Operating Supplies	619	300	179	300	1,500	500.0	500.0
350 Small Tools And Equipment	0	10,000	0	10,000	0	0.0	0.0
Total	619	10,300	179	10,300	1,500	14.6	14.6
400 Other Services And Charges							
410 Professional Services	898,768	519,696	493,205	637,500	512,500	98.6	80.4
430 Transportation/Training	7	1,500	52	1,500	3,000	200.0	200.0
460 Insurance	1,019,254	781,479	359,327	781,614	857,525	109.7	109.7
490 Miscellaneous	429,818	448,600	192,402	434,600	483,600	107.8	111.3
Total	2,347,847	1,751,275	1,044,986	1,855,214	1,856,625	106.0	100.1
640 Machinery And Equipment	0	0	0	0	45,000	*	*
990 Interfund Administrative Chgs	22,450	21,891	16,419	21,891	26,416	120.7	120.7
Total Expenditures - Srv Unit 641	$2,608,460	$2,206,137	$1,239,475	$2,168,348	$2,391,512	108.4	110.3
Revenues							
360 Miscellaneous Revenues	$2,027,904	$1,941,659	$1,941,659	$2,041,000	$2,021,057	104.1	99.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$871,726	$783,041	$819,743	$819,743	$1,004,395	128.3	122.5
360 Miscellaneous Revenues	528,574	235,000	187,267	312,000	260,000	110.6	83.3
Total Revenues - Srv Unit 699	$1,400,300	$1,018,041	$1,007,010	$1,131,743	$1,264,395	124.2	111.7

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
Cemetery Trust – 610

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

In accordance with State law, the City maintains a trust fund for money received for endowment care when cemetery plots are sold. The corpus is to remain in trust, while interest earnings are transferred to the Cemetery Fund. Because interest earnings have not been adequate to support cemetery operations, the Parks and Recreation Fund has been supplementing the Cemetery Fund.

BUDGET SUMMARY

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	14,353	20,000	19,124	20,000	20,000	100.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
225 Cemetery	$9,446	$6,000	$7,775	$6,000	$6,000	100.0	100.0
699 General Revenues	549,433	561,180	563,650	564,526	570,526	101.7	101.1
Total Revenues	$558,878	$567,180	$571,425	$570,526	$576,526	101.7	101.1

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery

As in 2007, $6,000 is the revenue budget for plot sales.

Service Unit 699 – General Revenue

For the year 2008, $20,000 is budgeted for interest earnings as a revenue, with the same amount transferred to the Cemetery Fund (thus, shown as both a revenue and an expense in the 2008 budget). The Trust Fund balance at the end of 2008 is estimated to be $556,526.

CITY OF *Yakima*

SUMMARY OF GENERAL OBLIGATION AND REVENUE BOND ACTIVITY

The chart below is a summary of all the General Obligation and Revenue bond issues that have activity in the current budget year. The following narratives describe the funding sources, current year principal and interest obligations, and related reserve balances.

					2008			
Fund	Description	Date of Issue	Maturity Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	PFD Conv Center - Unrefunded	05/08/2007	06/01/2012	$1,280,000	$1,085,000	$200,000	$0	$885,000
272	PFD Conv Center - Refunded	05/08/2007	05/01/2026	4,910,000	4,910,000	10,000	0	4,900,000
281	Parks and Recreation	12/05/2005	12/01/2015	755,000	630,000	70,000	0	560,000
281	River Rd Fruitvale Street Project	05/08/2007	05/01/2017	1,765,000	1,765,000	145,000	0	1,620,000
281	Fire Station 92 Addition	05/08/2007	05/01/2022	815,000	815,000	40,000	0	775,000
281	Downtown Revitalization	05/08/2007	05/01/2022	1,490,000	1,490,000	75,000	0	1,415,000
281	Grind & Overlay/Sidewalk/Signal*	2008					2,050,000	2,050,000
282	Streets	04/01/1998	06/01/2008	1,430,000	175,000	175,000	0	0
283	Law & Justice/I-82 Refunded	06/01/2003	12/01/2013	4,155,000	2,800,000	440,000	0	2,360,000
284	Fire - Refunded	09/01/2004	12/01/2014	2,300,000	1,780,000	235,000	0	1,545,000
285	G. O. Line of Credit-Parks	2003	2008	100,000	20,000	20,000	0	0
285	G. O. Line of Credit-Fire*	2008			0	0	750,000	750,000
287	Convention Center - Refunded	09/01/2004	11/01/2019	4,175,000	4,000,000	280,000	0	3,720,000
096	Sundome Expansion	06/17/2003	12/01/2023	1,430,528	1,362,913	64,861	0	1,298,052
Sub-Total				24,605,528	20,832,913	1,754,861	2,800,000	21,878,052
Revenue Bonds								
484	Water/Wastewater - Refunded	10/01/1998	09/01/2011	4,715,000	1,970,000	460,000	0	1,510,000
486	Water	10/01/1998	09/01/2018	3,195,000	2,070,000	150,000	0	1,920,000
488	Wastewater - Refunded	10/01/1996	12/01/2008	3,320,000	350,000	350,000	0	0
488	Wastewater*	2008					5,500,000	5,500,000
485	Wastewater-Apple Tree Bond	02/27/2001	06/01/2041	600,000	523,045	218,600	0	304,445
491	Irrigation	09/01/2004	09/01/2034	5,215,000	4,910,000	105,000	0	4,805,000
493	Wastewater-Series A	12/22/2003	11/01/2014	7,390,000	4,700,000	685,000		4,015,000
493	Wastewater-Series B	12/22/2003	11/01/2023	10,155,000	10,155,000	0	0	10,155,000
Sub-Total				34,590,000	24,678,045	1,968,600	5,500,000	28,209,445
Grand Total				$59,195,528	$45,510,958	$3,723,461	$8,300,000	$50,087,497

* Preliminary estimate subject to change.

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
PFD/Conv. Center G.O. Bonds – 272

Financial Services Manager:
Cindy Epperson

DEFINITION

The Public Facilities District (PFD) was created in 2001 to provide a mechanism to fund an expansion project for the Yakima Convention Center. General Obligation Bonds of $6,735,000 were issued in June 2002 for this project. This bond issue was refunded in 2007 which resulted in debt service savings of about $12,000 annually.

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvement

Annual debt service of approximately $460,000 is provided by a transfer from the PFD Fund 172. The fund balance at the end of 2008 is estimated to be $151,406.

Date of Issue	Date of Maturity	Original Issue	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
5/8/07	6/1/12	$1,280,000	$200,000	$885,000	$41,730
5/8/07	5/1/26	4,910,000	10,000	4,900,000	207,345
Total		$6,190,000	$210,000	$5,785,000	$249,078

DETAIL

Service Unit - 328 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$185,000	$195,000	$195,000	$195,000	$210,000	107.7	107.7
830 Debt Service - External Ltd -Int	287,400	284,255	142,128	264,730	249,075	87.6	94.1
Total Expenditures - Srv Unit 328	$472,400	$479,255	$337,128	$459,730	$459,075	95.8	99.9

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
328 Capital Improvement	$480,000	$480,000	$360,000	$480,000	$460,000	95.8	95.8
699 General Revenues	122,611	127,066	130,211	130,211	150,481	118.4	115.6
Total Revenues	$602,611	$607,066	$490,211	$610,211	$610,481	100.6	100.0

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
2005 Parks, 2003 Sundome & 2007
Fire & Street LTGO Bonds Fund – 281

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund was established in 2006 to provide for redemption of Parks Capital Bonds. It will also provide redemption for 2003 Sundome and 2007 Fire & Streets Capital General Obligation Bonds. The fund balance at the end of 2008 is estimated to be $349.

Because all of these issues are Limited Tax General obligation Bonds, there are not separate reserve requirements. Tracking of the separate issues can be accomplished by project number.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

Below is a matrix that presents the details of each issue by project. The second matrix provides a project description and the corresponding repayment sources.

Project Number	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
2134	12/01/2005	12/01/2016	$755,000	$135,000	$70,000	$550,000	$26,500
SunDome	06/17/2003	12/01/2023	1,430,528	67,615	64,861	1,298,052	10,139
1944	05/08/2007	05/01/2017	1,765,000	0	145,000	1,620,000	73,850
2105	05/08/2007	05/01/2022	815,000	0	40,000	775,000	33,535
2165	05/08/2007	05/01/2022	1,490,0000	0	75,000	1,415,000	61,215
2230*	04/01/2008		2,050,000	0	0	2,050,000	50,000
Total			$8,305,528	$202,615	$394,861	$7,708,052	$255,239

* Preliminary - Subject to change

Project #	Description	Repayment Sources
2134	Parks Capital projects including: Aquatic Spray Toys, Kiwanis Skate Park, 4th Kiwanis ballfield, and a feasibility study for a regional aquatic center	Parks and Recreation Property Tax Allocation
Sundome	Sundome Expansion	Business License fee, first 1/4% Real Estate Excise Tax (REET1)
1944	River Road and North 16th Avenue to Fruitvale St. Project	Gas Tax
2105	Fire Station 92 Facility Addition	General Property tax
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax (REET2)
2230	Grind & Overlay/Pedestrian Enhancement/Summitview Signalization	¼% Real Estate Excise Tax First & Second

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$60,000	$132,618	$0	$132,615	$394,862	297.7	297.8
830 Debt Service - External Ltd -Int	31,500	171,385	10,240	120,006	255,239	148.9	212.7
Total Expenditures - Srv Unit 528	$91,500	$304,003	$10,240	$252,621	$650,101	213.9	257.3

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$91,500	$304,100	$94,100	$252,621	$650,100	213.8	257.3
699 General Revenues	350	350	350	350	350	100.0	100.0
Total Revenues	$91,850	$304,450	$94,450	$252,971	$650,450	213.7	257.1

Finance Director: Rita DeBord

Division:
1998 Ltd Tax G.O. Street Bonds – 282

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund provides for redemption of 1998 Limited Tax G.O. Bonds.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
4/1/98	6/1/08	$1,430,000	$1,255,000	$175,000	-0-	$3,938

Service Unit 699 – General Revenues

Resources for redemption are provided from Street Fund ($122,000) and Real Estate Excise Tax ($60,000). This general obligation bond matures in June 1, 2008 and fund balance will be zero at the end of 2008.

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$160,000	$165,000	$165,000	$165,000	$175,000	106.1	106.1
830 Debt Service - External Ltd -Int	18,820	11,588	7,650	11,588	3,938	34.0	34.0
Total Expenditures - Srv Unit 528	$178,820	$176,588	$172,650	$176,588	$178,938	101.3	101.3

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$182,000	$182,000	$182,000	$182,000	$87,961	48.3	48.3
699 General Revenues	82,386	85,566	85,565	85,565	90,977	106.3	106.3
Total Revenues	$264,386	$267,566	$267,565	$267,565	$178,938	66.9	66.9

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
1994 Ltd Levy G.O. Bond Red. – 283

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund provides for redemption of 1994 Limited Levy G.O. Bonds. Resources for redemption are provided from utility taxes on cable television utilities for the portion of the bond issue related to construction of the Criminal Justice Center (originally $425,000). The portion of the issue used to assist construction of the I-82 Interchange is supported by the Street Fund ($50,000) and Arterial Gas Tax ($70,000) before 2003. In 2003, this bond issue was refunded, and remaining annual debt service was reduced from $545,000 to $515,000.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/07	Coupons Maturing 2008
2/1/94	12/1/13	$6,800,000	$4,000,000	$440,000	$2,360,000	$77,938

Service Unit 111, 645 & 699 – Revenues

In 2008, Cable TV Utility Tax is scheduled to contribute $402,000, the Street Fund will support about $46,700, and Arterial Gas Tax will support about $65,300. The fund balance at the end of 2008 is estimated to be $263,848.

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$420,000	$425,000	$0	$425,000	$440,000	103.5	103.5
830 Debt Service - External Ltd -Int	94,838	86,438	43,219	86,438	77,938	90.2	90.2
Total Expenditures - Srv Unit 528	$514,838	$511,438	$43,219	$511,438	$517,938	101.3	101.3

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
111 Crime Prevention (Taxes)	$412,599	$402,000	$301,500	$402,000	$402,000	100.0	100.0
645 Interfund Distribution	112,000	112,000	112,000	112,000	112,000	100.0	100.0
699 General Revenues	255,262	154,624	265,024	265,124	267,786	173.2	101.0
Total Revenues	$779,861	$668,624	$678,524	$779,124	$781,786	116.9	100.3

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
1995 G.O. Fire Bond Red. – 284

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund provides for redemption of 1995 G.O. Bonds through a voted Special Property Tax Levy. The Streets portion of this debt was paid off in 1999. The Parks portion was fully redeemed in 2002. The remaining debt service relates to the construction of Fire Station #4 in 1995, and will be retired in 2014. This bond issue was refunded in 2004 at a net present value savings of about $142,000. The service units in this division are:

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
10/1/95 (refunded 9/1/04)	12/1/14	$7,300,000	$5,520,000	$235,000	$1,545,000	$58,788

Service Unit 699 – General Revenues

The levy for 2008 will be set to collect $295,000 (or approximately 5.7 cents per thousand – down from 6.5 cents per thousand in 2007). The fund balance is estimated to be $202,905 at the end of 2008.

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$225,000	$230,000	$0	$230,000	$235,000	102.2	102.2
830 Debt Service - External Ltd -Int	68,463	63,963	31,981	63,963	58,788	91.9	91.9
Total Expenditures - Srv Unit 528	$293,463	$293,963	$31,981	$293,963	$293,788	99.9	99.9

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$187,487	$194,024	$195,656	$195,656	$201,693	104.0	103.1
310 Taxes	301,631	300,000	168,575	300,000	295,000	98.3	98.3
360 Miscellaneous Revenues	0	0	0	0	0	*	*
Total Revenues - Srv Unit 699	$489,118	$494,024	$364,231	$495,656	$496,693	100.5	100.2

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
LTD Tax General Obligation
Line of Credit – 285

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund provides for redemption of the City's General Obligation Line of Credit. The line can be used for capital/infrastructure needs too large for normal reserves and too small for a 10 or 20 year bond issue. (General rule of thumb: $750,000 is break-even in relation to normal underwriting costs.) Interest on the outstanding balance is tied to a formula that resets June 1 of each year. The current line of credit has a 5-year term that matures June 1, 2012, with a maximum borrowing of $5 million. The Finance Department intends to renegotiate another line of credit when this one expires, so that the City will have a viable short-term financing option available.

EXPLANATORY NARRATIVE

Service Unit 529 – Administration

The $100,000 loan for parking lot at Chesterley Park will be repaid in 2008. The $500,000 loan for Fire Station 92 (West Valley) facility addition was repaid in spring of 2007 with an LTGO Bond Issue.

Below is a matrix that presents amounts outstanding and the purpose of the loan. The second matrix details repayment sources. The debt service for the new Fire ladder truck is a preliminary estimate. The principal and interest on this borrowing will be repaid with first ¼% of Real Estate Excise Tax (REET1).

Project	Date of Issue	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Interest/ Coupons Maturing 2008
2014	2003	$100,000	$80,000	$20,000	0	$1,000
2105	2006	500,000	500,000	0	0	0
	2008*	750,000	0	0	750,000	0
Total		$1,350,000	$580,000	$20,000	$750,000	$1,000

* This is an estimate, subject to change (Please see policy issue).

Service Unit 645 & 699 – Revenues

Project #	Description	Repayment Sources
2014	Chesterley Park Parking Lot Construction	Parks and Recreation Property Tax Allocation
2105	Fire Station 92 (West Valley) Facility Addition	LTGO Bond Issue
	New Fire Ladder Truck (See Policy Issue)	First ¼% of Real Estate Excise Tax

DETAIL

Service Unit - 529 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$20,000	$840,000	$520,000	$520,000	$20,000	2.4	3.9
830 Debt Service - External Ltd -Int	2,462	22,000	12,199	12,200	3,500	15.9	28.7
Total Expenditures - Srv Unit 529	$22,462	$862,000	$532,199	$532,200	$23,500	2.7	4.4

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$22,462	$862,000	$530,919	$532,200	$23,500	2.7	4.4
699 General Revenues	918	918	918	918	918	100.0	100.0
Total Revenues	$23,380	$862,918	$531,837	$533,118	$24,418	2.8	4.6

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
1996 LTD Levy G.O. Bond
Redemption – 287

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

This fund provides for redemption of 1996 Ltd. Levy General Obligation Bonds. Resources for redemption are provided by the Room Tax on City motels and hotels and investment interest. In 2004, this bond issue was refunded and average annual debt service was reduced from $448,000 to $427,000. The net present value savings were approximately $209,500. The un-refunded portion of $865,000 was fully paid in 2007. The fund balance at the end of 2008 is estimated to be $59,661.

EXPLANATORY NARRATIVE

SERVICE UNIT 328 – CAPITAL IMPROVEMENTS

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/07	Coupons Maturing 2008
1/1/96 (refunded) 9/1/04	11/1/19	$4,175,000	$175,000	$280,000	$3,720,000	$148,645

DETAIL

Service Unit - 328 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
710 Debt Service - G.O. Bonds -Princ	$255,000	$270,000	$0	$270,000	$280,000	103.7	103.7
830 Debt Service - External Ltd -Int	175,158	162,358	81,179	162,358	148,645	91.6	91.6
Total Expenditures - Srv Unit 328	$430,158	$432,358	$81,179	$432,358	$428,645	99.1	99.1

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$54,664	$50,506	$58,664	$58,664	$57,306	113.5	97.7
310 Taxes	426,396	426,000	329,468	426,000	426,000	100.0	100.0
360 Miscellaneous Revenues	7,760	0	2,500	5,000	5,000	0	100.0
Total Revenues - Srv Unit 699	$488,820	$476,506	$390,632	$489,664	$488,306	102.5	99.7

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
LTD Improvement District Debt Service Control – 289

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

This fund provides for redemption of LID Notes and Warrants as revenues become available from assessment payments. Pursuant to RCW 35.54, the City maintains a Local Improvement Guarantee Fund (Fund 221) for the purpose of guaranteeing, to the extent of the fund, the payment of local improvement bonds, notes, and warrants issued to pay for any local improvements. This guaranty fund has an estimated fund balance of $78,392 at the end of 2008.

There is one LID that is expected to close in 2008. Below is anticipated debt service on the outstanding notes.

DETAIL

SERVICE UNIT - 699 GENERAL REVENUES EXPENDITURE DETAIL	(1) 2006 ACTUAL	(2) 2007 AMENDED BUDGET	(3) 2007 ACTUAL 09/30/07	(4) 2007 ESTIMATED YEAR-END	(5) 2008 PROJECTED BUDGET	(6) % CHANGE FROM 2 TO 5	(7) % CHANGE FROM 4 TO 5
550 Interfund Subsidies	$16,237	$17,000	$0	$17,000	$17,000	100.0	100.0
770 Other Notes	243,452	200,000	135,500	200,000	150,000	75.0	75.0
820 Debt Service - Interest -Interfund	43,426	50,000	24,473	50,000	20,000	40.0	40.0
TOTAL EXPENDITURES - SRV UNIT 699	$303,114	$267,000	$159,973	$267,000	$187,000	70.0	70.0
REVENUES							
270 Beginning Balance	$1,575	$7,075	$48,239	$48,239	$35,239	498.1	73.1
360 Miscellaneous Revenues	349,777	132,500	77,594	254,000	191,000	144.2	75.2
TOTAL REVENUES - SRV UNIT 699	$351,352	$139,575	$125,833	$302,239	$226,239	162.1	74.9

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
Water/Wastewater Revenue
Bond Redemption – 484

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

This fund provides for redemption of Water/Wastewater Revenue Bonds from Water and Wastewater Operating Revenues. The current debt issue being repaid from this fund is the 1998 revenue bonds.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 489) that has an estimated balance at the end of 2008 of $952,700, and is in compliance with the requirements.

EXPLANATORY NARRATIVE

SERVICE UNIT 238 – CAPITAL IMPROVEMENTS

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Year	Debt Maturing 2008	Debt Outstanding 12/31/07	Interest/ Coupons Maturing 2008
1991 Revenue Bond	8/29/91-refunded 10/1/98	9/1/11	$4,715,000	$2,745,000	$460,000	$1,510,000	$87,195

For 2008, $460,000 will be paid on the debt with an additional $87,195 paid on the interest.

SERVICE UNIT 645 & 699 – REVENUES

The $547,195 in Service Unit 645 will cover the above expenditures for principal and interest.

DETAIL

Service Unit - 238 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
720 Debt Service - Revenue Bonds -Pr	$430,000	$440,000	$0	$440,000	$460,000	104.6	104.6
830 Debt Service - External Ltd -Int	122,865	105,235	0	105,235	87,195	82.9	82.9
Total Expenditures - Srv Unit 238	$552,865	$545,235	$0	$545,235	$547,195	100.4	100.4

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$552,865	$545,235	$272,618	$545,235	$547,195	100.4	100.4
699 General Revenues	109,129	109,529	109,129	109,529	109,929	100.4	100.4
Total Revenues	$661,994	$654,764	$381,747	$654,764	$657,124	100.4	100.4

FINANCE DIRECTOR: Rita DeBord

DIVISION:
Wastewater Apple Tree Bond – 485

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

This fund provides for redemption of the privately placed Apple Tree bonds. According to the terms of repayment, a portion of Wastewater connection charges applicable to the newly constructed trunk line to the Apple Tree development is dedicated to repay this debt. There is no set payment schedule; as the connection charges come in, the debt is paid down, with quarterly payments allocated first to interest. For 2008, $250,000 is estimated to be collected and paid (principal and interest). The debt service obligation ends in 40 years whether the bonds are paid or not.

EXPLANATORY NARRATIVE

SERVICE UNIT 211 – WASTEWATER COLLECTION

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Estimate Debt Maturing 2008	Debt Outstanding 12/31/08	Interest/ Coupons Maturing 2008
Apple Tree Bond	2/27/01	2/41	$600,000	$150,000	$200,000	$250,000	$50,000

Note: The redemption amounts are estimated; they do not represent fixed payment terms.

DETAIL

Service Unit - 211 Wastewater Collection Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
720 Debt Service - Revenue Bonds -Pr	$0	$150,000	$76,955	$150,000	$200,000	133.3	133.3
830 Debt Service - External Ltd -Int	91,662	75,000	47,080	50,000	50,000	66.7	100.0
Total Expenditures - Srv Unit 211	$91,662	$225,000	$124,035	$200,000	$250,000	111.1	125.0

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$91,662	$82,000	$124,035	$200,000	$250,000	304.9	125.0

Finance Director: Rita DeBord

Division:
Water 1998 Revenue Bond Redemption – 486

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund provides for redemption of 1998 Water Revenue Bonds from Water Operating revenues.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 481) that has an estimated balance at the end of 2008 of $269,607, and is in compliance with bond covenants. The redemption fund balance at the end of 2008 is estimated to be $4,491.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvements

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2008	Debt Outstanding 12/31/2008	Interest / Coupons Maturing 2008
1998 Revenue Bond	10/01/98	9/1/18	$3,195,000	$1,125,000	$150,000	$1,920,000	$93,060

DETAIL

Service Unit - 348 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
720 Debt Service - Revenue Bonds -Pr	$140,000	$145,000	$585,000	$145,000	$150,000	103.5	103.5
830 Debt Service - External Ltd -Int	104,745	99,005	204,240	99,005	93,060	94.0	94.0
Total Expenditures - Srv Unit 348	$244,745	$244,005	$789,240	$244,005	$243,060	99.6	99.6

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$244,745	$244,005	$122,003	$244,005	$243,060	99.6	99.6
699 General Revenues	4,442	4,467	4,441	4,466	4,491	100.5	100.6
Total Revenues	$249,187	$248,472	$126,444	$248,471	$247,551	99.6	99.6

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
Water/Wastewater 1996 Revenue Bond Redemption – 488

FINANCIAL SERVICES MANAGER:
Cindy Epperson

DEFINITION

This fund provides for redemption of 1996 Wastewater Revenue Bonds from Wastewater Operating revenues. This Revenue Bond was issued in October 1996 to refund the 1978 Revenue Bond. This debt service fund will also account for future or new revenue bond issues for Wastewater Fund.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 483) which is being used to make the final debt service payment in 2008. This fund will also be used to account for the reserve necessary on the anticipated 2008 revenue bond.

EXPLANATORY NARRATIVE

SERVICE UNIT 232 – WASTEWATER TREATMENT

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
10/1/96	12/1/08	$3,320,000	$2,970,000	$350,000	$0	$18,200
10/01/2008*		$5,500,000			$5,500,000	
Total		$8,820,000	$2,970,000	$350,000	$5,500,000	$18,200

* Preliminary - subject to change.

DETAIL

Service Unit - 232 Wastewater Treatment Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
720 Debt Service - Revenue Bonds -Pr	$315,000	$335,000	$0	$335,000	$350,000	104.5	104.5
830 Debt Service - External Ltd -Int	51,035	35,285	17,643	35,285	18,200	51.6	51.6
Total Expenditures - Srv Unit 232	$366,035	$370,285	$17,643	$370,285	$368,200	99.4	99.4

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$366,035	$370,285	$185,143	$370,285	$202,564	54.7	54.7
699 General Revenues	165,135	165,635	165,136	165,636	165,636	100.0	100.0
Total Revenues	$531,170	$535,920	$350,279	$535,921	$368,200	68.7	68.7

Finance Director: Rita DeBord

Division:
Irrigation 2003 Revenue Bond Redemption – 491

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund was established in 2003 to provide for redemption of Irrigation Revenue Bonds from Irrigation Operating revenues. The Council approved major improvements to the irrigation system to be funded by $10 million of bonds issue. Because of the long-term nature of this project, the bond issues will be separated based on estimated spend-down schedules; $5.215 million were issued in August 2004; the balance will be issued as needed.

Revenue bond issues typically have reserve requirements set forth in bond covenants. This bond redemption fund does not have a related reserve fund because a surety bond (insurance) was purchased when the bonds were sold.

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
9/1/04	9/1/34	$5,215,000	$305,000	$105,000	$4,805,000	$213,203

DETAIL

Service Unit - 348 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
720 Debt Service - Revenue Bonds -Pr	$105,000	$105,000	$105,000	$105,000	$105,000	100.0	100.0
830 Debt Service - External Ltd -Int	217,665	215,565	215,568	215,565	213,203	98.9	98.9
Total Expenditures - Srv Unit 348	$322,665	$320,565	$320,568	$320,565	$318,203	99.3	99.3

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
645 Interfund Distribution	$322,665	$320,565	$240,424	$320,565	$318,203	99.3	99.3
699 General Revenues	35,435	35,435	35,435	35,435	35,435	100.0	100.0
Total Revenues	$358,100	$356,000	$275,859	$356,000	$353,638	99.3	99.3

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Wastewater 2003 Revenue Bond Redemption – 493

Financial Services Manager:
Cindy Epperson

DEFINITION

This fund provides for redemption of Wastewater Revenue Bonds from Wastewater Operating revenues. This Revenue Bond was issued in December 2003, in an amount of $17,545,000 with a 20-year repayment term. This issue included two series: a) Series A in the amount of $7,390,000 for settlement of odor litigation, and b) Series B in the amount of $10,155,000 for capital projects. This fund is not projected to build a fund balance currently since the revenue is a transfer from the operating fund; cash flow is not an issue as transfers can be made when debt service is due.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 494) that has a balance at the end of 2008 of $828,650 and is in compliance with the requirements.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

Date of Issue	Original Issue	Redeemed in Prior Years	Bonds Maturing 2008	Bonds Outstanding 12/31/08	Coupons Maturing 2008
Series A 12/1/03	$7,390,000	$2,690,000	$685,000	$4,015,000	$159,681
Series B 12/1/03	$10,155,000	0	0	$10,155,000	$501,950
Total	$17,545,000	$2,690,000	$685,000	$14,170,000	$661,631

DETAIL

Service Unit - 232 Wastewater Treatment Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
720 Debt Service - Revenue Bonds -Pr	$655,000	$670,000	$0	$670,000	$685,000	102.2	102.2
830 Debt Service - External Ltd -Int	694,756	678,382	339,191	678,382	661,631	97.5	97.5
Total Expenditures - Srv Unit 232	$1,349,756	$1,348,382	$339,191	$1,348,382	$1,346,631	99.9	99.9

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$1,349,756	$1,348,382	$674,191	$1,348,382	$1,346,631	99.9	99.9

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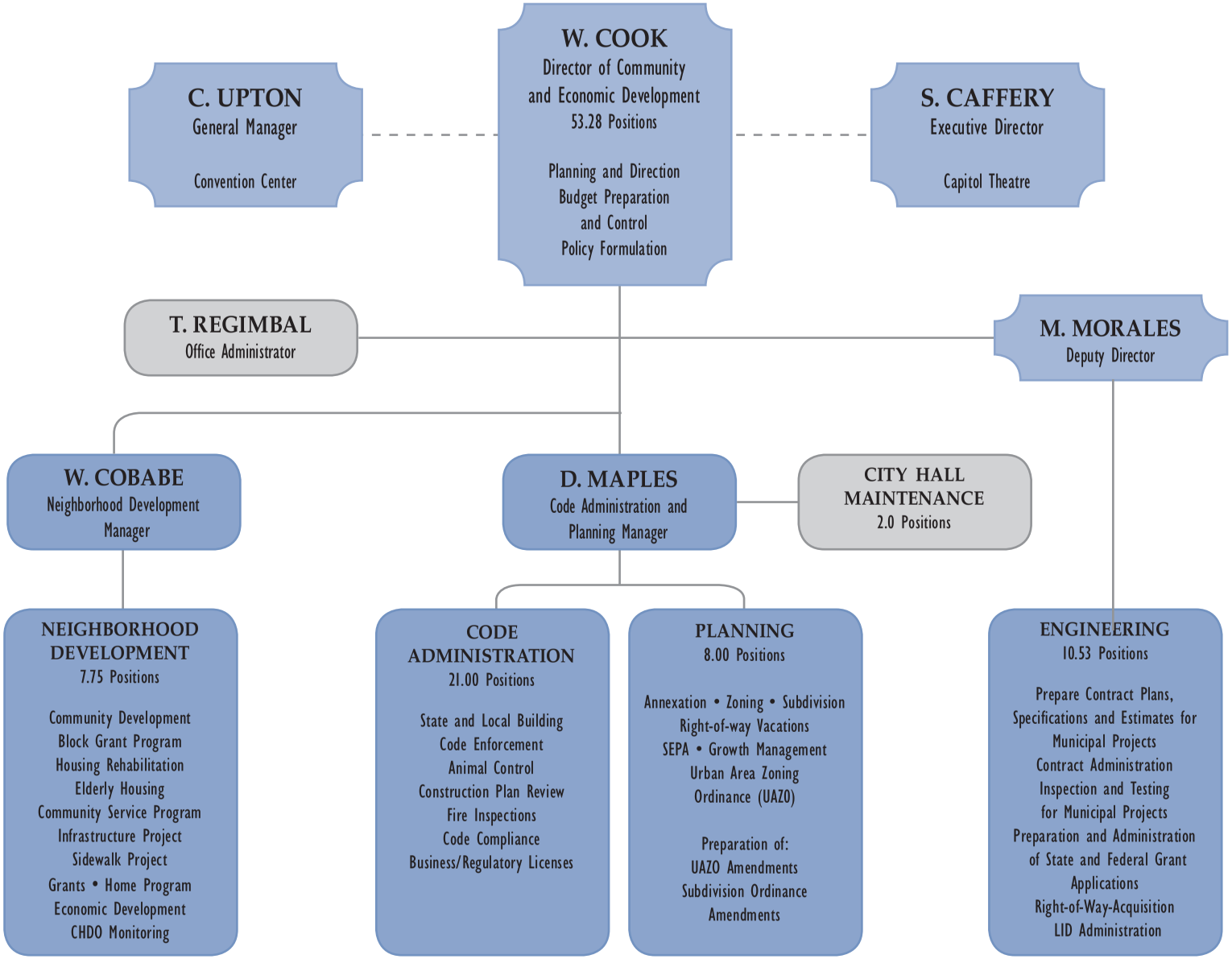
Community and Economic Development Department

020 Hearings Examiner
021 Environmental Planning
022 Code Administration
051 City Hall Maintenance
123 Economic Development
124 Neighborhood Development
161 Downtown Parking and Business Improvement Area
321 CBD Capital Improvement Fund
162 Trolley
163 North Front Street Business Improvement Area
170 Tourist Promotion/Convention Center
173 Tourism Promotion Area
370 Capital Improvement for Convention Center
171 Capitol Theatre
322 Capitol Theatre Construction
041 Engineering
142 Arterial Street
143 Transportation Improvement
342 Public Works Trust Fund
343 Real Estate Excise Tax 2 (REET 2)
345 LID Construction
392 Cumulative Reserve for Capital Improvement
140 Commute Trip Reduction/Growth Management
441 Stormwater
442 Stormwater Capital

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 Budgeted Staffing Levels



CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Urban Area Hearings Examiner – 020

Code Administration & Planning Manager:
Doug Maples, CBO

DEFINITION

This division's responsibility is to provide a single, efficient and integrated land use regulatory hearing system for the designated Yakima Urban Area. The Hearing Examiner is responsible for conducting public hearings on zoning, sub-division and other land use issues authorized by adopted joint City/County ordinances. A professional services contract has been executed for this service with the Hearings Examiner and Hearings Examiner Pro Tem, which was renewed the first of 2005 for a four-year period.

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Cases	27	31	40

BUDGET SUMMARY

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
313 Land Use Regulation	$46,905	$61,000	$27,538	$42,500	$46,000	75.4	108.2

EXPLANATORY NARRATIVE

The Hearings Examiner Professional Service budget (Account 410) for 2008 reflects an increase of $3,000 from the 2007 year-end budget estimate of $42,000 to $45,000. Through September 2007 the number of cases heard by the Hearing Examiner was 40 compared to 26 at this time last year. The Hearing Examiner had several hearings that were more expensive than average this year, with an average cost of $1,030 per hearing, compared to the past average of $875. The budgeted amount for the 2007 year-end estimate was completed before it was apparent the year-end estimate will be closer to $50,000 rather than $42,000. The land use applications before the Hearing Examiner have caused staff to schedule hearings every available Thursday for the rest of the year, and in some cases staff has needed to schedule a hearing on another day of the week.

DETAIL

Service Unit - 129 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$46,905	$60,000	$27,538	$42,000	$45,000	75.0	107.1
490 Miscellaneous	0	1,000	0	500	1,000	100.0	200.0
Total Expenditures - Srv Unit 313	$46,905	$61,000	$27,538	$42,500	$46,000	75.4	108.2

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Environmental Planning – 021

Code Administration & Planning Manager:
Doug Maples, CBO

DEFINITION

The Environmental Planning section of the Code Administration and Planning Division is responsible for both long range and current planning for any land use action within the City of Yakima. Long-range planning efforts are primarily directed towards the preparation and administration of the Yakima Urban Area Comprehensive Plan. Secondarily, long-range planning researches and prepares needed changes to the development regulations, such as the Yakima Urban Area Zoning Ordinance, SEPA ordinance, Critical Areas ordinance, master plans, neighborhood plans, overlays, Shoreline ordinance, and subdivision ordinance. The third function of long-range planning involves the research, development and processing of all annexation requests.

Current planning is responsible for the processing of all Class (1), (2) and (3) land use reviews, rezones, subdivisions, adjustments, modifications, right-of-way vacations, and environmental reviews submitted under the City's jurisdiction. In addition, current planners spend a large proportion of their time responding to land use and environmental questions from the development community and the general public. Additionally, staff schedule and/or attend public hearings and meetings to inform the public on land use matters and procedures.

All Code Administration and Planning Division staff and manager are actively involved in the provision of staff support to the Yakima Urban Area Hearings Examiner, Regional Planning Commission, Urban Area Joint Board, and planning advisory groups.

The service units in this division are:

Service Unit 310 – Comprehensive Planning
Service Unit 319 – Administration

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1150	Director of Community & Economic Development	.18[3]	.33[3]	.33
11601	CED Office Administrator	.18[3]	.33[3]	.33
1252	Code Administration and Planning Manager	.35	.35	.35
11201	Supervising Planner	1.00	1.00	1.00
3322	Senior Planner	1.00	0.00	0.00
3321	Associate Planner	2.00	1.00	1.00
3320	Community Development Specialist	.05[4]	0.00	0.00
3311	Assistant Planner	1.00	5.00[1][2]	5.00
7121	Department Assistant I (Intern)	.54	0.00	0.00
3310	Planning Specialist	1.00	1.00	1.00
Total Personnel		**7.30**	**9.01**	**9.01**

(1) One Assistant planner was added as a result of a policy issue in the 2007 budget process and one Assistant Planner was added as a result of the Occidental Annexation.
(2) The first of June an Associate Planner retired and this position was under filled as an Assistant Planner.
(3) In 2007, due to administration costs cap considerations in ONDS, several positions were reduced or eliminated from funding by ONDS. The increased funding of .15 of the salaries by the Planning Department for both the Director of Community and Economic Development and the CED Office Administrator are a result of this change.
(4) The Community Development Specialist position was eliminated and the planner was laterally moved to an Associate Planner position, which is under filled from a Senior Planner position vacancy that occurred in early 2006. ONDS will still fund 25% of this position.

PERFORMANCE STATISTICS

	2005 Actual	3 20006 Actual	2007 Through September
Class (2)	26	33	31
Class (3)	12	16	12
Rezones	4	7	23
Administrative Adjustments	30	35	23
Right-of-Way Vacations	1	5	4
Environmental Checklists	40	49	38
Appeals	1	2	2
SEPA Appeals	1	0	2
Short Plat Exemptions	34	37	26
Preliminary Short Plats	22	24	21
Preliminary Long Plats	3	4	8
Final Long Plats	1	3	2
Binding Site Plans	0	0	2
Administrative Modifications	15	16	14
Shorelines	1	3	4
Interpretations	3	0	1
Special Projects	4	4	4
Alt/Non Conforming	3	0	0
Easement Release	2	1	0
Right-of-Way Use Permit	9	12	6
Comprehensive Plan Amendments	3	10	10
Alt/Non Conforming	3	0	0

	2005 Actual	3 20006 Actual	2007 Through September
Easement Release	2	1	0
Right-of-Way Use Permit	9	12	6
Comprehensive Plan Amendments	3	10	10
Annexations	1	4	5
Variance	0	0	1
Critical Areas Ordinance (JARPA)	7	5	5
Plat Alteration	1	0	0
Hearing Examiner Referral	0	3	2
Planned Development	0	0	1
Total	224	283	247[1]

(1) Based on the average workload of 27 projects per month, the total estimated projects for 2008 would result in 329 projects.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Comprehensive Planning	$505,508	$645,767	$460,562	$608,853	$656,074	101.6	107.8
319 Administration	63,481	70,117	50,204	69,817	75,614	107.8	108.3
Total Expenditures	$568,989	$715,885	$510,765	$678,670	$731,688	102.2	107.8

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	336,124	461,672	321,669	437,209	488,193	105.7	66.7
200 Personnel Benefits	79,052	119,426	105,468	134,572	139,606	116.9	19.1
Sub-Total Salaries and Benefits	415,176	581,097	427,136	571,781	627,798	108.0	85.8
300 Supplies	7,411	16,322	4,601	16,172	7,831	48.0	1.1
400 Other Services And Charges	146,189	118,252	78,870	90,504	96,058	81.2	13.1
900 Interfund Payment For Services	213	213	159	213	0	0.0	0.0
Total Expenditures	$568,989	$715,885	$510,765	$678,670	$731,688	102.2	100.0

EXPLANATORY NARRATIVE

Service Unit 310 – Comprehensive Planning

Account 100 Salaries and Wages – The 2008 budget reflects an increase of $69,771 or 20% from the 2007 year-end estimate budget of $345,866 to $415,637 in 2008. The 2007 year-end estimate was decreased from the 2007 budget due to salary savings from vacancies earlier in the year. Savings from the vacancies were used to hire an assistant planner in mid-year instead of September or October to assist the current planning project workload volume. Therefore, even though the Code Administration and Planning Division had vacant positions, there were no actual salary savings in 2007. During the budget review process for 2008, the Associate Planner position was under filled with an Assistant Planner. The Community Development Specialist position was renamed and the person in this position was laterally transferred to an Associate

Planner position, resulting in the Community Development Specialist becoming a non-budget eliminated position. The 2007 Policy Issue to create a full-time Assistant Planner position was filled in July 2007 and has been included in the 2008 budget. It's important to mention that the majority of the salary increase from 2007 to 2008 is a result of the additional planning staff in mid-year of 2007.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The Personnel Benefits line for 2008 reflects an increase of $3,756 from the 2007 year-end estimate of $124,504 to $128,260. This is a 3% increase. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – The Supplies line for 2008 reflects a decrease of $8,341 or 55.7% from the 2007 year-end estimate of $14,972 to $6,631. Account 300 funds are used for approximately 9 staff personnel's office and operating supplies and staff equipment, in addition to upgrading the existing division equipment and/or replacement of inoperable equipment. It is also important to mention that the Account 300 Supply expenditure line encompasses the cost to provide public information, land use application processing, notices, paper stock, staff correspondence, etc., which insures the public is informed. The Code Administration and Planning Division also occasionally purchases new planning reference books for the research of new planning approaches.

Account 410 Professional Services – This line item for 2008 is the same as the 2007 budget year-end estimate of $10,000. Due to the continuing updating of the City's development regulations it may be necessary to hire a consultant to help assist staff for unseen reasons or technical issues. This line item has been used in the past to hire a professional planning consultant to assist the Code Administration and Planning Division with specific long-range planning workload issues.

Account 420 Communications – This line item for 2008 reflects an increase of $342 or 1.4% from the 2007 year-end estimate of $23,904 to $24,246.

Account 430 Transportation – For 2008 reflects an increase of $500 or 20% from the 2007 year-end estimate budget of $2,500 to $3,000. With the added planning staff the 430 account line was increased by $500 to help provide the new planning staff additional training. This increase would provide $345 per person for planning staff and the Community and Economic Development Director for 2008. This line item is used by the 7 planning staff members and the Community and Economic Development Director to stay current with changes and attend training functions related to land use and zoning issues.

Account 440 Advertising – The 2008 budget reflects an increase of $1,500 or 7.5% from the 2007 year-end estimate of 20,000 to $21,500. The Advertising account is used for public notice expenses to meet public participation process requirements such as newspaper ads and the posting of affected property with the large yellow City of Yakima land use action signs. This increase is a result of the workload volume of application processing by the Code Administration and Planning Division and the increased size of the City. At the time the 2008 budget was set for the 440 advertising account,

the 2007 year-end estimate was set at $20,000. Yet the increased workload volume in September required advertising in the Yakima Herald Newspaper for 18 land use project legal notice ads at a cost of $5,504.26. This increased the 440 advertising account to $2,669 over the 2007 year-end estimate. In light of the present workload volume trend, it appears this volume of advertising will continue through the end of the year. This would mean the 440 advertising account 2007 year-end estimate could be closer to $35,000.

Summary – In Service Unit 310 for 2008, total expenditures of $656,074 reflect an increase of $47,277 or 7.8% from the 2007 year-end estimate of $608,853. The major cause for this increase is due to increased staff and the rising cost of benefits. In addition, a contributing factor in the increase was a result of the increased workload volume the Division has experienced this year due to a favorable development climate and the increased size of the City.

In support of the 7.8% expenditures increase, the Division has an approximately 26% increase of total number of subdivisions compared to the same period in 2006, an increase of 8% in large commercial projects for the same period from 2006 to 2007, and an increase of 67% in the number of new short and long plats through the end of September 2007, for a total of 247 land use applications compared to 205 during the same time period in 2006.

Service Unit 319 – Administration

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $4,770 from the 2007 year-end estimate of $52,786 to $57,556. This is an increase of 9%. The increase is due to a larger percentage of the Community & Economic Development Director and Administration staff salary being reallocated to this line item.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of 1,278 or 12.7% from the 2007 year-end estimate of $10,068 to $11,346. The reallocation of the positions referred to above contributes to this increase. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – The Supplies line for 2008 reflects no change from the 2007 year-end estimate of $1,200. There is no change in this account as there is no foreseeable need for increased office supplies and equipment for the Director and the Executive Assistant in 2008.

Account 420 Communications – This line item for 2008 reflects a decrease of $338 or 16.1% from the 2007 year-end estimate of $2,100 to $1,762. This expenditure line is used primarily for cell phone usage.

Account 430 Transportation – For 2008 reflects an increase of $300 or 60% from the 2007 year-end estimate budget of $500 to $800. This increase will provide the Community and Economic Development Director additional funds for training for 2008.

Summary – In Service Unit 319 for 2008, total expenditures of $75,614 reflect an increase of $5,797 or 8.3% from the 2007 year-end estimate of $69,817. The major cause for this increase is the increased allocation of administrative salaries and benefits to the Department.

DETAIL

Service Unit - 310 Comprehensive Planning Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$272,137	$381,385	$253,494	$345,866	$415,637	109.0	120.2
120 Overtime	18,202	25,000	7,635	15,000	15,000	60.0	100.0
130 Special Pay	0	2,500	0	2,500	0	0.0	0.0
140 Retirement/Termination Cashout	478	0	21,056	21,056	0	*	0.0
Total	290,817	408,885	282,185	384,422	430,637	105.3	112.0
200 Personnel Benefits	68,704	109,358	97,833	124,504	128,260	117.3	103.0
300 Supplies							
310 Office And Operating Supplies	5,537	5,500	3,330	5,350	5,500	100.0	102.8
320 Fuel Consumed	10	122	0	122	131	107.5	107.5
350 Small Tools And Equipment	649	9,500	1,183	9,500	1,000	10.5	10.5
Total	6,196	15,122	4,513	14,972	6,631	43.9	44.3
400 Other Services And Charges							
410 Professional Services	57,111	24,900	6,619	10,000	10,000	40.2	100.0
420 Communications	25,227	28,702	17,308	23,904	24,246	84.5	101.4
430 Transportation/Training	1,604	3,000	2,352	2,500	3,000	100.0	120.0
440 Advertising	21,317	23,500	17,165	20,000	21,500	91.5	107.5
480 Repairs And Maintenance	585	800	517	600	300	37.5	50.0
490 Miscellaneous	33,947	31,500	32,069	27,950	31,500	100.0	112.7
Total	139,790	112,402	76,031	84,954	90,546	80.6	106.6
Total Expenditures - Srv Unit 310	$505,508	$645,767	$460,562	$608,853	$656,074	101.6	107.8

Service Unit - 319 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$30,935	$52,786	$39,484	$52,786	$57,556	109.0	109.0
140 Retirement/Termination Cashout	14,372	0	0	0	0	*	*
Total	45,307	52,786	39,484	52,786	57,556	109.0	109.0
200 Personnel Benefits	10,348	10,068	7,634	10,068	11,346	112.7	112.7
300 Supplies							
310 Office And Operating Supplies	1,215	500	87	500	500	100.0	100.0
350 Small Tools And Equipment	0	700	0	700	700	100.0	100.0
Total	1,215	1,200	87	1,200	1,200	100.0	100.0
400 Other Services And Charges							
420 Communications	2,416	2,100	1,702	2,100	1,762	83.9	83.9
430 Transportation/Training	1,001	800	0	500	800	100.0	160.0
480 Repairs And Maintenance	0	200	0	200	200	100.0	100.0
490 Miscellaneous	2,982	2,750	1,137	2,750	2,750	100.0	100.0
Total	6,399	5,850	2,839	5,550	5,512	94.2	99.3
950 Interfund Opt Rental And Leases	213	213	159	213	0	0.0	0.0
Total Expenditures - Srv Unit 319	$63,481	$70,117	$50,204	$69,817	$75,614	107.8	108.3

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Code Administration – 022

Code Administration & Planning Manager:
Doug Maples, CBO

DEFINITION

This portion of the Code Administration and Planning Division is responsible for the enforcement of all development codes related to structural, fire, life, safety and health requirements. In addition, this division enforces land use regulations; operates the City's customer service Permit Center; answers water and sewer utility location and/or connection fee inquiries, administers the weed abatement program and other City nuisance ordinances; and operates the City's Code Enforcement hotline.

The service units in this division are:

Service Unit 103 – Criminal Justice Sales Tax (Animal Control Officer)
Service Unit 145 – Dangerous Building Repair and Demolition
Service Unit 149 – Code Administration
Service Unit 223 – Animal Control
Service Unit 626 – Permits/Licenses
Service Unit 641 – Insurance and Bonds

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1150	Director of Community and Economic Development	.26	.26	.26
11601	CED Office Administrator	.26	.26	.26
1252	Code Administration and Planning Manager	.45	.45	.45
4421	Code Inspector	3.00	3.00	4.00(1)
4420	Fire Code Inspector	2.00	2.00	2.00
11251	Supervising Code Inspector	1.00	1.00	1.00
4441	Permit Technician	2.36	2.36	2.36
4311	Plans Examiner I	1.00	1.00	1.00
4321	Plans Examiner II	2.00	2.00	2.00
4419	Code Compliance Officer	3.00	4.00(2)	4.00
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
6510	Animal Control Officer	3.00	3.00	3.00
Total Personnel		**19.33**	**20.33**	**21.33(3)**

(1) There is a policy issue to hire an additional Code Inspector as part of the Occidental Annexation. This inspector will assist with the increased construction activity taking place within the City of Yakima.
(2) A Code Compliance Officer hired in 2007 is funded from the Streets' Division budget. A Code Compliance Officer hired in 2005 is funded from the Office of Neighborhood and Development Services.
(3) Total Permanent Budgeted Positions 21.33 for the 2008 budget.

PERFORMANCE STATISTICS

	2005 Actual	2006 Amended Budget	2007 Proposed Budget
Service Unit 145			
Abatement Charges/Appeals	20,470	7,500	7,500
Service Unit 149			
Building Permits	521,403	590,000	638,000
Fire Permits	22,614	23,000	23,000
Mechanical Permits	26,957	27,400	38,000
Plumbing Permits	65,486	55,000	80,000
Sign Permits	11,183	12,500	12,500
Plan Review Fees	282,746	275,000	315,000
Water/Sewer Application Processing Fee	16,766	8,000	15,000
Sale of Maps	979	750	750
Examinations	130	80	80
Environmental Impact Permits	6,213	5,000	5,000
Right-of-Way Use Permits	3,700	2,200	2,200
Zoning and Subdivision Fees	40,818	50,000	50,000
Sale of Publications	786	1,000	1,000
Service Unit 223			
Dog Licenses Issued	51,113	43,000	43,000
Dog License Penalties	0	100	0
Dog Impound Fines	2,040	1,500	1,500
Service Unit 223			
Business Licenses	505,021	500,000	500,000
Regulatory Licenses	16,073	15,000	15,000
Amusement Devices	1,733	1,800	1,800
Penalties on Business Licenses	3,829	4,500	4,500

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$61,696	$63,120	$48,058	$63,849	$69,054	109.4	108.2
145 Dangerous Bldg Repair & Demo	58,470	25,000	34,644	30,000	25,000	100.0	83.3
149 Administration	930,103	989,774	730,347	969,977	1,078,143	108.9	111.2
223 Animal Control	210,275	214,304	157,702	212,474	226,714	105.8	106.7
626 Licensing	201,091	200,254	147,165	199,454	214,543	107.1	107.6
641 Insurance And Bonds	7,444	1,141	1,141	1,141	1,198	105.0	105.0
Total Expenditures	$1,469,079	$1,493,593	$1,119,057	$1,476,895	$1,614,653	108.1	109.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	951,903	954,535	714,824	936,082	1,026,188	107.5	63.6
200 Personnel Benefits	271,549	293,060	216,212	290,213	331,174	113.0	20.5
Sub-Total Salaries and Benefits	1,223,451	1,247,595	931,035	1,226,295	1,357,362	108.8	84.1
300 Supplies	39,627	49,696	42,511	50,395	60,097	120.9	3.7
400 Other Services And Charges	181,959	149,979	123,422	153,882	154,874	103.3	9.6
600 Capital Outlays	0	0	0	0	0 *		0.0
700 Debt Service	0	17,253	0	17,253	17,253	100.0	1.1
900 Interfund Payment For Services	24,041	29,070	22,089	29,070	25,066	86.2	1.6
Total Expenditures	$1,469,079	$1,493,593	$1,119,057	$1,476,895	$1,614,653	108.1	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax.3%

Account 100 Salaries and Wages – This line item projection for 2008 is $47,359, which is $3,584, or 8.2% greater than the 2007 year-end estimate of $43,775. This service unit is used solely for the salary of the third Animal Control Officer hired in August 2006, which is funded by the .3% Criminal Justice Sales Tax account.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – This line item for 2008 is budgeted at $18,255, which is an increase of $1,421, or 8.4% compared to the 2007 estimate of $16,834. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – This line item for 2008 is projected at $2,220, which is an increase of $120 or 5.7% from the 2007 estimate of $2,100. This account is used for supplies and equipment required by an Animal Control Officer, such as a camera, professional organization membership, office supplies and animal kennels.

Account 400 Other Services and Charges – This line item for 2008 is projected at $1,220 for an $80 or 7% increase over the 2007 year-end estimate of $1,140. This line item is used to pay for cellular telephone expenses for the Animal Control Officer.

Summary – The 2008 proposed budget expenditure of $69,054 is $5,205, or an 8.2% increase from the 2007 year-end projection of $63,849. The majority of this increase can be attributed to the increases in the State's Public Employee's Retirement System (PERS) retirement contributions and individual employee's merit adjustments and eligibility for longevity.

Service Unit 145 – Dangerous Building Repair and Demolition

Continuing to follow the City Council's focus on improving neighborhood conditions and quality of life, the concentrated effort in neighborhood code enforcement has continued to be very effective in 2007. Throughout the year, the Community Review Board (CRB) has reviewed cases at least once a month, commonly twice a month. Since the CRB's inception in 1999, the CRB has assessed Administrative fees for cases, some of which have been repeat offenses.

Account 490 Miscellaneous – This line item estimates the year-end budget for 2007 at $30,000, which is less than the 2006 actual of $58,470. Yet, due to several abatements that have occurred since the budget was set in late September, this account at the end of October 2007 was approximately $5,000 over the 2007 estimated year-end budget. This may mean the 2007 year-end estimate could be as much as $12,000 over the stated estimated year-end budget for 2007 of $30,000. The total expenditures are estimated to be $42,000 for 2007. The 2008 proposed expenditure for this Service Unit is projected at $25,000, due to anticipated future expenditures related to the abatement of dangerous buildings. The abatement expenses include items such as: Title reports, contractor clean-up costs, County Auditor filing fee, property owner notification by certified mail, and printing cost. Staff makes every effort to have the insurance company, other agencies or the property owner voluntarily abate the property in order to eliminate the City from covering the cost up front and placing a lien on the property.

Summary – It is projected that the 2007 year-end revenues will be $7,500 for abating properties. Administrative fees assessed by the Community Review Board (CRB), as of the end of September 2007, could generate approximately $121,042 in funds. These funds help offset the cost to abate the nuisance violations. The abatement cost collection has been received on an irregular basis due to the property owners' lack of willingness or inability to pay. The City sends three (3) payment request notices for the amount owed to the property owner during the first 90 days after the case has been completed. If fees are not paid in a timely manner, a Summary of Decision and a Director's Determination of Material Breach is filed with the County Assessor, which indicates the City has an outstanding financial interest in the property. The City will receive funds due and owing for administrative and clean-up fees when the property is sold. In addition, the property owner is provided an opportunity to make payments to the City until the outstanding nuisance abatement obligation is paid. Therefore, there are three potential methods by which the city collects the abatement and administration fees for nuisance or dangerous conditions on private property, which include: a payment plan with the property owner, a lien on the property, and/or place the clean-up costs on the property's County Auditor tax statement.

At the beginning of October 2007, Code Administration and Planning Division senior staff implemented a pro-active program to address the City Council's focus on improving neighborhood conditions and quality of life. This program will allow the each code compliance officer to focus on selected areas within their assigned area to actively review properties that have nuisance violations. In addition, the code compliance officers will continue to address the citizen complaints received on the Code Hot-line.

Service Unit 149 – Code Administration

Through the end of September 2007, statistics indicated the total number of permits issued is approximately 20% greater than the number issued during the same period in 2006. The total number of permits can be a misleading indicator, since a permit can be for simple remodel and another permit can be for a multi-million dollar project. In addition, the total valuation of construction for the same period had increased from $65,429,244 in 2006 to $95,678,524 in 2007 ($30,249,280 or 46%). The increase in valuation is primarily related to an increase in the number of new residential permits issued in 2007. There was a 79% increase in the number of new residential permits through the end of September

2007, for a total of 208 compared to 116 during the same time period in 2006. Presently, the Code Administration and Planning Division have received plans for construction projects that are under plan review with an estimated permit valuation of $10,000,000. The Division could expect another $10,000,000 worth of permit valuation of projects by the end of the year.

The 149 service unit includes the expenditure accounts for several staff sub-groups within the division, which include code inspectors, plans examiners, code compliance officers, fire inspectors, supervisors, and a portion of management expenditures.

The Code Administration and Planning Division's permitting revenue at the end of September 2007 was $1,028,478 compared to the same time period in 2006 with $714,520, which is a $313,958 or 44% increase.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $68,674 or 11% from the 2007 year-end estimate of $626,813 to $695,487 in 2008. In recent months, the building inspection workload volume has been building to a level where it now takes 4 to 7 days before an inspection can be completed. As a stop gap measure, the City Manager has allowed the one Code Inspector to work a maximum of two extra hours each day to help reduce this backlog. As a result of this possible overtime by the Code Inspector, the overtime budget line will be impacted. For 2008, a Policy Issue has been submitted to add one Code Inspector to help reduce the backlog and reduce the turnaround time for completing an inspection. See the Policy Issue for a more detailed explanation and proposed funding sources for the new position.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The Personnel Benefits line for 2008 reflects an increase from the year-end estimate of $195,733 to $228,330. This is a $32,597 or 16.7% increase. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – The Supplies line for 2008 reflects an increase of $8,700 or 21.6% from the 2007 year-end estimate of $40,361 to $49,061. This increase is primarily for the purchase of supplies and equipment for the anticipated fourth Code Inspector, to be hired in 2008. Account 300 funds are used for approximately twenty staff persons' supplies, division stock, and staff equipment, in addition to upgrade of existing division equipment and/or replacement of inoperable equipment. The Account 300 Supply section also encompasses the cost for several sub-groups such as code compliance, permit licensing, code inspectors, plans examiners, and fire inspectors in order to provide public information, business license renewal processing, notices, paper stock, staff correspondence, etc., to ensure the public is informed. On July 1, 2007 Washington State required all jurisdictions to start using the 2006 International series of construction code books, which get updated every three years. One of the major expenditures this year for the Code Administration and Planning Division was to purchase these new code reference books.

Account 400 Other Services and Charges – This line item for 2008 reflects a reduction of $244, or less than 1%, from the 2007 year-end estimate of $58,404 to $58,160. This account is used primarily to pay for the professional services of consultants, staff cell phone usage, printing and postage costs, professional organization membership dues and subscriptions, and staff travel, training, registration and re-certification fees. Many of the Code Administration and Planning Division staff are required to have at least one professional certification prior to their hiring. The professional certification must be maintained by further education and training. In addition, all of the code compliance officers' activity is paid for out of this account, which includes an extensive amount of color copying for nuisance violation notices. The Code Administration and Planning Division color copier has incurred some $4,000 worth of repair expenditures due to the volume of copies.

Account 600 Capital Outlays – This line item for 2008 is the same as 2007, $0. This account is used to provide funding for future vehicle replacements.

Account 700 Debt Service Principal – This line item for 2008 is projected at $15,313, which will be used to pay the annual principal payment for three new leased vehicles. This line item for 2007 was budgeted at $15,313 because that was the first year the Codes Division pursued leasing vehicles rather than purchasing new vehicles to reduce the overall impact on the general fund.

Account 800 Debt Service Interest – This line item for 2008 is projected at $1,940, which is the same budget amount as 2007. This account is used to pay the annual interest payment for the previously mentioned three new leased vehicles.

Account 900 Interfund Payment for Services – This line item for 2008 is projected at $22,352, which is $4,061 or 15.4% less than the 2007 year-end estimate of $26,413. This fund is used for maintenance and operation of division vehicles. This service unit expenditure is due to the number of vehicles used by staff. Earlier this year some of the vehicles' age necessitated a greater level of repair work be performed. Therefore, the reduction of this line item for 2008 was due to replacing three of the staff vehicles, which had many mechanical problems.

Summary – For 2008, total expenditures of $1,078,143 reflect an increase of $108,166 or 11.2% from the 2007 year-end estimate of $969,977. The major cause for this increase is due to additional salary and benefits for the proposed new Code Inspector, as well as the purchase of another vehicle and supplies to support the new position. In addition, a contributing factor in the increase was a result of the increased workload volume the Division has experienced this year.

In support of the 11.2% expenditure increase, the Division has an approximately 20% increase of total number of permits issued during the same period in 2006, an increase of $30,249,280 or 46% in total valuation of construction for the same period in 2006 for a total of $95,678,524 in 2007, and an increase of 79% in the number of new residential permits through the end of September 2007, for a total of 208 compared to 116 during the same time period in 2006.

Service Unit 223 – Animal Control

Account 100 Salaries and Wages – The 2008 budget of $108,517 reflects an increase of $4,618 or 4.4% from the 2007 year-end estimate of $103,899. The animal control officer's overtime is caused by animal incident requests for assistance call-outs from the Police Department, and the delivery of City Council packets.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The 2008 budget of $38,871 reflects an increase of $2,584 or 7% from the 2007 year-end projection of $36,287. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – The 2008 budget of $8,816 reflects an increase of $882 from the 2007 year-end estimate of $7,934, or 11.1%. This account is used for supplies and equipment required for two Animal Control Officers, such as cameras, professional organization membership, office supplies and animal kennels. This account line is also used for the animal licenses renewal processing.

Account 400 Other Services and Charges – The 2008 budget of $69,649 reflects an increase of $6811 or 10.8% from the 2007 estimate of $62,838. The budgeted increase is due to an anticipated 10% contract increase with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds. See the attached Policy Issue for a detailed explanation of the 10% increase. The professional services (410) budget of $62,878 in 2008 is devoted entirely to the contract with the Humane Society of Central Washington. Miscellaneous expenses (491) are used for advertising and registration fees.

Account 900 Interfund Payment for Services – The 2008 budget of $1,516 is the same as 2007.

Summary – The 2008 proposed budget expenditure of $227,369 is $14,895 or a 7% increase from the 2007 year-end projection of $212,474. The primary reason for the 2008 increase for service unit 223 is due to the anticipated increase of the City's contract for services with the Humane Society of Central Washington.

Service Unit 626 – Permits and Licensing

Service Unit 626 is charged with administration of Title 5 of the Yakima Municipal Code, which includes the following licenses:

MULTIPLE CODE PERMITTING AND LICENSE ACTIVITY

Amusement Devices	Business Licenses
Panorama Devices	Beautification Permits
Sidewalk Cafes	Pawnbrokers
Billiard and Pool Tables	Peddlers
Dance Halls and Cabarets	Secondhand Dealers
Dance Studios	Solicitation of Funds for Religious
Junk Dealers	Taxicabs and Vehicles for Hire
Liquor Entertainment License	Tattooing
Right-of-Way Use Permits	Utility Locate & Connection Fee Collection

This service unit 626 includes the expenditure accounts for the permit technicians and permit technician supervision within the division. Additionally, this service unit issues heating journeyman and side sewer installer licenses, and acts as the information center for the City. The service unit also provides administrative support for the Code Inspectors, Fire Code Inspectors, Animal Control Officers, Code Compliance Officers, and the Planning staff, the Community Review Board and Board of Appeals, as well as acting as the City's Complaint Center.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $10,729 or 6.9% from the 2007 budget estimate of $156,595 to $167,324.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The Personnel Benefits line for 2008 reflects an increase of $4,359 or 10.5% from the 2007 budget estimate of $41,360 to $45,719. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 400 Other Services and Charges – This line item for 2008 is $1,500, which is the same as the year-end projection for 2007. This account is used for travel, training and registration fees for front counter staff personnel.

Revenue – The year-end estimate for 2007 is $500,000, which is an increase of $5,951 or 1% from the 2006 actual of $494,049. The 2008 estimate for this service unit is $500,000, which is the same as the 2007 year-end estimate.

In addition, a policy issue has been submitted to implement a $50 fee for fire inspections to offset the cost of the two Fire Code Inspector positions. The additional net revenue of $172,750 is not currently included in the revenue budget. See policy issue for a detailed explanation.

Summary – Service Unit 626 for 2008 reflects an increase of $15,089 or 7.6% from the 2007 year-end estimate of $199,454 compared to a 2008 projection of $214,543.

Service Unit 641 – Insurance and Bonds

900 Interfund Payment for Services / Interfund Insurance Services line item for 2008 are $1,198 reflects an increase of $57 or 5% from the 2007 budget estimate of $1,141.

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$38,980	$40,775	$30,543	$40,775	$44,359	108.8	108.8
120 Overtime	4,791	3,000	1,794	3,000	3,000	100.0	100.0
Total	43,771	43,775	32,338	43,775	47,359	108.2	108.2
200 Personnel Benefits							
200 Personnel Benefits	15,622	16,684	12,665	16,684	18,105	108.5	108.5
280 Clothing And Miscellaneous	145	150	69	150	150	100.0	100.0
Total	15,767	16,834	12,734	16,834	18,255	108.4	108.4
300 Supplies							
310 Office And Operating Supplies	353	500	495	500	500	100.0	100.0
320 Fuel Consumed	902	1,290	1,714	1,600	1,720	133.3	107.5
Total	1,255	1,790	2,209	2,100	2,220	124.0	105.7
420 Communications	903	721	778	1,140	1,220	169.2	107.0
Total Expenditures - Srv Unit 103	$61,696	$63,120	$48,058	$63,849	$69,054	109.4	108.2

Service Unit - 145 Dangerous Bldg Repair & Demo Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
490 Miscellaneous	$58,470	$25,000	$34,644	$30,000	$25,000	100.0	83.3

Service Unit - 149 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$636,167	$641,966	$482,951	$626,813	$695,487	108.3	111.0
120 Overtime	4,890	7,500	1,215	5,000	7,500	100.0	150.0
140 Retirement/Termination Cashout	3,231	0	2,001	0	0	*	*
Total	644,288	649,466	486,167	631,813	702,987	108.2	111.3
200 Personnel Benefits	180,724	198,579	145,435	195,733	228,330	115.0	116.7
300 Supplies							
310 Office And Operating Supplies	10,790	11,361	9,948	11,361	11,361	100.0	100.0
320 Fuel Consumed	8,335	8,600	7,285	9,500	10,200	118.6	107.4
340 Items Purchased For Resale Or In	2,343	2,500	2,445	2,500	2,500	100.0	100.0
350 Small Tools And Equipment	7,308	17,000	13,920	17,000	25,000	147.1	147.1
Total	28,775	39,461	33,597	40,361	49,061	124.3	121.6
400 Other Services And Charges							
410 Professional Services	5,148	5,000	3,992	5,000	5,000	100.0	100.0
420 Communications	29,306	25,201	20,919	29,804	27,760	110.2	93.1
430 Transportation/Training	3,724	6,500	410	2,000	5,000	76.9	250.0
480 Repairs And Maintenance	1,192	2,200	4,118	6,000	4,500	204.6	75.0
490 Miscellaneous	21,865	19,700	15,898	15,600	15,900	80.7	101.9
Total	61,235	58,601	45,337	58,404	58,160	99.3	99.6
750 Debt Service - Capital Lease -Pr	0	15,313	0	15,313	15,313	100.0	100.0
830 Debt Service - External Ltd -Int	0	1,940	0	1,940	1,940	100.0	100.0
950 Interfund Opt Rental & Leases	15,081	26,413	19,810	26,413	22,352	84.6	84.6
Total Expenditures - Srv Unit 149	$930,103	$989,774	$730,347	$969,977	$1,078,143	108.9	111.2

Service Unit - 223 Animal Control Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$94,436	$96,399	$71,943	$96,399	$101,017	104.8	104.8
120 Overtime	8,043	7,500	8,410	7,500	7,500	100.0	100.0
140 Retirement/Termination Cashout	1,077	0	0	0	0	*	*
Total	103,556	103,899	80,353	103,899	108,517	104.5	104.5
200 Personnel Benefits							
200 Personnel Benefits	34,686	35,837	27,333	35,837	38,421	107.2	107.2
280 Clothing And Miscellaneous	415	450	336	450	450	100.0	100.0
Total	35,101	36,287	27,669	36,287	38,871	107.1	107.1
300 Supplies							
310 Office And Operating Supplies	3,585	3,500	2,914	3,000	3,500	100.0	116.7
320 Fuel Consumed	6,012	4,945	3,791	4,934	5,316	107.5	107.7
Total	9,597	8,445	6,705	7,934	8,816	104.4	111.1
400 Other Services And Charges							
410 Professional Services	56,043	57,162	39,548	57,162	62,223	108.9	108.9
420 Communications	2,634	4,540	1,663	3,801	4,896	107.9	128.8
430 Transportation/Training	616	800	-109	800	800	100.0	100.0
470 Public Utility Services	0	580	0	0	0	0.0	*
480 Repairs And Maintenance	171	300	219	300	300	100.0	100.0
490 Miscellaneous	1,041	775	516	775	775	100.0	100.0
Total	60,505	64,157	41,837	62,838	68,994	107.5	109.8
950 Interfund Opt Rental & Leases	1,516	1,516	1,138	1,516	1,516	100.0	100.0
Total Expenditures - Srv Unit 223	$210,275	$214,304	$157,702	$212,474	$226,714	105.8	106.7

Service Unit - 626 Licensing Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$156,605	$156,395	$115,893	$156,395	$166,824	106.7	106.7
120 Overtime	991	1,000	67	200	500	50.0	250.0
140 Retirement/Termination Cashout	2,692	0	6	0	0	*	*
Total	160,288	157,395	115,966	156,595	167,324	106.3	106.9
200 Personnel Benefits	39,957	41,360	30,373	41,360	45,719	110.5	110.5
400 Other Services And Charges							
430 Transportation/Training	37	500	404	500	500	100.0	100.0
490 Miscellaneous	809	1,000	422	1,000	1,000	100.0	100.0
Total	846	1,500	826	1,500	1,500	100.0	100.0
Total Expenditures - Srv Unit 626	$201,091	$200,254	$147,165	$199,454	$214,543	107.1	107.6

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$7,444	$1,141	$1,141	$1,141	$1,198	105.0	105.0

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
City Maintenance – 051

Code Administration & Planning Manager:
Doug Maples, CBO

DEFINITION

The function of this service unit is to provide centralized building rehabilitation, maintenance and custodial services for City Hall and Y-PAC buildings.

The City Hall security system installation was completed in 2007. This system has provided a more secure environment for city employees and customers. We are able to monitor video in the parking lots and several areas within the City Hall building. The City Hall building has 23 doors with proximity readers installed. We now automatically lock and unlock the Martin Luther King Boulevard and 2nd Street entrances at set times with this system. In addition, the new card readers have been installed on the workout room, Engineering's main door, Codes' center hallway and the East Purchasing door.

In September of 2007 Yakima Police Department (YPD) added a security system that currently has 13 doors and 1 gate with proximity readers installed. By the end of October 2007 this project will be completed. The YPD system will be controlled and administered from the City Hall security control center.

As funds become available it would be in the best interest of the City to continue to add City owned facilities to the centralized security system for better control of City assets and safety for both staff and the public.

We continued in 2007 with modernizing and updating office spaces by improving the energy efficient fixtures, painting walls, cleaning and updating carpet. Staff strives to do as much preventative maintenance each year as staffing workload will allow.

The Police Department has vacated the police property room located in the basement. The asbestos will be abated in this area by the end of November 2007. There will be a deep cleaning, disinfecting and sealing also in this room. The City Hall Facility Maintenance will be utilizing a major portion of this room to centralize the maintenance work area into one location.

The City Hall projects completed in 2007:

- Two office spaces were created near the permit intake counter area to provide better customer service with the application and plan intake submittals. This remodel provides two plans examiners a work area with better access to the front permit counter area.
- The Engineering Division work area is about to be remodeled to provide engineering staff better utilization of space and a more functional work area. The remodel will provide office space for two attorneys from the Legal Department. Additional projects will include a new entrance into Purchasing and modifications to the Y-Pac video room.

- The air quality continues to be monitored in several areas in City Hall for carbon monoxide levels. This information is compiled and assessed by a City consultant to verify there are no substandard air quality issues. This monitoring has found no evidence the air quality in City Hall causes any health issues, and the air quality has been found to have above normal quality levels.

The service units in this division are:

Service Unit 633 – Facility Maintenance
Service Unit 641 – Insurance and Bonds

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1150	Director of Community & Economic Development	.12	.12	.12
11601	CED Office Administrator	.12	.12	.12
1252	Code Administration and Planning Manager	.20	.20	.20
8541	Building Maintenance Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel		**2.44**	**2.44**	**2.44**

(1)Total Permanent Budgeted positions 2.44 for 2007 budget. This total does not include temporary workers.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
633 Facility Maintenance	$320,771	$321,553	$231,443	$320,069	$338,004	105.1	105.6
641 Insurance And Bonds	69,490	76,439	76,439	76,439	80,261	105.0	105.0
Total Expenditures	$390,260	$397,992	$307,882	$396,508	$418,265	105.1	105.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	162,695	162,928	114,788	160,412	171,077	105.0	40.9
200 Personnel Benefits	40,370	39,524	29,253	39,524	42,689	108.0	10.2
Sub-Total Salaries and Benefits	203,065	202,453	144,040	199,937	213,767	105.6	51.1
300 Supplies	17,209	17,926	10,432	16,606	17,623	98.3	4.2
400 Other Services And Charges	98,455	98,547	74,498	99,899	102,366	103.9	24.5
500 Intergov Srvcs/Other Interfund	2,000	2,000	2,000	3,000	4,000	200.0	1.0
900 Interfund Payment For Services	69,532	77,067	76,911	77,067	80,510	104.5	19.3
Total Expenditures	$390,260	$397,992	$307,882	$396,508	$418,265	105.1	100.0

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $10,665 or 6.7% from the 2007 year-end estimate of $160,412 to $171,077.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The Personnel Benefits line for 2008 reflects an increase of $3,165 or 8% from the 2007 budget estimate budget of $39,524 to $42,689. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 311 Office and Operating Supplies – This line for 2008 reflects an increase of $1,000 or 7.8% from the 2007 budget estimate budget of $12,880 to $13,880. This account covers items for cleaning, i.e. mops and mats, along with items for the office such as small furniture, paper, fire extinguisher recharges and some cleaning supplies.

Account 410 Professional Services – This line item for 2008 will stay the same as the 2007 budget of $1,000. This account has covered service charges from License renewal fees to the American Society of Composers and Authors and Yakima Herald bid notifications.

Account 470 Public Utility Services – The following chart indicates the actual 2006 utility charges, as well as the 2007 and 2008 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY ACCOUNTS	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Pacific Power	49,166	52,530	55,944
Natural Gas	18,891	17,000	17,510
Water, Wastewater and Refuse	11,167	11,300	11,678
Total Utility Charges	79,224	80,830	85,132

This account represents an increase of 5.3% over the 2007 amended budget level. The major reason for the increase is an increase in the utility rates.

Account 480 Repair and Maintenance /Contractors — This line item for 2008 will stay the same as the 2007 budgeted amount of $12,000. In 2007 some of these funds were used for the Elevator service contract, boiler repairs, Roto-Rooter and many other building needs.

Account 491 Miscellaneous Expense – This line item for 2008 will be $1,000, which is $1,865 less than the 2007 year-end estimate of $2,865. This account covers miscellaneous items such as name plates for doors, recycle waste, registration fees, and this year, a security training class for one Information Systems staff.

Service Unit 641 – Insurance and Bonds

Property and boiler insurance for City Hall is included in this service unit. This account went from $76,439 in the 2007 budget to $80,261 in 2008, an increase of $3,822 or 5%.

Summary — Expenditures for 2008 are proposed to be $418,265, which is $21,757 higher than the 2007 budget of $396,508. This is a 5.5% increase, due to increases in temporary salaries, insurance and utility service rates.

DETAIL

Service Unit - 633 Facility Maintenance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$156,364	$160,428	$113,532	$157,592	$168,257	104.9	106.8
120 Overtime	2,507	2,500	793	2,500	2,500	100.0	100.0
130 Special Pay	593	0	463	320	320	*	100.0
140 Retirement/Termination Cashout	3,231	0	0	0	0	*	*
Total	162,695	162,928	114,788	160,412	171,077	105.0	106.7
200 Personnel Benefits	40,370	39,524	29,253	39,524	42,689	108.0	108.0
300 Supplies							
310 Office And Operating Supplies	14,482	14,200	8,261	12,880	13,880	97.8	107.8
320 Fuel Consumed	295	226	226	226	243	107.5	107.5
350 Small Tools And Equipment	2,432	3,500	1,945	3,500	3,500	100.0	100.0
Total	17,209	17,926	10,432	16,606	17,623	98.3	106.1
400 Other Services And Charges							
410 Professional Services	480	1,000	880	1,000	1,000	100.0	100.0
420 Communications	2,919	3,217	1,832	2,704	2,734	85.0	101.1
430 Transportation/Training	234	500	0	500	500	100.0	100.0
470 Public Utility Services	79,225	80,830	60,376	80,830	85,132	105.3	105.3
480 Repairs And Maintenance	15,255	12,000	8,996	12,000	12,000	100.0	100.0
490 Miscellaneous	341	1,000	2,414	2,865	1,000	100.0	34.9
Total	98,455	98,547	74,498	99,899	102,366	103.9	102.5
540 Interfund Taxes & Assessments	2,000	2,000	2,000	3,000	4,000	200.0	133.3
950 Interfund Opt Rental & Leases	42	628	472	628	249	39.7	39.7
Total Expenditures - Srv Unit 633	$320,771	$321,553	$231,443	$320,069	$338,004	105.1	105.6

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$69,490	$76,439	$76,439	$76,439	$80,261	105.0	105.0

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Economic Development – 123

DEFINITION

The Economic Development Fund is used to account for economic development activity other than that provided by the Department of Housing and Urban Development (HUD) which is accounted for in Fund 124 Neighborhood Development.

The service units in this division are:

Service Unit 322 – Industrial Development
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1150	Director of Community & Economic Development	0.00	.12	.12
11601	CED Office Administrator	.30	.12	.12
1275	Deputy Director of Comm & Econ Development	0.00	.15	.15
Total Personnel		**.30**	**.39**	**.39**

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
322 Industrial Development	$270,675	$283,695	$224,121	$263,795	$156,523	55.2	59.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	23,216	32,018	23,783	32,018	35,274	110.2	22.5
200 Personnel Benefits	5,131	6,777	5,027	6,777	7,749	114.3	5.0
Sub-Total Salaries and Benefits	28,348	38,795	28,809	38,795	43,023	110.9	27.5
400 Other Services And Charges	242,328	244,900	195,312	225,000	113,500	46.4	72.5
Total Expenditures	$270,675	$283,695	$224,121	$263,795	$156,523	55.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	$606,097	$312,039	$416,482	$447,470	$297,843	95.5	66.6

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for four years. Five loans have been approved to date, totaling $6,945,000. Of the five loans, one (Pepper's) pre-paid their entire outstanding debt in 2006. Another loan to Yakima Cellars was assumed by Coyote Canyon Winery as part of their acquisition of Yakima Cellars. Trail Wagons, Inc. has continued to make payments to the city, despite the business closure. The Hilton Garden Inn loan has also made its payments in accordance with the loan documents. All payments received by the City go to pay off loans made by the U.S. Department of Housing and Urban Development (HUD) to the City to create this Economic Development Loan Fund. However, because our annual CDBG entitlement amount has decreased, the city is not able to access the same amount of funds that have been repaid.

Additionally, the Washington State legislature passed ESSB 6050 during the 2006 session, which redirects a portion of the state's real estate excise tax to assist cities and counties with the lowest taxing capacity. The City of Yakima currently meets the parameters established in the law and, therefore, expects to receive approximately $108,000 in 2008. Since economic development is a high strategic priority, and it is unknown how long this distribution will last, this revenue is being allocated to this fund to support economic development activities within the City and to market Yakima's incentive programs through the media, on the City's web site, and in other formats.

Service Unit 322 Industrial Development

Account 100 Salaries and Wages – The 2008 budget of $35,274 reflects a portion of the wages of the Director, Deputy Director, and Office Administrator for the Department of Community and Economic Development. The salary account includes an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The 2008 budget of $7,749 reflects a portion of the personnel benefits associated with the above positions. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 410 Professional Services – The proposed 2008 budget of $100,000 is a decrease from the amended 2007 budget of $223,400. The budget will support economic development activities including professional services agreements with the National Development Council, Carlson Boyd and Bailey PLLC, and professional assistance to develop one or more residential historic districts.

Account 430 Transportation – Expenditures in the amount of $7,500 will be used for travel and training for activities supporting economic development, including work at the state and federal level to fund local economic development legislation and funding initiatives, and work related to fostering international trade with our sister city in Morelia, Mexico.

Account 440 Advertising – The City's renewal community federal income tax incentive program is scheduled to expire in 2009. To assure our community maximizes the private investment return on these valuable federal economic development incentives, $2,000 has been budgeted in this account to support outreach and marketing of miscellaneous benefits.

Account 490 Miscellaneous – Expenditures in the amount of $4,000 will be used for training and activities supporting economic development.

Service Unit 699 – General Revenues

For 2008 total revenue is projected at $114,168, an increase of $2,121, or 1.9% from the year-end estimate of $112,047.

DETAIL

Service Unit - 322 Industrial Development Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$23,216	$32,018	$23,783	$32,018	$35,274	110.2	110.2
200 Personnel Benefits	5,131	6,777	5,027	6,777	7,749	114.3	114.3
400 Other Services And Charges							
410 Professional Services	235,945	223,400	188,445	210,000	100,000	44.8	47.6
430 Transportation/Training	4,410	7,500	4,903	7,500	7,500	100.0	100.0
440 Advertising	0	10,000	0	3,500	2,000	20.0	57.1
490 Miscellaneous	1,973	4,000	1,964	4,000	4,000	100.0	100.0
Total	242,328	244,900	195,312	225,000	113,500	46.4	50.4
Total Expenditures - Srv Unit 322	$270,675	$283,695	$224,121	$263,795	$156,523	55.2	59.3

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$388,604	$212,039	$335,423	$335,423	$183,675	86.6	54.8
330 Intergovernmental Revenues	217,493	100,000	81,059	112,047	114,168	114.2	101.9
Total Revenues - Srv Unit 699	$606,097	$312,039	$416,482	$447,470	$297,843	95.5	66.6

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Neighborhood Development Services – 124

ONDS Manager:
William Cobabe

DEFINITION

The City of Yakima Office of Neighborhood Development Services (ONDS) is charged by the City Council with administering the City's activities funded by the Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) programs. These federal programs, funded through the U.S. Department of Housing and Urban Development (HUD), are intended to assist low- and moderate-income individuals (LMI) in the areas of Housing, Living Environment, and Economic Opportunities. The two programs have a combined strategic planning process and document known as the Consolidated Plan. Within the Consolidated Plan, and added each year, is an Annual Action Plan. The Action Plan contains the specific activities that will be undertaken in the coming year using CDBG and HOME funds.

The format and content of the Annual Action Plan is largely dictated by U.S. Department of Housing and Urban Development (HUD) regulations. These regulations provide a framework that helps ensure that each dollar invested meets local priorities and complies with federal law. The five-year Consolidated Plan was created following extensive citizen input, and under the guidance of a committee consisting of local citizens and by City Council. The priorities and goals established in the five-year Consolidated Plan are still appropriate. They have guided the work completed in 2006 and 2007, and will direct the work to be accomplished in 2008.

It is the mission of the City of Yakima Office of Neighborhood Development Services to assist in providing safe, affordable housing, a suitable living environment, and expanding economic opportunities principally to the low- and moderate-income (LMI) residents of the City. To quote from Franklin Delano Roosevelt:

The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough to those who have too little.

Second Inaugural Address,
January 20, 1937

Changes For Year 2008

A significant change in the CDBG funded programs for 2008 is that the City's very successful Paint-Out-Graffiti Program will once again be funded with Block Grant funds. Members of the City Council, while paying a personal visit to HUD Headquarters in Washington, D.C., were able to receive clarification from HUD headquarters staff that enabled HUD Seattle staff to allow the City to charge this program through the Public Services provision of the CDBG regulations. This category is subject to a 15% cap on expenditures, which will limit outside funding requests. However, for as long as Council makes eradication of graffiti a priority, we will be able to use annual CDBG funds to pay for the program.

HUD also required changes for 2008 in how the City bills some staff time and other expenditures to administer program delivery. Some items previously charged as programmatic expenses must now be charged as administrative costs. Since the entitlement programs have a maximum that can be charged to this category, it was necessary to move some of these costs to "Non-Federal" as well.

This year there are three new programs proposed by ONDS as part of the action plan. Each involves a new partnership, either with another City Division, or with an outside agency. These new programs are the Yakima Facade Program, the Wastewater Connection Program, and the Refuse Program. These partnerships allow ONDS to expand our services, increase available funding, and serve neighborhoods and individuals by assisting with previously unmet needs.

The Facade Program will use a total of up to $30,000 in CDBG funds to assist in the redevelopment of the exterior of older commercial properties. By combining a maximum of $2,000 of CDBG funds with private funding, exterior improvements will help create a more attractive and cohesive appearance for buildings located in the commercial district of the Renewal Community/ Neighborhood Revitalization Strategy Area.

The Wastewater Program will implement a new program that will, over time, ensure that all low/ moderate income City homeowners will be able to connect to City sewers. There are more than 1,500 City homeowners not currently able to connect to sewers. New mains will be built where needed, connection fees and side sewer costs paid, on a sliding scale based on income. Ongoing sustainability of this program is dependant on a small rate increase to the Wastewater Utility billing.

The Refuse Program represents a way to deal with the constant problem of illegal dumping of refuse within the City. Primarily within public rights of way, such as alleys, this problem is one with a simple short-term solution: clean it up. ONDS has volunteer crews with the ability to do this, but the landfill fees associated with disposal of the refuse are not readily eligible for CDBG funding. The proposal to pay for this program is dependent on a very modest rate hike to the City's refuse bills.

These three new partnership programs follow in the footsteps of a similar program, the Clean Air Partnership, approved by Council in 2007. ONDS inspectors working on the existing Senior/ Disabled Home Rehabilitation program will check for older, not EPA certified wood stoves. Using funds from a grant received by the local Clean Air Authority, stoves and fireplace inserts will be checked by qualified ONDS staff, and qualifying homeowners will be offered their choice of a new wood stove or conversion to electric or natural gas heaters.

A final change for 2008 is the result of the repayment of a Float-Loan in the amount of $400,000 that was previously funded with CDBG dollars. Such repaid loan funds are considered to be program income under CDBG regulations. As was indicated at the time the loan was made, these funds were drawn from scheduled activities that would support infrastructure projects benefiting LMI neighborhoods. When the loans are repaid, funds are to be re-invested in the infrastructure category, and after budgets for these groups are met for the year, then into affordable housing.

Section 108 Revolving Loan Program

In addition to grant-funded programs, HUD regulations require that cities participating in the Section 108 Loan Program include notice of their participation in the Action Plan. This is because of the provision that CDBG funds provide the final security for repayment of any loans that may default. This loan is included in the City's budget in the Economic Development Fund 123.

In 2003, three Section 108 loans were closed:

- Julmar, L.L.C. $110,000
- Peppers Restaurant $330,000 Paid off in 2006
- Trail Wagons, Inc $2,395,000

In 2004, one additional Section 108 loan was closed:

- Trail Wagons, Inc. $475,000

Also in 2004, the City Council approved a resolution to increase the Economic Development Loan Fund (Section 108 Loan) by $2,945,000. The initial award was a $4 million Section 108 loan in November 1998. Under Section 108 guidelines, 108 loans up to a maximum of five times the City's annual CDBG entitlement allocation can be loaned. The additional $2,945,000 maximized the Section 108 lending authority.

In 2005, an additional Section 108 loan was closed:

- Yakima Investment Fund, LLC $3,560,000

In 2006, one additional Section 108 loan was closed:

- Sports Center Universe $ 75,000

This City budget is included in a One Year Action Plan FY 2008, the fourth year of the five-year Consolidated Plan, which will be submitted to City Council for approval, and then sent to the Regional HUD office for acceptance. CDBG entitlement funds are awarded after the first of next year, 2008. Because the entitlement awards are estimated in this budget, the Community Development Block Grant and HOME revenues, along with corresponding expenditures, may be adjusted when the awards are received.

The service units in this division are:

Service Unit 330 – Housing Development
Service Unit 331 – Community Development Block Grant (CDBG) Program
Service Unit 332 – Homeownership HOPE 3
Service Unit 333 – CDBG Fair Housing Counseling
Service Unit 334 – CDBG Paint-Out-Graffiti Program
Service Unit 337 – HOME Program
Service Unit 339 – CDBG Administration
Service Unit 340 – Non-Federal Program
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1150	Director of Community & Economic Development	.12	0.00[1]	0.00
1253	Neighborhood Development Services Manager	1.00	1.00	1.00
1253	Deputy Dir. F/Economic Dev. & Int. Affairs	.60	.10[1]	.10
3320	Community Development Specialist	.95	0.00[4]	0.00
4441	Permit Technician (Code Enforcement)	.64	.64	.64
5121	Housing Rehabilitation Assistant	1.00	1.00	1.00
5130	Home Remodeling Technician	1.00	1.00[2]	1.00[2]
5151	Housing Loan Specialist	.75	.75	.75
5152	Neighborhood Development Accounting Specialist	1.00	1.00	1.00
5154	Neighborhood Development Assistant	1.00	1.00	1.00
7121	Department Assistant I (Temporary)	.33	.17[3]	.17
7123	Department Assistant III	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
11410	Neighborhood Dev Services Ops Supervisor	1.00	1.00	1.00
11601	CED Office Administrator	.12	0.00[1]	0.00
Total Personnel[4]		**11.51**	**9.66**	**9.66**

(1) For year 2007, due to administration costs cap considerations, several positions were reduced or eliminated from funding by ONDS. Reduced position is: Deputy Director for Economic Development and Intergovernmental Affairs, from 60% to 10% funding by ONDS. Positions eliminated from ONDS funding altogether are: Director of Community and Economic and Development and Community and Economic Development Office Administrator, both at 0% for year 2007, down from 12% in 2006.

(2) For year 2007, the position of Neighborhood Development Rehabilitation Specialist II was under-filled with a Home Remodeling Technician, one FTE. For year 2008, the Home Remodeling Technician position is funded as a Housing Rehabilitation Assistant, one FTE.

(3) ONDS' temporary position for Department Assistant I was reduced in 2007 from 33% to 17.4% FTE. For 2008, it remains at 17.4% FTE.

(4) A. An Accountant position is included in the Finance Department's authorized personnel, but is funded by ONDS to meet federal program administration requirements and State Audit recommendations. For year 2006, ONDS funding for this position was reduced from 100% to 80%, with Finance funding 20%. In 2007, 25% of this position funding was transferred back to Financial Services, leaving 75% paid by ONDS. For year 2008, a policy issue request is for 20% funding for the Accountant position to be from Finance, 60% from Utility Services and the balance of 20% from ONDS. (Refer to Finance Policy Issue).

B. A Code Compliance Officer position is included in Code Administration's authorized personnel, but is funded 100% by ONDS to address code compliance issues such as graffiti, hazardous vegetation, dangerous buildings and debris, etc.

C. The Community Development Specialist position, which was previously listed on the ONDS personnel chart, has been eliminated. The staff person in that position was transferred to an Associate Planner position created by downgrading of the Senior Planner position in the Planning Division. ONDS will continue to fund a portion of this position, 25% in 2007 and 25% in 2008; however, the position will be listed on the Planning Division's personnel chart.

D. 2008 authorized personnel included in ONDS:

	9.664
100% Code Compliance Officer	1.000
25% Associate Planner	.250
20% Accountant	.200
Total 2008 personnel funded by ONDS	11.114 FTE

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 331, 332, 334, 337			
Waiting list of families applying for assistance to rehabilitate their property or purchase their first home.	140	109	135
Community Service Programs (Youth Programs) - Contracts	1	1	1
Neighborhood Clean-up/Improvement - Sites	30	37	35
Paint Program - Homes *	13	6	25

	2005 Actual	2006 Amended Budget	2007 Proposed Budget
Economic Development - Jobs Created	120	125	125
Public Facilities - Facilities	2	2	2
Infrastructure (Side Sewers, Water lines, etc) - Households Assisted	3	3	50
Paint-Out-Graffiti - Hours	6,953	5,000	7,000
Paint-Out-Graffiti - Locations	6,292	8,100	8,000
Elderly/Disabled Rehab Program - Homes	27	36	40
Lead-Based Paint Clearance - Properties	40	42	65
Rehabilitation Relocation - Families	1	1	0
HOME			
Down Payment Assistance - Families	25	10	15
First-Time Homeownership Subsidy - Families	0	3	5
Special Needs Housing, in Partnership with CHDO - Units	0	26	0
New Construction, in Partnership with CHDO - Homes	4	2	5
Elderly/Disabled Rehab Program - Homes	2	19	25
Other			
Volunteer Hours for all Programs - Hours *	14,929	12,000	15,000
Service Unit 333			
Landlord/Tenant referrals and Housing information (Calls/walkins)	3,709	4,102	4,500

* Partnerships with Non-Profit Organizations – Throughout the year, ONDS staff works in conjunction with a host of volunteers, including Habitat for Humanity Youth Program, OIC's Americorps, People for People, Work Source, local high school students, local church groups, youth and adult service organizations, court-mandated community service persons as well as private citizens to paint out graffiti, assist with the senior Paint Program and help with neighborhood yards and alley cleanup. The man-hours related to these activities are included in the statistics listed above.

In addition, ONDS staff has enlisted the assistance of several local merchants who have generously donated hundreds of gallons of paint for graffiti abatement. In 2006, the value of donated paint was approximately $20,000. For 2007, the estimated value of donated paint should exceed $28,000. In addition, other local merchants donate bottled water, juice and pop for volunteers while assisting the Office of Neighborhood Development Services in their efforts of cleaning up the neighborhoods.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
331 CDBG Programs	$864,499	$1,832,592	$284,144	$1,712,599	$969,997	57.0	56.6
332 Homeownership-Hope 3	152,860	76,000	16,577	76,000	118,925	156.5	156.5
333 Housing Counseling	35,476	24,312	17,594	23,927	45,111	185.6	188.5
334 Graffiti Abatement	0	94,812	44,538	92,461	92,192	97.2	99.7
337 Home Program	820,621	1,237,257	583,705	1,210,630	738,975	59.7	61.0
339 Administration	430,014	383,937	283,711	370,118	252,180	65.7	68.1
340 Non-Federal Programs	102,486	280,866	51,404	300,866	55,000	134.2	18.3
Total Expenditures	$2,405,955	$3,929,775	$1,281,674	$3,786,602	$2,272,379	63.9	60.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	611,071	578,366	389,554	531,599	568,970	98.4	25.0
200 Personnel Benefits	164,555	179,409	115,032	156,929	185,581	103.4	8.2
Sub-Total Salaries and Benefits	775,626	757,775	504,586	688,528	754,552	99.6	33.2
300 Supplies	23,124	34,797	18,033	27,257	39,397	113.2	1.7
400 Other Services And Charges	1,527,913	2,333,401	713,052	2,372,149	1,396,200	51.6	61.4
500 Intergov Srvcs/Other Interfund	30,000	0	0	0	0 *		0.0
600 Capital Outlays	11,866	757,000	1,665	651,866	33,581	279.8	1.5
900 Interfund Payment For Services	37,426	46,802	44,339	46,802	48,650	104.0	2.1
Total Expenditures	$2,405,955	$3,929,909	$1,281,674	$3,786,602	$2,272,379	63.9	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
330 Housing Development	$1,207,198	$1,799,616	$242,468	$1,809,990	$1,309,000	72.7	72.3
337 Home Program	808,674	1,197,131	856,715	1,725,815	737,000	61.6	42.7
340 Non-Federal Programs	51,514	40,000	307,097	310,866	39,000	97.5	12.6
699 General Revenues	604,383	1,168,834	910,032	927,762	1,119,331	108.0	120.7
Total Revenues	$2,671,770	$4,445,447	$2,316,312	$4,774,433	$3,204,331	78.7	67.1

EXPLANATORY NARRATIVE

Each year the CDBG and HOME Programs are anticipated to meet certain project goals using the existing staff. Each staff position has time allocated to the various approved programs, and the allocation is reviewed and adjusted semi-annually, as needed.

Following recommendations through HUD's technical assistance, salary and benefits, as reported on each employee's monthly Personnel Activity Report, demonstrate actual time spent delivering ONDS' programs. Each activity is to have two components when reporting in IDIS: the program cost and the program delivery cost.

Salary Distribution – Neighborhood Development Fund: 110 And 200 Objects

Service Unit	2006 Actual	2007 Amended Budget	2008 Proposed Budget
331 CDBG Program Delivery Costs	295,109	186,706	242,812
332 Homeownership - HOPE 3 Delivery Costs	0	0	94,925
333 Fair Housing Counseling Delivery Costs	32,984	21,412	41,411
334 Paint-Out-Graffiti Program Delivery Costs	0	59,577	42,914
337 HOME Program Delivery Costs	125,419	157,580	175,248
339 CDBG Admin. Costs	314,102	260,843	150,140
Total	767,614	686,118	747,450

Total salaries and benefits of $747,450 for 2008 are $61,332 or 8.9% more than the 2007 year-end estimate of $686,118. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME-represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. In addition, 2008 salaries and benefits reflect having all of ONDS' authorized positions fully funded for the year.

Personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

For year 2008, salaries and benefits will be paid from Service Unit 332, Homeownership – HOPE 3. As HUD entitlement dollars as well as CDBG program income from loans continue to decrease, the 20% cap for administration costs also decreases. Another source of funds was required to offset the costs above the 20% cap for administration-related expenses, as outlined by HUD in 2006, through technical assistance meetings.

Salary lines in Service Unit 337, the HOME Program, are monitored, as recommended by the State Auditor, in order to properly track administrative costs to the HOME entitlement. The HOME entitlement allows 10% of the entitlement plus 10% of HOME program income to be used as administrative costs. For 2008, the salaries and benefits have been adjusted according to actual experience in 2006 and 2007.

The following detail by service unit expenditure accounts explains the changes between the 2008 budget and the 2007 year end estimated expenditures. These 2008 expenditures reflect a 39.99% decrease from 2007. The 2007 year-end estimated expenditures include the 2006 carry forward. Any 2007 carry forward dollars will be accounted for in the 2008 Encumbrance Ordinance. Because entitlement awards are estimated in this budget, the Community Development Block grant and HOME grant revenues, along with corresponding expenditures, may be adjusted when the awards are received.

2008 CDBG ESTIMATED REVENUES

Account No. & Description	2008
124.330.0000.33114.2CY – CD Block Grant-Current Year	$1,250,000
124.330.0000.33114.2PY – CD Block Grant-Prior Year	
124.699.0000.36140.PII – CDBG-Program Interest Income	24,750
124.699.0000.38500.PRG – CD Block Grant-Program Income	105,000
124.699.0000.36110.INT – Interest from Investments	250
2008 Estimated Cdbg Revenues	$1,380,000

2008 CDBG ESTIMATED EXPENDITURES
(Does not include any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2008 Program Expenses	2008 Program Delivery Expenses	2008 Admin	2008 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202 (b)		95,120		
Senior/Disabled Rehabilitation	128,343			
Single Family Rehabilitation	125,000			
Single Family Rehabilitation - 308 Irrigation	16,000			
Rehabilitation Relocation 570.201 (i)	7,500			
Total	276,843	95,120		371,963

HUD Programs (CDBG)	2008 Program Expenses	2008 Program Delivery Expenses	2008 Admin	2008 Total Estimated Expenses
Sal / Benes thru other sources of Revenue: 473 Swr Conn		$50,000		$50,000
Economic Dev. 570.203 (B)				
Adaptis Inc - Grant Year 2008	$100,000			
Whirlpool Corp. – Year 2008	45,000			
Praeclarent - Year 2008	40,000			
Unnamed - Year 2008	50,000			
Total	235,000			235,000
Community/Public Services 570.201 (e)				
Paint-Out-Graffiti (per HUD)	49,277	42,965		92,242
Fair Housing Counseling 570.201 (k)	3,700	41,514		45,214
OIC of WA: Southeast Community Center Programs[1]	75,000			
Yakima Public Facade Program	30,000			
Total	157,977	84,479		242,456
Public Facilities 570.201 (c) Southeast Community Cntr/Miller Park Activity Cntr (or other public facilities in the neighborhood)	50,000			
Infrastructure: Marvin Gardens Street & Utilities	33,581			
Total	83,581			83,581
Neighborhood Imp – Dangerous Bldgs Clearance 570.201 (d)	25,000			25,000
Code Compliance 570.202 (c)		97,000		97,000
Administrative CDBG Costs 570.206			275,000	275,000
Grand Estimated Totals for Year 2008[2]	778,401	326,599	275,000	1,380,000

(1) Please see ONDS Policy Issue.
(2) Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2008. Program Income is estimated since the figure is unknown until the money is received, through the end of year 2007. Appropriate adjustment will be made, if needed, when HUD awards are received. Carry forward from 2007 will be encumbered when amount is known, in spring, 2008.

Service Unit 331 – Community Development Block Grant (CDBG) Program

During September 2007, Seattle-based HUD representatives visited ONDS, conducting a monitoring visit of federally funded CDBG programs for year 2006. ONDS is currently awaiting results of that monitoring visit. No significant changes to ONDS' programs, or activities within those programs, are expected as a result of the September 2007 monitoring visit.

During the June 2006 HUD monitoring visit, which monitored federally funded CDBG programs for year 2005, the Paint-Out-Graffiti Program was determined to be ineligible for CDBG dollars. For year 2007, Service Unit 334 was created to fund the Paint-Out-Graffiti Program with dollars other than HUD-related monies. In April, 2007, following a local delegation traveling to Washington, DC and meeting with HUD officials, HUD decided the Paint-Out-Graffiti Program was, indeed, eligible for CDBG dollars. ONDS categorizes Paint-Out-Graffiti as a Public Service activity, under area benefit, making the program citywide. The Public Service Program has a 15% cap each year, under which all expenses for Public Service must be kept. The cap is calculated on 15% of current year CDBG entitlement plus 15% of prior year program income. Because the Adaptis float loan repayment, as well as the HouseValues, Inc. repayment, were received as program income during year 2007, the 2008 Public Service 15% cap will be reflective of this substantial increase in program income. For year 2009, the 15% Public Service cap is expected to be decreased considerably, since there will not be a similar loan repayment.

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Accounts 410 Professional Services and 480 Repairs and Maintenance – The dollars in these two lines are allocated to all the programs in CDBG (as listed in Service Unit 331 Chart, below). These line items total $725,424 for 2008, which reflects a decrease of 52.36% or $799,049 from the 2007 year-end estimate of $1,525,893. This decrease reflects the fact there is no carry forward in the 2008-budgeted amount.

The 2008 program expenditure budget is based on an informed estimate of the funds to be received from HUD. Distribution of the actual amount of the entitlement into the various projects listed below will be changed at a future date to coincide with the amount of the entitlement received for FY 2008. Additionally, any current grant funds unspent at the end of 2007 will be included in the encumbrance appropriation for 2008.

The following chart describes this account in detail for 2008:

CDBG	Program	Consolidated Plan 2008 Program
0000.41E	Community Service	$105,000
0000.48B	Neighborhood Improvement/Clearance (Dangerous Buildings)	25,000
0000.48T	Economic Development	235,000
0000.48U	Public Facilities	50,000
2107.650	Marvin Gardens Street Infrastructure	33,581
HS01.48F	Single Family Rehabilitation	125,000
HS02.48E	Elderly/Disabled Rehabilitation	128,343
HS05.48I	Rehabilitation Relocation	7,500
IRRI.48W	Single Family Rehabilitation 308 Irrigation	16,000
Total of Account 400 Other Services and Charges *		$725,424

* All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2007 in a line item is carried forward into the following year, 2008. Program dollars will be reconciled when final figures are available to reflect all carry forwards and actual "new" CDBG grant funds. Fair Housing Counseling and Paint-Out-Graffiti are found in Service Unit 333 and 334 respectively; therefore, they are not itemized in this chart. In the 2008 Estimated Budget they are found under the category of Community / Public Service.

Summary – Service Unit 331 shows an overall decrease of $742,602 or 43.36% from the 2007 year end estimate of $1,712,599 compared to the 2008 budget of $969,997. Having no carry forwards in the 2008 budget explains this significant difference.

Please remember that some of these accounts will be increased with the 2008 encumbrance appropriation if there are dollars to carry forward.

Service Unit 332 – Homeownership HOPE 3

Service Unit 332 is dedicated to the use of program income received from the HOPE 3 Grant for affordable housing and ownership to low- and moderate-income families. Part of the process of assessing low-to-moderate-income families and their ability to make their monthly loan payments is staff time spent in reviewing affordability of the client as well as obtaining legal assistance, when needed. And, since the CDBG and HOME administration dollars are limited, the related staff salaries and benefits are budgeted in this service unit, for the first time, in year 2008. HUD defines the staff time spent reviewing loans for affordability and monthly loan payment collection as administration costs, not program/activity-related costs.

The budget for salaries and benefits in 2008 is $94,925 while the budget for Single Family-related costs is $24,000, totaling $118,925. Any unused funds are carried forward into the unencumbered balance each year.

For 2007, the HOPE 3 funds were used primarily for ongoing costs associated with Marvin Gardens, such as mowing weeds, tree removal, etc., the rehabilitation of a newly-purchased older home which is now for sale, legal assistance, monthly loan payment fees, and such.

Note: Marvin Gardens project for 2008 is included in Service Unit 331 under infrastructure. For Year 2007, there were two projects for Marvin Gardens infrastructure: Project 2107 in CDBG Service Unit 331 for street infrastructure, $505,134, and Project 2227 in Service Unit 340 (Non-Federal) for water and sewer infrastructure, $239,866. This $239,866 represents the dollars reimbursed to the City by OIC of WA/CTED for the purchase, clearance, design work, etc. performed on Marvin Gardens since 2003. At this time, ONDS does not plan to spend further HOPE 3 dollars for infrastructure on this property.

Service Unit 333 – CDBG Fair Housing Counseling

Service Unit 333 reflects an increase of $21,184 or 88.54% from the 2007 estimated year-end budget of $23,927 compared to the proposed 2008 budget of $45,111. This increase is primarily the result of adjusting salaries and benefits in this service unit to reflect actual experience during 2006 and 2007. For year 2006, the actual spent was $35,476, which is $9,635 less than the proposed 2008 budget of $45,111.

Service Unit 334 – Paint-Out-Graffiti Program

Service Unit 334 was created as a result of the June 2006 HUD monitoring visit of federally funded programs for year 2005. The HUD officials felt ONDS should no longer use CDBG funds for the paint-out-graffiti program. In the spring of 2007, HUD reversed its decision and the Paint-Out-Graffiti Program using CDBG dollars was allowed for the entire year 2007. ONDS opted to perform this activity under "Public Services", which is the best fit for eligibility. Please refer to discussion in the opening pages for additional information on Service Unit 334 and the Paint-Out-Graffiti Program.

Summary – The 2008 projected budget of $92,192 is slightly lower than the 2007 Year-End Estimate of $92,461. The costs include salaries and benefits*, operating supplies, small tools and minor equipment, and fuel. During 2007 the City contracted with a sole vendor to use three locations within the City as test sites for anti-graffiti measures. As a result, the 2007 Year-End Estimate includes $6,000 for one such location. For Year 2008, $22,000 has been budgeted for similar costs. Also, for Year-End 2007, $12,000 has been budgeted for vehicle replacement.

* Although many volunteer hours are spent performing the paint-out-graffiti program, staff must oversee, schedule, supervise, etc. these volunteers as well as order supplies, as needed.

Service Unit 337 – Home Program

The HOME program is of more recent origin. It can only assist low/moderate income persons with issues relating to housing. These services can range from new construction of single family or rental housing and down payment assistance to assistance with rents. While lacking the flexibility of the Block Grant program, the HOME program has provided valuable services to hundreds of families here in Yakima. By combining both programs under one strategy, the City of Yakima has provided a broad-spectrum approach to helping the many local residents these programs serve.

In April 2007 the Yakima City Council adopted Resolution R-2007-39, granting HOME funds to the YWCA for transitional housing only, in relation to their larger plan to relocate and expand their

YWCA Women's Shelter. The resolution granted $100,000 from 2007 HOME funds and $100,000 from 2008 HOME funds. No funds have yet been spent in 2007; when indicated, these funds, or any unspent balance, will be carried forward into 2008, adjusting the 2008 budget to total the full $200,000.

The HOME program can provide a variety of assistance to help meet affordable housing needs. The Yakima City Council has chosen to concentrate its investment of HOME funds (with the exception of assistance through non-profits such as CHDOs) exclusively for homeownership activities.

Community Housing Development Organizations (CHDOs) are, by law, entitled to a minimum of 15% of annual HOME entitlement funds. In Yakima in recent years, these funds have assisted Habitat for Humanity, OIC of Washington, Next Step Housing, and others with a broad spectrum of affordable housing projects. Each CHDO application is considered by the Council on a case-by-case basis and funding decisions are made based on the community benefit of each. The participating jurisdiction has two years to spend these funds. Although the recipients for the 2008 CHDO funds have not yet been identified, a number of interested non-profits have contacted ONDS about these funds.

Specific projects for the use of HOME funds can be difficult to identify in advance, since they depend on actual applications from individuals and families as they become ready for the assistance.

2008 HOME ESTIMATED REVENUES

Account No. & Description	2008
124.337.0000.33114.2HM – HUD HOME Program	$630,000
124.337.0000.36140.HMI – HOME Program Interest Income	7,000
124.337.0000.38500.HMP – HOME Program Income	100,000
HOME Revenue Totals:	$737,000

2008 HOME ESTIMATED EXPENDITURES
All activity is eligible under 92.205 (a) (1)

Home Project Categories	Program Expenses	Program Delivery Expenses	2008 Admin	2008 Total Estimated Expenses
First-Time Homeowner Assistance (up to $30,000 each)	$60,000			$60,000
Down Payment Assistance (up to $4,000 each = 14 or more)	56,000	$4,500		60,500
HOME Single Family, Owner-Occupied Activities:		96,993		
Senior & Disabled Rehabilitation	139,807			
Single Family Home Rehabilitation	81,000			
YWCA Transitional Housing Rehabilitation	100,000			
Total for HOME Single Family, Owner-Occupied Activities	320,807	96,993		417,800
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2008 HOME Entitlement)	125,000		5,000	130,000
Administrative HOME Costs			68,700	68,700
Grand Estimated Total Expenses for Year 2008*	$561,807	$101,493	$73,700	$737,000

* Entitlement is estimated, as Congress has not yet approved the national HUD budget. Program Income is estimated, as the figure is unknown until the money is received. Appropriate adjustment will be made, if needed, when HUD awards are received. Carry forward will be encumbered when amount is known, in spring, 2008.

Account 410 Professional Services – This 410 line has been designated in the City's chart of accounts as the place for CHDO expenditures. CHDOs are outside professional organizations providing a variety of housing services to the community. This line includes 15% of the total HOME Grant that is contracted through non-profits to carry out CHDO eligible housing programs. The budget for 2008 is $125,000, which reflects a greater than15% minimum of the current allocation. In 2007, ONDS did not award CHDO dollars; therefore, in 2008, this line will reflect the 2007 carry forward when the encumbrance is entered.

Account 480 Repairs and Maintenance – This line represents costs related to the HOME Program, costs that can be used for housing only. The budget for 2008 of $436,807, which reflects no carry forward from 2007, is a decrease of $515,982 or 54.15% from the estimated year-end 2007 budget of $952,789. This decrease is due primarily to the use of 2006 carry forward funding in 2007.

Summary – Service Unit 337 shows an overall decrease of $471,655 or 38.96% from a 2007 year-end estimate of $1,210,630 to $738,975 for 2008. This decrease is due to the adjustments for carry forward discussed above.

Service Unit 339 – CDBG Administration

Account 310 Office and Operating Supplies – This line item remains consistent at $5,500 from the 2007 year-end estimate budget to the 2008-projected budget. Items purchased with these dollars include pens, staples, toner, binders, janitorial paper products, copy paper, etc.

Account 320 Fuel – This fuel line item shows a slight increase from the 2007 year-end estimate of $3,960 to the 2008-projected budget of $4,100. For comparison, in 2006, the actual spent for all fuel at ONDS was $6,264. Beginning in 2007, with the use of Service Unit 334 for the Paint-Out-Graffiti Program, part of the fuel cost is being budgeted in that Service Unit, calculated monthly on vehicles used for Paint-Out-Graffiti and monthly fuel costs. In the 2008 Budget, an additional $4,000 is budgeted in the Paint-Out-Graffiti Program, SU 334, for a total fuel cost for ONDS budgeted at $8,100 between the two service units (334 and 339). This increase is due to two factors: 1) increase in fuel prices and 2) use of the graffiti paint wagon daily as well as other vehicles used by volunteers.

Account 350 Small Tools and Minor Equipment – This line item shows no change from the 2007 Year-End Estimate of $3,000 to the 2008 Projected Budget of $3,000. Items purchased in this line are monthly lease payments for the copier, keys and locks, etc..

Account 410 Professional Services – A huge decrease of 80%, or $12,000, is reflected in the 2008 proposed budget of $3,000 over the 2007 year-end estimate of $15,000. This line is used for such costs as monthly paging, security, etc. Due to CDBG administration cost caps, the $12,000 difference has been budgeted in HOPE 3, Service Unit 333, for monthly loan payment fees.

Account 420 Communications – This line item for 2008 reflects a decrease from the 2007 year-end estimate of $7,115 to a 2008 Proposed Budget of $6,192. This decrease is based on actual year-to-date expense in 2007 for telephone, blackberry, and cell phone usage, as well as postage.

Account 430 Transportation / Training – The 2007 Year-End Estimate of $2,000 is significantly below the 2007 Amended Budget of $8,000, due to a freeze on out-of-state travel and having only one staff member currently certified for certain areas, such as Lead-Based Paint Assessment, etc. For the 2008 Proposed Budget the amount is $4,000. Staff is required to keep certifications updated, which requires attending special classes. Also, HUD offers training, usually at their Seattle offices, which

is important to attend in order to keep current with changes in HUD Rules and Regulations, etc., and promoting good PR between ONDS and HUD.

Account 440 Advertising – The advertising line is unchanged from the 2007 Year-End Estimate compared to the 2008 Proposed Budget of $7,000. HUD requires public notification in newspaper display and/or legal ads in English and Spanish papers, on the radio, etc. for multiple citizen participation meetings to gather public input, as required by HUD, and other such notification. HUD's intent is to keep local citizenry informed.

Account 470 Public Utility Services – The 2008 proposed budget, $5,918, is an increase of $661, or 12.6%, over the 2007 year-end estimate of $5,257. The cost of water for ONDS' office has increased steadily over the past four years. A major factor in this increase is the addition to the shop of a bathroom with a large sink, used, in large part, by volunteers assisting with the Paint-Out-Graffiti Program and the Senior Exterior paint program to clean the equipment used in these endeavors. And, the cost is indicative of utility rate increases, such as Pacific Power.

Account 480 Repairs and Maintenance – Interestingly enough, the 2007 Year-End Estimate of $5,000 and the 2008 Proposed Budget are the same amount. However, the 2007 Amended Budget was $8,500. With an old building for offices, it is difficult to foresee unexpected Repairs and Maintenance. The main on-going cost to this line is the weekly janitorial fees.

Account 490 Miscellaneous – This line item is unchanged from the 2007 year-end estimate of $8,100 and the 2008 projected budget. The 2007 amended budget of $8,450 was decreased for the 2007 year-end estimate due to under-use of funds mid-year. This account includes seminar registrations, printing, dues and subscriptions, recruiting expenses and college tuition expenses for staff. Currently one ONDS staff person is taking college courses towards the goal of obtaining a Bachelor's degree.

Account 950 Interfund Op Transfer/Rental and Leases – This line shows no change for the 2008 proposed budget of $9,850 over the 2007 year-end estimate and the 2007 amended budget. These rates are set by City Officials for M&O – Garage costs.

Account 960 Interfund Insurance Services – This line reflects an increase of 5% or $1,848 for 2008 proposed budget over 2007 year-end estimate. These rates are set by City Officials.

Summary – Service Unit 339 administration costs decreased overall by $117,938 or 31.86% from the 2007 year end estimate of $370,118 to the 2008 proposed budget of $252,180. Following the June 2006 HUD monitoring visit of federally-funded programs for year 2005, as well as the September 2007 HUD monitoring visit for year 2006, consideration has been made for the 2008 proposed budget with emphasis on the administration costs cap. Changes have been undertaken to assure that these administrative costs are accurately accounted for and are within the 20% cap. Some of the 2008 savings for administrative costs are the direct result of reducing to 20% ONDS funding of salaries and benefits for the accountant position that had been paid in 2007 at 75% with administrative dollars. (Please see footnote 1 and 4 under Authorized Personnel table). For 2008, expected program income as well as entitlement dollars received is significantly less than the amount actually received in 2007, resulting in less administrative costs dollars, which caps at 20% of those two sources of monies.

Service Unit 340 – Non-Federal Program

This service unit was created in 1997 to account for program income derived from sources other than CDBG and HOME, and is, therefore, not restricted by HUD grant requirements. This revenue, estimated

to be $39,000 in 2008, can be used for local match for grants, or other appropriate purposes. The $25,000 annual maintenance budget for Southeast Community Center (originally purchased with CDBG support) is included in Account 480 Repairs and Maintenance. This service unit is budgeted to be available for local match for the HOME Program and the balance is carried forward in the unencumbered balance each year.

In 2007, activities paid for with these funds include purchase and demolition of a burned-out house, which is located directly north of ONDS' office building; miscellaneous legal costs, some appraisals and title company costs that cannot be paid with CDBG dollars as they are classified by HUD as not eligible; water billings for the green at 45th and Summitview Avenues, etc.

Summary – A final public hearing and proposed approval of the 2008 CDBG and HOME annual action plan is scheduled for October 16, 2007. The City Council will approve the Neighborhood Development Services' 2008 program budget as part of the City budget process in December 2007.

Service Unit 330 – Housing Development

Includes revenues from intergovernmental agencies and miscellaneous revenues. For 2008, $1,309,000 is projected in the service unit.

Service Unit 699 – General Revenues

Projected at $131,500 for 2008.

DETAIL

Service Unit - 330 Housing Development Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
330 Intergovernmental Revenues	$1,112,903	$1,724,616	$161,841	$1,709,990	$1,250,000	72.5	73.1
360 Miscellaneous Revenues	17,068	14,000	8,239	10,000	9,000	64.3	90.0
380 Nonrevenues	77,228	61,000	72,388	90,000	50,000	82.0	55.6
Total Revenues - Srv Unit 330	$1,207,198	$1,799,616	$242,468	$1,809,990	$1,309,000	72.7	72.3

Service Unit - 331 Cdbg Programs Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$225,022	$158,361	$102,327	$142,200	$179,085	113.1	125.9
120 Overtime	1,062	500	88	500	500	100.0	100.0
140 Retirement/Termination Cashout	853	0	920	920	1,260	*	137.0
Total	226,937	158,861	103,336	143,620	180,845	113.8	125.9
200 Personnel Benefits	70,087	54,780	33,092	44,506	63,727	116.3	143.2
350 Small Tools And Equipment	5,026	0	0	0	0	*	*
400 Other Services And Charges							
410 Professional Services	129,777	100,000	56,250	95,000	105,000	105.0	110.5
420 Communications	2,985	0	0	0	0	*	*
440 Advertising	2,263	0	0	0	0	*	*
480 Repairs And Maintenance	427,423	1,013,817	89,801	1,029,473	586,843	42.3	57.0
Total	562,449	1,113,817	146,051	1,124,473	691,843	46.5	61.5
650 Construction Projects	0	505,134	1,665	400,000	33,581	*	8.4
Total Expenditures - Srv Unit 331	$864,499	$1,832,592	$284,144	$1,712,599	$969,997	57.0	56.6

Service Unit - 332 Homeownership-Hope 3 Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$0	$0	$0	$0	$73,047	*	*
200 Personnel Benefits	0	0	0	0	21,878	*	*
400 Other Services And Charges							
410 Professional Services	994	1,000	1,962	7,000	19,000	1900.0	271.4
480 Repairs And Maintenance	151,866	75,000	14,615	69,000	5,000	6.7	7.3
Total	152,860	76,000	16,577	76,000	24,000	31.6	31.6
Total Expenditures - Srv Unit 332	$152,860	$76,000	$16,577	$76,000	$118,925	156.5	156.5

Service Unit - 333 Housing Counseling Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$24,682	$15,856	$11,795	$15,856	$29,962	189.0	189.0
120 Overtime	0	100	0	100	100	100.0	100.0
140 Retirement/Termination Cashout	6	0	0	0	1,260	*	*
Total	24,687	15,956	11,795	15,956	31,322	196.3	196.3
200 Personnel Benefits	8,302	5,556	4,081	5,556	11,449	206.1	206.1
420 Communications	2,486	2,800	1,718	2,415	2,340	83.6	96.9
Total Expenditures - Srv Unit 333	$35,476	$24,312	$17,594	$23,927	$45,111	185.6	188.5

Service Unit - 334 Graffiti Abatement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$0	$50,871	$28,608	$46,165	$30,994	60.9	67.1
120 Overtime	0	0	3	3	0	*	0.0
140 Retirement/Termination Cashout	0	0	84	84	480	*	571.4
Total	0	50,871	28,695	46,252	31,474	61.9	68.1
200 Personnel Benefits	0	17,143	9,137	13,412	11,920	69.5	88.9
300 Supplies							
310 Office And Operating Supplies	0	10,797	3,763	10,797	12,797	118.5	118.5
320 Fuel Consumed	0	4,000	2,944	4,000	4,000	100.0	100.0
350 Small Tools And Equipment	0	0	0	0	10,000	*	*
Total	0	14,797	6,707	14,797	26,797	181.1	181.1
480 Repairs And Maintenance	0	0	0	6,000	22,000	*	366.7
640 Machinery And Equipment	0	12,000	0	12,000	0	0.0	0.0
Total Expenditures - Srv Unit 334	$0	$94,812	$44,538	$92,461	$92,192	97.2	99.7

Service Unit - 337 Home Program Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$98,365	$139,619	$90,305	$118,932	$132,545	94.9	111.5
120 Overtime	364	0	10	10	0	*	0.0
140 Retirement/Termination Cashout	201	0	251	251	1,920	*	764.9
Total	98,929	139,619	90,566	119,193	134,465	96.3	112.8
200 Personnel Benefits	27,054	44,849	27,832	38,648	42,703	95.2	110.5
400 Other Services And Charges							
410 Professional Services	283,291	100,000	0	100,000	125,000	125.0	125.0
480 Repairs And Maintenance	411,347	952,789	465,306	952,789	436,807	45.9	45.9
Total	694,638	1,052,789	465,306	1,052,789	561,807	53.4	53.4
Total Expenditures - Srv Unit 337	$820,621	$1,237,257	$583,705	$1,210,630	$738,975	59.7	61.0
Revenues							
330 Intergovernmental Revenues	$703,102	$1,170,131	$327,747	$1,177,815	$630,000	53.8	53.5
360 Miscellaneous Revenues	12,044	7,000	8,026	12,000	7,000	100.0	58.3
380 Nonrevenues	93,528	20,000	520,942	536,000	100,000	500.0	18.7
Total Revenues - Srv Unit 337	$808,674	$1,197,131	$856,715	$1,725,815	$737,000	61.6	42.7

Service Unit - 339 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$254,990	$212,559	$155,098	$206,036	$116,237	54.7	56.4
120 Overtime	1,272	500	23	500	500	100.0	100.0
140 Retirement/Termination Cashout	4,255	0	42	42	1,080	*	2571.4
Total	260,518	213,059	155,163	206,578	117,817	55.3	57.0
200 Personnel Benefits	59,112	57,081	40,890	54,807	33,903	59.4	61.9
300 Supplies							
310 Office And Operating Supplies	9,089	8,000	4,373	5,500	5,500	68.8	100.0
320 Fuel Consumed	6,264	7,500	3,809	3,960	4,100	54.7	103.5
350 Small Tools And Equipment	2,745	4,500	3,143	3,000	3,000	66.7	100.0
Total	18,098	20,000	11,325	12,460	12,600	63.0	101.1
400 Other Services And Charges							
410 Professional Services	4,659	1,500	9,385	15,000	3,000	200.0	20.0
420 Communications	3,398	4,700	5,313	7,115	6,192	131.7	87.0
430 Transportation/Training	6,863	8,000	1,140	2,000	4,000	50.0	200.0
440 Advertising	10,094	9,925	4,063	7,000	7,000	70.5	100.0
470 Public Utility Services	4,564	5,920	3,920	5,257	5,918	100.0	112.6
480 Repairs And Maintenance	5,473	8,500	3,563	5,000	5,000	58.8	100.0
490 Miscellaneous	7,942	8,450	4,611	8,100	8,100	95.9	100.0
Total	42,994	46,995	31,994	49,472	39,210	83.4	79.3
600 Capital Outlays							
630 Improvements Other Than Bldg	6,866	0	0	0	0	*	*
640 Machinery And Equipment	5,000	0	0	0	0	*	*
Total	11,866	0	0	0	0	*	*
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	3,833	9,850	7,387	9,850	9,850	100.0	100.0
960 Interfund Insurance Services	33,593	36,952	36,952	36,952	38,800	105.0	105.0
Total	37,426	46,802	44,339	46,802	48,650	104.0	104.0
Total Expenditures - Srv Unit 339	$430,014	$383,937	$283,711	$370,118	$252,180	65.7	68.1

Service Unit - 340 Non-Federal Programs Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
480 Repairs And Maintenance	$22,513	$25,000	$9,725	$16,000	$25,000	100.0	156.3
490 Miscellaneous	49,973	16,000	41,679	45,000	30,000	187.5	66.7
Total	72,486	41,000	51,404	61,000	55,000	134.2	90.2
550 Interfund Subsidies	30,000	0	0	0	0	*	*
650 Construction Projects	0	239,866	0	239,866	0	*	0.0
Total Expenditures - Srv Unit 340	$102,486	$280,866	$51,404	$300,866	$55,000	134.2	18.3
Revenues							
360 Miscellaneous Revenues	$1,713	$2,000	$240,790	$240,866	$1,000	50.0	0.4
380 Nonrevenues	49,801	38,000	66,307	70,000	38,000	100.0	54.3
Total Revenues - Srv Unit 340	$51,514	$40,000	$307,097	$310,866	$39,000	97.5	12.6

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$355,594	$535,584	$265,812	$265,812	$987,831	184.4	371.6
360 Miscellaneous Revenues	16,764	8,250	33,982	36,950	26,500	321.2	71.7
380 Nonrevenues	232,025	625,000	610,239	625,000	105,000	21.3	16.8
Total Revenues - Srv Unit 699	$604,383	$1,168,834	$910,032	$927,762	$1,119,331	108.0	120.7

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Parking and Business Improvement Area (PBIA) – 161

DEFINITION

A Parking and Business Improvement Area (PBIA) in downtown Yakima was established in April 1996 for the purpose of assisting trade, economic viability and livability within the area. Revenues are derived from self-assessments on businesses. The City Council renewed this PBIA in May 2002, with a six (6) year "sunset" provision. In 2007, the City Council approved an expansion of the boundaries of the original PBIA area, and increased the assessment rates. The special assessments approved in 2007 will be levied for the remainder of the term and then the PBIA will be disestablished. The City may then elect to renew the PBIA. Recommendations for expenditures for this fund come from the Yakima Downtown Association (YDA) Committee.

The service units in this division are:

Service Unit 320 – Economic Development
Service Unit 323 – Parking Facilities
Service Unit 612 – Community Relations
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
320 Economic Development	$55,543	$71,000	$733	$71,000	$71,000	100.0	100.0
612 Community Relations	16,976	24,911	12,678	13,646	10,343	41.5	75.8
Total Expenditures	$72,518	$95,911	$13,411	$84,646	$81,343	84.8	96.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	61,638	87,195	4,998	75,930	79,500	91.2	97.7
500 Intergov Srvcs/Other Interfund	7,500	7,500	7,500	7,500	0	0.0	0.0
900 Interfund Payment For Services	3,380	1,216	913	1,216	1,843	151.6	2.3
Total Expenditures	$72,518	$95,911	$13,411	$84,646	$81,343	84.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
323 Parking Facilities	$32,458	$60,000	$40,558	$60,000	$66,000	110.0	110.0
699 General Revenues	100,560	37,085	60,499	61,099	37,053	99.9	60.6
Total Revenues	$133,018	$97,085	$101,057	$121,099	$103,053	106.2	85.1

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

This item is budgeted at $71,000 for 2008, for the purpose of providing for maintenance and citizen assistance in the Central Business District. In 2007, the City entered into an Agreement for Professional Services with the Committee for Downtown Yakima (CDY) to provide the administrative and management services to oversee the maintenance and beautification programs in downtown Yakima

Service Unit 612 Community Relations

Account 410 Professional Service – This line item is budgeted at $1,000 for 2008, which will fund activities traditionally supported by this fund, to market and promote the 16-block Yakima Downtown Association (YDA) area.

Account 430 Travel – This line item is budgeted at $1,500 for 2008. Funds are to be used for travel related to promoting downtown economic activity, primarily for one representative of YDA to accompany the City Manager and City Council on the annual spring trip to Washington D.C. to meet with our legislative delegation.

Account 480 Repairs and Maintenance – This line item is budgeted at $6,000 for 2008. The funds are budgeted in this line item for 2008 as a contingency fund for public improvements in the 16-block YDA area.

Account 990 Interfund Charges – This appropriation for City service charges increased from $1,216 in 2007 to $1,843 in 2008.

Service Unit 699 – General Revenues

Self-assessments for area businesses are based on number of employees, and are budgeted at $66,000 for 2008, and increase of $6,000 over 2007. In March 2007, Council approved the expansion of the assessment area and increased the assessment rates. Please note that this figure is subject to change if there is a net increase or loss in employees in the downtown in 2008.

Total revenue is estimated to be $66,600 for 2008. The fund balance at the end of 2008 is projected to be just under $22,000.

DETAIL

Service Unit - 320 Economic Development Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$55,543	$71,000	$733	$71,000	$71,000	100.0	100.0

Service Unit - 323 Parking Facilities Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Taxes	$0	$0	$35	$0	$0	*	*
360 Miscellaneous Revenues	32,458	60,000	40,523	60,000	66,000	110.0	110.0
Total Revenues - Srv Unit 323	$32,458	$60,000	$40,558	$60,000	$66,000	110.0	110.0

Service Unit - 612 Community Relations Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
410 Professional Services	$4,695	$4,695	$696	$1,330	$1,000	21.3	75.2
430 Transportation/Training	1,401	1,500	572	600	1,500	100.0	250.0
480 Repairs And Maintenance	0	10,000	2,667	3,000	6,000	60.0	200.0
490 Miscellaneous	0	0	330	0	0	*	*
Total	6,096	16,195	4,265	4,930	8,500	52.5	172.4
550 Interfund Subsidies	7,500	7,500	7,500	7,500	0	0.0	0.0
990 Interfund Administrative Chgs	3,380	1,216	913	1,216	1,843	151.6	151.6
Total Expenditures - Srv Unit 612	$16,976	$24,911	$12,678	$13,646	$10,343	41.5	75.8

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$99,960	$36,485	$60,499	$60,499	$36,453	99.9	60.3
360 Miscellaneous Revenues	600	600	0	600	600	100.0	100.0
Total Revenues - Srv Unit 699	$100,560	$37,085	$60,499	$61,099	$37,053	99.9	60.6

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
CBD Business and Capital Improvement – 321

DEFINITION

The Central Business District (CBD) Capital Improvement Fund is used for the development and ongoing implementation of capital funding programs designed to benefit the Yakima Central Business District. Improvements to the City's Central Business District are ongoing and will benefit the community and region as a whole. The Downtown Yakima Futures Initiative (DYFI) is being funded through the 321 Fund. The current project on Yakima Avenue, from Ninth Street to Seventh Avenue, is considered one project with multiple elements requiring resources to support the design and construction envisioned.

The service units in this division are:

Service Unit 321 – Commercial Area Development
Service Unit 323 – Parking Facilities
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
321 Commercial Area Development	$5,262,832	$3,622,227	$1,247,797	$3,369,194	$1,657,227	45.8	49.2

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	360	1,000	0	1,000	1,000	100.0	0.1
400 Other Services And Charges	3,973	106,122	108	26,122	156,122	147.1	9.4
500 Intergov Srvcs/Other Interfund	4	105	44	105	105	100.0	0.0
600 Capital Outlays	5,258,495	3,515,000	1,247,645	3,341,967	1,500,000	42.7	90.5
Total Expenditures	$5,262,832	$3,622,227	$1,247,797	$3,369,194	$1,657,227	45.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
323 Parking Facilities	$25,634	$40,500	$18,127	$25,800	$25,800	63.7	100.0
699 General Revenues	5,650,906	3,930,678	1,674,160	4,195,707	1,857,313	47.3	44.3
Total Revenues	$5,676,540	$3,971,178	$1,692,287	$4,221,507	$1,883,113	47.4	44.6

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

Account 310 Supplies – The 2008 budget shows $1,000, which is no change from the 2007 budget. The primary purpose of this budget line is for office supplies.

Account 410 Professional Services – The proposed 2008 budget of $100,000 is the same as the 2007 budget for downtown planning and anticipated downtown improvement project implementation. These funds are budgeted as a reserve for potential public expenditures in the downtown area, including but not limited to the multi-year Downtown Yakima Futures Initiatives program.

Account 420 Communications – The proposed 2008 budget of $222 is primarily for postage.

Account 430 Transportation – Expenditures in the amount of $1,900 will be used for planning programs and attendance at national downtown conferences.

Account 480 R&M Contractors – This budget of $50,000 is to replace the budget in Parks to privately contract downtown maintenance.

Account 490 Miscellaneous – 2008 Expenditures in the amount of $4,000 will be used in the marketing of the core downtown area.

Account 630 Other Improvements – The proposed 2008 budget of $75,000 is higher than the 2007 year-end estimate of $40,000 and is for anticipated capital improvements in the downtown area.

Account 650 Construction Projects – The DYFI project elements of the Historic District and East Yakima Avenue projects were essentially finished in 2006 with just a few minor details to complete in 2007. The 2007 estimated year-end budget of $3,301,967 is for the construction of Phase 2 of the Downtown Futures Initiative – Front Street to 7th Avenue. The $1,400,000 budgeted in 2008 is for Phase 3 of the Initiative. This is a multi-year plan to improve sidewalks and make other aesthetic improvements including landscaping, trees, street furniture, water features and plantings to improve the downtown environment, encourage greater pedestrian activity within the City's primary business core, and enhance the downtown experience. There is also $25,000 budgeted for the North Front Street Parking Lot.

Summary – The 2008 budget for Service Unit 321 Commercial Area Development is projected at $1,657,227, which is a $1,711,967 decrease from the 2007 year-end estimate. This is due to the large construction project that will be completed in 2007.

Service Unit 323 – Parking Facilities

Account 360 Miscellaneous Revenue – Reflects $25,800 for the 2008 budget. These funds are generated from monthly contracted parking in City-owned downtown parking lots in the CBD. This proposed budget has not changed from the adjusted 2007 budget.

Service Unit 699 – General Revenues

Resources for 2008 to fund this program will come from an unencumbered balance of $852,313, grant proceeds of $1,000,000, and interest of $5,000.

DETAIL

Service Unit - 321 Commercial Area Development Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$360	$1,000	$0	$1,000	$1,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	1,800	100,000	0	20,000	100,000	100.0	500.0
420 Communications	0	222	0	222	222	100.0	100.0
430 Transportation/Training	1,027	1,900	0	1,900	1,900	100.0	100.0
480 Repairs And Maintenance	0	0	0	0	50,000	*	*
490 Miscellaneous	1,146	4,000	108	4,000	4,000	100.0	100.0
Total	3,973	106,122	108	26,122	156,122	147.1	597.7
530 State/County Taxes & Assessment	4	105	44	105	105	100.0	100.0
600 Capital Outlays							
630 Improvements Other Than Bldg	0	75,000	0	40,000	75,000	100.0	187.5
650 Construction Projects	5,258,495	3,440,000	1,247,645	3,301,967	1,425,000	41.4	43.2
Total	5,258,495	3,515,000	1,247,645	3,341,967	1,500,000	42.7	44.9
Total Expenditures - Srv Unit 321	$5,262,832	$3,622,227	$1,247,797	$3,369,194	$1,657,227	45.8	49.2

Service Unit - 323 Parking Facilities Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$25,634	$40,500	$18,127	$25,800	$25,800	63.7	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$345,017	$355,678	$413,707	$413,707	$852,313	239.6	206.0
330 Intergovernmental Revenues	4,983,259	2,075,000	(275,266)	2,260,000	1,000,000	48.2	44.3
360 Miscellaneous Revenues	7,630	0	13,476	22,000	5,000	*	22.7
390 Other Financing Sources	315,000	1,500,000	1,522,243	1,500,000	0	0.0	0.0
Total Revenues - Srv Unit 699	$5,650,906	$3,930,678	$1,674,160	$4,195,707	$1,857,313	47.3	44.3

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Trolley – 162

DEFINITION

The Trolley Fund is to be used for improvements of the remaining Yakima Valley Transport System (YVTS). In addition to capital improvements, this fund supports the process of perfecting the City's fee ownership in the YVTS.

The service units in this division are:

Service Unit 326 – Trolley
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
326 Trolley	$25,380	$463,388	$21,525	$311,242	$181,741	39.2	58.4

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	7,278	10,909	8,151	10,059	7,741	71.0	4.3
600 Capital Outlays	18,102	452,479	13,374	301,183	174,000	38.5	95.7
900 Interfund Payment For Services	0	0	0	0	0 *		0.0
Total Expenditures	$25,380	$463,388	$21,525	$311,242	$181,741	39.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	$28,712	$465,860	$18,295	$312,107	$183,640	39.4	58.8

EXPLANATORY NARRATIVE

Service Unit 326 – Trolley

Account 410 Professional Services – For 2008, expenditures are budgeted at $7,200, which is the same as the 2007 budget and year-end estimate. This account pays for security patrols at the trolley barn.

Account 420 Communication – The 2008 operating budget includes $477 for telephone service supporting the security alarm system at the trolley barn.

Account 450 Operating Rentals and Leases – The 2008 budget includes no funds for the annual lease payment to Comprehensive Mental Health for the trolley barn, museum and adjacent property. The City intends to purchase this property in 2008.

Account 470 Public Utility Services – The 2008 budget includes $64 for water/fire service for the trolley barn, museum and adjacent property.

Account 650 Capital Improvements – In 2006, a Department of Transportation (DOT) Enhancement Grant in the amount of $495,000 was awarded, with $300,000 of that total being earmarked for purchase of the trolley repair barn and substation, plus other upgrades. The 2008 budget will utilize the remaining $174,000 of the grant to provide continued rehabilitation of the trolley barn and restore portions of the 6 mile track and overhead wire system.

Total expenditures for this fund are budgeted to be $181,741.

Service Unit 699 – General Revenue

Total revenue budgeted is $183,640, consisting of a $174,000 of the above mentioned Department of Transportation (DOT) Enhancement Grant plus $9,640 in miscellaneous revenues. The fund balance ending 2008 is projected to be $1,899.

DETAIL

Service Unit - 326 Trolley Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
410 Professional Services	$4,086	$7,200	$5,460	$7,200	$7,200	100.0	100.0
420 Communications	478	1,247	318	397	477	38.2	120.1
450 Operating Rentals And Leases	2,505	2,400	2,373	2,400	0	0.0	0.0
470 Public Utility Services	0	62	0	62	64	103.5	103.5
490 Miscellaneous	210	0	0	0	0	*	*
Total	7,278	10,909	8,151	10,059	7,741	71.0	77.0
650 Construction Projects	18,102	452,479	13,374	301,183	174,000	38.5	57.8
960 Interfund Insurance Services	0	0	0	0	0	*	*
Total Expenditures - Srv Unit 326	$25,380	$463,388	$21,525	$311,242	$181,741	39.2	58.4

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$4,538	$4,606	$3,332	$3,332	$865	18.8	26.0
330 Intergovernmental Revenues	15,899	452,479	6,017	300,000	174,000	38.5	58.0
360 Miscellaneous Revenues	8,275	8,775	8,946	8,775	8,775	100.0	100.0
Total Revenues - Srv Unit 699	$28,712	$465,860	$18,295	$312,107	$183,640	39.4	58.8

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
North Front Street Parking and Business Improvement Area (PBIA) – 163

DEFINITION

On November 21, 2006, Council passed Ordinance No. 2006-57 reforming the Parking and Business Improvement Area for a portion of the North Front Street Area of the City for the purpose of assisting trade, economic viability and livability within the area. In 2007, nineteen businesses were assessed through the PBIA.

The service units in this division are:

Service Unit 321 – Commercial Area Development
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
321 Commercial Area Development	$1,627	$3,000	$0	$3,000	$3,000	100.0	100.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	1,627	3,000	0	3,000	3,000	100.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
321 Commercial Area Development	$2,700	$2,340	$2,319	$2,700	$2,700	115.4	100.0
699 General Revenues	3,132	2,507	4,205	4,240	3,975	158.6	93.8
Total Revenues	$5,832	$4,847	$6,524	$6,940	$6,675	137.7	96.2

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

Account 490 Miscellaneous Expense – The 2008 operating budget includes $3,000 as miscellaneous expenses to provide for the purpose of promoting the North Front Street PBIA Area, which is no change from the 2007 budget. Expenditures from this fund are recommended by the North Front Street PBIA.

Revenue – Self-assessments for area businesses are based on number of employees, and are budgeted at $2,700 for 2008. This assessment figure is subject to change if there is a net increase or loss in employees in the Front Street PBIA assessment area.

Service Unit 699 – General Revenue

Also included as revenue in this fund is interest earnings budgeted at $35 for 2008. Total revenue is estimated to be $6,675 for 2008. The fund balance at the end of 2008 is projected to be $3,675.

DETAIL

Service Unit - 321 Commercial Area Development Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
490 Miscellaneous	$1,627	$3,000	$0	$3,000	$3,000	100.0	100.0
Revenues							
360 Miscellaneous Revenues	2,700	2,340	2,319	2,700	2,700	115.4	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$3,097	$2,472	$4,205	$4,205	$3,940	159.4	93.7
360 Miscellaneous Revenues	35	35	0	35	35	100.0	100.0
Total Revenues - Srv Unit 699	$3,132	$2,507	$4,205	$4,240	$3,975	158.6	93.8

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Yakima Convention Center – 170

Convention Center:
General Manager, Connie Upton

DEFINITION

This fund was established in 1978 and centralizes All-City expenditures for the support of tourist and convention activities and publicity.

The service units in this division are:

Service Unit 324 – Tourist Promotion
Service Unit 325 – Yakima Center Management
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

The City contracts with the Yakima Valley Visitors and Convention Bureau to manage the Yakima Center.

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Future Days Booked	540	575	600
Event Days Held	537	570	600
Revenue:			
Yakima Center	$634,138	$659,200	$678,200
General Revenue	469,147	483,100	557,100
Operating Transfer from PFD	150,000	120,000	151,424
Total Revenue	$1,253,285	1,262,300	$1,386,724

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
324 Tourist Promotion	$300,511	$315,187	$242,099	$315,187	$349,187	110.8	110.8
325 Yakima Center Management	853,208	935,061	681,115	929,718	1,041,106	111.3	112.0
641 Insurance And Bonds	17,635	19,399	19,399	19,399	20,369	105.0	105.0
Total Expenditures	$1,171,354	$1,269,647	$942,613	$1,264,304	$1,410,662	111.1	111.6

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	53,536	56,500	41,202	56,500	61,500	108.9	4.4
400 Other Services And Charges	1,030,289	1,124,793	827,498	1,119,450	1,254,945	111.6	89.0
700 Debt Service	11,306	11,187	11,187	11,187	11,187	100.0	0.8
900 Interfund Payment For Services	76,224	77,167	62,725	77,167	83,030	107.6	5.9
Total Expenditures	$1,171,354	$1,269,647	$942,613	$1,264,304	$1,410,662	111.1	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
325 Yakima Center Management	$634,138	$659,200	$529,005	$662,200	$678,200	102.9	102.4
645 Interfund Distribution	150,000	120,000	90,000	120,000	151,424	126.2	126.2
699 General Revenues	471,160	568,173	460,109	567,044	642,040	113.0	113.2
Total Revenues	$1,255,298	$1,347,373	$1,079,114	$1,349,244	$1,471,664	109.2	109.1

EXPLANATORY NARRATIVE

Fund 170 reflects a 2008 proposed expenditure budget of $1,410,662, which is an increase of $141,015 or 11.1% from the 2007 amended budget. Expenditures will be monitored closely throughout the year to maintain the budgeted projections.

Service Unit 324 – Tourist Promotion

Account 410 Professional Services – The following chart details the components of this account:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Visitors and Convention Bureau Promotes convention and tourist activities for the City of Yakima	$165,000	$180,000	$180,000
Sports Commission Promotes Yakima's ability to host sporting events	45,000	45,000	46,500
Consultant Fee Highlights the positive aspects of living, visiting and meeting in Yakima. Includes operating the Visitor Information Center	65,000	65,000	95,000
Total Account 410	$275,000	$290,000	$321,500

This account is for selling and marketing in the various markets that affect our business. The Visitors and Convention Bureau focuses on Convention sales and tourism related promotion. The Visitor Information Center addresses the individual tourist through e-mail promotions, mass mailings and personal visitors, selling Yakima as a destination. The Sports Commission focuses on bringing tournaments and sports related conventions to Yakima. The Sports Commission, through October of 2007, has confirmed 41,635 sleeping rooms for an economic impact of $17,220,130, compared to 39,758 at the same time in 2006, or a 4.72% increase in room nights and 22.8% increase in economic impact. The increase of $1,500 in support to the Sports Commission, from $45,000 in 2007 to $46,500 in 2008, is a budgeted policy issue. The additional $30,000 that is budgeted in this account in 2008 is also a policy issue, to explore the options for "branding" the Yakima Valley. See policy issue section for more information on both of these policy issues.

Accounts 440 Promotion and Marketing Services – A $16,500 budget for 2008 includes $7,500 established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's. For example, the Association of Washington Cities will mark their 75th Anniversary of their Annual Conference in 2008. This prestigious group's first Annual Conference met here in Yakima in 1932 and will do so again, here in Yakima, in 2008 – this is worthy of recognition. Also included are $6,000 for a two-page, full-color ad in the Yakima Valley Visitors Guide and $3,000 for advertising in various publications, germane to the meeting industry. This account reflects a 17.9% or $2,500 increase compared to the 2007 amended budget of $14,000.

Service Unit 325 – Yakima Center Management

Account 310 Office and Operating Supplies – This account covers a wide variety of services and supplies. Included in this line item are cleaning, office and operating supplies such as paper towels, garbage bags, bottled water, window cleaning, computer software maintenance and IT services. The 2008 budget of $60,000 reflects an increase of $5,000 or 9%, from the 2007 year-end estimate.

Account 350 Small Tools and Minor Equipment – The 2008 proposed budget of $1,500 is for any small equipment replacement needs. This account reflects no increase from the 2007 year-end estimate of $1,500.

Account 410 Professional Services – This account covers the cost for contracting security guards, and is budgeted at $15,000 for 2008. This reflects an increase of $3,000 from the 2007 amended budget. Security continues to become more and more of an issue and in an effort to provide better service to our clients and the facility, this budget item is increased.

Account 411 Management Fees – This account, which covers management fees to the Bureau, payroll, payroll taxes, and medical insurance for the Convention Center staff, is budgeted at $645,000 for 2008. This reflects an increase of $80,000, or 14%, from the 2007 amended budget of $565,000 and is a budgeted policy issue. Of the $80,000 request, $5,000 is allocated to the Yakima Valley Visitors and Convention Bureau for the Management fee and the remaining $75,000 is for Convention Center staffing. This increase will serve a number of purposes, such as assisting with increased costs in medical insurance and L&I, adding part-time staffing hours, adding one full time employee with benefits to the operations staff and assisting with cost of living increases for the existing staff. In addition, the Center is on track to have a record-breaking year in 2007 as far as the number of event days held, and current forecasts for 2008 are 7% above 2007 at the same time last year.

Account 421 Telephone – The 2008 proposed budget for telephone service is $15,750. This reflects a 2.9% increase or $450 from the 2007 year-end estimate of $15,300. This line item is based on the projection given by the communications department.

Account 430 Transportation/Training – This account covers the cost of training programs, sales trips and promotional programs. For 2006 the budget was reduced to $0 and in 2007 it was reduced from $2,000 to $1,000 to meet budgeted expenses. For 2008 this is budgeted at $3,000. Existing staff certifications will expire in 2008 and these certifications must be renewed to maintain their status.

Account 440 Advertising – These funds are used to maintain the website, provide Internet service to the building (both hard wired and wireless) and advertising in publications to attract business to the Center. The 2008 budget increase of $2,000 allows the Center to expand its advertising effort to keep our name in front of meeting planners around the state.

Account 450 Rentals/Outside – This account represents the cost of renting tablecloths, miscellaneous audio/visual equipment and any other necessary equipment clients may require that the Center does not have in-house. Revenues collected from users of the Center offset this account, budgeted at $500. This amount allows us to cover our expenses, should the need arise.

Account 460 Insurance – This line item, budgeted at $17,000, is offset in part by revenues collected from users of the Center who arrange for insurance from the Center liability insurance agent. Also included in this account is liability insurance for the Yakima Valley Visitors and Convention Bureau and the City of Yakima. Insurance reflects an increase of 9.3% from the 2007 amended budget of $15,550.

Account 470 Public Utility Services – The following chart indicates the actual 2006 utility charges, as well as the 2007 year-end estimate and the proposed 2008 figures. The utility charges are, in a large part, in direct proportion to the amount of events held in the Center.

	2006 Actual	2007 Year-End Estimate	2008 Proposed Budget
Pacific Power	$78,998	$82,000	$87,500
Natural Gas	41,742	46,000	47,500
Water and Refuse	17,228	17,600	21,195
Total Utility Charges	$137,968	$145,600	$156,195

For 2008, these accounts represent an overall increase of 7.3%, or $10,565, over the 2007 year-end estimate of $145,600. With increased costs, projected event days and our history, these numbers are realistic.

Account 480 Repairs and Maintenance – The expansion will go into its fifth year of operation in 2008, upgrades and repairs are necessary to maintain the City's investment in the Center. The 2007 budget was increased by $5,000 to the year-end estimate of $50,000. There is no increase from the $50,000 to this account in 2008.

Account 490 Miscellaneous – This account includes membership dues/ registration fees plus the cost for printing. The Miscellaneous Account reflects an increase from the amended 2007 budget of $500, to $1,000 in 2008. This will cover the registration fees for the Continuing Education needed for staff re-certification. The Printing account increases from $2,000 to $3,000, which will cover the costs of printing brochures, stationery and other sales tools needed to sell the Center.

The Bureau closely monitors the day to day operations of the Center and submits monthly reports to the City Manager. Every effort is made to reduce expenditures without reducing the effectiveness of the Center.

Service Unit 641 – Insurance and Bonds

Insurance is estimated to increase 5%. Factoring in this increase to the 2007 expense of $19,399 gives us a total of $20,369 for 2008.

Service Unit 325, 645 and 699 – Revenues

The following table details Yakima Center resources from 2006 through the 2008 proposed budget:

Yakima Center Revenue	2006 Actual	2007 Year-end Estimates	2008 Proposed Budget
Service Unit 325			
Equipment Rentals	$12,242	$30,000	$30,000
Space Rent	334,531	330,000	335,000
Office Rent	1,200	1,200	1,200
Food Service	251,088	270,000	280,000
Tenant Insurance	5,700	6,000	7,000
Miscellaneous Revenue	29,376	25,000	25,000
Total Revenue SU 325	634,137	662,200	678,200
Service Unit 645			
Public Facilities Transfer	150,000	120,000	151,424
Service Unit 699			
Beginning Fund Balance	2,013	83,944	84,940
Hotel/Motel Tax	469,035	483,000	557,000
Interest From Investments	112	100	100
Total Revenue SU 699	471,160	567,044	642,040
Total Revenue	$1,255,297	$1,349,244	$1,471,664

The 2008 total resource figure is $122,420 more than the 2007 year-end estimate. This is accomplished by conservative increases in all revenue categories. The fund balance at the end of 2008 is projected to be $61,002 or 4.32% of the total expenditure budget of $1,410,662.

Any cancellations, additions or major changes during the year could create a plus or minus variance in our projected revenues for the Center. Event days for 2006 totaled 537. Event days for year-end 2007 are projected to total 570. Mid-Year there were 330 event days scheduled for 2008. This compares to 300 at this time in 2007, an increase of 10%.

DETAIL

Service Unit - 324 Tourist Promotion Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
410 Professional Services	$275,000	$290,000	$223,750	$290,000	$321,500	110.9	110.9
440 Advertising	14,206	14,000	7,162	14,000	16,500	117.9	117.9
Total	289,206	304,000	230,912	304,000	338,000	111.2	111.2
780 Intergovernmental Loans	10,714	10,714	10,714	10,714	10,714	100.0	100.0
830 Debt Service - External Ltd -Int	591	473	473	473	473	100.0	100.0
Total Expenditures - Srv Unit 324	$300,511	$315,187	$242,099	$315,187	$349,187	110.8	110.8

Service Unit - 325 Yakima Center Management Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
300 Supplies							
310 Office And Operating Supplies	$53,343	$55,000	$41,202	$55,000	$60,000	109.1	109.1
350 Small Tools And Equipment	193	1,500	0	1,500	1,500	100.0	100.0
Total	53,536	56,500	41,202	56,500	61,500	108.9	108.9
400 Other Services And Charges							
410 Professional Services	528,366	577,000	434,525	577,000	660,000	114.4	114.4
420 Communications	15,381	16,050	10,569	15,300	15,750	98.1	102.9
430 Transportation/Training	114	2,000	978	1,000	3,000	150.0	300.0
440 Advertising	6,747	10,500	4,687	8,500	10,500	100.0	123.5
450 Operating Rentals And Leases	0	500	368	0	500	100.0 *	
460 Insurance	16,928	19,000	15,550	15,550	17,000	89.5	109.3
470 Public Utility Services	137,968	148,243	86,990	145,600	156,195	105.4	107.3
480 Repairs And Maintenance	34,927	45,000	40,419	50,000	50,000	111.1	100.0
490 Miscellaneous	650	2,500	2,501	2,500	4,000	160.0	160.0
Total	741,083	820,793	596,587	815,450	916,945	111.7	112.5
990 Interfund Administrative Chgs	58,589	57,768	43,326	57,768	62,661	108.5	108.5
Total Expenditures - Srv Unit 325	$853,208	$935,061	$681,115	$929,718	$1,041,106	111.3	112.0
Revenues							
360 Miscellaneous Revenues	$634,138	$659,200	$529,005	$662,200	$678,200	102.9	102.4

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$17,635	$19,399	$19,399	$19,399	$20,369	105.0	105.0

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$150,000	$120,000	$90,000	$120,000	$151,424	126.2	126.2

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$2,013	$85,073	$83,944	$83,944	$84,940	99.8	101.2
310 Taxes	469,035	483,000	376,103	483,000	557,000	115.3	115.3
360 Miscellaneous Revenues	112	100	62	100	100	100.0	100.0
Total Revenues - Srv Unit 699	$471,160	$568,173	$460,109	$567,044	$642,040	113.0	113.2

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Tourism Promotion Area – 173

Convention Center:
General Manager, Connie Upton

DEFINITION

The Tourism Promotion Area Ordinance was established on April 13, 2004. The Department of Revenue collects Tourism Promotion Assessments from area hotels and disburses them to the City of Yakima for the annual Tourism Promotion Area Budget.

The City then contracts with the Yakima Valley Visitors and Convention Bureau to manage the Tourism Promotion Area. Revenue paid to the City of Yakima by the Department of Revenue is then disbursed in its entirety to the YVVCB.

The service units in this division are:

Service Unit 324 – Tourist Promotion
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
324 Tourist Promotion	$353,917	$400,000	$266,508	$360,000	$370,000	92.5	102.8

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	353,917	400,000	266,508	360,000	370,000	92.5	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
324 Tourist Promotion	$353,917	$400,000	$266,508	$360,000	$370,000	92.5	102.8
699 General Revenues	414	414	414	414	414	100.0	100.0
Total Revenues	$354,331	$400,414	$266,922	$360,414	$370,414	92.5	102.8

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

Account 410 Professional Services – Total projected 2008 expenditures of $370,000 for this fund are all included in the 410 account. This account pays for the marketing agreement with the Yakima Valley Visitors & Convention Bureau. This covers the cost of implementing the 2008 marketing plan, as well as office overhead, bookkeeping and audits, equipment, software and management. It is similar to the management fee charged for the management of the Convention Center.

The Yakima Valley Visitors & Convention Bureau will implement the marketing activities listed below. This service will include advertising campaign management, sales and promotion for the convention, sports, group tour and leisure markets, as well as funding a portion of the Community Branding Initiative (see Policy issue in the Convention Center Budget). This entire program is designed to increase the number of overnight visitors to the Yakima Valley. Outlined below is a summary of the TPA Board approved expenditures including spending down the YVVCB reserves in an amount of $56,500 to fund the Branding the Yakima Valley, Wine Country P.R. Campaign, and a portion of the Marketing and Publicity projects.

Branding the Yakima Valley	$30,000
Trade Shows	11,800
Marketing & Publicity	76,669
Advertising & Distribution	10,500
Administrative	29,000
WIAA/Sun Dome Offset Fee	5,000
Payroll Expenses	253,531*
Wine Country P.R. Campaign	10,000
Total	$426,500

* Includes restructuring the current payroll to develop a new a State Fair Park/SunDome direct sales position. Employed by the Yakima Valley Visitors and Convention Bureau, this position will work with State Fair Park/SunDome employees to increase overnight visitors to the Yakima Valley by booking the SunDome for large events and conventions.

Service Unit 699 – General Revenues

General Revenue for the Tourist Promotion Area fund is the balance carried forward from year to year. This is maintained at $414.

DETAIL

Service Unit - 324 Tourist Promotion Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$353,917	$400,000	$266,508	$360,000	$370,000	92.5	102.8
Revenues							
310 Taxes	$353,917	$400,000	$266,508	$360,000	$370,000	92.5	102.8

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$414	$414	$414	$414	$414	100.0	100.0

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Yakima Convention Center
Capital – 370

Convention Center:
General Manager, Connie Upton

DEFINITION

The Yakima Convention Center Capital Fund is used to account for major facility upgrades and purchases, and is contained in Service Unit 328.

The $6.7 million expansion project began in 2002 and was completed in the fall of 2003. With the completion of this project, capital funds available for this facility have remained at minimum levels.

Reserves for major facility maintenance typically come from Hotel/Motel Tax and/or growth in the Public Facilities District State Sales Tax credit.

The service units in this division are:

Service Unit 328 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
328 Capital Improvement	$97,133	$144,000	$18,870	$104,000	$91,000	63.2	87.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	15,411	20,000	0	20,000	40,000	200.0	44.0
400 Other Services And Charges	81,722	124,000	17,889	84,000	51,000	41.1	56.0
600 Capital Outlays	0	0	981	0	0	*	0.0
Total Expenditures	$97,133	$144,000	$18,870	$104,000	$91,000	63.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
328 Capital Improvement	$18,000	$0	$0	$0	$0	*	*
699 General Revenues	221,089	194,477	174,832	250,457	236,157	121.4	94.3
Total Revenues	$239,089	$194,477	$174,832	$250,457	$236,157	121.4	94.3

EXPLANATORY NARRATIVE

The following capital outlay requests are scheduled for budget year 2008 in order to continue to maintain the Center.

Service Unit 328 – Capital Improvement

Account 350 Small Tools and Equipment – This account is for small tools and equipment replacement, such as tables, chairs, and audio/video equipment. This account is budgeted at $40,000 for 2008. While this is a 100% increase from 2007, the existing equipment is deteriorating rapidly. In 2008, the center will begin its 5th year of operation since the expansion. During this time, the Center has hosted over 2,400 event days and over 678,000 attendees with little to no money spent on equipment replacement.

Account 410 Professional Services – This account will fund the Feasibility Study for the possible expansion of the Convention Center. The total amount for the study is $26,000 and is outlined in the policy issue. This entire study is funded through the Public Facilities District.

Account 480 R&M Contractors – This account relates to major financial outlays, such as water heaters, HVAC, electrical, etc. and is budgeted at $25,000. This reflects a 65% decrease from the estimated year-end figure for 2007.

Service Unit 699 – General Revenues

The beginning balance is projected to be $146,457. The Hotel/Motel tax revenue is projected to be $27,500 in 2008, compared to $72,000 in 2007. The amount of transfer in 2007 was increased at mid-year due to the increased hotel/motel tax received. The Public Facilities District Board of Directors requested that the capital reserves maintain a stronger balance than previous years. In that effort the operating transfers from the Public Facility District are expected to be $61,000 in 2008, a 306% increase from the 2007 amount of $15,000 to assist in maintaining this facility.

DETAIL

Service Unit - 328 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$15,411	$20,000	$0	$20,000	$40,000	200.0	200.0
400 Other Services And Charges							
410 Professional Services	81,722	12,000	0	12,000	26,000	216.7	216.7
480 Repairs And Maintenance	0	112,000	17,889	72,000	25,000	22.3	34.7
Total	81,722	124,000	17,889	84,000	51,000	41.1	60.7
650 Construction Projects	0	0	981	0	0	*	*
Total Expenditures - Srv Unit 328	$97,133	$144,000	$18,870	$104,000	$91,000	63.2	87.5
Revenues							
330 Intergovernmental Revenues	$18,000	$0	$0	$0	$0	*	*

Service Unit - 699 General Revenues Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$188,977	$151,977	$141,957	$141,957	$146,457	96.4	103.2
310 Taxes	27,500	27,500	20,625	72,000	27,500	100.0	38.2
360 Miscellaneous Revenues	4,612	0	1,000	1,500	1,200	*	80.0
390 Other Financing Sources	0	15,000	11,250	35,000	61,000	406.7	174.3
Total Revenues - Srv Unit 699	$221,089	$194,477	$174,832	$250,457	$236,157	121.4	94.3

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Capitol Theatre – 171

Capitol Theatre:
Executive Director, Steven J. Caffery

DEFINITION

By contract with the Capitol Theatre Committee (CTC), the City is responsible for major upkeep and maintenance of this facility as well as fire, casualty and extended coverage insurance. The CTC is responsible for programmatic, administrative and operational expenses.

The service units in this division are:

Service Unit 433 – Performing Arts Facility
Service Unit 638 – Capital Improvements
Service Unit 641 – Insurance and Bonds
Service Unit 648 – Capitol Theatre Ins. Reserve
Service Unit 699 – General Reserves

Annually, a thorough needs study is undertaken by the Theatre staff in order to update our ongoing capital plan. This is necessary in order to maintain a viable and aesthetically appealing facility. The Capitol Theatre Committee procured a $500,000 appropriation from the State of Washington in 2003 and another $450,000 appropriation from the Federal Government in 2004. Both were designated for capital improvements. The bulk of the State's appropriation went to replacing the HVAC chiller unit and expanded women's restroom facilities (by removing the administrative offices previously located in the basement level of the Theatre).

The Federal grant was used to paint the outside of the Theatre (especially the signs), upgrade theatre equipment and production capabilities, and upgrade facility lighting.

In addition, the City allocated $250,000 from the Capitol Theatre Depreciation Reserve to replace the roof. We were fortunate to learn that the awarded bid was only $133,086. These facility upgrades are accounted for in the 322 Capitol Theatre Construction fund.

Top priorities for 2008 are CTC's continuing maintenance of the facility and its equipment while working within current budget and resource parameters. The intent is to always maintain a balance at year-end of over $50,000 in the Depreciation Reserve Fund; however, these funds are not sufficient to maintain the 29-year old facility at levels expected by the City and community at large.

Many of the formerly purchased capital items have been in service now for over 28 years (the Theatre opened again in 1978). The useful life of many items has been grossly overextended due to prior years' policy of constant repair and small part replacement. While this served to further extend the life of this outdated equipment, it only deferred the ultimate purchase. Repair is no

longer cost effective, or possible, for these capital replacement items. The necessity for City support via this process continues to be essential.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
433 Performing Arts Facility	$146,000	$175,000	$131,250	$175,000	$197,000	112.6	112.6
638 Capital Improvement	96,021	84,200	62,501	84,200	84,200	100.0	100.0
641 Insurance And Bonds	20,378	22,416	22,416	22,416	23,537	105.0	105.0
Total Expenditures	$262,399	$281,616	$216,167	$281,616	$304,737	108.2	108.2

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	14,334	13,400	9,406	13,400	13,400	100.0	4.4
400 Other Services And Charges	227,687	239,800	184,345	239,800	261,800	109.2	85.9
600 Capital Outlays	0	6,000	0	6,000	6,000	100.0	2.0
900 Interfund Payment For Services	20,378	22,416	22,416	22,416	23,537	105.0	7.7
Total Expenditures	$262,399	$281,616	$216,167	$281,616	$304,737	108.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
648 Capitol Theatre Ins. Reserve	$83,927	$71,927	$35,964	$71,927	$71,927	100.0	100.0
699 General Revenues	318,676	353,605	309,379	367,046	389,997	110.3	106.3
Total Revenues	$402,603	$425,532	$345,343	$438,973	$461,924	108.6	105.2

EXPLANATORY NARRATIVE

Service Unit 433 – Performing Arts Facility

The Capitol Theatre Operating Agreement has been in place since October 4, 1988. Currently, ongoing operating repair and maintenance expenses are included in the management fee. An allocation of Hotel/Motel Tax and revenues from the Cable TV Utility Tax funds the management fee and the insurance charge in Service Unit 641. The total allocation for 2008 is $220,537.

Account 410 Professional Services – The City portion of the management fee is $197,000 and includes repair and maintenance costs as noted above. This is an increase of $22,000, or 12.6%, from the 2007 amended budget of $175,000 and is a budgeted policy issue. This increase is proportionate to the growing costs of operating the facility and reflects increased revenue collections from the 1% allocation of the Cable TV Utility Tax that the CTC receives. It is supported by a $1,064,416 cash match, not including Capitol Theatre Committee sponsored programming (an additional $750,000.)

Service Unit 638 – Capital Improvements

The Capitol Theatre requests that the Depreciation Reserve Fund be utilized for items of major importance in maintaining an efficient and safe public facility operation. In 1983 the Council approved a policy issue establishing a Depreciation Reserve for the Theatre funded through a portion of the interest earnings from the Capitol Theatre Insurance Reserve Fund. The amount necessary to be transferred in 2008 to meet the depreciation schedule is $71,927.

For 2007, the Capitol Theatre had contributions of $294,708 and $1,515,655 in earned revenues all specifically targeted to fulfill the objectives of our partnership.

Note: After the preliminary budget numbers for 2008 were set, and the accompanying charts had already been produced, it was determined that the orchestra pit is in critical need of overhaul and maintenance. Accordingly, within the 638 Service Unit accounts listed below, some individual accounts were reduced in order to increase the budget for this project in the 620 account; however the total budget for Service Unit 638 remained the same. As a result, the numbers in the narrative don't match the numbers that are currently in the chart. Adjustments to individual accounts will be made in the final budget.

Account 350 Small Tools and Minor Equipment – The items in this account are for minor equipment replacement and upgrades, which individually total less than $2,500. For 2008, the Theatre requests funding in the amount of $6,800.

> ***Small Tools*** – This line item is projected to be $1,300 in 2008, compared to $1,500 in 2007, and is for replacement items which do not individually total in excess of $1,500. Together, these items are integral to theatre operations.
>
> ***Facility, Stage and Janitorial*** – This line item is projected to be $4,500 in 2008, compared to $4,500 in 2007, and is for purchasing basic service goods that are a normal part of facility operations.
>
> ***Light Bulbs*** – This line item is projected to be $1,000 in 2008, compared to $2,400 in 2007, and is for purchasing replacement light bulbs for the upkeep of the stage and building maintenance.

Account 450 Rentals/Outside – Amounts budgeted under this account heading are for lease payments for office space for The Capitol Theatre Committee. The Theatre administrative offices have been moved from the first floor to the seventh floor of the Chinook Tower. The lease has been renewed for one year. The Theatre requests funding in the amount of $28,600 for 2008.

Account 480 Repair and Maintenance – Amounts budgeted under this account heading are for major repair and maintenance on capital outlay items to extend their useful life. The Theatre is requesting funding in the amount of $33,300 for 2008.

> ***HVAC System Maintenance & Monitoring*** – This line item is projected to be $19,000 in 2008, compared to $19,000 in 2007, and is for monitoring and maintenance of the HVAC system with Divco Inc. of Spokane, WA.
>
> ***Carpet Cleaning*** – This line item is projected to be $2,500 in 2008, compared to $2,500 in 2007, and is for ongoing maintenance of the facility. The carpets are cleaned on a regular monthly basis, and furniture is cleaned annually as part of our ongoing building maintenance.

Service Contracts – This line item is projected to be $7,000 in 2008, compared to $7,000 in 2007, and is for maintenance contracts on required equipment (elevator, generator, inspections, etc.)

Storage – This line item is projected to be $4,800 in 2008, the same as in 2007, and is for a storage area located in the Grand Hotel, accessible through the alley, which is large enough to store orchestra stands and chairs, equipment, and various theatre supplies.

Account 620 Building and Fixtures – The Theatre requests funding in the amount of $12,500 for 2008. This is for the overhaul and maintenance of the stage "orchestra pit". The orchestra pit is the ancient worm-gear driven elevator that was secured for cartage from Seattle's 5th Avenue Theatre when both facilities went through major renovations in the 1970's. **This overhaul is critical. The pit's mechanics are not replicable. In order to conform to budget parameters, all other "discretional" maintenance items have either been cut or reduced.**

Account 630 Other Improvements – $2,000 is budgeted in this account for unknown repairs to the building that may be necessary throughout the coming year.

Account 640 Machinery and Equipment – $1,000 is budgeted in this account for use in the event of unexpected failures. This item is included as a contingency for emergency replacement or repair as necessary.

Service Unit 641 – Insurance and Bonds

Account 960 Insurance – This line item is budgeted at $23,537 in 2008. This is a $1,121 or 5% increase.

Service Units 648 and 699 – Revenues

Revenues for the Capitol Theatre consist of a portion of Hotel/Motel Tax, a 1% Cable Utility Tax, and an operating transfer from the Capitol Theatre Reserve. For 2008, the allocation of Hotel/Motel Tax will increase from the 2007 year-end estimate of $93,340, to $96,140. Revenue from the Cable Utility Tax is projected to increase from the 2007 estimated year-end amount of $132,000 to $135,000. The operating transfer from the Capitol Theatre reserve fund will be reduced to the pre-2006 level of $71,927, the amount allocated annually for the past 27-years.

DETAIL

Service Unit - 433 Performing Arts Facility Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$146,000	$175,000	$131,250	$175,000	$197,000	112.6	112.6

Service Unit - 638 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$14,334	$13,400	$9,406	$13,400	$13,400	100.0	100.0
400 Other Services And Charges							
450 Operating Rentals And Leases	23,519	28,600	8,735	28,600	28,600	100.0	100.0
480 Repairs And Maintenance	58,168	36,200	44,359	36,200	36,200	100.0	100.0
Total	81,687	64,800	53,095	64,800	64,800	100.0	100.0
600 Capital Outlays							
620 Buildings	0	0	0	0	0	*	*
630 Improvements Other Than Bldg	0	3,000	0	3,000	3,000	100.0	100.0
640 Machinery And Equipment	0	3,000	0	3,000	3,000	100.0	100.0
Total	0	6,000	0	6,000	6,000	100.0	100.0
Total Expenditures - Srv Unit 638	$96,021	$84,200	$62,501	$84,200	$84,200	100.0	100.0

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$20,378	$22,416	$22,416	$22,416	$23,537	105.0	105.0

Service Unit - 648 Capitol Theatre Ins. Reserve Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$83,927	$71,927	$35,964	$71,927	$71,927	100.0	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$110,900	$146,265	$140,206	$140,206	$157,357	107.6	112.2
310 Taxes	206,066	207,340	168,423	225,340	231,140	111.5	102.6
360 Miscellaneous Revenues	1,710	0	750	1,500	1,500	*	100.0
Total Revenues - Srv Unit 699	$318,676	$353,605	$309,379	$367,046	$389,997	110.3	106.3

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Capitol Theatre Construction – 322

Capitol Theatre:
Executive Director, Steven J. Caffery

DEFINITION

The Capitol Theatre Construction Fund was reactivated in 2004 to account for major facility upgrades, and is contained in Service Unit 638.

In 2004, the Capitol Theatre Committee (CTC) used a State secured grant to fund a $500,000 project. This project included HVAC improvements, stage improvements and equipment, and conversion of existing office space to additional bathroom units. To provide cash flow for the project, $100,000 was transferred from the Capitol Theatre Reserve Fund into Capitol Theatre Construction in 2004, where it remains. For 2005, the Capitol Theatre Committee secured a Federal Grant in the amount of $447,345. Upgrades to the facility began in Summer 2006 and are ongoing. These Federal grant funds are being used to paint the outside of the Theatre (especially the signs), upgrade theatre equipment and production capabilities, and upgrade facility lighting. Additionally, in 2006 the City allocated $250,000 from the Capitol Theatre Depreciation Reserve to replace the roof.

At the end of 2008, the projected fund balance will be approximately $164,165.

The service units in this division are:

Service Unit 638 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
638 Capital Improvement	$286,444	$410,085	$184,797	$375,085	$1,138,750	277.7	303.6

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	0	0	0	0	540,000	*	47.4
600 Capital Outlays	286,444	410,085	184,797	375,085	585,000	142.7	51.4
700 Debt Service	0	0	0	0	13,750	*	1.2
Total Expenditures	$286,444	$410,085	$184,797	$375,085	$1,138,750	277.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
638 Capital Improvement	$129,224	$325,085	$86,032	$325,085	$1,166,000	358.7	358.7
645 Interfund Distribution	250,000	0	0	0	0	*	*
699 General Revenues	94,135	101,099	186,915	186,915	136,915	135.4	73.3
Total Revenues	$473,359	$426,184	$272,947	$512,000	$1,302,915	305.7	254.5

EXPLANATORY NARRATIVE

Service Unit 638 – Capital Improvement

For 2008, a budgeted policy issue has been included for an expansion to the Capitol Theatre. This will include a new Production Center (attached to the back of the Theatre) and a Pavilion (a support annex and administrative office on the corner of Yakima Avenue and 3rd Street). For more detailed information about the project, please refer to the policy issue.

In 2008, $540,000 has been budgeted to begin the construction design process of the Production Center and Pavilion, and $550,000 has been budgeted to relocate the utilities in back of the Theatre as a precursor to building the Production Center. An additional $35,000 has also been budgeted in this Service Unit as a contingency for unforeseen improvements which may be necessary. Pending approval of the project by City Council, construction on both projects is slated to begin in 2009.

Revenues for Service Unit 638 have been allocated from a combination of Public Facilities Sales Tax Credit collections ($416,000), an interfund loan from the Capitol Theatre Depreciation Reserve ($500,000), and private donations ($250,000). The interfund loan will be repaid in 2009 from proceeds generated through CTC fund raising efforts. Construction in 2009 will be funded through a combination of bonds issued ($7 million) and private fundraising efforts by the CTC (approximately $1.4 million).

DETAIL

Service Unit - 638 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$0	$0	$0	$0	$540,000	*	*
600 Capital Outlays							
620 Buildings	164,184	85,000	48,101	50,000	35,000	41.2	70.0
650 Construction Projects	122,260	325,085	136,696	325,085	550,000	169.2	169.2
Total	286,444	410,085	184,797	375,085	585,000	142.7	156.0
820 Debt Service - Interest -Interfund	0	0	0	0	13,750	*	*
Total Expenditures - Srv Unit 638	$286,444	$410,085	$184,797	$375,085	$1,138,750	277.7	303.6
Revenues							
330 Intergovernmental Revenues	$129,224	$325,085	$86,032	$325,085	$0	0.0	0.0
360 Miscellaneous Revenues	0	0	0	0	250,000	*	*
380 Nonrevenues	0	0	0	0	500,000	*	*
390 Other Financing Sources	0	0	0	0	416,000	*	*
Total Revenues - Srv Unit 638	$129,224	$325,085	$86,032	$325,085	$1,166,000	358.7	358.7

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$250,000	$0	$0	$0	$0	*	*

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$94,135	$101,099	$186,915	$186,915	$136,915	135.4	73.3
310 Taxes	0	0	0	0	0	*	*
Total Revenues - Srv Unit 699	$94,135	$101,099	$186,915	$186,915	$136,915	135.4	73.3

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Engineering – 041

CED Deputy Director:
Michael Morales

DEFINITION

The Capital Projects Management and Engineering Division is responsible for the administration and preparation of reports, designs, plans, specifications, funding applications, construction inspection, and cost estimates for state, federal, and locally funded construction projects, local improvement districts and private development projects.

The division's projects are accounted for in a number of funds, namely Arterial Street 142, Transportation Improvement 143, Public Works Trust 342, REET 2 Capital Project Fund 343, and Cumulative Reserve for Capital Improvement 392. In addition to those capital funds managed by the division, staff provides services for other capital projects and Federal Aid contract administration assistance to adjacent communities from time to time.

Other services provided by this division include determining and acquiring right-of-way needs for public infrastructure projects; coordinating and supervising work of private developers; providing survey and inspection services on all public works projects such as sewers, domestic water, irrigation and streets; providing utility connection information and other information concerning City facilities; and providing administrative and technical engineering assistance to other divisions within the City.

The service units in this division are:

Service Unit 528 – Capital Improvements
Service Unit 641 – Insurance and Bonds

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1150	Director of Community and Economic Development	.17	.17	.17
1275	Deputy Director of CED	0.00	.50	.50
1271	City Engineer	.75	0.00	0.00
11107	Chief Engineer	0.00	.75	.75
11104	Senior Engineer	.75	.75	.75
3120	Design Engineer	0.00	2.00	2.00
3115	Project Engineer	2.00	2.00	2.00
11101	Construction Supervisor	1.00	1.00	1.00

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
8701	Street Inspector	1.00	1.00	1.00
4128	Right of Way Agent	1.00	0.00	0.00
3112	Engineering Associate	2.00	0.00	0.00
4133	Engineering Technician III (Survey/Development)	1.00	0.00	0.00
11601	CED Office Administrator	.17	.17	.17
10601	Engineering Contracts Specialist	.50	.50	.50
4141	Construction Inspector	1.78	1.78	1.78
10602	Engineering Office Assistant	.75	.75	.75
9122	City Worker III (Temporary)	1.35	1.35	1.28
Total Personnel		**14.22**	**12.72**	**12.65**

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$1,021,594	$1,142,913	$762,041	$1,036,187	$1,140,803	99.8	110.1
641 Insurance And Bonds	28,305	8,204	8,204	8,204	8,614	105.0	105.0
Total Expenditures	$1,049,899	$1,151,117	$770,245	$1,044,390	$1,149,417	99.9	110.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	776,440	827,141	571,430	763,800	836,879	101.2	72.8
200 Personnel Benefits	192,490	204,018	149,189	203,349	223,866	109.7	19.5
Sub-Total Salaries and Benefits	968,930	1,031,159	720,620	967,149	1,060,745	102.9	92.3
300 Supplies	18,883	31,244	16,136	22,632	28,279	90.5	2.5
400 Other Services And Charges	23,568	66,648	15,337	32,544	36,382	54.6	3.2
900 Interfund Payment For Services	38,518	22,067	18,152	22,067	24,011	108.8	2.1
Total Expenditures	$1,049,899	$1,151,117	$770,245	$1,044,390	$1,149,417	99.9	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2008 is expected to include the following types of projects:

- Utility Rehabilitation
- Sidewalk Safety Projects
- Intersection Signal Projects
- Intersection Paving Projects
- Utility Installation
- Citizen, City Manager and Council requests
- Maintain and update records and maps
- Legal descriptions
- Street Break Inspections
- Six Year Transportation Improvement Program
- Grant Applications & Prospectus for ISTEA, AIP, TIB, HES, TPP, STP, etc.
- Budget preparation
- LID information & Administration
- Division accounting and time records
- Assistance to other City departments
- Administer Federal Funded Projects f/Union Gap
- Stormwater Analysis and Review

All of the 2008 Engineering Division budget will be expended in this service unit.

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 110 Salaries and Wages – This line item for 2008 reflects a 2.4% increase from the 2007 budgeted amount of $753,697 to 771,879.

Account 120 Overtime – This line item for 2008 has been decreased by 20% from 2007, and is also below the 2006 expenditure level.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 310 Office and Operating Supplies – This line item for 2008 reflects no change from the 2007 budgeted amount of $9,000. This category pays for basic supplies and materials for the division, including replacement of small tools and computer related items for staff both in the field and in the office (hard hats, vests, report books, drafting supplies, etc.). In 2008, the division also plans to invest in newer technology to increase the efficiency and reduce overtime for inspectors in the field.

Account 410 Professional Services – This line item is budgeted at $10,000 for 2008, which reflects a 75% reduction from the 2007 budgeted amount of $39,000. This account is used to compensate for additional project workloads, surveying and bridge inspections. The division is asked to respond and provide information on short notice for a number of private and public development issues, and this line item provides the flexibility to engage professional services on an as-needed basis, rather than through a full time staff position, which may require a broader skill set and be more expensive.

Account 420 Communications – This line item for 2008 is $11,382, which reflects a 16% decrease from the 2007 budgeted amount of $13,648.

Account 430 Transportation and Training – The following table lists all of the anticipated travel and training functions to be attended by Engineering Division personnel in 2008. This line item reflects no change from the 2007 budget of $3,200.

Meeting	Location/frequency	Staff Attending
APWA Conference & City Engineers Meeting	Washington State - Two per year	Deputy Director CED Chief Engineer, plus 1 Staff
State Design Standards Committee	Washington State -Quarterly	Chief Engineer
Management/Supervisor Training	Washington/Oregon - Yearly	Deputy Director CED Chief Engineer
AWC Conference	Washington State - Two per year	Deputy Director CED
Const. Admin. and Quality Control	Washington State - Yearly	Construction Staff (2)
Design and Specification Training	Washington/Oregon/Idaho - Yearly	Design Staff (2)
General Training	Washington State - Yearly	Support Staff (3)

Account 490 Miscellaneous – The 2008 budget amount reflects a $1,000 increase from the 2007 budget of $7,300. This line item also provides flexibility for the division to deal with special projects or issues that may arise from an administrative or technical issue.

Service Unit 641 – Insurance and Bonds

Account 960 Interfund Insurance Services – Budgeted at $8,614 for 2008, this is Engineering's share of the City's liability insurance.

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$708,044	$753,697	$516,750	$696,802	$771,879	102.4	110.8
120 Overtime	56,744	50,000	27,682	40,000	40,000	80.0	100.0
140 Retirement/Termination Cashout	11,652	23,444	26,998	26,998	25,000	106.6	92.6
Total	776,440	827,141	571,430	763,800	836,879	101.2	109.6
200 Personnel Benefits	192,490	204,018	149,189	203,349	223,866	109.7	110.1
300 Supplies							
310 Office And Operating Supplies	5,461	9,000	6,878	9,000	9,000	100.0	100.0
320 Fuel Consumed	8,435	8,632	6,802	8,632	9,279	107.5	107.5
350 Small Tools And Equipment	4,987	13,612	2,456	5,000	10,000	73.5	200.0
Total	18,883	31,244	16,136	22,632	28,279	90.5	125.0
400 Other Services And Charges							
410 Professional Services	1,319	39,000	1,122	5,000	10,000	25.6	200.0
420 Communications	15,091	13,648	8,134	13,044	11,382	83.4	87.3
430 Transportation/Training	801	3,200	2,050	3,200	3,200	100.0	100.0
440 Advertising	2,564	2,000	0	0	2,000	100.0 *	
480 Repairs And Maintenance	0	1,500	0	1,500	1,500	100.0	100.0
490 Miscellaneous	3,793	7,300	4,032	9,800	8,300	113.7	84.7
Total	23,568	66,648	15,337	32,544	36,382	54.6	111.8
950 Interfund Opt Rental & Leases	10,213	13,863	9,948	13,863	15,397	111.1	111.1
Total Expenditures - Srv Unit 528	$1,021,594	$1,142,913	$762,041	$1,036,187	$1,140,803	99.8	110.1

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$28,305	$8,204	$8,204	$8,204	$8,614	105.0	105.0

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Arterial Street Capital – 142

CED Deputy Director:
Michael Morales

DEFINITION

The Arterial Street Capital Fund is used for street improvement projects listed in the Six Year Transportation Improvement Program (STIP). The fund is used to provide local match to other funding sources, debt service, or as 100% funding for certain projects. 2008 projected .005¢ Gas Tax for this fund is $668,640.

Additional revenue is placed into this Fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$3,723,328	$5,853,547	$3,727,606	$4,435,180	$6,124,282	104.6	138.1
645 Interfund Distribution	65,333	120,333	65,333	302,216	190,183	158.1	62.9
Total Expenditures	$3,788,661	$5,973,880	$3,792,939	$4,737,396	$6,314,465	105.7	133.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	809	10,000	5,575	15,000	10,000	100.0	0.2
500 Intergov Srvcs/Other Interfund	65,333	120,333	65,333	302,216	190,183	158.1	3.0
600 Capital Outlays	3,415,452	5,510,090	3,361,987	4,051,156	5,834,348	105.9	92.4
700 Debt Service	307,067	333,457	360,044	369,024	279,934	84.0	4.4
Total Expenditures	$3,788,661	$5,973,880	$3,792,939	$4,737,396	$6,314,465	105.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$3,560,521	$5,126,991	$3,511,703	$4,245,629	$5,632,364	109.9	132.7
645 Interfund Distribution	93,436	325,095	337,199	362,095	443,095	136.3	122.4
699 General Revenues	684,575	44,641	566,086	574,871	455,199	1019.7	79.2
Total Revenues	$4,338,531	$5,496,727	$4,414,988	$5,182,595	$6,530,658	118.8	126.0

EXPLANATORY NARRATIVE

Service Units 528 & 645 – Expenditures

Fund 142 Expenditures		2008 Projected
Construction Projects		
1796	Valley Mall Boulevard Extension, Phase III CA Agreement, 100% Union Gap	$3,000
1867	Annual Traffic Control Program	50,000
1872	Annual Bridge Inspection	10,000
1875	Sidewalk Program	50,000
1944	River Road/North 16th Avenue to Fruitvale Boulevard	200,000
1957	WA Avenue Wetland Monitoring	6,000
2143	Nob Hill/Fair Avenue Rebuild (Design)	60,000
2166	William O. Douglas Trail	287,408
2167	William O. Douglas/YVT Bridge Restoration	479,690
2063	Washington Avenue Railroad Crossing (BNSF)	266,650
2191	66th and Summitview Signalization	350,000
2217	Coolidge Avenue - 80th to 88th Avenue	377,600
2230	3rd Avenue – Mead to Chestnut	1,400,000
2232	16th and Washington Avenue Intersection Reconstruction	1,556,000
2233	Tieton Sidewalks – 16th Ave. to 24th Ave.	198,000
2236	Pedestrian Enhancement	300,000
Total Construction Projects		$5,594,348
Debt Service		
1360	Tieton Drive (Maturity Date, July 1, 2010)	$34,614
1374	First Avenue (Maturity Date July 1, 2011)	51,970
1493	Yakima Ave./I-82 Bond Red. (Operating Transfer to Fund 283) (Maturity Date Dec. 1, 2013)	65,333
1526	Fair Avenue (Maturity Date July 1, 2015)	58,044
1886	FY 2000 Overlay Program (Maturity Date July 1, 2010)	129,830
1907	Ahtanum Road (Maturity Date June 1, 2011)	5,476
1944	River Road – N. 16th Ave. to Fruitvale	124,850
Total Debt Service		470,117
Total Fund 142 Expenditures		$6,064,465

Service Units 528, 645 & 699 – Revenues

Fund 142 Revenues		2008 Projected
1526	Utilities' Contribution to PWTF Loan	$57,199
1907	Special Assessment from SIED Loan Ahtanum	5,476
1886	Streets Contribution to 2002 Overlay Program Debt Service	20,000
	Gas Tax	668,640
	Interest	10,000
1374	First Avenue LID	14,896
1944	River Road/N. 16th Ave. to Fruitvale (Design & ROW) $456,750 (TIB State) $1,707,000 (Bond Proceeds)	200,000
2143	Nob Hill and Fair Avenue (Design)	51,900
2063	Washington Avenue Railroad Crossing (BNSF)	266,650
2166	William O. Douglas Trail/YVT Bridge Restoration	287,408
2166	William O. Douglas Trail	479,690
2217	Coolidge Avenue – 80th to 88th Avenue	377,600
2230	3rd Avenue – Mead to Chestnut	2,050,000
2232	16th and Washington Avenue Intersection Reconstruction	1,398,000
2233	Tieton Sidewalks – 16th Ave. to 24th Ave.	198,000
Total Fund 142 Revenues		$6,085,459

Summary – This fund through 2008 indicates a projected balance at the end of 2008 of $466,192 including all of the budgeted expenses listed above.

Year	Expenses & Revenues	2008 Projected
2007	Estimated Resources Available	$5,182,595
2007	Projected Expenditures	4,737,396
Balance at end of 2007		445,199
2008	Revenues	6,085,458
2008	Total Estimated Resources	6,530,657
2008	Projected Expenditures	6,064,465
Balance at end of 2008		$466,192

The year-end balance in this fund will be 7.7% of the anticipated expenses.

The cash balance at year-end should be at least 10% of the anticipated expense to maintain appropriate contingency funds.

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$809	$10,000	$5,575	$15,000	$10,000	100.0	66.7
600 Capital Outlays							
610 Land	15,715	0	0	0	0	*	*
620 Buildings	409	0	497	500	0	*	0.0
630 Improvements Other Than Bldg	30,195	787,298	15,087	20,300	767,098	97.4	3778.8
650 Construction Projects	3,369,133	4,722,792	3,346,403	4,030,356	5,067,250	107.3	125.7
Total	3,415,452	5,510,090	3,361,987	4,051,156	5,834,348	105.9	144.0
780 Intergovernmental Loans	283,515	315,518	347,273	347,274	265,484	84.1	76.5
830 Debt Service - External Ltd -Int	23,552	17,939	12,771	21,750	14,450	80.6	66.4
Total Expenditures - Srv Unit 528	$3,723,328	$5,853,547	$3,727,606	$4,435,180	$6,124,282	104.6	138.1
Revenues							
330 Intergovernmental Revenues	$3,334,685	$3,411,515	$1,675,306	$2,408,714	$3,349,288	98.2	139.1
340 Charges For Goods And Services	0	3,000	0	0	0	0.0	*
360 Miscellaneous Revenues	175,835	5,476	5,476	5,994	233,076	4256.3	3888.5
390 Other Financing Sources	50,000	1,707,000	1,830,921	1,830,921	2,050,000	120.1	112.0
Total Revenues - Srv Unit 528	$3,560,521	$5,126,991	$3,511,703	$4,245,629	$5,632,364	109.9	132.7

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$65,333	$120,333	$65,333	$302,216	$190,183	158.1	62.9
Revenues							
380 Nonrevenues	$57,199	$57,199	$57,199	$57,199	$57,199	100.0	100.0
390 Other Financing Sources	36,237	267,896	280,000	304,896	385,896	144.1	126.6
Total Revenues - Srv Unit 645	$93,436	$325,095	$337,199	$362,095	$443,095	136.3	122.4

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$684,575	$44,141	$549,871	$549,871	$445,199	1008.6	81.0
360 Miscellaneous Revenues	0	500	16,215	25,000	10,000	2000.0	40.0
Total Revenues - Srv Unit 699	$684,575	$44,641	$566,086	$574,871	$455,199	1019.7	79.2

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Transportations Improvement – 143

CED Deputy Director:
Michael Morales

DEFINITION

The Transportation Improvement Fund accounts for arterial street projects listed in the Six-Year Transportation Improvement Program (TIP). The fund is used to manage Transportation Improvement Board (TIB) Funds granted for City projects. Although there is no funding from TIB in this fund in 2008, we do have TIB funding for arterial street projects in fund 142 and fund 392.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$0	$30,829	$0	$30,829	$0	0.0	0.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
600 Capital Outlays	0	30,829	0	30,829	0	0.0	*

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	$30,828	$0	$30,829	$30,829	$0	*	0.0

DETAIL

Service Unit - 129 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
650 Construction Projects	$0	$30,829	$0	$30,829	$0	0.0	0.0

Service Unit - 699 General Revenues	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$30,828	$0	$30,829	$30,829	$0	*	0.0

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Public Works Trust Fund – 342

CED Deputy Director:
Michael Morales

DEFINITION

The Public Works Trust Fund Account 342 is used to track the debt service on capital improvement projects funded with State Public Works Trust Fund loans and the first ¼% Real Estate Transfer Tax moneys the City receives.

Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end.

The service units in this division are:

Service Unit 348 – Capital Improvement
Service Unit 528 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$319,394	$590,514	$174,346	$590,514	$1,127,702	191.0	191.0
645 Interfund Distribution	810,000	500,000	400,000	500,000	625,000	125.0	125.0
Total Expenditures	$1,129,394	$1,090,514	$574,346	$1,090,514	$1,752,702	160.7	160.7

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	-28	10,000	0	10,000	10,000	100.0	0.6
500 Intergov Srvcs/Other Interfund	810,000	500,000	400,000	500,000	625,000	125.0	35.7
600 Capital Outlays	149,126	450,000	49,302	450,000	1,000,000	222.2	57.1
700 Debt Service	170,296	130,514	125,044	130,514	117,702	90.2	6.7
Total Expenditures	$1,129,394	$1,090,514	$574,346	$1,090,514	$1,752,702	160.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
348 Capital Improvement	$894,037	$750,000	$875,426	$1,000,000	$900,000	120.0	90.0
645 Interfund Distribution	75,000	75,000	75,000	75,000	75,000	100.0	100.0
699 General Revenues	1,742,789	1,408,087	1,616,752	1,657,432	1,701,918	120.9	102.7
Total Revenues	$2,711,826	$2,233,087	$2,567,178	$2,732,432	$2,676,918	119.9	98.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

The City has received PWTF loans for the following projects, which require yearly principal and interest payments from the annual revenue estimated to be $900,000.

The obligations for loan repayments from this fund are:

Year	Project	2008 Debt	Date of Maturity
1989	Wastewater Piping at Chesterley Park	$6,760	07/01/2009
1989	New Signalization and Street Lights	42,993	07/01/2009
1992	Fruitvale Canal II Piping	67,949	07/01/2011
Total Debt Service		$117,702	

The debt service for the 1992 Fruitvale Canal Project and the 1998 street improvements include responsibilities for other divisions. The extra debt attributed to the divisions of Water/Irrigation, Wastewater and Traffic will be funded entirely by identified revenue within these divisions. This reflects no change from historic practice in debt charges. Each year, funds from these other divisions are transferred to the 342 Fund for loan repayment. See narrative discussion for the other funds. The current transfers will continue until 2011.

Projects scheduled and budgeted for 2008 using 342 funds are:

Project	2008 Proposed Budget
2008 City Hall Renovation (Continuation)	$450,000
2008 Nob Hill Grind and Overlay	550,000
Electrical Engineering Professional Services	10,000
Total Budgeted Projects	$1,010,000

Service Unit 645 – Interfund Distribution

Current Interfund Distributions are as follows:

Year	Project	2008 Debt	Date of Maturity
1998	Street Improvements (operating transfer to Fund 282)	$60,000	06/01/2008
1989	Sun Dome (operating transfer to General Fund)	40,000	12/01/2023
Total Interfund Distribution		$100,000	

Interfund transfers scheduled and budgeted for 2008 using 342 funds are:

Project	2008 Proposed Budget
3rd Avenue – Mead to Chestnut (operating transfer to Fund 142)	$25,000
Parks Capital (operating transfer to Fund 331)	250,000
Fire Capital (operating transfer to Fund 332)	250,000
Total Scheduled Interfund Distributions	$525,000

Service Units 348 & 699 – Revenues

Anticipated revenues are as follows:

Project	2008 Proposed Budget
Local Real Estate Excise Tax	$900,000
Interest	60,000
Fruitvale Canal – Phase II	75,000
Total Anticipated Revenues	$1,035,000

The yearly expense of construction payments and loan repayments exhausts the anticipated real estate tax revenue. The balance at the end of 2008 is anticipated to be $924,216.

Year	Expenses & Revenues	2008 Projected
2007	Estimated Resources Available	$2,732,432
2007	Projected Expenditures	1,090,514
Balance at end of 2007		1,641,918
2008	Revenues	1,035,000
2008	Total Estimated Resources Available	2,676,918
2008	Projected Expenditures	1,752,702
Balance at end of 2008		$924,216

Available for Contingencies and Unanticipated Project Expenses or Project Funding Opportunities (2008 Resources/2008 Expenditures) 53%

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES

	1986	1987	1988	1989
Revenues (1986 to 2005):				
Local Real Estate Excise Tax	$184,715	$198,661	$174,788	$168,211
Interest From Investments	5,672	13,672	3,335	15,198
Gain From Investments	0	0	0	0
Reimbursement - County P1783 - City Hall Remodel	0	0	0	0
Reimbursement - P1473 - 8th & A Street Parking Lot	0	0	0	0
Residual Equity Transfer (Water/Wastewater)	0	0	0	0
Residual Equity Transfer P1455	0	0	0	0
Residual Equity Transfer P1473	0	0	0	0
Operating Transfer (Street)	0	0	0	0
Operating Transfer (Irrigation)	0	0	0	0
Public Works Trust Loan	108,000	700,090	72,000	177,101
Operating Transfer (Arterial Street)	0	0	0	199,284
Operating Transfer (P1473)	0	0	0	0
Department of Transportation P1547	0	0	0	0
DOT Grant - Project 1493	0	0	0	0
Total Revenues	$298,387	$912,423	$250,123	$559,794
Expenditures (1986 to 2005):				
Debt Service (P0653 Tieton Dr Mat Date - 2006)	$1,818	$15,054	$56,399	$47,558
Debt Service (P1133 Nob Hill Over Pass Mat Date - 2007)	0	0	2,371	11,206
Debt Service (P1355 Fruitvale Cnl Wasteway Mat Date - 2009)	0	0	0	0
Debt Service (P1367 Resignalization Mat Date - 2009)	0	0	0	0
Debt Service (P1455 Fruitvale Cnl Phase II Mat Date - 2011)	0	0	0	0
Operating Transfer Gen Fd (Sun Dome Cnty Bnd Mat Date 2007 - 09)	0	0	0	0
Operating Transfer Debt Serv Fd (1998 Street Bond Mat Date 2008)	0	0	0	0
Project #0653 - Tieton Paving 10th to 65th	0	985,699	0	0
Project #1133 - N H RR Overpass Rehab 1/2 - Faus	0	200,278	2,455	0
Project #1354 - Resignalizing & Lighting Imp	0	0	0	8,734
Project #1355 - Fruitvale Canal Wasteway	0	0	0	3,485
Project #1360 - Tieton Dr. 5th to 16th	0	0	0	0
Project #1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	1,666
Project #1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	418
Project #1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	170
Project #1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	3,976
Project #1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	1,567
Project #1369 - Increase Lighting Various Lo Pwt	0	0	0	381
Project #1370 - Yakima Ave I - 82 Interchange Study	0	0	0	3,750
Project #1371 - I - 82 Corridor Study	0	0	0	0
Project #1386 - City Hall Water System Replacement	0	0	0	11,800
Project #1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0
Project #1427 - SR24 I82 - Moxee Vicinity Study	0	0	0	0
Project #1434 - Linc B & Pierce Couplet Re-eval	0	0	0	0
Project #1454 - Rainier Place Reconstruction	0	0	0	0
Project #1455 - Fruitvale Canal - Phase II	0	0	0	0
Project #1460 - City's Share Airport Improvement	0	0	0	0
Project #1471 - Miller Pool	0	0	0	0
Project #1473 - 8th St. & A St. Parking Lot	0	0	0	0
Project #1474 - 2nd St & B St Parking Lot	0	0	0	0
Project #1547 - Chesterley Park & Ride Lot	0	0	0	0
Project #1783 - City Hall Facility/Parking Improvement	0	0	0	0
Project #1815 - Repair City Hall Sidewalk	0	0	0	0
Project #2118 - Miller Pool Demolition/Basketball Court	0	0	0	0
Professional Service Assembly Hall	0	0	0	0
Capital Transfer for Southeast Community Ctr Imp P2169	0	0	0	0
Capital Transfer fo Kiwanis 4th Ballfield P2171	0	0	0	0
Contingency	0	0	0	0
Total Expenditures	$1,818	$1,201,030	$61,225	$94,710
Balance Available	$296,569	($288,607)	$188,898	$465,083

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES

1990	1991	1992	1993	1994	1995	1996	1997
$212,521	$218,234	$228,008	$274,065	$341,559	$262,507	$269,135	$360,002
62,477	42,219	38,270	21,785	19,517	14,609	14,423	8,138
0	198	0	0	1,055	0	0	0
0	0	0	0	0	0	0	0
0	0	0	13,000	0	0	0	0
0	0	24,375	24,375	24,375	24,375	24,375	24,375
0	0	132,000	0	0	0	0	0
0	0	50,000	0	0	0	0	0
0	0	16,875	16,875	16,875	16,875	16,875	16,875
0	0	33,750	33,750	33,750	33,750	33,750	33,750
674,404	660,094	891,000	945	191,250	74,716	0	0
147,251	26,989	0	0	0	0	0	0
0	0	45,892	0	0	0	0	0
0	0	30,000	0	0	0	0	0
0	0	0	0	0	0	0	0
$1,096,653	$947,734	$1,490,170	$384,795	$628,381	$426,832	$358,558	$443,139
$66,316	$55,516	$54,379	$53,242	$52,105	$50,968	$49,832	$48,695
13,063	12,031	11,927	11,824	11,721	11,618	11,514	11,411
3,745	0	0	9,534	9,342	9,151	8,960	8,768
13,980	0	0	45,145	49,670	41,940	47,841	47,419
0	0	0	87,431	85,817	90,252	88,880	87,060
40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
131,799	787	0	0	0	0	0	0
131,723	10,182	9,725	0	0	0	0	0
13,900	348,460	308,430	445	0	0	0	0
4,556	113,406	920	11	0	0	0	0
29,802	144,709	253	0	0	0	0	0
9,807	71,229	132	0	0	0	0	0
4,952	92,884	107,084	358,329	52	0	0	0
5,255	79,565	251	7	0	0	0	0
914	1,879	33,478	0	0	0	0	0
0	1,553	60	0	0	0	0	0
7,176	1,417	3,000	0	0	0	0	0
0	0	0	0	25,736	278,446	49,091	0
1,563	0	0	0	0	0	0	0
500	0	0	0	0	0	0	0
2,579	17,157	515	0	0	0	0	0
45	466	0	0	0	0	0	0
0	10,023	421,705	550,604	316,930	0	0	0
0	30,000	30,000	30,000	30,000	30,000	25,000	3,750
0	81,267	0	0	0	0	0	0
0	0	110,896	(818)	0	0	0	0
0	120,641	57,169	0	0	0	0	0
0	0	31,730	0	0	0	0	0
0	0	0	0	0	0	36,282	27,939
0	0	0	0	0	0	0	4,118
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
$481,674	$1,233,171	$1,221,653	$1,185,755	$621,374	$552,375	$357,399	$279,160
$614,979	($285,437)	$268,516	($800,960)	$7,007	($125,542)	$1,159	$163,979

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES

	1998	1999	2000	2001
Revenues (1986 to 2005):				
Local Real Estate Excise Tax	$388,527	$384,250	$376,088	$366,997
Interest From Investments	8,508	6,020	5,896	2,620
Gain From Investments	0	0	0	0
Reimbursement - County P1783 - City Hall Remodel	0	18,436	0	0
Reimbursement - P1473 - 8th & A Street Parking Lot	0	0	0	0
Residual Equity Transfer (Water/Wastewater)	24,375	24,375	24,375	24,375
Residual Equity Transfer P1455	0	0	0	0
Residual Equity Transfer P1473	0	0	0	0
Operating Transfer (Street)	16,875	16,875	16,875	16,875
Operating Transfer (Irrigation)	33,750	33,750	33,750	33,750
Public Works Trust Loan	0	0	0	0
Operating Transfer (Arterial Street)	0	0	0	0
Operating Transfer (P1473)	0	0	0	0
Department of Transportation P1547	0	0	0	0
DOT Grant - Project 1493	0	0	0	0
Total Revenues	$472,035	$483,706	$456,984	$444,616
Expenditures (1986 to 2005):				
Debt Service (P0653 Tieton Dr Mat Date - 2006)	$47,558	$46,421	$45,284	$44,147
Debt Service (P1133 Nob Hill Over Pass Mat Date - 2007)	11,308	11,205	11,101	10,998
Debt Service (P1355 Fruitvale Cnl Wasteway Mat Date - 2009)	8,577	8,386	8,194	8,003
Debt Service (P1367 Resignalization Mat Date - 2009)	46,998	46,576	46,155	45,733
Debt Service (P1455 Fruitvale Cnl Phase II Mat Date - 2011)	85,240	83,420	81,600	79,779
Operating Transfer Gen Fd (Sun Dome Cnty Bnd Mat Date 2007 - 09)	40,000	40,000	40,000	40,000
Operating Transfer Debt Serv Fd (1998 Street Bond Mat Date 2008)	0	60,000	60,000	60,000
Project #0653 - Tieton Paving 10th to 65th	0	0	0	0
Project #1133 - N H RR Overpass Rehab 1/2 - Faus	0	0	0	0
Project #1354 - Resignalizing & Lighting Imp	0	0	0	0
Project #1355 - Fruitvale Canal Wasteway	0	0	0	0
Project #1360 - Tieton Dr. 5th to 16th	0	0	0	0
Project #1364 - Resignal 56th & Summitview Inter Pwt	0	0	0	0
Project #1365 - Resignal 3rd Ave & Mead Inter Pwt	0	0	0	0
Project #1366 - Resignal S. 6th & Yakima Ave Int Pwt	0	0	0	0
Project #1367 - Resignal 32nd & Tieton Inter Pwt	0	0	0	0
Project #1368 - Resignal 32nd & Summitview Inter Pwt	0	0	0	0
Project #1369 - Increase Lighting Various Lo Pwt	0	0	0	0
Project #1370 - Yakima Ave I - 82 Interchange Study	0	0	0	0
Project #1371 - I - 82 Corridor Study	0	0	0	0
Project #1386 - City Hall Water System Replacement	0	0	0	0
Project #1414 - Hpr Study WA Ave & S Union Gap	0	0	0	0
Project #1427 - SR24 I82 - Moxee Vicinity Study	0	0	0	0
Project #1434 - Linc B & Pierce Couplet Re-eval	0	0	0	0
Project #1454 - Rainier Place Reconstruction	0	0	0	0
Project #1455 - Fruitvale Canal - Phase II	0	0	0	0
Project #1460 - City's Share Airport Improvement	0	0	0	0
Project #1471 - Miller Pool	0	0	0	0
Project #1473 - 8th St. & A St. Parking Lot	0	0	0	0
Project #1474 - 2nd St & B St Parking Lot	0	0	0	0
Project #1547 - Chesterley Park & Ride Lot	0	0	0	0
Project #1783 - City Hall Facility/Parking Improvement	523,398	161,164	242,816	85,077
Project #1815 - Repair City Hall Sidewalk	1,493	2,361	0	0
Project #2118 - Miller Pool Demolition/Basketball Court	0	0	0	0
Professional Service Assembly Hall	0	0	0	0
Capital Transfer for Southeast Community Ctr Imp P2169	0	0	0	0
Capital Transfer fo Kiwanis 4th Ballfield P2171	0	0	0	0
Contingency	0	0	0	0
Total Expenditures	$764,571	$459,533	$535,151	$373,738
Balance Available	($292,536)	$24,173	($78,167)	$70,878

PUBLIC WORKS TRUST CONSTRUCTION FUND
REVENUES AND EXPENDITURES

2002	2003	2004	2005	2006	Total
$472,809	$645,074	$706,670	$878,934	$894,037	$8,005,791
1,510	990	3,053	0	78,136	366,046
0	0	0	0	0	1,253
0	0	0	0	0	18,436
0	0	0	0	0	13,000
24,375	24,375	24,375	24,375	24,375	365,625
0	0	0	0	0	132,000
0	0	0	0	0	50,000
0	0	0	0	0	168,750
16,875	16,875	16,875	16,875	16,875	421,875
33,750	33,750	33,750	33,750	33,750	3,718,350
0	0	0	0	0	373,524
0	0	0	0	0	45,892
0	0	0	0	0	30,000
0	0	0	0	0	0
$549,319	$721,063	$784,723	$953,934	$1,047,173	$13,710,542
$43,011	$41,874	$40,737	$39,600	$34,463	$938,976
10,895	10,792	10,688	10,585	10,482	206,739
7,812	7,620	7,429	7,238	7,047	119,806
45,312	44,890	44,469	44,047	46,626	653,801
77,959	76,139	74,319	72,499	70,679	1,141,074
40,000	40,000	40,000	40,000	40,000	680,000
60,000	60,000	60,000	60,000	60,000	480,000
0	0	0	0	0	985,699
0	0	0	0	0	202,733
0	0	0	0	0	141,319
0	0	0	0	0	155,114
0	0	0	0	0	671,235
0	0	0	0	0	120,558
0	0	0	0	0	175,182
0	0	0	0	0	81,338
0	0	0	0	0	567,278
0	0	0	0	0	86,646
0	0	0	0	0	36,652
0	0	0	0	0	5,363
0	0	0	0	0	11,593
0	0	0	0	0	365,073
0	0	0	0	0	1,563
0	0	0	0	0	500
0	0	0	0	0	20,251
0	0	0	0	0	510
0	0	0	0	0	1,299,261
0	0	0	0	0	178,750
0	0	0	0	0	81,267
0	0	0	0	0	110,078
0	0	0	0	0	177,809
0	0	0	0	0	31,730
34,521	28,928	177,419	102,015	149,126	1,568,686
0	0	0	0	0	7,972
0	0	0	103,552	(28)	103,524
0	0	0	10,030	0	10,030
0	0	0	0	160,000	160,000
0	0	0	0	550,000	550,000
0	0	0	0	0	0
$319,509	$310,244	$455,061	$489,566	$1,129,394	$12,128,110
$229,810	$410,820	$329,662	$464,368	($82,221)	$1,582,432

DETAIL

Service Unit - 348 Capital Improvement Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Taxes	$894,037	$750,000	$875,426	$1,000,000	$900,000	120.0	90.0

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	($28)	$10,000	$0	$10,000	$10,000	100.0	100.0
600 Capital Outlays							
620 Buildings	149,126	450,000	49,302	450,000	450,000	100.0	100.0
650 Construction Projects	0	0	0	0	550,000	*	*
Total	149,126	450,000	49,302	450,000	1,000,000	222.2	222.2
780 Intergovernmental Loans	157,418	119,523	119,523	119,523	109,196	91.4	91.4
830 Debt Service - External Ltd -Int	12,879	10,991	5,521	10,991	8,506	77.4	77.4
Total Expenditures - Srv Unit 528	$319,394	$590,514	$174,346	$590,514	$1,127,702	191.0	191.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$810,000	$500,000	$400,000	$500,000	$625,000	125.0	125.0
Revenues							
380 Nonrevenues	$24,375	$24,375	$24,375	$24,375	$24,375	100.0	100.0
390 Other Financing Sources	50,625	50,625	50,625	50,625	50,625	100.0	100.0
Total Revenues - Srv Unit 645	$75,000	$75,000	$75,000	$75,000	$75,000	100.0	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$1,664,653	$1,408,087	$1,582,432	$1,582,432	$1,641,918	116.6	103.8
360 Miscellaneous Revenues	78,136	0	34,320	75,000	60,000	*	80.0
Total Revenues - Srv Unit 699	$1,742,789	$1,408,087	$1,616,752	$1,657,432	$1,701,918	120.9	102.7

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
REET 2, Capital Fund – 343

CED Deputy Director:
Michael Morales

DEFINITION

The Real Estate Excise Tax (2) Account 343 is used to track capital improvement projects funded with the second ¼% Real Estate Transfer Tax moneys the City receives.

City Council enacted this tax as described in the Revised Code of Washington (RCW) to be used for capital improvement projects.

The service units in this division are:

Service Unit 348 – Capital Improvement
Service Unit 528 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
348 Capital Improvement	$1,000,618	$1,482,025	$862,935	$972,936	$1,855,000	125.2	190.7
528 Capital Improvements	4,201	0	421	421	0	*	0.0
645 Interfund Distribution	0	50,000	0	30,138	161,215	322.4	534.9
Total Expenditures	$1,004,819	$1,532,025	$863,356	$1,003,495	$2,016,215	131.6	200.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	400,000	400,000	400,000	400,000	400,000	100.0	19.8
400 Other Services And Charges	0	100,000	0	100,000	100,000	100.0	5.0
500 Intergov Srvcs/Other Interfund	180,000	453,000	430,000	470,138	516,215	114.0	25.6
600 Capital Outlays	424,819	579,025	33,356	33,357	1,000,000	172.7	49.6
Total Expenditures	$1,004,819	$1,532,025	$863,356	$1,003,495	$2,016,215	131.6	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
348 Capital Improvement	$894,037	$750,000	$875,426	$1,000,000	$1,400,000	186.7	140.0
699 General Revenues	1,072,399	501,256	989,616	1,011,616	1,048,121	209.1	103.6
Total Revenues	$1,966,436	$1,251,256	$1,865,042	$2,011,616	$2,448,121	195.7	121.7

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

The proposed projects for 2008 are listed below:

Year	Project	Amount
2008	Nob Hill Bridge Repair	$1,000,000
2008	16th Ave. and Washington Ave. I/S Reconstruction	305,000
2008	Operating Supplies Residential and Classified Street Maintenance	400,000
2008	Contingency to match street projects	100,000
2008	Operating Transfer	50,000
Total		$1,855,000

Revenue – The Excise tax revenue for 2008 is projected to be $900,000, and an additional $500,000 grant is anticipated to repair the Nob Hill Bridge. And, $40,000 interest revenue is expected. Additional revenue is placed into this fund from grants or loans. The amount and time of receipt is dependent on project approval and construction progress of each individual project. The timing is not usually coincidental with year-end, and receives approval from City Council annually for designated projects.

Service Unit 645 – Interfund Distribution

Interfund distributions for 2008 will be used to pay off bonds:

Project	Amount
2006 Downtown Revitalization – Yakima Avenue	$132,215
3rd Avenue Grind and Overlay – Mead to Chestnut	25,000
Total	$161,215

Service Unit 699 – General Revenues

This fund projects 2008 revenue of $1,440,000 which, when added to a beginning balance of $1,008,121, will provide resources of $2,448,121. When total expenditures for 2008 of $2,016,215 are subtracted from the total resources we are left with an ending fund balance of $431,906.

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Expenditures			
Operating Supplies (Street repairs & maintenance)	$400,000	$400,000	$400,000
Contingency	0	100,000	100,000
New Equipment	500,000	170,000	50,000
Match for W Nob Hill Improvements	0	130,000	0
Match for Robertson School Sidewalk Improvements	0	113,000	0
Contribution for Yakima Ave. Pedestrian Improvements	130,000	30,138	136,215
Project #2122 - 40th Avenue Roadway Repairs	306,975	1,500	0
Englewood Grind and Overlay	113,643	31,436	0
Fiesta Food Frontage Improvements	0	27,000	0
Nob Hill Bridge Repair	0	0	1,000,000
16th Ave. & Washington Ave. I/S Reconstruction	0	0	305,000
Total Expenditure	$1,000,618	$1,003,074	$1,991,215
Revenues			
Local Real Estate Excise Tax	$894,037	$1,000,000	$900,000
General Revenue	54,443	50,000	40,000
Grant	0	0	500,000
Balance from previous years	988,333	936,195	983,121
Balance Available	$936,195	$983,121	$431,906

DETAIL

Service Unit - 348 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$400,000	$400,000	$400,000	$400,000	$400,000	100.0	100.0
490 Miscellaneous	0	100,000	0	100,000	100,000	100.0	100.0
550 Interfund Subsidies	180,000	403,000	430,000	440,000	355,000	88.1	80.7
650 Construction Projects	420,618	579,025	32,935	32,936	1,000,000	172.7	3036.2
Total Expenditures - Srv Unit 348	$1,000,618	$1,482,025	$862,935	$972,936	$1,855,000	125.2	190.7
Revenues							
310 Taxes	$894,037	$750,000	$875,426	$1,000,000	$900,000	120.0	90.0
330 Intergovernmental Revenues	0	0	0	0	500,000	*	*
Total Revenues - Srv Unit 348	$894,037	$750,000	$875,426	$1,000,000	$1,400,000	186.7	140.0

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
650 Construction Projects	$4,201	$0	$421	$421	$0	*	0.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$0	$50,000	$0	$30,138	$161,215	322.4	534.9

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$1,017,956	$501,256	$961,616	$961,616	$1,008,121	201.1	104.8
360 Miscellaneous Revenues	54,443	0	28,000	50,000	40,000	*	80.0
Total Revenues - Srv Unit 699	$1,072,399	$501,256	$989,616	$1,011,616	$1,048,121	209.1	103.6

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
LID Construction Control Fund – 345

Deputy Director:
Michael Morales

DEFINITION

This fund is used to account for the resources and costs associated with Local Improvement District (LID) projects. Project expenses are covered by interest bearing warrants that are redeemable upon project completion either by individual payoffs, or from bond proceeds issued for the project. This fund does not maintain a reserve balance, as it is only used to account for the cost of LID projects that are reimbursed in full upon completion.

The service units in this division are:

Service Unit 218 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$922	$500,000	$27,087	$500,000	$385,000	77.0	77.0
699 General Revenues	22,861	0	0	0	0	*	*
Total Expenditures	$23,784	$500,000	$27,087	$500,000	$385,000	77.0	77.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
600 Capital Outlays	922	500,000	27,087	500,000	385,000	77.0	100.0
700 Debt Service	22,861	0	0	0	0	*	0.0
Total Expenditures	$23,784	$500,000	$27,087	$500,000	$385,000	77.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	$18,006	$500,000	($5,778)	$494,222	$379,222	75.8	76.7

EXPLANATORY NARRATIVE

The following table lists the LID's proposed for the 2008 budget:

LID	Project Description	2007 Amended Budget	2008 Proposed Budget	Estimated Project Total
LID 1060	N 85th Ave/Kail Drive	50,000	335,000	385,000
LID 1061	Simpson Lane/South 13th Street	450,000	50,000	500,000
Total		500,000	385,000	885,000

DETAIL

Service Unit - 218 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
650 Construction Projects	$922	$500,000	$27,087	$500,000	$385,000	77.0	77.0

Service Unit - 699 General Revenues Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
820 Debt Service - Interest -Interfund	$22,861	$0	$0	$0	$0	*	*
Revenues							
270 Beginning Balance	($528,246)	$0	($5,778)	($5,778)	($5,778)	*	100.0
390 Other Financing Sources	546,252	500,000	0	500,000	385,000	77.0	77.0
Total Revenues - Srv Unit 699	$18,006	$500,000	($5,778)	$494,222	$379,222	75.8	76.7

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Cumulative Reserve for Capital Improvements – 392

Deputy Director:
Michael Morales

DEFINITION

The Cumulative Reserve for Capital Improvements division accounts for various capital improvement projects which the City Council may deem appropriate. In previous years the Diversion Dam Project, Street Bond Issue Projects, and the 1st Avenue Project have been accounted for in total or in part in this fund.

The service units in this division are:

Service Unit 528 – Capital Improvement
Service Unit - 645 Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$581,107	$7,256,969	$3,073,165	$5,268,387	$9,375,000	129.2	178.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	316,077	400,000	538,568	444,474	375,000	93.8	4.0
600 Capital Outlays	265,030	6,856,969	2,534,597	4,823,913	9,000,000	131.3	96.0
Total Expenditures	$581,107	$7,256,969	$3,073,165	$5,268,387	$9,375,000	129.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
528 Capital Improvements	$470,594	$7,040,000	$450,762	$5,365,630	$9,000,000	127.8	167.7
645 Interfund Distribution	0	0	0	200,000	375,000	*	187.5
699 General Revenues	112,088	57,922	4,075	6,675	309,018	533.5	4629.5
Total Revenues	$582,682	$7,097,922	$454,837	$5,572,305	$9,684,018	136.4	173.8

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2008 the major project scheduled and budgeted in this fund is the Railroad Grade Separation project for $9,375,000.

Railroad Grade Separation is 86.5% funded by Federal Grant with matching grant funds coming from TIB, and the Washington State Freight Mobility Strategic Investment Board.

Service Unit 645-Interfund Distribution

The Interfund Operating Transfers of $375,000 will be used for a new Utility Services System.

Service Unit 699 – General Revenues

The beginning balance of this fund is $303,918, and it is anticipated that the interest from investments of this fund will be $5,100.

DETAIL

Service Unit - 528 Capital Improvements Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$316,077	$400,000	$538,568	$444,474	$375,000	93.8	84.4
600 Capital Outlays							
640 Machinery And Equipment	0	44,500	0	0	0	0.0 *	
650 Construction Projects	265,030	6,812,469	2,534,597	4,823,913	9,000,000	132.1	186.6
Total	265,030	6,856,969	2,534,597	4,823,913	9,000,000	131.3	186.6
Total Expenditures - Srv Unit 528	$581,107	$7,256,969	$3,073,165	$5,268,387	$9,375,000	129.2	178.0
Revenues							
330 Intergovernmental Revenues	$470,594	$7,040,000	$450,762	$5,365,630	$9,000,000	127.8	167.7

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$0	$0	$0	$200,000	$375,000 *		187.5

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$106,988	$57,822	$1,575	$1,575	$303,918	525.6	19296.4
360 Miscellaneous Revenues	5,100	100	2,500	5,100	5,100	5100.0	100.0
Total Revenues - Srv Unit 699	$112,088	$57,922	$4,075	$6,675	$309,018	533.5	4629.5

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Growth Management – 140

Code Administration & Planning Manager:
Doug Maples, CBO

DEFINITION

This fund was historically used to account for state Commute Trip Reduction (CTR) grants. In 2002, the CTR funding was transferred to the Yakima Valley Conference of Governments (COG), and all of the reserve balance of CTR funds was spent on the Park and Ride next to the Gateway Center. We don't anticipate future CTR funding to come through the City. More recently, this fund has been used to track revenues and expenses relating to compliance with the Growth Management Act. The City of Yakima has received several grants over the last several years from Washington State Department of Community Trade and Economic Development (CTED) to assist in such planning elements as the Yakima Urban Area Comprehensive Plan 2025 update, the State Environmental Protection Act (SEPA) review for the Yakima Urban Area Comprehensive Plan 2025 and the Yakima Urban Area Zoning Ordinance update.

The service units in this division are:

Service Unit 314 – Interagency Planning
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
314 Interagency Planning	$10,721	$89,745	$20,050	$65,440	$20,305	22.6	31.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	10,721	89,745	20,050	65,440	20,305	22.6	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
314 Interagency Planning	$27,117	$69,966	$40,500	$65,966	$0	0.0	0.0
699 General Revenues	3,382	3,974	19,778	19,778	20,304	510.9	102.7
Total Revenues	$30,499	$73,940	$60,278	$85,744	$20,304	27.5	23.7

EXPLANATORY NARRATIVE

In 2003 the City received a grant to update our metropolitan transportation model. For the 2007 Year-End Estimate, $29,440 has been budgeted to complete this project. However, if this project is not completed in 2007, the grant will be encumbered and used in 2008.

In October 2006 the City received a grant of $40,000 to assist with the Yakima Urban Area Zoning Ordinance update, which is a semi-regional development regulation that applies development regulations to the entire Urban Growth Area (UGA). The City of Yakima and Yakima County share in using the Yakima Urban Area Zoning Ordinance for the UGA. It is used by Yakima County in the unincorporated portion and by the City of Yakima in the incorporated portion. Grant money in the amount of $36,000 was spent by June 30, 2007, which was the end of the State's biennium. In spite of the enormous effort to get as much of the Yakima Urban Area Zoning Ordinance as possible completed before the grant expired on June 30, 2007, City staff has since had to proceed without any outside professional planning assistance.

For 2008, the professional services account (410) includes a budget of $20,305, to be spent on the SEPA Integration Contract.

DETAIL

Service Unit - 314 Interagency Planning Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$10,721	$89,745	$20,050	$65,440	$20,305	22.6	31.0
Revenues							
330 Intergovernmental Revenues	$27,117	$69,966	$40,500	$65,966	$0	0.0	0.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$3,369	$3,974	$19,778	$19,778	$20,304	510.9	102.7
360 Miscellaneous Revenues	13	0	0	0	0	*	*
Total Revenues - Srv Unit 699	$3,382	$3,974	$19,778	$19,778	$20,304	510.9	102.7

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Stormwater – 441

Surface water Engineer:
Randy Meloy

DEFINITION

The functions of this division include the responsibilities and obligations set forth by the City's Eastern Washington Phase II Municipal Stormwater Permit and the State mandated Underground Injection Program (WAC 173-218). The Federal and State mandated responsibilities include collecting, transporting, and treatment of surface water (stormwater) to protect the environment, public health and welfare, and assess and comply with regulatory agency requirements.

Discussion

Through 2004, this function was budgeted the Wastewater budget (Service Unit 213), and included costs for surface water drainage as it relates to cleaning and maintaining the storm drainage lines, and cleaning of associated inlets and collection boxes. The division operated on an emergency basis only as staff and equipment were not available to implement any scheduled preventative maintenance program. Beginning in 2006, due to an impending National Pollution Discharge Elimination System (NPDES) Permit, activities related to stormwater increased. A Surface Water Engineer position was created and filled. Costs associated with that position were assigned to this service unit with the understanding that Wastewater would be reimbursed from a Stormwater utility once created. In addition to the Engineer position, in June 2006, utilizing positions which had previously been authorized and existing equipment, Wastewater implemented a modest, organized effort to inventory, map, assess, and clean existing surface water infrastructure within the City. This activity is fundamental to the new program.

During 2007, a full Wastewater crew was dedicated to Stormwater. Through September 2007 (16 months), this single crew has been able to clean 714 catch basins and 15,250 feet of pipe. The City's existing infrastructure consists of over 5,500 catch basins and a yet-to-be determined amount of pipe. Clearly, this level of effort and investment was not going to keep the City compliant with its Permit conditions. Therefore, this budget includes the addition of 4.50 FTE's and 2.46 FTE's reallocation from Wastewater Operating Fund (a total of 6.96 FTE's) to this effort.

This Wastewater Division also fronted the 2007 costs for the City's stormwater efforts with the understanding it would be reimbursed. At the end of 2007, the total loan to the City's enhanced Stormwater program is estimated to be $1.29 million (includes liability insurance and city services).

In February 2007, the City received its stormwater NPDES Permit. This started the clock on what is known as the 6+2 requirements. In July 2007, a regional stormwater entity was formalized through an Interlocal Agreement (ILA) between the cities of Yakima, Sunnyside, Union Gap and Yakima County that had established a working group called the Regional Stormwater Policy Group (RSPG). Yakima County was identified as the Lead Agency of this regional Group. The regional stormwater

entity is a creation of the RSPG and is formalized through the ILA. While the individual agencies remain responsible for their publicly-owned stormwater infrastructure, the County will take on several tasks such as public education, permit reporting, and administration that create an economy of scale for the partners. Each member is to reimburse the County for this Regional effort. Allocations were established based upon consideration of factors including population, size of area, amount of existing infrastructure, and miles of roadway, all within the combined Urban Growth Areas. The City's allocation of the Regional effort is 70%, to be paid to the County each year.

As 2008 is the first year of the stand-alone utility, the budget was based on the requirements of the new permit, and the narrative will not have any comparisons—it will just include discussion of the 2008 program. The budget as originally developed required a rate per Equivalent Residential Unit (ERU) of $28 to fund the program as presented. Subsequent to budget development, the Council representatives of the Regional Stormwater Policy Group reviewed the program and developed 3 rate proposals (none of which include the $28 rate for 2008). Therefore, the final budget will be adjusted to match the proposal adopted by Council.

The Service Units In This Division Are:

Service Unit 213 – Surface Drainage Collection
Service Unit 641 – Insurance And Bonds
Service Unit 645 – Interfund Distributions

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
213 Drainage	$0	$0	$0	$0	$744,068	*	*
641 Insurance And Bonds	0	0	0	0	15,000	*	*
645 Interfund Distribution	0	0	0	0	603,430	*	*
Total Expenditures	$0	$0	$0	$0	$1,362,498	*	*

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	0	0	0	0	298,706	*	21.9
200 Personnel Benefits	0	0	0	0	114,027	*	8.4
Sub-Total Salaries and Benefits	0	0	0	0	412,733	*	30.3
300 Supplies	0	0	0	0	9,117	*	0.7
400 Other Services And Charges	0	0	0	0	59,631	*	4.4
500 Intergov Srvcs/Other Interfund	0	0	0	0	835,000	*	61.3
600 Capital Outlays	0	0	0	0	0	*	0.0
900 Interfund Payment For Services	0	0	0	0	46,017	*	3.4
Total Expenditures	$0	$0	$0	$0	$1,362,498	*	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
213 Drainage	$0	$0	$0	$0	$1,370,000	*	*

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1272	Wastewater Manager	0.00	0.00	.12
11107	Engineering Chief Engineer	0.00	0.00	.05
3115	Project Engineer	0.00	0.00	.15
7123	Department Assistant II	0.00	0.00	.20
8312	WW Treatment Plant Operator II	0.00	0.00	.02
8313	WW Treatment Plant Operator III	0.00	0.00	.02
8321	Laboratory Technician	0.00	0.00	.10
8322	Pretreatment Technician (1 new position - .5 yr)	0.00	0.00	1.00(1)
8323	Pretreatment Crew Leader (1 new position - .5 yr)	0.00	0.00	1.00(1)
8732	Sewer Maint Specialist II (1 new position - .75 yr)	0.00	0.00	1.30(1)
8733	Sewer Maint Crew Leader (1 new position - .75 yr))	0.00	0.00	1.10(1)
10601	Engineering Contract Specialist	0.00	0.00	.05
11102	Utility Engineer (.5 new position)	0.00	0.00	.55
11106	Surface Water Engineer	0.00	0.00	1.00
13201	Sewer Maintenance Supervisor	0.00	0.00	.15
15104	Environmental Analyst	0.00	0.00	.05
15301	Laboratory Coordinator	0.00	0.00	.10
Total Personnel (2)		**0.00**	**0.00**	**6.96(1)**

(1) The 2008 budget includes funding for only 5.46 positions because the new positions will have staggered starting dates.
(2) Unless otherwise noted, all positions were transferred from Wastewater.

EXPLANATORY NARRATIVE

Service Unit 213 – Surface Drainage Collection

Account 100 Salaries and Wages – The projected 2008 budget is $297,206. As reflected in the above Authorized Personnel chart and footnotes, 4.5 FTE's are new positions while 2.46 FTE's are transferred from Fund 473, Wastewater.

Account 200 Personnel Benefits – A total of $114,027 is budgeted for 2008, and represents the "roll-up" costs associated with salaries and wages, such as Social Security; state retirement contributions; medical, dental and life insurance; and workers' compensation and unemployment premiums.

Account 300 Supplies –Fuel costs of $5,617 along with operating supplies of $3,500 are included in the projected budget of $9,117.

Account 400 Other Services and Charges – Professional Services, i.e. legal, and consulting services are required to implement the upcoming permit process and any inter-local agreements. The Ecology Discharge Permit is paid from this account. A budget of $59,631 is proposed for 2008.

Account 500 Intergovernmental Services – This account includes the fees to be paid to Yakima County for providing "Regional" services and for billing our customers. A budget of $250,000 is proposed for 2008.

Account 900 Operating Rental and Leases – The 2008 budget of $12,587 is budgeted in this line, according to the Fleet Manager's recommendation.

Service Unit 641 Insurance and Bonds

Account 641 Interfund Insurance Services – The 2008 budget is set at $15,000. The newly financed stormwater utility may bare some risk management burden related to future localized flooding events. This element will most likely be increased in future budget years.

Service Unit 645 Interfund Distribution

Account 550 Interfund Subsidies and Account 990 Interfund Administrative Charges – The total for account 550 is $585,000 with a total of $18,430 for account 990. The 2008 budget of $603,430 is for City Services at $18,430; a transfer to Equipment Rental to purchase new operating equipment at $60,000; capital transfer to Stormwater Capital Fund at $250,000 and the initial reimbursement to the Wastewater ($250,000) and Street ($25,000) Funds. This is the area of the budget that will be changed depending on Council's action on the rate structure. If a lower rate is chosen for 2008, the first reduction would be the reimbursement to other City divisions, followed by a reduction in the capital contribution, if necessary. If a higher rate is chosen for 2008, then the proposal would be to increase the capital contribution.

Revenue – The 2008 projected revenue of $1,370,000 was developed using a stormwater rate of $28 per Equivalent Residential Unit per year with an estimated 50,000 billable ERUs, less an allowance for uncollectible accounts of 2%. This revenue estimate reflects all applicable credits and waivers. As noted above, this rate is not currently in the list of proposed options; therefore, the final budget will be adjusted to reflect the final rate approved by Council.

Summary – The 2008 proposed budget of $1,362,498 represents the commencement of effort, though sub-minimal, to meet the City's mandated Permit requirements and every effort to get the program up and running. The 2009 budget will reflect more accurate costs, based on 2008 experience.

DETAIL

Service Unit - 213 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$0	$0	$0	$0	$297,206	*	*
120 Overtime	0	0	0	0	1,500	*	*
Total	0	0	0	0	298,706	*	*
200 Personnel Benefits	0	0	0	0	114,027	*	*
300 Supplies							
310 Office And Operating Supplies	0	0	0	0	3,500	*	*
320 Fuel Consumed	0	0	0	0	5,617	*	*
Total	0	0	0	0	9,117	*	*
400 Other Services And Charges							
410 Professional Services	0	0	0	0	35,000	*	*
430 Transportation/Training	0	0	0	0	500	*	*
470 Public Utility Services	0	0	0	0	131	*	*
490 Miscellaneous	0	0	0	0	6,500	*	*
4D0 Doe W/W Discharge Permit Fee	0	0	0	0	17,500	*	*
Total	0	0	0	0	59,631	*	*
510 Intergovernment Professional Ser	0	0	0	0	250,000	*	*
640 Machinery And Equipment	0	0	0	0	0	*	*
900 Interfund Payment For Services							
950 Interfund Opt Rental And Leases	0	0	0	0	12,587	*	*
980 Interfund Garage/Plant Charges	0	0	0	0	0	*	*
990 Interfund Administrative Chgs	0	0	0	0	0	*	*
Total	0	0	0	0	12,587	*	*
Total Expenditures - Srv Unit 213	$0	$0	$0	$0	$744,068	*	*
Revenues							
310 Taxes	$0	$0	$0	$0	$0	*	*
360 Miscellaneous Revenues	0	0	0	0	1,370,000	*	*
Total Revenues - Srv Unit 213	$0	$0	$0	$0	$1,370,000	*	*

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$0	$0	$0	$0	$15,000	*	*

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$0	$0	$0	$0	$585,000	*	*
990 Interfund Administrative Charges	0	0	0	0	18,430	*	*
Total Expenditures - Srv Unit 645	$0	$0	$0	$0	$603,430	*	*

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Stormwater Capital – 442

Surface Water Engineer:
Randy Meloy

DEFINITION

The 442 Fund serves to provide resources for Surface/Stormwater System planning and collection system capital improvements. These efforts consist of capital projects to enhance the treatment of stormwater to meet permit requirements, reduce or eliminate local flooding, upgrade capacity of collection lines where needed, and replace deteriorated infrastructure.

This is a brand new Fund. The 2008 revenues are estimated at $250,000. Estimated expenditures for 2008 are $225,000. The 2008 year-end balance is estimated at $25,000.

The service unit in this division is:

Service Unit 218 – Capital Improvement

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$0	$0	$0	$0	$225,000	*	*

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	0	0	0	0	25,000	*	11.1
600 Capital Outlays	0	0	0	0	200,000	*	88.9
Total Expenditures	$0	$0	$0	$0	$225,000	*	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
218 Capital Improvement	$0	$0	$0	$0	$250,000	*	*

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

Account 410 Professional Services – The 2008 professional services budget is $25,000.

Account 600 Capital Outlay – The 2008 construction budget of $225,000 is for several yet-to-be determined construction projects to repair existing infrastructure, relieve local flooding or enhance treatment.

Revenue – The 2008 revenue is a $250,000 capital transfer from Stormwater Operating Fund.

Summary –The majority of capital expenses will be used to repair existing infrastructure, relieve local flooding or enhance treatment. Project revenue for 2008 is $250,000, derived from Stormwater operations transfer. The estimated 2008 year-end balance is $25,000.

DETAIL

Service Unit - 218 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
410 Professional Services	$0	$0	$0	$0	$25,000	*	*
650 Construction Projects	0	0	0	0	200,000	*	*
Total Expenditures - Srv Unit 218	$0	$0	$0	$0	$225,000	*	*
Revenues							
390 Other Financing Sources	0	0	0	0	250,000	*	*

(This page intentionally contains no information.)

Police Department

031 Police
333 Law and Justice Capital

YAKIMA POLICE DEPARTMENT

2008 Budgeted Staffing Levels

T. GREER
Administrative Assistant

S. GRANATO
Chief of Police
187.00 Positions

W. WANTLAND*
Communications Manager
PUBLIC SAFETY
31.0 Positions

FIRE DEPARTMENT

VACANT
Deputy Chief

J. SCHNEIDER
Captain

CRIMINAL INVESTIGATION
27.00 Positions

INVESTIGATIONS
Person Crimes
Property Crimes
Arson
Special Assault
Narcotics

CLERICAL SUPPORT
Transcription

IDENTIFICATION
Fingerprint Comparison
Forensics
Evidence Collection

FLEET MANAGEMENT

G. COPELAND
Captain

UNIFORMED DIVISION
83.00 + 15-25 volunteers

PATROL SQUADS
Emergency Response
Reactive and
Preventative Patrol
Criminal and Traffic
Enforcement
Service Response SRO's
K-9 Unit

POLICE RESERVES
(Volunteer)
Patrol Support
Special Details
Service Response

SWAT TEAM
Emergency Tactical
Intervention and Crisis Negotiations

R. LIGHT
Captain

SPECIAL OPERATIONS
27.00 Positions

SPECIAL OPERATIONS
Gang Enforcement
Traffic Unit
SRO
GREAT
Transit

TRAINING
Training, Recruitment
and Testing

PLANNING & RESEARCH
Weed and Seed Grants

COMMUNITY SERVICES
Crime Prevention
PAL
Volunteer Programs
Explorers

CLERICAL SUPPORT

G. BELLES
Lieutenant

SERVICES DIVISION
43.00 Positions

SUPPORT SERVICES COMMUNICATIONS AND RECORDS MANAGEMENT
Call Taking • TRU • Data Entry
Retention and Dissemination
Permits

PROPERTY
Inventory • Control and Safekeeping
of Evidence and Found Property

PRISONER DETENTION
Care and Custody of Prisoners
Transportation • Courtroom Security

ADMINISTRATIVE SPECIALIST

ELECTRONIC HOME MONITORING

BUILDING MAINTENANCE

S. FINCH
Lieutenant

PROFESSIONAL STANDARDS

INTERNAL INVESTIGATIONS

* Shared administrative authority of the Public Safety Communications Division between Police Chief and Fire Chief. More detail included on Fire Department Budgeted Staffing Levels Chart.

CITY OF *Yakima*

POLICE

2008 PRELIMINARY BUDGET NARRATIVE

Police Chief: Sam Granato

Division:

Police – 031

DEFINITION

The Police Department has the basic purpose of maintenance of the public order and the control of conduct legislatively defined as crime.

This responsibility is discharged through operational functions designed to prevent crime, provide protection to persons and property, as well as detect, investigate, and apprehend offenders. The primary mission of the Yakima Police Department is enforcement of federal, state, county and city ordinances and statutes through a community partnership, which promotes safe, secure neighborhoods.

The following eleven service units comprise this department:

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase
Service Unit 104 – GREAT (Gang Resistance and Education Training) Program
Service Unit 105 – Safe Community Action Plan
Service Unit 112 – Investigative Division
Service Unit 113 – Preventive Patrol Division
Service Unit 114 – Police Support Services Division
Service Unit 115 – Detention Division
Service Unit 117 – Police Special Operations
Service Unit 119 – Administration
Service Unit 323 – Parking Facilities
Service Unit 641 – Insurance and Bonds

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
	Deputy Chief	0.00	0.00	1.00[1]
6127	Police Captain	3.00	3.00	3.00
6126	Police Lieutenant	5.00	5.00	5.00
6124	Police Sergeant	16.00	17.00[2]	17.00
6121	Police Officer	103.00	111.00[3]	111.00
6235	Corrections Administrative Specialist	1.00	1.00	1.00
11730	Forensic Supervisor	0.00	1.00[4]	1.00

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
6210	Senior Evidence Technician	1.00	1.00	1.00
6221	Corrections Officer	11.00	11.00	11.00
11720	Corrections Sergeant	3.00	3.00	3.00
6251	Police DA I (Temporary) (Police Service Aide)	.42	.42	.42
6252	Police Services Specialist I	20.00	21.00(5)	21.00
6253	Police Services Specialist II	3.00	3.00	3.00
11710	Police Services Supervisor	4.00	4.00	4.00
6610	Parking Enforcement Officer	1.00	1.00	1.00
11701	Administrative Assistant to the Police Chief	1.00	1.00	1.00
8205	Police Fleet Specialist	1.00	1.00	1.00
8511	Custodian	1.00	1.00	0.00(6)
8541	Building Maintenance Specialist	0.00	0.00	1.00(6)
35210	Case Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
	Crime Analyst	0.00	1.00(7)	1.00
9113	City Worker III (Temp) (PD Svc Aide & Pk) Patrol)	2.10	1.35	1.35
9114	City Worker IV (Temp) (PD Svc Aide & Pk)	.84	.84	.84
Total Personnel		**180.36**	**191.61**	**192.6(8)**

(1) One Assistant Chief added for mid-year 2008 by policy issue, position effective 7-1-08
(2) One Police Sergeant added in 2007 as part of the Safe Community Action Plan
(3) One Police Officer added in 2007 for the GREAT program, one Police Officer added in 2007 for the Occidental Annexation, and 6 Police Officers added in 2007 for the Safe Community Action Plan, one Officer paid in fire, one Officer paid in Transit
(4) Evidence Technician position upgraded to Forensic Supervisor in 2007
(5) One Police Services Specialist I position added for the Safe Community Action Plan (Crime Free Rental Housing component)
(6) Custodian position upgraded to Building Maintenance Specialist (additional note – Building Superintendent position has been listed incorrectly as a Building Maintenance Specialist for several years)
(7) Crime Analyst position added in 2007 as part of the Safe Community Action Plan
(8) Total Permanent Budgeted Positions 190

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 112			
Cases requiring follow-up	16,350	15,558	16,000
Cases Investigated	5,484	6,334	6,600
Cases Assigned for Information	10,866	9,224	10,100
Cases Assigned per Detective	1,257	1,196	1,300
Part I Crimes Against Property Cleared	13.3%	18.94%	19%
Part I Crimes Against Persons Cleared	74.14%	74.35%	75%
Service Unit 113			
Service Requests Received	64,885	63,500	64,000
Traffic Accidents Reported	3,305	3,150	3,200
Officers Per 1,000 Population	1.52	1.63	1.63
UCR Part I Arrests	1,439	1,440	1,450
All Other Arrests (except Traffic)	4,140	4,063	4,100
Traffic Violations Cited	16,929	19,250	18,000

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 114			
Population	82,867	83,590	83,800
Commissioned Police Officers	126	136	137
Case Numbered Events Processed	24,186	22,908	23,547
Infraction Citations Processed	13,290	15,306	16,322
Property Received	7,973	7,773	7,849
Property Disposed Of	4,167	3,279	4,200
Events Requiring Services	64,886	62,412	62,568
Service Unit 115			
Misdemeanor Arrests	4,393	4,384	4,416
Misdemeanor Commitments	4,674	5,034	5,083
Total Prisoner Days Served (excluding contract jails)	39,895	46,762	47,103
Average Cost Per Prisoner Per Day City Jail (1)	$50.30	$51.82	$53.38
Average Cost Per Prisoner Per Day Wapato Jail (1)	$35.03	$40.03	$45.00
Average Cost Per Prisoner Per Day Toppenish Jail (1)	$40.02	$40.19	$40.36
Average Cost Per Prisoner Per Day Sunnyside Jail (1)	$34.95	$38.38	$38.50
Average Cost Per Prisoner Per Day (Yakima County DOC) (2)	$84.36	$83.94	$89.76
Electronic Home Monitoring Average Cost Per Monitored Individual Per Day(3)	$.65	$.22	$.50
Service Unit 323			
Parking Citations Issued	1,845	3,500	2,271
Unmetered Spaces Available CBD	930	930	930
Spaces Available City Lots	410	410	410

(1) Includes daily incarceration rate plus medical costs
(2) Average cost per day of Yakima County DOC includes daily incarceration rates including medical cost and includes fractionalization of cost with other agencies.
(3) A modest profit of approximately $.22/day was made in 2007,

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$1,030,588	$1,439,559	$635,579	$1,145,801	$1,198,181	83.2	104.6
104 Great Program	74,909	159,809	166,866	214,779	171,549	107.4	79.9
105 Safe Community Action Plan	0	480,390	20,670	329,400	698,458	145.4	212.0
112 Investigation	2,283,497	2,285,288	1,675,304	2,306,736	2,366,711	103.6	102.6
113 Preventive Patrol	8,741,752	7,451,444	5,562,761	7,343,101	7,924,305	106.4	107.9
114 Police Support Services	1,433,128	1,539,981	1,116,085	1,548,077	1,694,279	110.0	109.4
115 Detention Services	1,272,006	1,334,233	979,251	1,332,438	1,417,020	106.2	106.4
117 Police Special Operations	84,253	2,126,503	1,722,911	2,207,184	2,316,503	108.9	105.0
119 Administration	2,555,388	2,354,150	2,012,141	2,736,780	2,986,515	126.9	109.1
323 Parking Facilities	76,022	77,648	48,632	71,812	97,348	125.4	135.6
641 Insurance And Bonds	218,938	240,832	240,832	240,831	252,874	105.0	105.0
Total Expenditures	$17,770,480	$19,489,836	$14,181,032	$19,476,938	$21,123,742	108.4	108.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	11,550,733	12,448,754	8,902,994	12,286,307	13,684,454	109.9	64.8
200 Personnel Benefits	2,818,124	3,084,836	2,302,787	3,046,492	3,297,237	106.9	15.6
Sub-Total Salaries and Benefits	14,368,858	15,533,590	11,205,780	15,332,799	16,981,691	109.3	80.4
300 Supplies	721,637	819,124	663,818	898,529	816,500	99.7	3.9
400 Other Services And Charges	1,136,009	1,106,965	893,130	1,164,453	1,156,035	104.4	5.5
500 Intergov Srvcs/Other Interfund	1,319,288	1,708,000	1,171,147	1,753,000	1,910,000	111.8	9.0
600 Capital Outlays	0	1	0	1	1	100.0	0.0
900 Interfund Payment For Services	224,688	322,157	247,157	328,156	259,515	80.6	1.2
Total Expenditures	$17,770,480	$19,489,836	$14,181,032	$19,476,938	$21,123,742	108.4	100.0

Salary Distribution (by Service Unit)

Service Unit	2006 Actual	2007 Amended Budget	2007 Estimate	2008 Proposed Budget	2007 Budget vs. 2008 Budget
103	287,652	342,344	350,000	382,990	11.9%
104	44,764	120,392	124,105	129,102	7.2%
105	0	227,354	138,400	487,927	114.6%
112	1,701,338	1,716,682	1,691,818	1,751,845	2.1%
113	6,090,175	5,108,760	5,013,846	5,389,166	5.5%
114	1,045,204	1,105,780	1,071,875	1,199,823	8.5%
115	717,555	733,530	738,784	781,452	6.5%
117	79,702	1,678,213	1,760,464	1,810,725	7.9%
119	596,535	383,818	360,700	464,085	20.9%
323	34,695	40,174	33,600	55,164	37.3%
Total	10,597,620	11,457,047	11,283,592	12,452,279	8.7%

Because of reallocations of staffing among service units and the creation of three new service units: 104 GREAT (Gang Resistance Education and Training), 105 Safe Community Action Plan and 117 Special Operations, this summary was prepared to demonstrate that, in total, the salary lines increased $995,232 or 8.7% from the 2007 budget of $11,457,047 to the 2008 budget of $12,452,279. The salary account includes the negotiated wage increase of 6% in the base wage for YPPA represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The chart above illustrates salaries only. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase. Although not as drastic as the PERS increase, there is also a minimal mandated increase in the LEOFF (Law Enforcement Officers and Fire Fighters) Retirement system.

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase.....Captain Greg Copeland
This service unit funds positions and programs through the 0.3% sales tax initiative.

Account 110 Salaries and Wages – This line item for 2008 reflects a $40,646 or 11.9% increase over the 2007 budget of $342,344 to $382,990. There is a $32,990 or 9.4% increase over the 2007 year-end estimate of $350,000. The increase in 2008 is due to projected full staffing for the year.

Account 120 Overtime – This line item has an increase of 10,000 or 10% over both the 2007 budget and year-end estimate of $100,000 to $110,000 for 2008. This increase is possible due to an increase in available State High Crime funds. These funds will be used to provide emphasis patrols.

Account 200 Personnel Benefits – There is an increase of $7,169 from 2007 budget of $91,890 to $99,059 for the 2008 budget, and an increase of $583 from the 2008 budget to 2007 YEE of $98,476. This is an increase of 7.8% between budgets and .6% between the 2008 budget and 2007 YEE. The increase is due to the increases explained in the Budget Summary section.

Account 280 Clothing – There are no changes for 2008 in this line item from the 2007 budget and year-end estimate of $15,000. This line pays the uniform and cleaning expenses for officers funded in this service unit.

Account 310 – Office and Operating Supplies – There is $5,000 budgeted in this line for 2008. Nothing was budgeted or expended in 2007. This line will be used to purchase ammunition, taser cartridges, and other operating supplies for officers in this service unit.

Account 320 Fuel – There is an increase of $26,000 from the 2007 budget of $74,000 to $100,000 for both the 2007 YEE and 2008 budget. This is a 35% increase due to rising fuel costs.

Account 350 Small Tools and Equipment – There is no change in the 2008 budget from the 2007 budget of $25,000. There is also no change from the 2007 YEE of $25,000. This line will pay for equipment needs of the .3% officers and also supplies for the new crime laboratory.

Account 410 Professional Services – There is a decrease of $20,000 from the 2007 budget of $30,000 to $10,000 for 2008. This is a 66% reduction. There is an increase of $10,000 from the 2008 budget to the 2007 YEE of $0. These funds pay for fit for duty evaluations, and there are no anticipated evaluations for 2007.

Account 420 Communications – There is a decrease of $8,000 from the 2007 budget of $10,000 to the 2008 budget of $2,000. This is an 80% decrease. There is a decrease of $10,000 or 83.3% from the 2007 YEE of $12,000. These funds primarily pay for cellular phone service for officers. 2007 was the first year to equip officers, so the expense for service only is expected to be reduced in 2008.

Account 430 Transportation/Training – There is an increase from the 2007 budget and year-end estimate of $5,000 to the 2008 budget of $6,000. This is a 20% increase this account provides for training expenses (transportation, lodging, meals) related to the additional positions.

Account 490 Miscellaneous – There is an increase from the 2007 budget and year-end estimate of $5,000 to the 2008 budget of $6,000. This is a 20% increase. This account pays training registration expenses.

Account 510 Intergovernmental Services – This line item for 2008 has a $312,000 or 42.4% decrease over the 2007 budget of $735,000. There is no change from the 2007 YEE to the 2008 budget of $423,000. These funds are budgeted for Yakima County Department of Corrections expenses. The majority of these expenses have been shifted to the General Fund in Service Unit 119 because there is not enough revenue to support them in this service unit.

Account 960 – Interfund Insurance Services – This line item for 2008 has an increase of 316 from the 2007 budget and YEE of $6,325 to $6,641. This is a 5% increase. These funds are budgeted for Risk Management.

Summary – This service unit for 2008 has a decrease of $241,378 or 16.8% from the 2007 budget of $1,439,559 to $1,198,181. There is an increase is $52,380 or 4.6% over the 2007 year-end estimate of $1,145,801. These changes are due to the above-listed factors.

Service Unit 104 – GREAT (Gang Resistance Education and Training) Program..... Captain Rod Light

This service unit funds positions and programs through a federal grant. The City of Yakima will use this funding to suppress, intervene, and prevent gang pressure and youth violence.

Account 110 Salaries and Wages – There is an increase of $8,710 from the 2007 budget of $120,392 to the 2008 budget of $129,105. This is a 7.2% increase. There is an increase of $4,997 from the 2007 YEE of $124,105, or 4%. This line funds 1.75 GREAT officer positions. The increases are due to the YPPA contract settlement and budgeting for a full year of salaries.

Account 120 Overtime – There is $5,000 budgeted in 2008 for overtime. There were no funds budgeted for 2007, however there is a YEE of $7,700. The reduction in overtime is due to tighter oversight of employee overtime.

Account 130 Shift Differential – There were $2,088 budgeted in 2007 for this line, but $276 budgeted for 2008. Although it was anticipated that the GREAT part-time positions would be filled by Gang Unit officers who contractually receive shift differential, the positions were filled by School Resource Officers, who do not generally receive shift differential.

Account 200 Personnel Benefits There is an increase of $1,426 in the 2008 budget of $31,171 to the 2007 budget and YEE of $29,745. This increase is due to the increases detailed in the Budget Summary.

Account 310 Office and Operating Supplies – There are no funds budgeted for this line item in 2008. This is a $7,584 reduction from the 2007 budget and a $43,500 reduction from the 2007 YEE Due to the availability of federal grant funds, program supplies were purchased for the upcoming year out of the 2007 grant.

Account 350 Small Tools and Equipment – There is an increase of $3,000 over the 2007 budget of $0 to the 2008 budget of $3,000. There is a decrease of $29 from the 2007 YEE of $3,029 to the 2008 budget. Grant funds in this line item were used to purchase a computer for the GREAT program.

Account 430 Transportation/Training – There is $0 budgeted for training expenses in 2007, however there is a YEE of $1,700. There is $0 budgeted for 2008. Grant funds were available to provide required training to the GREAT officers/instructors.

Account 490 Miscellaneous – $5,000 is budgeted in 2007 and $3,000 in 2008 for additional training registration expenses, professional association dues, as well as other miscellaneous expenses for activities for participants.

Summary – This service unit for 2007 has a total of $159,809 budgeted to cover the above-listed expenses. For 2008, $171,549 is budgeted.

SERVICE UNIT 105 – SAFE COMMUNITY ACTION PLAN.....CAPTAIN JEFF SCHNEIDER

This service unit was new in 2007 and funds positions and equipment through funds saved through the library annexation. This service unit will create a Special Emphasis Unit, which will conduct proactive emphasis patrols throughout the city year-round. A special appropriation was made to cover expenses incurred as of July 1, 2007. Consequently, 2007 figures are only budgeted for ½ of the year, while 2008 budget totals are for the full year.

Account 110 Salaries and Wages – There is $227,354 budgeted to cover 6 police officers, 1 sergeant, 1 crime analyst, and 1 Police Services Specialist I for Crime Free Rental Housing. Due to the challenges of filling vacant positions, only $138,400 is expected to be expended in 2007. There is $487,927 budgeted for 2008 to cover a full year of salaries for the above-listed positions.

Account 120 Overtime – There is $61,000 budgeted in 2007 for overtime and $40,000 budgeted for YEE and 2008. These funds will be used to conduct periodic emphasis patrols until the Emphasis Unit is fully staffed and running..

Account 200 Personnel Benefits There is $64,036 budgeted for 2007 and $148,530 budgeted for 2008 for personnel benefits. The increase is due to full-year funding and the above mentioned increases.

Account 280 – Clothing and Miscellaneous – There is $5,000 budgeted in 2007 and $2,000 budgeted in 2008 to provide uniforms and equipment to the new Emphasis Unit.

Account 310 Office and Operating Supplies – There is $4,000 budgeted in 2007 and $3,500 in 2008 for ammunition, taser cartridges, and other operating supplies for the Emphasis Unit.

Account 320 Fuel – There is $10,000 budgeted in 2007 and $3,500 budgeted in 2008 for additional fuel expenses.

Account 350 Small Tools and Equipment – There is $65,000 allocated to this line for 2007 and $0 budgeted for 2008. This money will be used to equip the additions to the fleet needed for the new unit.

Account 430 Transportation/Training – There is $3,000 budgeted for training expenses in 2007, and $3,000 budgeted for 2008. This will be used to provide training to the officers assigned to this unit.

Account 480 Repairs and Maintenance – There is $10,000 budgeted in 2007 and $10,000 budgeted in 2008 to maintain the vehicles used by this unit.

Account 950 Interfund Rentals and Leases – There is $81,000 allocated to this line to purchase additional vehicles for the fleet for use by the Emphasis Unit.

Summary – This service unit for 2007 has a total of $480,390 budgeted to cover the above-listed expenses. For 2008, $698,458 is budgeted.

Service Unit 112 – Investigation.....Captain Greg Copeland

This service unit is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $60,027 from the 2007 year-end estimate of $1,691,818 to $1,751,845. This is a 3.6% increase. There is an increase of $35,163 from the 2007 amended budget of $1,716,682, or 2.1%. These increases are due to the YPPA contract settlement.

Account 120 Overtime – There is an increase of $18,200 from the 2007 budget of $131,800 to the 2008 budget of $150,000. This is a 13.8% increase. There is a decrease of $10,000 from the 2007 YEE of $160,000. This is a 6.2% decrease. This service unit in particular cannot anticipate overtime need in advance, as their overtime is driven by violent crime that must be investigated. .

Account 130 Shift Differential – This line item for 2008 reflects an increase of $828 from the 2007 YEE of $2,616 to $3,444. This account is budgeted separately but paid in the salaries line.

Account 140 Retirement/Termination Cash-out – This line item for 2008 reflects an increase of $443 from the 2007 year-end estimate of $9,557 to $10,000. This account pays for both retirement cashouts and annual vacation cashouts as provided in the Municipal Code. There are no anticipated retirements in 2008, however, there will be several employees eligible for a vacation cashout.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $16,833 or 4.2% from the 2007 amended budget of $387,790 to $404,623. There is an increase of $6,878 over the 2007 YEE of $397,745, or 1.7%. This increase is due to the above mentioned increases.

Account 280 Clothing – There are no changes for 2008 in this line item from the 2007 budget and year-end estimate of $28,000. This line pays the clothing/cleaning allowance for detectives and other officers who have plain-clothes assignments.

Account 410 Professional Services – There are no changes for 2008 in this line item from the 2007 budget and year-end estimate of $15,000. This line covers special investigations expenses, such as informant fees and specialized investigative equipment.

Account 480 Repairs and Maintenance – This line item for 2008 reflects an increase of $1,800 from the 2007 year-end estimate of $2,000 to $3,800. There is no change from the 2007 budget to the 2008 budget. This line pays for the service, Repairs and Maintenance of various equipment in the detective division.

Summary – This service unit for 2008 reflects an increase of $59,975 from the 2007 year end estimate of $2,306,736 to $2,366,711. This is a 2.6% increase. There is an increase of $81,423 or 3.6% from the 2007 budget of $2,285,288. These changes are the combined result of the previously described factors.

Service Unit 113 – Preventive Patrol.....Captain Jeff Schneider

This service unit is responsible for all uniformed field personnel functions, including Police Reserves, with an emphasis on Police/Community partnerships in developing proactive enforcement strategies.

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $375,320 from the 2007 year-end estimate of $5,013,846 to $5,389,166. This is a 7.5% increase. The increase is $280,406 or 5.5% from the 2007 amended budget of $5,108,760. This increase is a result of the settlement of the YPPA contract.

Account 120 Overtime – This line item for 2008 reflects an increase of $120,000 from the 2007 year-end estimate of $360,000 to $480,000. This is an increase of 33.3%. The increase is the $80,000 or 20% from 2007 amended budget of $400,000. Although there are current cost-containment measures in place, there are increased funds being budgeted to conduct emphasis patrols until the Emphasis Unit is fully staffed and operational.

Account 130 Shift Differential – This line has a decrease of $675 or 1.1% from the 2007 budget and YEE of $60,482 to $59,807 in 2008. This decrease is due to more accurate figures available for actual shift differential expenditures after the addition of one squad to the shift differential roster in 2007.

Account 140 Retirement/Termination Cash-out – This line reflects an increase of $70,000 from the 2007 budget of $65,000 to $135,000 in 2008. The increase is $88,721 from the 2007 year-end estimate of $46,279. This line item encompasses the contractually mandated annual leave Cash-out for commissioned personnel. This line also reflects four anticipated retirements in 2008.

Account 200 Personnel Benefits – This line shows a .5% decrease of $6,663 from the 2007 year-end estimate of $1,245,994 to $1,239,331 in 2008. The decrease is $15,157 or 1.2% from the 2007 budget of $1,254,488. This decrease is due to cost sharing in medical insurance premiums in 2008.

Account 280 Clothing and Miscellaneous – There is an increase of $5,000 from the 2007 budget and year-end estimate of $138,000 to the 2008 budget of $143,000. This line provides uniforms, dry cleaning and alterations to patrol officers.

Account 320 Fuel – There is an increase of $16,000 in the 2008 budget of $200,000 from the 2007 budget of $184,000. This is an 8.7% increase. The increase is $5,000 or 2.6% over the 2007 YEE of $195,000. This increase is due to rising fuel prices..

Account 350 Small Tools and Equipment – There is an increase of $15,000 from the 2007 budget of $8,000 to the 2008 budget of $23,000, or 87.5%. The increase is $14,500 or 70.6% over the 2007 YEE of $8,500. This account pays for police K9 equipment and veterinary expenses. Lektor, our longest-serving K9, is due to retire. The increase is to purchase a replacement K9 for Lektor..

Account 410 Professional Services –There are no changes from the 2007 budget and YEE of $10,000 to the 2008 budget. This account pays for professional evaluations within the division to maintain the integrity of the division and department.

Account 450 Operating Rentals and Leases – This account has a $10,000 increase from the 2007 budget of $30,000 to $40,000, which is a 33.3% increase. There is a decrease of $25,000 or 38.5% over the 2007 year-end estimate of $65,000. This account funds the lease of our airport sub-station, photocopiers, and police motorcycles. The motorcycle lease is re-signed every two years, with 2007 being the year it is due, thus the decrease in this line.

Account 480 Repair/Maintenance – This line item for 2008 reflects an increase of 13,000 from the 2007 budget of $192,000 to 205,000, an increase of 6.8%. There is an increase of $5,000 or 2.5% over the 2007 YEE of $200,000. This increase is due to an increase in the fleet maintenance contract and the aging of our fleet, which requires additional and more expensive repairs.

Summary – This service unit for 2007 reflects an increase of $581,204 from the 2007 year end estimate of $7,343,101 to $7,924,305. This is a 7.9% increase. The increase is $472,861 or 6.3% from the 2007 amended budget of $7,451,444 and is the combined result of the previously described factors.

Service Unit 114 – Police Support Services ..... Lieutenant Gary Belles

This service unit is responsible for the department's customer service, data entry, records maintenance and property control functions. The primary duties of this unit are to provide administrative support to the operational divisions of the Police Department.

Account 110 Salaries and Wages – This line item has an increase of $94,043 from the 2007 budget of $1,105,780 to $1,199,823, or 8.5% increase. There is an increase of $127,948 from the 2007 year-end estimate of $1,071,875, an 11.9% increase. There has been a vacancy for most of the year in the custodian position, which has resulted in salary savings. The increase for next year is due to the upgrade of the position to a Building Maintenance Specialist and in anticipation of filling the position.

Account 120 Overtime – There is an increase of $5,000 from the 2007 budget and YEE of $45,000 to $50,000. This increase to keep the workload current in this division while vacancies are filled..

Account 130 Shift Differential – There is no change from the 2007 budget and YEE of $650 to the 2008 budget. This line is budgeted separately but paid out of the salary line through the payroll system.

Account 140 Retirement Cash-out – This line has a decrease of $14,000 or 35.9% from the 2007 year-end estimate of $39,000 to the 2008 budget of $25,000. There is an increase of $20,000 from the 2007 budget of $5,000. The increase in the year-end estimate was due to an unbudgeted retirement in 2007. There is an additional anticipated retirement in this service unit for 2008.

Account 200 Personnel Benefits – This line has an increase of $36,754 or 11% from the 2007 year-end estimate and budget of $333,752 to the 2008 budget of $370,506. This increase is due vacant position being filled and the above mentioned changes.

Account 310 Office and Operating Supplies – There is no change from the 2007 budget and year-end estimate of $500 to the 2008 budget. This line is for minor supplies needed in the property room.

Account 350 Small Tools and Equipment – There is a $1,000 increase from the 2007 budget and year-end estimate of $3,000 to the 2008 budget of $4,000, or 33.3%. This line is for equipment needed in property, and is funded by income from unclaimed property that is sold at auction.

Account 440 Advertising – There are no funds budgeted in this account for 2008. This line pays for advertising for special events, such as National Night Out, which is now part of service unit 117. The budget has been transferred to that service unit.

Account 450 Operating Rentals and Leases – There is no change from the 2007 budget of $35,000 to the 2008 budget. There is a decrease of $3,000 or 7.9% from the 2007 year-end estimate of $38,000. This line covers photocopier leases, but also encompasses the state mandated costs to use the ACCESS system for criminal records. The State has advised there will be a rate increase in 2008 for use of the ACCESS system.

Account 480 Repairs and Maintenance – There is no change from the 2007 budget and year-end estimate of $8,800 to the 2008 budget. This account covers the maintenance contracts on the office equipment in this division, and also provides for any repairs needed to the equipment.

Account 490 Miscellaneous – There are no funds budgeted for this line in 2008. This line has been moved to Service Unit 117 – Special Operations, and provides for printing materials for the Community Services division.

Summary – This service unit for 2008 reflects an increase of $146,202 from the 2007 year-end estimate of $1,548,077 to $1,694,279. This is a 9.4% increase. There is an increase of $154,298 or 10% from the 2007 amended budget of $1,539,981. This increase is the combined result of the previously described factors.

Service Unit 115 – Detention Services ..... Lieutenant Gary Belles

This prisoner detention service unit provides for the care and custody of offenders arrested for and convicted of misdemeanor crimes within the City of Yakima and sentenced to the City jail.

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $42,668 or 5.8% from the 2007 year-end estimate of $738,784 to $781,452. There is an increase of $47,922 from the 2007 budget of $733,530. The increase in this account is due to the above mentioned settlement.

Account 120 Overtime – There is no change from the 2007 budget and year-end estimate of $45,000 to the 2008 budget. Overtime will be closely monitored and restricted if needed to adhere to the City's budget constraints.

Account 130 Shift Differential – This line has no change from the 2007 budget of $9,500 to the 2008 budget. This line is budgeted separately but paid out of the salary line through the payroll system.

Account 140 Retirement/Termination Cash-out –There is no change from the 2007 budget and year-end estimate of $5,000 to the 2008 budget. This will cover unexpected Cash-outs due to employee turnover.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $12,414 from the 2007 year-end estimate, of $259,354 to $271,768. This is a 4.8% increase. The increase is 29,866 or 12.4% over the 2007 budget of $241,902. This is the result of the above mentioned factors.

Account 310 Office and Operating Supplies – This line has a $5,000 increase, or 2.9%, from the 2007 budget and YEE of $172,500 to the 2008 budget of $177,500. This line pays for food and other supplies for inmates.

Account 350 Small Tools and Equipment – There is no change from the 2007 budget and year-end estimate of $1,000 to the 2008 budget. This line purchases small office equipment for use in the jail.

Account 410 Professional Services – There is no change from the 2007 budget of $125,000 to the 2008 budget. There is an increase of $10,000 in the 2008 budget from the 2007 YEE of $115,000, or 8.7%. This account pays for inmate medical expenses, which are closely monitored to contain costs.

Account 490 Miscellaneous – There is no change from the 2007 budget and year-end estimate of $800 to the 2008 budget. This account pays for printing expenses in the Home Detention division.

Summary – This service unit for 2008 reflects an increase of $84,582 or 6.4% from the 2007 year-end estimate of $1,332,438 to $1,417,020. There is an increase of $82,787 or 6.2% from the 2007 budget of $1,334,233. The increase is due to the above-mentioned factors.

SERVICE UNIT 117 – SPECIAL OPERATIONS ..... CAPTAIN ROD LIGHT

This service unit was new in 2007. It is a redistribution of personnel from the service units 113, 114 and 119 into a cohesive Special Operations Unit. This unit oversees the Gang Enforcement Team, Traffic Division, Transit Officer, Community Services, Police Athletic League and Training Divisions. The Special Operations Division also supervises the GREAT program, however, due to its separate funding source it was given its own service unit.

Account 110 Salaries and Wages – There is an increase of $132,512 from the 2007 budget of $1,678,213 to the 2008 budget of $1,810,725. This is a 7.9% increase. There is an increase of $50,261 from the 2007 YEE of $1,760,464, or 2.9%. This increase is due primarily to the settlement of the YPPA contract.

Account 120 Overtime – There is $40,000 in 2008 in the overtime line to cover overtime for the above-listed positions. As this service unit also encompasses the Gang Unit, there is the possibility of recouping some overtime expenses through reimbursement agreements with outside agencies, such as the Immigration and Customs Enforcement office.

Account 130 Shift Differential – There is an increase of $1,105 from the 2007 YEE of $18,156 to the 2008 budget of $19,261, or 6.1%. The increase is $2,035 over the 2007 budget of $17,226, or 11.8%. As shift differential rates are directly related to pay rates, when salaries increase, the amount of shift differential increases as well.

Account 140 Retirement/Termination Cashout – There is $15,000 budgeted to this account for 2008. This will cover the contractually mandated annual leave cashout.

Account 200 Personnel Benefits – There is an increase of $26,953 from the 2007 budget and YEE of $376,064 to the 2008 budget of $403,017. This increase is due to the above mentioned factors.

Account 310 Office and Operating Supplies – There is no change from the 2007 budget and YEE of $5,000 to the 2008 budget. This line is for program supplies and the office supplies used primarily in the PAL office.

Account 350 Small Tolls and Equipment – There is a decrease of $2,500 from the 2007 budget of $10,000 to the 2008 budget of $7,500. There is no change from the 2008 budget to the 2007 YEE. This provides for tasers, cell phones, and other small equipment needs of the division.

Account 440 Advertising – There is $7,000 budgeted for 2008. This is a transfer from service unit 114, which previously encompassed Community Services. This line provides advertising for National Night Out and other community events.

Account 450 Operating Rentals and Leases – There is $4,000 budgeted for 2008. This is the lease on a photocopier at the PAL Center.

Account 490 Miscellaneous – There is $5,000 budgeted for 2008. This is also a transfer from service unit 114, and provides for printing of materials for Community Services.

Summary – This service unit for 2008 has an increase of $109,319 from the 2007 YEE of $2,207,184 to the 2008 budget of $2,316,503. This is a 5% increase. The increase is $190,000 over the 2007 budget of $2,126,503, or 8.9%. These increases are due to contract settlement, increased personnel benefits, and transfer of accounts from other service units.

SERVICE UNIT 119 – ADMINISTRATION ..... CHIEF SAM GRANATO

Account 110 Salaries – This line item for 2008 reflects an increase of $103,385 from the 2007 year-end estimate of $360,700 to $464,085. This is a 28.7% increase. There is an $80,267 increase from the 2007 budget of $383,818, or 20.9%. This increase is due to the addition of a Deputy Chief position in July 2008.

Account 120 Overtime – There is no change from the 2007 budget and YEE of $20,000 to the 2008 budget. Overtime containment measures are currently in place to keep this cost down.

Account 130 Shift Differential – This line item has $745 budgeted for 2008. The Building Maintenance Specialist position, when filled, will be working an evening shift and therefore will be eligible for shift differential..

Account 140 Retirement/Termination Cash-out – There are no funds budgeted for 2008 in this line. This is a $1,000 decrease from the 2007 budget of $1,000. There are no anticipated retirements for 2008.

Account 200 Personnel Benefits – There is an $18,889 or 20.7% increase in the 2008 budget from the 2007 budget and year-end estimate of $91,411 to $110,300. This increase is due to the above mentioned factors.

Account 280 Clothing and Miscellaneous – There is no change from the 2007 budget and year-end estimate of $10,000 to the 2008 budget. This line pays for pre-employment physicals for police officer applicants.

Account 310 Office and Operating Supplies – There is a $3,625 increase from the 2007 budget of $183,375 to $187,000, a 2% increase. There is an increase of $16,000 or 9.4% from the 2007 YEE of $171,000. In addition to paying for all office supplies, this line pays for duty ammunition, training ammunition, taser cartridges, and other necessary operating items.

Account 350 Small Tools – There is an increase of $4,835 from the 2007 budget of $65,165 to the 2008 budget of $97,000. This is a 7.4% increase. There is a decrease of $27,000 from the 2007 YEE of $97,000, or 27.8%. This line pays for some patrol car equipment, digital cameras, and other small equipment items.

Account 410 Professional Services – There is a decrease of $55,000 from the 2007 year-end estimate and budget of $185,000 to the 2008 budget of $130,000. This line covers several professional service expenses, including building security, range master services, Spanish language instruction, arbitration expenses, and pre-booking in-custody medical treatment. The decrease is due to the settlement of the YPPA contract.

Account 420 Communications – This line item for 2008 reflects an increase of $15,979 from the 2007 year-end estimate of $120,778 to $136,757. This is a 13.2% increase. There is an increase of $12,056 or 9.7% from the 2007 amended budget of $124,701. This increase is based on the need for more secure communications within the department and expanding our cellular phone system to accommodate those needs.

Account 430 Transportation/Training – There is an increase of $5,000 from the 2007 year-end estimate and budget of $65,000 to the 2008 budget of $70,000. This is an in crease of 7.7%. This account provides travel expenses for employee training department-wide.

Account 440 Advertising – There is no change from the 2007 budget and year-end estimate of $3,000 to the 2008 budget. This line covers legal advertising, such as for bid calls and recruitment.

Account 450 Operating Rentals and Leases – There is no change from the 2007 budget and year-end estimate of $5,000 to the 2008 budget. This line covers lease of copiers for the administration division.

Account 470 Public Utility Services – This line item in 2008 shows a $6,695 or 4.9% increase from the 2007 budget and YEE of $137,845 to $144,540. This increase is due to increasing outside utility costs.

Account 480 Repair and Maintenance – There is no change from the 2007 budget of $83,287 to the 2008 budget. There is an increase in the 2008 budget from the 2007 YEE of $79,500, or 4.8%. This increase is due to the increased square footage of the building and additional outside facilities connected with the police department operations.

Account 490 Miscellaneous – There is a $5,000 increase or 8.4% from the 2007 budget and YEE of $59,800 to the 2008 budget of $64,800. This group of accounts covers training registrations, professional association dues, and subscriptions,.

Account 510 Intergovernmental Professional Services – There is an increase of $552,000 or 59% from the 2007 budget of $935,000 to the 2008 budget of $1,487,000. This account pays for incarceration fees at the Yakima County Department of Corrections, Wapato City Jail, Toppenish City Jail and Sunnyside City Jail. Increases in this line are due to proactive enforcement, resulting in increased arrests and incarceration. There are also anticipated rate increases for 2008. Jail costs are also budgeted in the 113 Service Unit.

Summary – This service unit for 2008 reflects an increase of $249,735 from the 2007 year-end estimate of $2,736,780 to $2,986,515. This is a 9.1% increase. There is an increase of $632,365 or 26.9% from the 2007 amended budget of $2,354,150. These changes are a result of the above-mentioned factors.

Service Unit 323 – Parking Facilities .....Captain Rod Light

This service unit is responsible for parking enforcement within the City of Yakima.

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $21,564 or 64.2% from the 2007 year-end estimate of $33,600 to $55,164. The increase is $14,990 or 37.3% from the 2007 budget of $40,174. This increase is due to anticipated filling of the vacant full time parking enforcement officer position.

Account 120 Overtime – There is no change from the 2007 budget of $1,000 to the 2008 budget. There is a decrease of $500 from the 2007 YEE of $1,500.

Account 130 Shift Differential – There are no funds budgeted in this account as employees in this division do not have scheduled work hours that make them eligible for shift differential.

Account 200 Personnel Benefits – There is a $3,889 increase or 22.8% from the 2007 budget of $17,044 to the 2008 budget of $20,933. The increase is $2,981 or 16.6% from the 2007 year-end estimate of $17,952. Although there is currently not a permanent parking enforcement officer, there are other employees who perform other duties related to parking (supervision, fleet maintenance, and accounting) who are partially funded by this service unit. The increases in this line item reflect the above mentioned factors for the partially funded employees.

Account 280 Clothing and Miscellaneous – There are no funds budgeted to this line for 2008. Uniform expenses for parking will be absorbed into other uniform line items within the department.

Account 310 Office and Operating Supplies – There is no change from the 2007 budget and year-end estimate of $1,000 to the 2008 budget. This account pays for marking chalk and paint to maintain city parking lots.

Account 410 Professional Services – There is a decrease from the 2007 budget of $500 to the 2008 budget of $250, or a 50% decrease. There is no change from the 2007 YEE to the 2008 budget. This fund pays for collection services for unpaid parking tickets, and also provides access to vehicle registrations.

Account 420 Communications – There is no change from the 2007 budget of $1,050 to the 2008 budget. There is an increase of $450 from the 2007 year-end estimate of $600, or 75%. The reduced year-end estimate for 2007 is due to not have having the parking enforcement position permanently filled. Communication needs have not been as great.

Account 470 Public Utility Services – This unit has an increase of $1,071 or 6.3% from the 2007 budget and year-end estimate of $16,880 to $17,951. The increase is due to expected increases in utility rates.

Account 490 Miscellaneous –There are no funds budgeted for 2008.

Summary – This service unit reflects an increase of $25,536 from the 2007 year-end estimate of $71,812 to $97,348. This is a 35.6% increase. There is an increase of $19,700 or 25.4% from the 2007 budget of $77,648. These changes are the result of the above-mentioned factors.

Service Unit 641 – Insurance and Bonds

Account 960 Insurance – This line item for 2008 reflects an increase of $12,043 from the 2007 year-end estimate and budget of $240,831 to $252,874. This is a 5% increase. This amount is paid to the City's Risk Management Fund.

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$287,652	$342,344	$283,698	$350,000	$382,990	111.9	109.4
120 Overtime	17,857	100,000	21,726	100,000	110,000	110.0	110.0
130 Special Pay	498	0	4,237	6,000	7,492	*	124.9
140 Retirement/Termination Cashout	1,663	0	0	0	0	*	*
Total	307,669	442,344	309,661	456,000	500,482	113.1	109.8
200 Personnel Benefits							
200 Personnel Benefits	83,955	91,890	76,827	98,476	99,059	107.8	100.6
280 Clothing And Miscellaneous	29,723	15,000	16,718	15,000	15,000	100.0	100.0
Total	113,678	106,890	93,545	113,476	114,059	106.7	100.5
300 Supplies							
310 Office And Operating Supplies	6,576	0	0	0	5,000	*	*
320 Fuel Consumed	74,405	74,000	0	100,000	100,000	135.1	100.0
350 Small Tools And Equipment	0	25,000	12,251	25,000	25,000	100.0	100.0
Total	80,981	99,000	12,251	125,000	130,000	131.3	104.0
400 Other Services And Charges							
410 Professional Services	13,178	0	8,261	0	10,000	*	*
420 Communications	11,892	2,000	0	12,000	2,000	100.0	16.7
430 Transportation/Training	3,841	5,000	0	5,000	6,000	120.0	120.0
480 Repairs And Maintenance	77,396	0	0	0	0	*	*
490 Miscellaneous	350	5,000	0	5,000	6,000	120.0	120.0
Total	106,657	12,000	8,261	22,000	24,000	200.0	109.1
510 Intergovernment Professional Ser	415,853	773,000	205,536	423,000	423,000	54.7	100.0
960 Interfund Insurance Services	5,750	6,325	6,325	6,325	6,641	105.0	105.0
Total Expenditures - Srv Unit 103	$1,030,588	$1,439,559	$635,579	$1,145,801	$1,198,181	83.2	104.6

Service Unit - 104 Great Program Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$44,764	$120,392	$93,035	$124,105	$129,102	107.2	104.0
120 Overtime	2,245	0	5,306	7,700	5,000	*	64.9
130 Special Pay	273	2,088	0	0	276	13.2	*
Total	47,282	122,480	98,340	131,805	134,378	109.7	102.0
200 Personnel Benefits	10,206	29,745	22,481	29,745	31,171	104.8	104.8
300 Supplies							
310 Office And Operating Supplies	11,358	7,584	36,083	43,500	0	0.0	0.0
350 Small Tools And Equipment	1,135	0	4,119	3,029	3,000	*	99.0
Total	12,493	7,584	40,202	46,529	3,000	39.6	6.5
400 Other Services And Charges							
430 Transportation/Training	3,600	0	1,657	1,700	0	*	0.0
450 Operating Rentals And Leases	1,328	0	0	0	0	*	*
490 Miscellaneous	0	0	4,185	5,000	3,000	*	60.0
Total	4,928	0	5,842	6,700	3,000	*	44.8
640 Machinery And Equipment	0	0	0	0	0	*	*
Total Expenditures - Srv Unit 104	$74,909	$159,809	$166,866	$214,779	$171,549	107.4	79.9

Service Unit - 105 Safe Community Action Plan Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$0	$227,354	$15,075	$138,400	$487,927	214.6	352.6
120 Overtime	0	40,000	0	40,000	40,000	100.0	100.0
Total	0	267,354	15,075	178,400	527,927	197.5	295.9
200 Personnel Benefits							
200 Personnel Benefits	0	64,036	4,376	0	148,530	232.0 *	
280 Clothing And Miscellaneous	0	5,000	0	5,000	2,000	40.0	40.0
Total	0	69,036	4,376	5,000	150,530	218.1	3010.6
300 Supplies							
310 Office And Operating Supplies	0	4,000	0	0	3,500	87.5 *	
320 Fuel Consumed	0	(10,000)	0	0	3,500	(35.0) *	
350 Small Tools And Equipment	0	85,000	0	65,000	0	0.0	0.0
Total	0	79,000	0	65,000	7,000	8.9	10.8
400 Other Services And Charges							
430 Transportation/Training	0	0	1,219	0	3,000 *	*	
480 Repairs And Maintenance	0	(10,000)	0	0	10,000	(100.0) *	
Total	0	(10,000)	1,219	0	13,000	(130.0) *	
950 Interfund Opt Rental & Leases	0	75,000	0	81,000	0	0.0	0.0
Total Expenditures - Srv Unit 105	$0	$480,390	$20,670	$329,400	$698,458	145.4	212.0

Service Unit - 112 Investigation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,701,338	$1,716,682	$1,237,871	$1,691,818	$1,751,845	102.1	103.6
120 Overtime	147,988	131,800	115,770	160,000	150,000	113.8	93.8
130 Special Pay	1,412	2,216	466	2,616	3,444	155.4	131.6
140 Retirement/Termination Cashout	12,176	0	1,138	9,557	10,000 *		104.6
Total	1,862,914	1,850,698	1,355,245	1,863,991	1,915,288	103.5	102.8
200 Personnel Benefits							
200 Personnel Benefits	381,964	387,790	290,909	397,745	404,623	104.3	101.7
280 Clothing And Miscellaneous	25,901	28,000	20,550	28,000	28,000	100.0	100.0
Total	407,866	415,790	311,459	425,745	432,623	104.1	101.6
400 Other Services And Charges							
410 Professional Services	12,061	15,000	8,146	15,000	15,000	100.0	100.0
480 Repairs And Maintenance	656	3,800	455	2,000	3,800	100.0	190.0
Total	12,717	18,800	8,601	17,000	18,800	100.0	110.6
Total Expenditures - Srv Unit 112	$2,283,497	$2,285,288	$1,675,304	$2,306,736	$2,366,711	103.6	102.6

Service Unit - 113 Preventive Patrol Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$6,090,175	$5,108,760	$3,678,221	$5,013,846	$5,389,166	105.5	107.5
120 Overtime	504,253	400,000	235,884	360,000	480,000	120.0	133.3
130 Special Pay	70,046	60,482	40,773	60,482	59,807	98.9	98.9
140 Retirement/Termination Cashout	55,368	65,000	7,557	46,279	135,000	207.7	291.7
Total	6,719,843	5,634,242	3,962,436	5,480,607	6,063,974	107.6	110.6
200 Personnel Benefits							
200 Personnel Benefits	1,432,391	1,254,488	927,300	1,245,994	1,239,331	98.8	99.5
280 Clothing And Miscellaneous	180,100	138,714	150,218	138,000	143,000	103.1	103.6
Total	1,612,490	1,393,202	1,077,518	1,383,994	1,382,331	99.2	99.9
300 Supplies							
320 Fuel Consumed	191,836	184,000	224,847	195,000	200,000	108.7	102.6
350 Small Tools And Equipment	7,213	8,000	6,649	8,500	23,000	287.5	270.6
Total	199,050	192,000	231,496	203,500	223,000	116.2	109.6
400 Other Services And Charges							
410 Professional Services	9,975	10,000	71,644	10,000	10,000	100.0	100.0
450 Operating Rentals And Leases	20,178	30,000	35,976	65,000	40,000	133.3	61.5
480 Repairs And Maintenance	180,215	192,000	183,692	200,000	205,000	106.8	102.5
Total	210,369	232,000	291,312	275,000	255,000	109.9	92.7
Total Expenditures - Srv Unit 113	$8,741,752	$7,451,444	$5,562,761	$7,343,101	$7,924,305	106.4	107.9

Service Unit - 114 Police Support Services Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,045,204	$1,105,780	$805,297	$1,071,875	$1,199,823	108.5	111.9
120 Overtime	42,546	45,000	42,064	45,000	50,000	111.1	111.1
130 Special Pay	0	650	0	650	650	100.0	100.0
140 Retirement/Termination Cashout	8,247	5,000	376	39,000	25,000	500.0	64.1
Total	1,095,997	1,156,430	847,737	1,156,525	1,275,473	110.3	110.3
200 Personnel Benefits	288,181	333,752	235,507	333,752	370,506	111.0	111.0
300 Supplies							
310 Office And Operating Supplies	0	500	109	500	500	100.0	100.0
350 Small Tools And Equipment	2,498	3,000	44	3,000	4,000	133.3	133.3
Total	2,498	3,500	153	3,500	4,500	128.6	128.6
400 Other Services And Charges							
440 Advertising	6,601	2,500	7,910	7,500	0	0.0	0.0
450 Operating Rentals And Leases	29,055	35,000	20,182	38,000	35,000	100.0	92.1
480 Repairs And Maintenance	4,978	8,800	3,659	8,800	8,800	100.0	100.0
490 Miscellaneous	5,819	0	937	0	0	*	*
Total	46,453	46,300	32,688	54,300	43,800	94.6	80.7
Total Expenditures - Srv Unit 114	$1,433,128	$1,539,981	$1,116,085	$1,548,077	$1,694,279	110.0	109.4

Service Unit - 115 Detention Services Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$717,555	$733,530	$551,163	$738,784	$781,452	106.5	105.8
120 Overtime	39,720	45,000	29,423	45,000	45,000	100.0	100.0
130 Special Pay	391	9,500	0	0	9,500	100.0 *	
140 Retirement/Termination Cashout	0	5,000	0	0	5,000	100.0 *	
Total	757,667	793,030	580,586	783,784	840,952	106.0	107.3
200 Personnel Benefits	222,653	241,902	189,903	259,354	271,768	112.4	104.8
300 Supplies							
310 Office And Operating Supplies	176,742	172,500	129,209	172,500	177,500	102.9	102.9
350 Small Tools And Equipment	783	1,000	255	1,000	1,000	100.0	100.0
Total	177,525	173,500	129,464	173,500	178,500	102.9	102.9
400 Other Services And Charges							
410 Professional Services	113,863	125,000	79,105	115,000	125,000	100.0	108.7
490 Miscellaneous	299	800	192	800	800	100.0	100.0
Total	114,162	125,800	79,298	115,800	125,800	100.0	108.6
Total Expenditures - Srv Unit 115	$1,272,006	$1,334,233	$979,251	$1,332,438	$1,417,020	106.2	106.4

Service Unit - 117 Police Special Operations Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$79,702	$1,678,213	$1,313,645	$1,760,464	$1,810,725	107.9	102.9
120 Overtime	0	40,000	102,943	40,000	40,000	100.0	100.0
130 Special Pay	0	17,226	6,827	18,156	19,261	111.8	106.1
140 Retirement/Termination Cashout	0	0	0	0	15,000 *	*	
Total	79,702	1,735,438	1,423,415	1,818,620	1,884,986	108.6	103.7
200 Personnel Benefits	4,551	376,064	297,545	376,064	403,017	107.2	107.2
300 Supplies							
310 Office And Operating Supplies	0	5,000	0	5,000	5,000	100.0	100.0
350 Small Tools And Equipment	0	10,000	1,951	7,500	7,500	75.0	100.0
Total	0	15,000	1,951	12,500	12,500	83.3	100.0
400 Other Services And Charges							
440 Advertising	0	0	0	0	7,000 *	*	
450 Operating Rentals And Leases	0	0	0	0	4,000 *	*	
490 Miscellaneous	0	0	0	0	5,000 *	*	
Total	0	0	0	0	16,000 *	*	
Total Expenditures - Srv Unit 117	$84,253	$2,126,503	$1,722,911	$2,207,184	$2,316,503	108.9	105.0

Service Unit - 119 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$596,535	$383,818	$267,744	$360,700	$464,085	120.9	128.7
120 Overtime	44,940	20,000	11,747	20,000	20,000	100.0	100.0
130 Special Pay	711	745	0	745	745	100.0	100.0
140 Retirement/Termination Cashout	94	1,000	0	0	0	0.0 *	
Total	642,279	405,563	279,490	381,445	484,830	119.5	127.1
200 Personnel Benefits							
200 Personnel Benefits	129,454	91,411	58,456	91,411	110,300	120.7	120.7
280 Clothing And Miscellaneous	7,863	10,000	5,912	10,000	10,000	100.0	100.0
Total	137,317	101,411	64,368	101,411	120,300	118.6	118.6
300 Supplies							
310 Office And Operating Supplies	192,095	183,375	148,412	171,000	187,000	102.0	109.4
350 Small Tools And Equipment	56,684	65,165	99,780	97,000	70,000	107.4	72.2
Total	248,779	248,540	248,192	268,000	257,000	103.4	95.9
400 Other Services And Charges							
410 Professional Services	176,949	185,000	100,467	185,000	130,000	70.3	70.3
420 Communications	117,581	124,701	97,901	120,778	136,757	109.7	113.2
430 Transportation/Training	74,900	65,000	59,876	65,000	70,000	107.7	107.7
440 Advertising	1,239	3,000	1,896	3,000	3,000	100.0	100.0
450 Operating Rentals And Leases	3,130	5,000	3,194	5,000	5,000	100.0	100.0
470 Public Utility Services	130,586	137,847	93,303	137,845	144,540	104.9	104.9
480 Repairs And Maintenance	69,447	83,287	52,208	79,500	83,287	100.0	104.8
490 Miscellaneous	49,745	59,800	45,635	59,800	64,800	108.4	108.4
Total	623,578	663,635	454,479	655,923	637,384	96.0	97.2
510 Intergovernment Professional Ser	903,435	935,000	965,611	1,330,000	1,487,000	159.0	111.8
640 Machinery And Equipment	0	1	0	1	1	100.0	100.0
Total Expenditures - Srv Unit 119	$2,555,388	$2,354,150	$2,012,141	$2,736,780	$2,986,515	126.9	109.1

Service Unit - 323 Parking Facilities Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
Expenses							
100 Salaries And Wages							
110 Salaries And Wages	$34,695	$40,174	$29,722	$33,600	$55,164	137.3	164.2
120 Overtime	2,686	1,000	1,270	1,500	1,000	100.0	66.7
130 Special Pay	0	0	17	30	0 *		0.0
Total	37,381	41,174	31,009	35,130	56,164	136.4	159.9
200 Personnel Benefits	21,183	17,044	6,084	17,952	20,933	122.8	116.6
310 Office And Operating Supplies	312	1,000	109	1,000	1,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	93	500	59	250	250	50.0	100.0
420 Communications	461	1,050	389	600	1,050	100.0	175.0
470 Public Utility Services	16,593	16,880	10,983	16,880	17,951	106.3	106.3
Total	17,146	18,430	11,431	17,730	19,251	104.5	108.6
Total Expenditures - Srv Unit 323	$76,022	$77,648	$48,632	$71,812	$97,348	125.4	135.6

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$218,938	$240,832	$240,832	$240,831	$252,874	105.0	105.0

POLICE

2008 PRELIMINARY BUDGET NARRATIVE

Police Chief: Sam Granato

Division:
Law and Justice Capital – 333

DEFINITION

The City uses this fund to account for capital expenditures and grants relating to the law enforcement mission of the Yakima Police Department and the Criminal Justice adjudication mission of the City of Yakima Municipal Court.

The following service units comprise this department:

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase
Service Unit 111 – Crime Prevention
Service Unit 518 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$175,898	$514,313	$402,509	$449,186	$44,000	8.6	9.8
111 Crime Prevention	652,829	401,000	290,260	515,000	716,300	178.6	139.1
518 Capital Improvement	110,411	123,500	63,208	60,778	58,000	47.0	95.4
Total Expenditures	$939,138	$1,038,813	$755,976	$1,024,964	$818,300	78.8	79.8

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	408,131	189,000	68,395	130,000	128,000	67.7	15.6
400 Other Services And Charges	104,321	50,000	38,209	68,000	56,300	112.6	6.9
500 Intergov Srvcs/Other Interfund	0	254,313	264,186	264,186	0	0.0	0.0
600 Capital Outlays	121,686	210,500	133,937	227,778	294,000	139.7	35.9
900 Interfund Payment For Services	305,000	335,000	251,249	335,000	340,000	101.5	41.6
Total Expenditures	$939,138	$1,038,813	$755,976	$1,024,964	$818,300	78.8	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$162,367	$342,870	$304,015	$342,870	$70,000	20.4	20.4
111 Crime Prevention	338,869	235,000	255,153	382,062	590,000	251.1	154.4
645 Interfund Distribution	143,944	136,000	101,820	145,000	149,000	109.6	102.8
699 General Revenues	853,288	410,580	577,012	578,329	427,297	104.1	73.9
Total Revenues	$1,498,468	$1,124,450	$1,238,000	$1,448,261	$1,236,297	110.0	85.4

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

Account 350 Small Tools – There is $13,000 budgeted in this line for 2008 for furniture for the new court commissioner.

Account 640 Machinery and Equipment – There is $31,000 budgeted in 2008 for grant matching funds and laboratory equipment.

Service Unit 111 – Crime Prevention

Account 350 Small Tools – This line item for 2008 reflects a decrease of $5,000 from the 2007 year-end estimate of $120,000 to $115,000. There is a decrease of $26,000 from the 2007 budget of $141,000. These funds pay to purchase portable Police radios to enhance officer communication.

Account 640 Machinery and Equipment – There is $255,000 budgeted in this line from a Federal grant. These funds will be used to purchase technology and equipment needed for the emphasis patrol unit. $45,000 for 2007 YEE will be used for the jail video system.

Account 950 Interfund Operating Rental and Leases – There is $340,000 budgeted in this line for 2008 to cover replacements in the police fleet.

Service Unit 518 – Capital Improvement

Account 410 Professional Services – There is $25,000 budgeted in this line for architectural services related to the crime lab remodel.

Account 480 Repairs and Maintenance – For 2008, $25,000 is budgeted for HVAC contingency.

Account 620 Buildings – The $8,000 is budgeted for 2008 as contingency for other building repairs.

Service Units 645 & 699 – Revenues

The following table details the Law and Justice Capital Fund revenues for 2007 and 2008:

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 103			
0.3% Criminal Justice Sales Tax	$162,367	$160,000	$70,000
Homeland Security Grant Program	0	182,870	0
Subtotal Service Unit 103	$162,367	$342,870,	$70,000
Service Unit 111			
Criminal Justice Sales Tax	$50,000	$50,000	$50,000
Cable TV Utility Tax [1]	164,632	155,000	260,000
Justice Assistance Grant	31,304	0	25,000
Law Enforcement Grant	0	0	255,000
St Domestic Preparedness Equip	92,933	0	0
High Crime (State Shared Revenue)	0	30,000	0
Subtotal Service Unit 111	$338,869	$235,000	$590,000
Service Unit 645			
In lieu Utility Tax[1]	$143,944	$136,000	$149,000
Service Unit 699			
Interest from Investments	$22,415	$4,000	$4,000
Sale of Fixed Asset	5,628	0	0
Capital lease financing	75,301	0	0
Subtotal Service Unit 699	$103,344	$4,000	$4,000
Total Revenue	$748,524	$717,870	$813,000

1) One-half percent of the in-lieu utility taxes for Water, Wastewater and Refuse was programmed for debt service on the Law and Justice Center (to supplement the Cable TV utility tax levied for that purpose). Recently, there has been growth in the Cable tax, and the debt service fund does not need the entire distribution of either cable tax or in-lieu tax. Since these taxes are earmarked for Law and Justice Capital needs, the amounts not needed in the debt service fund are being deposited in the Law and Justice Capital Fund to help establish an ongoing source of revenue for this critical function.

Summary – Fund 333 is projected to begin 2008 with a fund balance of $423,297. When total revenues of $813,000 are added, total resources for 2008 amount to $1,236,297. After expenditures of $818,300 the ending fund balance is projected to be $417,997.

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$134,282	$35,000	$250	$10,000	$13,000	37.1	130.0
550 Interfund Subsidies	0	254,313	264,186	264,186	0	0.0	0.0
600 Capital Outlays							
620 Buildings	0	150,000	81,823	175,000	0	0.0	0.0
640 Machinery And Equipment	16,616	0	0	0	31,000	*	*
Total	16,616	150,000	81,823	175,000	31,000	20.7	17.7
950 Interfund Opt Rental & Leases	25,000	75,000	56,250	0	0	0.0	*
Total Expenditures - Srv Unit 103	$175,898	$514,313	$402,509	$449,186	$44,000	8.6	9.8
Revenues							
310 Taxes	$162,367	$160,000	$121,145	$160,000	$70,000	43.8	43.8
330 Intergovernmental Revenues	0	182,870	182,870	182,870	0	0.0	0.0
Total Revenues - Srv Unit 103	$162,367	$342,870	$304,015	$342,870	$70,000	20.4	20.4

Service Unit - 111 Crime Prevention Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$273,849	$141,000	$68,145	$120,000	$115,000	81.6	95.8
410 Professional Services	7,446	0	11,385	15,000	6,300 *		42.0
640 Machinery And Equipment	91,534	0	15,730	45,000	255,000 *		566.7
950 Interfund Opt Rental & Leases	280,000	260,000	194,999	335,000	340,000	130.8	101.5
Total Expenditures - Srv Unit 111	$652,829	$401,000	$290,260	$515,000	$716,300	178.6	139.1
Revenues							
310 Taxes	$214,632	$205,000	$233,091	$330,000	$310,000	151.2	93.9
330 Intergovernmental Revenues	124,237	30,000	22,062	52,062	280,000	933.3	537.8
Total Revenues - Srv Unit 111	$338,869	$235,000	$255,153	$382,062	$590,000	251.1	154.4

Service Unit - 518 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$0	$13,000	$0	$0	$0	0.0 *	
400 Other Services And Charges							
410 Professional Services	96,875	25,000	17,048	28,000	25,000	100.0	89.3
480 Repairs And Maintenance	0	25,000	9,775	25,000	25,000	100.0	100.0
Total	96,875	50,000	26,824	53,000	50,000	100.0	94.3
600 Capital Outlays							
620 Buildings	13,536	8,000	0	0	8,000	100.0 *	
640 Machinery And Equipment	0	52,500	36,384	7,778	0	0.0	0.0
Total	13,536	60,500	36,384	7,778	8,000	13.2	102.9
Total Expenditures - Srv Unit 518	$110,411	$123,500	$63,208	$60,778	$58,000	47.0	95.4

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$143,944	$136,000	$101,820	$145,000	$149,000	109.6	102.8

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$749,944	$406,580	$559,329	$559,329	$423,297	104.1	75.7
360 Miscellaneous Revenues	22,415	4,000	2,533	4,000	4,000	100.0	100.0
390 Other Financing Sources	80,929	0	15,150	15,000	0 *		0.0
Total Revenues - Srv Unit 699	$853,288	$410,580	$577,012	$578,329	$427,297	104.1	73.9

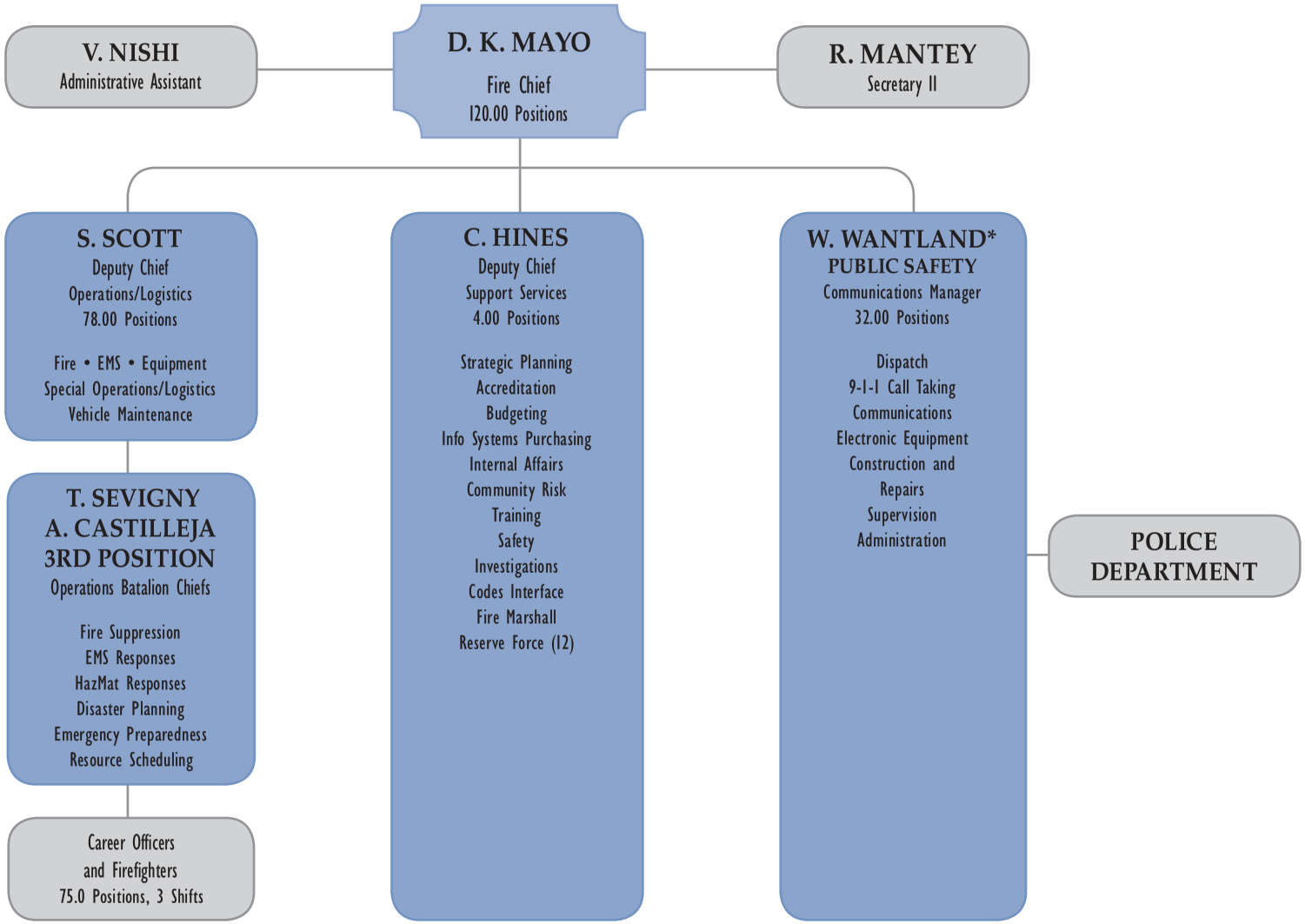
(This page intentionally contains no information.)

Fire Department

032 Fire
150 Emergency Services
151 Public Safety Communications
332 Fire Capital

YAKIMA FIRE DEPARTMENT

2008 Budgeted Staffing Levels



* Shared administrative authority of the Public Safety Communications Division between Police Chief and Fire Chief

CITY OF *Yakima*

FIRE

2008 PRELIMINARY BUDGET NARRATIVE

Fire Chief: Charlie Hines

Division:

Fire – 032

DEFINITION

The Fire Department has the responsibility for the protection of lives and property from loss due to fire, emergency medical response, and all other emergency events that occur in the City with the exception of law enforcement. Additionally, the Department provides fire and injury prevention public education programs designed to educate the citizens about the hazards of fire, emergency fire extinguishing and evaluation methods, disaster pre-planning, and general community preparedness. The Fire Department is in the process of coordinating National Incident Management System (NIMS) compliance activities with City employees and departments.

To accomplish these responsibilities in the most efficient and productive manner, the Department has a staff of career and reserve employees strategically located at Fire Stations throughout the community.

The Fire Department has the following service units:

Service Unit 121 – Auxiliary
Service Unit 122 – Suppression
Service Unit 123 – Investigation
Service Unit 125 – Training
Service Unit 129 – Administration
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distribution

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1180	Fire Chief	1.00	1.00	1.00
6380	Deputy Fire Chief	2.00	2.00	2.00
6327	Battalion Chief (Shift)	2.00	3.00	3.00(1)
6325	Fire Captain (Shift	6.00	6.00	6.00
6323	Fire Lieutenant	12.00	12.00	12.00
6351	Fire Training Supervisor (Captain)	1.00	1.00	1.00
6343	Deputy Fire Marshal	1.00	1.00	1.00
6344	Assistant Fire Marshal	1.00	1.00	1.00(2)
6352	Fire Training Assistant (Lieutenant)	1.00	1.00	1.00
6321	Firefighter	57.00	57.00	57.00(1)
8230	Mechanic	1.00	1.00	1.00
16101	Administrative Assistant to the Fire Chief	1.00	1.00	1.00
6441	Secretary II	1.00	1.00	1.00
Total Personnel		**87.00**	**88.00**	**88.00**

(1) In July of 2007 the Battalion Chief position was restored by eliminating one vacant fire fighter position. A new fire fighter position was also added due to Occidental annexation.

(2) Job Class Code 6344, Assistant Fire Marshal, which is funded by the Fire Department, is filled with a Police Officer, Job Class Code 6121 for year 2007 and 2008; this position is found in the Police Department's Authorized Personnel.

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 122			
Fire and Other			
Fire	439	511	597
Rupture/Explosions	15	16	4
Hazardous Condition	190	200	135
Service Call	520	546	433
Good Intent (resp to report of fire/other hazardous conditions)	655	698	399
False Call	550	578	438
Other (miscellaneous request for service)	20	21	24
Total Fire & Other	2,449	2,570	2,009
EMS/Rescue	6,531	6,857	7,137
Total Fire& Other and EMS Rescue	8,980	9,427	9,139
In-Service Training (Man Hours)			
Service Unit 123			
Juvenile Fire Setter Counseling	35	40	45
Investigate and Determine the Cause of the Fires	550	600	620
Accelerant Detection Canine Utilizations (started 1/1/05)	45	60	65

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
121 Fire Auxiliary	$6,135	$12,600	$5,144	$12,600	$12,600	100.0	100.0
122 Fire Suppression	6,605,052	6,902,895	4,969,982	6,879,920	7,319,301	106.0	106.4
123 Fire Investigation	178,629	125,666	114,230	151,034	141,397	112.5	93.6
125 Fire Training	339,929	311,061	193,622	290,107	299,511	96.3	103.2
129 Administration	546,678	641,220	442,707	605,099	564,760	88.1	93.3
641 Insurance And Bonds	81,182	89,300	89,300	89,300	93,765	105.0	105.0
645 Interfund Distribution	0	30,000	0	16,500	73,535	245.1	445.7
Total Expenditures	$7,757,605	$8,112,743	$5,814,986	$8,044,560	$8,504,868	104.8	105.7

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	5,996,570	6,116,710	4,435,230	6,101,193	6,455,602	105.5	75.9
200 Personnel Benefits	1,233,083	1,349,878	960,071	1,335,872	1,390,620	103.0	16.4
Sub-Total Salaries and Benefits	7,229,653	7,466,588	5,395,300	7,437,065	7,846,222	105.1	92.3
300 Supplies	210,782	245,400	163,331	239,200	228,525	93.1	2.7
400 Other Services And Charges	235,930	281,355	167,036	262,395	262,721	93.4	3.1
500 Intergov Srvcs/Other Interfund	58	30,100	17	16,600	73,635	244.6	0.9
900 Interfund Payment For Services	81,182	89,300	89,300	89,300	93,765	105.0	1.1
Total Expenditures	$7,757,605	$8,112,743	$5,814,986	$8,044,560	$8,504,868	104.8	100.0

EXPLANATORY NARRATIVE

Salaries and Wages – The 2008 budget is adjusted to reflect a negotiated 5% increase in wages starting 1/1/2008 and an increase of 1% in July of 2008. Minor changes in the salary will also occur because of an individual employee's merit adjustments or eligibility for longevity. The 2008 projected budget does not include negotiated wage increases for the police department employee occupying the Assistant Fire Marshal position in the Fire Department. This increase affects only one position in the department.

The Department provides service in a wide variety of areas such as Fire Suppression, Public Fire Prevention Education, Injury Prevention Education, Hazardous Materials Response, Basic Life Support Emergency Medical Response, Disaster Planning, Aircraft Fire and Rescue Response, Cave-in/Building Collapse Rescue, Fire Investigation, Arson Detection Canine, Confined Space Rescue, High and Low Angle Rescue, Incident Command, and Involvement in Community Projects. Each of these services requires extensive education and training on a continuous basis for our personnel. The majority of the training is being done by personnel in-house; however, to provide up-to-date and state-of-the-art training, it necessitates that we send our personnel to some outside training programs to maintain a high level of professionalism. This year the Department will continue to focus on expanding our training center education activities. This will provide on-site training for our personnel using statewide and national experts in the related fields.

The Department has devoted a large percentage of available training funds toward state and federally mandated training for structured Firefighter training, specialized rescue, Emergency Medical certification, hazardous materials response, Incident Command and National Incident Management System (NIMS) training.

Interfund Operating Rentals and Leases – The equipment replacement reserve within the Fire Capital Fund was established a number of years ago, and has provided the Fire Department with the ability to replace equipment without a major impact on the General Fund or a need to pursue bonding revenue. The fund was set up using the City code provisions, which established a structured method for building equipment replacement reserves. It is based on the estimated life, salvage value, inflation, and the original cost of the major Fire Department rolling stock. In 2008, the funding of this account is proposed at $95,000 from the Emergency Services Fund; contribution from the General Fund continues to be eliminated again this year due to budget constraint. The 2008 budget allocates $250,000 from Real Estate Excise Tax 1 (REET 1) money to the Fire Capital to facilitate purchase of a Ladder Truck. (See Policy Issue) This level of funding is barely adequate to provide enough revenue to meet the immediate apparatus replacement needs that exist today. Future apparatus, facilities and equipment needs are not addressable with this level of funding.

Summary – The budget for 2008 is $8,504,868 which reflects an increase of $392,125 or 4.8% from the 2007 amended budget of $8,112,743. The increase is due to wage, merit increases, longevity obligations and other budgetary increases.

Service Unit 121 – Auxiliary .....Deputy Fire Chief Dave Wilson

The "Reserves" play a vital role in the success of the Yakima Fire Department (YFD). These dedicated citizens serve in one of three branches: Emergency Operations, Public Education and Chaplaincy.

The Operations branch responds to major emergencies in Air Support 95 and provides rehabilitation to the firefighters (this includes monitoring vital signs, re-hydration and mitigating the effects that the environment has on them). In addition, they are tasked with refilling our self-contained breathing apparatus (SCBA) bottles and assisting with disaster relief efforts.

The Public Education branch visits schools, fairs and various public events to promote fire safety and education. They have been very successful by utilizing puppets, "Sparky," and a variety of brochures and pamphlets.

The Chaplaincy branch provides counseling, crisis intervention at emergency scenes and is a key member of our Critical Incident Stress Debriefing (CISD) team.

The Reserve Program has developed a core of dedicated volunteers, who truly have a passion to serve their fellow citizens. Last year, they contributed well over 2,000 hours of fire ground and community service. This program is expanding in scope, without expanding the budget. Projects such as the "Yakimaopoly" game board and the Fire Department Cookie Barn at the fair were entirely developed by the Fire Department Reserves. These programs generate income to the program that allows it to expand without affecting the city budget. These income-generating programs also help fund the renovation of the newly acquired rehabilitation van received from People for People.

Account 280 Clothing and Miscellaneous – This line item for 2008 is set at $1,600 which is the same as the 2007 amended budget. The increased 2007 year-end estimate of $2,600 was increased to accommodate a clothing order that did not get processed from the 2006 budget.

Account 350 Small Tools and Equipment – This item is projected to be $1,500 for 2008, the same as the 2007 year-end budget. Blood pressure (BP) cuffs, reflective safety vests, puppets and sports drinks were some of the items purchased.

Account 410 Professional Services – This item is projected to be $1,000 for 2008, which is a 0% increase over the 2007 estimated year-end budget. This account provides for background checks on Reserve candidates. The fund is used some years more than others depending on new reserve candidate applications.

Account 480 Repairs and Maintenance – This line item for 2008 is $500 which is the same as the 2007 year-end budget. This account is for repairing the portable refrigerator, BP cuffs, portable propane heaters, etc.

Account 490 Miscellaneous – This line item is projected to be $1,500 for 2008, the same as the 2007 year-end budget. This fund pays for Association dues, books, seminars, classes and Emergency Medical Technician (EMT) tuitions.

Account 4R0 Reserve Firefighters – This line item for 2008 is $6,500. This amount is the same as the 2007 amended budget. This fund is for compensation of costs incurred by reserves responding to emergencies and performing public services. The reserves are paid a small amount per incident to help offset the costs that they incur performing their volunteer work.

Summary – The 2008 budget for service unit 121, Fire Auxiliary, is projected at $12,600. This reflects an across the board freeze for the 2008 budget year in service unit 121. The total for 2008 is not changed from the 2007 amended budget or the year-end estimated budget.

Service Unit 122 – Suppression ..... Deputy Fire Chief Bob Stewart

The mission of this service unit is to mitigate and control emergencies resulting from fires, trauma, disasters, hazardous material incidents, emergency medical emergencies, and other related incidents professionally and expeditiously; to minimize suffering and loss of life and property; and to protect the environment. The current work program of this service unit includes the maintenance of a professional force prepared to attack and extinguish all uncontrolled fires and to provide basic life support medical assistance to victims of acute illness and trauma within the City. We have increased our focus on preparedness for disasters and made a concerted effort to meeting nationally defined standards for incident management (NIMS) and hazardous material response.

Increases in demand for service are mainly attributable to annexations and cooperative agreement response areas.

Structural Fires	Structure fires usually require four or more companies per response.
Other Fires	Includes vehicle, aircraft, outside of structure fires, and grass fires.
Hazardous Conditions	Include liquid spills, hazardous material leaks, spills or incidents, electrical hazards, events that pose risk to health and welfare of people, property or environment
Service Call	Includes such alarms as smell of smoke, CO alarms sounding, assisting invalids, lock-outs and various other calls not requiring a "lights and siren" emergency response.
Automatic Alarms	Alarms from on-site monitoring systems.
Other Emergencies	Calls that are unique in nature that are not able to be categorized
EMS/Rescue	Consist of all types of medical and traumatic injury calls, including: cardiac difficulties and arrest, breathing difficulties and arrest, vehicles accidents, and varied technical rescue services.

Account 110 Salaries and Wages – The 2008 budgeted amount for this line item is $5,243,220. This amount reflects an increase of $383,161 or 7.9% from the 2007 amended budget of $4,851,059. The 2008 costs are an accurate reflection of meeting full-authorized staffing levels with merit and longevity increases.

Account 120 Overtime – The 2008 budgeted amount for this line item is $397,500. This amount reflects a decrease of $72,000 or 15.3% from the 2007 year-end estimate. Maintaining minimum staffing requirements constitutes the greatest impact on this line item. Additionally, several long-term injuries and an increase in the number of fires and associated emergency call-backs caused a significant overtime impact during 2007.

Account 130 Shift Differential – The 2008 budgeted amount for this line item is $20,000. This line item remains unchanged from the amended budget and estimated year-end budget for 2007. This account provides for stipends and special pays which include pay differentials for MSA Technician, Technical Rescue Team member, Investigator, and Hazard Material Technician.

Account 140 Retirement/Termination Cash-out – The 2008 budgeted amount for this line item is $68,000. This amount reflects a decrease of $65,000 or 48.9% from the amended 2007 budget of $133,000. This account provides for employee retirement cash-outs and year-end holiday time sell backs. Prior to 2006, year-end cash-outs were absorbed within existing budgets. While two employees are eligible for retirement, it is unlikely they will retire during the 2008 budget year.

Account 200 Personnel Benefits – The 2008 budgeted amount for this line item is $1,156,995. This amount reflects an increase of $61,412 or 5.6% from the 2007 amended budget of $1,095,583. The personnel benefit account funds the City's self-insured programs (i.e., medical, dental, industrial, and unemployment insurances). The increase in this line item is largely due to the large number of new employees and their dependents over the past several years.

Account 280 Clothing and Miscellaneous – The 2008 budgeted amount for this line item is $103,000. This amount reflects a decrease of $2,000 or 1.9% from the 2007 amended budget of $105,000. This account provides for the purchase of personal protective equipment (PPE), turnouts, uniforms, uniform and turnout maintenance, new hire and over forty year old physical exams.

Account 310 Office and Operating Supplies – The 2008 budgeted amount for this line item is $92,500. This amount reflects a decrease of $3,000 or 3.1% from the 2007 amended budget of $95,500. This account provides for the purchase of products for the five fire stations, the training center, administration offices and maintenance facility. Some examples include office supplies, cleaning supplies, breathing apparatus repair parts, foam and dry powder extinguishing agents for Aircraft Rescue and Firefighting (ARFF).

Account 320 Fuel – Consumed – The 2008 budgeted amount for this line item is $59,125. This is an increase of $4,125 or 7.5% over the 2007 amended budget of $55,000. This account provides for the purchase of diesel fuel and gasoline utilized by the Fire Department vehicles.

Account 350 Small Tools and Minor Equipment – The 2008 budgeted amount for this line item is $30,500. This amount reflects a decrease of $15,000 or 33% from the 2007 amended budget amount $45,500. This account provides for the purchase of a variety of tools and equipment for fire station facilities and fire apparatus. In addition, this account provides the funds needed to maintain facility appliances and furnishings. Examples of items under this account are Thermal Imaging Cameras (TIC), axes, vapor/gas monitors, safety vests, drills, lights, traffic cones, seat belt cutters, rubbish hooks, flashlights, ladder belts, nozzles, hose, vacuum cleaners, batteries, axe belts, cameras, tarps, ovens, chairs, etc.

Account 410 Professional Services – The 2008 budgeted amount for this line item is $5,000. This is a pass-through account used as a contribution to 4th of July Committee for the annual fireworks display. Funding for this account and the annual contribution has remained unchanged for the past several years.

Account 420 Communications – The 2008 budgeted amount for this line item is $4,577. This amount reflects an increase of $139 or 3.1% from the 2007 amended budget of $4,438. This account supports the department cell phones and Nextel communication devices.

Account 450 Operating Rentals and Leases – The 2008 budgeted amount for this line item is $1,000. This amount remains unchanged from the 2007 amended budget. This account funds the rental of the propane tanks located at the fire stations to fuel the emergency backup generators and the training tower burn room fuel tank rental.

Account 470 Public Utility Services – The 2008 budgeted amount for this line item is $103,285. This amount reflects an increase of $4,033 or 4.1% from the 2007 year-end estimate of $99,252. This account funds the electricity, natural gas, water, and sewer and irrigation costs for all Fire Department facilities.
Account 480 Repairs and Maintenance – The 2008 budgeted amount for this line item is $32,000. This amount remains unchanged from both the 2007 amended budget and the 2007 estimated year-end budget. This R & M account provides funding for the self-contained breathing apparatus (SCBA) maintenance, equipment and facility repairs, pest control, paging services, carpet cleaning, apparatus bay door maintenance, vehicle exhaust capture systems, sprinkler system check valve tests, etc.

Account 490 Miscellaneous – The 2008 budgeted amount for this line item is $11,500. This amount reflects a decrease of $7,240 or 39% from the 2007 amended budget of $18,740. This account funds tuitions/registrations for training conferences, classes, and seminars. In addition, this account is used to pay dues to professional organizations and subscriptions for professional literature as well as funding promotional exams.

Account 530 State/County Taxes – The 2008 budgeted amount for this line item is $100. This amount remains unchanged from the 2007 amended budget. This account is used to fund sales tax remitted directly to the State when vendors do not include sales tax in their products cost.

Summary – The 2008 budgeted amount for service unit 122 is $7,319,301. This amount reflects an increase of $416,406 or 6% from the 2007 amended budget of $6,902,895. The most significant impact to this service unit is represented by a 7.9% increase in the 110 account. That increase is a direct result of wage increases through the Collective Bargaining Agreement (CBA).

Service Unit 123 – Investigation ..... Deputy Fire Chief Dave Willson
This service unit is responsible for determining the origin and cause of all fires and explosions occurring within the City, and identifying criminal acts as related to the incidence of fire. The goal of this service unit is to determine accurately the cause of fires and gather evidence required for prosecution of persons guilty of arson, as well as facts and information that may be pertinent to protect failure and safety concerns. Investigations lead to claims and restitution for all fires (accidental and intentional). Subrogation and insurance restitution has expanded the role of fire investigation. To increase efficiency and be more cost effective, the YFD utilizes "shift investigators". This allows Firefighters that are already on duty, assigned to a fire engine, to investigate a significant number of fires. This takes a tremendous workload off of our two daylight investigators while reducing overtime costs as well.

In April of 2006 Yakima Fire Department instituted a pilot program, which involves assigning an YPD Detective as a fire investigator. This program has been successful beyond our expectations. The program has a sunset date of April 2008. We intend to take this program out of pilot status and implement it as a permanent arrangement.

This unit is also responsible for the delivery of the Juvenile Fire Stopper Program, Public Safety Education and Media Relations in the City. Additionally, this unit performs background checks on new hires, conducts special internal investigations for the department, and issues public disclosure releases as per applicable RCW.

Account 110 Salaries and Wages – The 2008 budget is adjusted to reflect a negotiated 5% increase in wages starting 1/1/2008 and an increase of 1% in July of 2008. Minor changes in the salary will also occur because of an individual employee's merit adjustments or eligibility for longevity. The 2008 projected budget of $73,722 is an increase of $2,740 or 3.9% from the 2007 year-end estimate of $70,982.

Account 120 Overtime – This line item for 2008 of $20,000 is a decrease of $15,000 dollars from the 2007 year-end estimated budget of $35,000. The 2007 estimated year-end budget is $15,000 more, due to the abnormally high number of arson fires investigated. A high profile double fatality fire along with multiple "same type" arson fires has driven this budget over its limit.

Account 130 Shift Differential – This item is budgeted at $14,400 for 2008, at the same funding level as the 2007 year-end estimated budget. This money is to provide the "stipend" or skill pay for the shift fire investigators.

Account 200 Personnel Benefits – The personnel benefit accounts include the City's self-insured programs (i.e. medical; dental; industrial; and unemployment insurances). The 2008 budget reflects an increase of $870 or 5.1% from the 2007 amended budget. The primary cause of the increase is merit increases and 2008 contractual obligations.

Account 310 Office and Operating Supplies – This line item has been budgeted at $4,000 in past years. This account provides for evidence kits, property room equipment, disposable cameras and film development. Due to switching to digital photo procedures, the major cost of film development is eliminated. $2,000 is being shifted from this fund to the 350 account to pay for digital memory cards. This fund will be at $2,000 for 2008 instead of $4,000.

Account 350 Small Tools and Equipment – For 2007 this account was budgeted at $2,600. This account provides for digital cameras, saw blades, weapons vault, power converters and ammunition. In 2008, $2,000 will be shifted from account 310 to this account, bringing it to $4,600. This will pay for digital memory cards. The shift will not increase the investigation account.

Account 410 Professional Services – This line item has been budgeted at $200 in past years. This account is utilized to cover expenses associated with conducting background investigations for firefighter candidates as well as the on-duty polygrapher at YPD. We have used the on-duty YPD polygrapher for arson investigations in years past. Unfortunately the person performing this task has been moved to a shift that is not conducive to investigations. This will force us to hire a polygrapher in 2008. We have increased this budget line by $1,000 to compensate for the change.

Account 420 Communications – For 2008, this account was increased to $1,048 from the 2007 amended budget of $330. This line item provides cellular phone to the fire investigator.

Account 430 Transportation/Training – For 2008 the 430 line is $2,500. This account remains unchanged from the 2007 year-end budget of $2,500. This account provides for classes on Interrogation techniques and K-9 training classes.

Account 490 Miscellaneous – This line item is budgeted for $3,900 in 2008, the same as 2007 year-end budget. This account provides for Association dues, continuing education seminars, subscriptions and registration fees for classes.

Summary – The 2008 budget for Service Unit 123, Fire Investigation, is projected at $141,397. This is $9,637 or 6.4% less than the 2007 year-end estimate.

Service Unit 125 – Training .....Deputy Fire Chief Bob Stewart

The purpose of this service unit is to provide development and coordination of all education, training and certification programs for the Fire Department. The division added a Council-approved Training Lieutenant position in 2003, which is funded by pass-through YV-Tech funds. Four major areas of activity exist within the Training Division of the Department; 1) fire suppression training, 2) emergency medical training, 3) special operations training (hazardous materials, terrorism mitigation and tactical rescue), and 4) fire investigation training.

Account 110 Salaries and Wages – The 2008 budgeted amount for this line item is 183,448. This amount reflects an increase of $11,837 or 6.9% from the 2007 amended budget of $171,611. This account funds the Fire Training Lieutenant and Deputy Fire Marshal positions.

Account 120 Overtime – The 2008 budgeted amount for this line item is $20,000. This amount remains unchanged from the 2007 amended budget. This account provides for off-duty mandated training, such as ARFF, Hazmat Team and Recruit Fire Academy instructors.

Account 130 Shift Differential – The 2008 budgeted amount for this line item is $3,000. This amount remains unchanged from the 2007 amended budget and the 2007 estimated year-end budget amounts.

Account 140 Retirement/Termination Cash-out – The 2008 budgeted amount for this line item is $2,000. This amount reflects a decrease of $16,000 from the amended budget of $18,000. No retirements are anticipated for the 2008 budget year.

Account 200 Personnel Benefits – The 2008 budgeted amount for this line item is $31,008. This amount reflects an increase of $4,348 or 16.3% from the 2007 amended budget of $26,660. The personnel benefit accounts fund the City's self-insured programs (i.e., medical, dental, industrial, and unemployment insurances).

Account 310 Office and Operating Supplies – The 2008 budgeted amount for this line item is $21,000. This amount reflects a $3,000 or 12.5% decrease from the 2007 amended budget of $24,000. This account provides public education supplies, brochures, sensor kits for the training tower burn room, entrance exam costs, instructor manuals, dry erase boards, canine masks, foil badges, building materials for puppet stage, outside sound system, lumber, concrete, etc.

Account 350 Small Tools and Equipment – The 2008 budgeted amount for this line item is $1,500. This amount remains unchanged from the 2007 amended budget and 2007 estimated year-end budget. This account funds equipment such as printers, storage racks for training supplies.

Account 410 Professional Services – The 2008 budgeted amount for this line item is $28,000. This amount reflects a decrease of $4,000 or 12.5% from the 2007 amended budget amount of $32,000. This account provides for the Tri-County HazMat Team fee, ARFF training requirements, outside instructors and cadet instructor requirements.

Account 420 Communications – The 2008 budgeted amount for this line item is $655. This amount reflects a decrease of $235 or 26.4% from the 2007 amended budget of $890. This account is use to provide Nextel/ cellular communications to our emergency responders.

Account 490 Miscellaneous – The 2008 budgeted amount for this line item is $8,900. This amount reflects a decrease of $4,500 or 33.6% from the 2007 amended budget of $13,400. This line item provides fitness equipment, fuel for fire training, permit fees, dues, subscriptions, tuitions. The decrease is primarily related to elimination of the college degree program contribution from the City.

Summary – The 2008 Budget for Service Unit 125, Fire Training, is projected at $299,511. This amount reflects a decrease of $11,550 or 3.7% from the 2007 amended budget amount of $311,061. The most significant impact on service Unit 125 is the reduction of the budgeted amount for Account 140, Retirement/Termination Cash-Out.

Service Unit 129 – Administration

The purpose of this service unit is to plan, direct, control, and coordinate all operations of the Fire Department. The goal of this division is to accomplish planning, control, and coordination of all the programs and services of the Fire Department in the most efficient and cost effective manner.

Account 110 Salaries and Wages – This line item for 2008 is budgeted at $415,812 which reflects a decrease of $4,024 or 1% of the 2007 amended budget of $419,836. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity. This decrease is reflective of recent retirements of personnel.

Account 120 Overtime – This line item for 2008 reflects the funding amount of $3,500. This is a reduction of $1,500 or 30% from the 2007 amended budget. Overtime has been contained as a result of allowing personnel to use compensatory time in lieu of overtime. This line item is maintained to fund the overtime caused by Chief Officers responding to State Mobilization emergencies; these costs are reimbursed by the State of Washington to the City.

Account 140 Retirement/Termination Cash-out – This line item for 2008 is budgeted at $0 due to no anticipated retirements of any long-serving employees. This is a decrease of $51,078 or 100% over the 2007 year-end estimate of $51,078.

Account 200 Personnel Benefits – This line item for 2008 is budgeted at $79,991 which reflects a $23,888 or 23% decrease from the 2007 amended budget of $103,879. This reduction is mainly due to the retirement of a long-serving employee and the cost savings associated with the replacement employee's placement on the salary schedule and ineligibility for longevity benefits. The personnel benefit accounts include the City's self-insured programs (i.e., medical, dental, industrial, and unemployment insurances).

Account 310 Office and Operating Supplies – This line item for 2008 is $15,800 and reflects no increase. This has been the funding level of this account for several years. This account includes the print shop expenses, postal costs, identification cards, flags, office equipment supplies, etc.

Account 410 Professional Services – This line item is funded for 2008 at $2,500. This is a decrease of $3,500 or 58% from the 2007 amended budget. This line item includes negotiation consultants and legal advisors.

Account 420 Communications – The 2008 proposed budget is $25,352. This is a decrease of $7,448 or 22% of the 2007 amended budget. This decrease is primarily due to the decrease in pager use but an increase in cellular phone use, which provide an accredited second means of emergency communication.

Account 430 Transportation/Training – This line item remains funded at the same level that it has been funded for several years at $13,205. This account covers the transportation and lodging costs incurred by all department employees' attendance at conferences, seminars, and meetings that require out-of-town venues.

Account 450 Operating Rentals and Leases – This line item remains funded at the same level that it has been funded for several years at $700. This account is available for incidental rentals of various types of equipment.

Account 480 Repairs and Maintenance – This line item remains funded at the same level that it has been funded for several years at $2,900. This account is utilized for copy machine, fax machine, postage meter maintenance and repair costs.

Account 490 Miscellaneous – This line item for 2008 reflects a decrease of $2,000 or 29% from the 2007 amended budget of $7,000. This account is for conference and seminar registrations, tuitions, printing, dues, subscriptions and promotional exams.

Summary – This service unit for 2008 reflects a decrease of $76,460 or 12% from the 2007 amended budget of $641,220 to $564,760. This decrease in the 129 Service Unit Budget is primarily due to long-term service employee retirements and associated cost savings.

Service Unit 641 – Insurance and Bonds

Account 960 Interfund Insurance Services – This line item for 2008 is funded at $93,765. This is an increase of $4,465 or 5% from the 2007 amended budget. This fund provides the Fire Department's contribution to the City liability insurance fund to cover escalating insurance costs and to rebuild reserves.

Service Unit 645 – Interfund Distribution

Account 550 Interfund Subsidies – This line item for 2008 is funded at $73,535 to provide debt service payment for the Station 92 Addition bond.

DETAIL

Service Unit - 121 Fire Auxiliary Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
280 Clothing And Miscellaneous	$238	$1,600	$2,156	$2,600	$1,600	100.0	61.5
350 Small Tools And Equipment	1,793	1,500	1,001	1,500	1,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	63	1,000	76	1,000	1,000	100.0	100.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	1,535	1,500	1,459	1,500	1,500	100.0	100.0
4R0 Reserve Fire Fighters	2,506	6,500	453	5,500	6,500	100.0	118.2
Total	4,105	9,500	1,988	8,500	9,500	100.0	111.8
Total Expenditures - Srv Unit 121	$6,135	$12,600	$5,144	$12,600	$12,600	100.0	100.0

Service Unit - 122 Fire Suppression Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$4,674,425	$4,851,059	$3,487,132	$4,775,653	$5,234,220	107.9	109.6
120 Overtime	432,555	346,124	384,613	469,500	397,500	114.8	84.7
130 Special Pay	19,609	20,000	13,865	20,000	20,000	100.0	100.0
140 Retirement/Termination Cashout	60,708	133,000	1,315	75,000	68,000	51.1	90.7
Total	5,187,297	5,350,183	3,886,925	5,340,153	5,719,720	106.9	107.1
200 Personnel Benefits							
200 Personnel Benefits	1,030,596	1,095,583	794,938	1,088,577	1,156,995	105.6	106.3
280 Clothing And Miscellaneous	74,371	105,000	44,888	103,000	103,000	98.1	100.0
Total	1,104,967	1,200,583	839,827	1,191,577	1,259,995	105.0	105.7
300 Supplies							
310 Office And Operating Supplies	89,760	95,500	65,597	91,800	92,500	96.9	100.8
320 Fuel Consumed	55,731	55,000	41,699	55,000	59,125	107.5	107.5
350 Small Tools And Equipment	20,506	45,500	26,169	45,500	30,500	67.0	67.0
Total	165,997	196,000	133,466	192,300	182,125	92.9	94.7
400 Other Services And Charges							
410 Professional Services	5,000	5,000	7,076	5,000	5,000	100.0	100.0
420 Communications	3,285	4,438	1,970	3,538	4,577	103.1	129.4
450 Operating Rentals And Leases	471	1,000	337	1,000	1,000	100.0	100.0
470 Public Utility Services	95,265	94,852	63,346	99,252	103,285	108.9	104.1
480 Repairs And Maintenance	29,651	32,000	27,811	32,000	32,000	100.0	100.0
490 Miscellaneous	13,061	18,740	9,207	15,000	11,500	61.4	76.7
Total	146,733	156,030	109,747	155,790	157,362	100.9	101.0
530 State/County Taxes & Assessment	58	100	17	100	100	100.0	100.0
Total Expenditures - Srv Unit 122	$6,605,052	$6,902,895	$4,969,982	$6,879,920	$7,319,301	106.0	106.4

Service Unit - 123 Fire Investigation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$101,010	$68,580	$53,907	$70,982	$73,722	107.5	103.9
120 Overtime	28,322	12,000	24,335	35,000	20,000	166.7	57.1
130 Special Pay	13,800	14,400	11,862	14,400	14,400	100.0	100.0
Total	143,132	94,980	90,105	120,382	108,122	113.8	89.8
200 Personnel Benefits	24,866	17,156	18,504	17,156	18,026	105.1	105.1
300 Supplies							
310 Office And Operating Supplies	4,122	4,000	909	4,000	2,000	50.0	50.0
350 Small Tools And Equipment	2,604	2,600	2,349	2,600	4,600	176.9	176.9
Total	6,726	6,600	3,258	6,600	6,600	100.0	100.0
400 Other Services And Charges							
410 Professional Services	196	200	0	200	1,200	600.0	600.0
420 Communications	290	330	143	296	1,048	317.4	354.5
430 Transportation/Training	1,937	2,500	299	2,500	2,500	100.0	100.0
490 Miscellaneous	1,481	3,900	1,921	3,900	3,900	100.0	100.0
Total	3,905	6,930	2,363	6,896	8,648	124.8	125.4
Total Expenditures - Srv Unit 123	$178,629	$125,666	$114,230	$151,034	$141,397	112.5	93.6

Service Unit - 125 Fire Training Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$187,935	$171,611	$123,622	$171,611	$183,448	106.9	106.9
120 Overtime	25,730	20,000	12,323	24,000	20,000	100.0	83.3
130 Special Pay	0	3,000	267	3,000	3,000	100.0	100.0
140 Retirement/Termination Cashout	37,432	18,000	0	2,000	2,000	11.1	100.0
Total	251,097	212,611	136,212	200,611	208,448	98.0	103.9
200 Personnel Benefits	32,324	26,660	20,033	26,660	31,008	116.3	116.3
300 Supplies							
310 Office And Operating Supplies	19,785	24,000	16,635	21,500	21,000	87.5	97.7
350 Small Tools And Equipment	1,355	1,500	914	1,500	1,500	100.0	100.0
Total	21,140	25,500	17,549	23,000	22,500	88.2	97.8
400 Other Services And Charges							
410 Professional Services	15,403	32,000	11,958	28,000	28,000	87.5	100.0
420 Communications	725	890	358	739	655	73.6	88.6
490 Miscellaneous	19,239	13,400	7,513	11,097	8,900	66.4	80.2
Total	35,368	46,290	19,829	39,836	37,555	81.1	94.3
Total Expenditures - Srv Unit 125	$339,929	$311,061	$193,622	$290,107	$299,511	96.3	103.2

Service Unit - 129 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$406,061	$419,836	$270,599	$385,469	$415,812	99.0	107.9
120 Overtime	2,748	5,000	311	3,500	3,500	70.0	100.0
140 Retirement/Termination Cashout	6,236	34,100	51,078	51,078	0	0.0	0.0
Total	415,044	458,936	321,988	440,047	419,312	91.4	95.3
200 Personnel Benefits	70,687	103,879	79,552	97,879	79,991	77.0	81.7
310 Office And Operating Supplies	15,126	15,800	8,058	15,800	15,800	100.0	100.0
400 Other Services And Charges							
410 Professional Services	618	6,000	1,195	2,000	2,500	41.7	125.0
420 Communications	26,671	32,800	19,670	27,569	25,352	77.3	92.0
430 Transportation/Training	11,846	13,205	7,373	13,205	13,205	100.0	100.0
450 Operating Rentals And Leases	0	700	0	700	700	100.0	100.0
480 Repairs And Maintenance	2,017	2,900	1,254	2,900	2,900	100.0	100.0
490 Miscellaneous	4,667	7,000	3,618	5,000	5,000	71.4	100.0
Total	45,820	62,605	33,109	51,374	49,657	79.3	96.7
Total Expenditures - Srv Unit 129	$546,678	$641,220	$442,707	$605,099	$564,760	88.1	93.3

Service Unit - 641 Insurance And Bonds	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$81,182	$89,300	$89,300	$89,300	$93,765	105.0	105.0

Service Unit - 645 Interfund Distribution	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$0	$30,000	$0	$16,500	$73,535	245.1	445.7

CITY OF *Yakima*

FIRE

2008 PRELIMINARY BUDGET NARRATIVE

Fire Chief: Charlie Hines

Division:
Emergency Services – 150

Deputy Fire Chief
Deputy Fire Chief Dave Willson

DEFINITION

The Emergency Services Fund was created to account for the EMS Levy resources received by the City of Yakima. These resources may be used for operation and support in the provision of Emergency Medical Services to the citizens of Yakima and to those citizens that are visiting within the City limits and in need of assistance. This fund provides state-required emergency medical training for Emergency Medical Technicians, emergency medical supplies and technical rescue tools and equipment.

The Emergency Services Department has the following service units:

Service Unit 122 – Fire Suppression
Service Unit 126 – Emergency Services
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

Authorized Personnel is found in the Fire Department, Fund 032.
Performance Statistics are found in the Fire Department, Fund 032.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
122 Fire Suppression	$604,397	$612,014	$464,578	$612,014	$662,495	108.3	108.3
126 Emergency Services	236,534	260,386	208,340	254,886	273,743	105.1	107.4
641 Insurance And Bonds	15,813	17,394	17,394	17,394	18,263	105.0	105.0
645 Interfund Distribution	130,000	130,000	97,500	130,000	150,000	115.4	115.4
Total Expenditures	$986,744	$1,019,794	$787,811	$1,014,294	$1,104,501	108.3	108.9

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	589,963	598,854	458,259	603,854	655,049	109.4	59.3
200 Personnel Benefits	123,203	125,546	95,901	125,546	133,189	106.1	12.1
Sub-Total Salaries and Benefits	713,166	724,400	554,160	729,400	788,238	108.8	71.4
300 Supplies	32,078	36,000	22,932	30,000	36,000	100.0	3.3
400 Other Services And Charges	688	2,000	825	500	2,000	100.0	0.2
500 Intergov Srvcs/Other Interfund	130,000	130,000	97,500	130,000	150,000	115.4	13.6
600 Capital Outlays	0	15,000	0	12,000	15,000	100.0	1.4
900 Interfund Payment For Services	110,813	112,394	112,394	112,394	113,263	100.8	10.3
Total Expenditures	$986,744	$1,019,794	$787,811	$1,014,294	$1,104,501	108.3	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	1,163,803	1,131,080	796,998	1,234,270	1,270,189	112.3	102.9

EXPLANATORY NARRATIVE

Service Unit 122 – Fire Suppression

Account 110 Salaries and Wages – This line item for 2008 is $492,517 which reflects an increase of $41,916 or 9.3% from the 2007 budget year-end estimate. This account funds seven (7) firefighter positions. The increase from 2007 is directly related to a 5% wage increase at 1/1/08 and a 1% wage increase at 7/1/08. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 120 Overtime – This line item for 2008 is $40,000 and reflects no change from the 2007 year-end budget of $40,000.

Account 130 Shift Differential – For 2008 this account remains unchanged from the 2007 year-end budget of $3,200. This account funds the special pay/skills stipends for firefighters that also are members of the HazMat Team, Technical Rescue Team, MSA Technicians, or Investigators. Adjustments to the stipends pay were made in the 2007-2009 labor contract but the overall affect on this account will be minimal.

Account 140 Retirement/Termination Cash-out – There are no retirements planned for 2008 in this account. This line has been increased to $12,000 in 2008 which is a 20% increase over the 2007 year-end budget of $10,000 to pay for holiday cash outs as permitted in the labor contract. The increase for 2008 reflects a change in the contract that allows personnel to cash out 3 days instead of 2 days.

Account 200 Personnel Benefits – The personnel benefit accounts that include the City's self -insured programs (i.e. medical; dental; industrial; and unemployment insurances) were increased to $114,778 in the 2008 budget. This is an increase of $6,564 over the 2007 year-end budget. The increase reflects an increase in benefit costs.

Summary – The 2008 projected expenditure budget for Department 150 EMS Service Unit 122, Fire Suppression is projected at $662,495. This is an increase of $50,481 or 8.25% from the 2007 year-end budget of $612,014. Most of this increase is due to negotiated labor compensation.

Service Unit 126 – Emergency Services

Account 110 Salaries and Wages – The salary of the Training Captain is paid from the 150-126 account. This budget line is $97,232 in 2008, an increase from the 2007 year-end budget of $90,454 which reflects the 5% wage increase at 1/1/2008, the 1% wage increase at 7/1/200 and step increases. The total increase for this account is 7.5%.

Account 120 Overtime – This line item has been set at $7,000 for budget year 2008. This is the same as the 2007 year-end budget. The Training Captain covered by this account is also the K-9 handler which incurs overtime along with any required training.

Account 130 Shift Differential – This line item has been set at $3,100 for budget year 2008. This is an increase of $500 over the 2007 year-end budget of $2,600. This amounts to a 19.2% increase. The Training Captain covered by this account is also the K-9 handler which incurs a shift differential by labor contract. The increase reflects a negotiated wage increase.

Account 200 Personnel Benefits – The personnel benefit account includes the City's self-insured programs (i.e. medical; dental; industrial; and unemployment insurances). The 2008 projected budget is $18,411 which is a $1,079 increase or 6.2% over the 2007 year-end estimate and amended budget.

Account 310 Office and Operating Supplies – This line item is budgeted at $30,000 for 2008, the same as the 2007 amended budget. The estimated 2007 year-end budget is $25,000, reduced at mid-year 2007 to contain expenditures. This amount provides for EMS supplies (respirators, ambu-bags, cervical collars, backboards, bandaging materials, Epi-sticks).

Account 350 Small Tools and Equipment – This line item is budgeted at $6,000 for 2008, which is the same as the 2007 amended budget. The 2007 year-end budget was reduced by $1,000 as a cost savings for the city. This account is earmarked for "Technical Rescue" equipment such as rope bags, a rescue line gun, webbing, floating rope for ice rescues and various small rescue tools. The expenditures from this account are reimbursed from Union Gap Fire Department and East Valley Fire Department at 10% each, unless they have contributed similarly priced equipment.

Account 430 Transportation/Training – This line item is budgeted at $1,000 for 2008, the same as the 2007 amended budget. The 2007 year-end budget was reduced by $1,000 to $0 as a cost savings to the city. This account is utilized for lodging and meals when an employee attends training.

Account 490 Miscellaneous – This line item is budgeted at $1,000 for 2008. The 2008 budget is the same as the 2007 amended budget. The 490 account was reduced by $500 in the 2007 year-end budget as a cost savings to the city. This account pays a portion of the fees associated with training at the North Bend State Academy.

Account 640 Machinery and Equipment – For 2008, this line item is budgeted at $15,000. The 2008 budget is the same as the 2007 amended budget. The 2007 year-end budget was reduced to $12,000 as a cost savings to the city. Laptop computers, printers and technology equipment are purchased from this line item.

Account 950 Interfund Opt Rentals and Leases – This line item is budgeted at $95,000 for 2008, the same as the 2007 year-end budget. This is the contribution to the Fire Capital Fund from the EMS fund.

Summary – The 2008 budget for Service Unit 126, Emergency Services is projected at $273,743, an increase of $13,357 over the 2007 amended budget of $260,386. This increase is primarily due to negotiated wage increases, overtime and benefits.

Service Unit 641 – Insurance and Bonds

Account 960 Interfund Insurance Services – This item for 2008 is $18,263, which is an increase of $869 over the 2007 year-end budget of $17,394. This account is for the Fire Department's contribution to the City liability insurance account.

Service Unit 645 – Interfund Distribution

Account 550 Interfund Subsidies – The 2008 budget of $150,000 is an increase of $20,000 over the 2007 year-end budget. This item is EMS money that is directed to communications.

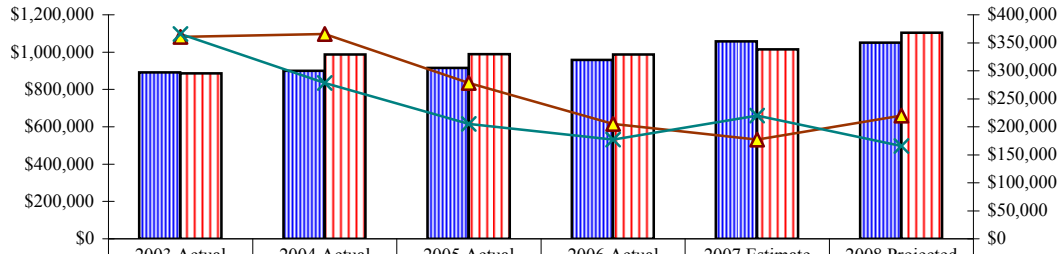
Service Unit 699 – General Revenues

Account 330 Intergovernmental Revenues – In 2008 this line item is projected at $1,049,463, which is a $73,000 or 7.5% increase in revenues from the 2007 amended budget. This revenue comes from the EMS levy, and the increase is due to annexations and an increase in the valuation of property. This number is calculated by the County Emergency Medical Department using a multi factor formula.

Account 360 Miscellaneous Revenue –In 2008 this line item is projected to be at $750, which is the same as the 2007 year-end budget. These revenues are generated by interest from investments.

Summary

EMERGENCY SERVICES FUND FINANCIAL DATA



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Projected
Revenues	$891,335	$899,886	$915,744	$958,683	$1,057,213	$1,050,213
Expenditures	$885,927	$987,476	$988,957	$986,744	$1,014,294	$1,104,501
Beg Bal	$360,514	$365,922	$278,332	$205,119	$177,058	$219,977
End Bal	$365,922	$278,332	$205,119	$177,058	$219,977	$165,689

DETAIL

Service Unit - 122 Fire Suppression Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$451,949	$450,601	$341,356	$450,601	$492,517	109.3	109.3
120 Overtime	43,403	40,000	38,873	40,000	40,000	100.0	100.0
130 Special Pay	2,493	3,200	1,824	3,200	3,200	100.0	100.0
140 Retirement/Termination Cashout	0	10,000	0	10,000	12,000	120.0	120.0
Total	497,845	503,801	382,053	503,801	547,717	108.7	108.7
200 Personnel Benefits	106,552	108,214	82,525	108,214	114,778	106.1	106.1
750 Debt Service - Capital Lease -Pr	0	0	0	0	0	*	*
830 Debt Service - External Ltd -Int	0	0	0	0	0	*	*
Total Expenditures - Srv Unit 122	$604,397	$612,014	$464,578	$612,014	$662,495	108.3	108.3

Service Unit - 126 Emergency Services Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$88,107	$90,454	$67,016	$90,454	$97,232	107.5	107.5
120 Overtime	2,069	2,000	7,242	7,000	7,000	350.0	100.0
130 Special Pay	1,942	2,600	1,949	2,600	3,100	119.2	119.2
Total	92,118	95,054	76,206	100,054	107,332	112.9	107.3
200 Personnel Benefits	16,650	17,332	13,377	17,332	18,411	106.2	106.2
300 Supplies							
310 Office And Operating Supplies	22,226	30,000	20,388	25,000	30,000	100.0	120.0
350 Small Tools And Equipment	9,852	6,000	2,545	5,000	6,000	100.0	120.0
Total	32,078	36,000	22,932	30,000	36,000	100.0	120.0
400 Other Services And Charges							
430 Transportation/Training	331	1,000	0	0	1,000	100.0 *	
490 Miscellaneous	357	1,000	825	500	1,000	100.0	200.0
Total	688	2,000	825	500	2,000	100.0	400.0
640 Machinery And Equipment	0	15,000	0	12,000	15,000	100.0	125.0
950 Interfund Opt Rental & Leases	95,000	95,000	95,000	95,000	95,000	100.0	100.0
Total Expenditures - Srv Unit 126	$236,534	$260,386	$208,340	$254,886	$273,743	105.1	107.4
Revenues							
360 Miscellaneous Revenues	$0	$0	$0	$0	$0 *	*	
Total	0	0	0	0	0 *	*	
Total Revenues - Srv Unit 126	$0	$0	$0	$0	$0 *	*	

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$15,813	$17,394	$17,394	$17,394	$18,263	105.0	105.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$130,000	$130,000	$97,500	$130,000	$150,000	115.4	115.4

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$205,119	$153,867	$177,057	$177,057	$219,976	143.0	124.2
330 Intergovernmental Revenues	958,077	976,463	619,259	1,056,463	1,049,463	107.5	99.3
360 Miscellaneous Revenues	607	750	682	750	750	100.0	100.0
Total Revenues - Srv Unit 699	$1,163,803	$1,131,080	$796,998	$1,234,270	$1,270,189	112.3	102.9

CITY OF *Yakima*

FIRE

2008 PRELIMINARY BUDGET NARRATIVE

Fire Chief: Charlie Hines

Police Chief: Sam Granato

Division:
Public Safety Communications – 151

Public Safety Communications Manager:
Wayne Wantland

DEFINITION

The responsibilities of this division are to provide emergency call answering, dispatching, records keeping and communications support for the public safety departments and agencies served. In addition, the division provides repair and maintenance of a variety of equipment for all City departments. The goal of the division is to provide quality, efficient, cost-effective emergency communications, maintenance and communications support to the citizens and those departments/ agencies served.

The Public Safety Communications Department has the following service units:

Service Unit 103 – Criminal Justice Sales Tax .3% Increase
Service Unit 120 – 9-1-1 Calltakers
Service Unit 124 – Communications
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1274	Public Safety Communications Manager	1.00	1.00	1.00
17101	Public Safety Communications Supervisor	1.00	1.00	1.00
6415	Public Safety Lead Dispatcher	4.00	4.00	4.00
6412	Public Safety Dispatcher	9.00	10.00	10.75*
6410	9-1-1 Calltaker	11.00	12.00	12.00
4520	Electronics Technician I	1.00	1.00	1.00
4521	Electronics Technician II	1.00	1.00	1.00
4522	Electronics Technician Supervisor	1.00	1.00	1.00
18101	Communications Division Assistant	1.00	1.00	1.00
Total Personnel		30.00	32.00	32.75

* A budgeted policy issue for the additional .75 FTE, Public Safety Dispatcher, is included in the 2008 budget proposal.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$7,985	$68,199	$17,152	$55,564	$115,692	169.6	208.2
120 911 Call-Takers	1,177,834	1,234,290	800,120	1,046,492	1,144,777	92.8	109.4
124 Communications	1,340,712	1,348,952	1,107,825	1,316,873	1,428,202	105.9	108.5
Total Expenditures	$2,526,531	$2,651,440	$1,925,097	$2,418,930	$2,688,671	101.4	111.2

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	1,491,973	1,612,238	1,167,591	1,542,169	1,730,306	107.3	64.4
200 Personnel Benefits	421,306	485,655	340,369	476,102	538,619	110.9	20.0
Sub-Total Salaries and Benefits	1,913,279	2,097,893	1,507,960	2,018,270	2,268,925	108.2	84.4
300 Supplies	82,393	48,100	53,701	50,100	52,100	108.3	1.9
400 Other Services And Charges	381,187	399,483	205,390	245,622	251,105	62.9	9.3
600 Capital Outlays	45,951	1,027	68,159	0	0	0.0	0.0
900 Interfund Payment For Services	103,721	104,938	89,887	104,938	116,541	111.1	4.3
Total Expenditures	$2,526,531	$2,651,440	$1,925,097	$2,418,930	$2,688,671	101.4	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$81,183	$145,000	$109,689	$133,000	$145,000	100.0	109.0
124 Communications	1,485,659	1,542,554	1,213,814	1,554,554	1,313,581	85.2	84.5
645 Interfund Distribution	960,000	960,000	720,000	960,000	1,030,000	107.3	107.3
699 General Revenues	177,765	138,600	182,232	183,176	413,800	298.6	225.9
Total Revenues	$2,704,607	$2,786,154	$2,225,735	$2,830,730	$2,902,381	104.2	102.5

EXPLANATORY NARRATIVE

Within this division, there are three primary service units. Service unit 103 is funded through the .3% Criminal Justice Sales Tax and allows the division to meet the demands being placed on it from the Criminal Justice departments in the City. Service Unit 120 provides the 9-1-1 call answering services for the entire Yakima County. Service Unit 124 provides public safety dispatching, which includes Police and Fire, and electronic repair and maintenance for all City departments and other user agencies under contract.

In 2007, the division was budgeted at $2,651,440 and has an estimated year-end budget of $2,418,930. Our estimated 2008 budget is $2,688,671 or a 1.4% increase over the 2007 amended budget. Service Unit 120, the 911 Section which is fully funded through the services contract with Yakima County, shows a decrease of 7.2% for projected 2008 as compared to the 2007 amended budget, which is the result of the entire 911 telephone network now being paid as a statewide service by the Washington State E911 program. Service Unit 124, Dispatching and Electronic Maintenance, which truly is funded through the City, shows an estimated 5.9% increase over the 2007 amended budget to the

estimated 2008 budget. This is primarily attributable to the negotiated settlement with the IAFF for dispatcher and electronic technicians, along with step increases. The remainder of the increase in the division budget is in Service Unit 103 which is now funding two Dispatcher positions (one additional in 2007 and one in 2008) to help offset the significant increase in workload of the police dispatching area in the division.

Account 110 Salaries and Wages - The salary accounts in this division includes the negotiated CPI wage increase of an estimated 3% in the base wage as of 1-1-08 and implementation of a step "F" for eligible employees as of 7-1-08, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 421 Telephone (City-wide) – One area of responsibility for this division is management of the overall telephone budget for the City. The 2007 budget for telephone communications was $239,486 with an estimated year-end of $239,486. The current 2008 estimate for these lines items citywide is $219,489 or a decrease of $19,997 over 2007 budget.

Note: These computations exclude the 9-1-1 Communication accounts, which have no direct impact on city revenues as it is funded through the 9-1-1 contracts with Yakima County.

Service Unit 103 – Criminal Justice Sales Tax .3% Increase

The communications center is a significant partner with the criminal justice system in the city and, therefore, receives a small portion of this revenue stream to help offset the cost attributed to support of the criminal justice departments.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $60,994 or 283.4% from the 2007 year-end estimate of $21,519 to $82,513. This increase reflects the addition of one Public Safety Dispatch position (funded from 4-1-08) to help offset the increased workload generated by law enforcement activities (please see the policy issue under VIII FIRE, Public Safety Communications). By adding this position, the overtime for 2007 year-end estimate of $28,000 has been eliminated in the 2008 budget.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $27,134 or 448.9% from the year-end estimate of $6,045 to $33,179. This increase reflects the addition of the Public Safety Dispatch position indicated above.

Summary – In the 2008 budget we are increasing the funding from $68,199 in the 2007 amended budget to $115,692, a 69.6% increase. This is attributed to the new dispatcher position to help offset the rising workload in the law enforcement dispatching.

Service Unit 120 – 9-1-1 Calltakers

This service unit provides 9-1-1 Calltaking for the entire Yakima County, and is funded completely under contract with Yakima County from the 9-1-1 excise tax revenue.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $64,048 or 11.9% from the 2007 year-end estimate of $536,742 to $600,790. This increase is primarily attributed to the negotiated settlement with IAFF and the vacancies that existed during much of 2007.

Account 200 Benefits – This line item reflects an increase of $17,232 or 9.7% from the 2007 year-end estimate of $178,114 to $195,346. See the general division explanation above.

Account 310 Office and Operating Supplies – This line item reflects no increase from the 2007 amended budget of $6,000. From this account we purchase the day-to-day expendables in the communications center: copy paper, pens, ink, etc.

Account 350 Small Tools and Equipment – This line item reflects no increase from the 2007 amended budget of $10,000. This includes items like monitors, computer accessories, fax machine, printers, etc.

Account 410 Professional Services – This line item reflects no increase from the 2007 amended budget of $3,000. This line item is used when professional assistance is needed, such as instructors for this service unit.

Account 420 Communications – This line item for 2008 reflects an increase of $16,942 or 32.0% from the year-end estimate of $53,048 to $70,000. But the real story is the decrease from 2006 Actual of $223,516 to $70,000 or 69% less. This is attributable to much of those costs being paid by the State 911 fund and not our local revenues.

Account 430 Transportation/Training – This line item for 2008 reflects no increase from the 2007 amended budget of $7,500. This account is used for the travel associated with professional training and meetings that are held to ensure that both administration and operation personnel keep current with 9-1-1 issues and techniques.

Account 480 Repairs and Maintenance – This line reflects a decrease of $10,000 or 8.3% from the 2007 year-end estimate of $120,000 to $110,000. This reflects some unanticipated expenses in 2007 that resulted in this exceeding the 2007 amended budget by $11,500. But, this line item continues to rise as our computer software becomes more complex and expansive.

Account 490 Miscellaneous – This line item for 2008 reflects a decrease of $1,000 or 4.3% from the 2007 year-end estimate of $23,500 to $22,500. This line item is used for any expenditure (e.g.: advertising, registration, subscription, dues, etc.) that does not fit into one of the other budget line items and for training expenses other than travel expense which is in account 430.

Account 960 Interfund Insurance Services – This line reflects an increase of $986 or 5.0% from the 2007 year-end estimate of $19,737 to $20,723. This expense is this service unit's share of the risk management fund.

Account 990 Interfund Administrative Charges – This line reflects an increase of $10,617 or 12.5% from the 2007 year-end estimate of $85,201 to $95,818. This expense is this service unit's share of the administrative services charges such as finance, legal, information services.

Summary – In 2007 the service unit was budgeted at $1,234,290, with a year-end estimate of $1,046,492 or a decrease of 15.2% or $187,798. The 2008 budget is estimated at $1,144,777, an increase of 9.4% or $98,285 from the 2007 year-end estimate.

Service Unit 124 – Communications

This service unit provides the administration, dispatching and electronic maintenance functions for the division. This service unit is funded from a variety of sources (e.g.: dispatching services, electronic maintenance alarm monitoring, etc.) with a majority of the revenue being provided through an Interfund transfer from the telephone utility tax.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $91,095 or 9.5% from the 2007 year-end estimate of $955,908 to $1,047,003. This is primarily attributed to the negotiated settlement and normal step increases.

Account 200 Personnel Benefits – This line item reflects an increase of $22,802 or 8.1% from the year-end estimate of $280,192 to $302,994. See the general division explanation above.

Account 280 Clothing/Miscellaneous – This line item reflects a decrease of $4,100 or 51.6% from the year-end estimate of $8,100 to $4,000. This reduction is due to most employees being fully outfitted with uniforms.

Account 310 Office and Operating Supplies – This line item reflects an increase of $2,000 or 7.7% from the 2007 year-end estimate of $26,000 to $28,000. From this account we purchase the day-to-day expendables in the communications center. A few examples of items we purchase are copy paper, pens, ink, etc.

Account 350 Small Tools and Equipment – This line item reflects no increase from the 2007 year-end estimate of $8,100. This line item is used for durable equipment that does not fall into the capital items category. This includes such items as monitors, computer accessories, electronic test equipment, tools etc.

Account 410 Professional Services – This line item reflects no increase from the 2007 amended budget of $1,000. This line item is used when professional assistance is needed, such as instructors for this service unit.

Account 420 Communications – This line item reflects an increase of $2,735 or 15.3% from the 2007 year-end estimate of $17,870 to $20,605. This reflects an increased reliance of cellular communications to keep staff coordinated. This account is also for data communication.

Account 430 Transportation/Training – This line item for 2008 reflects no increase from the 2007 amended budget of $2,500. This account is used for the travel associated with professional training and meetings that are held to ensure that both administration and operation personnel keep current with Fire, EMS, and Police dispatching issues and techniques.

Account 450 Operating Rentals and Leases – This line item reflects no increase from the 2007 year-end estimate of $3,400. This line item is expenses for radio site leases.

Account 480 Repairs and Maintenance – This line item reflects a decrease of $2,000 or 30.8% from the 2007 year-end estimate of $6,500 to $4,500. This line item is for maintenance contracts on items such as the copy machine and the Uninterruptible Power Supply for the Communications Center.

Account 490 Miscellaneous – This line item reflects a decrease of $1,203 or 16.5% from the 2007 year-end estimate of $7,303 to $6,100. This line item is used for any expenditure (e.g.: advertising, subscription, dues etc.) that does not fit into one of the other budget line items and for training expenses other than travel, which is in Account 430.

Summary – In 2007 this service unit was budgeted at $1,348,952, with a year-end estimate of $1,316,873 or a decrease of 2.4% or $32,079. The 2008 budget is estimated at $1,428,202, a 8.5% or $111,329 over the estimated 2007 year-end estimate.

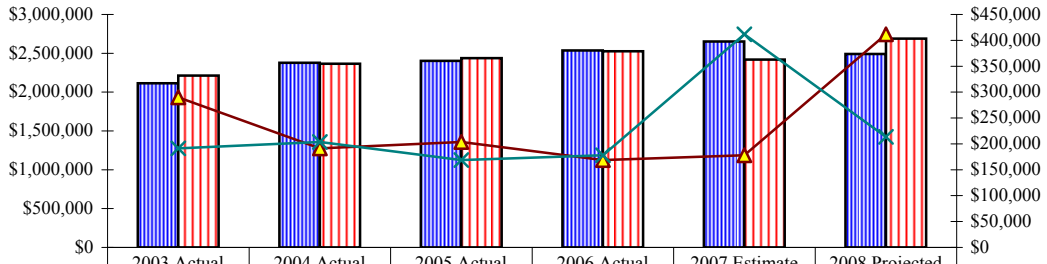
Service Unit 645 – Interfund Distribution

The service unit provides revenue support to the Service Unit 124 from the telephone excise tax collection. In 2007 this service unit provided $960,000 to the division and in 2008 is budgeted to provide $1,030,000 or a 7.3% increase.

Service Unit 699 – General Revenues

The service unit also provides revenue support to the Division from the carry over of previous years and any miscellaneous income we have received. In 2007 there is an estimated year-end of $183,176 with a projected 2008 of $413,800 or a 125.9% increase. Much of this beginning balance is attributed to the 911 service unit unexpended funds and shall be used in that unit to offset the contract amount between Yakima County and the City for those services.

PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Projected
Revenues	$2,114,896	$2,378,350	$2,402,035	$2,535,750	$2,652,654	$2,490,581
Expenditures	$2,213,388	$2,366,021	$2,436,772	$2,526,531	$2,418,930	$2,688,671
Beg Bal	$289,757	$191,265	$203,594	$168,857	$178,076	$411,800
End Bal	$191,265	$203,594	$168,857	$178,076	$411,800	$213,710

DETAIL

Service Unit - 103 Crmnl Justice Sls Tx .3% Inc Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$2,595	$50,800	$14,797	$21,519	$82,513	162.4	383.4
120 Overtime	0	0	0	28,000	0 *		0.0
Total	2,595	50,800	14,797	49,519	82,513	162.4	166.6
200 Personnel Benefits	413	17,399	2,356	6,045	33,179	190.7	548.9
310 Office And Operating Supplies	4,978	0	0	0	0 *	*	
640 Machinery And Equipment	0	0	0	0	0 *	*	
Total Expenditures - Srv Unit 103	$7,985	$68,199	$17,152	$55,564	$115,692	169.6	208.2
Revenues							
310 Taxes	$81,183	$145,000	$109,689	$133,000	$145,000	100.0	109.0

Service Unit - 120 911 Call-Takers Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$462,696	$546,638	$363,307	$490,942	$566,596	103.7	115.4
120 Overtime	31,697	21,500	37,897	40,100	30,100	140.0	75.1
130 Special Pay	0	0	0	0	4,094	*	*
140 Retirement/Termination Cashout	14,915	0	5,886	5,700	0	*	0.0
Total	509,308	568,138	407,090	536,742	600,790	105.8	111.9
200 Personnel Benefits							
200 Personnel Benefits	156,360	178,114	126,350	178,114	195,346	109.7	109.7
280 Clothing And Miscellaneous	2,523	3,100	2,699	3,650	3,100	100.0	84.9
Total	158,883	181,214	129,048	181,764	198,446	109.5	109.2
300 Supplies							
310 Office And Operating Supplies	5,693	6,000	3,087	6,000	6,000	100.0	100.0
350 Small Tools And Equipment	0	10,000	5,123	10,000	10,000	100.0	100.0
Total	5,693	16,000	8,210	16,000	16,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	92	3,000	325	3,000	3,000	100.0	100.0
420 Communications	223,516	225,000	36,843	53,048	70,000	31.1	132.0
430 Transportation/Training	5,693	7,500	4,179	7,500	7,500	100.0	100.0
480 Repairs And Maintenance	100,433	108,500	105,059	120,000	110,000	101.4	91.7
490 Miscellaneous	24,543	20,000	19,480	23,500	22,500	112.5	95.7
Total	354,277	364,000	165,886	207,048	213,000	58.5	102.9
640 Machinery And Equipment	45,951	0	0	0	0	*	*
900 Interfund Payment For Services							
960 Interfund Insurance Services	17,942	19,737	19,737	19,737	20,723	105.0	105.0
990 Interfund Administrative Chgs	85,779	85,201	70,150	85,201	95,818	112.5	112.5
Total	103,721	104,938	89,887	104,938	116,541	111.1	111.1
Total Expenditures - Srv Unit 120	$1,177,834	$1,234,290	$800,120	$1,046,492	$1,144,777	92.8	109.4

Service Unit - 124 Communications Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$894,492	$956,800	$682,529	$919,808	$1,005,900	105.1	109.4
120 Overtime	52,430	36,500	63,175	36,100	36,100	98.9	100.0
130 Special Pay	0	0	0	0	5,003	*	*
140 Retirement/Termination Cashout	33,149	0	0	0	0	*	*
Total	980,070	993,300	745,704	955,908	1,047,003	105.4	109.5
200 Personnel Benefits							
200 Personnel Benefits	259,580	280,192	206,292	280,192	302,994	108.1	108.1
280 Clothing And Miscellaneous	2,429	6,850	2,674	8,100	4,000	58.4	49.4
Total	262,009	287,042	208,965	288,292	306,994	107.0	106.5
300 Supplies							
310 Office And Operating Supplies	34,434	24,000	23,059	26,000	28,000	116.7	107.7
340 Items Purchased For Resale Or In	0	0	25,306	0	0	*	*
350 Small Tools And Equipment	37,288	8,100	(2,873)	8,100	8,100	100.0	100.0
Total	71,722	32,100	45,491	34,100	36,100	112.5	105.9
400 Other Services And Charges							
410 Professional Services	1,469	1,000	0	1,000	1,000	100.0	100.0
420 Communications	18,275	19,333	16,029	17,870	20,605	106.6	115.3
430 Transportation/Training	0	2,500	0	2,500	2,500	100.0	100.0
450 Operating Rentals And Leases	3,183	3,400	0	3,400	3,400	100.0	100.0
480 Repairs And Maintenance	2,767	4,500	6,316	6,500	4,500	100.0	69.2
490 Miscellaneous	1,216	4,750	17,159	7,303	6,100	128.4	83.5
Total	26,910	35,483	39,504	38,573	38,105	107.4	98.8
640 Machinery And Equipment	0	1,027	68,159	0	0	0.0	*
Total Expenditures - Srv Unit 124	$1,340,712	$1,348,952	$1,107,825	$1,316,873	$1,428,202	105.9	108.5
Revenues							
330 Intergovernmental Revenues	$1,428,656	$1,488,744	$1,166,300	$1,500,744	$1,256,791	84.4	83.7
340 Charges For Goods And Services	42,021	43,982	36,723	43,982	46,962	106.8	106.8
360 Miscellaneous Revenues	14,982	9,828	10,791	9,828	9,828	100.0	100.0
Total Revenues - Srv Unit 124	$1,485,659	$1,542,554	$1,213,814	$1,554,554	$1,313,581	85.2	84.5

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$960,000	$960,000	$720,000	$960,000	$1,030,000	107.3	107.3

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$168,857	$137,600	$178,076	$178,076	$411,800	299.3	231.3
360 Miscellaneous Revenues	8,908	1,000	4,156	5,100	2,000	200.0	39.2
Total Revenues - Srv Unit 699	$177,765	$138,600	$182,232	$183,176	$413,800	298.6	225.9

FIRE

2008 PRELIMINARY BUDGET NARRATIVE

Fire Chief: Charlie Hines

Division:
Fire Capital – 332

Deputy Fire Chief:
Bob Stewart

DEFINITION

The Fire Capital Reserve account is constituted of funds from various sources with the origin of the funds in some instances establishing parameters for the expenditure of those funds.

The Fire Capital Department has the following service units:

Service Unit 122 – Fire Suppression
Service Unit 124 – Communications
Service Unit 125 – Fire Training
Service Unit 126 – Emergency Services
Service Unit 699 – General Revenues

FIRE CAPITAL FUND EXPENDITURE / REVENUE SUMMARY

Description	2006 Actual	2007 Amended Budget	2008 Proposed Budget
EXPENDITURE SUMMARY BY SERVICE UNIT			
122 Fire Operations	$551,3011	$1,825,535	$1,013,500
124 Communications	$162,285	$0	$0
Total Expenditures	$713,586	$1,825,535	$1,013,500
REVENUE SUMMARY BY SERVICE UNIT			
270 Beginning Balance	$343,521	$-29,327	$182,438
122 Suppression (Station 92 Lease)	$30,000	$24,000	$24,000
124 Communications (Homeland Security Grants, Tower Lease)	$172,253	$135,600	$0
125 Training (Capital, Portion of YV-Tech Program)	$19,394	$13,287	$14,016
126 EMS (Contribution for Replacement)	$95,000	$95,000	$95,000
699 General Revenues / REET 1	$24,093	$1,769,413	$1,026,572
Total Revenues	$684,261	$2,007,973	$1,342,026

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
122 Fire Suppression	$551,301	$2,103,374	$1,553,364	$1,825,535	$1,013,500	48.2	55.5
124 Communications	162,285	0	0	0	0	*	*
Total Expenditures	$713,586	$2,103,374	$1,553,364	$1,825,535	$1,013,500	48.2	55.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	21,411	167,500	166,791	167,500	0	0.0	0.0
400 Other Services And Charges	12,325	13,500	0	12,500	13,500	100.0	1.3
500 Intergov Srvcs/Other Interfund	0	840,000	508,919	508,919	0	0.0	0.0
600 Capital Outlays	679,850	1,082,374	877,654	1,136,616	1,000,000	92.4	98.7
Total Expenditures	$713,586	$2,103,374	$1,553,364	$1,825,535	$1,013,500	48.2	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
122 Fire Suppression	$30,000	$24,000	$18,000	$24,000	$24,000	100.0	100.0
124 Communications	172,253	135,600	0	135,600	0	0.0	0.0
125 Fire Training	19,394	13,287	8,132	13,287	14,016	105.5	105.5
126 Emergency Services	95,000	95,000	95,000	95,000	95,000	100.0	100.0
645 Interfund Distribution	0	0	100,000	0	0	*	*
699 General Revenues	367,614	1,937,652	1,461,691	1,740,086	1,209,010	62.4	69.5
Total Revenues	$684,261	$2,205,539	$1,682,823	$2,007,973	$1,342,026	60.9	66.8

EXPLANATORY NARRATIVE

The final budget Total Expenditures for 2007 may appear to be extraordinary, but this is actually a result of full-repayment of the line-of-credit for $840,000, which is related to the timing of bond issuance and the carry-forward in the amount of $386,000, related to the timing of project expenditures for the Fire Station 92 Addition, which was originally budgeted and begun in 2006.

For year 2008, the projected budget is $1,013,500, which is a decrease from the 2007 year-end estimate of $1,825,535. $1,000,000 of this projected budget will be used to replace a ladder truck assigned to Fire Station #91 (please see budgeted policy issue under VIII. FIRE, Capital). The additional $13,500 is to provide for incidental repairs as they arise at all City fire stations. Fire Operation Expenditures are itemized in the attached table, Capital Outlay Requests.

Service Unit 122 – Fire Suppression

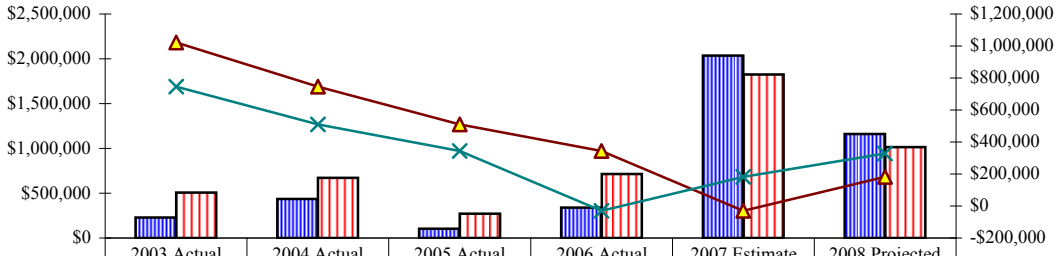
Item	Cost	Funding Source	Justification
Repair and Maintenance Contractor Costs for Fire Stations	$13,500	Fire Capital Funds (R&M Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs.
Ladder Truck	$1,000,000	Fire Capital Funds per year	See Policy Issue To replace the ladder truck currently assigned to Fire Station #91, which has reached the end of its useful service life and will be sold. Proposed Funding Source – Fire Capital Funds $250,000 / Line of Credit $750,000 (repaid from REET
Total	$1,013,500		

Service Unit 699 – General Revenues

Description	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Interlocal Grant	$0	$200,000	$0
Capital Component of Reimbursements f/Other Agencies (i.e resp. to State fires)	$623	$2,000	$2,000
Interest from investments	$0	$4,000	$4,000
Donations / Contributions	$16,572	$16,572	$16,572
Lease revenue from YPAC	$0	$10,000	$0
Sale of Salvage/Fixed Assets	$3,460	$4,000	$4,000
Bond Proceeds-Line of Credit bridge financing for Station #92 project	$0	$1,332,841	$750,000
Miscellaneous Revenue	$508	$0	$0
Insurance Recoveries	$2,930	$0	$0
Transfer from First 1/4% Real Estate Excise Tax (REET 1) *	$0	$200,000	$250,000
Total - 699 General Revenues	$24,093	$1,769,413	$1,026,572

* The past three years have demonstrated a significant increase in the annual collection of the ¼% Real Estate Excise Tax (REET 1). As a result more of these funds are available for capital purchases/projects. Because of the shortage of available capital funds for fire apparatus replacement, an allocation of $250,000 from REET 1 is being transferred to the Fire Capital Fund in 2008.

FIRE CAPITAL FUND FINANCIAL DATA



	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Projected
Revenues	$229,677	$434,740	$104,430	$340,740	$2,037,300	$1,159,588
Expenditures	$505,773	$671,480	$270,984	$713,586	$1,825,535	$1,013,500
Beg Bal	$1,022,911	$746,815	$510,075	$343,521	-$29,327	$182,438
End Bal	$746,815	$510,075	$343,521	-$29,325	$182,438	$328,526

DETAIL

Service Unit - 122 Fire Suppression Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$10,897	$167,500	$166,791	$167,500	$0	0.0	0.0
480 Repairs And Maintenance	12,325	13,500	0	12,500	13,500	100.0	108.0
550 Interfund Subsidies	0	840,000	508,919	508,919	0	0.0	0.0
600 Capital Outlays							
620 Buildings	29,928	0	0	0	0	*	*
630 Improvements Other Than Bldg	0	41,874	42,116	42,116	0	0.0	0.0
640 Machinery And Equipment	6,450	654,500	399,783	654,500	1,000,000	152.8	152.8
650 Construction Projects	491,701	386,000	435,755	440,000	0	0.0	0.0
Total Expenditures - Srv Unit 122	$551,301	$2,103,374	$1,553,364	$1,825,535	$1,013,500	48.2	55.5
Revenues							
360 Miscellaneous Revenues	$30,000	$24,000	$18,000	$24,000	$24,000	100.0	100.0

Service Unit - 124 Communications Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$10,514	$0	$0	$0	$0	*	*
640 Machinery And Equipment	151,771	0	0	0	0	*	*
Total Expenditures - Srv Unit 124	$162,285	$0	$0	$0	$0	*	*
Revenues							
330 Intergovernmental Revenues	$165,483	$135,600	$0	$135,600	$0	0.0	0.0
360 Miscellaneous Revenues	6,770	0	0	0	0	*	*
Total Revenues - Srv Unit 124	$172,253	$135,600	$0	$135,600	$0	0.0	0.0

Service Unit - 125 Fire Training Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$19,394	$13,287	$8,132	$13,287	$14,016	105.5	105.5

Service Unit - 126 Emergency Services Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$95,000	$95,000	$95,000	$95,000	$95,000	100.0	100.0

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$0	$0	$100,000	$0	$0	*	*

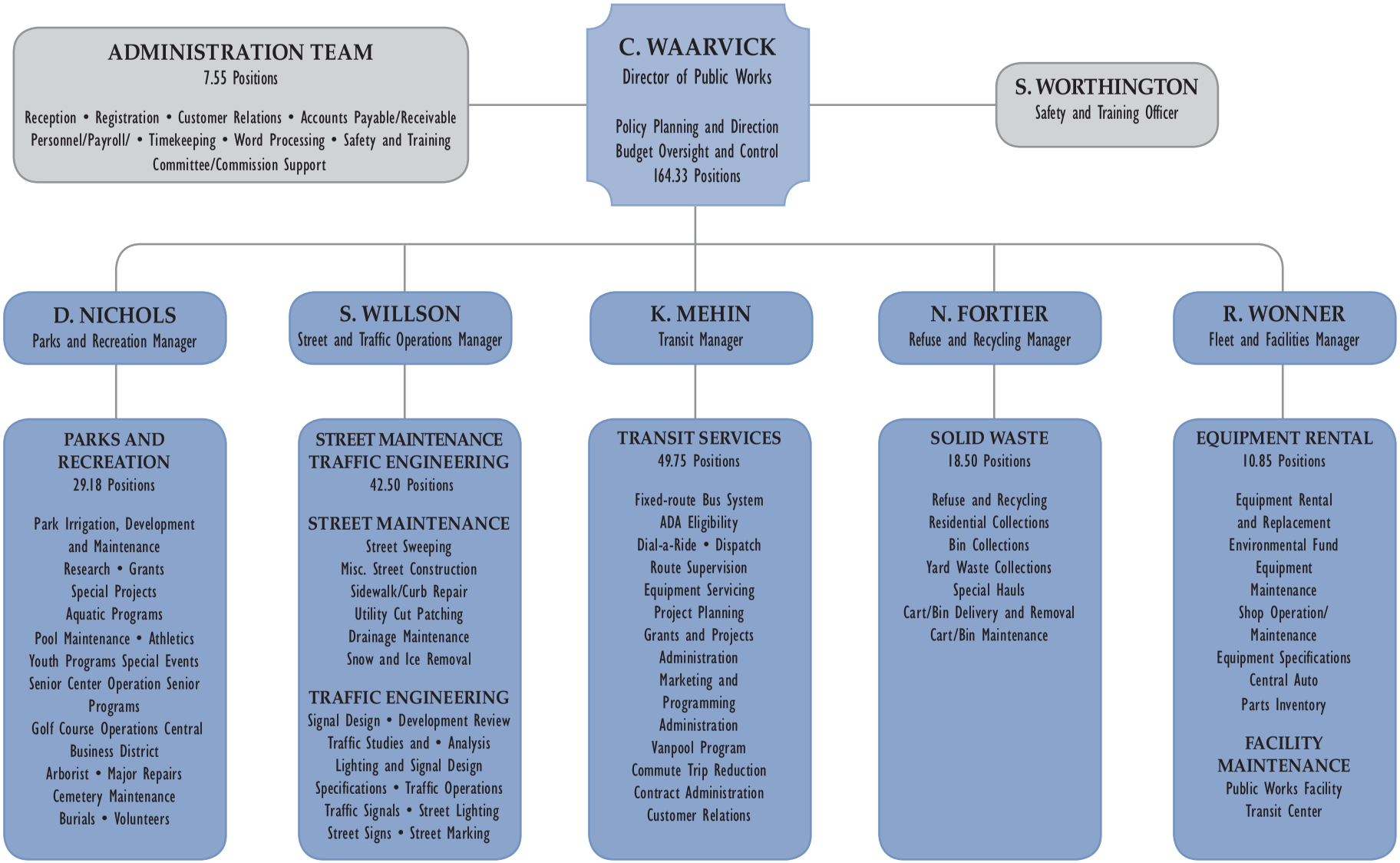
Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$343,521	$681,080	($29,327)	($29,327)	$182,438	26.8	-622.1
330 Intergovernmental Revenues	623	202,000	80,660	202,000	2,000	1.0	1.0
360 Miscellaneous Revenues	17,080	33,072	25,929	33,072	23,072	69.8	69.8
390 Other Financing Sources	6,390	1,021,500	1,384,429	1,534,341	1,001,500	98.0	65.3
Total Revenues - Srv Unit 699	$367,614	$1,937,652	$1,461,691	$1,740,086	$1,209,010	62.4	69.5

Public Works Department

560 Public Works Administration
141 / 133 Streets / Traffic Engineering
462 Transit
364 Transit Capital Reserve
471 Refuse
551 / 552 Equipment Rental and Revolving Fund
555 Environmental
131 Parks and Recreation
331 Parks and Recreation Capital
144 Cemetery

PUBLIC WORKS DEPARTMENT

2008 Budgeted Staffing Levels



CITY OF *Yakima*

MESSAGE FROM THE DIRECTOR

PUBLIC WORKS

Director of Public Works: Chris Waarvick

The employees of Public Works for the City of Yakima once again extend their appreciation for the opportunity to provide basic services and quality of life opportunities for the citizens and visitors of this City.

The Street Division completed its first year of a revitalized arterial element and third year of neighborhood street seal coating and surface rehabilitation program. Twenty miles of residential and 33.2 lane miles of arterial streets were chip sealed in 2007 as we transitioned into our goal of a 12-year maintenance cycle for our streets. The Transportation Plan update has been adopted and provides direction on a number of subsequent important activities. Council continues to express interest in parking and traffic circulation for the Downtown core as new developments continue to unfold. Traffic safety continues to be a high priority for our Street Division. Grant applications were filed in 2007 for school or traffic safety issues, including coordination with the YPD for enforcement efforts. Three were successful in receiving funding. School Zone warning flashers will be installed in 2008 near Hoover Elementary, Ridgeview Elementary, and Martin Luther King Elementary Schools to provide a safer condition for children traveling through those areas. New school crossing patrol equipment including flags, cones, vests, and transport wagons were provided to all elementary schools through a grant and assistance from Apple Valley Kiwanis and Home Depot. Tieton Drive will receive safety improvements with a State Pedestrian Grant. We have enhanced our snow, ice, and traction program with an additional de-icer applicator vehicle and an additional de-icer storage tank; though the continued annexation in the western edge suggest that the time for a municipal services center in West Valley is quickly approaching. The availability of traditional salt continues to be problematic and the de-icer enhancements will assist with filling the gap. Nine intersections with signal equipment performance problems were repaired in 2007. LED street luminaries were installed at two test locations to assess performance and electrical savings. Residential neighborhoods continue to call frequently about speeding and other traffic safety matters. Speed monitoring devices for placement in target neighborhoods have been purchased as part of the traffic-calming program. Finally, while the old inventory of dirt streets had been eliminated through BST hard surfacing, newly annexed areas have added nearly two miles requiring treatment in 2008.

Refuse will complete the seven-year plan to fully convert from manual collection to automated cart pick up in 2007. One vacant part-time Solid Waste Maintenance Worker position will be eliminated in 2008. This brings the total of positions eliminated since beginning the automated process to 4 part-time permanent and 4 temporary positions, while increasing the total number of customers by some 1,300 accounts (5%) and the tonnage picked up from 14,675 to 18,400 (25%). Council will consider a Policy Issue for 2008 amending refuse rates to support the traditional activities of the Division, accept the leaf pick-up program from Streets, and support an enhanced litter abatement program for health and quality of life of the city.

Parks has been engaged in two regional studies in 2007; the first being the Aquatic Task Force to study and assess the feasibility of a new Regional Aquatic Center for this area. A Metropolitan Parks District (MPD) study has been before Council discussing the feasibility of moving the funding

for parks from traditional General Fund sources to a new junior taxing district mechanism. Spray facilities at Miller and Martin Luther King parks were installed in the summer of 2006 as part of the overall Aquatics program transition.

The fourth ballfield at Kiwanis Park has been constructed and was in use by late spring of 2007. The remaining phases of the Kiwanis Park Master Plan includes Youth baseball fields, a skateboard park, and other Title 12 amenities in the northwest portion of the park. The City received a $500,000 IAC grant to fund initial elements of these remaining projects in the Kiwanis Park Master Plan. Local service clubs are playing a significant role in contributing to these projects ($500,000 in property acquisition and development). The AmeriCorps grant awarded to the City through the Parks Division has been renewed. This program provides for after school programs at the various eastside locations for youth at risk. Parks continues to strengthen ties with the Southeast Community Center management team in furtherance of the management agreement.

Transit is now providing regular service to Selah due to their passage of a Transit Sales Tax. Union Gap has engaged a more robust demonstration project. This service will end in December 2007 unless voters in Union Gap approve a sales tax increase to fund the transit services. Four new buses are planned for purchase for the Transit fleet in 2008 and a commensurate number of older buses are to be removed. Due to significant staff research and analysis, the federal assistance for Transit continues to grow, helping to support the local Transit sales tax and providing adequate funding for this necessary public transportation service. Significant technological enhancements have been made in Transit. These include, but are not limited to, automated GPS route location announcements soon to be required by Federal Guidance. The new contractor providing the City's required ADA component of public transportation has been performing well.

The 2008 Equipment Rental vehicle replacement budget is significantly lower than past years. The careful, yet aggressive, selection and replacement of worn-out vehicles continue to complement management and maintenance strategies leading to a significant decrease in hourly rates for vehicle maintenance. We are working with Engineering to restore and/or replace much of the asphalt surfaces around the Public Works complex in a three-year phased project. It has significantly deteriorated from the long use and heavy equipment on its road surface. An additional fueling station for both diesel and gasoline continues to be designed to address capacity and emergency condition needs.

The Public Works Director is the assigned contact for the Committee for Downtown Yakima (CDY) transition into its Safety and Maintenance Ambassador programs. CDY is now working on a plan to renew and enlarge the PBIA to include West Yakima Avenue. It has been a privilege to participate in the public element of the revitalizations of the downtown. 2007 was the first full year of improvements on East Yakima Avenue. It was a good "learning year" with some operating changes anticipated for 2008. I look forward to assisting the City Council develop a 2008 Legislative package for Year Four of the Downtown Yakima Futures Initiative (DYFI) Master Plan. This tentatively includes continuing improvements to the cross streets on either side of Yakima Avenue and improved connectivity to the Convention Center. Yakima was fortunate to receive an initial $1.0 million for Phase III of the DYFI project estimated at a full project cost of $5.5 million.

Parks and Streets budgets were reviewed closely and contained to accommodate limited revenue growth and Council priorities; over $300,000 of services were cut from both budgets combined. I welcome Council members and citizens to contact us with any questions they may have about the Public Works Department. The following budget narratives and analyses outline our collective financial plan for the Year 2008.

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:

Administration – 560

DEFINITION

Public Works Administration provides support services in the Department of Public Works to the following divisions: Parks and Recreation/Cemetery; Street Maintenance and Traffic Engineering/ Operations; Refuse and Recycling; Transit; and Fleet and Facilities. Some support services are also provided to the Water and Irrigation Division located on the Public Works Complex.

The Public Works "Administration Division" is not an official City division, but is the administrative arm of the Director of Public Works. Nevertheless, since Public Works Administration functions in the same manner as any other City division, albeit smaller, it is required to prepare and present a budget to City Council as if it were a stand-alone division operating within the Public Works Department.

We continue to internally restructure this support arm of the Public Works Department to meet the support demands and cost containment needs of the resident divisions. This is evidenced by comparing the 1998 authorized FTE's of 17.65 to the FTE's proposed in the 2008 Budget of 9.953. This drop in FTE's is a combination of positions reassigned to other divisions within Public Works, and other positions that have been deleted.

The service units in this division are:

Service Unit 633 – Facility Maintenance
Service Unit 639 – Administration
Service Unit 640 – Safety and Training Program
Service Unit 641 – Insurance and Bonds
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1160	Director of Public Works	1.00	1.00	1.00
11603	Public Works Office Assistant	1.00	1.00	1.00
1263	Fleet/Facilities Manager	.15	.15	.15
2262	Safety and Training Officer (Temp - .02)	.52	.52	.52
7121	Department Assistant I (Temporary DA I) (1)	.43	.43	.43
7122	Department Assistant II	2.00	2.00	2.00
7123	Department Assistant III	1.40	1.40	1.40
7124	Department Assistant IV	1.00	1.00	1.00
8511	Custodian	1.00	1.00	1.00
9114	City Worker IV (Temporary Custodian)	.75	.75	.45
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel		**10.25**	**10.25**	**9.95**

(1) Temporary assistance to provide coverage for regular employee absences/peak time workflow.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
633 Facility Maintenance	$556,216	$546,763	$379,434	$538,990	$550,311	100.7	102.1
639 Administration	485,974	534,585	379,523	520,695	559,490	104.7	107.5
640 Safety And Training	37,616	43,465	27,487	40,479	62,838	144.6	155.2
641 Insurance And Bonds	27,546	30,300	30,300	30,300	31,815	105.0	105.0
Total Expenditures	$1,107,352	$1,155,113	$816,745	$1,130,464	$1,204,455	104.3	106.6

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	442,130	463,799	344,808	462,109	492,421	106.2	40.9
200 Personnel Benefits	108,601	128,232	96,335	128,232	150,887	117.7	12.5
Sub-Total Salaries and Benefits	550,731	592,031	441,142	590,340	643,308	108.7	53.4
300 Supplies	67,237	80,756	51,451	64,756	72,370	89.6	6.0
400 Other Services And Charges	442,282	423,026	273,221	418,499	431,849	102.1	35.9
600 Capital Outlays	0	5,000	0	0	0	0.0	0.0
900 Interfund Payment For Services	47,103	54,300	50,931	56,869	56,928	104.8	4.7
Total Expenditures	$1,107,352	$1,155,113	$816,745	$1,130,464	$1,204,455	104.3	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
633 Facility Maintenance	$493,332	$542,665	$406,999	$542,665	$550,805	101.5	101.5
639 Administration	590,971	608,700	456,528	608,700	639,135	105.0	105.0
699 General Revenues	138,940	115,148	115,857	115,890	136,791	118.8	118.0
Total Revenues	$1,223,243	$1,266,513	$979,384	$1,267,255	$1,326,731	104.8	104.7

EXPLANATORY NARRATIVE

The service units are supported by charges against the designated assisted divisions. The charges are based on each division's current budget year's projected expenditures and an amount calculated on the percentage of administration support services received and square footage occupied.

Service Unit 633 – Facility Maintenance

The service unit is primarily supported by revenue received from the fees charged to the divisions occupying space at the Public Works Complex. A division's fee is based on its calculated percentage of space assigned at the Public Works Complex.

Account 110 Salaries and Wages – Budgeted at $116,138 for 2008, this line item shows an increase of $1,156 or 1.0% over the 2007 year-end estimate and 2007 amended budget of $114,982. The increase is a result of step increases or eligibility for longevity, as noted above. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – Budgeted at $34,173 for 2008, this line item shows an increase of $1,474 or 4.5% over the 2007 year-end estimate and 2007 amended budget of $32,699. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – Budgeted at $37,628 for 2008, these line items show an increase of $5,098 or 15.7% over the 2007 year-end estimate of $32,530 and a decrease of $9,902 or 20.8% from the 2007 amended budget of $47,530. Supplies expenditures include: water, furnace, and ventilation filters; typical office supplies; janitorial cleaning supplies; floor dust mop, rags, linen and floor mat laundering; facility supplies such as paper products, light fixtures, bulbs, and ballasts; floor dry; ice melt; repair parts and services for door locks; plumbing repair parts, fittings and supplies; fuel charges for Public Works vehicles; small tools; paint supplies; miscellaneous hardware for minor repair work; tarps; padlocks and replacement batteries.

Account 410 Professional Services – Budgeted at $1,500 for 2008, this line item shows an increase of $1,500 over the 2007 year-end estimate of $0 and a decrease of $1,500 or 50% over the 2007 amended budget of $3,000. Professional services expenditures include fees for special human resources and technical engineering issues.

Account 490 Miscellaneous – Budgeted at $5,000 for 2008, this line item is unchanged from the 2007 year-end estimate and $2,500 over the 2007 amended budget of $2,500. Miscellaneous expenditures include staff recruitment costs, workshop registrations, and freight charges.

Summary – Total expenditures for 2008 for this service unit are budgeted at $550,311. This is a $11,321, or 2.1%, increase from the 2007 year-end estimate of $538,990 and is $3,548, or 0.7%, above the 2007 amended budget of $546,763. Total revenue is budgeted at $550,805 for 2008, or a 1.5% increase from the 2007 year-end estimate and the 2007 amended budget amount of $542,665.

The following chart shows a comparison of the distribution of charges billed by the Public Works Facility Maintenance Fund to the divisions housed or supported by the Facilities Maintenance arm of the Public Works Department.

PUBLIC WORKS PLANT CHARGE DISTRIBUTION

Division	2007 Amended Budget	% of Total Budget	2008 Proposed Budget	% of Total Budget	2008 Proposed vs. 2007 Amended
Parks	$53,231	9.80%	$54,029	9.80%	1.5%
Street and Traffic Engineering	146,763	27.05%	148,965	27.05%	1.5%
Irrigation	6,323	1.16%	6,418	1.16%	1.5%
Transit	84,818	15.63%	86,090	15.63%	1.5%
Refuse	41,012	7.56%	41,627	7.56%	1.5%
Water	82,907	15.28%	84,151	15.28%	1.5%
Equipment Rental	127,611	23.52%	129,525	23.52%	1.5%
Total	$542,665	100.00%	$550,805	100.00%	1.5%

Service Unit 639 – Public Works Administration

This service unit's primary responsibility is to carry out "three R's and an M" at the Public Works Administration complex: Reception, Registration, Record-Keeping and Management.

Account 100 Salaries and Wages – Budgeted at $332,595 for 2008, this line item shows an increase of $21,298 or 6.8% over the 2007 year-end estimate of $311,297 and an increase of $19,607 or 6.3% over the 2007 amended budget of $312,988. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits - The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – Budgeted at $31,243 for 2008, this line shows an increase of $2,517 or 8.8% over the 2007 year-end estimate and $3,017 or 10.7% over the 2007 amended budget of $28,226. Supplies include: routine office supplies, pens, pencils, erasers; calendars; printer and copier paper; binders; and highlighters.

Account 400 Other Services and Charges – Budgeted at $74,357 for 2008, this line item shows an increase of $5,497 or 8.0% over the 2007 year-end estimate of $68,860 and a decrease of $2,202 or 2.9% over the 2007 amended budget amount of $76,559.

Account 410 Professional Services – Consists of office equipment maintenance services, desktop publishing projects and special human resources services.

Account 420 – Communications – Budgeted at $55,857 for 2008, these expenditures include primarily telephone costs ($52,715), cell phone and postage costs. This is a $4,197, or 8.1%, increase over the 2007 year-end estimate of $51,660 and is only $298 more than the 2007 amended budget.

Account 430 Transportation – The following chart shows some of the major activities supported by this account. The 2008 budget amount of $1,500 is unchanged from the 2007 year-end estimate and is $500 or 25% less than the 2007 amended budget of $2,000.

Organization	Meetings	Staff Attending
APWA State	Spring Conference	Director
APWA State	Fall Conference	Director
APWA National	National Conference	Director
APWA State	Board Meetings	Director
WRPA	WA Recreation and Parks Assoc.	Director
WA State Internment Association	Conference Workshops	Department Assistants
Various	P.W. Computer Training	Director / Department Assistants
Various	Clerical and Administrative Training Programs	Department Assistants

Account 490 Miscellaneous – Includes excise tax payments, uniforms, flags, meeting registrations, service awards, kitchen supplies for meetings, and membership dues.

Account 600 Capital Outlay – Budgeted at $0 for 2008, this line item shows a decrease of $5,000 over the 2007 amended budget. Expenditures in this line item are for office machinery and equipment over $5,000 per item. No equipment replacements of this nature are projected for 2008.

Account 900 Interfund Payment for Services – Budgeted at $24,113 for 2008, this line item shows an increase of $1,113 or 4.8% over the 2007 year-end estimate and the 2007 amended budget amount of $23,000.

Accounts 340 Charges for Services and 360 Miscellaneous Revenues – Budgeted at $639,135 for 2008, this line item is $30,435 or 5.0% over the 2007 year-end estimate and 2007 amended budget of $608,700. This revenue budget line item is established at a level sufficient to offset the projected costs for providing service under Administration Service Units 639, 640, and 641.

The revenue source for Service Units 639, 640, and 641 comes from charging other Public Works divisions for administrative support services. In the past, each division's operating budget was calculated as part (a percent) of the total Public Works operating budget. The percentage figure was then used to determine each division's pro-rata budget assessment for Public Works Administration support. Some divisions receive a much larger percentage of administrative support than can be covered by a simple pro-rata assessment. A more equitable distribution of charges was developed using the pro-rata method combined with a calculation based on a percentage of the support actually provided to each division.

PUBLIC WORKS ADMINISTRATION BUDGET REVENUE SOURCES

Division	% Change From 2006 Budget	2007 Assessment	% of Total Budget	2008 Proposed Assessment	% of Total Budget
(131) Parks and Recreation	5%	$199,984	33%	$209,982	33%
(141) Streets & Traffic Engineering	5%	115,353	19%	121,121	19%
(144) Cemetery	5%	27,290	4%	28,655	4%
(462) Transit	5%	61,402	10%	64,472	10%
(471) Refuse and Recycling	5%	95,513	16%	100,289	16%
(551) Equipment Rental and Revolving	5%	109,158	18%	114,616	18%
Total Budget:	5%	$608,700	100%	$639,135	100%

Service Unit 639 – Summary

In total, the Expenditures line items budgeted for 2008 at $559,490 show an increase of $38,795 or 7.5% from the 2007 year-end estimate of $520,695, and an increase of $24,905 or 4.7% from the 2007 amended budget amount of $534,585.

Service Unit 640 – Public Works Safety Program

The service unit is responsible for introducing and monitoring programs targeted to prevent or reduce injuries and accidents. It is also responsible for accident investigation and providing general and required (by law, in some cases) safety training for Public Works employees. The individual currently employed in this position is anticipating retiring in early 2008 and recruiting for the position will be an important priority for the Department.

Account 100 Salaries and Wages – Budgeted at $33,688 for 2008, this line item shows an increase of $7,859 or 30.4% from the 2007 year-end estimate and 2007 amended budget of $25,829. This service unit funds 50% of the Safety and Training Officer position. The remaining 50% comes from the Transit Division. The 2008 increase is primarily due to a retirement cashout (nearly $7,000). The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – Budgeted at $19,531 for 2008, this line item shows an increase of $12,811 or 290.6% from the 2007 year-end estimate and the 2007 amended budget amount of $6,720. This is due to the approximately $12,000 PERS Excess Compensation payment to the State for a PERS I retirement. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – Budgeted at $3,500 for 2008, this account is unchanged from the 2007 year-end estimate and is decreased $1,500 or 30% from the 2007 amended budget of $5,000.

Account 400 Other Services and Charges – Budgeted at $6,119 for 2008, this line item shows an increase of $1,689 or 38.1% from the 2007 year-end estimate of $4,430 and an increase of $203 or 3.4% from the 2007 amended budget amount of $5,916.

Account 430 Transportation – The budget includes expense support for the following:

Organization	Meetings	Staff Attending
Governor's Safety Conference	Spring and Fall Conference	Safety Officer
Evergreen Safety Council	Workshops Conferences	Safety Officer
Various Safety Topics	Meetings/Seminars	Safety Officer/Support Staff

Summary — Budgeted at $62,838 for 2008, this service unit shows an increase of $22,359 or 55.2% from the 2007 year-end estimate of $40,479 and an increase of $19,373 or 44.6% from the 2007 amended budget amount of $43,465.

Service Unit 641 – Insurance and Bonds

Account 960 Interfund Insurance Services – Budgeted at $31,815 for 2008, this line item shows an increase of $1,515 or 5.0% from the 2007 year-end estimate and the 2007 amended budget amount of $30,300.

Summary – Budgeted at $1,189,940 for 2008, these revenue line items show an increase of $38,575 or 18.0% from the 2007 year-end estimate of $1,151,365, and an increase of $21,643 or 8.8% from the 2007 amended budget amount of $115,148.

DETAIL

Service Unit - 633 Facility Maintenance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$117,483	$114,982	$85,043	$114,982	$116,138	101.0	101.0
120 Overtime	9,017	10,000	8,428	10,000	10,000	100.0	100.0
Total	126,500	124,982	93,471	124,982	126,138	100.9	100.9
200 Personnel Benefits	31,671	32,699	25,626	32,699	34,173	104.5	104.5
300 Supplies							
310 Office And Operating Supplies	28,968	39,230	27,070	29,230	31,230	79.6	106.8
320 Fuel Consumed	1,228	1,300	579	1,300	1,398	107.5	107.5
350 Small Tools And Equipment	3,205	7,000	1,652	2,000	5,000	71.4	250.0
Total	33,401	47,530	29,301	32,530	37,628	79.2	115.7
400 Other Services And Charges							
410 Professional Services	365	3,000	0	0	1,500	50.0 *	
420 Communications	562	700	335	700	437	62.4	62.4
430 Transportation/Training	480	500	621	500	500	100.0	100.0
470 Public Utility Services	260,386	246,801	156,122	249,009	255,935	103.7	102.8
480 Repairs And Maintenance	95,272	87,050	69,942	90,000	88,000	101.1	97.8
490 Miscellaneous	7,201	2,500	448	5,000	5,000	200.0	100.0
Total	364,266	340,551	227,468	345,210	351,372	103.2	101.8
640 Machinery And Equipment	0	0	0	0	0 *	*	
950 Interfund Opt Rental & Leases	378	1,000	3,569	3,569	1,000	100.0	28.0
Total Expenditures - Srv Unit 633	$556,216	$546,763	$379,434	$538,990	$550,311	100.7	102.1
Revenues							
360 Miscellaneous Revenues	$493,332	$542,665	$406,999	$542,665	$550,805	101.5	101.5

Service Unit - 639 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$288,561	$309,988	$233,414	$310,297	$330,095	106.5	106.4
120 Overtime	2,666	3,000	208	1,000	2,500	83.3	250.0
Total	291,227	312,988	233,621	311,297	332,595	106.3	106.8
200 Personnel Benefits	70,959	88,813	65,790	88,813	97,183	109.4	109.4
300 Supplies							
310 Office And Operating Supplies	19,669	16,000	12,215	16,000	16,000	100.0	100.0
320 Fuel Consumed	0	226	0	226	243	107.5	107.5
350 Small Tools And Equipment	10,944	12,000	7,721	12,500	15,000	125.0	120.0
Total	30,612	28,226	19,935	28,726	31,243	110.7	108.8
400 Other Services And Charges							
410 Professional Services	4,808	2,500	3,417	3,000	2,500	100.0	83.3
420 Communications	50,393	55,559	33,781	51,660	55,857	100.5	108.1
430 Transportation/Training	1,341	2,000	215	1,500	1,500	75.0	100.0
440 Advertising	0	500	0	0	500	100.0 *	
480 Repairs And Maintenance	5,197	4,500	1,627	4,500	4,500	100.0	100.0
490 Miscellaneous	12,259	11,500	4,074	8,200	9,500	82.6	115.9
Total	73,998	76,559	43,114	68,860	74,357	97.1	108.0
640 Machinery And Equipment	0	5,000	0	0	0	0.0 *	
950 Interfund Opt Rental & Leases	19,179	23,000	17,062	23,000	24,113	104.8	104.8
Total Expenditures - Srv Unit 639	$485,974	$534,585	$379,523	$520,695	$559,490	104.7	107.5
Revenues							
340 Charges For Goods & Services	$590,971	$608,700	$456,528	$608,700	$639,135	105.0	105.0

Service Unit - 640 Safety And Training Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$23,944	$24,829	$17,619	$24,829	$25,814	104.0	104.0
120 Overtime	459	1,000	96	1,000	1,000	100.0	100.0
140 Retirement/Termination Cashout	0	0	0	0	6,874 *	*	
Total	24,403	25,829	17,715	25,829	33,688	130.4	130.4
200 Personnel Benefits	5,971	6,720	4,918	6,720	19,531	290.6	290.6
300 Supplies							
310 Office And Operating Supplies	748	1,000	1,068	1,000	1,000	100.0	100.0
350 Small Tools And Equipment	2,476	4,000	1,146	2,500	2,500	62.5	100.0
Total	3,223	5,000	2,215	3,500	3,500	70.0	100.0
400 Other Services And Charges							
410 Professional Services	1,025	1,500	288	1,000	1,000	66.7	100.0
420 Communications	18	216	1,052	530	919	426.0	173.5
430 Transportation/Training	533	600	491	600	600	100.0	100.0
490 Miscellaneous	2,442	3,600	808	2,300	3,600	100.0	156.5
Total	4,019	5,916	2,639	4,430	6,119	103.4	138.1
Total Expenditures - Srv Unit 640	$37,616	$43,465	$27,487	$40,479	$62,838	144.6	155.2

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$27,546	$30,300	$30,300	$30,300	$31,815	105.0	105.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$138,940	$115,148	$115,890	$115,890	$136,791	118.8	118.0
360 Miscellaneous Revenues	0	0	-34	0	0	*	*
Total Revenues - Srv Unit 699	$138,940	$115,148	$115,857	$115,890	$136,791	118.8	118.0

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Streets – 141

Street & Traffic Operations Manager:
Shelley Willson

DEFINITION

Street Operations is responsible for street cleaning services, street maintenance, repairs, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining the citizen's of Yakima's $240 billion investment for this community's transportation system. The Division strives to be good stewards of the funds allocated every year to provide safe streets for motorists, pedestrians and bicyclists. Every citizen in the Valley is dependent on this system. Without a street system individuals and commerce would not exist and thrive as they do now. Many of the raw materials necessary to do daily tasks are contained in this budget's Office and Operating Supplies lines. This division maintains over 352-miles of public streets and 44-miles of alleys under the authority of the City. Necessary supplies are varied and unique, including the 45,600 pounds of glass beads used to ensure that pavement markings are visible on dark rainy nights to the delicate electronic equipment contained in one of the 122 signal or flasher controller cabinets that regulate the orderly and safe movement of large trucks and pedestrians at an intersection. Every component of the system has an expected life span and maintenance activities that are required in order for the component to reach that life expectancy.

Street maintenance and maintenance of the related infrastructure is the primary function of the Street and Traffic Operations Division. Activities range between regular or planned maintenance work, emergency maintenance events and special maintenance projects in response to citizen requests, Council directives or other factors. Anticipating and planning for the necessary materials by each work group is critical to timely, efficient and cost-effective maintenance work. Response to snow and ice removal is an obvious example of the need for timely preparation of materials and equipment.

Due to the growth of the lane miles in City streets (and corresponding number of traffic signals, street lights, signs, etc), rapidly rising material costs and constrained budgets, the supply inventory of the various Street and Traffic Operations Division functions has been limited to a minimal or emergency-only reserve. Planning for an adequate supply inventory of necessary materials is critical in service delivery and holding down costs.

The street maintenance crew conducts snow and ice control measures to provide citizens a reasonably safe and passable road surface. The city of Yakima uses three different materials for this program, a liquid anti-icer, bulk rock salt and traction material. The amount of these materials can vary widely depending on winter weather conditions. The city also relies on private contract services for plowing residential streets and assisting in snow removal. Both of these programs are initiated by the city when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing.

City Council direction has focused the street division on providing a 12-year cycle of programmed preventative maintenance operations to the surface of all 98-miles of Arterial or Classified streets and the 254-miles of residential streets. This program will ensure that asphalt streets are kept in good condition and prevent sections from failing. The program includes cleaning and filling existing cracks in the asphalt surface, removing failed sections, and chip sealing. Included in the program is sweeping and surface markings when required. The program averages over 20-miles of residential streets and 30 lanes-miles of arterial streets annually. Four hundred thousand dollars of REET2 funds have been allocated to purchase materials required for this program.

In addition, the crew repairs failing areas or potholes throughout the city of Yakima. Projects this year included Arlington between 53rd and 60th Avenues; 44th Avenue south of Viola; and Martin Luther King Blvd between Pierce Street and 1st Avenue. These streets had sections that were near failure and creating a rough and hazardous driving surface. Smaller area repairs are also made each year. Repair work often involves removing the failed section of pavement, base preparation, and application of either hot mix asphalt or emulsified asphalt.

The Pedestrian and Bikeway Maintenance program is primarily completed through contracts with Department of Corrections and private concrete companies. The correction work crew performs weed removal, hand sweeping and litter removal along the classified streets in Yakima. The cost for the crew is $72,000. Curb and gutter repairs are contracted out to private companies. Sidewalk repairs/replacement is the responsibility of the adjacent property owner. However, the City's 50/50 sidewalk program will cost share repairs/replacements made to existing sidewalks.

The service units in this division are:

Service Unit 224 – Street Cleaning
Service Unit 521 – Street Maintenance
Service Unit 522 – Pedestrian/Bikeway Maintenance
Service Unit 524 – Snow and Ice Control
Service Unit 529 – Administration
Service Unit 639 – Administration
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1261	Street and Traffic Operations Manager	.50	.50	.50
13302	Street Maintenance Supervisor	1.00	1.00	1.00
8711	Street Maintenance Specialist	20.00	20.00	20.00
8713	Street Maintenance Crew Leader	5.00	5.00	5.00
8710	Street Laborer (Temporary)	.83	.83	.42
8610	Labor Helper (Temporary)	.05	.05	.05
Total Personnel		**27.38**	**27.38**	**26.97**

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 224			
Maintenance Miles of Paved Streets	343.2	352	352
Sweeper Material (Tons)	12,000	12,000	12,000
Service Unit 521			
Miles of Paved Street Maintained	343.2	352	352
Miles Sealed Residential	24.7	20.1	22.7
Sealcoated Arterials Lane Miles	0	33.4	30
Miles Crack Filled and Level Coursed	50	50	50
Miles of Dirt Streets and Alleys Graded/Graveled	31	33	33
Miles of Bituminous Surface Treatment on Unpaved Streets	3.1	0	0
Dust Abatement Tons of Material Applied	3.0	15	15

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
224 Street Cleaning	$301,055	$338,187	$209,056	$315,032	$424,759	125.6	134.8
521 Street Maintenance	1,903,166	2,127,029	1,346,700	2,024,403	2,161,719	101.6	106.8
522 Pedestrian And Bikeway Maint	153,742	252,614	128,366	195,180	202,123	80.0	103.6
524 Snow And Ice Control	394,473	348,423	249,481	376,589	395,889	113.6	105.1
529 Administration	53,625	62,657	45,586	64,657	74,243	118.5	114.8
639 Administration	68,579	70,636	52,979	70,636	74,169	105.0	105.0
641 Insurance And Bonds	99,998	93,198	93,198	93,198	97,857	105.0	105.0
645 Interfund Distribution	384,129	322,349	205,542	322,349	238,903	74.1	74.1
Total Expenditures	$3,358,766	$3,615,093	$2,330,908	$3,462,045	$3,669,664	101.5	106.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	1,211,716	1,254,919	814,693	1,177,600	1,333,264	106.2	36.3
200 Personnel Benefits	412,219	437,318	279,768	437,318	483,351	110.5	13.2
Sub-Total Salaries and Benefits	1,623,935	1,692,236	1,094,461	1,614,917	1,816,615	107.4	49.5
300 Supplies	491,850	526,350	304,850	496,810	525,185	99.8	14.3
400 Other Services And Charges	145,196	300,751	125,254	254,562	237,083	78.8	6.5
500 Intergov Srvcs/Other Interfund	384,211	289,049	205,593	289,049	231,603	80.1	6.3
600 Capital Outlays	0	33,400	0	33,400	33,400	100.0	0.9
900 Interfund Payment For Services	713,574	773,307	600,750	773,307	825,777	106.8	22.5
Total Expenditures	$3,358,766	$3,615,093	$2,330,908	$3,462,045	$3,669,664	101.5	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
521 Street Maintenance	$1,307,718	$1,408,146	$1,018,816	$1,410,760	$1,438,760	102.2	102.0
522 Pedestrian And Bikeway Maint	0	0	5,480	0	0	*	*
645 Interfund Distribution	0	0	0	0	30,000	*	*
699 General Revenues	4,977,909	5,026,402	3,373,420	5,211,571	5,274,266	104.9	101.2
Total Revenues	$6,285,627	$6,434,548	$4,397,716	$6,622,331	$6,743,026	104.8	101.8

EXPLANATORY NARRATIVE

Street Maintenance has concentrated on several key program areas where major community services are provided. Street cleaning services operate during the day.

Highly focused programs in street repair, which have utilized the grinding machine to repair wheel path rutting and allegation problems were implemented. The Bituminous Surface Treatment Program for unpaved streets was initiated in 2003 and, with the exception of Poplar View Way, had placed an interim hard surface on unpaved roads. The recent Occidental annexation has reintroduced unpaved surfaces into the City's inventory of streets. There were 20.1 miles of residential streets which received extensive preventative maintenance measures in 2007. These streets were crack-filled, patched and chip sealed. The majority of these streets are located in the residential neighborhoods bordered by Nob Hill, Mead, east city limits & South 1st Street; Englewood, Tieton, 32nd Avenue and 40th Avenue; and South 1st Street, 3rd Avenue, Tieton, and Mead. In addition, the Arterial Chip Seal Program was completed on 40th Avenue, 48th Avenue, and a portion of Tieton Drive.

Fall Leaf Pick-Up – Operated with assistance from the Yakima County Department of Corrections work crew. The Budget Strategy Committee has recommended that consideration be given to funding this program from the Solid Waste Division.

Salary And Benefits – The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 224 – Street Cleaning

Account 110 Salaries and Wages –This line item reflects an increase of $82,464 or 89.5% from the 2007 Estimated Year-End Budget of $92,191 to the 2008 Projected Budget of $174,655. The increase is due to all vacant positions anticipated to be filled in 2008. Due to the vacancies in 2007, street sweeping activities were severely limited. Some residential areas were only swept one time.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of 25.1% from the 2007 projected year-end estimate of $56,392 to $70,566. The personnel benefits account includes rate adjustments as discussed above. The increase is due to no anticipated vacancies in 2008.

Account 950 Rentals/M&O Garage – This line item for 2008 reflects an increase of $3,089 from the 2007 Estimated Year-End Budget. This is a 2.6% increase. The increase is the result of projected equipment maintenance charges for 2008 as provided by the Fleet Maintenance Manager.

Summary – Total expenditures for Service Unit 224 are budgeted for 2008 at $424,759. The increase is $109,727 or 34.8% from the 2007 Estimated Year-End Budget of $315,032. The increase is primarily due to no anticipated vacancies.

Service Unit 521 – Street Maintenance

Account 110 Salaries and Wages – This line item for 2008 is budgeted at $834,494 and has increased $67,447 or 8.8% from the 2007 projected year-end estimate of $767,047. The increase is due to the above mentioned wage increases, programmed step increases, and no anticipated vacancies in 2008.

Account 120 Overtime – This line item is budgeted in 2008 is budgeted at $16,400. Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments. Overtime costs for 2007 are estimated at $18,600.

Account 200 Personnel Benefits – This line item for 2008 is $315,500 and reflects an increase of $17,255 or 5.8% above the 2007 Estimated Year-End Budget. The personnel benefit increase is due to no anticipated vacancies in 2008.

Account 310 Office and Operating Supplies – This line item for 2008 is $235,410 and reflects a decrease of $38,390 or 14% from the 2007 amended budget of $273,800. This decrease is the result of cost containment measures. Supplies include items such as picks, YVRCAA Permits, hammers, asphalt, CRS2P oil, aggregate, chip seal rock, survey hubs, traffic control signs, propane, grease, shovels, first aid supplies, gloves, cleaning agents, and cut-off paper.

Account 350 Small Tools and Equipment – This line item has been decreased as a cost containment measure. The reduction is 33.3% or $4,000 from the 2007 amended budget.

Account 950 Interfund Opt. Rentals and Leases – This line item for 2008 is a $41,189 or 8.4% increase over the 2007 year-end estimate of $488,399 to $529,588. The increase is based on figures supplied by the Fleet Manager for fleet replacement contributions and maintenance and operation costs, and reflects funds to pay for equipment rental.

Account 330 Intergovernmental Revenue – State Gas Tax revenue for 2008 is estimated at $1,430,000. This source of revenue is based on a state per capita formula and has increased 2% from the 2007 projected year-end budget of $1,402,000.

Summary – This service unit reflects a 1.6% increase over the 2007 amended budget of $2,127,029 to $2,161,719 for 2008.

Service Unit 522 – Pedestrian / Bikeway Maintenance

This service unit covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. Included in this service unit are funds allocated for the City of

Yakima's ADA Transition Plan and sidewalk, curb and gutter repairs. Revenues from the additional vehicle fuel tax passed during the 2006 Legislative Session were allocated to this Service Unit by City Council Policy Issue adoption in the 2007 Budget. Twenty-six thousand dollars has been allocated for ADA ramp repairs/replacements consistent with the City of Yakima's Transition Plan contained in the Transportation Plan. The 2008 funds have been allocated as local match for the WSDOT Safe Routes to School grant application to improve sidewalk/ramps near Franklin Middle School.

Account 410 Professional Services – This line item is $91,000 and contains $72,000 to pay for contracted weed control service by Yakima Department of Corrections. $19,000 is for the City's Shared-Cost Sidewalk Program. This Program assists private property owners with repairs/ replacement of sidewalks. Reductions in this line item were made as cost containment measures for 2007 Year-End and 2008 Budget.

Summary – This service unit for 2008 has decreased expenditures of $50,491 or 20% from the 2007 amended budget of $252,614. The decrease is a cost containment measure.

Service Unit 524 – Snow and Ice Control

Snow and ice control services will vary in magnitude from year to year as weather conditions change.

Account 110 Salaries and Wages – This line item for 2008 has increased $21,361 or 17.5% from the 2007 projected year-end budget of $122,355 to $143,716, due to no anticipated vacancies in 2008.

Account 310 Office and Operating Supplies – This line item for 2007 Estimated Year-end Budget is $140,350. The funds cover expenses for traction sand, bulk rock salt and liquid anti-icing materials. This line item varies greatly each year, as it is based on weather conditions.

Account 410 Professional Services – The 2008 Budget is $30,000. This line item varies greatly each year, as it is based on weather conditions. The funds pay for private contractors that are hired to augment city crews during large storm events. Yakima County has expressed interest in using the current list of private contractors through an inter-local agreement. This may impact the availability of contractors for city use. Typically, snow arrives earlier and heavier in some areas of Yakima County. Management is concerned that there is potential that in a large event the city may not be able to obtain the necessary assistance to clear city streets. We have had problems in the past when contractors were not available.

Summary – This service unit for 2008 at $395,889 reflects an increase of $19,300 or 5.1% from the 2007 year-end budget estimate of $376,589. The actual cost varies greatly due to weather conditions.

Service Unit 529 – Administration

This service unit is for management services for Street Operations. In 2007, one-half of the Street and Traffic Operations Manager expenses were shared with Traffic Engineering/Traffic Operations. The 2008 budget continues that practice. This service unit for 2008 has increased from the 2007 amended budget of $64,657 to $74,243.

Service Unit 639 – Administration

This service unit represents charges from Public Works Administration for administrative support, and varies each year depending on the Public Works budget. The 2008 budget is $74,169 this is a 5% or $3,533 increase from the 2007 Projected Year-end.

Service Unit 641 – Insurance and Bonds

This service unit for 2008 has increased $4,659 or 5% from the 2007 amended budget of $93,198 to $97,857 due to an increase in liability insurance costs.

Service Unit 645 – Interfund Distribution

Account 550 Interfund Subsidies – This line item represents the expense for debt service for the following projects: Fruitvale Canal Reconstruction, debt retired in 2011 ($16,875); the I-82 Gateway Project, debt retired in 2013 ($46,667); the 1998 Street Rehabilitation Bond, debt retired in 2008 ($27,961); the 2000 overlay program debt service, debt retired in 2010 ($20,000); River Road – 16th Avenue to Fruitvale $94,000. The total debt service is $205,503.

Account 630 Improvement other than Buildings – This line item for $33,400 is the Street Division's payment toward the Pavement Rehabilitation Project for the Public Works Complex.

Service Unit 699 – General Revenues

Account 270 Estimated Beginning Fund Balance – The 2008 estimated beginning fund balance is budgeted at $1,059,014. This amount is a function of 2007 year-end estimates beginning balance, plus estimated revenues, less estimated expenditures. The 2008 projected budget is a 24.9% increase from the 2007 amended budget of $847,762.

Account 310 Taxes – This line item has increased 1.7% or $68,000. This revenue source is from Property Tax allocations and is budgeted at $4,155,202.

Account 360 Miscellaneous Revenue – This line item has decreased $97 from the 2007 projected year-end budget of $60,147 to $60,050. This revenue source is largely interest income.

Summary – General revenues for 2008 are estimated to increase $62,695 or 1.2% from the 2007 projected year-end budget of $5,211,571 to $5,274,266.

DETAIL

Service Unit - 224 Street Cleaning Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$82,081	$134,684	$69,828	$92,191	$174,655	129.7	189.5
120 Overtime	2,146	2,000	590	1,000	2,000	100.0	200.0
130 Special Pay	2,704	2,375	1,216	2,375	2,375	100.0	100.0
140 Retirement/Termination Cashout	19,825	0	0	0	0	*	*
Total	106,756	139,059	71,634	95,566	179,030	128.7	187.3
200 Personnel Benefits	54,491	56,392	26,732	56,392	70,566	125.1	125.1
310 Office And Operating Supplies	24,596	18,000	720	9,000	18,000	100.0	200.0
470 Public Utility Services	837	3,663	19,164	33,000	33,000	900.9	100.0
950 Interfund Opt Rental & Leases	114,375	121,074	90,807	121,074	124,163	102.6	102.6
Total Expenditures - Srv Unit 224	$301,055	$338,187	$209,056	$315,032	$424,759	125.6	134.8

Service Unit - 521 Street Maintenance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$778,566	$809,186	$533,240	$767,047	$834,494	103.1	108.8
120 Overtime	18,337	16,400	14,352	18,600	16,400	100.0	88.2
130 Special Pay	22,790	12,008	13,970	25,419	12,008	100.0	47.2
140 Retirement/Termination Cashout	0	5,568	5,909	7,861	0	0.0	0.0
Total	819,694	843,162	567,471	818,927	862,902	102.3	105.4
200 Personnel Benefits							
200 Personnel Benefits	272,539	298,245	196,799	298,245	315,500	105.8	105.8
280 Clothing And Miscellaneous	883	1,250	645	1,250	1,250	100.0	100.0
Total	273,421	299,495	197,444	299,495	316,750	105.8	105.8
300 Supplies							
310 Office And Operating Supplies	174,614	273,800	103,966	210,410	235,410	86.0	111.9
320 Fuel Consumed	130,593	125,000	83,414	125,000	134,375	107.5	107.5
350 Small Tools And Equipment	12,763	12,000	3,167	8,000	8,000	66.7	100.0
Total	317,970	410,800	190,548	343,410	377,785	92.0	110.0
400 Other Services And Charges							
410 Professional Services	35,409	35,700	7,356	35,700	35,700	100.0	100.0
420 Communications	4,912	4,723	3,449	4,723	4,244	89.9	89.9
430 Transportation/Training	438	950	334	950	950	100.0	100.0
450 Operating Rentals And Leases	10,086	29,000	12,199	18,000	29,000	100.0	161.1
470 Public Utility Services	5,201	10,000	1,125	10,000	0	0.0	0.0
480 Repairs And Maintenance	2,722	2,500	376	2,500	2,500	100.0	100.0
490 Miscellaneous	2,609	2,200	2,582	2,200	2,200	100.0	100.0
Total	61,377	85,073	27,420	74,073	74,594	87.7	100.7
530 State/County Taxes & Assessment	82	100	51	100	100	100.0	100.0
950 Interfund Opt Rental & Leases	430,622	488,399	363,766	488,399	529,588	108.4	108.4
Total Expenditures - Srv Unit 521	$1,903,166	$2,127,029	$1,346,700	$2,024,403	$2,161,719	101.6	106.8
Revenues							
330 Intergovernmental Revenues	$1,299,298	$1,408,146	$1,011,816	$1,402,000	$1,430,000	101.6	102.0
340 Charges For Goods & Services	8,420	0	7,000	8,760	8,760 *		100.0
Total Revenues - Srv Unit 521	$1,307,718	$1,408,146	$1,018,816	$1,410,760	$1,438,760	102.2	102.0

Service Unit - 522 Pedestrian And Bikeway Maint Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$51,014	$52,327	$35,017	$45,178	$56,152	107.3	124.3
120 Overtime	628	200	694	1,200	200	100.0	16.7
130 Special Pay	2,079	2,302	965	2,302	2,302	100.0	100.0
140 Retirement/Termination Cashout	0	0	5,241	5,241	0 *		0.0
Total	53,722	54,829	41,917	53,921	58,654	107.0	108.8
200 Personnel Benefits	18,003	20,259	13,727	20,259	22,470	110.9	110.9
310 Office And Operating Supplies	0	4,000	0	4,000	4,000	100.0	100.0
410 Professional Services	82,017	173,526	72,722	117,000	91,000	52.4	77.8
550 Interfund Subsidies	0	0	0	0	26,000 *	*	
Total Expenditures - Srv Unit 522	$153,742	$252,614	$128,366	$195,180	$202,123	80.0	103.6
Revenues							
340 Charges For Goods & Services	$0	$0	$5,480	$0	$0 *	*	

Service Unit - 524 Snow And Ice Control Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$129,712	$134,037	$85,989	$122,355	$143,716	107.2	117.5
120 Overtime	51,882	35,000	11,657	35,000	35,000	100.0	100.0
130 Special Pay	4,451	2,102	2,737	5,100	5,100	242.6	100.0
140 Retirement/Termination Cashout	375	1,585	167	1,585	0	0.0	0.0
Total	186,419	172,724	100,551	164,040	183,816	106.4	112.1
200 Personnel Benefits	58,663	52,199	35,348	52,199	56,723	108.7	108.7
310 Office And Operating Supplies	149,187	93,500	113,582	140,350	125,350	134.1	89.3
410 Professional Services	203	30,000	0	20,000	30,000	100.0	150.0
Total Expenditures - Srv Unit 524	$394,473	$348,423	$249,481	$376,589	$395,889	113.6	105.1

Service Unit - 529 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$45,125	$45,145	$33,121	$45,145	$48,862	108.2	108.2
200 Personnel Benefits	7,640	8,973	6,517	8,973	16,842	187.7	187.7
310 Office And Operating Supplies	97	50	0	50	50	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	5,000	5,581	7,000	5,000	100.0	71.4
420 Communications	82	194	15	194	194	100.0	100.0
430 Transportation/Training	0	950	68	950	950	100.0	100.0
490 Miscellaneous	681	2,345	284	2,345	2,345	100.0	100.0
Total	763	8,489	5,948	10,489	8,489	100.0	80.9
Total Expenditures - Srv Unit 529	$53,625	$62,657	$45,586	$64,657	$74,243	118.5	114.8

Service Unit - 639 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
990 Interfund Administrative Chgs	$68,579	$70,636	$52,979	$70,636	$74,169	105.0	105.0

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$99,998	$93,198	$93,198	$93,198	$97,857	105.0	105.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$384,129	$288,949	$205,542	$288,949	$205,503	71.1	71.1
630 Improvements Other Than Bldg	0	33,400	0	33,400	33,400	100.0	100.0
Total Expenditures - Srv Unit 645	$384,129	$322,349	$205,542	$322,349	$238,903	74.1	74.1
Revenues							
390 Other Financing Sources	$0	$0	$0	$0	$30,000	*	*

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$1,133,674	$847,762	$1,064,222	$1,064,222	$1,059,014	124.9	99.5
310 Taxes	3,822,760	4,118,590	2,259,691	4,087,202	4,155,202	100.9	101.7
360 Miscellaneous Revenues	21,475	60,050	49,507	60,147	60,050	100.0	99.8
Total Revenues - Srv Unit 699	$4,977,909	$5,026,402	$3,373,420	$5,211,571	$5,274,266	104.9	101.2

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Traffic Engineering – 133

Street & Traffic Operations Manager:
Shelley Willson

DEFINITION

Traffic Engineering and Operations is responsible for the design, installation and maintenance of all traffic control devices, streetlights, and pavement marking programs for the City. In addition, services include transportation planning, development reviews, concurrency analysis, pavement condition rating, collision analysis, grant applications, traffic studies, and coordination with committees, associations, businesses, school districts and citizens.

The rising cost of materials is well known and continues to be a significant factor for the Division. The Division has pursued methods of reducing costs, when possible. A good example is the conversion of incandescent traffic signal heads to LED's. Beginning in 2000, the City participated in the PacifiCorp's Rebate Program. The savings in power supply costs are significant. In 2007, City crews converted the intersection of 16th Avenue and Summitview from incandescent and high pressure sodium fixtures to a complete LED system. This is the first location in the city where LED street lights were installed. Power consumption at the intersection, prior to conversion, was 16-20 amps. After conversion power consumption was 5.8 to 6.0 amps – a 62% savings in power and energy costs. In addition to reduced power use, LED's have reduced maintenance due to their longer service expectancy.

Maintenance of city streetlights is a frequent citizen concern. Street lighting illuminates the travel way for drivers, as well as pedestrians, bicycles, roadside hazards, and provides a level of crime deterrence and community quality of life. Each year City crews concentrate on one of five service areas, each containing between 750 to 1,000 streetlights. Maintenance activities include cleaning of fixtures, replacement of bulbs, photocells, capacitors and checking wiring connections. In addition to the planned, annual maintenance, city crews must respond to emergency maintenance events, such as damage from a vehicle accident or vandalism, replacement of knocked down, damaged or rotten wooden poles, as well as the installation of new street lights.

Annual maintenance of the traffic signal system is necessary to provide safe transportation for citizens and emergency vehicles. Traffic signal maintenance is a requirement of the Manual on Uniform Traffic Control Devices. Opticom equipment must be tested annually to ensure emergency service activation. All traffic signal controllers and conflict monitors must be tested annually, which involves the testing of all electronic components of the traffic signal system.

Traffic control signs are fabricated by the City's sign shop. However, pre-made signs are purchased when bid prices indicate they are less expensive than in-house fabrication and sign plates are recycled. The city maintains over 23,000 signs, which are subject to environmental damage,

vandalism and collision knockdowns. In addition, new signs are placed each year in response to citizen calls, collision analysis or requests from the Yakima Police Department. This work unit is also responsible for special traffic control devices used for fires, parades, special events and other incidents requiring barricades.

The City of Yakima does not have a planned program for the maintenance of street signs. The routine maintenance program for all signs was eliminated several years ago as a cost containment measure. The City's maintenance program has focused on bringing arterial street nameplates to current industry standards and addressing graffiti and vandalism. There is a federal regulation in the rule making stage that will require that the city maintain all regulatory and warning signs at specified reflectivity levels. The rules are expected to take affect by 2013. At that time, a funded program for sign review and maintenance will be necessary.

The City of Yakima's lane lines, stencils, stop bars and crosswalks require annual maintenance by this division. Over nine thousand gallons of paint are used to provide on pavement guidance and direction to motorists, pedestrians and bicyclists. On new construction projects and on high-volume streets, durable pavement markings are being applied. The durable pavement markings have the advantage of wearing well through several winters. Most of the painted pavement markings will be lost in a year due to vehicle tires and winter wear due to traction materials rubbing the paint off of the surface. The division also provides temporary pavement markings during construction projects. The temporary striping is required to provide lane delineation during those periods that lane lines cannot be placed.

Vacancies in the Sign/Lines crew substantially impacted crew production. No ADA markings were repainted in 2007, along with the markings associated with Neighborhood Traffic Calming Measures. Eighty-five to ninety percent of the parking markings were not marked and twenty to thirty percent of the crosswalks, stencils, and stop bars were not painted. In addition, all lane lines only received one application of paint.

The service units in this division are:

Service Unit 116 – Public Area Lighting
Service Unit 525 – Traffic Control
Service Unit 526 – Traffic Engineering
Service Unit 639 – Administration
Service Unit 641 – Insurance and Bonds
Service Unit 644 – Outside Agency Billings
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1261	Street and Traffic Manager	.50	.50	.50
4221	Traffic Signal Technician I [1]	3.00	3.00	3.00
4223	Traffic Signal Technician III	1.00	1.00	1.00
4232	Traffic Operations Supervisor	1.00	1.00	2.00
4622	Traffic Technician II	2.00	2.00	1.00
4635	Traffic Signal System Analyst	1.00	1.00	1.00
11103	Supervising Traffic Engineer	1.00	1.00	1.00
8151	Traffic Sign Supervisor	1.00	1.00	1.00
8663	Traffic Sign Specialist	2.50	4.50	4.50
8664	Senior Traffic Sign Specialist	2.00	2.00	2.00
8610	Labor Helper (Temporary)	.94	.94	.50
9114	City Worker IV (Temporary)	.24	.24	.15
Total Personnel		**16.17**	**18.17**	**17.65**

(1) Signal Technician III position is revised to Signal Technician I/ II. This revision is made as a cost containment measure.
(2) Positions consist of three full-time employees and two ¾-time employees. Increases in employees recommended to address cumulative impacts of annexations..

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 116			
City High Pressure Sodium Street Lights in Service	4,000[1]	4,000[1]	4,000[1]
Service Unit 525			
Traffic signs under maintenance			
Warning	1,750	1,547	1,600
Regulatory	9,600	10,006	10,200
Other	7,300	11,771	13,500
Total Traffic Signs Under Maintenance	18,650	23,424	24,000
Traffic pavement markings to be maintained (in gallons)	8,245	9,977	10,000
Semi-Actuated Solid State	40	32	32
Fully Actuated Solid State	55	67	67
Fixed Time	1	0	0
Solar-Powered School Flashers Units	28	30	36
School Pedestrian Signals	5	5	5
School Flashers	4	4	4
Street Flashers	11	11	11
Service Unit 526			
Update Traffic Counts on Arterial Streets (in segments)	223	227	227
Monitor signalized intersections/flashers for efficiency & safety	150	150	150
Number of Street Segment Traffic Counts	75	75	75
Concurrency Applications	15	24	25
Corrective or citizen request Work Orders generated	90	55	50

(1) Inventory has not been updated for annexations, new developments or construction projects. – Estimate 4,000

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
116 Public Area Lighting	$359,082	$387,012	$245,336	$362,874	$390,033	100.8	107.5
525 Traffic Control	997,602	1,253,421	829,416	1,134,196	1,217,706	97.2	107.4
526 Traffic Engineering	329,773	383,754	228,333	378,748	398,470	103.8	105.2
639 Administration	176,835	191,480	143,611	191,480	195,916	102.3	102.3
641 Insurance And Bonds	5,520	6,072	6,072	6,072	6,376	105.0	105.0
646 Interfund Payments	47,534	68,051	46,235	65,560	65,211	95.8	99.5
Total Expenditures	$1,916,346	$2,289,789	$1,499,004	$2,138,929	$2,273,710	99.3	106.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	750,371	876,821	586,256	814,541	913,358	104.2	40.2
200 Personnel Benefits	217,531	305,877	210,078	299,399	309,318	101.1	13.6
Sub-Total Salaries and Benefits	967,902	1,182,698	796,334	1,113,939	1,222,676	103.4	53.8
300 Supplies	298,229	354,616	267,124	337,959	331,366	93.4	14.6
400 Other Services And Charges	452,492	538,983	273,908	473,538	501,028	93.0	22.0
600 Capital Outlays	1	0	0	0	0	*	0.0
900 Interfund Payment For Services	197,722	213,493	161,637	213,493	218,640	102.4	9.6
Total Expenditures	$1,916,346	$2,289,789	$1,499,004	$2,138,929	$2,273,710	99.3	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
525 Traffic Control	$0	$0	$5,395	$5,394	$0	*	0.0
644 Outside Agency Billings	13,236	2,500	34,068	29,548	2,000	80.0	6.8
646 Interfund Payments	22,029	15,000	47,540	2,715	5,000	33.3	184.2
699 General Revenues	18,441	0	0	0	0	*	*
Total Revenues	$53,706	$17,500	$87,002	$37,657	$7,000	40.0	18.6

EXPLANATORY NARRATIVE

Salary And Benefits – The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 116 – Public Area Lighting

This service unit includes the design, installation, repair and maintenance of the City's streetlights. Scheduled re-lamping and cleaning of high-pressure sodium fixtures resumed in 2000 and will continue in 2008. A dedicated effort must be taken to fund a preventative maintenance program for the City's street light system. Individual citizen requests have also increased, as areas annexed into the City often do not have streetlights. Supplies purchased in this service unit include items such as bulbs, starters, poles, capacitors, fuses, photo cells, arms, fixtures, brackets, and wire.

Account 110 Salaries and Wages – This line item for 2008 has increased 10.9% or $4,956 from the projected year-end estimate of $45,614 to $50,570 due to AFSCME wage settlement and step increases.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of 5.7% or $896 from the projected year-end budget of $15,805 to $16,701. The increase is reflective of rate adjustments previously discussed in this budget narrative.

Account 470 Public Utility Services – This line item for 2008 reflects an increase of $20,718 from the 2007 projected year-end budget of $245,000 to $265,718. This is an 8.5% increase to cover electrical utility charges for City street lights, and reflects an increasing inventory and proposed utility rate increases.

Summary – This service unit for 2008 reflects an increase of $27,159 from the 2007 year-end budget of $362,874 to $390,033. This is a 7.5% increase, primarily due to an increasing inventory and utility rate increases.

Service Unit 525 – Traffic Control

In 2008 Traffic Operations will continue maintenance and operation of the City's traffic signal system, and maintain our signs and marking inventory. Tasks include repair of damaged and worn hardware items, and maintenance of the miles of underground conduits. Signs and Marking tasks includes painting lane lines, arrows, stencils and crosswalks on City streets, and fabrication and installation of all traffic control signing in the City. Supplies purchased for this service unit include items such as conflict monitors, load switches, fans, filters, lamps, signal heads, detection equipment, wire, backplates, glass beads, sign plates, sign film, posts, brackets, clamps, cones, barricades, and other specialized traffic control devices.

Account 110 Salaries and Wages – This line item for 2008 has increased $117,941 or 27.3% from the 2007 projected year-end budget of $432,049 to $549.990. The increase is due to City Council authorization of an additional traffic sign specialist positions, and filling the vacant positions.

Account 200 Personnel Benefits – This line item has increased 3.5% from the 2007 projected year-end budget of $193,807 to $200,503. This increase is primarily due to no anticipated vacancies in 2008.

Account 310 Office and Operating – This line item budget has decreased $7,800 or 2.80% from the 2007 estimated year-end budget of $278,372 to $270,572. The reduction in supplies is made as a cost containment measure.

Account 430 Travel – Division staff, both operations and engineering, attend training sessions, professional conferences, workshops and business meetings at other cities or public agencies to maintain and expand their expertise. This is unchanged. Contemplated meetings in 2008 may include the following:

Organization	Meetings	Staff Attending
International Municipal Signal Association	Monthly meetings, generally in State	Electrical and/or Signs/Lines Staff
International Municipal Signal Association	Annual Conference	Electrical and/or Signs/Lines staff
Institute of Transportation Engineers	Monthly meetings, generally in State	Supervising Traffic Engineer
Northwest Pavement Management Association	Pavement Management Training	Technical Staff Traffic Engineering and/or Street Maintenance
Urban Traffic Engineers Council	Three per year in Washington	Supervising Traffic Engineer and/or Technical Staff
University of Washington, Washington State University, And Other Similar Entities	Administrative/Technical Short Courses in Seattle and Supervisors Training	Supervising Traffic Engineer, Traffic Operations Supervisor, and/or Appropriate Staff
Traffic System Training Courses Per New Controllers and Traffic Control Equipment	Technical Courses and Training	Appropriate Staff
Environmental Systems Research Institute	Regional and Annual User Group Training for GIS	Supervising Traffic Engineer
American Institute of Certified Planners	Continuing Educational Requirement	Supervising Traffic Engineer

Account 470 Public Utility Services – This line item for 2008 reflects an $8,000 or 7.3% increase from the 2007 projected year-end budget of $110,000. The increase is due to increased inventory and electrical costs for traffic signals.

Account 480 Repairs and Maintenance – This line item for 2008 is budgeted at $14,000. This line item funds repairs/replacements on existing traffic signal equipment.

Summary – This service unit for 2008 reflects an increase of $83,510 from the 2007 estimated year-end budget of $1,134,196 to $1,217,706. This is a 7.4% increase. The increase is primarily due to filling vacant positions in the signs/lines work unit.

Service Unit 526 – Traffic Engineering

Service Unit 526 includes Traffic studies, collision analysis, collection of transportation system data, impact for proposed developments, transportation concurrency analysis, traffic signal timing plans, review and design of striping, sign layouts, and signals. It also is responsible for responding to citizen inquiries, Neighborhood Traffic Calming Program, grant applications, and collection of data. Staff continues to support the Pedestrian/Bicycle Committee and completed the city-wide transportation plan. The Pavement Management System three-year inventory of all Arterial Street segments is underway in 2007. Staff will continue to work with various divisions within the City to support the Burlington Northern/Santa Fe grade-separation project impacts and other CBD initiatives. Intersection safety improvements and signal enhancements will continue to be analyzed.

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $14,027 or 6.1% from the 2007 projected year-end budget of $228,853 to $242,880. The increase is due to step and longevity increases, and AFSCME settlement.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $5,495 or 7.9% from the projected year-end budget of $69,207 to $74,702. The increase is due to rate adjustments previously discussed in this budget narrative.

Account 410 Professional Services – This line item is used for professional traffic engineering services and $50,000 of the total budget is for implementation of the Neighborhood Traffic Calming Program approved during the 2007 Budget Adoption.

Summary – This service unit for 2008 reflects an increase of $19,722 from the 2007 projected year-end budget estimate of $378,748 to $398,470..

Service Unit 639 – Administration

This service unit includes the Public Works Administration charges, which are an allocation of the cost of providing general administrative, clerical and plant expenses to the Public Works Divisions.

Account 980 Interfund, Garage/Plant Charges – This line item for 2008 reflects an increase of 1.5% from the 2007 projected year-end estimate and budget of $146,763 to $148,964. This increase is the result of analysis completed by the Fleet Manager.

Account 990 Interfund Administrative Charge – This line item for 2008 is budgeted at $46,952. This charge pays for administrative support to the Streets and Traffic Operations and is a 5% increase.

Summary – This service unit for 2008 reflects an increase of $4,436 from the 2007 projected year-end estimate and budget of $191,480 to $195,916.

Service Unit 641 – Insurance and Bonds

This service unit for 2008 has increased $304 or 5.0% from the 2007 amended budget of $6,072 to $6,376 due to an increase in liability insurance costs.

Service Unit 644 – Outside Agency Billings

This service unit tracks revenue related to runway painting that is completed by Streets/Traffic staff for the Airport and charges for reviewing concurrency applications and insurance reimbursement for traffic control equipment damaged by private parties.

Account 340 Charges for Services – This line item for 2008 is again projected to be $2,000.

Account 390 other Financing Sources – The Street and Traffic Operations Division used the collection services of Zaremba Claims to collect damages from motorists that collided with signal or street light system hardware. The City has recovered nearly $30,000 to cover the cost of replacing or repairing these items in 2007.

Service Unit 646 – Interfund Payments

This service unit includes work done for other City departments on a reimbursable basis, special sign fabrication, signal and striping design, and construction activities on City street projects.

DETAIL

Service Unit - 116 Public Area Lighting Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$40,871	$45,614	$34,079	$45,614	$50,570	110.9	110.9
120 Overtime	497	1,000	271	500	500	50.0	100.0
130 Special Pay	1,754	1,050	1,142	1,600	1,600	152.4	100.0
140 Retirement/Termination Cashout	587	0	0	0	0	*	*
Total	43,708	47,664	35,492	47,714	52,670	110.5	110.4
200 Personnel Benefits	13,690	15,805	11,395	15,805	16,701	105.7	105.7
300 Supplies							
310 Office And Operating Supplies	30,295	34,688	13,006	30,000	30,000	86.5	100.0
320 Fuel Consumed	10,083	7,337	7,868	7,337	7,887	107.5	107.5
Total	40,378	42,025	20,874	37,337	37,887	90.2	101.5
400 Other Services And Charges							
470 Public Utility Services	222,654	249,500	171,208	245,000	265,718	106.5	108.5
480 Repairs And Maintenance	37,046	30,500	5,230	15,500	15,500	50.8	100.0
Total	259,700	280,000	176,438	260,500	281,218	100.4	108.0
950 Interfund Opt Rental & Leases	1,606	1,518	1,137	1,518	1,557	102.6	102.6
Total Expenditures - Srv Unit 116	$359,082	$387,012	$245,336	$362,874	$390,033	100.8	107.5

Service Unit - 525 Traffic Control	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$405,925	$493,567	$296,466	$432,049	$549,990	111.4	127.3
120 Overtime	17,951	8,800	7,365	10,800	8,800	100.0	81.5
130 Special Pay	10,979	10,073	8,031	10,540	10,073	100.0	95.6
140 Retirement/Termination Cashout	8,765	33,800	37,759	37,758	0	0.0	0.0
Total	443,619	546,240	349,621	491,147	568,863	104.1	115.8
200 Personnel Benefits							
200 Personnel Benefits	131,564	200,985	134,163	193,807	200,503	99.8	103.5
280 Clothing And Miscellaneous	1,192	500	1,489	1,200	500	100.0	41.7
Total	132,756	201,485	135,652	195,007	201,003	99.8	103.1
300 Supplies							
310 Office And Operating Supplies	239,155	285,372	223,951	278,372	270,572	94.8	97.2
320 Fuel Consumed	10,083	9,030	7,868	9,030	9,707	107.5	107.5
350 Small Tools And Equipment	3,713	10,989	6,576	6,220	6,000	54.6	96.5
Total	252,951	305,391	238,395	293,622	286,279	93.7	97.5
400 Other Services And Charges							
420 Communications	8,151	7,921	6,836	8,043	7,883	99.5	98.0
430 Transportation/Training	388	1,900	2,167	2,167	1,900	100.0	87.7
450 Operating Rentals And Leases	0	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	118,365	147,074	75,563	110,000	118,000	80.2	107.3
480 Repairs And Maintenance	24,560	24,000	7,182	14,000	14,000	58.3	100.0
490 Miscellaneous	3,050	2,986	3,184	3,786	2,986	100.0	78.9
Total	154,514	185,881	94,932	139,996	146,769	79.0	104.8
640 Machinery And Equipment	1	0	0	0	0	*	*
950 Interfund Opt Rental & Leases	13,761	14,423	10,817	14,423	14,791	102.6	102.6
Total Expenditures - Srv Unit 525	$997,602	$1,253,421	$829,416	$1,134,196	$1,217,706	97.2	107.4
Revenues							
330 Intergovernmental Revenues	$0	$0	$5,395	$5,394	$0	*	0.0

Service Unit - 526 Traffic Engineering Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$225,289	$233,599	$168,388	$228,853	$242,880	104.0	106.1
120 Overtime	2,121	1,000	152	1,000	1,000	100.0	100.0
Total	227,410	234,599	168,540	229,853	243,880	104.0	106.1
200 Personnel Benefits							
200 Personnel Benefits	59,388	69,207	49,525	69,207	74,702	107.9	107.9
280 Clothing And Miscellaneous	97	200	0	200	200	100.0	100.0
Total	59,486	69,407	49,525	69,407	74,902	107.9	107.9
300 Supplies							
310 Office And Operating Supplies	1,870	2,200	1,581	700	2,200	100.0	314.3
350 Small Tools And Equipment	3,030	5,000	6,274	6,300	5,000	100.0	79.4
Total	4,900	7,200	7,855	7,000	7,200	100.0	102.9
400 Other Services And Charges							
410 Professional Services	34,940	68,060	0	68,000	68,000	99.9	100.0
430 Transportation/Training	1,257	1,188	755	1,188	1,188	100.0	100.0
490 Miscellaneous	1,780	3,300	1,657	3,300	3,300	100.0	100.0
Total	37,976	72,548	2,412	72,488	72,488	99.9	100.0
Total Expenditures - Srv Unit 526	$329,773	$383,754	$228,333	$378,748	$398,470	103.8	105.2

Service Unit - 639 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
900 Interfund Payment For Services							
980 Interfund Garage/Plant Chgs	$133,421	$146,763	$110,073	$146,763	$148,964	101.5	101.5
990 Interfund Administrative Chgs	43,414	44,716	33,538	44,716	46,952	105.0	105.0
Total	176,835	191,480	143,611	191,480	195,916	102.3	102.3
Total Expenditures - Srv Unit 639	$176,835	$191,480	$143,611	$191,480	$195,916	102.3	102.3

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$5,520	$6,072	$6,072	$6,072	$6,376	105.0	105.0

Service Unit - 644 Outside Agency Billings Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
330 Intergovernmental Revenues	$0	$500	$0	$0	$0	0.0 *	
340 Charges For Goods And Services	4,000	2,000	3,250	3,000	2,000	100.0	66.7
390 Other Financing Sources	9,236	0	30,818	26,548	0 *		0.0
Total Revenues - Srv Unit 644	$13,236	$2,500	$34,068	$29,548	$2,000	80.0	6.8

Service Unit - 646 Interfund Payments Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$32,341	$42,857	$28,167	$40,719	$46,240	107.9	113.6
120 Overtime	1,851	1,000	712	1,000	1,000	100.0	100.0
130 Special Pay	659	706	815	1,200	706	100.0	58.8
140 Retirement/Termination Cashout	783	3,756	2,909	2,908	0	0.0	0.0
Total	35,633	48,319	32,603	45,827	47,946	99.2	104.6
200 Personnel Benefits	11,599	19,179	13,505	19,179	16,711	87.1	87.1
420 Communications	302	554	127	554	554	100.0	100.0
Total Expenditures - Srv Unit 646	$47,534	$68,051	$46,235	$65,560	$65,211	95.8	99.5
Revenues							
340 Charges For Goods & Services	$22,029	$15,000	$47,540	$2,715	$5,000	33.3	184.2

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
360 Miscellaneous Revenues	$823	$0	$0	$0	$0	*	*
390 Other Financing Sources	17,618	0	0	0	0	*	*
Total Revenues - Srv Unit 699	$18,441	$0	$0	$0	$0	*	*

Director of Public Works: Chris Waarvick

Division:
Transit – 462

Transit Manager:
Ken Mehin

DEFINITION

The Transit Division's task is to provide quality public transportation operations within the Yakima urban growth area. This service is performed, in part, through the scheduling and routing of regular fixed-route bus service that includes Yakima, Selah and Union Gap. There are eleven bus routes that operate from 6:00 a.m. to 7:00 p.m., Monday through Friday except on designated minor holidays when service is more limited. Our Saturday and designated holiday schedules consist of nine bus routes that run on an hourly schedule from 8:45 a.m. to 6:30 p.m., except for the #6 bus which cycles on thirty minute intervals during the mid-Saturday hours.

The established bus routes cover residential/commercial neighborhoods surrounding Summitview Avenue, Lincoln Avenue, Tieton Drive, Fruitvale Boulevard, Mead Avenue, East and West Nob Hill Boulevard, Fair Avenue, North and South First/Main Street through Union Gap including the State Department of Transportation campus, 16th Avenue, 40th Avenue, Washington Avenue/ Airport vicinity and Selah. In the fall of 2006, a transit tax proposition was passed by Selah voters to permanently fund transit and Dial-A-Ride service in their community. A similar proposition in Union Gap failed at the polls by just 5 votes. On July 2, 2007, Selah's route #10 bus added Saturday service and its ridership figures continues to increase as passengers become accustomed to its availability.

*For the period July through December 2007, another small CMAQ grant was received to start a limited trial of bus service to all of Union Gap including the Valley Mall and Business Parks out on Ahtanum/Valley Mall Boulevard. The focus of this funding was to relieve traffic congestion on these south and east arterials. In accepting these transit monies, Union Gap officials agreed to seek voter support in this fall's general election that will continue the transit service through a permanent sales tax.

Yakima Transit also provides specialized transportation services to individuals with disabilities through two demand response service contracts: Tri-City Taxi and People for People. Both of these providers report directly to Transit administration on a monthly basis and are paid on a reimbursement formula for their obligations. The annual budgeted allocations for CY 2008 are $950,000 and $76,000 respectably.

In an effort to control escalating costs associated with this service, the City of Yakima is now leasing Tri-City Taxi a paratransit vehicle fleet. We are also providing the fuel and insurance coverage. By bidding the contract with these incentives, Yakima Transit was able to reduce the cost of this mandated service by 13.64% over the previous year's budget.

Yakima Transit continued its community enhancement efforts by providing free rides on both Wednesdays and Saturdays throughout the summer months. This free ridership promotion during 2007 tallied 78,220 passengers. There are also annual community events, like the New Year's Eve Celebration and the Central Washington State Fair, which the City Council deems appropriate for Yakima Transit to provide some "extra" transportation service. Shuttle buses are used to transport these attendees from designated Park and Ride locations directly to the event; thus saving parking charges and relieving traffic congestion.

Several older buses were sold off at an on-line public auction web site. With scrap iron prices being high right now, we were able to recapture some of the additional expenses on having an older fleet to support our operation. These monies were used to support the acquisition of additional paratransit vehicles.

The Vanpool program in 2007 continues to see increases in ridership and the number of vans on the road. In 2005, Yakima Transit added ten new vans to the program that were obtained on a State grant for their purchase. All of those units have already been put into service and a lease for five more vehicles was requested to add to the fleet. For several months of 2007, a temporary person was hired on to facilitate the program as it expanded into the surrounding counties.

Yakima Transit continues to offset the rise in fuel costs by participating in the Washington State Transit Insurance Pool for its insurance coverage. This action has resulted in both reduced premiums for the agency and increased monetary coverage for the operation. In addition, YT's direct involvement in both our Dial-A-Ride/Bus Cleaning contracts have realized even greater savings for our division's annual budget.

Yakima Transit's Mission Statement

Our objective is to provide prompt, safe and courteous public transportation services to the residents of the greater Yakima area in a cost-effective and efficient manner.

The service units in this division are:

Service Unit 512 – City Transit
Service Unit 513 – Specialized Transit Operations
Service Unit 514 – Specialized Transportation Services
Service Unit 519 – Administration
Service Unit 641 – Insurance and Bonds
Service Unit 699 – General Revenue

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1262	Transit Manager	1.00	1.00	1.00
20101	Customer Relations Coordinator	1.00	1.00	1.00
3322	Transit Project Planner	1.00	1.00	1.00
14201	Transit Operations Supervisor	1.00	1.00	1.00
21101	Transit Route Supervisor	1.00	1.00	1.00
22102	Transit Dispatcher	3.00	4.00	4.00
22101	Transit Operator	36.75(1)	36.75(1)	33.75(1)
22101	Transit Operator Temp.	2.25(1)	2.25(1)	2.25(1)
2262	Safety and Training Officer Public Works	.50(3)	.50(3)	.50(3)
7124	Department Assistant II	1.00	1.00	1.50(4)
23101	Transit Service Worker	2.00	2.00	2.00
23101	Transit Service Worker Temp	.50	.50	.50
23102	Transit Vehicle Cleaner	1.50	1.50	1.50
Total Personnel		**52.50**	**53.50**	**51.00**

(1) There are 34 FTE positions assigned to full-time Transit Operator status in the Transit budget. Part-time Transit Operator positions are represented by 2.75 FTE's in the 07 Transit budget. In the 2008 budget it was decided not to budget the Union Gap routes in case the proposition failed for a second time. Therefore, three operator positions were eliminated.
(2) The Temporary Transit Operator positions are on-call and do not receive the City's benefit package.
(3) The Safety and Training Officer position is performed by an individual of whom we pay 50% of her annual salary.
(4) The Department Assistant will increase by a half position in FY 2008.

PERFORMANCE STATISTICS

Fixed Route Services	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Ridership	$1,176,616	$1,275,000	$1,338,750
Service Days	309	307	309
Vehicle Service Mileage	747,930	791,350	822,350
Vehicle Service Hours	52,302	55,340	57,500
Operating Expenses (SU 512, 519, & 641)	$5,036,177	$5,342,609	$5,317,978
Farebox Revenues (passes, tickets, and cash fares)	$298,700	$304,673	$310,767
Farebox Return Ratio (1)	5.94%	5.70%	5.84%
Revenue/Passenger	$.25	$.24	$.23
Revenue/Mile	$.40	$.39	$.38
Revenue/Hour	$5.71	$5.51	$5.40
Passenger/Mile	1.57	1.61	1.63
Passenger/Hour	22.50	23.04	$23.28
Operating Cost/Passenger	$4.28	$4.19	$3.97
Operating Cost/Mile	$6.73	$6.75	$6.47
Operating Cost/Hour (2)	$96.29	$96.54	$92.49

(1) Farebox Return Ratio is calculated by dividing the farebox revenue by operating expenses.
(2) Does not include depreciation.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
512 City Transit	$4,028,031	$4,444,903	$3,043,248	$4,360,761	$4,271,755	96.1	98.0
514 Specialized Trans. Services	1,051,918	1,400,573	889,927	1,287,360	1,277,040	91.2	99.2
519 Administration	730,839	758,474	563,115	761,848	828,223	109.2	108.7
641 Insurance And Bonds	277,308	220,000	220,000	220,000	218,000	99.1	99.1
Total Expenditures	$6,088,095	$6,823,951	$4,716,290	$6,629,969	$6,595,018	96.7	99.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	2,079,476	2,321,796	1,588,622	2,293,578	2,296,525	98.9	34.8
200 Personnel Benefits	749,785	891,308	598,635	864,808	904,324	101.5	13.7
Sub-Total Salaries and Benefits	2,829,262	3,213,104	2,187,256	3,158,386	3,200,849	99.6	48.5
300 Supplies	597,710	696,630	521,627	702,350	713,000	102.4	10.8
400 Other Services And Charges	1,296,446	1,566,326	880,964	1,371,018	1,342,640	85.7	20.4
500 Intergov Srvcs/Other Interfund	3,001	2,300	(830)	2,300	2,300	100.0	0.0
600 Capital Outlays	0	20,000	68,041	68,675	31,290	156.5	0.5
900 Interfund Payment For Services	1,361,677	1,325,590	1,059,232	1,327,240	1,304,938	98.4	19.8
Total Expenditures	$6,088,095	$6,823,951	$4,716,290	$6,629,969	$6,595,018	96.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
512 City Transit	$2,409,361	$2,239,400	$377,443	$2,395,265	$2,285,865	102.1	95.4
513 Special Transit Operations	17	1,000	0	1,000	1,000	100.0	100.0
514 Specialized Trans. Services	34,692	99,073	109,380	152,000	86,040	86.9	56.6
699 General Revenues	3,964,941	4,798,628	3,840,763	4,481,828	4,671,224	97.3	104.2
Total Revenues	$6,409,011	$7,138,101	$4,327,585	$7,030,093	$7,044,129	98.7	100.2

EXPLANATORY NARRATIVE

The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Service Unit 512 – City Transit

Account 110 Salaries and Wages – Budgeted at $1,914,678, for 2008, this line item reflects a modest decrease of $44,536, or 2.3% from the 2007 year-end estimate of $1,959,214. We had used three drivers for the service extensions to Selah and Union Gap (a reimbursable expense on a 2007 operating grant). Transit experienced several retirees and voluntary quits leaving the system in 2007. Only a portion of these employees were replaced resulting in less actual salary paid out despite our automatic annual step increases that occur throughout the year.

Continued containment of overtime costs (a projected $500, or greater reduction) was made to the overtime budget category for 2008; now $73,000, instead of nearly $77,000 since 2006.

Account 140 Retirement – Cash-out – The 2008 amount is $24,875. These funds will cover three long-time employees who have indicated they are considering drawing out their retirement this year. That figure reflects a $20,125 decrease over the budgeted amount of $45,000 in payouts for CY 2007 when no employees officially retired from our division.

Account 200 Personnel Benefits – Our 2008 projection of $804,152 reflects a 2.2% increase over the estimated 2007 year-end figure of $786,567 due to the above mentioned changes. The coach operator's uniform and clothing allowance increases from the previous year's amount of $10,000 to $14,000 for 2008 as the Driver's Labor Contract now includes footwear as part of their uniform requirements.

Account 300 Supplies – Budgeted at $558,500 for 2008, this line item is almost entirely dedicated ($545,000) to cover fueling services for our transit vehicle fleet. This reflects a $5,000 increase or a plus 0.9% over last year's budget projection of $553,500. @ 12/31/06. We anticipate maintaining the Office/Operating supplies at the same level ($13,500) as our previous year's budget for CY 2007.

Account 400 Other Services and Charges – Budgeted at $208,232 for 2008, this line item shows a decrease of $44,551 over the 2007 year-end estimate of $252,783. The proposed budget reflects accumulated savings generated in our advertising, insurance, repairs and maintenance accounts for CY 2008.

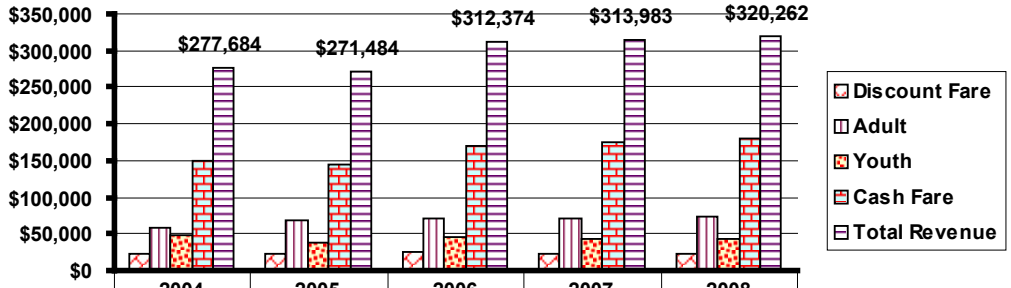
Account 900 Interfund Payment for Services – Budgeted at $665,817 in 2008, this line item is a decrease of $51,880, or about 7.22% from the 2007 estimated budget amount of $717,697. This decrease is primarily tied to reductions in transit's rental and lease agreements. Some of the savings resulted from purchasing equipment outright rather than to continue with long-term contracts.

Revenues — Budgeted at $2,285,865 for 2008; this line item reflects a decrease of $109,400 over the 2007 anticipated amount of $2,395,265. That amount was $155,865 more in revenues than was projected ($2,239,400) at the beginning of the 2007 budget cycle. Our agency has received consistent financial support from the Federal Government (Federal Transit Administration) for operating expense reimbursements that are paid to us annually from fuel tax collections. We anticipate an additional $40,000 in our funding allocation ($1.61 million) for the 2008 fiscal year. We also believe there will be some increased farebox revenue due to higher ridership numbers projected for this calendar year. Additional savings are also possible with our new Paratransit contract. So it is expected that our Capital Reserve Fund will increase at year-end even with a small reduction in our overall projected revenues.

The following graphs are intended to provide the City Council additional information with which to make budgetary decisions. This information indicates the pattern of revenue and ridership over a five-year period.

The revenue analysis below indicates that the contribution to fare revenue (referred to in the reports as farebox revenue) is comprised of the various fare categories illustrated. The graph reflects the changes taking place during this tracking period.

TRANSIT FARE ANALYSIS COMPARISON BY REVENUE CATEGORIES

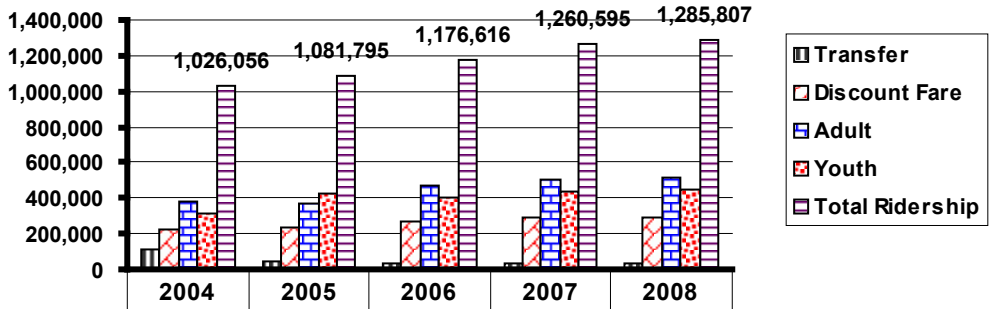


	2004	2005	2006	2007	2008
Discount Fare	$21,580	$22,190	$25,200	$23,148	$23,611
Adult	$58,370	$68,400	$70,664	$71,415	$72,843
Youth	$49,124	$36,922	$46,510	$43,470	$44,339
Cash Fare	$148,611	$143,973	$170,000	$175,950	$179,469
Total Revenue	$277,684	$271,484	$312,374	$313,983	$320,262

Estimated Projected

The following ridership analysis consists of two graphs: The first indicates the ridership taken by each of the rider categories. The data reflects a similar pattern to that which is shown on the revenue graph above

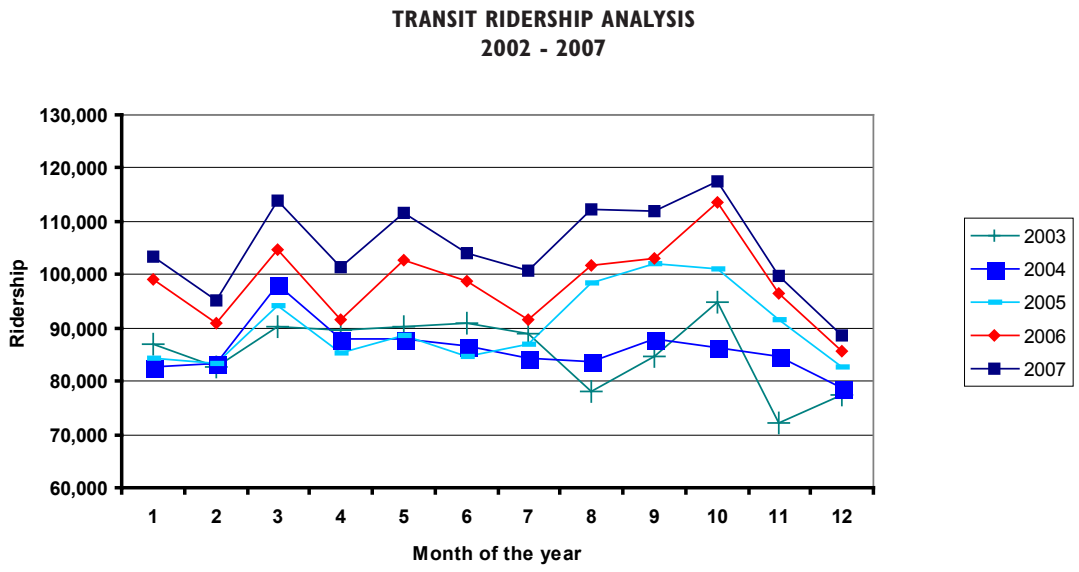
TRANSIT RIDERSHIP ANALYSIS COMPARISON BY RIDERSHIP CATEGORIES



	2004	2005	2006	2007	2008
Transfer	113,969	49,487	30,248	32,365	33,013
Discount Fare	227,633	239,601	271,018	289,989	295,789
Adult	375,336	369,370	471,451	504,453	514,542
Youth	309,118	423,337	403,899	433,788	442,463
Total Ridership	1,026,056	1,081,795	1,176,616	1,260,595	1,285,807

Estimated Projected

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.



Summary

	2006 Actual	2007 Year-end Estimate	2008 Proposed Budget
Total Expenditures	$4,028,031	$4,360,761	$4,271,755
Total Revenues	$2,409,361(1)	$2,395,265(2)	$2,285,865(3)

(1) Includes Federal-operating assistance of $1,330,000 for 2006.
(2) Includes Federal-operating assistance of $1,600,000 for 2007.
(3) Includes Federal-operating assistance of $1,610,400 for 2008.

Service Unit 513 –
Specialized Transit Operations This service unit has consistently over the years been allocated $1,000 annually. But there are no anticipated expenditures.

Service Unit 514 – Specialized Transportation Services
This service unit supports two transportation service contracts that provide specialized demand response transportation services to persons with disabilities and the elderly. A contract with A1 Tri-City Taxi (TCT) provides transportation service inside the City limits of Yakima to persons with a known certified Americans with Disability Act (ADA) disability. The City of Yakima supplies the vehicles, fuel and insurance to TCT saving the city an estimated $250,000 on this contract in 2008.

The second contract (Aging/Long Term Care) is 50% funded by Yakima County in partnership with Yakima Transit and serves persons with disabilities and the elderly that live outside the Yakima Transit service boundary. However, they still reside in the designated upper-county urbanized area that our Federal formula funds are based. In addition, Transit received for 2007 and is carrying over into 2008, the balance of a State Special Needs grant that was allocated to the Yakima area for implementation and compliance to the American Disability Act program. These funds are currently paying for our Professional Services Contract with the Provident/ Horizon Group to staff our downtown transit information center.

Account 300 Supplies – This was a new budget line item account for 2007 because fuel charges in previous years were included in the overall Paratransit contractor payments. Because the contract was bid with fuel provided by the City, we now have to budget and track those costs. For the fiscal year 2008, we estimate those charges to be $140,000.

Account 400 Other Services and Charges – The budgeted amount for this contracted service was decreased by roughly 15% over the original figure calculated for 2007. That was due to our previous provider charging higher rates in all categories. But since the new contractor's accepted bid per trip is much less than what was paid prior to the changeover, we are only projecting a 1.1% increase for 2008 with a budget expenditure of $1,077,250.

Account 600 Capital Outlay – Our new paratransit contract was bid with used Dial-A-Ride vehicles provided by the City. We now have to budget for this expense and track those costs by unit to ensure the vehicles are properly maintained. For the fiscal year 2008, we estimate those charges to be $31,290.

Account 900 Interfund Payments for Services – This was a new budget line item account for 2007 because insurance premiums in previous years were included in the overall Paratransit contractor payments. Because the contract was bid with insurance coverage provided through our participation in the WSTIP Transit Insurance pool, we now have to budget and track those costs. For the fiscal year 2008, we estimate those charges to be $20,000, which reflects a small industry wide premium increase from $16,800 in 2007.

Paratransit Contract	2007 Budget	2008 Proposed Budget
Dial-A-Ride (City)	$900,000	$950,000
Dial-A-Ride (County-Aging & Long term Care) [1]	76,000	76,000
Total	$976,000	$1,026,000

(1) Although shown as a budgeted expense to cover a portion of the County's Aging and Long-term Care transportation contract with People for People, the continued support of this upper-county urbanized area transportation service rests with City Council in their approval of a new service contract.

Summary

	2006 Actual	2007 Year-end Estimate	2008 Proposed Budget
Expenditures	$1,051,918	$1,287,360	$1,277,040
Revenues	$34,692	$152,000	$86,040

Service Unit 519 – Administration

Account 100 Salaries and Wages – Budgeted at $278,972 for 2008, this line item shows an increase of $22,108 or 8.6% from the 2007 year-end estimated amounts. The increase from last year reflects a full administrative staffing level plus step/longevity increases for employees that are coming due during this next budget cycle. In addition, the Route Supervisor's position was added into this category resulting in an upward adjustment of compensation.

Account 200 Personnel Benefits – Budgeted at $86,172 for 2008, this line item shows an increase of $17,931 or 26.3% from the 2007 year-end estimated amount. These increases are due to the above mentioned changes.

Account 300 Supplies – This line item is budgeted at $8,000 for 2008, which is the same amount projected in the 2007 year-end estimate figures.

Account 400 Other Services and Charges – Budgeted at $51,658 for 2008, this line item shows a decrease of $845 or 1.7% less than the 2007 amended budget amount of $50,813 and a decrease of $2,042 or 3.8% from the 2007 year-end estimate of $53,700. The primary differences between budget years reflect varying levels of professional contracts for assistance in transit-related matters, such as labor negotiations/arbitration, site master plan development, request for private sector bids and recruiting expenses.

Account 990 Interfund Administrative Charge – This line item records charges for Public Works Administration Services. These charges, paid to the Public Works Administration, increased 7.6% from the 2007 year-end estimate and budget of $372,743 to $401,121 for fiscal 2008. These charges are for administrative support to Transit operations from several other City of Yakima departments.

Summary

	2006 Actual	2007 Year-end Estimate	2008 Proposed Budget
Expenditures	$730,839	$761,848	$828,223

Service Unit 641 – Insurance and Bonds

Account 900 Interfund Payment for Services – Budgeted at a reduced level of $218,000 for 2008, down $2,000 from both the 2007 estimated amount and the 2007 amended budget of $220,000. This line item reflects Yakima Transit joining the Washington State Transit Insurance Pool (WSTIP).

Service Unit 699 – General Revenue

Budgeted at $4,671,224 for 2008, this line item shows a modest increase of $189,396.or 4.2% more than the 2007 year-end estimate of $4,481,828. These amounts reflect positive Transit sales taxes during the year and a modest fund balance carryover. This increase is the result of sales tax allocations between the Capital and Operating Funds.

DETAIL

Service Unit - 512 City Transit Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,735,138	$1,945,919	$1,362,916	$1,959,214	$1,914,678	98.4	97.7
120 Overtime	76,984	72,500	34,326	72,500	73,000	100.7	100.7
130 Special Pay	0	5,000	0	5,000	5,000	100.0	100.0
140 Retirement/Termination Cashout	19,334	45,000	0	0	24,875	55.3 *	
Total	1,831,456	2,068,419	1,397,242	2,036,714	2,017,553	97.5	99.1
200 Personnel Benefits							
200 Personnel Benefits	678,444	809,067	541,042	786,567	804,152	99.4	102.2
280 Clothing And Miscellaneous	9,594	14,000	5,864	10,000	14,000	100.0	140.0
Total	688,038	823,067	546,907	796,567	818,152	99.4	102.7
300 Supplies							
310 Office And Operating Supplies	18,477	13,500	6,433	13,500	13,500	100.0	100.0
320 Fuel Consumed	519,842	565,630	402,103	540,000	545,000	96.4	100.9
Total	538,320	579,130	408,536	553,500	558,500	96.4	100.9
400 Other Services And Charges							
410 Professional Services	450	4,500	3,120	7,000	7,000	155.6	100.0
420 Communications	10,127	13,400	9,457	13,400	14,032	104.7	104.7
430 Transportation/Training	4,980	5,000	2,386	5,183	5,000	100.0	96.5
440 Advertising	62,578	64,000	51,637	70,000	60,000	93.8	85.7
460 Insurance	0	0	11,489	0	0 *	*	
480 Repairs And Maintenance	119,894	135,955	47,322	127,000	92,000	67.7	72.4
490 Miscellaneous	31,687	35,235	22,257	33,700	33,700	95.6	100.0
Total	229,019	253,055	145,567	252,783	208,232	82.0	82.4
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	628,974	596,959	453,281	598,459	541,307	90.7	90.5
960 Interfund Insurance Services	26,000	26,000	26,000	26,000	30,000	115.4	115.4
980 Interfund Garage/Plant Chgs	77,107	84,818	63,614	84,818	86,090	101.5	101.5
990 Interfund Administrative Chgs	8,420	8,420	0	8,420	8,420	100.0	100.0
Total	740,501	716,197	542,895	717,697	665,817	93.0	92.8
Total Expenditures - Srv Unit 512	$4,028,031	$4,444,903	$3,043,248	$4,360,761	$4,271,755	96.1	98.0
Revenues							
330 Intergovernmental Revenues	$1,938,794	$1,778,535	$15,218	$1,910,060	$1,800,000	101.2	94.2
340 Charges For Goods & Services	413,957	405,865	334,653	427,705	430,865	106.2	100.7
360 Miscellaneous Revenues	56,609	55,000	27,572	57,500	55,000	100.0	95.7
Total Revenues - Srv Unit 512	$2,409,361	$2,239,400	$377,443	$2,395,265	$2,285,865	102.1	95.4

Service Unit - 513 Special Transit Operations Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
340 Charges For Goods & Services	$17	$1,000	$0	$1,000	$1,000	100.0	100.0

Service Unit - 514 Specialized Trans. Services Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
300 Supplies							
320 Fuel Consumed	$39,896	$100,000	$94,406	$125,000	$140,000	140.0	112.0
350 Small Tools And Equipment	6,140	6,500	10,504	15,850	6,500	100.0	41.0
Total	46,035	106,500	104,910	140,850	146,500	137.6	104.0
400 Other Services And Charges							
410 Professional Services	1,000,883	1,256,623	698,934	1,059,000	1,077,250	85.7	101.7
480 Repairs And Maintenance	0	800	1,262	2,035	2,000	250.0	98.3
Total	1,000,883	1,257,423	700,197	1,061,035	1,079,250	85.8	101.7
640 Machinery And Equipment	0	20,000	68,041	68,675	31,290	156.5	45.6
960 Interfund Insurance Services	5,000	16,650	16,780	16,800	20,000	120.1	119.1
Total Expenditures - Srv Unit 514	$1,051,918	$1,400,573	$889,927	$1,287,360	$1,277,040	91.2	99.2
Revenues							
330 Intergovernmental Revenues	$34,692	$99,073	$109,380	$152,000	$86,040	86.9	56.6

Service Unit - 519 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$245,814	$249,377	$190,184	$254,864	$276,972	111.1	108.7
120 Overtime	2,206	4,000	1,196	2,000	2,000	50.0	100.0
Total	248,020	253,377	191,380	256,864	278,972	110.1	108.6
200 Personnel Benefits	61,747	68,241	51,728	68,241	86,172	126.3	126.3
300 Supplies							
310 Office And Operating Supplies	3,616	4,000	5,270	4,000	4,000	100.0	100.0
350 Small Tools And Equipment	9,739	7,000	2,912	4,000	4,000	57.1	100.0
Total	13,355	11,000	8,182	8,000	8,000	72.7	100.0
400 Other Services And Charges							
410 Professional Services	15,371	5,000	5,737	7,500	5,000	100.0	66.7
420 Communications	8,848	6,455	4,162	6,492	6,538	101.3	100.7
430 Transportation/Training	6,282	4,000	2,163	4,000	4,000	100.0	100.0
440 Advertising	12,656	3,000	0	3,000	3,000	100.0	100.0
470 Public Utility Services	6,170	8,158	5,226	8,508	8,920	109.3	104.8
490 Miscellaneous	16,522	24,200	15,810	24,200	24,200	100.0	100.0
Total	65,848	50,813	33,098	53,700	51,658	101.7	96.2
530 State/County Taxes & Assessment	3,001	2,300	-830	2,300	2,300	100.0	100.0
990 Interfund Administrative Chgs	338,868	372,743	279,557	372,743	401,121	107.6	107.6
Total Expenditures - Srv Unit 519	$730,839	$758,474	$563,115	$761,848	$828,223	109.2	108.7

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$277,308	$220,000	$220,000	$220,000	$218,000	99.1	99.1

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$196,963	$360,528	$320,915	$320,915	$400,124	111.0	124.7
310 Taxes	3,731,725	4,426,000	3,486,438	4,126,000	4,259,000	96.2	103.2
360 Miscellaneous Revenues	30,253	12,100	33,410	34,913	12,100	100.0	34.7
390 Other Financing Sources	6,000	0	0	0	0	*	*
Total Revenues - Srv Unit 699	$3,964,941	$4,798,628	$3,840,763	$4,481,828	$4,671,224	97.3	104.2

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Transit Capital Reserve Fund – 364

Transit Manager:
Ken Mehin

DEFINITION

This fund is established for the purpose of budgeting Transit's Capital Improvements and Procurements.

The service units in this division are:

Service Unit 518 – Capital Improvement
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
518 Capital Improvement	$2,349,336	$451,546	$26,607	$357,455	$1,917,000	424.5	536.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	2,732	57,000	8,757	30,000	30,000	52.6	1.6
500 Intergov Srvcs/Other Interfund	30,000	0	0	0	20,000	*	1.0
600 Capital Outlays	2,316,604	394,546	17,850	327,455	1,867,000	473.2	97.4
Total Expenditures	$2,349,336	$451,546	$26,607	$357,455	$1,917,000	424.5	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
699 General Revenues	$4,047,035	$1,395,785	$1,716,973	$2,261,532	$2,726,077	195.3	120.5

EXPLANATORY NARRATIVE

Service Unit 518 General Capital Improvements

Account 300 Supplies – Budgeted at $30,000 for 2008, this line item is the same amount as budgeted for our 2007 year-end expenditure. Transit uses this as a supply account for the purchase, assembly,

and installation of benches, shelters and signage infrastructure that are placed out at our various bus stop locations.

Account 600 Capital Outlay – Budgeted at $1,867,000 for 2008, these line items show a large increase in spending by $1,539,545, or a 570% increase in the amount shown over our 2007 estimated year-end amount of $327,455. This category normally covers the anticipated purchases of replacement buses, transit service vehicles, bus related equipment such as two-way radio units, security cameras and Global Positioning Systems. The substantial increases shown for 2008 over the 2007 year-end figures are because we anticipate the need to purchase three heavy-duty transit buses during this next fiscal period.

Account 330 Intergovernmental Revenues – Budgeted at $259,000 for 2008, this line item was established to show the level of Capital Fund participation from approved Federal/State Transit grant monies. Transit has been fortunate to have been awarded two grants for 2008 to acquire up to ten new paratransit vehicles to replace several of the used units that were bought to provide our initial Dial-A-Ride service. Transit leases our current used fleet of paratransit vehicles to the contractor on a monthly basis; a format that saves our division expenditures for the cost of fuel, insurance and the vehicles themselves.

The funds generated through this operation will be accounted for under this budget code and based upon whatever additional revenues are anticipated, will be included in our proposal for next year.

Summary

	2006 Actual	2007 Year-end Budget	2008 Proposed Budget
Expenditures	$2,349,336	$357,455	$1,917,000
Revenues	$778,141	$563,834	$822,000

Service Unit 699 – General Revenues

Budgeted at $2,726,077 for 2008, the total of these line items show an increase of $464,545, or 20.5% more than the 2007 year-end estimate of $2,261,532. The amount increased from the 2007 year-end figures is the result of transit policy decision to purchase three new heavy-duty buses in 2008.

DETAIL

Service Unit - 518 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$2,732	$57,000	$8,757	$30,000	$30,000	52.6	100.0
550 Interfund Subsidies	30,000	0	0	0	20,000	*	*
600 Capital Outlays							
620 Buildings	338	50,000	0	50,000	0	0.0	0.0
630 Improvements Other Than Bldg	218,238	214,546	13,646	167,234	177,000	82.5	105.8
640 Machinery And Equipment	2,098,027	130,000	4,204	110,221	1,690,000	1300.0	1533.3
Total	2,316,604	394,546	17,850	327,455	1,867,000	473.2	570.2
Total Expenditures - Srv Unit 518	$2,349,336	$451,546	$26,607	$357,455	$1,917,000	424.5	536.3

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$3,268,894	$1,152,785	$1,697,698	$1,697,698	$1,904,077	165.2	112.2
310 Taxes	750,000	203,000	0	503,000	503,000	247.8	100.0
330 Intergovernmental Revenues	0	0	0	0	259,000	*	*
340 Charges For Goods & Services	0	20,000	0	20,000	20,000	100.0	100.0
360 Miscellaneous Revenues	14,539	15,000	9,334	35,000	35,000	233.3	100.0
390 Other Financing Sources	13,602	5,000	9,941	5,834	5,000	100.0	85.7
Total Revenues - Srv Unit 699	$4,047,035	$1,395,785	$1,716,973	$2,261,532	$2,726,077	195.3	120.5

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Refuse – 471

Refuse and Recycling Manager:
Nancy Fortier

DEFINITION

The Refuse Division provides garbage, refuse and yard waste collection and disposal services for residential customers located within the City of Yakima and for all City-owned facilities.

In 2007, the Refuse Division completed a seven-year plan to change from manual refuse collection to a system using automated containers and vehicles to collect residential garbage. This process required the purchase of over 20,000 32 and 96-gallon wheeled garbage carts and ten automated refuse vehicles, equipped with a hydraulic arm that picks up and empties the cart. As a result of the change to automated collection, we have become aware of a significant reduction in employee injuries; collection route sizes can be increased to accommodate new annexation areas, without adding additional physical demands on employees; neighborhoods appear to be better maintained due to the size, stability and uniformity of the carts and, staffing levels have been reduced without the need to lay off existing personnel.

The collection of yard debris, using a 96-gallon wheeled cart, is also available to city residential customers. This service is provided weekly from March through November to any citizen requesting the service.

Metal dumpsters are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. Temporary dumpsters, in two, four and six-yard capacity are available to any city resident needing to clean up their property or to dispose of large amounts of debris that normally cannot be collected with their regular refuse service.

The Refuse Division is responsible for abatement of litter and debris accumulating in alleyways and on public right-of-ways. In 2007 approximately 365 letters were sent to citizens, requesting them to clean up the area adjacent to their property. Approximately 77% of the people notified cleaned up the property without further action by the Refuse Division.

The Refuse Division and Neighborhood Development will be working together in 2008 to address illegal dumping throughout the City. Volunteers working with Neighborhood Development will provide the cleanup and the Refuse Division will pay for the disposal fees. This partnership will assist citizens who are unable to dispose of debris that has been illegally dumped on or adjacent to their property.

The service units in this division are:

Service Unit 212 – Solid Waste Disposal
Service Unit 219 – Administration
Service Unit 639 – Administration
Service Unit 641 – Insurance and Bonds
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1266	Refuse and Recycling Manager	1.00	1.00	1.00
14101	Refuse Supervisor	1.00	1.00	1.00
7122	Department Assistant II	1.00	1.50	1.50
8433	Solid Waste Crew Leader	9.50	9.50	9.50
8641	Solid Waste Maintenance Worker	7.00	6.50	6.00
8641	Refuse Helper Temporary	.64	0.00	0.00
Total Personnel		**20.14**	**19.50**	**19.00**

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Residential Can Accounts Active	4,012	0	0
Residential Automated Cart Accounts Active	14,669	20,096	20.200
Bin Accounts Active	435	435	440
Yard Service Accounts Active	4,200	4,270	4.310
Tons of Refuse Collected Residential Cans (1)	4,427	1,963	0
Tons of Refuse Collected Special Collection, etc. (2)	0	0	50
Tons of Refuse Collected Residential Automated Carts	15,365	18,408	21.320
Tons of Refuse Collected Bin	2,805	2,769	2.828
Tons of Refuse Collected Yard Service	3,052	3,074	3.125
Estimated Annual Cost Per Account Collected Residential Cans	$216.35	$89.49	$0
Estimated Annual Cost Per Account Collected Residential Auto. Cart	$131.18	$184.34	$163.28
Estimated Annual Cost Per Account Collected Bin	$902.04	$951.12	$962.15
Estimated Annual Cost Per Account Collected Yard Service	$99.19	$99.19	$110.63

(1) Special hauls are considered in residential information in 2006 and 2007
(2) Special collections include litter clean-up, special hauls, etc. (See Budgeted Policy Issue)

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
212 Solid Waste Disposal	$3,130,950	$3,470,105	$2,393,930	$3,439,228	$3,782,907	109.0	110.0
219 Administration	229,019	348,256	168,372	282,651	300,769	86.4	106.4
639 Administration	92,731	95,513	71,636	95,513	100,289	105.0	105.0
641 Insurance And Bonds	106,485	86,448	86,448	86,448	90,770	105.0	105.0
Total Expenditures	$3,559,185	$4,000,321	$2,720,385	$3,903,840	$4,274,735	106.9	109.5

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	826,722	928,396	594,684	837,214	892,241	96.1	20.9
200 Personnel Benefits	283,078	343,160	222,571	327,920	409,844	119.4	9.6
Sub-Total Salaries and Benefits	1,109,801	1,271,556	817,255	1,165,134	1,302,086	102.4	30.5
300 Supplies	278,336	412,375	361,216	418,250	402,375	97.6	9.4
400 Other Services And Charges	582,729	685,537	348,858	695,125	644,897	94.1	15.1
500 Intergov Srvcs/Other Interfund	537,592	554,000	401,458	558,250	581,000	104.9	13.6
600 Capital Outlays	0	33,400	0	33,400	33,400	100.0	0.8
700 Debt Service	0	5,800	0	0	0	0.0	0.0
900 Interfund Payment For Services	1,050,726	1,037,653	791,598	1,033,681	1,310,977	126.3	30.7
Total Expenditures	$3,559,185	$4,000,321	$2,720,385	$3,903,840	$4,274,735	106.9	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
212 Solid Waste Disposal	$3,822,267	$3,929,210	$2,859,951	$3,967,660	$4,159,450	105.9	104.8
699 General Revenues	90,239	216,396	353,690	356,322	423,142	195.5	118.8
Total Revenues	$3,912,506	$4,145,606	$3,213,641	$4,323,982	$4,582,592	110.5	106.0

EXPLANATORY NARRATIVE

Service Unit 212 – Solid Waste Disposal

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $40,926 from the 2007 year-end estimate of $652,901 to $693,827. This is a 6.3% increase. The 2008 projected budget decreases $7,088 or 1% from the 2007 budget of $700,915. This decrease is due to the elimination of an unfilled half-time Solid Waste Maintenance Worker position. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $76,913 from the 2007 year-end estimate of $260,707 to $337,620. This is a 29.5% increase. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with

the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement Systems (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 310 Office and Operating Supplies – This line item for 2008 reflects an increase of $500 from the 2007 year-end estimate of $4,050 to $4,550. This is a 12.4% increase. The 2007 year-end estimate includes repair parts for yard and refuse carts and bins; locks for metal bins; paint for graffiti removal; small hand tools, and office desk chairs.

Account 320 Fuel Consumed – This line item for 2008 reflects an increase of $11,625 from the 2007 year-end estimate of $155,000 to $166,625. This is a 7.5% increase. This increase is due to fuel price increases for diesel.

Account 350 Small Tools and Minor Equipment – This line item for 2008 reflects a decrease of $28,000 from the 2007 year-end estimate of $258,000 to $230,000. This is a 10.8% decrease. The $230,000 will purchase automated refuse carts to be used in newly annexed areas that will begin receiving refuse service from the City of Yakima.

Account 410 Professional Services – This line item for 2008 reflects a decrease of $90,000 from the 2007 year-end estimate of $90,000 to $0. The $90,000 will be used to purchase a route analysis system with cameras to be installed on the refuse collection vehicles in 2007 and will not be required for 2008.

Account 470 Public Utility Services – This line item for 2008 reflects an increase of $43,750 from the 2007 year-end estimate of $575,000 to $618,750. This is a 7.6% increase. The increase is due to anticipated increases in landfill tipping fees and increases in refuse tonnage taken to the landfill.

Account 480 Repair and Maintenance – This line item for 2008 reflects no change from the 2007 year-end estimate of $9,000.

Account 530 State/County Taxes and Assessments – This line item for 2008 reflects an increase of $12,750 from the 2007 year-end estimate of $197,250 to $210,000. This is a 6.5% increase. The increase is a function of the 2008 proposed rate increase (See Budgeted Policy Issue).

Account 540 Interfund Taxes and Assessments – This line item for 2008 reflects an increase of $10,000 from the 2007 year-end estimate of $361,000 to $371,000. This is a 2.8% increase. The interfund taxes and assessments are based on projected revenue. The increase is a function of the 2008 proposed rate increase (See Budgeted Policy Issue).

Account 950 Operating Rentals and Leases – This line item for 2008 reflects an increase of $242,350 from the 2007 year-end estimate of $535,862 to $778,212. This is a 45.2% increase. This increase is due to an increase in maintenance and operation costs for the refuse equipment and additional funds directed to the replacement fund for the purchase of refuse vehicles.

Account 990 City Service and Customer Service Charges – This line item for 2008 reflects an increase of $25,233 from the 2007 year-end estimate of $274,846 to $300,079. This is a 9.2% increase. It is due to increases in charges for Central City services, such as Finance, Information Systems, Legal, and Customer Services.

Revenue – This line item for 2008 reflects an increase of $191,790 from the 2007 year-end estimate of $3,967,660 to $4,159,450. This is a 4.8% increase. This increase is 5.9% more than the 2007 budget of $3,929,210 (See budgeted Policy Issue regarding a rate increase on all services).

Summary – Total expenditures for Service Unit 212 are budgeted for 2008 at $3,782,907. This is an increase of $343,679 or 10% from the 2007 year end projection of $3,439,228.

Service Unit 219 – Administration

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $14,101 from the 2007 year-end estimate of $184,313 to $198,414. This is a 7.9% increase. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $5,012 from the 2007 year-end estimate of $58,713 to $63,725. This is an 8.5% increase. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement Systems (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 430 Transportation/Training –This line item for 2008 reflects a decrease of $424 from the 2007 year-end estimate of $1,469 to $1,045. This account provides travel and lodging expenses for Refuse Division personnel to attend professional conferences, workshops, and meetings.

Anticipated training contemplated in 2007 includes the following:

Organization	Meetings	Staff Attending
SWANA or Waste Expo	Conference	Refuse/Recycling Manager and/or Supervisor
Various	Workshops/Training	Refuse Personnel

Account 490 Miscellaneous – This line item for 2008 reflects a decrease of $474 from the 2007 year-end estimate of $3,000 to $2,526. This is a 15.8% decrease. This account provides for registrations for training seminars and workshops for Refuse Division personnel and charges for printing informational brochures.

Summary – Total expenditures for Service Unit 219 are budgeted for 2008 at $300,769. This is an increase of $18,118 from the 2007 year end projection of $282,651.

Service Unit 639 – Administration

Account 990 Public Works Administration (Interfund Charges) – This line item for 2008 reflects an increase of $4,776 from the 2007 budget and year-end estimate of $95,513 to $100,289. This is a 5% increase. This is the Refuse Division's share of the administrative costs for the Public Works Division.

Service Unit 641 – Insurance and Bonds

Account 960 Interfund Insurance Services – This line item for 2008 reflects an increase of $4,322 from the 2007 year-end estimate and budget of $86,448 to $90,770. This is a 5% increase. This is the Refuse Division's insurance coverage for Refuse equipment.

Service Unit 699 – General Revenues

Account 270 Estimated Beginning Unreserved Fund Balance – This line item for 2008 is projected at $423,142. Combined with 2007 rates and interest income, this provides total 2008 estimated resources of $4,582,592.

Below is a recap of Refuse revenues by detailed account classification.

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Revenue Service Unit 212			
County/City Departments	$83,668	$81,500	$84,500
Container Service	340,356	340,000	352,750
Automated Residential Service	2,129,831	2,630,000	3,271,000
Residential Service	830,589	465,950	1,000
Special Haul	1,208	1,000	1,000
Residential Extra Service	30,279	30,000	5,200
Yard Refuse	406,336	419,210	444,000
Total Service Unit 212	3,822,267	3,967,660	4,159,450
Revenue Service Unit 699			
Interest From Investments	1,000	1,000	1,000
Miscellaneous Revenue	0	1,500	1,500
Recycling Revenue	382	500	500
Total Service Unit 699	1,382	3,000	3,000
Beginning Unencumbered Balance	88,857	353,322	420,142
Total Estimated Resources All Service Units	$3,912,506	$4,323,982	$4,582,592

Proposed 2008 Rates – Residential Can Service

Curb or Alley

	One Month	Two Months
One can	10.90	21.80
Two cans	16.62	33.24
Three cans	22.34	44.68
Four cans	28.06	56.12
Five cans	33.78	67.56

Carry-out

	One Month	Two Months
One can	21.12	42.24
Two cans	27.46	54.92
Three cans	33.80	67.60
Four cans	40.14	80.28
Five cans	46.48	92.96

Call Back – Flat Rate Charge - $10.90

Curb/Alley – Basic Charge for one month - $10.90
Extra Charge for Additional Can - $5.72

Carry-out – Basic Charge for one month - $21.12
Extra Charge for Additional Can - $6.34

Extra Charges – Cans - $2.88
Boxes - $2.13
Bags - $2.13
Brush - $2.13

Yard Service – $11.58 per month for nine months, from March 1st through November 30th ($104.22/year) and $5.79 per month for each additional 96-gallon cart

Automated Refuse Service

Curb or Alley

	One Month	Two Months
35-Gallon		
One cart	9.04	18.08
Two carts	18.08	36.16
96-Gallon		
One cart	15.36	30.72
Two carts	30.72	61.44

Carry-out

	One Month	Two Months
35-Gallon		
One cart	17.51	35.02
Two carts	35.02	70.04
96-Gallon		
One cart	25.39	50.78
Two carts	50.78	101.56

Call Back – Flat Rate Charge - $10.90

Overfill Fee – $2.15

Proposed 2008 Rates – Bin Service

	One Month	Two Months
1-1x	73.82	147.64
1-2x	118.10	236.20
1-3x	162.38	324.76
1-4x	206.66	413.32
1-5x	250.94	501.88
2-1x	147.64	295.28
2-2x	236.20	472.40
2-3x	324.76	649.52
2-4x	413.32	826.64
2-5x	501.88	1,003.76
3-1x	221.46	442.92
3-2x	354.30	708.60
3-3x	487.14	974.28
3-4x	619.98	1,239.96
3-5x	752.82	1,505.64

	One Month	Two Months
4-1x	295.28	590.56
4-2x	472.40	944.80
4-3x	649.52	1,299.04
4-4x	826.64	1,653.28
4-5x	1,003.76	2,007.52
5-1x	369.10	738.20
5-2x	590.50	1,181.00
5-3x	811.90	1,623.80
5-4x	1,033.30	2,066.60
5-5x	1,254.70	2,509.40
		Basic Charge
Cost per bin		73.82
		44.28

Overfill Fee – $11.07

Temporary Bin Accounts – Initial Delivery Fee - $36.91
Pickup Charge - $9.23
Daily Service Fee - $ .31

DETAIL

Service Unit - 212 Solid Waste Disposal Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$616,461	$663,215	$448,675	$622,741	$662,477	99.9	106.4
120 Overtime	32,368	37,700	16,176	28,700	31,350	83.2	109.2
140 Retirement/Termination Cashout	0	0	1,460	1,460	0 *		0.0
Total	648,830	700,915	466,312	652,901	693,827	99.0	106.3
200 Personnel Benefits							
200 Personnel Benefits	231,206	259,912	181,656	260,707	337,620	129.9	129.5
280 Clothing And Miscellaneous	7,997	8,500	5,313	8,500	8,500	100.0	100.0
Total	239,204	268,412	186,969	269,207	346,120	129.0	128.6
300 Supplies							
310 Office And Operating Supplies	4,205	3,675	3,434	4,050	4,550	123.8	112.4
320 Fuel Consumed	162,508	155,000	124,413	155,000	166,625	107.5	107.5
350 Small Tools And Equipment	111,623	251,000	232,419	258,000	230,000	91.6	89.2
Total	278,336	409,675	360,267	417,050	401,175	97.9	96.2
400 Other Services And Charges							
410 Professional Services	0	90,000	0	90,000	0	0.0	0.0
420 Communications	5,735	8,510	7,404	11,000	10,217	120.1	92.9
470 Public Utility Services	560,485	575,000	324,599	575,000	618,750	107.6	107.6
480 Repairs And Maintenance	8,599	5,000	8,967	9,000	9,000	180.0	100.0
490 Miscellaneous	659	2,900	4,440	5,100	2,900	100.0	56.9
Total	575,478	681,410	345,411	690,100	640,867	94.1	92.9
500 Intergovernmental Services							
530 State/County Taxes & Assessment	190,466	197,250	141,755	197,250	210,000	106.5	106.5
540 Interfund Taxes & Assessments	347,126	356,750	259,703	361,000	371,000	104.0	102.8
Total	537,592	554,000	401,458	558,250	581,000	104.9	104.1
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	546,150	535,862	400,964	535,862	778,212	145.2	145.2
980 Interfund Garage/Plant Chgs	37,284	41,012	30,758	41,012	41,627	101.5	101.5
990 Interfund Administrative Chgs	268,076	278,818	201,792	274,846	300,079	107.6	109.2
Total	851,510	855,692	633,514	851,720	1,119,918	130.9	131.5
Total Expenditures - Srv Unit 212	$3,130,950	$3,470,105	$2,393,930	$3,439,228	$3,782,907	109.0	110.0
Revenues							
340 Charges For Goods & Services	$3,822,267	$3,929,210	$2,859,951	$3,967,660	$4,159,450	105.9	104.8

Service Unit - 219 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$169,955	$219,480	$124,965	$178,313	$192,414	87.7	107.9
120 Overtime	7,938	8,000	3,407	6,000	6,000	75.0	100.0
Total	177,893	227,480	128,373	184,313	198,414	87.2	107.7
200 Personnel Benefits	43,875	74,748	35,602	58,713	63,725	85.3	108.5
300 Supplies							
310 Office And Operating Supplies	0	1,200	949	1,200	1,200	100.0	100.0
320 Fuel Consumed	0	1,500	0	0	0	0.0 *	
Total	0	2,700	949	1,200	1,200	44.4	100.0
400 Other Services And Charges							
420 Communications	486	556	348	556	459	82.5	82.5
430 Transportation/Training	1,842	1,045	1,469	1,469	1,045	100.0	71.1
440 Advertising	2,672	0	0	0	0 *	*	
490 Miscellaneous	2,251	2,526	1,631	3,000	2,526	100.0	84.2
Total	7,251	4,127	3,448	5,025	4,030	97.6	80.2
650 Construction Projects	0	33,400	0	33,400	33,400	100.0	100.0
750 Debt Service - Capital Lease -Pr	0	5,058	0	0	0	0.0 *	
830 Debt Service - External Ltd -Int	0	742	0	0	0	0.0 *	
Total Expenditures - Srv Unit 219	$229,019	$348,256	$168,372	$282,651	$300,769	86.4	106.4

Service Unit - 639 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
990 Interfund Administrative Chgs	$92,731	$95,513	$71,636	$95,513	$100,289	105.0	105.0

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$106,485	$86,448	$86,448	$86,448	$90,770	105.0	105.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$88,857	$213,396	$353,322	$353,322	$420,142	196.9	118.9
360 Miscellaneous Revenues	1,382	3,000	368	3,000	3,000	100.0	100.0
Total Revenues - Srv Unit 699	$90,239	$216,396	$353,690	$356,322	$423,142	195.5	118.8

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Equipment Rental Revolving – 551/552

Fleet and Facilities Manager:
Richard Wonner

DEFINITION

The following is an overview of issues to be addressed in the future for the Equipment Rental Division. This summary is not all-inclusive, nor is it in any particular order of priority.

Competitive Maintenance Services

Excellent productivity of the afternoon work shift, and the division as a whole, continues to increase the effectiveness of the ER Division. Currently the ER Division's hourly shop rate is less than any private sector shop rate in the City of Yakima. This productivity increase has made it possible to bring work back into the shop that had previously been sent to outside vendors. This trend will continue as long as the ER Division's hourly rate remains competitive with outside businesses.

Fleet Equipment "Replaced But Retained"

Due to the overall demand for funding, especially for capital, many vehicles are retained in the fleet after being replaced. In normal practice, for every new vehicle purchased, an old vehicle will leave the fleet. Retaining a replaced vehicle is an addition to the fleet. Presently there is no replacement funding for retained vehicles. In order to replace retained vehicles, additional contributions must be made to the Equipment Replacement Fund. Additions to the fleet are only authorized by the City Manager. Since 2004, the overall size of the City fleet has increased due to expanded services demand on nearly all of the city divisions, created by West Valley annexations. Several vehicles replaced since 2004 were retained awaiting infusion of annexation related revenue allocations to purchase additional equipment. Whenever possible, the Fleet Manager is committed to reducing the "Replaced but Retained" fleet over time.

Fleet Identification And Assessment

A perpetual physical photographic inventory was implemented in 2001. Continual updates to the inventory listing complies not only with the State Auditor's requirement for conducting a physical inventory, but also provides a tool for all division managers to more accurately assess their particular fleet requirements.

Preventive Maintenance System Review

Changes in technologies, mandated maintenance procedures, and equipment design, require continuous reassessment of the entire preventive maintenance program. Service frequencies have been increased and will continue to be modified to more accurately reflect equipment usage and service requirements.

The operation of the Equipment Rental and Revolving Fund is budgeted in five service units:

Service Unit 634 – Fleet Maintenance
Service Unit 636 – Replacement Reserves
Service Unit 639 – Administration
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1263	Fleet Manager	.85	.85	.85(1)(2)
8203	Fleet Maintenance Technician	2.00	2.00	2.00
8211	Mechanic I	6.00	6.00	6.00(1)
12103	Equipment Supervisor	1.00	1.00	1.00(1)
7122	Department Assistant II	1.00	1.00	1.00(1)
8681	Storekeeper	1.00	1.00	1.00(1)
Total Personnel		**11.85**	**11.85**	**11.85**

(1) 50 of the Fleet Manager, .25 of a Mechanic I, .20 of the Equipment Maintenance Supervisor, .20 of the DA II, and .10 of the Storekeeper are funded in Department 552.
(2) 15% of Fleet Manager is funded in Public Works Administration.

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
634 Fleet Maintenance	$2,475,368	$2,574,363	$2,080,458	$2,689,893	$2,836,020	110.2	105.4
636 Replacement Reserve	$2,041,843	$1,601,087	$1,275,504	$1,462,203	$1,444,228	90.2	98.8
639 Administration	279,502	306,054	221,152	302,429	324,368	106.0	107.3
646 Interfund Payments	142,398	135,000	0	135,000	135,000	100.0	100.0
Total Expenditures	$4,939,111	$4,616,504	$3,577,114	$4,589,525	$4,739,616	102.7	103.3

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	$539,946	$580,242	$420,001	$580,992	$614,357	105.9	13.0
200 Personnel Benefits	163,207	191,723	140,172	191,517	207,188	108.0	4.4
Sub-Total Salaries and Benefits	703,154	771,965	560,173	772,509	821,545	106.4	17.3
300 Supplies	1,737,235	1,810,068	1,495,310	1,903,382	2,030,518	112.2	61.6
400 Other Services And Charges	175,878	148,038	134,071	166,085	144,238	97.4	4.4
500 Intergov Srvcs/Other Interfund	142,398	135,000	0	135,000	135,000	100.0	4.1
600 Capital Outlays	1,928,401	1,484,127	1,188,854	1,345,243	1,320,000	88.9	27.9
900 Interfund Payment For Services	252,045	267,304	198,707	267,304	288,315	107.9	6.1
Total Expenditures	$4,939,111	$4,616,504	$3,577,114	$4,589,525	4,739,616	102.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
634 Fleet Maintenance	$2,965,038	$3,038,483	$2,348,386	$3,156,898	$3,292,988	108.4	104.3
636 Replacement Reserves	1,456,883	1,676,096	1,320,586	1,805,496	1,849,268	110.3	102.4
699 General Revenues	3,539,590	2,969,642	3,111,797	3,177,207	3,625,427	122.1	114.1
Total Revenues	$7,961,511	$7,684,221	$6,780,769	$8,139,601	$8,767,683	114.1	107.7

EXPLANATORY NARRATIVE

Service Unit 634 – Fleet Maintenance

Account 100 Salaries and Wages – Budgeted in 2008 at $510,918, these line items show an increase of $27,672 or 5.7% from the 2007 year-end estimate of $483,246 and an increase of $28,422 or 5.9% from the 2007 budget amount of $482,496. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – Budgeted in 2008 at $179,802, these line items show an increase of $13,394 or 8.1% from the 2007 year-end estimate of $166,408 and an increase of $13,188 or 7.9% from the 2007 budget amount of $166,614. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – Budgeted in 2008 at $2,022,740, these line items show an increase of $123,358 or 6.5% from the 2007 year-end estimate of $1,899,382 and an increase of $220,047 or 12.2% from the 2007 budget of $1,802,693. Increases are primarily due to escalation of gasoline and diesel fuel prices and for supplies consumed in the performance of in-house vehicle lubrication services and maintenance work previously completed by outside vendors.

Supplies is a very expansive category. In 2008, 74% of these costs, or a total of $1,500,000, are for gasoline and diesel fuel. Other supplies in this category consist of: shop towels; electrical supplies; fasteners; belts; hoses; oil analysis kits and analyses; batteries; glass cleaner; clamps; routine office supplies; engine and transmission oils and filters; antifreeze; all general repair parts; tires and tire services; and assorted specialized tools and diagnostic systems software, all required to support the vehicular needs of the City fleet.

Account 400 Other Services and Charges – Budgeted in 2008 at $122,560, these line items show a decrease of $18,297 or 13.0% from the 2007 year-end estimate of $140,857, and no change from the 2007 budget amount of $122,560. The decreases are due to performing more work inside the ER Division that had previously been sent to outside vendors.

Expenditure Summary — Budgeted in 2008 at $2,836,020, this is an increase of $146,127 or 5.4% over the 2007 year-end estimate of $2,689,893 and an increase of $261,657 or 10.2% over the 2007 budget

of $2,574,363. These small increases reflect significant budgeting attention to cost containment throughout the entire service unit, particularly the associated efficiency improvements as a result of incorporating the afternoon shift, allowing outsourced work to be brought back into the division at lower hourly rates.

Revenues — Budgeted in 2008 at $3,292,988, this line item shows an increase of $136,090 or 4.3% from the 2007 year-end estimate of $3,156,898 and an increase of $254,505 or 8.4% from the 2007 budget amount of $3,038,483. The increases are consistent with increases in employee wages and benefits, fuel costs, the cost of operating and maintaining a growing but aging fleet, and a modest rate increase for inflation. In addition, these increases were moderated by increased productivity within the Equipment Rental Division.

The following table compares Maintenance & Operation rates from 2007 to 2008. The table also illustrates the amount of change in dollars and percent of change to each division. Prior to the 2003 budget preparation, M&O charges were prepared year to year by adding an equal inflation rate to all divisions. The 2008 budget reflects allocations based on 2007 year-to-date actual costs from the AIMMS cost collection system.

2007 / 2008 EQUIPMENT RENTAL M&O RATE CHART

Department	2007 Budget M&O	2008 Proposed Budget	Amount of Change	Percent Increase
Environmental Planning	$213	$0	($213)	(100.00)
Code Administration	26,513	22,452	(4,061)	(15.32)
Engineering	5,283	6,817	1,534	29.04
City Hall Maintenance	628	249	(379)	(60.35)
Information Systems	1,301	1,612	311	23.90
Customer Services	12,803	7,948	(4,855)	(37.92)
Community Development	9,850	9,850	0	0
Community Relations	1,285	316	(969)	(75.41)
Parks and Recreation	102,000	102,000	0	0
Streets and Traffic	379,542	389,227	9,685	2.55
Cemetery	8,322	11,086	2,764	33.21
Stormwater	0	12,587	12,587	0
Transit	588,039	530,887	(57,152)	(9.72)
Refuse	283,594	375,944	92,350	32.56
Sewer Operations	133,597	115,848	(17,749)	(13.29)
Water Operations	79,409	71,286	(8,123)	(10.23)
Irrigation	19,145	17,473	(1,672)	(8.73)
Equipment Rental	15,709	29,348	13,639	86.80
Public Works Administration.	7,750	8,863	1,113	14.36
Total	$1,674,983	$1,713,793	$38,810	2.32

Summary – Revenues are derived from M&O and interdepartmental charges related to equipment expenditures, fuel sales, and miscellaneous revenues. M&O Expenditures in the funds are substantially equal to those in the table above.

Service Unit 639 – Administration

Account 100 Salaries and Wages – The amount budgeted in 2008 is $28,945. This service unit increased $1,508 or 5.5% over the 2007 year-end estimate and the 2007 amended budget of $27,437. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. Minor changes in the salary accounts may occur because of an individual employee's merit adjustments or eligibility for longevity.

Account 200 Personnel Benefits – Budgeted in 2008 at $6,968, this account increased $590, or 9.2% over the 2007 year-end estimate and the 2007 amended budget of $6,378. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 300 Supplies – Budgeted in 2008 at $7,778, this account increased $3,778, or 94.5%, over the 2007 year-end estimate of $4,000 and $403 or 5.5% over the 2007 amended budget of $7,375.

Account 400 Other Services and Charges – Budgeted in 2008 at $21,678, this account decreased $3,550 or 14.1% over the 2007 year-end estimate of $25,228 and decreased $3,800 or 14.9% below the 2007 amended budget of $25,478.

Account 410 Professional Services – Budgeted at $2,000 for 2008, this account decreased $3,000 or 60% over the 2007 year-end estimate and the 2007 amended budget of $5,000. Expenditures are related to hearing testing and retainage of specialists with regard to human resources and technically specific engineering issues.

Account 490 Miscellaneous – Budgeted in 2008 at $10,593, this account shows no change over the 2007 year-end estimate and the 2007 amended budget. Miscellaneous expenditures are for CDL physicals, and technically specific seminar registrations.

Organization	Meetings	Staff Attending
Public Fleet Managers Association	Bi-Monthly	Fleet Manage & Equipment Supervisor
Annual Vehicle Maintenance Management Conference	University of Washington	Fleet Manager & Equipment Supervisor
Washington State Transit Association / Evergreen Bus Maintenance Forum	Twice Annually	Fleet Manager/Equipment Supervisor
Allison Transmission Certification Training	Local	Shop Personnel
Cummins Certification Training	Local	Shop Personnel

Summary — Budgeted in 2008 at $324,368, these line items increased $21,939 or 7.3% from the 2007 year-end estimate of $302,429 and increased $18,314 or 6.0% from the 2007 budget amount of $306,054.

Service Unit 646 – Interfund Payments

Account 500 Intergovernmental Services – This line item is to fund the operation of the Environmental Fund with a surcharge on fuel. The amount is consistent with prior years.

Service Unit 699 – General Revenues

Account 551 General Revenues – These line items show the cash balances of both the Operating Division, 551 Equipment Rental, and the 552 Replacement Reserves. These line items also contain revenues received as a result of warranty repairs performed by the City and reimbursed by vehicle manufacturers and insurance settlements, along with interest income on operating reserves and M&O revenues.

EXPLANATORY NARRATIVE - DEPARTMENT 552

The 2008 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Service Unit 636 – Equipment Replacement

Account 100 Salaries and Wages – Budgeted in 2008 at $74,495, these line items show an increase of $4,186 or 6% from the 2007 year-end estimate and the 2007 budget of $70,309. This service unit pays for a portion of various positions, as detailed in the personnel chart. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

Account 200 Personnel Benefits – The 2008 budget of $20,418 is an increase of $1,687, or 9%, over the 2007 year-end estimate and budget of $18,731. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments; while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 600 Capital Outlay – Budgeted in 2008 at $1,320,000 these line items show a decrease of $25,243 or 1.9% from the 2007 year-end estimate amount of $1,345,243 and a decrease of $164,127 or 11.1% from the 2007 Budget amount of $1,484,127. The decrease in the 2008 budget is due to careful selection of vehicles to be replaced, extending replacement schedules when possible, and implementation of a capital leasing program.

Division	Description	Replacing	2008 Budget	Fund Total
Police	Patrol cars		$335,000	$335,000
Water	2008 Ford Escape HEV FWD	ER2187	30,000	
	ER 3106 Crane Replacement	ER3106	15,000	
	Portable Air Compressor	ER4109	20,000	65,000
Irrigation	Small Excavator	Addition	80,000	80,000
Refuse	Automated Sideloading Refuse Truck	ER3099	250,000	
	Automated Sideloading Refuse Truck	ER3123	250,000	500,000
Wastewater	Vactor	Addition	280,000	
	Full Size 4X4 PU & Service Body	Addition	40,000	
	Small ½ ton Ext Cab Pickup	Addition	20,000	340,000
Total				**$1,320,000**

Total Expenditures – Budgeted in 2008 at $1,444,228, this service unit decreased $17,975 or 1.2% from the 2007 year-end estimate of $1,462,203 and decreased $156,859 or 9.8% from the 2007 budget amount of $1,601,087. Total Expenditures include capital outlays for vehicles and equipment, which have been significantly reduced, plus the administrative costs related to these activities.

Revenues – Budgeted in 2008 at $1,849,268, these line items show an increase of $43,772 or 2.4% from the 2007 year-end estimate of $1,805,496 and an increase of $173,172 or 10.3% from the 2007 budget amount of $1,676,096

DETAIL

Service Unit - 634 Fleet Maintenance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$432,466	$460,496	$342,390	$460,496	$488,918	106.2	106.2
120 Overtime	9,277	22,000	4,645	22,000	22,000	100.0	100.0
130 Special Pay	96	0	528	750	0	*	0.0
140 Retirement/Termination Cashout	887	0	0	0	0	*	*
Total	442,726	482,496	347,563	483,246	510,918	105.9	105.7
200 Personnel Benefits							
200 Personnel Benefits	140,925	165,408	121,370	165,408	178,596	108.0	108.0
280 Clothing And Miscellaneous	242	1,206	471	1,000	1,206	100.0	120.6
Total	141,167	166,614	121,840	166,408	179,802	107.9	108.1
300 Supplies							
310 Office And Operating Supplies	21,051	28,409	21,003	23,062	28,409	100.0	123.2
340 Items Purchased For Resale Or In	1,700,805	1,760,276	1,459,224	1,863,812	1,980,323	112.5	106.3
350 Small Tools And Equipment	9,263	14,008	6,205	12,508	14,008	100.0	112.0
Total	1,731,119	1,802,693	1,486,432	1,899,382	2,022,740	112.2	106.5
400 Other Services And Charges							
420 Communications	867	757	738	757	757	100.0	100.0
450 Operating Rentals And Leases	35,520	10,000	21,084	30,000	10,000	100.0	33.3
470 Public Utility Services	0	309	0	0	309	100.0	*
480 Repairs And Maintenance	123,845	111,133	102,771	110,000	111,133	100.0	101.0
490 Miscellaneous	125	361	30	100	361	100.0	361.0
Total	160,357	122,560	124,623	140,857	122,560	100.0	87.0
Total Expenditures - Srv Unit 634	$2,475,368	$2,574,363	$2,080,458	$2,689,893	$2,836,020	110.2	105.4
Revenues							
340 Charges For Goods & Services	$1,315,221	$1,361,000	$1,086,387	$1,476,115	$1,576,695	115.9	106.8
360 Miscellaneous Revenues	1,633,904	1,674,983	1,256,240	1,674,983	1,713,793	102.3	102.3
390 Other Financing Sources	15,914	2,500	5,760	5,800	2,500	100.0	43.1
Total Revenues - Srv Unit 634	$2,965,038	$3,038,483	$2,348,386	$3,156,898	$3,292,988	108.4	104.3

Service Unit - 636 Replacement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$69,108	$69,809	$51,914	$69,809	$73,995	106.0	106.0
120 Overtime	710	500	101	500	500	100.0	100.0
130 Special Pay	0	0	12	0	0	*	*
Total	69,817	70,309	52,027	70,309	74,495	106.0	106.0
200 Personnel Benefits	16,523	18,731	13,685	18,731	20,418	109.0	109.0
600 Capital Outlays							
640 Machinery And Equipment	1,928,396	1,369,127	1,188,854	1,345,243	1,320,000	96.4	98.1
660 Capital Leases	0	115,000	0	0	0	0.0 *	
Total	1,928,396	1,484,127	1,188,854	1,345,243	1,320,000	88.9	98.1
990 Interfund Administrative Chgs	27,106	27,919	20,938	27,919	29,315	105.0	105.0
Total Expenditures - Srv Unit 636	$2,041,843	$1,601,087	$1,275,504	$1,462,203	$1,444,228	90.2	98.8
Revenues							
330 Intergovernmental Revenues	$130,557	$0	$0	$0	$0	*	*
360 Miscellaneous Revenues	1,086,897	1,148,376	861,282	1,267,903	1,389,268	121.0	109.6
390 Other Financing Sources	239,428	527,720	459,304	537,593	460,000	87.2	85.6
Total Revenues - Srv Unit 636	$1,456,883	$1,676,096	$1,320,586	$1,805,496	$1,849,268	110.3	102.4

Service Unit - 639 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$27,404	$27,437	$20,411	$27,437	$28,945	105.5	105.5
200 Personnel Benefits	5,517	6,378	4,646	6,378	6,968	109.2	109.2
300 Supplies							
310 Office And Operating Supplies	674	2,000	3,836	2,000	2,000	100.0	100.0
320 Fuel Consumed	5,442	5,375	5,042	2,000	5,778	107.5	288.9
Total	6,116	7,375	8,878	4,000	7,778	105.5	194.5
400 Other Services And Charges							
410 Professional Services	2,255	5,000	0	5,000	2,000	40.0	40.0
420 Communications	2,290	3,265	1,492	3,015	2,465	75.5	81.7
430 Transportation/Training	3,832	5,120	5,068	5,120	5,120	100.0	100.0
440 Advertising	551	1,500	0	1,500	1,500	100.0	100.0
490 Miscellaneous	6,594	10,593	2,887	10,593	10,593	100.0	100.0
Total	15,521	25,478	9,448	25,228	21,678	85.1	85.9
640 Machinery And Equipment	5	0	0	0	0	*	*
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	30,056	30,535	21,131	30,535	44,174	144.7	144.7
980 Interfund Garage/Plant Chgs	116,010	127,611	95,709	127,611	129,525	101.5	101.5
990 Interfund Administrative Chgs	78,873	81,239	60,929	81,239	85,301	105.0	105.0
Total	224,939	239,385	177,769	239,385	259,000	108.2	108.2
Total Expenditures - Srv Unit 639	$279,502	$306,054	$221,152	$302,429	$324,368	106.0	107.3

Service Unit - 646 Interfund Payments Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$142,398	$135,000	$0	$135,000	$135,000	100.0	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$3,382,112	$2,779,292	$3,022,398	$3,022,398	$3,550,077	127.7	117.5
360 Miscellaneous Revenues	42,402	350	27,458	27,809	350	100.0	1.3
Total Revenues - Srv Unit 699	$3,424,514	$2,779,642	$3,049,856	$3,050,207	$3,550,427	127.7	116.4

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Environmental Fund – 555

Fleet and Facilities Manager:
Richard Wonner

DEFINITION

The purpose of the Environmental Fund is to provide a funding source for complying with the rules and regulations imposed by Federal and State mandates regarding underground storage tank operation, hazardous waste disposal, site clean-up and other environmental compliance issues.

The revenues for this fund are generated by a surcharge levied against fuel purchased at the Public Works Complex. The City Manager may annually adjust the surcharge as required.

All departments and divisions must ensure that the employees become fully aware of environmental regulations that may affect them and in turn, must abide by these environmental regulations each and every day.

Whenever there are no specific compliance projects identified, the funds accumulated remain an unobligated appropriation available on a contingency basis.

The service units in this division are:

Service Unit 639 – Administration
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
639 Administration	1,824	371,350	30,673	14,500	371,350	100.0	2561.0

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	0	500	0	0	500	100.0	0.1
400 Other Services And Charges	1,824	187,450	30,673	14,500	187,450	100.0	50.5
600 Capital Outlays	0	183,400	0	0	183,400	100.0	49.4
Total Expenditures	$1,824	$371,350	$30,673	$14,500	$371,350	100.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
639 Administration	142,398	135,000	0	135,000	135,000	100.0	100.0
699 General Revenues	330,456	402,956	471,030	471,030	591,530	146.8	125.6
Total Revenues	$472,854	$537,956	$471,030	$606,030	$726,530	135.1	119.9

EXPLANATORY NARRATIVES

Service Unit 639 – Administration

Account 400 Other Services and Charges – The professional services line item of $20,000 and the Repairs & Maintenance line item of $65,000 will be used to fund projected monitoring and potential mediation efforts required at the Airport-Richardson site and Law and Justice Center site, plus dangerous building repair and demolition as required by Codes. Near the end of 2007, the need for a Vehicle Wash Fluid Containment System to collect and prevent pollution to surface water was identified. This is a budgeted policy issue for 2008, and if approved, the $100,000 in the Contingency line item for 2007 will be carried forward as a non-lapsing appropriation to cover the costs and the 2008 budget will be adjusted to reflect the projected expense.

Account 600 Capital Projects – For 2008, $33,400 is budgeted to pay for a portion of the Public Works parking lot repaving project and an additional $150,000 will fund a vehicle fuel storage capacity addition project.

Summary – Budgeted for 2008 at $371,350, this line item is $356,850 or 2461% more than the 2007 year-end estimate of $14,500 and unchanged from the 2007 budget of $371,350. This is due to the fact that projects identified for 2007 implementation were not completed and therefore have been reassigned to 2008.

Service Unit 699 – General Revenues

Revenues – Budgeted for 2008 at $135,000, this line item remains the same as the 2007 amended budget and consists of an annual transfer from the Equipment Rental fund to fund any environmental cleanup issues that may arise.

DETAIL

Service Unit - 639 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$0	$500	$0	$0	$500	100.0 *	
400 Other Services And Charges							
410 Professional Services	1,079	20,000	28,441	3,000	20,000	100.0	666.7
430 Transportation/Training	324	950	649	0	950	100.0 *	
480 Repairs And Maintenance	0	65,000	1,118	10,000	65,000	100.0	650.0
490 Miscellaneous	420	101,500	465	1,500	101,500	100.0	6766.7
Total	1,824	187,450	30,673	14,500	187,450	100.0	1292.8
600 Capital Outlays							
630 Improvements Other Than Bldg	0	150,000	0	0	150,000	100.0 *	
650 Construction Projects	0	33,400	0	0	33,400	100.0 *	
Total	0	183,400	0	0	183,400	100.0 *	
Total Expenditures - Srv Unit 639	$1,824	$371,350	$30,673	$14,500	$371,350	100.0	2561.0
Revenues							
390 Other Financing Sources	$142,398	$135,000	$0	$135,000	$135,000	100.0	100.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$330,456	$402,956	$471,030	$471,030	$591,530	146.8	125.6

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Parks & Recreation – 131

Parks and Recreation Manager:
Denise Nichols

DEFINITION

The Parks and Recreation Division provides and maintains leisure services and park facilities for the community. The mission of the Parks and Recreation Division is to provide and promote community leisure as well as recreational and cultural opportunities for all citizens. This is accomplished through professional staff who provide recreational programs and activities and who maintain facility standards making them aesthetic and desirable for use. Through our services we strive to enhance personal well-being and to improve the quality of life that makes Yakima a great place to live, work and play.

The Parks and Recreation Division has made great strides toward providing exceptional service to the citizens of Yakima this past year.

2007 Accomplishments

- Contracted out maintenance of the West Valley Park
- Lions Pool renovations
- Installed a Niche Wall at Tahoma Cemetery
- Hired consultant to conduct an Aquatic Feasibility Study and began the study
- Completed a study on the feasibility of a Metropolitan Park District
- Received an IAC Grant for redevelopment of Upper Kiwanis Phase 1--$500,000 grant
- Implemented a 15-member AmeriCorps team to provide after-school and mentoring programs. Over 600 youth participated in various programs offered.
- Completed construction of a 4th ballfield at Kiwanis Park
- Offered new programs in both Aquatics and Fisher Golf
- Hosted new tournaments at the Gateway Sports Complex
- Introduced a Summer Cinema program partnering with Allied Arts. Received a grant to purchase the inflatable movie screen.
- Installed enhancements to the water playgrounds and a new playground at Elks Park
- Continued upgrades and renovations in the parks system
- Developed a pedestrian Right-of-Way Ordinance passed by Council
- SEPA Reviews submitted and approved for the Kiwanis Incinerator and Harman sign
- Three new Park Commissioners
- Hired a new Recreation Supervisor to oversee the Harman Center and Aquatics

2008 Goals

- Finalize the Aquatic Feasibility Study and recommendations to Council
- Continue to examine cost efficiencies and alternate funding options for Parks and Recreation including a Metropolitan Park District
- Seek additional grants for services and enhancements to parks
- Develop Upper Kiwanis including the eastside skatepark
- Construct new restroom at Elks Park
- Develop a pre-need program to sell the niches in the new Niche Wall at Tahoma Cemetery
- Computerization of Lions Pool
- Develop event sponsorships and marketing of programs
- Develop a Men's and Women's Fastpitch League
- Develop and work with programs to promote healthy lifestyles for children in the community
- Enhance resale programs at the pools and golf course
- Complete transfer of the West Valley Park to the City
- Complete parking lot improvements to the Harman Center
- Complete upgrades to Franklin Pool
- Improve community partnerships
- Transition to a new Parks and Recreation Manager

The following service units are included in the Parks and Recreation Division:

Service Unit 420 – Central Business District (CBD) Maintenance
Service Unit 421 – Park Maintenance
Service Unit 422 – Community Recreation
Service Unit 423 – Fisher Golf Course
Service Unit 424 – Aquatics
Service Unit 425 – Senior Center
Service Unit 426 – Sports
Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs
Service Unit 429 – Administration
Service Unit 430 – Southeast Community Center
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
1267	Park and Recreation Manager	1.00	1.00	1.00
13102	Parks Superintendent	2.00	2.00	2.00
11604	Parks and Recreation Administrative Associate	1.00	1.00	1.00
8825	Golf Maintenance Specialist	1.00	1.00	1.00
11503	Recreation Supervisor	2.00	2.00	2.00
11501	Recreation Program Supervisor	0.00	1.00	1.00(1)
5256	Recreation Activities Coordinator	1.00	2.00	2.00
5235	Recreation Activities Specialist	1.00	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
11502	Aquatics Program Supervisor	1.00	0.00	0.00(1)
5266	Aquatic Specialist	2.00	2.00	2.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00
8817	Parks Maintenance Technician	2.00	1.00	0.00(2)
8818	Parks Maintenance Specialist	6.25	6.50	6.50
8819	Parks Maintenance Worker	3.00	3.00	3.00
5202	Golf Course Attendant	1.42	1.33	1.33
5234	Recreation Leader (Temp)	.60	.60	.60
8610	Maintenance Labor Helper (Temp)	1.67	1.67	.41
8810	Park Labor	0.00	0.00	1.26
9113	City Worker III (Temp)	6.59	6.59	7.31
9114	City Worker IV (Temp)	7.42	7.42	6.94
Total Personnel		**42.95**	**43.11**	**42.35(3)**

(1) Parks and Recreation reorganization (2007 approved policy issue)
(2) Unfunded due to budget constraints.
(3) Does not include Cemetery Personnel.

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 421			
Yakima Population (2000 Census): 71,845 (Urban area = 110,000+) (Estimated annual growth = 2%)	82,805	82,867	84,524
Acres of park land maintained by Parks and Recreation [286.8 acres of park land and Arboretum (forty acres)	310.8	332.8(1)	332.8(1)
Full-time equivalent maintenance employees	15.25	14.50	13.50
Acres of turf trimmed, mowed, sprayed, irrigated 33 weeks/ year, daily litter patrolled year-round	198.23	220.28	220.28
Square feet of playground equipment, inspected, repaired/16 locations	41,322/ 95 acre	44,941/1.0 acre	44,941/1.0 acre
Linear feet of hard surface pathway and sidewalks, snow removal, repairs	79,062/ 15.0 miles	85,662/ 16.2 miles	85,662/ 16.2 miles
Square feet of parking lot, snow removal, repairs	517,687/10.7 acre	608,329/14.0 acre	608,329/14.0 acre

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Service Unit 422			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation	3,540/year	2,916/year	3,460/year
Total Days Open	243	243	243
No. of Rounds of Golf	13,590	13,343	14,000
Average Players Per Day	56	55	57
Service Unit 424			
Lions Attendance	49,834	38,864	53,000
Franklin Attendance	35,012	17,570	33,000
Service Unit 425			
Yakima Population (2000 Census) over 65-years-old: 15,226 (Based upon 2% growth per year.)	11,386	11,614	11,846
Volunteer Hours	17,201/8.3 FTE	17,123/8.2 FTE	17,123/8.2 FTE
Number of People Attending Programs at the Harman Center (unduplicated).	43,019	42,110	42,075
Indexed Number of Participants	107,019	105,254	105,254
Number of Programs Offered	757	753	753
Number of Program Days	302	299	299
Average Number of Participants Per Day	354	352	352

(1) Includes West Valley Park

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
420 C.B.D. Maintenance	$49,083	$50,000	$47,217	$50,000	$0	0.0	0.0
421 Park Maintenance	1,382,512	1,396,230	975,244	1,373,491	1,406,419	100.7	102.4
422 Community Recreation	86,802	97,130	18,938	26,767	80,630	83.0	301.2
423 Golf Course Activities	183,617	208,059	157,117	188,971	207,398	99.7	109.8
424 Aquatics	544,520	513,314	380,510	521,747	517,932	100.9	99.3
425 Senior Center	467,143	550,396	514,726	597,057	587,986	106.8	98.5
426 Sports	375,532	399,900	323,900	388,226	406,587	101.7	104.7
427 Grants,Sponsorships & Cont	61,968	156,716	63,741	141,920	158,472	101.1	111.7
429 Administration	460,679	490,492	358,059	473,805	593,979	121.1	125.4
430 Southeast Community Center	66	0	63	50	0 *		0.0
641 Insurance And Bonds	96,395	88,806	88,806	88,806	93,247	105.0	105.0
645 Interfund Distribution	293,962	241,100	209,850	242,281	210,000	87.1	86.7
Total Expenditures	$4,002,279	$4,192,143	$3,138,170	$4,093,121	$4,262,651	101.7	104.1

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	1,430,872	1,506,472	1,050,511	1,380,241	1,614,233	107.2	37.9
200 Personnel Benefits	445,346	507,036	303,936	491,111	565,833	111.6	13.3
Sub-Total Salaries and Benefits	1,876,218	2,013,508	1,354,446	1,871,352	2,180,066	108.3	51.1
300 Supplies	403,620	394,530	311,346	367,852	361,249	91.6	8.5
400 Other Services And Charges	967,842	1,055,152	892,552	1,129,234	1,034,077	98.0	24.3
500 Intergov Srvcs/Other Interfund	298,534	248,600	212,898	247,331	215,000	86.5	5.0
600 Capital Outlays	4,349	5,000	1,009	1,000	0	0.0	0.0
700 Debt Service	0	0	0	0	0 *		0.0
900 Interfund Payment For Services	451,716	475,352	365,919	476,352	472,259	99.4	11.1
Total Expenditures	$4,002,279	$4,192,143	$3,138,170	$4,093,121	$4,262,651	101.7	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
420 C.B.D. Maintenance	$2,209	$2,500	$2,090	$2,500	$2,500	100.0	100.0
421 Park Maintenance	10,058	15,411	8,604	12,650	12,650	82.1	100.0
422 Community Recreation	9,250	8,000	4,782	5,000	5,000	62.5	100.0
423 Golf Course Activities	106,196	116,149	107,892	104,250	104,250	89.8	100.0
424 Aquatics	197,825	213,683	154,490	208,775	214,915	100.6	102.9
425 Senior Center	344,904	386,618	430,688	474,500	416,400	107.7	87.8
426 Sports	243,078	279,361	218,380	268,525	282,850	101.3	105.3
427 Grants,Sponsorships & Cont	31,031	90,678	74,699	90,678	93,100	102.7	102.7
429 Administration	4,175	4,531	1,632	3,000	3,000	66.2	100.0
645 Interfund Distribution	1,015,105	986,000	720,241	1,021,500	1,045,000	106.0	102.3
699 General Revenues	2,469,481	2,336,511	1,540,323	2,476,802	2,462,829	105.4	99.4
Total Revenues	$4,433,312	$4,439,442	$3,263,822	$4,668,180	$4,642,494	104.6	99.5

EXPLANATORY NARRATIVE

110 Salaries and Wages – The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

200 Personnel Benefits – The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance and unemployment compensation reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

The Parks and Recreation Fund budget is balanced for 2008. The projected 2008 revenue is $4,067,435. These revenues, along with the beginning cash balance of $575,059 will be used to balance the 2008 budget. Total resources for 2008 equal $4,642,494.

Expenditures for 2008 are estimated to be $4,262,651. This is an increase of $169,530 or 1.68% increase over the 2007 year-end budget of $4,093,121.

Service Unit 420 – Central Business District (CBD) Maintenance

Service Unit 420 is intended to provide a park like setting for the Central Business District (CBD) with plantings, trees, shrubs, benches, and tables. This area encompasses sixteen square blocks with "B" Street, Walnut Avenue, First Street, and Naches Avenue as the boundaries.

With the completion of the Yakima Avenue Project, staff looked at alternatives to continue to maintain the expanded downtown without further burden to the Parks Division. In 2007, the City contracted with the Committee for Downtown Yakima to oversee maintenance activity in the PBIA area. Therefore, the 2008 Parks Budget does not allocate dollars directly toward this service. However, indirectly, the Parks and Recreation budget pays utilities and provides support for trees, irrigation repairs, and trouble-shooting when necessary.

Summary – The proposed 2008 expenditures for this service unit is $0. The 2008 projected revenue of $2,500 is the same as the 2007 year-end estimate. Revenues from this service unit come from the coin boxes in the downtown parking lots.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$49,083	$50,000	$50,000	$0
Revenues	$2,209	$2,500	$2,500	$2,500

Service Unit 421 – Park Maintenance

Service Unit 421 provides and administers the overall maintenance for City parks and park facilities.

Account 110 Salaries and Wages – This line item for 2008 reflects a decrease of $5,747 or 1% from the 2007 Amended budget of $564,661 to $558,914. The 2007 year-end estimate represents a decrease of $52,588 or 9.3% from the 2007 Amended Budget of $564,661 to $512,073. The decrease was due to positions that were vacant and subsequently eliminated. The Maintenance Division is down two Maintenance Technician positions over the past two years due to vacancies that were not filled. In addition, for 2008 one Seasonal Maintenance Worker will be transferred from Tahoma Cemetery to assist Parks with workload.

Account 120 Overtime – This line item for 2008 reflects a decrease of $2,000 or 25% from the 2007 Amended Budget of $8,000 to $6,000. This is spent on breakdown/repairs to the park system during after hours or weekends. It also includes snow removal in parks, pathways and parking lots.

Account 140 Retirement – No retirements are anticipated in this service unit for 2008.

Account 200 Personnel Benefits – This line item for 2008 represents a decrease of $3,938 or 2% from the 2007 year-end estimate of $206,345 to $202,407.

Account 310 Operating Supplies – This line item for 2008 reflects a decrease of $1,000 or 1% from the 2007 year-end estimate of $98,000 to $97,000. This line item covers all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms and so forth. The largest percentage of dollars spent on supplies is due to vandalism in the parks which continues to rise.

Account 320 Fuel – This line item for 2008 reflects an increase of $3,200 or 6.4% from the 2007 year-end estimate of $50,000 to $53,200. This increase is due to higher fuel costs.

Account 410 Professional Services – This line item for 2008 reflects an increase of $4,000 or 4.2% from the 2007 year-end of $95,000 to $99,000. This line item pays for one Department of Corrections crew, tree pruning and any additional contracted work. In addition, this line item includes contract maintenance services for West Valley Park.

Account 470 Public Utilities – This line item reflects an increase of $4,224 or 1.8% above the 2007 year-end estimate of $239,885 to $244,109. This increase is due to rising utility costs.

Account 950 Interfund Opt Rental and Lease – This line item for 2008 reflects a decrease of $19,331 or 14.4% below the 2007 year-end estimate of $134,331 to $115,000. This decrease is the result of adjustments in the Equipment Rental Fund, which covers replacement of vehicles.

Summary – The 2008 total expenditures for Service Unit 421 are $1,406,419 or 2.4% above the 2007 year-end estimate of $1,373,491. This is a $32,928 increase. The increase is primarily due to wage adjustment and fuel. Total projected revenue for 2008 is $12,650. The maintenance service division is a non-fee generating service. The cost for Park Maintenance is paid for through property tax allocation to the Parks and Recreation Division.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$1,382,512	$1,396,230	$1,373,491	$1,406,419
Revenues	$10,058	$15,411	$12,650	$12,650

Service Unit 422 – Community Recreation

This service unit provides and administers year-round recreation and leisure services for youth, adults and families in all areas of the community. Activities include youth and adult enrichment programs, summer playgrounds, and special community events. Due to the passage of Initiative 695, this service unit reduced its program offerings significantly. Current offerings include playgrounds, limited special activities and summer concerts in the park.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $44,594 or 446% from the 2007 year-end estimate of $10,000 to $54,594. This increase is due to filling a Recreation Specialist position that remained open all year.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $13,052 or 324% from the year-end estimate of $4,023 to $17,075.

Account 410 Professional Services – This line item for 2008 reflects a decrease of $4,000 or 44.4% from the 2007 year-end estimate of $9,000 to $5,000. However, the 2008 Budget is the same as the 2007 Amendment Budget. This account is mainly for free family Summer Concerts at Franklin Park.

Summary – The 2008 proposed budget of $80,630 is an increase of $53,863 or 201% from the 2007 year-end budget of $26,767. However, it is a decrease of $16,500 below the 2007 Amended Budget of $97,130 to $80,630. This is due to not hiring staff in 2007. The 2008 projected revenue of $5,000 is

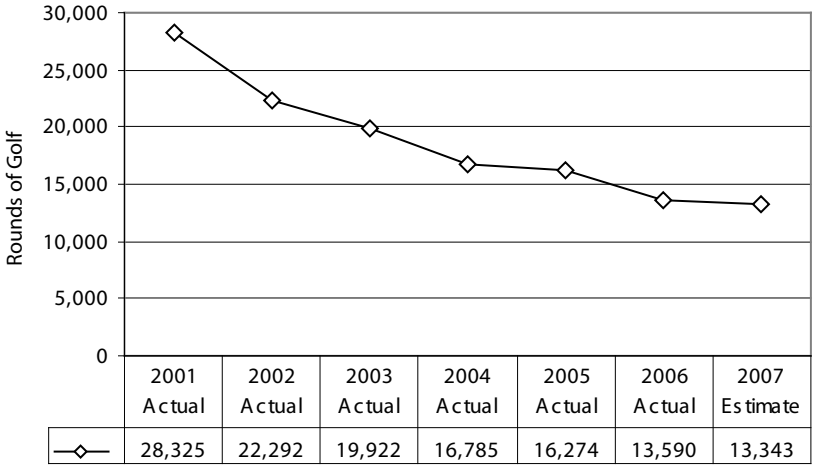
the same as the 2007 year-end estimate. Revenues change yearly and are a direct result of program offerings and community participation. At this point, most programs are offered free to the community, such as playground programs and concerts in the park.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$86,802	97,130	26,767	80,630
Revenues	$9,250	8,000	5,000	5,000
Cost Recovery	10.6%	8.2%	18.7%	6.2%

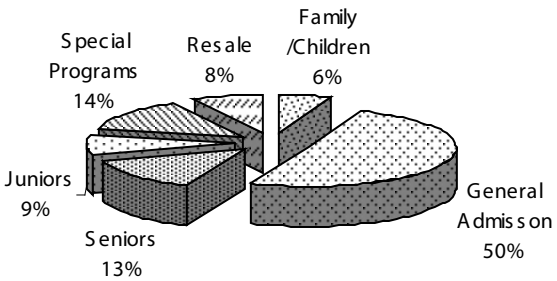
Service Unit 423 – Fisher Golf Course

This service unit provides a top-quality par three golf course for the public. It is the only municipal golf course operated by the City.

FISHER GOLF COURSE ATTENDANCE
2001-2007



ATTENDANCE BY CATEGORIES



Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $15,918 or 16.3% from the 2007 year-end estimate of $97,473 to $113,391. This increase is due to step and longevity increases. No additional staff positions are added for 2008.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $2,708 or 6% from the 2007 year-end estimate of $45,475 to $48,183.

Account 470 Public Utilities – This line item reflects an increase of $1,100 or 6.6% above the 2007 year-end estimate of $16,600 to $17,700. This increase is due to rising utility costs.

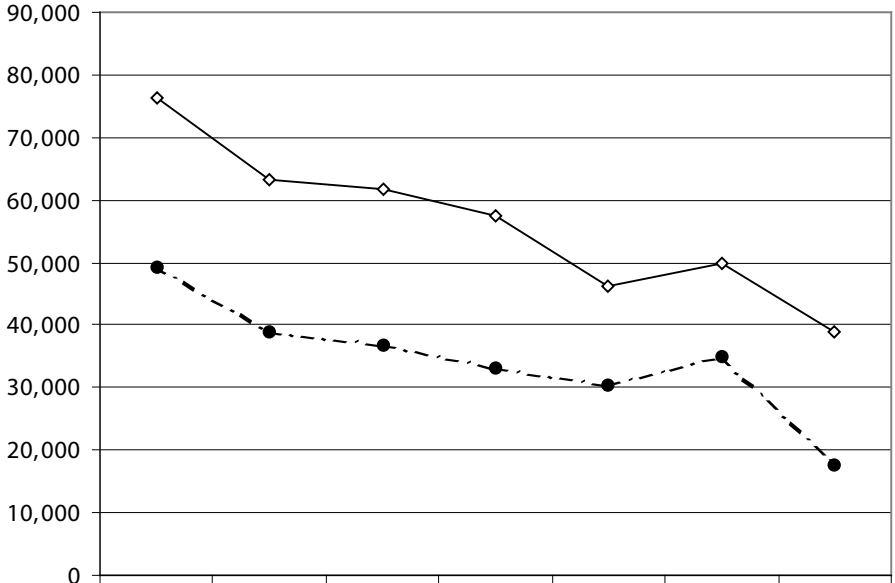
Summary – The 2008 proposed budget of $207,398 reflects an increase of $18,427 or 9.75% from the 2007 year-end budget of $188,971. However, the 2008 Budget is below the 2007 Amended Budget of $208,059 to $207,398. The 2008 projected revenue of $104,250 is the same as the 2007 year-end estimate. However, it is $11,899 or 10.2% below the 2007 Amended Budget. The trend throughout the state is a decline of golfers. Council has directed that a citizen study group be formed to explore options for continued operation of the golf course, and not to increase fees at the golf course until a study group makes recommendations to Council.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$183,617	$208,059	$188,971	$207,398
Revenues	$106,196	$116,149	$104,250	$104,250
Cost Recovery	57.8%	55.8%	55.1%	50.2%

Service Unit 424 – Aquatics

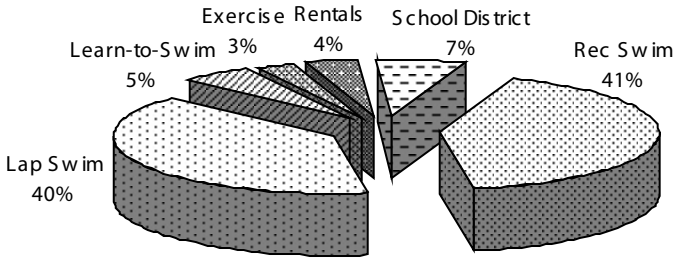
The purpose of Service Unit 424 is to plan, implement and provide the City's Aquatic programs for the health, safety and recreational needs of the community, and to maintain the City's swimming pools. The 2008 Budget reflects operation of two pools, Lions and Franklin.

AQUATICS ATTENDANCE
2001 - 2007



	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate
Lions Pool/Year Round	76,300	63,341	61,666	57,454	46,252	49,834	38,864
Franklin Pool/10 weeks	49,184	38,833	36,811	33,032	30,417	35,012	17,570

ATTENDANCE BY CATEGORIES



AQUATICS EXPENDITURE/REVENUE PROFILE

	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Proposed
Lions							
Attendance	63,341	61,666	57,470	46,252	49,834	38,864	44,349
Expenditures	$361,908	$403,513	$372,495	$421,687	$409,099	$380,195	$377,872
Revenue	$154,641	$145,607	$133,015	$119,133	$132,817	$141,725	$144,000
% Self Supporting	43%	36%	36%	28%	32%	37%	38%
Net cost/participant	$3.27	$4.18	$4.17	$6.54	$5.54	$6.14	$5.27
Franklin							
Attendance	38,833	36,811	33,032	30,417	35,012	17,570	26,291
Expenditures	$113,016	$110,467	$116,794	$147,473	$133,627	$139,751	$139,428
Revenue	$73,219	$63,817	$70,046	$76,106	$65,008	$67,050	$70,915
% Self Supporting	65%	58%	60%	52%	49%	48%	51%
Net cost/participant	$1.02	$1.27	$1.42	$2.35	$1.96	$4.14	$2.61
Combined Total							
Attendance	102,174	98,477	90,502	76,669	84,846	56,434	70,640
Expenditures	$474,924	$513,980	$489,289	$569,160	$542,726	$519,946	$517,300
Revenue	$227,860	$209,424	$203,061	$195,239	$197,825	$208,775	$214,915
% Self Supporting	48%	41%	42%	34%	36%	40%	42%
Net cost/participant	$2.42	$3.09	$3.16	$4.88	$4.07	$5.51	$4.28

Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $8,749 or 3.7% from the 2007 year-end estimate of $239,029 to $247,778. The minimum wage increase impacts this budget line item yearly.

Account 120 Overtime –This line item for 2008 reflects a decrease of $2,700 or 53% from the 2007 year-end estimate of $5,100 to $2,400. Overtime was high in 2007 due to the shortage of qualified lifeguards.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $1,228 or 1.6% from the 2007 year-end estimate of $76,515 to $77,743.

Account 410 Professional Services – For year 2007, $5,984 was spent in this account, to allow swimmers displaced from Lions Pool during construction to swim at the YMCA (215 participants) and the Yakima Athletic Club (1,711 participants). This happens infrequently. No dollars are budgeted for such in 2008.

Account 420 Communications – This line item for 2008 reflects a decrease of $1,174 or 24.2% from the year-end estimate of $4,853 to $3,679.

Account 470 Public Utilities – This line item for 2008 reflects an increase of $5,588 or 4.3% from the 2007 Amended Budget of $131,545 to $137,133.

Account 480 – This line item for 2008 reflects a decrease of $2,500 or 28% from the 2007 year-end estimate of $9,000 to $6,500. This line item is used to make repairs to the pools of which many are unanticipated.

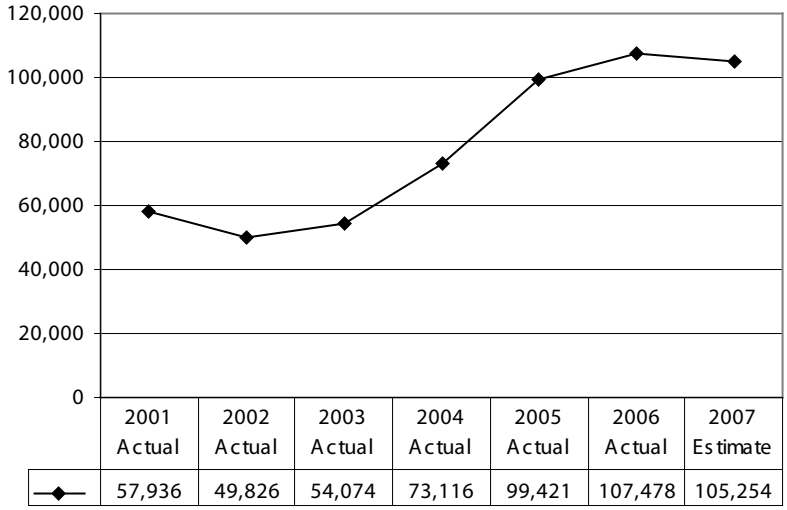
Summary — The 2008 proposed budget of $517,932 is a decrease of $3,815 or less than 1% of the 2007 year-end budget of $521,747. The 2008 revenues for this service unit represent an increase of $6,140 or 2.9% from the 2007 year-end estimate of $208,775 to $214,917. The increase is reflective of a fee increase for aquatics.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$544,520	$513,314	$521,747	$517,932
Revenues	$197,825	$213,683	$208,775	$214,915
Cost Recovery	36.0%	41.6%	40.0%	41.0%

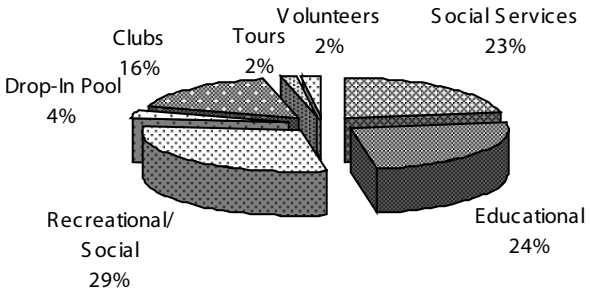
Service Unit 425 – Senior Center

This service unit provides services to individuals who are 55 years of age and older in the Greater Yakima Area. Operational costs for the new Harman Center fall under this Service Unit. With the opening of the new Harman Center at Gailleon Park in 2004, attendance in programs and services has increased. We anticipate that operational costs will also increase.

SENIOR CENTER ATTENDANCE
2001 - 2007



ATTENDANCE BY CATEGORIES



Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $32,648 or 22% over the 2007 year-end estimate of $145,510 to $178,158. This increase is due to merit and longevity increases and reorganization of staff at the Harman Center.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $3,039 or 6.4% above the year-end estimate of $47,347 to $50,386.

Account 310 Office and Operating Supplies – This line item for 2008 is reflects a decrease of $8,103 or 19% from the 2007 year-end estimate of $42,902 to $34,799. Supplies include custodial, office (paper, and so forth), program supplies, supplies for foot care and day care services.

Account 410 Professional Services – This line item for 2008 reflects a decrease of $35,800 or 12.3% from the 2007 Year-end estimate of $290,000 to $254,200. This is for janitorial contract, alarm services, copy machine contract, and the majority for the tour program which is offset by revenues from the tours.

Account 470 Utilities – This line item for 2008 reflects an increase of $1,459 or 4.7% above the 2007 year-end estimate of $31,400 to $32,859.

Account 480 Repairs and Maintenance – This line item for 2008 reflects a decrease of $1,000 or 33% below the 2007 year-end estimate of $3,000 to $2,000.

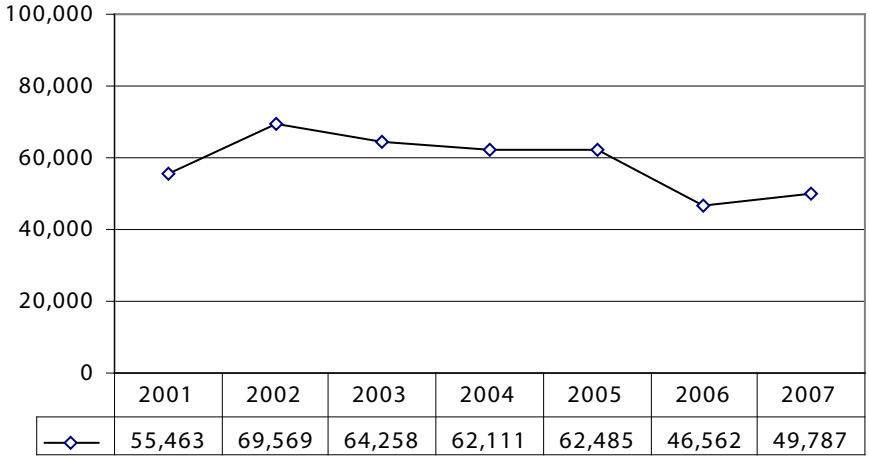
Summary – The 2008 proposed budget of $587,986 reflects a decrease in total expenditures of $9,071 or 1.5% from the 2007 year-end estimate of $597,057. The 2008 projected revenue is $416,400. Revenues fluctuate yearly based upon program offerings but more importantly, the Senior Tour program.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$467,143	$550,396	$597,057	$587,986
Revenues	$344,904	$386,619	$474,500	$416,400
Cost Recovery	73.8%	70.2%	79.4%	70.8%

Service Unit 426 – Sports

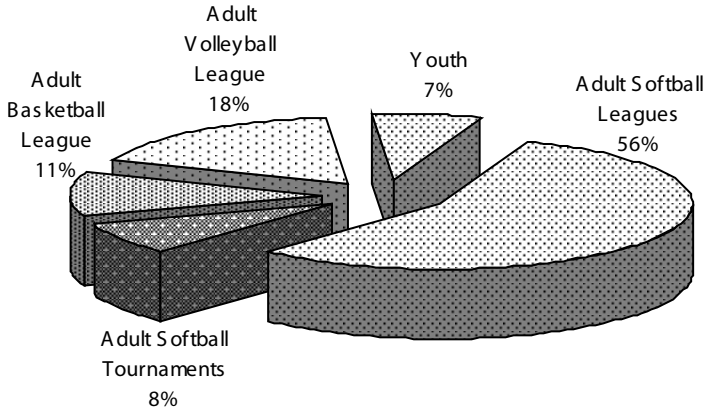
This service unit provides and administers year-round athletic programs for youth and adults. Activities include leagues and tournaments in volleyball, softball and basketball. Also included are several youth leagues, camps and special events.

SPORTS AND ATHLETICS
2001 - 2007*



* 2007 Is estimated

ATTENDANCE BY CATEGORIES



Account 110 Salaries and Wages – This line item for 2008 reflects an increase of $13,103 or 7.9% from the year-end estimate of $166,046 to $179,149.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $8,849 or 17% from the 2007 year-end estimate of $51,966 to $60,815.

Account 410 Professional Services – This line item for 2008 reflects a decrease of $1,814 or 2.4% from the 2007 year end budget of $76,814 to $75,000. This line item varies yearly based upon sports leagues and tournaments. Umpires, referees and so forth are paid for out of this account. This expenditure is offset by user fees.

Account 630 Capital Outlay — This line item for 2008 reflects a decrease of $5,000 from the 2007 Amended Budget of $5,000 to $0 in 2008.

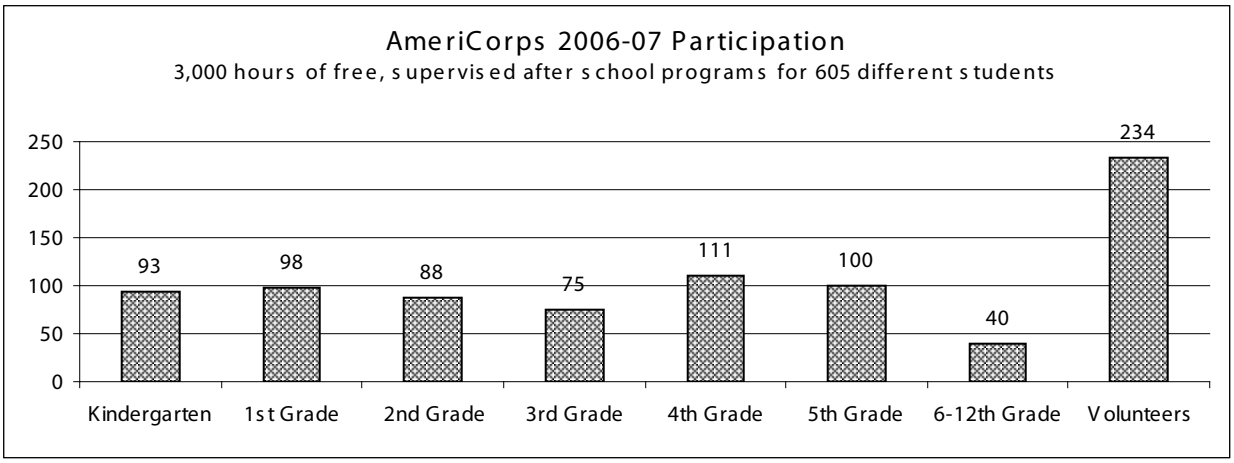
Summary – The 2008 proposed expenditure budget of $406,587 reflects an increase of $18,361 or 4.7% from the 2007 year-end estimate of $388,226. The 2008 projected revenue of $282,850 reflects an increase of $14,325 or 5.3% above the 2007 year-end estimate of $268,525.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$375,532	$399,900	$388,226	$406,587
Revenues	$243,078	$279,361	$268,525	$282,850
% Self-Support	64.7%	69.8%	69.1%	69.6%

Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs

This service unit tracks grants, sponsorships and major contributions for recreation programs and services. Budgeted in this service unit for 2008 are dollars for the AmeriCorp after school programs.

The City was awarded an AmeriCorp Grant for $72,436 which began in September 2007. It provides for 15 AmeriCorp members to supervise after-school recreational programs. It also provides money for staffing and supplies.



Account 110 Salaries – This line item for 2008 reflects an increase of $14,776 or 36.9% from the 2007 year-end estimate of $40,000 to $54,776. This increase is due to reclassification of the staff person assigned to manage the AmeriCorp Grant.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $1,283 or 6% from the 2007 year-end estimate of $21,420 to $22,703.

Summary – The 2008 proposed expenditure budget of $158,472 is an increase of 11.7% over the 2007 year-end estimate of $141,920. The 2008 projected revenue of $93,100 is an increase of $2,422 which represents the AmeriCorp Grant.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$61,968	$156,716	$141,920	$158,472
Revenues	$31,031	$90,678	$90,678	$93,100
% Self-Support	50.0%	57.8%	63.9%	58.7%

Service Unit 429 – Administration

Administration provides support services and coordinates all funds and operations of the other service units in the division. This service unit is also responsible for the publishing of the City of Yakima's Parks and Recreation Program Guide, insurance, Interfund distributions, and support to Public Works Administration, Fleet and Garage.

Account 100 Salaries and Wages – This line item for 2008 reflects an increase of $8,285 or 5.5% above the 2007 year-end estimate of $150,183 to $158,468.

Account 140 Retirement/Cashout – This line item for 2008 is $53,079 in anticipation of the retirement under PERS 1 of the Parks and Recreation Manager. This is a one-time expense to the Division.

Account 200 Personnel Benefits – This line item for 2008 reflects an increase of $49,050 or 142.3% over the 2007 year-end estimate of $34,470 to $83,520. This increase is due to PERS 1 excess contributions to the state for the Parks and Recreation Manager's retirement.

Account 410 Professional Services – This line item for 2008 reflects a decrease of $5,000 or 50% from the 2007 amended budget of $10,000 to $5,000.

Account 420 Communications — This line item for 2008 reflects an increase of $1,163 or 18.4% from the 2007 year-end estimate of $6,337 to $7,500.

Account 430 Transportation/Training – This line item covers the training needs of the Parks and Recreation employees. Total 2008 Budget: $2,600, down from $3,812, amended budget for 2007.

Organization	Meetings	Staff Attending
Wash. Rec. & Parks Assn. Annual Conference	Pasco	Parks and Recreation staff
Wash. Rec. & Parks Assn. Mid-Year Conference	TBA	Division "Line Staff" in both Recreation and Parks
Staff Training for Mandatory Certifications	TBA	Various staff

In addition to the need for ongoing training, staff is required to maintain certifications. These include arborist certification, spray licenses, turf and weed management, etc.

Account 490 Miscellaneous – This line item for 2008 reflects a decrease of $2,000 or 20.4% below the 2007 year-end estimate of $9,800 to $7,800. However, it is $3,150 lower than the 2007 amended budget.

Account 990 Interfund Administrative Fund – This line item for 2008 reflects an increase of $9,999 or 5% above the 2007 Year-end estimate of $199,984 to $209,983. This account covers administrative support at Public Works.

Summary – The 2008 expenditure budget reflects an increase of $120,174 or 25.4% above the 2007 year-end estimate of $473,805 to $593,979. Revenue for this service unit is estimated to be $3,000 for 2008. This is a non-revenue producing service unit.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$460,679	$490,492	$473,805	$593,979
Revenues	$4,175	$4,531	$3,000	$3,000

Service Unit 641 – Insurance and Bonds

This service unit subsidizes insurance and bonds necessary to the operations of the Parks and Recreation Division.

The 2008 budget of $93,247 reflects an increase of $4,441 or 5% over the 2007 year-end estimate of $88,806.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$96,395	$88,806	$88,806	$93,247

Service Unit 645 – Interfund Distribution

Parks and Recreation subsidizes the operations of the Tahoma Cemetery. This transfer is done in Service Unit 645 Interfund Distribution. In addition, expenditures for Capital and Line of Credit are under this service unit.

Summary – Expenditures for 2008 are $210,000. This reflects a decrease of $32,281 or 13.3% of the 2007 year-end estimate of $242,281. Included within these expenditures are subsidies for Tahoma Cemetery of $90,000, Line of Credit for Chesterley Parking Lot of $23,500 and Aquatic enhancements-debt service for $96,500. The City Council approved an In Lieu of Tax on City-owned utilities as a new revenue source for the Parks and Recreation Fund in 1988. The 2008 proposed budget for In Lieu of Tax is $1,045,000. This is an increase of $23,500 over the 2007 year-end estimate of $1,021,500.

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$293,962	$241,100	$242,281	$210,000
Revenues	$1,015,105	$986,000	$1,021,500	$1,045,000

Service Unit 699 – General Revenues

Account 270 Fund Cash Balance – The 2008 proposed estimated beginning unreserved fund balance of $575,059 reflects an increase of $144,027 or 33.4% from the 2007 year-end estimated fund balance of $431,032.

Account 310 Taxes – The 2008 proposed budget of $1,800,000 from the City property tax allocation to Parks and Recreation is a decrease of $138,000 or 7.1% below the 2007 year-end estimate of $1,938,000.

Total Parks and Recreation Budget	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$4,002,279	$4,192,143	$4,093,121	$4,262,651
Revenues	3,953,825	4,128,701	4,237,148	4,067,435
Beginning Unencumbered Balance	479,487	310,741	431,032	575,059
Total Resources	4,433,312	4,439,442	4,668,180	4,642,494

DETAIL

Service Unit - 420 C.B.D. Maintenance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$28,926	$0	$0	$0	$0	*	*
120 Overtime	525	0	0	0	0	*	*
130 Special Pay	2	0	0	0	0	*	*
Total	29,453	0	0	0	0	*	*
200 Personnel Benefits	12,113	0	26	0	0	*	*
310 Office And Operating Supplies	3,044	0	0	0	0	*	*
480 Repairs And Maintenance	4,468	50,000	47,184	50,000	0	0.0	0.0
530 State/County Taxes & Assessment	5	0	7	0	0	*	*
Total Expenditures - Srv Unit 420	$49,083	$50,000	$47,217	$50,000	$0	0.0	0.0
Revenues							
360 Miscellaneous Revenues	$2,209	$2,500	$2,090	$2,500	$2,500	100.0	100.0

Service Unit - 421 Park Maintenance Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$508,986	$564,661	$372,667	$512,073	$558,914	99.0	109.2
120 Overtime	7,707	8,000	4,754	6,000	6,000	75.0	100.0
130 Special Pay	2,120	2,000	1,458	2,000	2,000	100.0	100.0
140 Retirement/Termination Cashout	13,972	0	0	0	0	*	*
Total	532,785	574,661	378,879	520,073	566,914	98.7	109.0
200 Personnel Benefits							
200 Personnel Benefits	199,222	206,344	109,092	206,345	202,407	98.1	98.1
280 Clothing And Miscellaneous	2,567	2,000	1,543	1,600	1,500	75.0	93.8
Total	201,789	208,344	110,635	207,945	203,907	97.9	98.1
300 Supplies							
310 Office And Operating Supplies	126,953	99,000	97,167	98,000	97,000	98.0	99.0
320 Fuel Consumed	54,419	49,500	43,744	50,000	53,200	107.5	106.4
350 Small Tools And Equipment	2,045	6,000	127	2,000	2,000	33.3	100.0
Total	183,417	154,500	141,038	150,000	152,200	98.5	101.5
400 Other Services And Charges							
410 Professional Services	91,954	102,500	57,616	95,000	99,000	96.6	104.2
420 Communications	1,102	1,632	737	1,632	665	40.7	40.7
430 Transportation/Training	447	0	0	0	0	*	*
450 Operating Rentals And Leases	114	500	0	250	250	50.0	100.0
470 Public Utility Services	245,302	191,836	185,061	239,885	244,109	127.3	101.8
480 Repairs And Maintenance	5,527	21,500	12,165	20,000	20,000	93.0	100.0
490 Miscellaneous	4,017	2,425	716	1,175	1,175	48.5	100.0
530 State/County Taxes & Assessment	3,287	5,000	1,198	3,200	3,200	64.0	100.0
750 Debt Service - Capital Lease -Pr	0	0	0	0	0	*	*
830 Debt Service - External Ltd -Int	0	0	0	0	0	*	*
950 Interfund Opt Rental & Leases	112,770	133,331	87,200	134,331	115,000	86.3	85.6
Total Expenditures - Srv Unit 421	$1,382,512	$1,396,230	$975,244	$1,373,491	$1,406,419	100.7	102.4
Revenues							
340 Charges For Goods & Services	$4,800	$6,111	$3,204	$5,050	$5,050	82.6	100.0
360 Miscellaneous Revenues	5,258	9,300	5,400	7,600	7,600	81.7	100.0
Total Revenues - Srv Unit 421	$10,058	$15,411	$8,604	$12,650	$12,650	82.1	100.0

Service Unit - 422 Community Recreation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$50,994	$62,688	$3,551	$10,000	$54,594	87.1	545.9
120 Overtime	1,280	100	0	0	0	0.0 *	
Total	52,274	62,788	3,551	10,000	54,594	87.0	545.9
200 Personnel Benefits	15,972	20,898	763	4,023	17,075	81.7	424.5
310 Office And Operating Supplies	10,551	7,000	1,931	3,000	3,000	42.9	100.0
400 Other Services And Charges							
410 Professional Services	7,365	5,000	12,264	9,000	5,000	100.0	55.6
420 Communications	0	544	225	544	560	102.9	102.9
430 Transportation/Training	193	200	0	0	200	100.0 *	
490 Miscellaneous	447	700	205	200	200	28.6	100.0
Total	8,005	6,444	12,694	9,744	5,960	92.5	61.2
Total Expenditures - Srv Unit 422	$86,802	$97,130	$18,938	$26,767	$80,630	83.0	301.2
Revenues							
340 Charges For Goods & Services	$9,235	$8,000	$4,782	$5,000	$5,000	62.5	100.0
360 Miscellaneous Revenues	15	0	0	0	0 *	*	
Total Revenues - Srv Unit 422	$9,250	$8,000	$4,782	$5,000	$5,000	62.5	100.0

Service Unit - 423 Golf Course Activities Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$98,922	$108,443	$80,467	$97,473	$113,391	104.6	116.3
120 Overtime	4,990	3,000	2,102	3,000	3,000	100.0	100.0
130 Special Pay	127	100	127	127	127	127.0	100.0
Total	104,039	111,543	82,696	100,600	116,518	104.5	115.8
200 Personnel Benefits							
200 Personnel Benefits	40,652	45,475	31,571	45,475	48,183	106.0	106.0
280 Clothing And Miscellaneous	702	500	946	950	500	100.0	52.6
Total	41,354	45,975	32,517	46,425	48,683	105.9	104.9
300 Supplies							
310 Office And Operating Supplies	16,110	17,000	13,954	15,900	15,000	88.2	94.3
340 Items Purchased For Resale Or In	4,330	6,000	4,061	5,000	5,000	83.3	100.0
Total	20,440	23,000	18,014	20,900	20,000	87.0	95.7
400 Other Services And Charges							
410 Professional Services	2,086	2,500	2,900	2,100	2,100	84.0	100.0
420 Communications	1,189	1,141	912	1,221	1,197	104.9	98.0
470 Public Utility Services	13,529	22,600	19,147	16,600	17,700	78.3	106.6
480 Repairs And Maintenance	372	500	239	500	500	100.0	100.0
490 Miscellaneous	136	400	222	225	300	75.0	133.3
Total	17,311	27,141	23,420	20,646	21,797	80.3	105.6
530 State/County Taxes & Assessment	472	400	470	400	400	100.0	100.0
Total Expenditures - Srv Unit 423	$183,617	$208,059	$157,117	$188,971	$207,398	99.7	109.8
Revenues							
340 Charges For Goods & Services	$95,936	$105,899	$97,431	$94,000	$94,000	88.8	100.0
360 Miscellaneous Revenues	10,260	10,250	10,461	10,250	10,250	100.0	100.0
Total Revenues - Srv Unit 423	$106,196	$116,149	$107,892	$104,250	$104,250	89.8	100.0

Service Unit - 424 Aquatics Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$235,846	$246,854	$192,426	$239,029	$247,778	100.4	103.7
120 Overtime	3,621	1,350	5,691	5,100	2,400	177.8	47.1
130 Special Pay	151	100	88	100	100	100.0	100.0
140 Retirement/Termination Cashout	27,966	0	0	0	0	*	*
Total	267,585	248,304	198,204	244,229	250,278	100.8	102.5
200 Personnel Benefits							
200 Personnel Benefits	59,121	76,314	53,788	76,515	77,743	101.9	101.6
280 Clothing And Miscellaneous	1,022	1,000	0	1,000	1,000	100.0	100.0
Total	60,144	77,314	53,788	77,515	78,743	101.9	101.6
300 Supplies							
310 Office And Operating Supplies	44,567	36,250	29,344	34,000	34,250	94.5	100.7
340 Items Purchased For Resale Or In	4,419	5,500	569	5,000	5,000	90.9	100.0
Total	48,986	41,750	29,913	39,000	39,250	94.0	100.6
400 Other Services And Charges							
410 Professional Services	0	0	5,984	6,000	0	*	0.0
420 Communications	3,805	3,501	2,758	4,853	3,679	105.1	75.8
430 Transportation/Training	488	700	0	400	400	57.1	100.0
450 Operating Rentals And Leases	0	0	0	0	0	*	*
470 Public Utility Services	134,879	131,545	81,454	138,300	137,133	104.3	99.2
480 Repairs And Maintenance	27,170	7,500	6,126	9,000	6,500	86.7	72.2
490 Miscellaneous	971	1,600	1,242	1,400	950	59.4	67.9
Total	167,314	144,846	97,563	159,953	148,662	102.6	92.9
530 State/County Taxes & Assessment	492	1,100	1,043	1,050	1,000	90.9	95.2
640 Machinery And Equipment	0	0	0	0	0	*	*
Total Expenditures - Srv Unit 424	$544,520	$513,314	$380,510	$521,747	$517,932	100.9	99.3
Revenues							
330 Intergovernmental Revenues	$820	$10,000	$9,610	$15,000	$10,000	100.0	66.7
340 Charges For Goods & Services	150,766	149,375	121,021	148,050	157,965	105.8	106.7
360 Miscellaneous Revenues	46,239	54,308	23,859	45,725	46,950	86.5	102.7
Total Revenues - Srv Unit 424	$197,825	$213,683	$154,490	$208,775	$214,915	100.6	102.9

Service Unit - 425 Senior Center Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$134,440	$147,974	$120,307	$145,510	$178,158	120.4	122.4
120 Overtime	0	0	804	1,000	0 *		0.0
Total	134,440	147,974	121,112	146,510	178,158	120.4	121.6
200 Personnel Benefits	35,929	47,346	31,756	47,347	50,386	106.4	106.4
300 Supplies							
310 Office And Operating Supplies	37,501	38,180	26,192	42,902	34,799	91.1	81.1
340 Items Purchased For Resale Or In	3,523	5,000	6,958	10,000	10,000	200.0	100.0
Total	41,024	43,180	33,150	52,902	44,799	103.8	84.7
400 Other Services And Charges							
410 Professional Services	187,756	254,200	286,787	290,000	254,200	100.0	87.7
420 Communications	14,377	14,496	11,473	14,743	14,485	99.9	98.3
430 Transportation/Training	1,526	600	1,291	1,515	1,500	250.0	99.0
440 Advertising	1,927	1,500	1,291	1,500	1,500	100.0	100.0
470 Public Utility Services	29,122	30,900	21,834	31,400	32,859	106.3	104.7
480 Repairs And Maintenance	10,130	2,000	2,191	3,000	2,000	100.0	66.7
490 Miscellaneous	10,829	7,500	3,714	8,040	8,000	106.7	99.5
Total	255,667	311,196	328,581	350,198	314,544	101.1	89.8
530 State/County Taxes & Assessment	83	700	127	100	100	14.3	100.0
Total Expenditures - Srv Unit 425	$467,143	$550,396	$514,726	$597,057	$587,986	106.8	98.5
Revenues							
330 Intergovernmental Revenues	$65,457	$80,568	$38,523	$71,600	$71,600	88.9	100.0
340 Charges For Goods & Services	213,698	257,050	342,152	344,100	285,100	110.9	82.9
360 Miscellaneous Revenues	65,748	49,000	50,013	58,800	59,700	121.8	101.5
Total Revenues - Srv Unit 425	$344,904	$386,618	$430,688	$474,500	$416,400	107.7	87.8

Service Unit - 426 Sports Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$159,344	$153,523	$126,920	$166,046	$179,149	116.7	107.9
120 Overtime	949	4,300	1,523	2,600	2,300	53.5	88.5
Total	160,294	157,823	128,442	168,646	181,449	115.0	107.6
200 Personnel Benefits	48,326	51,267	39,521	51,966	60,815	118.6	117.0
300 Supplies							
310 Office And Operating Supplies	51,918	67,000	48,786	54,000	54,000	80.6	100.0
340 Items Purchased For Resale Or In	26,224	30,000	24,446	26,000	26,000	86.7	100.0
Total	78,142	97,000	73,232	80,000	80,000	82.5	100.0
400 Other Services And Charges							
410 Professional Services	73,840	78,000	75,085	76,814	75,000	96.2	97.6
420 Communications	1,562	2,509	919	2,000	1,523	60.7	76.1
430 Transportation/Training	1,087	1,200	0	100	100	8.3	100.0
490 Miscellaneous	7,700	6,800	5,488	7,400	7,400	108.8	100.0
530 State/County Taxes & Assessment	233	300	204	300	300	100.0	100.0
630 Improvements Other Than Bldg	4,349	5,000	1,009	1,000	0	0.0	0.0
Total Expenditures - Srv Unit 426	$375,532	$399,900	$323,900	$388,226	$406,587	101.7	104.7
Revenues							
340 Charges For Goods & Services	$210,507	$239,361	$191,360	$236,500	$250,850	104.8	106.1
360 Miscellaneous Revenues	32,571	40,000	27,020	32,025	32,000	80.0	99.9
Total Revenues - Srv Unit 426	$243,078	$279,361	$218,380	$268,525	$282,850	101.3	105.3

Service Unit - 427 Grants,Sponsorships & Contributions Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
110 Salaries And Wages	$0	$53,195	$27,847	$40,000	$54,776	103.0	136.9
200 Personnel Benefits	0	21,421	10,081	21,420	22,703	106.0	106.0
310 Office And Operating Supplies	14,590	20,100	8,714	20,000	20,000	99.5	100.0
400 Other Services And Charges							
410 Professional Services	43,730	55,000	12,408	55,000	55,000	100.0	100.0
420 Communications	0	0	566	500	993	*	198.6
430 Transportation/Training	3,112	2,000	2,741	3,000	3,000	150.0	100.0
490 Miscellaneous	536	5,000	1,383	2,000	2,000	40.0	100.0
Total	47,378	62,000	17,098	60,500	60,993	98.4	100.8
Total Expenditures - Srv Unit 427	$61,968	$156,716	$63,741	$141,920	$158,472	101.1	111.7
Revenues							
330 Intergovernmental Revenues	$31,031	$90,678	$74,699	$90,678	$93,100	102.7	102.7

Service Unit - 429 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$150,003	$150,183	$109,780	$150,183	$158,468	105.5	105.5
140 Retirement/Termination Cashout	0	0	0	0	53,079	*	*
Total	150,003	150,183	109,780	150,183	211,547	140.9	140.9
200 Personnel Benefits	29,718	34,471	24,849	34,470	83,520	242.3	242.3
300 Supplies							
310 Office And Operating Supplies	3,360	2,000	5,291	2,000	2,000	100.0	100.0
350 Small Tools And Equipment	0	6,000	0	0	0	0.0	*
Total	3,360	8,000	5,291	2,000	2,000	25.0	100.0
400 Other Services And Charges							
410 Professional Services	12,434	10,000	3,067	5,000	5,000	50.0	100.0
420 Communications	5,951	7,861	4,857	6,337	7,500	95.4	118.4
430 Transportation/Training	3,243	3,812	2,533	2,800	2,600	68.2	92.9
440 Advertising	7,423	12,000	9,351	10,000	10,000	83.3	100.0
490 Miscellaneous	5,996	10,950	8,418	9,800	7,800	71.2	79.6
Total	35,047	44,623	28,227	33,937	32,900	73.7	97.0
900 Interfund Payment For Services							
980 Interfund Garage/Plant Chgs	48,392	53,231	39,923	53,231	54,029	101.5	101.5
990 Interfund Administrative Chgs	194,159	199,984	149,989	199,984	209,983	105.0	105.0
Total	242,551	253,215	189,912	253,215	264,012	104.3	104.3
Total Expenditures - Srv Unit 429	$460,679	$490,492	$358,059	$473,805	$593,979	121.1	125.4
Revenues							
340 Charges For Goods & Services	$1,449	$1,500	$969	$1,500	$1,500	100.0	100.0
360 Miscellaneous Revenues	2,726	3,031	662	1,500	1,500	49.5	100.0
Total Revenues - Srv Unit 429	$4,175	$4,531	$1,632	$3,000	$3,000	66.2	100.0

Service Unit - 430 Southeast Community Center Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
310 Office And Operating Supplies	$66	$0	$63	$50	$0	*	0.0

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$96,395	$88,806	$88,806	$88,806	$93,247	105.0	105.0

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
550 Interfund Subsidies	$293,962	$241,100	$209,850	$242,281	$210,000	87.1	86.7
Revenues							
390 Other Financing Sources	$1,015,105	$986,000	$720,241	$1,021,500	$1,045,000	106.0	102.3

Service Unit - 699 General Revenues Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$479,487	$310,741	$431,032	$431,032	$575,059	185.1	133.4
310 Taxes	1,901,985	1,938,000	1,076,025	1,938,000	1,800,000	92.9	92.9
360 Miscellaneous Revenues	28,509	47,770	33,266	47,770	27,770	58.1	58.1
390 Other Financing Sources	59,500	40,000	0	60,000	60,000	150.0	100.0
Total Revenues - Srv Unit 699	$2,469,481	$2,336,511	$1,540,323	$2,476,802	$2,462,829	105.4	99.4

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Parks & Recreation Capital – 331

Parks and Recreation Manager:
Denise Nichols

DEFINITION

The purpose of Fund 331 Capital Improvements is the acquisition of property and equipment and development and/or rehabilitation of parks and facilities.

The service units in this division are:

Service Unit 428 – Capital Improvement
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
428 Capital Improvement	$1,031,994	$813,000	$526,379	$788,669	$1,330,000	163.6	168.6

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
300 Supplies	1,595	0	0	0	0	*	0.0
400 Other Services And Charges	348	75,000	(15,250)	35,000	40,000	53.3	3.0
600 Capital Outlays	1,030,052	738,000	541,629	753,669	1,290,000	174.8	97.0
Total Expenditures	$1,031,994	$813,000	$526,379	$788,669	$1,330,000	163.6	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
428 Capital Improvement	$660,500	$0	$505	$0	$800,000	*	*
645 Interfund Distribution	210,000	200,000	150,000	200,000	250,000	125.0	125.0
699 General Revenues	1,056,388	506,393	910,560	924,893	351,224	69.4	38.0
Total Revenues	$1,926,888	$706,393	$1,061,065	$1,124,893	$1,401,224	198.4	124.6

EXPLANATORY NARRATIVE

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures – Capital Projects				
Other Capital Projects/Improvements	$71,380	$90,000	$ 90,000	$70,000
Kissel Park Improvements (1800)	11,098	0	(34,831)	40,000
Kiwanis Park Construction (1924)	3,290	0	0	0
Gailleon Park (1996)	(6,428)	0	0	0
Chesterley Parking Lot (2014)	7,575	0	0	0
Kiwanis Skatepark (2023)	1,043	140,000	25,000	200,000
Aquatic Playground (2134)	216,912	73,000	79,000	0
Aquatic Study (2135)	348	75,000	75,000	0
S.E. Community Center Improvements (2169)	53,317	100,000	215,000	0
Kiwanis Fourth Ball field (2171)	673,459	0	3,000	0
Lions Pool Rehabilitation (2186)	0	235,000	235,000	0
Elks Park Restroom (2187)	0	100,000	100,000	0
Upper Kiwanis Development (2212)	0	0	1,500	900,000
Franklin Pool Rehabilitation (2225)	0	0	0	50,000
Harman Center Parking Lot (2226)	0	0	0	35,000
Harman Center Sign (2235)	0	0	0	35,000
Total Expenditures	$1,031,994	$813,000	$788,669	$1,330,000
Revenues				
Interest From Investments	$35,755	$0	30,000	$15,000
S.E. Community Center Improvements and Sidewalk Replacement (2169)	100,000	0	0	0
Operating Transfer (Various Projects)	50,000	200,000	200,000(1)	250,000(1)
Kiwanis Skate Park Donation (2023)	10,500	0	0	0
Operating Transfer - Kiwanis – 4th Ballfield (2171)	550,000	0	0	0
Upper Kiwanis Development (2212)	0	0	0	500,000
Contribution - Upper Kiwanis Development / Land (2212)	0	0	0	300,000
Operating Transfer – S.E. Community Center Improvement and Sidewalk Replacement (2169)	160,000	0	0	0
Total Revenues	$906,255	$200,000	$230,000	$1,065,000
Beginning Unencumbered Balance	$1,020,633	$506,393	$894,893	$336,224
Total Resources	$1,926,888	$706,393	$1,124,893	$1,401,224

(1) The Operating Transfers for 2007 and 2008 are from Public Works Trust Construction the first .25% of the Real Estate Excise Tax (REET 1).

DETAIL

Service Unit - 428 Capital Improvement Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
350 Small Tools And Equipment	$1,595	$0	$0	$0	$0	*	*
400 Other Services And Charges							
410 Professional Services	348	75,000	24,750	75,000	0	0.0	0.0
490 Miscellaneous	0	0	(40,000)	(40,000)	40,000	*	(100.0)
Total	348	75,000	(15,250)	35,000	40,000	53.3	114.3
600 Capital Outlays							
610 Land	0	0	0	0	300,000	*	*
620 Buildings	0	100,000	214,394	215,000	0	0.0	0.0
630 Improvements Other Than Bldg	141,775	90,000	30,364	95,169	105,000	116.7	110.3
650 Construction Projects	888,277	548,000	296,871	443,500	885,000	161.5	199.6
Total	1,030,052	738,000	541,629	753,669	1,290,000	174.8	171.2
Total Expenditures - Srv Unit 428	$1,031,994	$813,000	$526,379	$788,669	$1,330,000	163.6	168.6
Revenues							
330 Intergovernmental Revenues	$100,000	$0	$0	$0	$500,000	*	*
360 Miscellaneous Revenues	10,500	0	505	0	300,000	*	*
390 Other Financing Sources	550,000	0	0	0	0	*	*
Total Revenues - Srv Unit 428	$660,500	$0	$505	$0	$800,000	*	*

Service Unit - 645 Interfund Distribution Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$210,000	$200,000	$150,000	$200,000	$250,000	125.0	125.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$1,020,633	$506,393	$894,893	$894,893	$336,224	66.4	37.6
360 Miscellaneous Revenues	35,755	0	15,667	30,000	15,000	*	50.0
Total Revenues - Srv Unit 699	$1,056,388	$506,393	$910,560	$924,893	$351,224	69.4	38.0

CITY OF *Yakima*

PUBLIC WORKS

2008 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Cemetery– 144

Parks and Recreation Manager:
Denise Nichols

DEFINITION

This service unit provides burial facilities and services and maintains the grounds of Tahoma Cemetery.

The service units in this division are:

Service Unit 225 – Cemetery
Service Unit 641 – Insurance and Bonds
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2006 Actual	2007 Amended Budget	2008 Proposed Budget
8831	Cemetery Maintenance Technician	1.00	1.00	1.00
8819	Parks Maintenance Worker	1.00	1.00	0.00(1)
8818	Parks Maintenance Specialist	.75	.75	1.00
7123	Department Assistant III	.60	.60	.60
8610	Labor Helper (Temporary)	.75	.75	.30
Total Personnel		**4.10**	**4.10**	**2.90**

(1) Unfunded due to budget constraints

PERFORMANCE STATISTICS

	2006 Actual	2007 Amended Budget	2008 Proposed Budget
Yearly Number of Burials	135	113	125
Number of Acres to be Watered, Mowed and Maintained	57	57	57

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
225 Cemetery	$287,181	$320,807	$250,217	$317,034	$252,036	78.6	79.5
641 Insurance And Bonds	4,816	5,298	5,298	5,298	5,562	105.0	105.0
Total Expenditures	$291,997	$326,105	$255,514	$322,332	$257,599	79.0	79.9

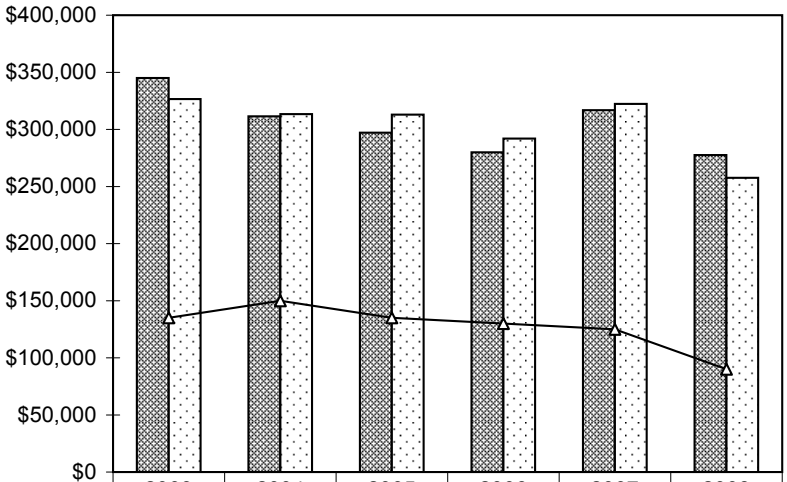
Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
100 Salaries And Wages	141,583	142,453	110,658	140,953	113,082	79.4	43.9
200 Personnel Benefits	48,720	52,568	40,386	52,568	42,296	80.5	16.4
Sub-Total Salaries and Benefits	190,303	195,021	151,044	193,521	155,378	79.7	60.3
300 Supplies	27,575	22,715	16,825	22,315	22,554	99.3	8.8
400 Other Services And Charges	13,680	19,265	13,533	17,592	14,791	76.8	5.7
500 Intergov Srvcs/Other Interfund	3,402	3,600	2,520	3,400	3,600	100.0	1.4
600 Capital Outlays	0	30,000	28,639	30,000	0	0.0	0.0
900 Interfund Payment For Services	57,037	55,504	42,952	55,504	61,275	110.4	23.8
Total Expenditures	$291,997	$326,105	$255,514	$322,332	$257,599	79.0	100.0

Revenue Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
225 Cemetery	$134,983	$183,264	$99,143	$171,119	$166,800	91.0	97.5
645 Interfund Distribution	130,000	125,000	93,750	125,000	90,000	72.0	72.0
699 General Revenues	56,521	65,097	49,349	50,257	44,794	68.8	89.1
Total Revenues	$321,504	$373,361	$242,242	$346,376	$301,594	80.8	87.1

EXPLANATORY NARRATIVE

Yearly, the Parks and Recreation Division transfers funds to offset operational costs at Tahoma Cemetery. The following graph illustrates the past six years of assistance.

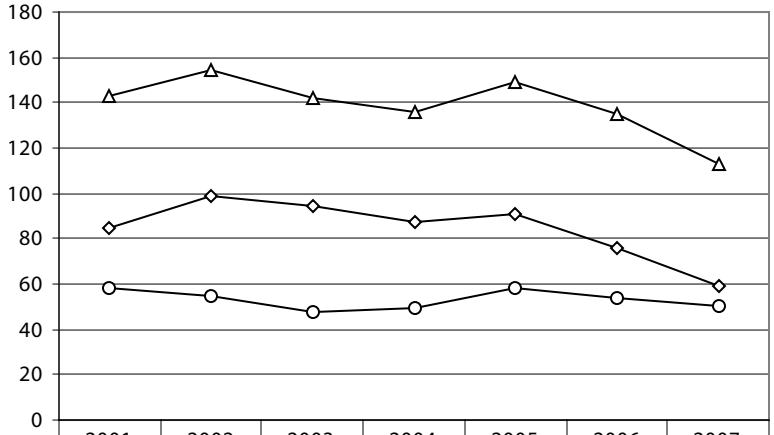
TAHOMA CEMETERY REVENUES - EXPENDITURES AND SUBSIDY



	2003	2004	2005	2006	2007	2008
Revenues	$345,053	$311,423	$297,107	$279,909	$316,869	$277,550
Expenditures	$326,621	$313,411	$312,985	$291,997	$322,332	$257,599
Subsidy	$135,000	$150,000	$135,000	$130,000	$125,000	$90,000

Note: Revenues include subsidy.

TAHOMA CEMETERY CREMAINS COMPARED WITH OTHER BURIALS
2001 - 2007



	2001	2002	2003	2004	2005	2006	2007
Standard Burials	85	99	94	87	91	76	59
Cremains	58	55	48	49	58	54	50
Total Burials	143	154	142	136	149	135	113

Service Unit 225 – Cemetery

Account 110 Salaries and Wages – This line item for 2008 reflects a decrease of $27,871 or 20.3% from the 2007 year-end estimate of $137,453 to $109,582. Staff is reduced from 4.1 FTE's in 2007 to 2.9 FTE's for 2008. The salary account includes the negotiated wage increase of 3% in the base wage and implementation of a 1% Deferred Compensation contribution for AFSCME represented employees, and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity may also affect this account.

Account 200 Personnel Benefits –This line item for 2008 reflects a decrease of $10,272 or 19.5% above the 2007 year-end estimate of $52,568 to $42,296. This decrease is a result of fewer staff. The personnel benefit accounts include rate increases for medical insurance of 3.6%, dental insurance of 6.2%, along with the normal roll-ups related to base wage adjustments, while rates were unchanged for industrial insurance, and unemployment compensation was reduced by 50%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 24% mandated increase.

Account 320 Fuel – This line item for 2008 reflects an increase of $339 or 7.5% from the 2007 year-end estimate of $4,515 to $4,854. This increase is due to higher fuel costs.

Account 480 Repairs and Maintenance – This account for 2008 has a zero budget balance. For 2007, the year-end estimate is $2,137. Dollars in this account have been eliminated for 2008.

Account 490 Miscellaneous – This account for 2008 reflects a decrease of $1,200 from 2007 Year-end estimate of $1,250 to $50. Dollars for 2008 have been reduced to balance the 2008 Budget.

Account 950 Interfund, Rental and Leases – This account for 2008 reflects an increase of $2,764 or 33% above the 2007 year-end budget of $8,322 to $$11,086.

Account 990 Administrative Charges – This account for 2008 reflects an increase of $2,743 or 6.6% above the 2007 Year-End amount of $41,884 to $44,627.

Service Unit 645 – Interfund Distribution

Account 390 other Financing Sources – The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues. The 2008 contribution shows a decrease of $35,000 from the 2007 year-end estimate of $125,000 to $90,000.

Summary – The 2008 proposed expenditure budget for Fund 144 reflects a decrease of $64,733 or 20.1% from the 2007 year-end budget of $322,332 to $257,599.

The 2008 proposed revenue budget of $301,594 reflects a decrease of $44,782 or 12.9%. Included within this revenue figure is a 20% increase in cemetery fees for 2008. Beginning fund balance is $24,044.

	2006 Actual	2007 Year-End Estimate	2008 Proposed Budget
Service Unit 225 Charges for Services (Burials and Pre-Need Sales)	$135,556	$171,869	$167,550
Service Unit 645 Subsidy from Parks and Recreation Budget	130,000	125,000	90,000
Service Unit 699 Interest From Cemetery Trust, Misc. Revenue	14,352	20,000	20,000
Beginning Fund Balance	41,595	29,507	24,044
Total Revenues (Including Beginning Fund Balance)	$321,503	$346,376	$301,594

	2006 Actual	2007 Amended Budget	2007 Year-End Estimate	2008 Proposed Budget
Expenditures	$291,997	$326,105	$322,322	$257,599
Revenues	$321,503	$373,361	$346,376	$301,594

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

DETAIL

Service Unit - 225 Cemetery Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$137,906	$137,453	$108,349	$137,453	$109,582	79.7	79.7
120 Overtime	3,019	5,000	2,309	3,500	3,500	70.0	100.0
130 Special Pay	658	0	0	0	0	*	*
Total	141,583	142,453	110,658	140,953	113,082	79.4	80.2
200 Personnel Benefits	48,720	52,568	40,386	52,568	42,296	80.5	80.5
300 Supplies							
310 Office And Operating Supplies	10,171	8,500	4,540	8,000	8,000	94.1	100.0
320 Fuel Consumed	5,357	4,515	4,375	4,515	4,854	107.5	107.5
340 Items Purchased For Resale Or In	11,220	9,000	7,141	9,000	9,000	100.0	100.0
350 Small Tools And Equipment	827	700	770	800	700	100.0	87.5
Total	27,575	22,715	16,825	22,315	22,554	99.3	101.1
400 Other Services And Charges							
410 Professional Services	120	500	90	150	150	30.0	100.0
420 Communications	1,226	1,456	811	1,202	1,172	80.5	97.5
430 Transportation/Training	179	100	18	50	0	0.0	0.0
440 Advertising	680	2,000	271	750	1,000	50.0	133.3
470 Public Utility Services	8,132	11,909	8,988	12,053	12,419	104.3	103.0
480 Repairs And Maintenance	1,486	2,000	2,137	2,137	0	0.0	0.0
490 Miscellaneous	1,857	1,300	1,218	1,250	50	3.9	4.0
Total	13,680	19,265	13,533	17,592	14,791	76.8	84.1
530 State/County Taxes & Assessment	3,402	3,600	2,520	3,400	3,600	100.0	105.9
630 Improvements Other Than Bldg	0	30,000	28,639	30,000	0	0.0	0.0
900 Interfund Payment For Services							
950 Interfund Opt Rental & Leases	11,490	8,322	6,240	8,322	11,086	133.2	133.2
990 Interfund Administrative Chgs	40,731	41,884	31,414	41,884	44,627	106.6	106.6
Total	52,221	50,206	37,654	50,206	55,713	111.0	111.0
Total Expenditures - Srv Unit 225	$287,181	$320,807	$250,217	$317,034	$252,036	78.6	79.5
Revenues							
340 Charges For Goods & Services	$134,983	$183,264	$98,752	$171,119	$166,800	91.0	97.5
360 Miscellaneous Revenues	0	0	392	0	0	*	*
Total Revenues - Srv Unit 225	$134,983	$183,264	$99,143	$171,119	$166,800	91.0	97.5

Service Unit - 641 Insurance And Bonds Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
960 Interfund Insurance Services	$4,816	$5,298	$5,298	$5,298	$5,562	105.0	105.0

Service Unit - 645 Interfund Distribution Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
390 Other Financing Sources	$130,000	$125,000	$93,750	$125,000	$90,000	72.0	72.0

Service Unit - 699 General Revenues Revenue Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$41,595	$44,582	$29,507	$29,507	$24,044	53.9	81.5
340 Charges For Goods & Services	573	515	718	750	750	145.6	100.0
360 Miscellaneous Revenues	0	0	0	0	0	*	*
390 Other Financing Sources	14,353	20,000	19,124	20,000	20,000	100.0	100.0
Total Revenues - Srv Unit 699	$56,521	$65,097	$49,349	$50,257	$44,794	68.8	89.1

Intergovernmental

095 Intergovernmental

- Emergency Management
- Clean Air
- Council of Governments
- Yakima County Division of Alcoholism
- Outside Agencies Requests
- "CERB" Loan Repayments

CITY OF *Yakima*

CITYWIDE LOG OF INTERGOVERNMENTAL AND OUTSIDE AGENCIES

The chart below is a summary of all the Intergovernmental and Outside Agency requests in the 2008 budget. Since these agencies are funded from various sources, and thus included within the various sections of this budget, this chart was developed to assist the reader in locating budget information relating to these agencies.

Note: Only budget information related to those agencies listed under the "Intergovernmental Budget Section" in the chart below are included within this section.

Budget Section/Description	Fund/Dept	2006 Actual	2007 Amended Budget	2008 Preliminary Budget	2008 Policy Issue
City Management:					
Association of Washington Cities	GF/Council	$46,443	$50,408	$53,841	
Yakima Basin Storage Alliance (Black Rock)	Water/Irr	30,000	30,000	30,000	Yes
Community & Economic Development: (CED)					
Yakima-Morelia Sister City Association	Econ Dev	1,000	2,000	2,000	Yes
Committee for Downtown Yakima (new funding source)	CBD Capital	0	0	50,000	Yes
Fire:					
Yakima 4th of July	GF/Fire	5,000	5,000	5,000	Yes
Intergovernmental:					
Yakima Valley Office of Emergency Mgmt	GF/Intergov	42,244	54,721	57,212	Yes
Yakima Regional Clean Air	GF/Intergov	12,622	12,622	22,062	Yes
Yakima County Development Assoc.	GF/Intergov	19,913	19,913	19,913	Yes
Yakima County Dept of Alcoholism	GF/Intergov	18,600	18,600	19,000	
Allied Arts Council of Yakima Valley	GF/Intergov	5,333	5,333	0	Yes
Greater Yakima Chamber of Commerce	GF/Intergov	5,900	5,900	5,900	Yes
Hispanic Chamber of Commerce	GF/Intergov	5,900	5,900	5,900	Yes
Yakima Sunfair Association	GF/Intergov	1,000	1,000	1,000	Yes
Yakima Valley Conference of Governments	GF/Intergov	39,130	42,732	45,581	Yes
Debt Service Cerb Ln Mat date-07/01/2016	GF/Intergov	35,602	35,601	35,602	
Yakima Cnty Inter Agrmnt Mat date- 06/01/2020	GF/Intergov	39,095	39,095	39,095	
Yakima Valley Regional Library	GF/Library	1,314,107	0(1)	0(1)	
Public Works:					
RSVP - (YVCC)	Parks & Rec	3,000	3,000	0	Yes
Committee for Downtown Yakima (new funding source CED)	Parks & Rec	50,000	50,000	0	
New Requests:					
Seasons Music Festival - Education Program for H.S. Students	Parks & Rec			0	Yes
Citizens for Safe Yakima Valley Communities	General Fund			0	Yes

(1) The cost of Library services has been eliminated since 2007 as a result of an election where the voters agreed to be annexed into the Library District. Therefore the narrative is no longer included in the City budget.

GF = General Fund

CITY OF *Yakima*

FINANCE

2008 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Intergovernmental – 095

Financial Services Manager:
Cindy Epperson

DEFINITION

This division, included in General Fund, is used to pay the City's obligations to other intergovernmental agencies. It is also used to account for the outside agency requests that are supported by General Fund. (Refer to chart at the beginning of this budget section for a summary log of all outside agencies and intergovernmental agencies, citywide).

The service units in this division are:

Service Unit 129 – Emergency Services
Service Unit 319 – Clean Air
Service Unit 322 – Industrial Development
Service Unit 411 – Health
Service Unit 611 – Legislation

BUDGET SUMMARY

Expenditure Summary By Service Unit	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
129 Administration	$42,244	$54,721	$54,721	$54,721	$57,212	104.6	104.6
319 Administration	12,622	12,622	9,467	12,622	22,062	174.8	174.8
322 Industrial Development	19,913	19,913	19,913	19,913	19,913	100.0	100.0
411 Physical Health Support	17,569	18,600	13,481	18,600	19,000	102.2	102.2
611 Legislation	131,959	177,561	120,694	177,561	133,078	75.0	75.0
Total Expenditures	$224,307	$283,417	$218,276	$283,417	$251,265	88.7	88.7

Expenditure Summary By Type	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 9/30/2007	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % of Total
400 Other Services And Charges	77,176	80,778	65,911	80,778	78,294	96.9	31.2
500 Intergov Srvcs/Other Interfund	111,530	167,038	116,764	167,038	137,369	82.2	54.7
700 Debt Service	35,601	35,601	35,601	35,601	35,602	100.0	14.2
Total Expenditures	$224,307	$283,417	$218,276	$283,417	$251,265	88.7	100.0

EXPLANATORY NARRATIVE

Service Unit 129 – Emergency Services

By virtue of RCW 38.52.070 and an agreement dated April 3, 1984, a joint operation is maintained under the title of "Yakima Valley Office of Emergency Management." Funding for this activity is based upon a per capita charge for that portion of the Emergency Services budget that is not reimbursed by the Federal Government through the State agency. The population estimate used to pro rate the charges among the various cities and Yakima County is based on the latest official population estimates of the State Office of Financial Management.

Account 510 Other Governmental Agencies (Office of Emergency Management) – The 2008 Preliminary budget includes $57,212 based on an assessment of $.6898 per capita on a population estimate of 82,940. This represents an increase of $2,491 or 4.6% from the 2007 assessment of $54,721, which is a combination of a 3% increase in the assessment per capita, coupled with the increased population from growth and the Occidental Annexation. (See budgeted policy issue)

Service Unit 319 – Clean Air

This service unit reflects the allocation to the Yakima Clean Air Authority mandated by RCW 70.94.093.

Account 510 Other Governmental Agencies (Clean Air Authority) – The proposed 2008 budget of $22,062 is an increase of $9,440 or 74.8% over the 2007 assessment of $12,622. This represents a request of $.27 per capita on a population of 81,710. The per capita rate increased from $0.1588 or 70% from the prior year. (See budgeted policy issue.)

Service Unit 322 – Industrial Development

This activity provides for a contract with the Yakima County Development Association (YCDA) for economic development services.

Account 400 Other Services (YCDA) – The budget includes $19,913 to YCDA for both 2007 and 2008. YCDA has requested a slight increase of $87 to $20,000. (Refer to related Policy Issue)

Service Unit 411 – Health

This activity provides for payments to the Yakima County Division of Alcoholism. Payments are based on 2% of CITY OF YAKIMA receipts of Liquor Excise and Liquor Profits revenue, in accordance with State law.

Account 500 Intergovernment Services – The estimated 2008 allocation for the Yakima County Division of Alcoholism is $19,000, $400 more than the 2007 year-end estimate of $18,600.

Service Unit 611 – Legislation

This activity provided funding in 2007 to:

- Allied Arts Council
- Greater Yakima Chamber of Commerce
- Hispanic Chamber of Commerce
- Sunfair Association
- Yakima Valley Conference of Governments (COG)
- Repayment of the Community Economic Revitalization Board (CERB) loan
- Yakima County - interlocal agreement for road improvements in annexation areas

Account 410 Professional Services (Outside Agencies) – Refer to the policy issues for further discussion on Outside Agency requests.

	2007	2008	Increase / (Decrease)
Allied Arts of Yakima Valley - Arts Van	5,333	0	(5,333)
Greater Chamber of Commerce	5,900	5,900	0
Hispanic Chamber of Commerce	5,900	5,900	0
Sunfair Association - Sunfair Parade	1,000	1,000	0
Total	18,133	12,800	(5,333)

Account 490 Miscellaneous – The Yakima Valley Conference of Governments allocation for 2008 is $45,581, $2,849 or 6.7% greater than the 2007 allocation of $42,732.

	2007	2008	Increase
COG General Assessment*	$31,867	$32,347	$480 or 1.5%
Metropolitan and Regional Planning Organization (MPO/RTPO)	10,865	13,234	$2,369 or 21.8%
Total	$42,732	$45,581	$2,849 or 6.7%

* Based on 39¢ per capita against the City of Yakima 2007 population estimate of 82,940, which is the same rate as 2007. Refer to the policy issue for further discussion.

Account 500 Intergovernmental Services – This account represents interlocal agreements with Yakima County to allocate a portion of the County's debt service for Public Works Trust Fund loans done for street improvements in recent annexation areas. The 2008 budget includes $39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020. (The 2007 budget also included a one-time payment of $42,000 related to the Occidental annexation.)

Account 700 and 800 Debt Service – This account represents $35,602 for principal and interest on the Community Economic Revitalization Board (CERB) loan. This was a twenty-year loan incurred in 1997 and is scheduled to be totally repaid in 2016.

DETAIL

Service Unit - 129 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
510 Intergovernment Professional Ser	$42,244	$54,721	$54,721	$54,721	$57,212	104.6	104.6

Service Unit - 319 Administration Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
510 Intergovernment Professional Ser	$12,622	$12,622	$9,467	$12,622	$22,062	174.8	174.8

Service Unit - 322 Industrial Development Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
4Y0 Yakima Co Development Assoc.	$19,913	$19,913	$19,913	$19,913	$19,913	100.0	100.0

Service Unit - 411 Physical Health Support Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
510 Intergovernment Professional Ser	$17,569	$18,600	$13,481	$18,600	$19,000	102.2	102.2

Service Unit - 611 Legislation Expenditure Detail	(1) 2006 Actual	(2) 2007 Amended Budget	(3) 2007 Actual 09/30/07	(4) 2007 Estimated Year-End	(5) 2008 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
400 Other Services And Charges							
410 Professional Services	$18,133	$18,133	$11,233	$18,133	$12,800	70.6	70.6
490 Miscellaneous	39,130	42,732	34,765	42,732	45,581	106.7	106.7
Total	57,263	60,865	45,998	60,865	58,381	95.9	95.9
520 Intergovernment Agreements	39,095	81,095	39,095	81,095	39,095	48.2	48.2
780 Intergovernmental Loans	19,755	20,842	20,842	20,842	21,989	105.5	105.5
830 Debt Service - External Ltd -Int	15,846	14,759	14,759	14,759	13,613	92.2	92.2
Total Expenditures - Srv Unit 611	$131,959	$177,561	$120,694	$177,561	$133,078	75.0	75.0

Appendices

Budget Reader's Guide
Budget Guidelines
Glossary
Summary of Significant Accounting Policies
Pay Ordinance
General Information

BUDGET READER'S GUIDE

OVERVIEW

The cross-reference table below identifies the relationships between the City Fund (including a breakdown of General Fund by related City Departments/Divisions), the classification type (for governmental accounting and budget requirements), the City operating department and the City functional grouping.

Fund/ Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
011	City Council	General	City Management	Gen Govt
012	City Manager	General	City Management	Gen Govt
013	State Auditor	General	Finance & Budget	Gen Govt
014	Records	General	City Management	Gen Govt
015	Financial Services	General	Finance & Budget	Gen Govt
016	Human Resources	General	City Management	Gen Govt
017	Legal	General	City Management	Gen Govt
018	Municipal Court	General	Municipal Court	Gen Govt
019	Purchasing	General	City Management	Gen Govt
020	Hearings Examiner	General	Comm & Econ Dev	Gen Govt
021	Environmental Planning	General	Comm & Econ Dev	Gen Govt
022	Code Administration	General	Comm & Econ Dev	Gen Govt
024	Indigent Defense	General	City Management	Gen Govt
031	Police	General	Police	Gen Govt
032	Fire	General	Fire	Gen Govt
035	Police Pension	General	Finance & Budget	Gen Govt
038	Probation Center	General	Municipal Court	Gen Govt
041	Engineering	General	Comm & Econ Dev	Gen Govt
051	City Hall	General	Comm & Econ Dev	Gen Govt
052	Information Systems	General	Finance & Budget	Gen Govt
054	Utility Business Office	General	Finance & Budget	Gen Govt
095	Intergovernmental	General	Finance & Budget	Gen Govt
096	SunDome	General	Finance & Budget	Gen Govt
098	District Court	General	Finance & Budget	Gen Govt
099	General Fund Transfers	General	Finance & Budget	Gen Govt
123	Economic Development	Special Revenue	Comm & Econ Dev	Op/Enterprise
124	Neighborhood Development	Special Revenue	Comm & Econ Dev	Op/Enterprise
125	Community Relations	Special Revenue	City Management	Op/Enterprise
127	Community Services	Special Revenue	Finance	Op/Enterprise
131	Parks and Recreation	Special Revenue	Public Works	Gen Govt
140	Growth Mgmt/Com Trip Red Fund	Special Revenue	Comm & Econ Dev	Op/Enterprise
141	Streets	Special Revenue	Public Works	Gen Govt
142	Arterial Streets	Special Revenue	Comm & Econ Dev	Capital
143	Transportation Improvement	Special Revenue	Comm & Econ Dev	Capital
144	Cemetery	Special Revenue	Public Works	Op/Enterprise
150	Emergency Services	Special Revenue	Fire	Op/Enterprise
151	Public Safety Communications	Special Revenue	Fire/Police	Op/Enterprise
161	Parking & Business Imp Area (PBIA)	Special Revenue	Comm & Econ Dev	Op/Enterprise
162	Trolley	Special Revenue	Comm & Econ Dev	Op/Enterprise
163	Front Street Business Improvement	Special Revenue	Comm & Econ Dev	Op/Enterprise
170	Tourist Promotion	Special Revenue	Comm & Econ Dev	Op/Enterprise
171	Capitol Theater	Special Revenue	Comm & Econ Dev	Op/Enterprise
172	Public Facilities District	Special Revenue	Finance & Budget	Op/Enterprise
173	Tourist Promotion Area	Special Revenue	Comm & Econ Dev	Op/Enterprise
195	Contingency	Special Revenue	Finance & Budget	Reserve
198	Capitol Theater Reserve	Special Revenue	Finance & Budget	Reserve

Fund/ Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
221	LID Guaranty	Debt Service	Finance & Budget	Debt Service
272	PFD Convention Ctr 2002 G.O. Debt	Debt Service	Finance & Budget	Debt Service
281	LTGO - Various Bond Issues	Debt Service	Finance & Budget	Debt Service
282	98 G.O. Street	Debt Service	Finance & Budget	Debt Service
283	94 G.O. Crim Just/I82	Debt Service	Finance & Budget	Debt Service
284	95 G.O. Fire	Debt Service	Finance & Budget	Debt Service
285	G.O. Line of Credit	Debt Service	Finance & Budget	Debt Service
287	76/96 G.O. Convention Center	Debt Service	Finance & Budget	Debt Service
289	LID Control Debt Service	Debt Service	Finance & Budget	Debt Service
321	Central Business District Capital	Capital Project	Comm & Econ Dev	Capital
322	Capitol Theatre Construction	Capital Project	Comm & Econ Dev	Capital
331	Parks Capital	Capital Project	Public Works	Capital
332	Fire Capital	Capital Project	Fire	Capital
333	Law and Justice Capital	Capital Project	Police	Capital
342	Public Works Trust Construction	Capital Project	Comm & Econ Dev	Capital
343	REET 2 Capital Fund	Capital Project	Comm & Econ Dev	Capital
345	LID Construction	Capital Project	Comm & Econ Dev	Capital
364	Transit Capital	Enterprise	Public Works	Capital
370	Convention Center Capital	Capital Project	Comm & Econ Dev	Capital
392	Cumulative Reserve-Capital	Capital Project	Comm & Econ Dev	Capital
441	Stormwater Operating Fund	Enterprise	Comm & Econ Dev	Op/Enterprise
442	Stormwater Capital Fund	Enterprise	Comm & Econ Dev	Capital
462	Transit	Enterprise	Public Works	Op/Enterprise
471	Refuse	Enterprise	Public Works	Op/Enterprise
472	Wastewater Treatment Plant Cap Rsv	Enterprise	City Management	Capital
473	Sewer Operating	Enterprise	City Management	Op/Enterprise
474	Water Operating	Enterprise	City Management	Op/Enterprise
475	Irrigation Operating	Enterprise	City Management	Op/Enterprise
476	Sewer Construction	Enterprise	City Management	Capital
477	Domestic Water Improvement	Enterprise	City Management	Capital
478	Sewer Facility Project	Enterprise	City Management	Capital
479	Irrigation System Improvement	Enterprise	City Management	Capital
484	91 Water/Sewer Bond	Enterprise	Finance & Budget	Debt Service
485	Apple Tree Redemption	Enterprise	Finance & Budget	Debt Service
486	98 Water Bond	Enterprise	Finance & Budget	Debt Service
488	Wastewater Revenue Bond	Enterprise	Finance & Budget	Debt Service
491	2003 Irrigation Revenue Bond Red.	Enterprise	Finance & Budget	Debt Service
492	2003 Irrigation Revenue Bond Res.	Enterprise	Finance & Budget	Debt Service
494	2003 Sewer Revenue Bond Res.	Enterprise	Finance & Budget	Debt Service
512	Unemployment Comp Reserve	Internal Service	City Management	Reserve
513	Employee Health Benefit Reserve	Internal Service	City Management	Reserve
514	Workers Comp. Reserve	Internal Service	City Management	Reserve
515	Risk Management Reserve	Internal Service	Finance & Mgmt	Reserve
516	Wellness/Employee Assistance Prog.	Internal Service	City Management	Reserve
551	Equipment Rental	Internal Service	Public Works	Op/Enterprise
555	Environmental	Internal Service	Public Works	Op/Enterprise
560	Public Works Administration	Internal Service	Public Works	Op/Enterprise
610	Cemetery Trust	Trust	Finance & Budget	Trust
612	Fire Pension	Trust	Finance & Budget	Reserve

BUDGET PROCESS

Procedures for adopting the annual operating and capital budget

The City Council annually approves the City's operating budget. The operating budget is designed to allocate annually available resources among the City's services and programs and provides for associated financing decisions.

The City's budget procedures are mandated by Washington State Law and Yakima's Charter. At a minimum, the law requires the following steps:

1. Prior to November 1st of each year, the City Manager submits a proposed budget to the City Council. This budget is based on priorities established by the Council and includes expenditure projections/requests provided by City departments and balanced against revenue projections.

2. The Council conducts public meetings and a hearing on the proposed budget in November to obtain taxpayer comments.

3. During mid-December, the budget is legally enacted through passage of an ordinance.

The complete budget calendar is included as an attachment to the Preliminary Guidelines memo, enclosed.

Amending the budget

The total fund approved budget is the legal level of control; this means that there is some flexibility within a fund to over or under spend individual line item budgets, but total expenditures for a fund cannot exceed the total approved budget (appropriation) for that fund.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of permanently authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the approved budget (appropriation) for a particular fund, it may do so by ordinance, if approved by a simple majority plus one, after holding two public hearings.

BUDGET FORMAT

The following is an explanation of the Preliminary budget, by volume and section:

Budget Forecast

A separate document release in mid-October which contains a general introduction and overview of the entire budget. This document provides an overview of the financial environment in which the City is operating, an overview of the challenges facing the City in the foreseeable future and the strategies the City will employ and the direction the City will take to meet these challenges. This section also provides an overview of each of the significant revenue sources of the City and displays a comparison of last year actual, current year-end estimates and next-year projections for each revenue source. Similarly, this section provides an overview and a three-year comparison of actual, estimated and projected expenditures of the City., grouped on a functional basis.

Preliminary Budget
Released in early November and provides a more detailed analysis of the underlying programs that make up the larger budget totals.

Citywide Summaries Section displays summary information for each fund, including revenues, expenditures, and fund balances. Included in this section are summaries on Permanent Budgeted Positions; Double Budgeting; City Service Charges; and General Fund Resources. This section also includes a different way to view the City's budget, called A Graphic Portrayal of City Resource Consumption, which graphically displays revenue by broad categories and distributes that revenue to broad functions of the proposed budget.

Budget Detail by Operating Departments Section is organized into the City's seven operating departments, including: City Management; Municipal Court; Finance and Budget; Community and Economic Development; Police; Fire; and Public Works, plus a separate category for Intergovernmental and outside agency budgets. Each departmental section begins with an organizational chart and a summary for the department as a whole. Then each operational Division within the Department is presented; this information includes a narrative description of the basic objective and/or program activity, and a summary of authorized personnel for the division as a whole. In many instances the division activities are broken down further into groupings called service units; the City's recognized activity centers. Next, the service units are explained and program performance statistics are presented, where applicable. Finally, each division includes a table which summarizes financial information including an expenditure summary by object (type of item purchased) and service unit (program) and a revenue summary by source (basub) and service unit. (It should be noted that General Fund departments will not have revenue summaries, as the General Fund revenue does not "belong" to a particular department. General Fund revenue is analyzed separately in the Citywide Forecast Document.)

Appendices includes the Budget Guidelines issued by management in July; a glossary of commonly used budget terms; a summary of significant accounting policies; the City's Pay Ordinance (and other ordinances, if applicable); and general statistical information, as applicable.

BUDGET PREPARATION AND ADOPTION OBJECTIVES

The budget process plays a significant role in Yakima's legislative policy making. Council members establish the level of services that the City will provide and allocates the funds which will support these services. This Preliminary Budget, as proposed, includes a broad range of service priorities and financial policies for the City. Accordingly, the planning, preparation, and adoption of the City budget will incorporate the legislative fiscal priorities set by the Council in the Strategic Planning process, as well as those priorities established by the Council in making the final policy decisions.

In addressing these legislative priorities, the budget meets the following objectives:

1. Presents a balanced spending plan for operating and capital budgets within existing resources.

2. Maintains municipal service level priorities and programs as determined by the City Council.

3. Considers and implements appropriate options to either increase resources or reduce expenditures where necessary to meet critical needs and to reduce projected budget deficits or operating subsidies.

4. Ensures that departmental budgets are in compliance with the uniform set of guidelines issued by the City Manager.

5. Maintains operating fund cash flow reserve levels, and allocates sufficient funds for non-discretionary fixed and mandated cost increases.

6. Examines the impact of changing local economic conditions and examines opportunities or economic growth which could affect both operating revenues and expenditures.

7. Incorporates in progressive phases, the Six-Year Capital Facilities Plan for capital facility/ infrastructure projects.

8. Evaluates proposals for increasing productivity and performance to minimize future staff and rate increases and reduces expenses wherever possible.

9. Incorporates critical Council legislative priorities set by the Council through the Strategic Planning process.

Budget and policy issue performance is regularly monitored and periodically reported through monthly, quarterly and "as needed" reports to the City Manager and City Council.

(This page intentionally contains no information.)

BUDGET GUIDELINES

MEMORANDUM

July 13, 2007

TO: Department Directors and Division Managers

FROM: Dick Zais, City Manager
Rita DeBord, Finance Director
Cindy Epperson, Financial Services Manager

SUBJECT: ***2008 Budget Guidelines***

This Budget Guidelines packet has been prepared to assist you in the development of your 2008 budget. The 2008 budget process will be very similar to that of previous years (refer to Section I for an overview of the City's annual budget process)

Included herein you'll find 2008 Budget Development Instructions as follows:

Section I:	Overview of the City's Annual Budget Process
Section II:	General Information
Section III:	Expenditures
Section IV:	Revenues
Section V:	Budget Narratives (for Preliminary Budget Document)

Attachment I:	Sample of a Budget Narrative Submittal for Preliminary Budget
Attachment II:	Blank Policy Issue Form
Attachment III:	2008 Preliminary Budget Calendar
Attachment IV:	Policy Issue/Detailed Budget Review Schedule **Note**: This schedule has not yet been set, and will be provided upon completion. Meetings will be scheduled from August 1 through mid September. Should you (Department Director and Division Managers) be unavailable for budget meetings at <u>any</u> time during this period, **please contact Kathy Miles in Finance immediately, at 249-6840 and advise her of your schedule**.

The Detailed Budget Worksheets for each division will be distributed after June payroll is posted and most of the 2nd quarter charges are recorded – <u>approximately July 20</u>.

Current Action Items and Time Lines

Following are the tasks that need to be completed in the immediate future and the related time lines. (Information and guidelines related to tasks required at later dates are also included in this document to help you prepare for the overall budget process.)

- **Budget Workshop** – Annually, Cindy Epperson leads a workshop to explain the budget process and to answer any questions you may have regarding the preparation of your 2008 budget. Two meetings are scheduled the morning of **Wed. July 25** in the large Community and Economic Development conference room – the first at **8:30 a.m**., and the second at **10:30 a.m**. All department directors, division managers, and other employees involved in budget preparation are urged to attend this meeting. This review will include guideline interpretation and overall budget preparation.

- **Monday July 30, 2007** – All **Policy Issues** anticipated for inclusion in the 2008 budget are due to Finance Department – in draft form.

  Note: Kathy Miles will be sending out a properly formatted sample policy issue. Please **use this form**, insert your information into the appropriate fields, and return it to Kathy electronically. If you would rather submit a handwritten document, please submit it to Kathy **one full week prior** to the due date.

- **Thursday, August 2, 2007** – All 2007 year-end estimates and proposed 2008 Preliminary budget worksheets due to the Finance Department.

  1. **2007 Year-end Estimates** – Identify on budget worksheets (to be distributed approximately 7/20/07) the year-end estimate of revenues and expenditures, based on the most current information available and your best judgment. Note: if one expenditure area is going over budget, you'll need to adjust downward in another area (within the same department and fund) so that the net year-end expenditures do not exceed the budget. Please reduce year-end salary estimate for any position vacancies.

  2. **Proposed 2008 Preliminary Budget** – Identify on the budget worksheets (to be distributed approximately 7/20/07), the proposed projected revenues and expenditures (operating and capital) for 2008 based on the most current information available and your proposed operating plan.

     Note: Submit your budget worksheets to Teresa Borgman in Finance (updated with your year-end estimates and your 2008 budget requests).

You will greatly assist us by ensuring that all of your information is submitted to the Finance Department before the August 2 due date, to allow Finance adequate time to process your data before budget hearings begin. If you have any questions – after reading the enclosed information – feel free to contact Cindy Epperson, Financial Services Manager, at 576-6644.

cc: City Council

I. OVERVIEW OF THE CITY'S ANNUAL BUDGET PROCESS

There are several steps to the City's annual budget process:

Step 1: Finance Department distributes Budget Guidelines and a draft "working budget" document to all Department Heads and Division Managers. (This working budget is updated by the respective Division Managers and Department Directors to reflect year-end estimates and next years budget requests and submitted to Finance along with draft Policy Issues, if any. See #3 below.)

Step 2: Department directors meet as a group to review and discuss the 2008 draft Policy Issues.

Step 3: Division Managers submit year-end estimate and next year's proposed revenue and expenditure budgets (i.e.: updated budget worksheets) to the Finance Department for processing and preparation in advance of the Administrative Budget Review meeting.

Step 4: Administrative Budget Reviews Held: Department budget review meetings are held with the City Manager, Finance department staff and the respective Department Directors and Division Managers. Budget requests are adjusted as needed.

Step 5: Finance Department, with cooperation from the various Department Directors and staff, update and prepare departmental budget information, as adjusted during the administrative budget review meetings.

Step 6: The 2008 Budget Forecast is submitted to Council: the Finance Department prepares and submits a Budget Forecast to Council utilizing, in part, the information submitted by Department Heads and discussed at the Administrative Budget Review meeting, as noted above. The Budget Forecast is typically discussed with Council at the last regular Council meeting in October.

Step 7: Preparation and Submittal of the 2008 Preliminary Budget to Council: the same format and process as used in the past will be utilized again this year. Each department and division will finalize their preliminary budget request and prepare the related budget narratives for inclusion in the Preliminary Budget document. The Finance Department will review and refine as needed, and prepare the full document for submission to Council. The Policy Issue document and Preliminary Budget will be submitted to Council on November 6th.

Step 8: Council's Budget Review: Department budget review meetings with Council will be held during the November and December time frame.

Step 9: Public Budget Hearing: as required by law, will be held on or before the first Monday in December of each year. (Generally held the last Council meeting in November.)

Step 10: Final Council Budget Review Meeting: Finance Department prepares and submits a Budget Wrap-up Document to Council. Council votes on the Policy Issues and any other issues, as necessary.

Step 11: Council Passes Ordinance approving the 2008 Budget in December.

II. GENERAL INFORMATION

The initial budget worksheets provided to department heads and division managers (for their updates regarding year-end estimates and 2008 proposed budget) are based on the 2007 adopted budget, as adjusted for the following items:

- Salary and Wages have been adjusted to reflect:

  1. The negotiated increases in base wages (with an estimate for 2007 unsettled contracts
  2. Applicable compensation adjustments; including:
     - Longevity
     - Approved Civil Service Reclassifications
     - Merit (step) increases - please review for accuracy, but do not automatically increase steps for someone not at top step – the new budget system is extracting personnel related information directly from payroll.
     - 4% Medical Insurance increases, subject to further review (no change is being proposed in dental rates because it is a capped benefit)

- 2% Insurance - Risk Management

- 0% Postage (5% was budgeted in 2007 to cover the most recent postage increase)

- Utility Increases:
  - 3% Natural Gas
  - 6.5% Electricity
  - 7.5% Fuel
  - 3.5% Water
  - 3% Refuse
  - 3% Cellular phone

- Internal charges (first estimate):
  - 5% City Service charge
  - 10% Plant charge (for Natural Gas increase)
  - 3% Public Works Administration charges

Policy Issue Proposals

- All proposals should be submitted using the Policy Issue form enclosed, (refer to Attachment II). If further explanation beyond the two-page form is necessary, summarize the information on the form (do not expand the form beyond the 2 pages) and provide additional information in a separate attached, supplemental memorandum.

- A draft of all Policy Issue proposals must be submitted to Finance by July 30th. The Policy Issues need not be complete and in final form until September/October time frame.

III. EXPENDITURES

Note: For General Government (General, Parks and Street Funds) divisions, these instructions include summary budget limitations. See information below.

2008 General Government

For Preliminary Budget development, your 2007 adopted budget has been transferred over and becomes your 2008 budget; except as noted in Section II, previous page.

If departments have needs that cannot be met within the above-described limitations, a policy issue must be submitted. The initial reports will include actual expenditures through June 2007. **Please identify on this report your estimated year-end actual expenditures.** We know it is early in the year, but it is important that these estimates be as accurate as possible, as they determine the calculation of the 2008 beginning fund balance (which is then used, in part, to determine funds available for your 2008 budget expenditures).

All Funds: Personnel -- Wage and Benefit Considerations

- **No additional staff (permanent, full-time, part-time or temporary) increases are to be budgeted for 2008.**

- **No requests for new or additional staffing in General government funds (permanent, full-time or part-time) above 2007 authorized levels will be accepted (in Policy Issues or otherwise).** The only exception to this rule would be positions funded by grants or additional staff that would be more than offset by a reduction in overtime or other related expenses.

- Requests for additional staffing (Permanent, Full-Time or Part-Time) in Non-General Government areas should have a revenue source supporting the additional expense identified before submittal to the City Manager for consideration.

  1. 2008 proposed expenditures for Non-General Government positions/personnel should be prepared as follows:

     - Finance will provide the budget worksheet printouts, which contain the 2008 labor and benefit costs adjustments (refer to Section II, General Information for a list of all adjustments already made to your budget worksheets.)

       Note: If personnel cost adjustments produce an increase in department/division total 2008 budget above what revenues can support, expenditure reductions elsewhere must be implemented to balance the 2008 budget.

     - For 2008, expenditures for existing part-time or temporary staff are to be projected at 2007 actual estimated levels or below.

     - All reclasses already approved by Civil Service should already be included in the 2008 budget. Exclude reclasses requested but not yet approved, at this point in time. However, please inform Finance of any pending reclasses.

Note:

- 2007 year-end estimates for staffing need to be analyzed and adjusted to take into account vacancies or other staffing related changes.

- 2008 Proposed Personnel Budget: 2008 budget staffing costs noted on the budget worksheets are generated from the staff percentage worksheet, and these system-generated accounts say "Staff."

- Additionally, some staffing costs such as Overtime, Retirement Cashouts and Special Pay need to be entered -- they do not come in from the staff percentage worksheet.

2. 2008 Expenditures for anticipated employee retirements and cash-outs should be budgeted in Object #140. (Please adjust the 2008 budget to accurately estimate this expense, as it is one that cannot be "automatically generated.")

3. 2008 Expenditures for State Retirement "Excess Compensation" estimate should be budgeted in Object #224. "Excess Compensation," as used in this section, includes any payment that was used in the calculation of the employee's retirement allowance by the State Retirement System, which is in excess of 240 hours of unused annual leave. For planned 2008 retirements, contact the Finance Department for assistance in calculating these costs.

4. 2008 Overtime expenditures should provide for the ongoing requirements of the Fair Labor Standards Act. However, each department is to perform an overtime cost/impact analysis. The objective is to identify avoidable costs and reduce overtime expenditures to below year-end estimates. 2008 proposed expenditures are to be budgeted no greater than the 2007 budget or year-end estimates, whichever is lower.

5. 2008 City expenditures for medical and dental insurance should be estimated at the budgeted amount for 2007 (i.e. disregard vacancies for medical and dental insurance estimates). Initially, the 2008 budget will include a 4% rate increase to cover medical inflation. New rates will be developed later in August/September, and will consider our group history and any plan design changes recommended by the Insurance Committee.

Professional Services

Except for indigent defense and mandated or required professional service contracts, no funds should be budgeted for any new professional services. Any proposed increase in professional services should not be budgeted and will require explanatory narrative and a Policy Issue request.

Other Operating Costs

- Travel and training expenditures (Account #430) are to be budgeted and justified on the basis of critical needs.

  - Your 2008 travel budget should be no greater than the costs expected for 2007 year-end estimates or the 2007 budget, whichever is lower.

- Each division is requested to identify by location and professional affiliation, planned out-of-state travel for 2008.

- Make sure account #430 includes only room, meal, and general subsistence costs. Registration fees are to be budgeted in Account 490.

➢ Refer to Section II, General Information, for a list of miscellaneous operating expenses that have been increased to calculate your initial 2008 budget request. Any deviation from Budget Guidelines for specific operating requirements of a department or division must be discussed at the Administrative Budget Review meetings and approved by the City Manager, and should be described in the budget narrative portion of the Preliminary Budget document. Some internal charges, such as Equipment Rental M&O are currently budgeted at the 2007 level, while some have been estimated. As Finance further develops these charges, they will be entered into the 2008 budget.

➢ Equipment operation and replacement charges, for all departments, are to be budgeted as ongoing expenditures. The Fleet Manager will identify funding requirements for each department. The Equipment Rental and Replacement Fund owns all rolling stock that can be capitalized (i.e. a useful life greater than one year with a cost greater than $5,000) with the exception of Fire and Transit. The procedures relating to the Equipment Rental Fund are set forth in the Municipal Code, Chapter 3.15.

No additions to fleet (as opposed to equipment replacement) are to be included in the 2008 proposed budget submitted on the budget worksheets. Any addition to fleet must be discussed at the Department Administrative Budget Review meeting and approved by the City Manager, will requires a transfer of funds from the Operating Fund to Equipment Rental to cover the initial purchase, and must be budgeted in both funds.

Note: Additions to fleet are normally policy issues. Therefore, operating departments must notify the Equipment Rental Manager of potential Policy Issues that may affect the Equipment Rental budget.

If your department expects Equipment Rental to fabricate or provide services not included in the M&O charges, these costs should be budgeted separately. If you have a question regarding whether a cost is included in the M&O charge, contact the Equipment Rental Manager.

➢ Other 2008 budget items, except for fixed, mandated, contractual, or uniform cost increases for expenditures not addressed in these guidelines, should not exceed 2007 year-end estimates, or 2007 amended budget, whichever is lower.

Capital Outlay

Capital outlays for 2008 are limited to no greater than the 2007 budget or estimated actual amount. Requests should include sufficient justification for Council consideration as indicated in the budget submission format.

Contact the Purchasing Division for assistance in developing estimates for major purchases. (Purchases below $5,000 per individual item are not considered capital outlay, and would likely be included in the budget as "small tools and minor equipment.")

Non-General Government Divisions

All funds had the 2007 adopted budget carried forward into 2008. Other operating divisions should follow the same guidelines as General Government, as detailed above. We would expect the capital funds would need to be adjusted for new projects. For capital projects budgeted in 2007, please provide an estimate of costs expected to be completed by the end of 2007 – the balance of the project should be rebudgeted in 2008.

IV. REVENUES

The 2007 budgeted revenues were also programmatically carried forward to your 2008 budget.

Rate Adjustments

Departments considering increases in utility rates or fares should prepare a separate policy issue supporting the rate adjustments.

Tax Adjustments

The Finance Department will estimate tax receipts in light of current economic conditions and changes in State law. This will include a review of the City tax on City-owned utilities.

Fees

If possible, all current fee-for-service programs should be budgeted on a 100% self-supporting basis. If raises in fees are necessary to maintain this standard, include a comparison of existing fees and costs together with proposed increases and an estimate of revenues generated to offset anticipated expenditures. **These changes should be presented in a Policy Issue.**

General Revenues

The Finance Department will make an estimate of general revenues that do not require departmental input. They will also review department revenue estimates prior to final submittal.

V. PRELIMINARY BUDGET DOCUMENT - BUDGET NARRATIVES

The Department/Division budget narratives make up the largest portion of the Preliminary Budget Document. The budget narrative format consists of six sections. They are:

1. Division Definition
2. Authorized Personnel
3. Performance Statistics
4. Explanatory Narrative
5. Capital Outlay
6. Major Policy Issues

The information required in each of these sections is described in the Budget Request Summary Format, Attachment I. (It is also recommended that Department Director and Division Managers review last years Preliminary Budget document narratives.)

A copy of your previous year's budget narrative will be issued to each Division Manager and Department Director by Finance later in the budget development process. This narrative should

then be used to assist you in the development of your 2008 budget narrative. These "narrative drafts" (i.e. last year's narratives and 2008 approved budget proposals) will be issued as soon as the numbers are "frozen" for the Preliminary Budget, around the end of September. Narratives should then be written to reflect the 2008 budget proposals, the 2007 year-end estimates and assumptions made by departments based on the Budget Forecast printouts.

Each Department Director is responsible for the preparation and content of the budget narratives for all divisions/funds under their scope of responsibility. It is critical that narratives be submitted on time to ensure proper review and finalization by Finance and the City Manager. (See schedule/ attachment III – Budget Calendar.)

Functional Organizational Chart

In addition to the budget narrative described above, each department is to provide a current (not proposed) 2007 organizational chart, including statements outlining organizational responsibility.

- The same organizational chart used in the 2007 Preliminary Budget document will be distributed to Department Heads and should be used as a template for preparing the organizational chart for the 2008 Preliminary Budget document (again; this chart should reflect the 2007 organization.)

- Your updated chart should reflect your organization as it currently exists in 2007. Remember that the number of employees shown on the organizational chart should equal the number of employees listed in the "Authorized Personnel" section of your 2007 budget narrative as "Permanent Budgeted Positions." If changes were made after the 2007 budget was adopted, the personnel listing in the "2007 amended budget" column should be revised to reflect those changes.

ATTACHMENT I

CITY OF YAKIMA
(DEPARTMENT) 2007 BUDGET REQUEST SUMMARY

DIVISION DEFINITION

A short statement describing the function(s) of the division, including the division's Mission Statement, if applicable. End your "Definition" with a listing of service units within the division.

AUTHORIZED PERSONNEL

Each department and division is responsible for updating the detailed authorized personnel list. This list should reflect:

- Actual personnel authorized for 2006,
- Budgeted level (as amended) for 2007, and
- Proposed budget level for 2008.

This information is essential to the 2008 Preliminary Budget process. The number of temporary employees each year should be denoted by separate footnote listing immediately below the permanent authorized listing. (The "2007 Amended Budget" authorization should equal the staffing level identified on the functional organizational chart submitted for inclusion in the Preliminary Budget.)

Authorized personnel should be listed in the following format:

EXAMPLE

AUTHORIZED PERSONNEL		ACTUAL BUDGET	2007 AMENDED BUDGET	2008 PROPOSED BUDGET
11222	Director of Services	1.00	1.00	1.00
1234	Assistant Services Operator	.00	.00	1.00[a]
4567	Department Assistant	1.00	2.00	2.00
	Total Personnel	2.00	3.00	4.00

(a) Explain changes by summarizing budgeted policy issue or other basis for the change; i.e. "See proposed budgeted policy issue to add an Assistant Services Operator."

PERFORMANCE STATISTICS

List performance statistics only where applicable. We would encourage divisions to consider presenting data that would be meaningful as a chart or graph. For example, Water and Wastewater summarize their budgets by service unit and produce a pie chart, while Transit charts monthly ridership.

EXPLANATORY NARRATIVE

Begin the "Explanatory Narrative" section with any general narrative discussion which would affect numerous account lines in your budget.

A statement similar to the following is recommended:

EXAMPLE

"All service units' salary and benefit accounts in this division are impacted by the wage settlement and an estimate for the management pay and compensation adjustment (PACA).

This statement could likewise be modified and used for any other accounts such as benefits, insurance, or any accounts impacted uniformly throughout a department or division's budgets. Note: Finance will draft a statement regarding systematic personnel benefit changes.

To complete your "Explanatory Narrative" section for each division, referenced by service unit title and number, describe the following:

- Address Your Program Changes/Policy Issues: Explain any administrative changes in programs and operations proposed or planned for 2008. This should include a brief explanation of all budgeted policy issues and the accounts affected.

- Address Substantial Increases/Decreases in Spending for 2008: Briefly identify, explain and justify all increases or decreases in each summary line item of proposed expenditures for 2008 which result in a change of 3% and $1,000, plus or minus, from the 2007 estimated year-end expenditure levels. Also, if a significant difference occurs between the 2007 budget and the estimated year-end, this relationship should be narratively documented. This narrative should directly correlate to expenditure levels reported on the summary budget printouts included with your expenditure/revenue projection worksheets. (This excludes increases planned for utilities and other commodity items specified in the Budget Guidelines. Also excluded are increases or decreases which represent policy issues requiring Council action see separate section below.) Please use the following example as a guideline for your narrative. Please note, the intent is to continue to "right-size" the general narrative descriptions. This is the basic narrative for all accounts.

EXAMPLE

Account # and Name This line item for 2008 reflects an increase/decrease of $_____ from the 2007 year-end estimate of $_____ to $_____. This is a ____% increase/decrease. The increase/decrease is $_____ or ____% from the 2007 budget of $_____. The increase/decrease is the result of_____."

For most accounts this narrative is all that is necessary to describe increases or decreases. Extensive narrative repetition is to be limited. If, for example, all service units are impacted by a labor settlement, management increase or adjustment, a one-time general statement at the beginning of the division's "Explanatory Narrative" should be used to describe those overall impacts. (See the "Example" first discussed in the "Explanatory Narrative" section.)

It is also helpful to give a short explanation of what is included in the account i.e. "This account provides for printing of the City's budget documents and financial statements; registrations for training seminars; and dues and subscriptions to keep current on accounting/finance issues."

- Talk About What's Special or Exceptional in Your Division(s) for 2008: Identify and describe special or exceptional work programs to be undertaken in 2008; approximate cost, if applicable, and estimated time to complete.

- Explain Notable "Up's" or "Down's" in Revenue Estimates: Identify and explain any variances in 2008 revenue estimates, if applicable to your operation, which change plus or minus 3% from 2007 estimated actual levels.

CAPITAL OUTLAY REQUESTS

Please submit Budget Year 2008 capital outlay requests in the format shown below. Make sure that all capital outlays are listed by service unit and type (equipment vs. building, etc.). Also remember that capital outlays must exceed $5,000 per individual item and compare total proposed capital outlay to three year average.

EXAMPLE

Service Unit 341 —

Account 640 Machinery and Equipment —

Item	Cost	Funding Source	Justification
Trailer for Backhoes	$10,500	Operating Funds	New: This purchase will reduce wear and tear on backhoes caused by running vehicles on the road from the shops to job sites and back, thus prolonging vehicle life. It will also often reduce the travel time required.
Total	$10,500		

ATTACHMENT II

MAJOR POLICY ISSUES/SUPPLEMENTAL BUDGET REQUESTS

In order of priority prepare a separate, short summary for each departmental/ division policy issue as follows, using the attached format. Again this year, all policy issues should not exceed one typewritten page, front and back.

If you have a policy issue to submit and have not received the sample form, please contact Kathy Miles in Finance (249-6840). She can e-mail a sample policy issue that would already be in the proper format. Then you can update the document and return it electronically to her. Please try to have these submitted to Finance by July 19, for summarization and compilation for City Manager/ Department Head review. **If further supplemental information is required to explain, document, or expand on the rationale for policy change, you should prepare a separate memorandum**. Your supplemental information may be prepared in your division and submitted as an attachment to the main policy issue finalized in Finance. Below is a sample Policy Issue format.

Department: ***Division:***

Policy Issue Title:

1. **Proposal —** State the proposal/issue to be considered and policy objectives: i.e. proposed reorganization, staff increases or decreases, increase in fees, charges for services, new projects, major increases or decreases in service levels, etc.

2. Describe and justify the proposed policy issue in accordance with the following criteria:
   a. **Fiscal Impact —** cost reductions or increases
   b. **Proposed Funding Source —** if applicable; identify increases or decreases in revenues.
   c. **Public Impact —**
   d. **Personnel Impact —**
   e. **Required Changes in City Regulations or Policies —**
   f. **Legal Constraints, if applicable —**
   g. **Viable Alternatives —** Consideration of several viable alternatives to meet policy objectives.

3. **Conclusion and/or Staff Recommendation —**

Repeat Above Format For Each Division

ATTACHMENT III

2008 BUDGET PROCESS CALENDAR

(as of 7/13/07)

Action Steps	City Manager / Finance	Departments / Divisions	Council	R.C.W. Date
Distribution of: a) Preliminary Budget Guidelines, including the request for 2008 policy issues. b) Budget Worksheet Printouts: Request for estimates of revenues and expenditures for year-end and 2008 budget request. Finance Department issues budget worksheet printouts (showing 6 months of activity). Printouts will be updated throughout process.	July 13 By July 20			Sept. 7
Finance Department Budget Development Workshop	July 25	July 25		--
2008 draft policy issues due to Finance		July 30		--
CM/Finance/Department Directors Policy Issue Review Meeting	TBA	TBA		--
Budget worksheet printouts of revenue/expenditure estimates (2007 year-end and proposed 2008) due to Finance		Aug. 2		Sept. 21
Preliminary Revenue Review 2008 Status - CM/Finance	July 26			
Review General Govt. revenue projections - CM/Finance	July 26			Oct. 31
Finance assists departments with development prior to CM/department review meetings	Ongoing (Aug. – Sept.)	Ongoing (Aug. – Sept.)		--
CM/Finance/Dept. review of Year-end forecasts and 2008 Budget Requests	Aug. – Sept.	Aug. – Sept.		--
2008 budget narrative development – Departments/Divisions		Sept. – Oct. 6		--
Departments submit detail budget narratives to Finance		Oct. 5		--
Finance & CM prepare 2008 Budget Forecast	Sept. – Oct. 11			--
Budget Forecast on Council Agenda - CM/Finance			Oct. 16	November 1
Finalize Preliminary Budget Document - CM/Finance	Oct. 29			None
Preliminary Budget and Policy Issue Documents printed and available to City Council/public			Nov. 1	6 weeks prior to January 1
City Clerk publishes notice of Budget Hearings	1st 2 weeks in November			1st 2 weeks in November
Council sets Property Tax Levy (Holds hearing on revenues)			Nov. 6	November 15
Department Budget Reviews, with Council [1] a) Utility/Enterprise Funds b) General Government Funds	Nov. 6, 13, 20, & 27	Nov. 6, 13, 20, & 27	Nov. 6, 13, 20, & 27	--
Council holds Public Hearing (mandatory)			Nov. 20	On or before December 1
Council holds Budget Wrap-Up meeting to finalize Budget Decisions	Dec. 4	Dec. 4	Dec. 4	--
2008 Budget adopted [2]			Dec. 11 or 18	December 31

(1) Only as required -- Council may chose to review the Policy Issue document, have limited Detailed Budget reviews, and hold the Public Hearing only, as required by law.

(2) State law requires that the Budget be adopted by December 31. For our purposes, based on current Council schedule, the Budget will be adopted at the last business meeting of the 2007 calendar year, which may be either December 11, 2007 or December 18, 2007.

GLOSSARY

Accounting System – The total structure of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Ad Valorem Taxes **–** A tax levied on the assessed value of real property.

Appropriation – An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance – An official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation – The estimated value placed upon real and personal property by the Yakima County Assessor as the basis for levying property taxes.

Audit – A systematic examination of utilization concluded in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and results of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources

Balance Sheet – A statement purporting to present the financial position of an entity by disclosing the value of assets, liabilities and equities as of a specified date.

Bars Manual – The Washington State Auditor's Office (SAO) prescribes the financial accounting and reporting of local governments in the State. This is accomplished by the utilization of a standardized chart of accounts and financial reporting requirements as set forth in the Budgeting, Accounting, and Reporting System (BARS) manuals.

Bond – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate).

Basic/Sub Codes (BASUB) – A required element of the account number as set forth in the BARS manual.

- Revenue – The portion of the account number which identifies the source (origin or originating category) from which revenues are obtained. Major categories are: Taxes;

Licenses and Permits; Intergovernmental Revenue; Charges for Goods and Services; Fines and Forfeits; Miscellaneous Revenues; Non revenues; and Other Financing Sources.

- Expenditure/Expense – The numbers assigned to identify different categories of operations from which expenditures/expenses are incurred. Major categories are General Government Services, Security of Persons and Property, Physical Environment, Transportation, Economic Environment, Mental and Physical Health, Culture and Recreation, Debt Service, Capitalized Expenditures and Other Financing Uses.

Budget (Operating) – A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which a government and its departments operate.

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets may also be called fixed assets.

Capital Budget – A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based on a capital improvement program (CIP).

Capital Facilities Plan – A plan for capital expenditures to be incurred each year over a fixed period, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Outlays – Expenditures for the acquisition of capital assets (examples include land, buildings, machinery, and equipment, and construction projects). The useful life is more than one year and the unit cost is $5,000 or more.

Capital Projects – Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Capital Project Funds – Account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Cash Basis – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow Budget (Cash Budget) – A projection of the cash receipts and disbursements anticipated during a given time period.

Debt Service – Payment of interest and repayment of principal to holders of a government's debt instruments.

Debt Service Funds – Debt Service Funds account for accumulation of resources for and payment of principal, interest and related cost on general long-term debt.

Deficit – (1) The excess of an entity's liabilities over its assets (see Fund Balance). (2) The excess of expenditures or expenses over revenues during a single accounting period.

Department – Department can have two different definitions: (1) The second component of the account number structure which identifies distinct operational units within a fund. The City uses separate departments in three funds General, Streets and Equipment Rental. (2) The broad categories of organizational operations. The City's Operating Departments are: City Management, Municipal Court, Finance and Budget, Community and Economic Development, Police, Fire, and Public Works.

Division – A unit designation within an operational department, usually with a separate manager.

Enterprise Funds – Enterprise funds account for services to the general public where all or most of the expenses, including depreciation are intended to be financed or recovered form users of such services.

Expenditures – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Full Faith and Credit – A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – Found in governmental and trust funds, this account represents the difference between fund assets and liabilities.

GAAP – See Generally Accepted Accounting Principles.

General Fund – The General Fund is the operating fund of the City. It accounts for all of the financial resources of the City except those required to be accounted for in a separate fund.

General Government – This designation refers to General, Parks, and Street Funds. These funds are supported in part by property tax, sales tax and utility tax.

General Long-Term Debt – Long-term debt expected to be repaid from governmental funds. This includes special assessment debt for which the government is obligated in some manner.

General Obligation Bonds – When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (G.O.) bonds. Unlimited Tax General Obligation bonds (UTGO) are voted by the people and property taxes are irrevocably pledged to service the debt. Limited Tax General Obligation Bonds (LTGO) are authorized by Council action only. Typically, specific taxes are pledged for debt service, with any shortfall being made up by property taxes.

Generally Accepted Accounting Principals (GAAP) – Uniform minimum standards for financial accounting and reporting. They govern the form and content of the basic financial statements of

an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

In Lieu of Tax – A tax levied by the City on a City-owned operation (i.e., water, sewer and refuse utility tax.)

Interfund Charges – The sales and charges for services by one department or fund to another department or fund of the same government.

Intergovernmental Service – Expenditures made to other governmental entities for services rendered. Intergovernmental services are limited to those functions normally provided by governments and not by private business.

Internal Control – A plan of organization and methods and procedures adopted by management to ensure that resource use is consistent with laws, regulations and policies; that resources are safeguarded against waste, loss and misuse; and that reliable date are obtained, maintained and fairly disclosed and reported.

Internal Service Fund – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government or to other governments on a cost reimbursement basis.

Liability – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Long-Term Debt – Debt with a maturity of more than one year after the date of insurance.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred. Revenues are recorded when they become both measurable and available to finance expenditures of the current period.

Non-Expendable Trust Funds – Non-expendable trust funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact.

Object of Expenditure – Expenditure classifications based upon the types or categories of goods and services purchased. Broad categories include: Salaries and Wages, Personnel benefits, supplies, Contracted services (utilities, maintenance, travel), Intergovernmental/Interfund Services, Capital outlays, and Debt Service (interest and principal).

Operating Transfers – A transfer (payment) between funds which purpose is to support the normal level of operations in the recipient fund.

Pension Trust Funds – Pension trust funds are used to account for the operations of trust established for employee retirement benefits.

Performance Indicators – Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Program – A specific and distinguishable unit of work or service performed.

Program Revenue – These are revenues which are produced as a result of the operation of a program and are subject to quantity of services provided to the public or governmental units (i.e., permits, charges for fire alarm services, recreational activities), or revenues dedicated to a specific use (i.e. grants, taxes of debt funds).

Proprietary Funds – Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus.

Reserve – An account used to indicate that a portion of fund equity (fund balance) is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue – The term designates an increase to a fund's assets which

- Does not increase a liability (e.g., proceeds from a loan)
- Does not represent a repayment of an expenditure already made (refund)
- Does not represent a cancellation of certain liabilities
- Does not represent an increase in contributed capital

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Service Unit – A component in the City of Yakima account number structure which represents a sub-departmental cost center.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Tax Rate Limit – The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

(This page intentionally contains no information.)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City conform to generally accepted accounting principles as they apply to governmental units. The following is a summary of the more significant policies:

BASIS OF PRESENTATION FUND ACCOUNTING

The accounts of the City are organized on the basis of funds; each of which is considered a separate accounting entity. The City uses governmental, proprietary and fiduciary funds. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The annual appropriated budgets are adopted on the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

1. Purchases of capital assets are considered expenditures.
2. Redemption of long-term debt is considered an expenditure when due.
3. Revenues are recognized only when they become both measurable and available to finance expenditures of the current period. Revenues that are measurable but not available are recorded as receivable and offset by deferred revenues.
4. Inventories and pre-paid items are reported as expenditures when purchased.
5. Interest on long-term debt is not accrued but is recorded as an expenditure when due.
6. Accumulated unpaid vacation and sick pay are considered expenditures when paid.

For governmental fund types, there are no differences between the budgetary basis and generally accepted accounting principles. Proprietary, non-expendable and pension trust funds require full accrual reporting for financial statement purposes. Budgetary accounts are integrated in fund ledgers for all budgeted funds. Budgets for debt service and capital projects are adopted at the level of the individual debt issue or projects and for fiscal periods that correspond to the lines of debt issues or projects.

As stated before, annual appropriated budgets are adopted at the fund level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for general and special revenue funds lapse at year-end.

ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances are reported in the financial statement as reservations of fund balances since they do not constitute expenditures or liabilities. The City re-appropriates the outstanding encumbrances in the subsequent year.

2007 MASTER PAY ORDINANCE

BY PAY CODE - EFFECTIVE 9/9/07
(AS APPROVED BY COUNCIL 8/7/2007)

REFLECTS:
All Management: 2.69% 1/1/06; 0.25% 7/1/06; 0.00% 1/1/07
Police Settlement: 2.0% 1/1/05; 1.25% 7/1/05; 5.0% 1/1/06; 1.25% 7/1/06; 0.00% 1/1/07; 5.0% 1/1/08; 1.0% 7/1/08
Effective 1/1/06: Top step of Police Sergeant monthly wage will be 15% above top step Police Officer monthly wage.
AFSCME Municipal: 2.25% 1/1/06; 0.00% 1/1/07
AFSCME Transit: 2.0% 1/1/06; 1.0% 7/1/06; 0.00% 1/1/07
Fire PERS & 911 Calltakers: 2.45% 1/1/06; 0.00% 1/1/07
Fire Public Safety Dispatchers & Lead Dispatchers: 2.45% 1/1/06; 0.00% 1/1/07
Fire LEOFF: 2.50% 1/1/06; 1.0% 7/1/06; 0.00% 1/1/07
Effective 2/5/06: New Classification of Public Records Officer and Reallocation of Deputy City Clerk;
and correction to Fire Civil Service Pay Range 510 and Seasonal or Temporary Work Classes
Effective 5/7/06: New Classification of Water Device Crew Leader, Transit Field Operations Supervisor
and Transit Department Assistant II
Effective 6/18/06: New Classification of Transit Vehicle Cleaner and Reallocation of City Engineer
Effective 6/6/06: Correction to the Ordinance for Transit Field Operations Supervisor and Deputy City Clerk
Effective 1/1/2007: Increase in minimum wage; adjustment to Municipal Court Judges salary 9/1/06;
New Classification and allocation of Legal Intern, Forensic Supervisor, Purchasing Assistant
and Reallocation of Deputy Director of Economic Development & Intergovernmental Affairs
Effective 3/25/07: Reallocation of Water Treatment Plant Operator I & II
Effective 1/1/2007: Fire Shift - Scheduled hours reduced from 220.66 to 218.66 to implement a 12th Kelly Day.
Effective 9/09/07: New Classification of Design Engineer and Chief Engineer

Section ___. Subsection 2.20.110B of the City of Yakima Municipal Code is hereby amended to read as follows:
"B. General and Public Safety Management, Union Exempt Supervisors and Confidential Classes

PAY CODE	CLASS CODE	CLASS TITLE			A	B	C	D	E
960	1110	City Manager	MO	1/1/2006	8687.30	9124.09	9581.68	10058.34	10561.00
			HR	1/1/2006	50.12	52.64	55.28	58.03	60.93
			MO	7/1/2006	8709.83	9146.62	9605.95	10084.34	10587.00
			HR	7/1/2006	50.25	52.77	55.42	58.18	61.08
			MO	1/1/2007	8709.83	9146.62	9605.95	10084.34	10587.00
			HR	1/1/2007	50.25	52.77	55.42	58.18	61.08
961		No Allocated Classification	MO	1/1/2006	8274.77	8687.30	9124.09	9581.68	10058.34
			HR	1/1/2006	47.74	50.12	52.64	55.28	58.03
			MO	7/1/2006	8295.57	8709.83	9146.62	9605.95	10084.34
			HR	7/1/2006	47.86	50.25	52.77	55.42	58.18
			MO	1/1/2007	8295.57	8709.83	9146.62	9605.95	10084.34
			HR	1/1/2007	47.86	50.25	52.77	55.42	58.18

Pay Code	Class Code	Class Title			A	B	C	D	E
1000	1413	Municipal Court Judge	MO	1/1/2006					9659.68
			HR	1/1/2006					55.73
			MO	9/1/2006					9949.14
			HR	9/1/2006					57.40
			MO	1/1/2007					9949.14
			HR	1/1/2007					57.40
		The compensation for Municipal Court Judge is set by YMC 1.60.040(J) at 95% of the District Court Judges' salary as set by the State Salary Commission, with any variance for rounding in favor of the judge.							
962	1130	Assistant City Manager	MO	1/1/2006	7877.85	8274.77	8687.30	9124.09	9581.68
			HR	1/1/2006	45.45	47.74	50.12	52.64	55.28
			MO	7/1/2006	7896.91	8295.57	8709.83	9146.62	9605.95
			HR	7/1/2006	45.56	47.86	50.25	52.77	55.42
			MO	1/1/2007	7896.91	8295.57	8709.83	9146.62	9605.95
			HR	1/1/2007	45.56	47.86	50.25	52.77	55.42
963	1190	Police Chief	MO	1/1/2006	7503.46	7877.85	8274.77	8687.30	9124.09
			HR	1/1/2006	43.29	45.45	47.74	50.12	52.64
			MO	7/1/2006	7522.52	7896.91	8295.57	8709.83	9146.62
			HR	7/1/2006	43.40	45.56	47.86	50.25	52.77
			MO	1/1/2007	7522.52	7896.91	8295.57	8709.83	9146.62
			HR	1/1/2007	43.40	45.56	47.86	50.25	52.77
964	1120	City Attorney	MO	1/1/2006	7151.60	7503.46	7877.85	8274.77	8687.30
	1150	Dir. Comm. & Econ.	HR	1/1/2006	41.26	43.29	45.45	47.74	50.12
		Development	MO	7/1/2006	7168.93	7522.52	7896.91	8295.57	8709.83
	1140	Director of Finance and Budget	HR	7/1/2006	41.36	43.40	45.56	47.86	50.25
	1160	Director of Public Works	MO	1/1/2007	7168.93	7522.52	7896.91	8295.57	8709.83
	1180	Fire Chief	HR	1/1/2007	41.36	43.40	45.56	47.86	50.25
965	1271	City Engineer	MO	1/1/2006	6810.14	7151.60	7503.46	7877.85	8274.77
	1321	Senior Assistant City Atty II	HR	1/1/2006	39.29	41.26	43.29	45.45	47.74
			MO	7/1/2006	6827.47	7168.93	7522.52	7896.91	8295.57
			HR	7/1/2006	39.39	41.36	43.40	45.56	47.86
			MO	1/1/2007	6827.47	7168.93	7522.52	7896.91	8295.57
			HR	1/1/2007	39.39	41.36	43.40	45.56	47.86
966	6380	Deputy Fire Chief	MO	1/1/2006	6487.74	6810.14	7151.60	7503.46	7877.85
	1412	Municipal Court Commissioner	HR	1/1/2006	37.43	39.29	41.26	43.29	45.45
	6127	Police Captain	MO	7/1/2006	6503.34	6827.47	7168.93	7522.52	7896.91
			HR	7/1/2006	37.52	39.39	41.36	43.40	45.56
			MO	1/1/2007	6503.34	6827.47	7168.93	7522.52	7896.91
			HR	1/1/2007	37.52	39.39	41.36	43.40	45.56

Pay Code	Class Code	Class Title			A	B	C	D	E
967		No Allocated Classification	MO	1/1/2006	6172.28	6487.74	6810.14	7151.60	7503.46
			HR	1/1/2006	35.61	37.43	39.29	41.26	43.29
			MO	7/1/2006	6187.88	6503.34	6827.47	7168.93	7522.52
			HR	7/1/2006	35.70	37.52	39.39	41.36	43.40
			MO	1/1/2007	6187.88	6503.34	6827.47	7168.93	7522.52
			HR	1/1/2007	35.70	37.52	39.39	41.36	43.40
968	6328	Battalion Chief (Day)	MO	1/1/2006	5881.09	6172.28	6487.74	6810.14	7151.60
	1252	Code Admin & Planning Manager	HR	1/1/2006	33.93	35.61	37.43	39.29	41.26
	1275	Deputy Director of	MO	7/1/2006	5894.95	6187.88	6503.34	6827.47	7168.93
		Economic Development &	HR	7/1/2006	34.01	35.70	37.52	39.39	41.36
		Intergovernmental Affairs	MO	1/1/2007	5894.95	6187.88	6503.34	6827.47	7168.93
	1241	Financial Services Manager	HR	1/1/2007	34.01	35.70	37.52	39.39	41.36
	1233	Information Systems Manager							
	6126	Police Lieutenant							
	1322	Senior Assistant City Attorney I							
	1272	Wastewater Manager							
969	6327	Battalion Chief Shift	MO	1/1/2006	5880.45	6172.14	6479.41	6808.94	7147.39
			HR	1/1/2006	26.41	27.72	29.10	30.58	32.10
			MO	7/1/2006	5896.04	6187.72	6494.99	6826.76	7165.20
			HR	7/1/2006	26.48	27.79	29.17	30.66	32.18
			MO	1/1/2007	5896.04	6187.72	6494.99	6826.76	7165.20
			HR	1/1/2007	26.48	27.79	29.17	30.66	32.18
970	11107	Chief Engineer	MO	1/1/2006	5603.76	5881.09	6172.28	6487.74	6810.14
	1255	Community Relations Manager	HR	1/1/2006	32.33	33.93	35.61	37.43	39.29
	1231	Human Resources Manager	HR	7/1/2006	5617.63	5894.95	6187.88	6503.34	6827.47
	1267	Park and Recreation Manager	MO	7/1/2006	32.41	34.01	35.70	37.52	39.39
	1261	Street and Traffic Ops Mgr	HR	1/1/2007	5617.63	5894.95	6187.88	6503.34	6827.47
	1273	Water and Irrigation Mgr	MO	1/1/2007	32.41	34.01	35.70	37.52	39.39
971	1323	Assistant City Attorney II	MO	1/1/2006	5333.36	5603.76	5881.09	6172.28	6487.74
	15101	Assistant Wastewater Manager	HR	1/1/2006	30.77	32.33	33.93	35.61	37.43
	1253	Neighborhood Development	MO	7/1/2006	5347.23	5617.63	5894.95	6187.88	6503.34
		Services Mgr	HR	7/1/2006	30.85	32.41	34.01	35.70	37.52
	1254	Planning Manager	MO	1/1/2007	5347.23	5617.63	5894.95	6187.88	6503.34
	1274	Public Safety	HR	1/1/2007	30.85	32.41	34.01	35.70	37.52
		Communications Manager							
	1262	Transit Manager							
	11102	Utility Engineer							

Pay Code	Class Code	Class Title			A	B	C	D	E
972	10101	Deputy Human Resource Manager	MO	1/1/2006	5080.30	5333.36	5603.76	5881.09	6172.28
	10303	Financial Services Officer	HR	1/1/2006	29.31	30.77	32.33	33.93	35.61
	1263	Fleet Manager	MO	7/1/2006	5092.44	5347.23	5617.63	5894.95	6187.88
	13101	Parks Operations Supervisor	HR	7/1/2006	29.38	30.85	32.41	34.01	35.70
	1266	Refuse and Recycling Manager	MO	1/1/2007	5092.44	5347.23	5617.63	5894.95	6187.88
	11104	Senior Engineer	HR	1/1/2007	29.38	30.85	32.41	34.01	35.70
	11202	Senior Project Planner (Transit)							
	11901	Supervising Senior Analyst							
	10304	Treasury Services Officer							
	1242	Utility Services Manager							
	11105	Water/Irrigation Engineer							
973	1324	Assistant City Attorney I	MO	1/1/2006	4835.91	5080.30	5333.36	5603.76	5881.09
	1234	City Clerk	HR	1/1/2006	27.90	29.31	30.77	32.33	33.93
	11101	Construction Supervisor	MO	7/1/2006	4848.04	5092.44	5347.23	5617.63	5894.95
	1421	Court Services Manager	HR	7/1/2006	27.97	29.38	30.85	32.41	34.01
	11410	Neighborhood Development	MO	1/1/2007	4848.04	5092.44	5347.23	5617.63	5894.95
		Services Operations Supervisor	HR	1/1/2007	27.97	29.38	30.85	32.41	34.01
	1232	Purchasing Manager							
	13302	Street Maintenance Supervisor							
	11201	Supervising Associate Planner							
	11251	Supervising Code Inspector							
	11103	Supervising Traffic Engineer							
	11106	Surface Water Engineer							
	15102	Wastewater Treatment Plant							
		Process Control Supervisor							
974	12201	Industrial Maintenance	MO	1/1/2006	4607.11	4835.91	5080.30	5333.36	5603.76
		Supervisor	HR	1/1/2006	26.58	27.90	29.31	30.77	32.33
	13102	Parks Superintendent	MO	7/1/2006	4619.24	4848.04	5092.44	5347.23	5617.63
	10201	Senior Analyst(Exempt)	HR	7/1/2006	26.65	27.97	29.38	30.85	32.41
	11301	Traffic Operations Supervisor	MO	1/1/2007	4619.24	4848.04	5092.44	5347.23	5617.63
	15201	Water Treatment Plant Supervisor	HR	1/1/2007	26.65	27.97	29.38	30.85	32.41
975	10302	Accountant	MO	1/1/2006	4388.72	4607.11	4835.91	5080.30	5333.36
	11502	Aquatics Program Supervisor	HR	1/1/2006	25.32	26.58	27.90	29.31	30.77
	10102	Chief Examiner	MO	7/1/2006	4399.12	4619.24	4848.04	5092.44	5347.23
	15104	Environmental Analyst	HR	7/1/2006	25.38	26.65	27.97	29.38	30.85
	12103	Equipment Supervisor	MO	1/1/2007	4399.12	4619.24	4848.04	5092.44	5347.23
	11730	Forensic Supervisor	HR	1/1/2007	25.38	26.65	27.97	29.38	30.85
	15301	Lab Coordinator							
	10301	Payroll Officer							
	1431	Probation Services Manager							
	17101	Public Safety Comm. Supervisor							
	13201	Sewer Maintenance Supervisor							
	13301	Street Supervisor							
	13701	Traffic Sign Supervisor							
	14201	Transit Operations Supervisor							
	13501	Water Distribution Supervisor							

Pay Code	Class Code	Class Title			A	B	C	D	E
976	13401	Irrigation Supervisor	MO	1/1/2006	4173.79	4388.72	4607.11	4835.91	5080.30
	11503	Recreation Supervisor	HR	1/1/2006	24.08	25.32	26.58	27.90	29.31
	15103	WWTP Chief Operator	MO	7/1/2006	4184.19	4399.12	4619.24	4848.04	5092.44
			HR	7/1/2006	24.14	25.38	26.65	27.97	29.38
			MO	1/1/2007	4184.19	4399.12	4619.24	4848.04	5092.44
			HR	1/1/2007	24.14	25.38	26.65	27.97	29.38
977	12101	Equipment Maintenance	MO	1/1/2006	3979.66	4173.79	4388.72	4607.11	4835.91
		Supervisor	HR	1/1/2006	22.96	24.08	25.32	26.58	27.90
			MO	7/1/2006	3990.06	4184.19	4399.12	4619.24	4848.04
			HR	7/1/2006	23.02	24.14	25.38	26.65	27.97
			MO	1/1/2007	3990.06	4184.19	4399.12	4619.24	4848.04
			HR	1/1/2007	23.02	24.14	25.38	26.65	27.97
978	13601	Building Superintendent	MO	1/1/2006	3787.26	3979.66	4173.79	4388.72	4607.11
	13103	Cemetery Supervisor	HR	1/1/2006	21.85	22.96	24.08	25.32	26.58
	11602	Code Inspections Office Super.	MO	7/1/2006	3795.93	3990.06	4184.19	4399.12	4619.24
	11720	Corrections Sergeant	HR	7/1/2006	21.90	23.02	24.14	25.38	26.65
	11710	Police Services Supervisor	MO	1/1/2007	3795.93	3990.06	4184.19	4399.12	4619.24
	1432	Probation Officer	HR	1/1/2007	21.90	23.02	24.14	25.38	26.65
	11401	Senior Program Supervisor							
	14202	Transit Field Operations Supervisor							
	14301	Utility Service Supervisor							
979	1331	Administrative Assistant to	MO	1/1/2006	3612.20	3787.26	3979.66	4173.79	4388.72
		the City Manager	HR	1/1/2006	20.84	21.85	22.96	24.08	25.32
	10502	Deputy City Clerk	MO	7/1/2006	3620.86	3795.93	3990.06	4184.19	4399.12
	1311	Executive Secretary	HR	7/1/2006	20.89	21.90	23.02	24.14	25.38
	12102	Mechanic II	MO	1/1/2007	3620.86	3795.93	3990.06	4184.19	4399.12
	11604	Parks and Recreation	HR	1/1/2007	20.89	21.90	23.02	24.14	25.38
		Administrative Associate							
	14101	Solid Waste Supervisor							
980	16101	Administrative Assistant	MO	1/1/2006	3438.87	3612.20	3787.26	3979.66	4173.79
		to Fire Chief	HR	1/1/2006	19.84	20.84	21.85	22.96	24.08
	11701	Administrative Assistant to	MO	7/1/2006	3447.53	3620.86	3795.93	3990.06	4184.19
		to Police Chief	HR	7/1/2006	19.89	20.89	21.90	23.02	24.14
	1434	Case Specialist	MO	1/1/2007	3447.53	3620.86	3795.93	3990.06	4184.19
	1423	Certified Court Interpreter	HR	1/1/2007	19.89	20.89	21.90	23.02	24.14
	11601	Community & Economic							
		Development Office Administrator							
	1430	Deputy Court Services Manager							
	10601	Engineering Contracts Specialist							
	10506	Executive Assistant							
	10510	Legal Assistant III							
	1325	Legal Intern							
	11501	Recreation Program Supervisor							

Pay Code	Class Code	Class Title			A	B	C	D	E
981	10305	Financial Services Technician	MO	1/1/2006	3270.74	3438.87	3612.20	3787.26	3979.66
		- Payroll	HR	1/1/2006	18.87	19.84	20.84	21.85	22.96
	10103	Human Resources Specialist	MO	7/1/2006	3279.40	3447.53	3620.86	3795.93	3990.06
			HR	7/1/2006	18.92	19.89	20.89	21.90	23.02
			MO	1/1/2007	3279.40	3447.53	3620.86	3795.93	3990.06
			HR	1/1/2007	18.92	19.89	20.89	21.90	23.02
982	10602	Engineering Office Assistant	MO	1/1/2006	3121.67	3270.74	3438.87	3612.20	3787.26
	10520	Utility and Finance Assistant	HR	1/1/2006	18.01	18.87	19.84	20.84	21.85
			MO	7/1/2006	3130.34	3279.40	3447.53	3620.86	3795.93
			HR	7/1/2006	18.06	18.92	19.89	20.89	21.90
			MO	1/1/2007	3130.34	3279.40	3447.53	3620.86	3795.93
			HR	1/1/2007	18.06	18.92	19.89	20.89	21.90
983	10507	Administrative Secretary	MO	1/1/2006	2969.14	3121.67	3270.74	3438.87	3612.20
	10511	Legal Assistant II	HR	1/1/2006	17.13	18.01	18.87	19.84	20.84
	11603	Public Works Office Assistant	MO	7/1/2006	2976.08	3130.34	3279.40	3447.53	3620.86
			HR	7/1/2006	17.17	18.06	18.92	19.89	20.89
			MO	1/1/2007	2976.08	3130.34	3279.40	3447.53	3620.86
			HR	1/1/2007	17.17	18.06	18.92	19.89	20.89
984	10104	Human Resources Assistant	MO	1/1/2006	2828.75	2969.14	3121.67	3270.74	3438.87
	10512	Legal Assistant I	HR	1/1/2006	16.32	17.13	18.01	18.87	19.84
			MO	7/1/2006	2835.68	2976.08	3130.34	3279.40	3447.53
			HR	7/1/2006	16.36	17.17	18.06	18.92	19.89
			MO	1/1/2007	2835.68	2976.08	3130.34	3279.40	3447.53
			HR	1/1/2007	16.36	17.17	18.06	18.92	19.89
985		No Allocated Classification	MO	1/1/2006	2695.28	2828.75	2969.14	3121.67	3270.74
			HR	1/1/2006	15.55	16.32	17.13	18.01	18.87
			MO	7/1/2006	2702.21	2835.68	2976.08	3130.34	3279.40
			HR	7/1/2006	15.59	16.36	17.17	18.06	18.92
			MO	1/1/2007	2702.21	2835.68	2976.08	3130.34	3279.40
			HR	1/1/2007	15.59	16.36	17.17	18.06	18.92
986		No Allocated Classification	MO	1/1/2006	2565.28	2695.28	2828.75	2969.14	3121.67
			HR	1/1/2006	14.80	15.55	16.32	17.13	18.01
			MO	7/1/2006	2572.22	2702.21	2835.68	2976.08	3130.34
			HR	7/1/2006	14.84	15.59	16.36	17.17	18.06
			MO	1/1/2007	2572.22	2702.21	2835.68	2976.08	3130.34
			HR	1/1/2007	14.84	15.59	16.36	17.17	18.06
987	18101	Communications Division	MO	1/1/2006	2449.15	2565.28	2695.28	2828.75	2969.14
		Office Assistant	HR	1/1/2006	14.13	14.80	15.55	16.32	17.13
	1422	Municipal Court Clerk	MO	7/1/2006	2456.09	2572.22	2702.21	2835.68	2976.08
	1433	Probation Services Clerk	HR	7/1/2006	14.17	14.84	15.59	16.36	17.17
			MO	1/1/2007	2456.09	2572.22	2702.21	2835.68	2976.08
			HR	1/1/2007	14.17	14.84	15.59	16.36	17.17

Section ___. Subsection 2.20.110C of the City of Yakima Municipal Code is hereby amended to read as follows:

"C. Civil Service Classes

Pay Code	Class Code	Class Title			A	B	C	D	E
1.0		No Allocated Classification	MO	1/1/2006	1579.04	1655.30	1724.63	1804.37	1880.63
			HR	1/1/2006	9.11	9.55	9.95	10.41	10.85
			MO	1/1/2007	1579.04	1655.30	1724.63	1804.37	1880.63
			HR	1/1/2007	9.11	9.55	9.95	10.41	10.85
1.5		No Allocated Classification	MO	1/1/2006	1620.64	1688.23	1766.23	1837.30	1918.76
			HR	1/1/2006	9.35	9.74	10.19	10.60	11.07
			MO	1/1/2007	1620.64	1688.23	1766.23	1837.30	1918.76
			HR	1/1/2007	9.35	9.74	10.19	10.60	11.07
2.0	8610	Labor Helper	MO	1/1/2006	1655.30	1724.63	1804.37	1880.63	1958.63
	5268	Lifeguard/Instructor	HR	1/1/2006	9.55	9.95	10.41	10.85	11.30
			MO	1/1/2007	1655.30	1724.63	1804.37	1880.63	1958.63
			HR	1/1/2007	9.55	9.95	10.41	10.85	11.30
2.5		No Allocated Classification	MO	1/1/2006	1688.23	1766.23	1837.30	1918.76	2000.23
			HR	1/1/2006	9.74	10.19	10.60	11.07	11.54
			MO	1/1/2007	1688.23	1766.23	1837.30	1918.76	2000.23
			HR	1/1/2007	9.74	10.19	10.60	11.07	11.54
3.0		No Allocated Classification	MO	1/1/2006	1724.63	1804.37	1880.63	1958.63	2053.96
			HR	1/1/2006	9.95	10.41	10.85	11.30	11.85
			MO	1/1/2007	1724.63	1804.37	1880.63	1958.63	2053.96
			HR	1/1/2007	9.95	10.41	10.85	11.30	11.85
3.5		No Allocated Classification	MO	1/1/2006	1766.23	1837.30	1918.76	2000.23	2097.29
			HR	1/1/2006	10.19	10.60	11.07	11.54	12.10
			MO	1/1/2007	1766.23	1837.30	1918.76	2000.23	2097.29
			HR	1/1/2007	10.19	10.60	11.07	11.54	12.10
4.0		No Allocated Classification	MO	1/1/2006	1804.37	1880.63	1958.63	2053.96	2142.36
			HR	1/1/2006	10.41	10.85	11.30	11.85	12.36
			MO	1/1/2007	1804.37	1880.63	1958.63	2053.96	2142.36
			HR	1/1/2007	10.41	10.85	11.30	11.85	12.36
4.5	8511	Custodian	MO	1/1/2006	1837.30	1918.76	2000.23	2097.29	2192.62
			HR	1/1/2006	10.60	11.07	11.54	12.10	12.65
			MO	1/1/2007	1837.30	1918.76	2000.23	2097.29	2192.62
			HR	1/1/2007	10.60	11.07	11.54	12.10	12.65

Pay Code	Class Code	Class Title			A	B	C	D	E
5.0	6260	Police Cadet	MO	1/1/2006	1880.63	1958.63	2053.96	2142.36	2242.89
			HR	1/1/2006	10.85	11.30	11.85	12.36	12.94
			MO	1/1/2007	1880.63	1958.63	2053.96	2142.36	2242.89
			HR	1/1/2007	10.85	11.30	11.85	12.36	12.94
5.5	7511	Data Entry Operator I	MO	1/1/2006	1918.76	2000.23	2097.29	2192.62	2289.69
	7121	Department Assistant I	HR	1/1/2006	11.07	11.54	12.10	12.65	13.21
	5201	Golf Starter	MO	1/1/2007	1918.76	2000.23	2097.29	2192.62	2289.69
	6251	Police Department Assistant I	HR	1/1/2007	11.07	11.54	12.10	12.65	13.21
6.0		No Allocated Classification	MO	1/1/2006	1958.63	2053.96	2142.36	2242.89	2348.62
			HR	1/1/2006	11.30	11.85	12.36	12.94	13.55
			MO	1/1/2007	1958.63	2053.96	2142.36	2242.89	2348.62
			HR	1/1/2007	11.30	11.85	12.36	12.94	13.55
6.5	2315	Cashier	MO	1/1/2006	2000.23	2097.29	2192.62	2289.69	2397.15
	7122	Department Assistant II	HR	1/1/2006	11.54	12.10	12.65	13.21	13.83
	8820	Park Caretaker	MO	1/1/2007	2000.23	2097.29	2192.62	2289.69	2397.15
	5234	Recreation Leader	HR	1/1/2007	11.54	12.10	12.65	13.21	13.83
	7110	Senior Center Clerk							
7.0	5267	Aquatic Leader	MO	1/1/2006	2053.96	2142.36	2242.89	2348.62	2447.42
	7512	Data Entry Operator II	HR	1/1/2006	11.85	12.36	12.94	13.55	14.12
			MO	1/1/2007	2053.96	2142.36	2242.89	2348.62	2447.42
			HR	1/1/2007	11.85	12.36	12.94	13.55	14.12
7.5		No Allocated Classification	MO	1/1/2006	2097.29	2192.62	2289.69	2397.15	2501.15
			HR	1/1/2006	12.10	12.65	13.21	13.83	14.43
			MO	1/1/2007	2097.29	2192.62	2289.69	2397.15	2501.15
			HR	1/1/2007	12.10	12.65	13.21	13.83	14.43
8.0	7131	Word Processing Typist	MO	1/1/2006	2142.36	2242.89	2348.62	2447.42	2554.88
			HR	1/1/2006	12.36	12.94	13.55	14.12	14.74
			MO	1/1/2007	2142.36	2242.89	2348.62	2447.42	2554.88
			HR	1/1/2007	12.36	12.94	13.55	14.12	14.74
8.5	8541	Building Maintenance Specialist	MO	1/1/2006	2192.62	2289.69	2397.15	2501.15	2627.68
	7123	Department Assistant III	HR	1/1/2006	12.65	13.21	13.83	14.43	15.16
	5202	Golf Course Attendant	MO	1/1/2007	2192.62	2289.69	2397.15	2501.15	2627.68
	6243	Police Department Assistant III*	HR	1/1/2007	12.65	13.21	13.83	14.43	15.16
	8301	Wastewater Facility Support Worker							

* Retained for Police Pension Purposes

Pay Code	Class Code	Class Title			A	B	C	D	E
9.0	2106	Computer Operations Assistant	MO	1/1/2006	2242.89	2348.62	2447.42	2554.88	2688.35
	8810	Park Laborer	HR	1/1/2006	12.94	13.55	14.12	14.74	15.51
	8819	Parks Maintenance Worker	MO	1/1/2007	2242.89	2348.62	2447.42	2554.88	2688.35
	2115	Publications and Graphics Specialist	HR	1/1/2007	12.94	13.55	14.12	14.74	15.51
	8710	Street Laborer							
9.5	2253	Community Programming Assistant	MO	1/1/2006	2289.69	2397.15	2501.15	2627.68	2735.15
			HR	1/1/2006	13.21	13.83	14.43	15.16	15.78
	4111	Engineering Aid	MO	1/1/2007	2289.69	2397.15	2501.15	2627.68	2735.15
	6611	Lead Parking Enforcement Officer	HR	1/1/2007	13.21	13.83	14.43	15.16	15.78
	8821	Park Specialist I							
	4611	Traffic Aid							
10.0	6252	Police Services Specialist I	MO	1/1/2006	2348.62	2447.42	2554.88	2688.35	2792.35
	8204	Vehicle Maintenance Attendant (Lead)	HR	1/1/2006	13.55	14.12	14.74	15.51	16.11
			MO	1/1/2007	2348.62	2447.42	2554.88	2688.35	2792.35
			HR	1/1/2007	13.55	14.12	14.74	15.51	16.11
10.5	6511	Animal Control Lead	MO	1/1/2006	2397.15	2501.15	2627.68	2735.15	2865.14
	5266	Aquatic Specialist	HR	1/1/2006	13.83	14.43	15.16	15.78	16.53
	2232	Central Storekeeper	MO	1/1/2007	2397.15	2501.15	2627.68	2735.15	2865.14
	2105	Computer Programmer/ Operator	HR	1/1/2007	13.83	14.43	15.16	15.78	16.53
	7124	Department Assistant IV							
	8421	Equipment Operator I							
	5121	Housing Rehabilitation Assistant							
	8320	Laboratory Assistant							
	8822	Park Specialist II							
	3310	Planning Specialist							
	5235	Recreation Activities Specialist							
	7111	Senior Center Assistant							
	8721	Street Cleaning Specialist I							
	8731	Sewer Maintenance Specialist I							
	8631	Utility Worker							
	8311	Wastewater Treatment Plant Operator I							
11.0	2254	Municipal Producer	MO	1/1/2006	2447.42	2554.88	2688.35	2792.35	2929.28
	4211	Traffic Signal Aide	HR	1/1/2006	14.12	14.74	15.51	16.11	16.90
			MO	1/1/2007	2447.42	2554.88	2688.35	2792.35	2929.28
			HR	1/1/2007	14.12	14.74	15.51	16.11	16.90

Pay Code	Class Code	Class Title			A	B	C	D	E
11.5	8542	Facility Maintenance Specialist	MO	1/1/2006	2501.15	2627.68	2735.15	2865.14	3003.81
	8542	Facility Maintenance Specialist	HR	1/1/2006	14.43	15.16	15.78	16.53	17.33
	5154	Neighborhood Development	MO	1/1/2007	2501.15	2627.68	2735.15	2865.14	3003.81
		Development Assistant	HR	1/1/2007	14.43	15.16	15.78	16.53	17.33
	8621	Monument Setter							
	7611	Print Shop Operator							
12.0	6212	Assistant Evidence Technician	MO	1/1/2006	2554.88	2688.35	2792.35	2929.28	3064.47
	4410	Code Inspection Trainee	HR	1/1/2006	14.74	15.51	16.11	16.90	17.68
	8422	Equipment Operator II	MO	1/1/2007	2554.88	2688.35	2792.35	2929.28	3064.47
	8671	Irrigation Specialist I	HR	1/1/2007	14.74	15.51	16.11	16.90	17.68
	7315	Utility Service Representative							
	7151	Water/Irrigation Division							
		Administrative Specialist							
12.5	2312	Accounting Technician	MO	1/1/2006	2627.68	2735.15	2865.14	3003.81	3137.27
	2230	Assistant Buyer	HR	1/1/2006	15.16	15.78	16.53	17.33	18.10
	5254	Athletic Coordinator	MO	1/1/2007	2627.68	2735.15	2865.14	3003.81	3137.27
	8830	Cemetery Specialist	HR	1/1/2007	15.16	15.78	16.53	17.33	18.10
	2316	Financial Services Specialist							
	8818	Parks Maintenance Specialist							
	8823	Park Specialist III							
	5255	Recreation Coordinator							
	7141	Pension/Records Clerk							
	8840	Pool Maintenance Specialist							
	2233	Purchasing Assistant							
	8641	Solid Waste Maintenance Worker							
	8722	Street Cleaning Specialist II							
13.0	4121	Engineering Technician I (Design)	MO	1/1/2006	2688.35	2792.35	2929.28	3064.47	3199.67
	4122	Engineering Technician I (Records)	HR	1/1/2006	15.51	16.11	16.90	17.68	18.46
	4131	Engineering Technician I (Survey)	MO	1/1/2007	2688.35	2792.35	2929.28	3064.47	3199.67
	6610	Parking Enforcement Officer	HR	1/1/2007	15.51	16.11	16.90	17.68	18.46
	8111	Park Supervisor I							
	4441	Permit Technician							
	4621	Traffic Technician I							
13.5	2101	Computer Programmer	MO	1/1/2006	2735.15	2865.14	3003.81	3137.27	3282.87
	2252	Community Programming	HR	1/1/2006	15.78	16.53	17.33	18.10	18.94
		Coordinator	MO	1/1/2007	2735.15	2865.14	3003.81	3137.27	3282.87
	8651	Concrete Specialist I	HR	1/1/2007	15.78	16.53	17.33	18.10	18.94
	8672	Irrigation Specialist II							
	8741	Waterworks Specialist I							
	8743	Waterworks Specialist III							

Pay Code	Class Code	Class Title			A	B	C	D	E
14.0	8831	Cemetery Maintenance	MO	1/1/2006	2792.35	2929.28	3064.47	3199.67	3350.47
		Technician	HR	1/1/2006	16.11	16.90	17.68	18.46	19.33
	8423	Equipment Operator III	MO	1/1/2007	2792.35	2929.28	3064.47	3199.67	3350.47
	5122	Neighborhood Development	HR	1/1/2007	16.11	16.90	17.68	18.46	19.33
		Rehabilitation Specialist I							
	8221	Machinist							
	6242	Police Records Supervisor *							
	6253	Police Services Specialist II							
	4221	Signal Technician I							
		* Retained for Police Pension Purposes							
14.5	8203	Fleet Maintenance Technician	MO	1/1/2006	2865.14	3003.81	3137.27	3282.87	3425.00
	5130	Home Remodeling Technician	HR	1/1/2006	16.53	17.33	18.10	18.94	19.76
	5152	Neighborhood Development	MO	1/1/2007	2865.14	3003.81	3137.27	3282.87	3425.00
		Accounting Specialist	HR	1/1/2007	16.53	17.33	18.10	18.94	19.76
	8302	Industrial Waste Operator							
	8711	Street Maintenance Specialist							
	8750	Utilities Locator							
	7311	Water Service Specialist							
	8331	Water Treatment Plant Operator I							
15.0	6510	Animal Control Officer	MO	1/1/2006	2929.28	3064.47	3199.67	3350.47	3508.20
	4419	Code Compliance Officer	HR	1/1/2006	16.90	17.68	18.46	19.33	20.24
	2310	Grant Coordinator	MO	1/1/2007	2929.28	3064.47	3199.67	3350.47	3508.20
	5151	Housing Loan Specialist	HR	1/1/2007	16.90	17.68	18.46	19.33	20.24
	8242	Preventative Maintenance							
		Technician							
	8732	Sewer Maintenance Specialist II							
	8663	Traffic Sign Specialist							
	8312	Wastewater Treatment Plant							
		Operator II							
	8742	Waterworks Specialist II							
15.5	8213	Automotive Storekeeper	MO	1/1/2006	3003.81	3137.27	3282.87	3425.00	3593.13
	6221	Corrections Officer	HR	1/1/2006	17.33	18.10	18.94	19.76	20.73
	8321	Laboratory Technician	MO	1/1/2007	3003.81	3137.27	3282.87	3425.00	3593.13
	8817	Parks Maintenance Technician	HR	1/1/2007	17.33	18.10	18.94	19.76	20.73
	8205	Police Fleet Specialist							
	5256	Recreation Activities Coordinator							
	8322	Pretreatment Technician							
	8433	Solid Waste Crew Leader							
	8681	Storekeeper							
	8332	Water Treatment Plant							
		Operator II							

Pay Code	Class Code	Class Title			A	B	C	D	E
16.0	6235	Corrections Administrative	MO	1/1/2006	3064.47	3199.67	3350.47	3508.20	3667.66
		Specialist	HR	1/1/2006	17.68	18.46	19.33	20.24	21.16
	4115	Engineering Utility Specialist	MO	1/1/2007	3064.47	3199.67	3350.47	3508.20	3667.66
	4310	Plans Examiner I (Residential)	HR	1/1/2007	17.68	18.46	19.33	20.24	21.16
	6241	Police Information Specialist*							
	4222	Signal Technician II							
	8251	Waterworks Device Technician							
	8745	Waterworks Drafting/Service Representative							
		* Retained for Police Pension Purposes							
16.5	8841	Aquatic Maintenance Technician	MO	1/1/2006	3137.27	3282.87	3425.00	3593.13	3764.73
	3311	Assistant Planner	HR	1/1/2006	18.10	18.94	19.76	20.73	21.72
	2231	Buyer	MO	1/1/2007	3137.27	3282.87	3425.00	3593.13	3764.73
	4125	Engineering Technician II	HR	1/1/2007	18.10	18.94	19.76	20.73	21.72
	2102	GIS Technician							
	8825	Golf Course Maintenance Specialist							
	5271	Parks and Recreation Administrative Specialist							
	2103	Programmer Analyst							
	2262	Safety and Training Officer							
	8664	Senior Traffic Sign Specialist							
	4622	Traffic Technician II							
	8751	Utilities Locator/Safety Coordinator							
17.0	4141	Construction Inspector	MO	1/1/2006	3199.67	3350.47	3508.20	3667.66	3842.73
	4134	Engineering Technician III	HR	1/1/2006	18.46	19.33	20.24	21.16	22.17
		(Design)	MO	1/1/2007	3199.67	3350.47	3508.20	3667.66	3842.73
	4135	Engineering Technician III	HR	1/1/2007	18.46	19.33	20.24	21.16	22.17
		(Development)							
	4133	Engineering Technician III (Survey)							
	6211	Evidence Technician							
	8241	Industrial Maintenance Mechanic							
	8673	Irrigation Crew leader							
	8211	Mechanic I							
	4128	Right of Way Agent							
	8733	Sewer Maintenance Crew Leader							
	8701	Street Inspector							
	8744	Water Distribution Crew leader							
	8313	Wastewater Treatment Plant Operator III							

Pay Code	Class Code	Class Title			A	B	C	D	E
17.5	8755	Construction Quality	MO	1/1/2006	3282.87	3425.00	3593.13	3764.73	3932.86
		Control Technician	HR	1/1/2006	18.94	19.76	20.73	21.72	22.69
	8323	Pretreatment Crew Leader	MO	1/1/2007	3282.87	3425.00	3593.13	3764.73	3932.86
	8713	Street Maintenance Crew Leader	HR	1/1/2007	18.94	19.76	20.73	21.72	22.69
	8335	Water Quality Specialist							
	8333	Water Treatment Plant							
		Chief Operator							
18.0	2251	Cable Television Coordinator	MO	1/1/2006	3350.47	3508.20	3667.66	3842.73	4022.99
	5123	Neighborhood Development	HR	1/1/2006	19.33	20.24	21.16	22.17	23.21
		Rehabilitation Specialist II	MO	1/1/2007	3350.47	3508.20	3667.66	3842.73	4022.99
	6210	Senior Evidence Technician	HR	1/1/2007	19.33	20.24	21.16	22.17	23.21
	8252	Water Device Crew Leader							
18.5	4240	Instrument Technician	MO	1/1/2006	3425.00	3593.13	3764.73	3932.86	4126.99
			HR	1/1/2006	19.76	20.73	21.72	22.69	23.81
			MO	1/1/2007	3425.00	3593.13	3764.73	3932.86	4126.99
			HR	1/1/2007	19.76	20.73	21.72	22.69	23.81
19.0	3321	Associate Planner	MO	1/1/2006	3508.20	3667.66	3842.73	4022.99	4211.92
	3320	Community Development	HR	1/1/2006	20.24	21.16	22.17	23.21	24.30
		Specialist	MO	1/1/2007	3508.20	3667.66	3842.73	4022.99	4211.92
	3112	Engineering Associate	HR	1/1/2007	20.24	21.16	22.17	23.21	24.30
	5124	Housing Rehabilitation							
		Specialist III							
	8326	Laboratory Chemist							
	7161	Public Records Officer							
	2104	Senior Analyst							
	4632	Traffic Associate							
19.5	2108	Computer Client Services	MO	1/1/2006	3593.13	3764.73	3932.86	4126.99	4310.72
		Technician	HR	1/1/2006	20.73	21.72	22.69	23.81	24.87
	4421	Code Inspector	MO	1/1/2007	3593.13	3764.73	3932.86	4126.99	4310.72
	4420	Fire Code Inspector	HR	1/1/2007	20.73	21.72	22.69	23.81	24.87
20.0	2314	Budget Analyst	MO	1/1/2006	3667.66	3842.73	4022.99	4211.92	4407.78
	3323	Economic and Community	HR	1/1/2006	21.16	22.17	23.21	24.30	25.43
		Affairs Specialist	MO	1/1/2007	3667.66	3842.73	4022.99	4211.92	4407.78
	4315	Plans Examiner II (Commercial)	HR	1/1/2007	21.16	22.17	23.21	24.30	25.43
	3322	Senior Planner							
20.5	2109	Applications Developer	MO	1/1/2006	3764.73	3932.86	4126.99	4310.72	4515.25
	4223	Signal Technician III	HR	1/1/2006	21.72	22.69	23.81	24.87	26.05
			MO	1/1/2007	3764.73	3932.86	4126.99	4310.72	4515.25
			HR	1/1/2007	21.72	22.69	23.81	24.87	26.05

Pay Code	Class Code	Class Title			A	B	C	D	E
21.0	3130	Development Engineer	MO	1/1/2006	3842.73	4022.99	4211.92	4407.78	4614.04
			HR	1/1/2006	22.17	23.21	24.30	25.43	26.62
			MO	1/1/2007	3842.73	4022.99	4211.92	4407.78	4614.04
			HR	1/1/2007	22.17	23.21	24.30	25.43	26.62
21.5	2114	Senior Applications Developer	MO	1/1/2006	3932.86	4120.05	4307.25	4515.25	4716.31
	2113	Senior Client Services Technician	HR	1/1/2006	22.69	23.77	24.85	26.05	27.21
	4635	Traffic Signal System Analyst	MO	1/1/2007	3932.86	4120.05	4307.25	4515.25	4716.31
			HR	1/1/2007	22.69	23.77	24.85	26.05	27.21
22.0		No Allocated Classification	MO	1/1/2006	4022.99	4211.92	4407.78	4614.04	4832.44
			HR	1/1/2006	23.21	24.30	25.43	26.62	27.88
			MO	1/1/2007	4022.99	4211.92	4407.78	4614.04	4832.44
			HR	1/1/2007	23.21	24.30	25.43	26.62	27.88
22.5	3120	Design Engineer	MO	1/1/2006	4120.05	4307.25	4515.25	4716.31	4939.91
	3115	Project Engineer	HR	1/1/2006	23.77	24.85	26.05	27.21	28.50
			MO	1/1/2007	4120.05	4307.25	4515.25	4716.31	4939.91
			HR	1/1/2007	23.77	24.85	26.05	27.21	28.50
23.0	2110	Database Administrator	MO	1/1/2006	4211.92	4407.78	4614.04	4832.44	5047.37
			HR	1/1/2006	24.30	25.43	26.62	27.88	29.12
			MO	1/1/2007	4211.92	4407.78	4614.04	4832.44	5047.37
			HR	1/1/2007	24.30	25.43	26.62	27.88	29.12
23.5		No Allocated Classification	MO	1/1/2006	4307.25	4515.25	4716.31	4939.91	5154.83
			HR	1/1/2006	24.85	26.05	27.21	28.50	29.74
			MO	1/1/2007	4307.25	4515.25	4716.31	4939.91	5154.83
			HR	1/1/2007	24.85	26.05	27.21	28.50	29.74
24.0	2111	Lead Applications System	MO	1/1/2006	4407.78	4614.04	4832.44	5047.37	5298.70
		Designer	HR	1/1/2006	25.43	26.62	27.88	29.12	30.57
			MO	1/1/2007	4407.78	4614.04	4832.44	5047.37	5298.70
			HR	1/1/2007	25.43	26.62	27.88	29.12	30.57
24.5		No Allocated Classification	MO	1/1/2006	4515.25	4716.31	4939.91	5154.83	5414.83
			HR	1/1/2006	26.05	27.21	28.50	29.74	31.24
			MO	1/1/2007	4515.25	4716.31	4939.91	5154.83	5414.83
			HR	1/1/2007	26.05	27.21	28.50	29.74	31.24
25.0	2112	Network Services Engineer	MO	1/1/2006	4614.04	4832.44	5047.37	5298.70	5563.89
			HR	1/1/2006	26.62	27.88	29.12	30.57	32.10
			MO	1/1/2007	4614.04	4832.44	5047.37	5298.70	5563.89
			HR	1/1/2007	26.62	27.88	29.12	30.57	32.10

Pay Code	Class Code	Class Title			A	B	C	D	E
25.5		No Allocated Classification	MO	1/1/2006	4716.31	4939.91	5154.83	5414.83	5683.49
			HR	1/1/2006	27.21	28.50	29.74	31.24	32.79
			MO	1/1/2007	4716.31	4939.91	5154.83	5414.83	5683.49
			HR	1/1/2007	27.21	28.50	29.74	31.24	32.79
26.0		No Allocated Classification	MO	1/1/2006	4832.44	5047.37	5298.70	5563.89	5842.95
			HR	1/1/2006	27.88	29.12	30.57	32.10	33.71
			MO	1/1/2007	4832.44	5047.37	5298.70	5563.89	5842.95
			HR	1/1/2007	27.88	29.12	30.57	32.10	33.71
26.5		No Allocated Classification	MO	1/1/2006	4939.91	5154.83	5414.83	5683.49	5967.75
			HR	1/1/2006	28.50	29.74	31.24	32.79	34.43
			MO	1/1/2007	4939.91	5154.83	5414.83	5683.49	5967.75
			HR	1/1/2007	28.50	29.74	31.24	32.79	34.43
27.0		No Allocated Classification	MO	1/1/2006	5047.37	5298.70	5563.89	5842.95	6132.42
			HR	1/1/2006	29.12	30.57	32.10	33.71	35.38
			MO	1/1/2007	5047.37	5298.70	5563.89	5842.95	6132.42
			HR	1/1/2007	29.12	30.57	32.10	33.71	35.38
27.5		No Allocated Classification	MO	1/1/2006	5154.83	5414.83	5683.49	5967.75	6264.15
			HR	1/1/2006	29.74	31.24	32.79	34.43	36.14
			MO	1/1/2007	5154.83	5414.83	5683.49	5967.75	6264.15
			HR	1/1/2007	29.74	31.24	32.79	34.43	36.14
28.0		No Allocated Classification	MO	1/1/2006	5298.70	5563.89	5842.95	6132.42	6446.14
			HR	1/1/2006	30.57	32.10	33.71	35.38	37.19
			MO	1/1/2007	5298.70	5563.89	5842.95	6132.42	6446.14
			HR	1/1/2007	30.57	32.10	33.71	35.38	37.19
28.5		No Allocated Classification	MO	1/1/2006	5414.83	5683.49	5967.75	6264.15	6579.61
			HR	1/1/2006	31.24	32.79	34.43	36.14	37.96
			MO	1/1/2007	5414.83	5683.49	5967.75	6264.15	6579.61
			HR	1/1/2007	31.24	32.79	34.43	36.14	37.96
29.0		No Allocated Classification	MO	1/1/2006	5563.89	5842.95	6132.42	6446.14	6768.54
			HR	1/1/2006	32.10	33.71	35.38	37.19	39.05
			MO	1/1/2007	5563.89	5842.95	6132.42	6446.14	6768.54
			HR	1/1/2007	32.10	33.71	35.38	37.19	39.05
29.5		No Allocated Classification	MO	1/1/2006	5628.03	5884.55	6142.82	6425.34	6711.34
			HR	1/1/2006	32.47	33.95	35.44	37.07	38.72
			MO	1/1/2007	5628.03	5884.55	6142.82	6425.34	6711.34
			HR	1/1/2007	32.47	33.95	35.44	37.07	38.72

Section ___. Subsection 2.20.110 D of the City of Yakima Municipal Code is hereby amended to read as follows:

"D. Transit Civil Service Classes

Pay Code	Class Code	Class Title			A	B	C	D	E
625	23102	Transit Vehicle Cleaner	MO	1/1/2006	1579.04	1655.3	1724.63	1804.37	1880.63
			HR	1/1/2006	9.11	9.55	9.95	10.41	10.85
			MO	7/1/2006	1594.64	1672.63	1741.97	1821.70	1899.70
			HR	7/1/2006	9.20	9.65	10.05	10.51	10.96
			MO	1/1/2007	1594.64	1672.63	1741.97	1821.70	1899.70
			HR	1/1/2007	9.20	9.65	10.05	10.51	10.96
645	24101	Transit Department Assistant II	MO	1/1/2006	2000.23	2097.29	2192.62	2289.69	2397.15
			HR	1/1/2006	11.54	12.10	12.65	13.21	13.83
			MO	7/1/2006	2021.03	2118.09	2215.16	2312.22	2421.42
			HR	7/1/2006	11.66	12.22	12.78	13.34	13.97
			MO	1/1/2007	2021.03	2118.09	2215.16	2312.22	2421.42
			HR	1/1/2007	11.66	12.22	12.78	13.34	13.97
650	23101	Transit Service Worker	MO	1/1/2006	2326.09	2428.35	2546.22	2657.15	2792.35
			HR	1/1/2006	13.42	14.01	14.69	15.33	16.11
			MO	7/1/2006	2348.62	2452.62	2572.22	2683.15	2820.08
			HR	7/1/2006	13.55	14.15	14.84	15.48	16.27
			MO	1/1/2007	2348.62	2452.62	2572.22	2683.15	2820.08
			HR	1/1/2007	13.55	14.15	14.84	15.48	16.27
655	22101	Transit Operator	MO	1/1/2006	2546.22	2657.15	2792.35	2905.01	3041.94
			HR	1/1/2006	14.69	15.33	16.11	16.76	17.55
			MO	7/1/2006	2572.22	2683.15	2820.08	2934.48	3073.14
			HR	7/1/2006	14.84	15.48	16.27	16.93	17.73
			MO	1/1/2007	2572.22	2683.15	2820.08	2934.48	3073.14
			HR	1/1/2007	14.84	15.48	16.27	16.93	17.73
660	22102	Transit Dispatcher	MO	1/1/2006	2657.15	2792.35	2905.01	3041.94	3184.07
			HR	1/1/2006	15.33	16.11	16.76	17.55	18.37
			MO	7/1/2006	2683.15	2820.08	2934.48	3073.14	3215.27
			HR	7/1/2006	15.48	16.27	16.93	17.73	18.55
			MO	1/1/2007	2683.15	2820.08	2934.48	3073.14	3215.27
			HR	1/1/2007	15.48	16.27	16.93	17.73	18.55
665	21101	Transit Route Supervisor	MO	1/1/2006	2967.41	3111.27	3249.94	3399.00	3555.00
			HR	1/1/2006	17.12	17.95	18.75	19.61	20.51
			MO	7/1/2006	2996.88	3142.47	3282.87	3433.67	3591.40
			HR	7/1/2006	17.29	18.13	18.94	19.81	20.72
			MO	1/1/2007	2996.88	3142.47	3282.87	3433.67	3591.40
			HR	1/1/2007	17.29	18.13	18.94	19.81	20.72

Pay Code	Class Code	Class Title			A	B	C	D	E
670		No Allocated Classification	MO	1/1/2006	3333.14	3483.93	3634.73	3814.99	3991.79
			HR	1/1/2006	19.23	20.10	20.97	22.01	23.03
			MO	7/1/2006	3366.07	3518.60	3671.13	3853.13	4031.66
			HR	7/1/2006	19.42	20.30	21.18	22.23	23.26
			MO	1/1/2007	3366.07	3518.60	3671.13	3853.13	4031.66
			HR	1/1/2007	19.42	20.30	21.18	22.23	23.26
675	20101	Marketing & Program	MO	1/1/2006	3780.33	3960.59	4146.05	4341.92	4542.98
		Administrator	HR	1/1/2006	21.81	22.85	23.92	25.05	26.21
	20102	Transit Project Planner	MO	7/1/2006	3818.46	4000.46	4187.65	4385.25	4588.05
			HR	7/1/2006	22.03	23.08	24.16	25.30	26.47
			MO	1/1/2007	3818.46	4000.46	4187.65	4385.25	4588.05
			HR	1/1/2007	22.03	23.08	24.16	25.30	26.47

Section ___. Subsection 2.20.110E of the City of Yakima Municipal Code is hereby amended to read as follows:

"E. Police Civil Service Classes

400	6121	Police Officer	MO	1/1/2005	3643.40	3938.06	4158.19	4334.98	4936.44
	6122	Police Officer (Lateral)	HR	1/1/2005	21.02	22.72	23.99	25.01	28.48
			MO	7/1/2005	3688.46	3986.59	4210.19	4388.72	4998.84
			HR	7/1/2005	21.28	23.00	24.29	25.32	28.84
			MO	1/1/2006	3872.19	4185.92	4419.92	4608.84	5248.43
			HR	1/1/2006	22.34	24.15	25.50	26.59	30.28
			MO	7/1/2006	3920.72	4237.92	4475.38	4666.04	5314.30
			HR	7/1/2006	22.62	24.45	25.82	26.92	30.66
			MO	1/1/2007	3920.72	4237.92	4475.38	4666.04	5314.30
			HR	1/1/2007	22.62	24.45	25.82	26.92	30.66
			MO	1/1/2008	4116.59	4449.38	4698.98	4900.04	5579.49
			HR	1/1/2008	23.75	25.67	27.11	28.27	32.19
			MO	7/1/2008	4158.19	4494.45	4745.78	4948.57	5634.96
			HR	7/1/2008	23.99	25.93	27.38	28.55	32.51
450	6124	Police Sergeant	MO	1/1/2005				5359.36	5622.83
			HR	1/1/2005				30.92	32.44
			MO	7/1/2005				5426.96	5693.89
			HR	7/1/2005				31.31	32.85
			MO	1/1/2006				5752.82	6035.35
			HR	1/1/2006				33.19	34.82
			MO	7/1/2006				5825.62	6111.62
			HR	7/1/2006				33.61	35.26
			MO	1/1/2007				5825.62	6111.62
			HR	1/1/2007				33.61	35.26
			MO	1/1/2008				6115.08	6416.68
			HR	1/1/2008				35.28	37.02
			MO	7/1/2008				6177.48	6480.81
			HR	7/1/2008				35.64	37.39

Section ___. Subsection 2.20.110F of the City of Yakima Municipal Code is hereby amended to read as follows:

"F. Fire Civil Service Classes

Pay Code	Class Code	Class Title			A	B	C	D	E
506	6343	Deputy Fire Marshal	MO	1/1/2006	5711.22	5993.75	6304.01	6621.21	6922.80
	6351	Fire Training Supervisor	HR	1/1/2006	32.95	34.58	36.37	38.20	39.94
	6340	Public Safety & Education	MO	7/1/2006	5768.42	6054.42	6366.41	6687.07	6992.13
		Officer	HR	7/1/2006	33.28	34.93	36.73	38.58	40.34
	6341	Technical Training	MO	1/1/2007	5768.42	6054.42	6366.41	6687.07	6992.13
		Supervisor	HR	1/1/2007	33.28	34.93	36.73	38.58	40.34
510	6326	Fire Captain Day	MO	1/1/2006	5194.70	5447.76	5730.29	6018.02	6298.81
	6338	Fire Investigation and	HR	1/1/2006	29.97	31.43	33.06	34.72	36.34
		Education Officer	MO	7/1/2006	5246.70	5501.49	5787.49	6078.68	6361.21
			HR	7/1/2006	30.27	31.74	33.39	35.07	36.70
			MO	1/1/2007	5246.70	5501.49	5787.49	6078.68	6361.21
			HR	1/1/2007	30.27	31.74	33.39	35.07	36.70
515	6325	Fire Captain Shift	MO	1/1/2006	5194.34	5448.10	5730.54	6017.40	6295.43
			HR	1/1/2006	23.54	24.69	25.97	27.27	28.53
			MO	7/1/2006	5247.29	5503.26	5787.91	6076.98	6359.42
			HR	7/1/2006	23.78	24.94	26.23	27.54	28.82
			MO	1/1/2007	5247.84	5503.67	5787.93	6076.56	6358.63
			HR	1/1/2007	24.00	25.17	26.47	27.79	29.08
520	6339	Fire Investigator	MO	1/1/2006	4695.51	4927.77	5158.30	5426.96	5699.09
			HR	1/1/2006	27.09	28.43	29.76	31.31	32.88
			MO	7/1/2006	4742.31	4976.30	5210.30	5480.69	5756.29
			HR	7/1/2006	27.36	28.71	30.06	31.62	33.21
			MO	1/1/2007	4742.31	4976.30	5210.30	5480.69	5756.29
			HR	1/1/2007	27.36	28.71	30.06	31.62	33.21
525	6323	Fire Lieutenant (Shift)	MO	1/1/2006	4695.64	4927.34	5159.03	5430.44	5695.23
			HR	1/1/2006	21.28	22.33	23.38	24.61	25.81
			MO	7/1/2006	4741.98	4975.88	5209.78	5485.61	5752.61
			HR	7/1/2006	21.49	22.55	23.61	24.86	26.07
			MO	1/1/2007	4742.74	4976.70	5210.67	5486.18	5752.94
			HR	1/1/2007	21.69	22.76	23.83	25.09	26.31
526	6324	Fire Lieutenant (Day)	MO	1/1/2006	4695.51	4927.77	5158.30	5426.96	5699.09
	6342	Technical Training	HR	1/1/2006	27.09	28.43	29.76	31.31	32.88
		Lieutenant	MO	7/1/2006	4742.31	4976.30	5210.30	5480.69	5756.29
			HR	7/1/2006	27.36	28.71	30.06	31.62	33.21
			MO	1/1/2007	4742.31	4976.30	5210.30	5480.69	5756.29
			HR	1/1/2007	27.36	28.71	30.06	31.62	33.21

Pay Code	Class Code	Class Title			A	B	C	D	E
527	6344	Assistant Fire Marshal	MO	1/1/2006	5161.77	5421.76	5676.56	5967.75	6269.35
	6352	Fire Training Assistant	HR	1/1/2006	29.78	31.28	32.75	34.43	36.17
			MO	7/1/2006	5213.77	5475.49	5733.76	6026.68	6331.74
			HR	7/1/2006	30.08	31.59	33.08	34.77	36.53
			MO	1/1/2007	5213.77	5475.49	5733.76	6026.68	6331.74
			HR	1/1/2007	30.08	31.59	33.08	34.77	36.53
530	6321	Firefighter	MO	1/1/2006	3801.97	4099.86	4344.80	4525.74	5154.62
			HR	1/1/2006	17.23	18.58	19.69	20.51	23.36
			MO	7/1/2006	3839.48	4141.79	4388.93	4572.08	5205.37
			HR	7/1/2006	17.40	18.77	19.89	20.72	23.59
			MO	1/1/2007	3839.67	4141.42	4388.51	4572.18	5206.29
			HR	1/1/2007	17.56	18.94	20.07	20.91	23.81
545	4522	Electronics Supervisor	MO	1/1/2006	4260.45	4470.18	4693.78	4920.84	5172.17
			HR	1/1/2006	24.58	25.79	27.08	28.39	29.84
			MO	1/1/2007	4260.45	4470.18	4693.78	4920.84	5172.17
			HR	1/1/2007	24.58	25.79	27.08	28.39	29.84
547	4520	Electronics Technician I	MO	1/1/2006	3269.00	3412.87	3574.06	3738.73	3910.32
			HR	1/1/2006	18.86	19.69	20.62	21.57	22.56
			MO	1/1/2007	3269.00	3412.87	3574.06	3738.73	3910.32
			HR	1/1/2007	18.86	19.69	20.62	21.57	22.56
550	4521	Electronics Technician II	MO	1/1/2006	3698.86	3886.06	4078.45	4281.25	4497.91
			HR	1/1/2006	21.34	22.42	23.53	24.70	25.95
			MO	1/1/2007	3698.86	3886.06	4078.45	4281.25	4497.91
			HR	1/1/2007	21.34	22.42	23.53	24.70	25.95
555	6425	Alarm Supervisor	MO	1/1/2006	3794.19	3969.26	4147.79	4338.45	4532.58
			HR	1/1/2006	21.89	22.90	23.93	25.03	26.15
			MO	1/1/2007	3794.19	3969.26	4147.79	4338.45	4532.58
			HR	1/1/2007	21.89	22.90	23.93	25.03	26.15
557		No Allocated Classification	MO	1/1/2006	4175.52	4362.72	4563.78	4775.24	4988.44
			HR	1/1/2006	24.09	25.17	26.33	27.55	28.78
			MO	1/1/2007	4175.52	4362.72	4563.78	4775.24	4988.44
			HR	1/1/2007	24.09	25.17	26.33	27.55	28.78
558	6415	Public Safety	MO	1/1/2006	3643.40	3827.13	4019.52	4220.59	4430.31
		Lead Dispatcher	HR	1/1/2006	21.02	22.08	23.19	24.35	25.56
			MO	1/1/2007	3643.40	3827.13	4019.52	4220.59	4430.31
			HR	1/1/2007	21.02	22.08	23.19	24.35	25.56

Pay Code	Class Code	Class Title			A	B	C	D	E
560	8230	Maintenance Mechanic	MO	1/1/2006	4092.32	4296.85	4511.78	4735.38	4976.30
			HR	1/1/2006	23.61	24.79	26.03	27.32	28.71
			MO	1/1/2007	4092.32	4296.85	4511.78	4735.38	4976.30
			HR	1/1/2007	23.61	24.79	26.03	27.32	28.71
565		No Allocated Classification	MO	1/1/2006	1882.36	1969.03	2062.63	2152.76	2256.76
			HR	1/1/2006	10.86	11.36	11.90	12.42	13.02
			MO	1/1/2007	1882.36	1969.03	2062.63	2152.76	2256.76
			HR	1/1/2007	10.86	11.36	11.90	12.42	13.02
575	6411	Fire Dispatcher	MO	1/1/2006	3012.48	3158.07	3308.87	3475.27	3846.19
	6412	Public Safety Dispatcher	HR	1/1/2006	17.38	18.22	19.09	20.05	22.19
			MO	1/1/2007	3012.48	3158.07	3308.87	3475.27	3846.19
			HR	1/1/2007	17.38	18.22	19.09	20.05	22.19
580	6441	Secretary II	MO	1/1/2006	2716.08	2842.61	2988.21	3121.67	3288.07
			HR	1/1/2006	15.67	16.40	17.24	18.01	18.97
			MO	1/1/2007	2716.08	2842.61	2988.21	3121.67	3288.07
			HR	1/1/2007	15.67	16.40	17.24	18.01	18.97
585	6440	Secretary I	MO	1/1/2006	2040.09	2157.96	2270.62	2391.95	2520.22
			HR	1/1/2006	11.77	12.45	13.10	13.80	14.54
			MO	1/1/2007	2040.09	2157.96	2270.62	2391.95	2520.22
			HR	1/1/2007	11.77	12.45	13.10	13.80	14.54
590	6410	911 Calltaker	MO	1/1/2006	2617.28	2749.01	2887.68	3031.54	3182.34
			HR	1/1/2006	15.10	15.86	16.66	17.49	18.36
			MO	1/1/2007	2617.28	2749.01	2887.68	3031.54	3182.34
			HR	1/1/2007	15.10	15.86	16.66	17.49	18.36

Section ___. Subsection 2.20.110G of the City of Yakima Municipal Code is hereby amended to read as follows:

"G. Seasonal or Temporary Work Classes

Pay Code	Class Code	Class Title			----------Steps----------		
					1	2	3
913	9113	Outside City Worker III	HR	1/1/2007	7.93	8.02	8.83
914	9114	Outside City Worker IV	HR	1/1/2007	8.02	8.83	9.71
913	9124	(Inside) City Worker III	HR	1/1/2007	7.93	8.02	8.83
914	9125	(Inside) City Worker IV	HR	1/1/2007	8.02	8.83	9.71
915	9126	Temporary Refuse Helper	HR	1/1/2007	10.01	10.94	11.95

CITY OF *Yakima*

2006 GENERAL INFORMATION*

STATISTICS:

Date of Incorporation 1886
Form of Government .....Council-Manager
Type of Government.....Charter City
Location ..... Central Washington
Land Area .....25.92 sq. miles
Rank in Size – State 10
Rank in Size – County 1
Population 82,867
Assessed Valuation $4,169,739,611
City Employees (Full-time Equivalents) 723
Election and Voter Registration:
Number of Precincts 32
Number of Registered Voters 33,529

FIRE PROTECTION:

Commissioned Fire Fighting Personnel 84
Number of Non-Commissioned Personnel 3
Total Number of Fire Personnel 87

POLICE PROTECTION:

Commissioned Police Personnel..... 126
Non-Commissioned Police Personnel..... 50
Total Number of Police Personnel..... 176
Number of Calls for Service 165/day

PARKS AND RECREATION:

Total Acreage..... 265
Number of Parks..... 31
Number of Playgrounds..... 18
Major Facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 14 ball fields (five lighted), 26 tennis courts, Senior Citizen Center, Southeast Center, Tahoma Cemetery.

LICENSES AND PERMITS ISSUED:

Business Licenses - sliding scale starts at $42.90 for 1 - 2 employees, maximum of $1,285.20 for over eighty employees 4,506
Regulatory Licenses - Varies from $11.00 to $1,000..... 453

UTILITY AND FRANCHISE TAX RATES:

Electricity, Gas, Telephone (4% Capped @ $4,000 per customer per month) 6%
City Utilities – Water, Sewer 14%
Refuse 9%
TV Cable..... 6%

PROPERTY TAX LEVY:

Regular Levy.....$14,099,087
Special Levy $300,000
Total 2007 Property Tax Levy $14,399,087

SALES TAX RATES:

State 6.50%
Transit.....0.30%
City of Yakima 0.85%
Yakima County 0.15%
Criminal Justice (County) 0.40%
Total Sales Tax Rate 8.20%

PROPERTY TAX RATES:

(Per $1,000 of Assessed Value):
City of Yakima – General Levy..... $3.3813
City of Yakima – Special Levy ..... .0729
Total City of Yakima Property Tax Rate $3.4542
Yakima County 1.6946
Yakima School District #7.....4.7119
State of Washington Schools 2.5026
Emergency Medical Services ..... .2368
Total 2006 Property Tax Rates..... $12.6001

BUS PASSES (1 MONTH):

Adult $17.00
Student $12.00
Senior Citizen/Disabled..... $5.00

ANIMAL LICENSE FEES:

(Rabies Vaccination Required):
1 Year License – Altered (Renewal - $12.00).... $15.00
3 Year License - Altered..... $33.00
Senior Citizens Lifetime - Altered $25.00
1 Year License – Not Altered (Ren. - $25.00) .. $30.00
3 Year License - Not Altered..... $70.00

UTILITY RATES (2 MONTHS):

Water – Base Charge $15.45
Each Unit $1.20
Wastewater - Base Charge..... $26.68
Each Unit $2.34
Refuse (Carry-out Available for Add'l Charge):
Automated Collection:
35 Gallon Cart.....$17.22
96 Gallon Cart.....$14.63
Manual Collection:
1 Can $20.76
2 Can $31.66
Yard Waste:
96 Gallon Cart.....$11.03
Irrigation (per square foot)..... $.0277

* For information purposes only - not intended for official or legal purposes.

(This page intentionally contains no information.)