City of *Yakima*
Washington

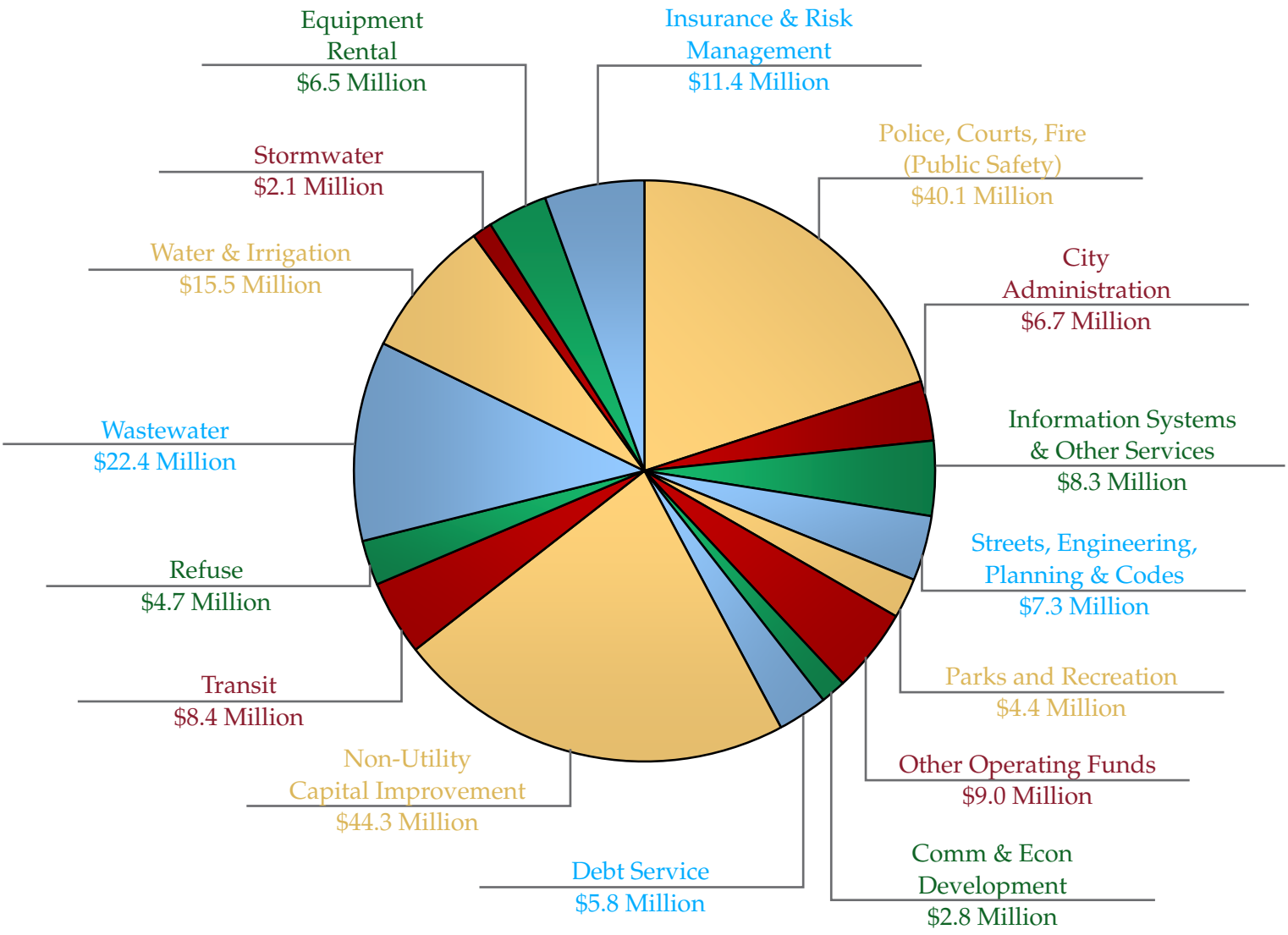
2009 Preliminary Budget

YAKIMA VALLEY

Mount Adams, Washington

CITY OF Yakima
Washington

2009 BUDGET FORECAST



$199.7 MILLION

CITY OF *Yakima*
Washington

CITY COUNCIL

David Edler	*Mayor, District 2*
Neil McClure	*Assistant, Mayor District 1*
Rick Ensey	*District 3*
Kathy Coffey	*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*
Vacant	*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*

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CITY OF Yakima
Washington

2009 PRELIMINARY BUDGET

TABLE OF CONTENTS

SECTION

VOLUME I:
Budget Forecast

VOLUME II:
Budget Detail by Operating Departments
- Citywide Summaries
- City Management
- Municipal Court
- Finance Department
- Community and Economic Development
- Police Department
- Fire Department
- Public Works
- Outside Agencies and Intergovernmental

Appendices Supplemental Information
- Budget Reader's Guide
- Budget Guidelines
- Glossary
- Summary of Significant Accounting Policies
- Pay Ordinance
- General Statistical Information

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 2009 Policy Issues.

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

October 31, 2008

TO: The Honorable Mayor and Members of the City Council

FROM: Dick Zais, City Manager
Rita DeBord, Finance Director
Cindy Epperson, Deputy Director Accounting/Budget

SUBJECT: 2009 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 2009 Preliminary Budget and Policy Issues for the City of Yakima. The Preliminary Budget is unchanged from the Budget Forecast submitted to Council on October 21, 2008; the 2009 Budget proposal is as follows:

- **General Government Expenditures** – 2009 Proposed Budget of $60.9 million; is approximately 3.1% more than last year's amended budget of $59.1 million. (Includes: the General Fund, Parks and Recreation Fund and the Street Fund)

- **City-Wide Expenditures** – 2009 Proposed Budget of $199.7 million is approximately 3.9% more than last year's amended budget of $192.2 million.

The Complete 2009 Budget is divided into three Volumes:

I. **Budget Forecast** (previously submitted to Council and the public on October 21, 2008)
II. **Budget Detail** – Narratives, by Operating Departments including Supplemental Information (enclosed).
III. **2009 Policy Issues** (enclosed in three-ring binders; separate cover in soft binders)

OVERVIEW OF EACH OF THE THREE 2009 BUDGET DOCUMENTS:

Volume I. The 2009 Budget Forecast

The 2009 Budget Forecast was submitted to Council on October 21, 2008. Document includes revenue and expenditure estimates for year-end 2008; revenue and expenditure proposals for 2009, and revenue and expenditure projections for years 2010 and 2011. 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. 2009 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

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 2009 budget proposal.

NOTE: Due to the size of these budget documents, they are distributed in different formats, as noted below:

- 3 Ring-binders: Council and others who received a copy of the proposed 2009 budget in a three-ring binder 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.
- Soft Cover Budgets: Holders of soft cover budget documents will find the policy issues under separate cover entitled "2009 Policy Issues", and segregated by department.

Council Budget Hearing / Study Session Schedule

- Tuesdays, November 4, 10, 18 & 25, 2008 – Council Budget Study Sessions; scheduled for 8:30 am to Noon, in Council Chambers.
- Tuesday, November 18, 2008 – Council will hold two Public hearings; (1) the 2009 Budget, as proposed and (2) the 2009 Property (Ad Valorem) Tax Levy. Council's regular business meeting is scheduled to begin at 6:00 pm in Council chambers, with Public Hearings to begin at 7:00 pm.
- Tuesday, December 2, 2008 – Budget Wrap-up session - Council decisions on the 2009 budget and policy issues; scheduled for 8:30 am to noon in Council Chambers.
- Tuesday, December 9, 2008 – Final budget adoption; scheduled for Council's regular business meeting; which will be held at 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 2009 budget and policy issue proposals.

Citywide Summaries

Description – Citywide Summaries
Policy Issue Summary
Permanent Budgeted Positions
Resources and Expenditures
Comparative Revenues by Fund
Expenditures by Fund and Department
Expenditures by Fund and Category
Revenues by Category
Expenditures by Category
Selected Categories of Expenditures by Fund
Double Budgeting
City Service Charge
General Fund Resource Comparison

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 2009 estimated resources compared to the 2009 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 2009 budget from the 2008 amended budget in both dollar amount and percentage.

Expenditures by Classification – Depicts the 2009 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 2009 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 2009 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.)

2009 BUDGET PREPARATION
POLICY ISSUE SUMMARY (1)

OUTSIDE AGENCIES -- DETERMINED BY COUNCIL POLICY

COUNCIL POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	NON-PERSONNEL	COMMENTS
Submitted by Council members Cawley and Lover: Cap and/or Eliminate all Outside Agency Funding	Varies	Net savings: up to $100,000	

OUTSIDE AGENCY REQUESTS

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	NON-PERSONNEL	COMMENTS
Yakima County Development Association (New Vision)	General Fund	$20,000 Additional $10,000 Total Request $30,000	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	$5,500	Budgeted
Sunfair Association (2)	General Fund	$1,000	Budgeted
Yakima Basin Storage Alliance, Black Rock (2)	Water Reserves (60%) General Fund (40%)	$18,000 12,000 $30,000	Budgeted
Yakima-Morelia Sister City Association (2)	Economic Development Fund	$2,000 Additional 3,000 Total Request $5,000	Budgeted Unbudgeted
Committee for Downtown Yakima	CBD Capital Improvement Fund (321)	$50,000	Budgeted
Allied Arts ArtsVan	General Fund	$5,333	Budgeted
Retired Senior Volunteer Program (RSVP)	Parks & Recreation Fund	$3,000 In-kind $2,000	Budgeted
Seasons Music Festival (New)	Parks & Recreation Fund or Hotel/Motel Tax	$8,000	Unbudgeted
Citizens for Safe Yakima Valley Communities: Existing Community Programs	General Fund	$20,000	Budgeted
Blockwatch & Crime Free Rental Housing Support (New)	General Fund Federal Byrne Grant	$60,000	Budgeted
Yakima Symphony Orchestra (New)	Parks & Recreation Fund or General Fund	$10,000	Unbudgeted
		$208,633 $31,000	Total Budgeted Total Unbudgeted

(1) Policy proposal figures may be rounded.
(2) These Outside Agency Requests are included in the 2009 Preliminary Budget at the same levels as approved in the 2008 budget.

INTERGOVERNMENTAL AGENCIES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	NON-PERSONNEL	COMMENTS
Clean Air Authority Assessment	General Fund	2008 Assessment $22,062 Increase - 1.5% 332 2009 Total $22,394	Budgeted
Yakima County Emergency Management Assessment	General Fund	2008 Assessment $57,212 Increase - 3%(est) 1,688 2009 Estimate $58,900 Additional $1,037 2009 Total $59,937	Budgeted Unbudgeted
Yakima Valley Conference of Governments (COG) Membership Assessment	General Fund	2008 Assessment $42,581 *Decrease - (3.4%)* *(1,456)* 2009 Total $41,125	Budgeted

CITY MANAGEMENT

WASTEWATER / PRE-TREATMENT

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Enhance Security at the Wastewater Treatment Plant	Wastewater Facility Capital Fund		$200,000	Budgeted

STORMWATER

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Reaffirm and Update Council Authorized Stormwater Program (continuation of 2008 Policy Issue for mandated activities) • Personnel Staffing Levels for 2009: As Revised 9.56 FTE Per 2008 PI 8.96 FTE Adjustment .60 FTE • Begin reimbursement of Wastewater Utility for advanced funding of Stormwater program	Stormwater Fees DOE Grant Stormwater Fees	Add 2 Positions $94,000 Reallocate 0.6 positions from Wastewater $30,000 Full year implementation of 4 positions budgeted for partial year in 2008		Budgeted

WATER / IRRIGATION

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Water and Irrigation Division Reorganization - 1. Add 1 "Operator in Training" (OIT) Position 2. Create Water Treatment Operator II and III positions Transfer Treatment Plant Chief Operators into new positions as eligible 3. Upgrade Department Assistant III to Water/Irrigation Administration Specialist	Water & Irrigation Operating Rates Water Fund Irrigation Fund	1. Add 1 Water position (OIT) $58,700 2. Upgrade Operator Positions $6,000 3. Upgrade Office Position $3,000 Net $67,700		Budgeted

LEGAL

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Increase Part-Time Legal Assistant Position To Full-Time Legal Assistant Position	Risk Management Fund	Add .50 Position $30,000		Budgeted

MUNICIPAL COURT

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

FINANCE

FINANCIAL SERVICES / UTILITY SERVICES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Continuation of 2008 Finance Department Reorganization Policy Issue - Consolidate Utility Service Representative and Cashier positions Total Net Expenditure Increase (including one-time costs) 2009: $18,100 Total Net Expenditure Increase 2010: $14,200	General Fund Revenue – Increase in Utility Transfer for Services: 2009 $22,700 2010 $26,000	2009: Finance *($5,900)* Utility Services 13,000 Net Expense Increase $7,100 Annually (ongoing): Finance *($11,800)* Utility Services 26,000 Net $14,200	Implementation Costs (2009 only): Finance $1,300 Utility Services 9,700 Total $11,000	Budgeted

INFORMATION SYSTEMS

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Implement a Records Management System for official City records maintained by the City Clerk's office	2009 Implementation: 50% General Fund - Info Systems 50% Risk Mgmt		2009 Implementation: GF/IS $42,500 Risk Mgmt 42,500 Net $85,000	Budgeted
Annual Maintenance Support	2010: 100% General Fund - Info Systems		2010 $10,000	

COMMUNITY AND ECONOMIC DEVELOPMENT

PLANNING

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Upgrade Planning Specialist position	General Fund	Net increase $3,500		Budgeted

CODES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Increase 2009 Service Contract with Humane Society by 9.1% or $5,722	General Fund		2008: $62,878 2009 Increase: 4.0% 2,516 5.1% 3,206 9.1% $68,600	 Budgeted Unbudgeted

ONDS (OFFICE OF NEIGHBORHOOD DEVELOPMENT)

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
ONDS Reorganization 1. Eliminate ONDS Manager position 2. Reallocate CED Deputy Director 3. Special Assignment for Operations Supervisor 4. Upgrade Account Specialist to Financial Services Technician	Federal Block Grant (net savings)	1. Manager *($107,000)* 2. Director 20,000 3. Ops. Sup. 8,000 4. Upgrade 5,000 *Net* *($74,000)*		Budgeted

TOURISM PROMOTION/YAKIMA CONVENTION CENTER

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Increase annual Management Fee from $645,000 to $664,350 to adequately support Center operations	Tourist Promotion Operating Fund Hotel / Motel Tax Event revenue		$19,350	Budgeted
Equipment Replacement and System Upgrades	Convention Center Capital		$217,000	Budgeted
Market Analysis and Visitor Profile	Tourist Promotion Operating Fund Hotel / Motel Tax		$30,000	Budgeted

CAPITOL THEATRE

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Increase Annual Management Fee from $197,000 to $209,000	Capitol Theatre Operating Fund Hotel / Motel Tax		$12,000	Budgeted

ENGINEERING

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Consideration of a Continued Organizational Development for the Engineering Division Addition of full time Division Manager - City Engineer Allocated to: General Fund - 30% $43,200 Wastewater - 55% 79,200 Water - 8% 11,500 Stormwater - 5% 7,200 Irrigation - 2% 2,900 Total $144,000	Wastewater, Stormwater, Water, Irrigation and General Fund	Citywide: Add City Engineer $144,000 Eliminate Wastewater Lab Tech *($67,000)* Net $77,000 General Fund: 30% City Eng. $43,200 Less: 30% CED Deputy Director *($38,900)* Net Increase $4,300		Budgeted
2009 Grind and Overlay - 16th Avenue from Nob Hill to Washington Avenue	REET2		$550,000	Budgeted

POLICE

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

FIRE

SUPPORT SERVICES

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Fire Station 94 Remodel	Fire Capital Fund: REET 1 Allocation		$600,000	Budgeted

PUBLIC SAFETY COMMUNICATIONS

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Transfer 2 Public Safety Lead Dispatchers from Dispatch to 911 (Supported by additional 911 funding from the County) Add 2 Dispatch positions: Public Safety Dispatcher and Public Safety Lead Dispatcher	Public Safety Communications Fund Increase in County wide 911 contract	Transfer 2 positions *($179,000)* Add Public Safety Dispatcher $60,000 Add Public Safety Lead Dispatcher $70,000 Net $130,000 Net Savings to Dispatch $49,000	*Revenue Increase $179,000*	Budgeted

PUBLIC WORKS

STREETS

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
40th Avenue Corridor Traffic Movement Improvement Study	Street and Traffic Engineering Fund - Gas Tax		$35,000	Budgeted
Eliminate Vacant Senior Sign Specialist And Upgrade Two (2) Part-Time (75%) Sign Specialists To Full-Time	Street and Traffic Engineering Fund	Eliminate 1 Position and Upgrade 2 Job Classes Savings: *Net .50 FTE ($34,000)*		Budgeted

TRANSIT

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Purchase One 35 foot heavy duty, low floor replacement bus	Transit Capital Fund - Local Sales Tax		$400,000	Budgeted

REFUSE

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Upgrade Solid Waste Maintenance Worker position to Solid Waste Code Compliance Officer position	Refuse Operating Fund	Net Increase $3,000		Budgeted
Upgrade Solid Waste Maintenance Worker position to Solid Waste Crew Leader position	Refuse Operating Fund	Net Increase $3,125		Budgeted

PARKS AND RECREATION

DEPT./DIV. POLICY ISSUE REQUEST/JUSTIFICATION	PROPOSED FUNDING SOURCE	PERSONNEL SALARY / BENEFITS	NON-PERSONNEL	COMMENTS
Solicit requests for proposals (RFP's) to lease Fisher Park starting in 2010 (no fiscal effect in 2009)	Parks and Recreation Fund			
Develop Upper Kiwanis Park – Phase 1 Financing	Parks Capital 1. State Grant 2. Municipal Debt - Line of Credit or Interfund Loan (repaid from REET1) 3. 2008 and 2009 REET1 Capital allocation		Parks Capital $1,225,000 Revenue: *1. Grant $500,000* *2. Debt $500,000* *3. REET1 $225,000* *Net $1,225,000*	

PERMANENT BUDGETED POSITIONS

The permanently budgeted work force for 2009 is 753 a total net increase of 3.02 FTE's from the 2008 amended Budget. In the General Government classifications (General Fund, Parks and Recreation Fund, and Street Fund) the permanent budgeted positions are 497, unchanged from 2008. 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 2009 budget. (See Budget Highlights Section — Changes in Funding Authorization in the Budget Forecast.)

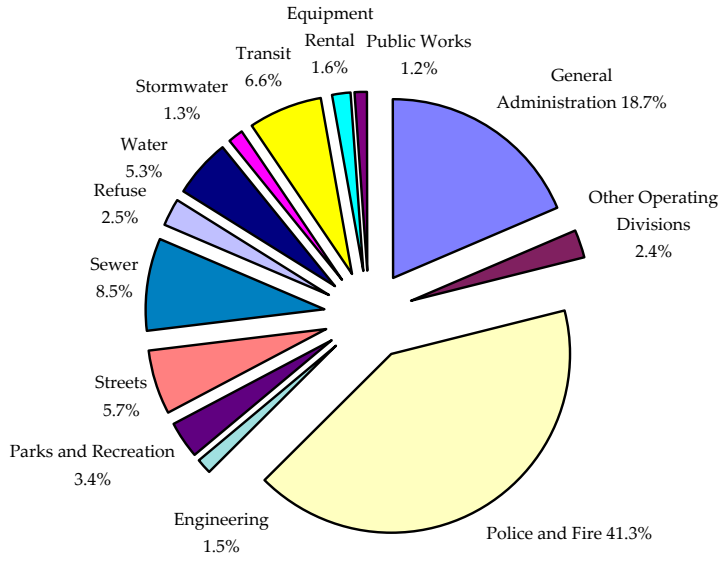
The 2009 Preliminary Budget included negotiated settlements for salary adjustments for most of the bargaining units. Yakima Police Patrolman's Association is still in negotiations, but an estimate was included for budgeting purposes. Therefore, the Management, Supervisory and Exempt Class employee groups 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	Negotiations in Progress
AFSCME Local 1122	Settlement Budgeted
IAFF Local 469 Fire PERS and Firefighters	Settlement Budgeted
Transit AFSCME	Settlement Budgeted
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 2007	Amended Budget 2008	Preliminary Budget 2009	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	17.20	18.20	16.20	0.00	(2.00) (1)	0.00
016	Human Resources	8.00	8.00	8.00	0.00	0.00	0.00
017	Legal	17.50	17.50	18.00	0.50 (2)	0.00	0.00
018	Municipal Court	12.75	13.50	13.50	0.00	0.00	0.00
019	Purchasing	3.00	3.00	3.00	0.00	0.00	0.00
021	Environmental Planning	9.40	10.05	10.20	0.00	0.15 (3)	0.00
022	Code Administration	20.33	20.88	21.03	0.00	0.15 (3)	0.00
031	Police	187.00	188.00	188.00	0.00	0.00	0.00
032	Fire	88.00	88.00	88.00	0.00	0.00	0.00
041	Engineering	11.37	11.37	11.37	1.00 (4)	(1.00) (3)(4)	0.00
051	City Hall Maintenance	2.44	2.24	2.24	0.00	0.00	0.00
052	Information Systems	20.20	19.20	19.20	0.00	0.00	0.00
054	Customer Services	13.80	13.05	15.05	0.00	2.00 (1)	0.00
Total General Fund		425.99	427.99	428.79	1.50	(0.70)	0.00
131	Parks & Recreation	26.83	25.83	25.60	0.17 (5)	0.00	(0.40) (5)
133	Traffic Engineering	17.00	17.00	16.50	0.50 (6)	0.00	(1.00) (6)
141	Street	26.50	26.50	26.50	0.00	0.00	0.00
Total General Government		496.32	497.32	497.39	2.17	(0.70)	(1.40)
Other Operating Funds:							
124	Community Development	9.49	9.49	8.74	0.00	0.25 (3)	(1.00) (3)
125	Community Relations	5.00	5.00	5.00	0.00	0.00	0.00
144	Cemetery	3.35	2.60	2.60	0.00	0.00	0.00
151	Public Safety Communications	32.00	33.00	35.00	2.00 (7)	0.00	0.00
441	Storm Water	0.00	6.96	9.56	2.00 (8)	0.60 (4)(8)	0.00
462	Transit	50.75	51.25	50.50	0.00	0.00	(0.75) (9)
471	Refuse	19.50	19.00	19.00	0.00	0.00	0.00
473	Sewer Operating	65.05	65.09	63.94	0.00	(0.15) (3)(4)(8)	(1.00) (4)
474	Water Operating	30.00	30.00	30.98	1.00 (10)	(0.02) (3)(4)	0.00
475	Irrigation Operating	9.17	9.17	9.19	0.00	0.02 (4)	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		245.21	252.46	255.41	5.00	0.70	(2.75)
Grand Total		741.53	749.78	752.80	7.17	0.00	(4.15)

(1) See proposed budgeted Policy Issue for Finance and Utility Services reorganization.
(2) See proposed budgeted Policy Issue for Legal Department - upgrade part-time legal assistant position to full time position .
(3) See proposed budgeted Policy Issue for ONDS (Office of Neighborhood Development) reorganization.
(4) See proposed budgeted Policy Issue for Engineering Division continued reorganization.
(5) Upgrade Golf Attendant Position from .665 to .75; Parks Admin Asst and Recreation Supervisor opted to reduce their office hours from 100% to 80%.
(6) See proposed budgeted Policy Issue for Street and Traffic Engineering Division.
(7) See proposed budgeted Policy Issue for Public Safety Communications Division.
(8) See proposed budgeted Policy Issue for Stormwater.
(9) Reduce number of transit operators (Union Gap route is eliminated) .
(10) See proposed budgeted Policy Issue for Water/Irrigation.

Fund	Description	2009 Estimated Resources	2009 Budget	2009 Estimated Balance	Est Balance vs 2009 Budget	2009 Beginning Balance	2009 Ending Balance	Ending Bal vs 2009 Budget
000	General Fund	$48,896,585	$50,521,573	($1,624,988)	(3.22%)	$5,933,643	$4,308,655	8.5%
131	Parks & Recreation	4,244,385	4,377,598	(133,213)	(3.04%)	432,990	299,777	6.8%
141	Street & Traffic Operations	5,764,810	6,045,680	(280,870)	(4.65%)	1,147,587	866,717	14.3%
General Government Total		58,905,780	60,944,851	(2,039,071)	(3.35%)	7,514,220	5,475,149	9.0%
123	Economic Development	90,000	146,027	(56,027)	(38.37%)	171,618	115,591	79.2%
124	Community Development	2,180,241	2,174,807	5,434	0.25%	782,545	787,979	36.2%
125	Community Relations	604,420	566,603	37,817	6.67%	795,701	833,519	147.1%
127	Community Services	522,712	487,712	35,000	7.18%	25,562	60,562	12.4%
140	Growth Management	0	0	0	n/a	93	93	n/a
142	Arterial Street	6,643,041	7,317,146	(674,105)	(9.21%)	1,044,171	370,066	5.1%
144	Cemetery	247,750	261,638	(13,888)	(5.31%)	68,929	55,041	21.0%
150	Emergency Services	1,059,476	1,152,430	(92,954)	(8.07%)	170,495	77,541	6.7%
151	Public Safety Communications	2,912,166	3,027,543	(115,377)	(3.81%)	271,025	155,648	5.1%
161	Parking & Business Improvement Area	210,170	204,592	5,578	2.73%	4	5,582	2.7%
162	Trolley	222,762	221,621	1,141	0.51%	2,291	3,432	1.5%
163	Front Street Business Improvement Area	3,535	3,000	535	17.83%	6,715	7,250	241.7%
170	Tourist Promotion	1,420,300	1,454,205	(33,905)	(2.33%)	168,646	134,741	9.3%
171	Capitol Theatre	314,567	318,513	(3,946)	(1.24%)	148,795	144,849	45.5%
172	Public Facilities District Revenue	1,217,000	1,194,000	23,000	1.93%	136,282	159,282	13.3%
173	Tourism Promotion Area	405,088	405,088	0	0.00%	414	414	0.1%
195	Contingency	50,000	300,000	(250,000)	(83.33%)	334,070	84,070	28.0%
198	FRS/Capitol Theatre Reserve	538,750	71,927	466,823	649.02%	23,143	489,966	681.2%
221	L.I.D. Guaranty	300	0	300	n/a	79,982	80,282	n/a
272	PFD Convention Ctr G.O. Redemption	460,000	460,413	(413)	(0.09%)	151,407	150,994	32.8%
281	2005 LTGO Parks and Recreation	980,289	980,288	1	0.00%	4,661	4,662	0.5%
282	1998 LTGO Street Bond	0	0	0	n/a	0	0	n/a
283	1994 G. O. LTD Levy Redemption	514,100	518,038	(3,938)	(0.76%)	263,748	259,810	50.2%
284	1995 G. O. Street, Parks & Fire	268,000	267,678	322	0.12%	195,575	195,897	73.2%
285	1997 G. O. Line of Credit	50,000	50,000	0	0.00%	0	0	0.0%
287	1996 G. O. LTD Levy Redemption	447,000	441,365	5,635	1.28%	61,417	67,052	15.2%
289	LID Debt Service Control Fund	213,000	207,000	6,000	2.90%	74,477	80,477	38.9%
321	CBD Capital Improvement	35,800	257,235	(221,435)	(86.08%)	379,890	158,454	61.6%
322	Capitol Theatre Construction	9,873,000	9,728,750	144,250	1.48%	175,983	320,233	3.3%
331	Parks & Recreation Capital	1,240,000	1,275,000	(35,000)	(2.75%)	195,423	160,423	12.6%
332	Fire Capital	340,153	1,618,100	(1,277,947)	(78.98%)	1,300,292	22,345	1.4%
333	Law and Justice Capital	943,514	1,143,014	(199,500)	(17.45%)	553,690	354,190	31.0%
342	Public Works Trust Construction	925,000	1,235,570	(310,570)	(25.14%)	1,307,572	997,002	80.7%
343	REET 2 Capital Fund	820,000	1,661,822	(841,822)	(50.66%)	1,154,403	312,581	18.8%
345	LID Construction Control Fund	1,002,413	430,000	572,413	133.12%	(572,413)	0	0.0%
364	Transit Capital Reserve	547,500	920,750	(373,250)	(40.54%)	1,119,199	745,949	81.0%
370	Convention Center Capital Improvement	216,200	268,000	(51,800)	(19.33%)	301,178	249,378	93.1%

Fund	Description	2009 Estimated Resources	2009 Budget	2009 Estimated Balance	Est Balance vs 2009 Budget	2009 Beginning Balance	2009 Ending Balance	Ending Bal vs 2009 Budget
392	Cum. Reserve for Capital Improvement	19,465,100	19,460,000	5,100	0.03%	173,350	178,450	0.9%
441	Stormwater Operating Fund	1,795,000	1,801,938	(6,938)	(0.39%)	250,052	243,114	13.5%
442	Stormwater Capital	350,000	325,000	25,000	7.69%	50,813	75,813	23.3%
462	Transit	7,245,600	7,482,899	(237,299)	(3.17%)	594,474	357,175	4.8%
471	Refuse	4,615,650	4,675,689	(60,039)	(1.28%)	154,135	94,096	2.0%
472	Wastewater Facility Reserve	152,000	50,000	102,000	204.00%	317,747	419,747	839.5%
473	Wastewater Operating	16,702,714	16,883,176	(180,462)	(1.07%)	1,549,645	1,369,183	8.1%
474	Water Operating	6,898,837	7,312,616	(413,779)	(5.66%)	1,600,868	1,187,089	16.2%
475	Irrigation Operating	2,665,250	2,786,735	(121,485)	(4.36%)	181,946	60,462	2.2%
476	Sewer Construction	1,391,350	2,220,000	(828,650)	(37.33%)	2,003,216	1,174,566	52.9%
477	Domestic Water Improvement	1,708,000	2,380,100	(672,100)	(28.24%)	2,733,561	2,061,461	86.6%
478	Wastewater Facilities	1,161,000	3,285,000	(2,124,000)	(64.66%)	3,177,482	1,053,482	32.1%
479	Irrigation System Improvement	906,000	2,986,700	(2,080,700)	(69.67%)	3,754,937	1,674,237	56.1%
481	1998 Water Revenue Bond Reserve	400	0	400	n/a	269,607	270,007	n/a
483	1996 Wastewater Revenue Bond Reserve	700	0	700	n/a	144,663	145,363	n/a
484	1991 Water/Sewer Rev Bond Redemp	545,541	545,141	400	0.07%	109,929	110,329	20.2%
485	Apple Tree Bond Redemption	0	0	0	n/a	0	0	n/a
486	1998 Water Revenue Bond Redemption	234,585	234,560	25	0.01%	4,491	4,516	1.9%
488	1996 Wastewater Revenue Bond Redemp	412,213	412,213	0	0.00%	1	1	0.0%
489	1991 Water/Sewer Rev Bond Reserve	2,500	0	2,500	n/a	965,200	967,700	n/a
491	2003 Irrigation Revenue Bond Redemption	320,709	320,709	0	0.00%	35,435	35,435	11.0%
493	2003 Wastewater Revenue Bond Redemp	1,347,794	1,347,794	0	n/a	1	1	0.0%
494	2003 Wastewater Revenue Bond Reserve	0	0	0	n/a	828,650	828,650	n/a
512	Unemployment Compensation	108,550	152,133	(43,583)	(28.65%)	392,158	348,575	229.1%
513	Employees Health Benefit	9,315,000	9,395,435	(80,435)	(0.86%)	3,567,557	3,487,122	37.1%
514	Workers' Compensation	1,561,300	1,694,138	(132,838)	(7.84%)	882,266	749,428	44.2%
515	Risk Management	2,602,000	2,783,782	(181,782)	(6.53%)	1,084,139	902,357	32.4%
516	Wellness/EAP Fund	120,000	119,476	524	0.44%	130,789	131,313	109.9%
551	Equipment Rental	5,969,355	6,180,563	(211,208)	(3.42%)	4,245,283	4,034,075	65.3%
555	Environmental Fund	135,000	326,350	(191,350)	(58.63%)	438,077	246,727	75.6%
560	Public Works Administration	1,220,130	1,198,818	21,312	1.78%	173,056	194,368	16.2%
610	Cemetery Trust	31,000	25,000	6,000	24.00%	563,181	569,181	2276.7%
612	Firemen's Relief & Pension	1,608,565	1,603,380	5,185	0.32%	780,412	785,597	49.0%
Total City Budget		$187,015,870	$199,704,071	($12,688,201)	(6.35%)	$49,568,324	$36,880,124	18.5%

Comparative Revenues by Fund

Fund	Description	2007 Actual Revenues	2008 Estimated Revenues	2009 Estimated Revenues	2009 Beginning Balance	2009 Estimated Resources
000	General Fund	$45,054,646	$47,228,705	$48,896,585	$5,933,643	$54,830,228
123	Economic Development	155,552	127,000	90,000	171,618	261,618
124	Community Development	2,267,001	4,677,450	2,180,241	782,545	2,962,786
125	Community Relations	486,513	487,100	604,420	795,701	1,400,121
127	Community Services	92,833	424,609	522,712	25,562	548,274
131	Parks & Recreation	4,229,066	4,233,168	4,244,385	432,990	4,677,375
140	Growth Management	42,700	25,466	0	93	93
141	Street & Traffic Operations	5,673,698	5,620,197	5,764,810	1,147,587	6,912,397
142	Arterial Street	4,598,108	4,515,005	6,643,041	1,044,171	7,687,212
143	Transportation Improvement	6,720	0	0	0	0
144	Cemetery	323,169	288,000	247,750	68,929	316,679
150	Emergency Services	1,061,930	1,050,394	1,059,476	170,495	1,229,971
151	Public Safety Communications	2,703,830	2,521,133	2,912,166	271,025	3,183,191
161	Parking & Business Improvement Area	57,198	80,555	210,170	4	210,174
162	Trolley	22,687	258,986	222,762	2,291	225,053
163	Front Street Business Improvement Area	3,175	3,535	3,535	6,715	10,250
170	Tourist Promotion	1,336,573	1,417,224	1,420,300	168,646	1,588,946
171	Capitol Theatre	295,370	299,567	314,567	148,795	463,362
172	Public Facilities District Revenue	685,590	1,069,000	1,217,000	136,282	1,353,282
173	Tourism Promotion Area	381,834	393,289	405,088	414	405,502
195	Contingency	75,000	75,000	50,000	334,070	384,070
198	FRS/Capitol Theatre Reserve	20,795	20,000	538,750	23,143	561,893
221	L.I.D. Guaranty	1,890	300	300	79,982	80,282
272	PFD Convention Ctr G.O. Redemption	480,000	460,000	460,000	151,407	611,407
281	2005 LTGO Parks and Recreation	252,621	682,296	980,289	4,661	984,950
282	1998 LTGO Street Bond	182,000	87,961	0	0	0
283	1994 G. O. LTD Levy Redemption	514,000	514,100	514,100	263,748	777,848
284	1995 G. O. Street, Parks & Fire	292,669	295,000	268,000	195,575	463,575
285	1997 G. O. Line of Credit	532,200	24,366	50,000	0	50,000
287	1996 G. O. LTD Levy Redemption	432,756	431,000	447,000	61,417	508,417
289	LID Debt Service Control Fund	224,856	241,000	213,000	74,477	287,477
321	CBD Capital Improvement	3,852,767	1,041,900	35,800	379,890	415,690
322	Capitol Theatre Construction	182,731	1,262,353	9,873,000	175,983	10,048,983
331	Parks & Recreation Capital	235,291	342,500	1,240,000	195,423	1,435,423
332	Fire Capital	2,140,135	1,241,538	340,153	1,300,292	1,640,445
333	Law and Justice Capital	913,721	655,000	943,514	553,690	1,497,204
342	Public Works Trust Construction	1,218,237	940,000	925,000	1,307,572	2,232,572
343	REET 2 Capital Fund	1,108,917	840,000	820,000	1,154,403	1,974,403
345	LID Construction Control Fund	0	0	1,002,413	(572,413)	430,000
364	Transit Capital Reserve	605,489	1,150,500	547,500	1,119,199	1,666,699
370	Convention Center Capital Improvement	139,700	192,200	216,200	301,178	517,378
392	Cum. Reserve for Capital Improvement	4,147,735	1,932,100	19,465,100	173,350	19,638,450

Fund	Description	2007 Actual Revenues	2008 Estimated Revenues	2009 Estimated Revenues	2009 Beginning Balance	2009 Estimated Resources
441	Stormwater Operating Fund	0	1,121,000	1,795,000	250,052	2,045,052
442	Stormwater Capital	0	200,000	350,000	50,813	400,813
462	Transit	6,729,748	7,253,921	7,245,600	594,474	7,840,074
471	Refuse	3,916,156	4,181,670	4,615,650	154,135	4,769,785
472	Wastewater Facility Reserve	153,280	152,000	152,000	317,747	469,747
473	Wastewater Operating	15,511,412	16,160,533	16,702,714	1,549,645	18,252,359
474	Water Operating	6,831,147	6,709,240	6,898,837	1,600,868	8,499,705
475	Irrigation Operating	2,524,231	2,562,950	2,665,250	181,946	2,847,196
476	Sewer Construction	1,293,114	1,902,750	1,391,350	2,003,216	3,394,566
477	Domestic Water Improvement	508,000	1,848,000	1,708,000	2,733,561	4,441,561
478	Wastewater Facilities	3,224,762	8,288,142	1,161,000	3,177,482	4,338,482
479	Irrigation System Improvement	1,001,562	906,000	906,000	3,754,937	4,660,937
481	1998 Water Revenue Bond Reserve	400	400	400	269,607	270,007
483	1996 Wastewater Revenue Bond Reserve	700	700	700	144,663	145,363
484	1991 Water/Sewer Rev Bond Redemp	545,635	547,595	545,541	109,929	655,470
485	Apple Tree Bond Redemption	148,587	521,340	0	0	0
486	1998 Water Revenue Bond Redemption	244,030	243,085	234,585	4,491	239,076
488	1996 Wastewater Revenue Bond Redemp	370,785	368,902	412,213	1	412,214
489	1991 Water/Sewer Rev Bond Reserve	15,000	2,500	2,500	965,200	967,700
491	2003 Irrigation Revenue Bond Redemption	320,565	318,203	320,709	35,435	356,144
493	2003 Wastewater Revenue Bond Redemp	1,348,381	1,346,635	1,347,794	1	1,347,795
494	2003 Wastewater Revenue Bond Reserve	0	0	0	828,650	828,650
512	Unemployment Compensation	159,269	83,500	108,550	392,158	500,708
513	Employees Health Benefit	8,697,994	8,951,620	9,315,000	3,567,557	12,882,557
514	Workers' Compensation	1,134,381	1,357,154	1,561,300	882,266	2,443,566
515	Risk Management	2,496,656	2,481,057	2,602,000	1,084,139	3,686,139
516	Wellness/EAP Fund	123,684	115,000	120,000	130,789	250,789
551	Equipment Rental	5,413,018	5,985,792	5,969,355	4,245,283	10,214,638
555	Environmental Fund	155,944	135,000	135,000	438,077	573,077
560	Public Works Administration	1,151,332	1,189,940	1,220,130	173,056	1,393,186
610	Cemetery Trust	37,983	32,500	31,000	563,181	594,181
612	Firemen's Relief & Pension	1,618,925	1,627,554	1,608,565	780,412	2,388,977
Total City Budget		$152,708,384	$163,744,180	$187,015,870	$49,568,324	$236,584,194

Fund/Department	2007 Actual Expense 1	2008 Adopted Budget 2	2008 Amended Budget 3	2008 Estimated Expense 4	2009 Revised Budget 5	Chg From 2009 Column 5-3	Percent Diff
011 City Council	$182,758	$204,961	$204,961	$204,803	$214,540	$9,579	5%
012 City Manager	450,429	487,873	488,608	488,174	518,756	30,148	6%
013 State Examiner	95,467	103,000	103,000	100,000	103,000	0	0%
014 Records	365,783	485,542	490,224	420,551	438,888	(51,336)	(10%)
015 Financial Services	1,219,856	1,450,907	1,453,768	1,439,025	1,516,266	62,498	4%
016 Human Resources	410,129	463,041	465,627	455,619	488,048	22,421	5%
017 Legal	1,308,276	1,354,666	1,354,666	1,364,741	1,455,786	101,120	7%
018 Municipal Court	1,072,678	1,289,964	1,289,964	1,211,943	1,386,828	96,864	8%
019 Purchasing	234,303	271,231	271,231	263,617	257,362	(13,869)	(5%)
020 Yak Urb Area Hearings Examiner	60,155	46,000	71,000	51,000	51,000	(20,000)	(28%)
021 Environmental Planning	691,506	731,780	737,706	731,261	898,184	160,478	22%
022 Code Administration	1,530,132	1,641,453	1,645,403	1,620,995	1,782,792	137,389	8%
024 Indigent Defense	360,797	385,000	385,000	375,000	385,000	0	0%
031 Police	19,489,297	21,123,364	21,325,811	20,855,956	22,607,681	1,281,870	6%
032 Fire	7,941,374	8,415,116	8,443,241	8,431,972	8,916,125	472,884	6%
035 Police Pension	1,384,894	1,401,950	1,412,950	1,350,521	1,387,957	(24,993)	(2%)
038 Probation Center	48,233	25,000	25,000	25,000	25,000	0	0%
041 Engineering	1,029,928	1,149,464	1,154,964	1,097,201	1,204,407	49,443	4%
051 City Hall Maintenance	395,937	418,299	418,299	405,187	421,583	3,284	1%
052 Information Systems	2,476,068	2,407,091	2,844,751	2,841,910	2,482,128	(362,623)	(13%)
054 Utility Services	958,592	1,089,336	1,091,136	1,054,353	1,248,127	156,991	14%
095 Intergovernmental	284,423	288,685	288,685	286,660	348,039	59,354	21%
096 Sundome	150,000	150,000	150,000	150,000	150,000	0	0%
098 District Court	10,645	13,700	13,700	3,150	1,800	(11,900)	(87%)
099 Transfers	2,082,216	2,192,535	2,342,535	2,317,130	2,232,275	(110,260)	(5%)
General Fund Total	$44,233,876	$47,589,958	$48,472,230	$47,545,769	$50,521,572	$2,049,342	4%
131 Parks & Recreation	4,110,659	4,278,678	4,420,906	4,349,617	4,377,598	(43,308)	(1%)
141 Street & Traffic Operations	5,351,851	5,943,388	6,213,833	5,858,678	6,045,680	(168,153)	(3%)
General Government Fund Totals	$53,696,386	$57,812,024	$59,106,969	$57,754,064	$60,944,850	$1,837,881	3%
123 Economic Development	268,300	156,556	181,556	178,056	146,027	(35,529)	(20%)
124 Community Development	2,136,382	2,272,379	4,679,359	4,291,336	2,174,807	(2,504,552)	(54%)
125 Community Relations	529,918	547,054	547,054	531,371	566,603	19,549	4%
127 Community Services	105,993	412,689	590,107	399,589	487,712	(102,395)	(17%)
140 Growth Management	38,106	20,305	49,745	49,745	0	(49,745)	(100%)
142 Arterial Street	4,099,997	7,365,987	9,420,282	4,518,816	7,317,146	(2,103,136)	(22%)
143 Transportation Improvement	37,548	0	0	0	0	0	n/a
144 Cemetery	315,560	257,599	257,599	256,186	261,638	4,039	2%
150 Emergency Services	1,019,761	1,104,501	1,104,501	1,099,125	1,152,430	47,929	4%
151 Public Safety Communications	2,449,375	2,691,381	2,691,381	2,682,640	3,027,543	336,162	12%
161 Parking & Business Impr Area	82,826	81,343	118,343	115,421	204,592	86,249	73%
162 Trolley	24,873	181,741	468,619	257,841	221,621	(246,998)	(53%)
163 Front Street Business Impr Area	1,200	3,000	3,000	3,000	3,000	0	0%
170 Tourist Promotion	1,258,433	1,410,662	1,410,662	1,410,662	1,454,205	43,543	3%
171 Capitol Theatre	281,611	304,737	304,737	304,737	318,513	13,776	5%
172 Public Facilities District Revenue	644,628	1,114,424	1,114,424	1,068,424	1,194,000	79,576	7%
173 Tourism Promotion Area	381,834	370,000	393,000	393,289	405,088	12,088	3%
195 Contingency	65,337	300,000	300,000	100,000	300,000	0	0%

Fund/Department	2007 Actual Expense 1	2008 Adopted Budget 2	2008 Amended Budget 3	2008 Estimated Expense 4	2009 Revised Budget 5	Chg From 2009 Column 5-3	Percent Diff
198 FRS/Capitol Theatre Reserve	71,927	571,927	571,927	571,927	71,927	(500,000)	(87%)
272 PFD Convention Ctr G.O. Red	459,729	459,075	459,075	459,075	460,413	1,338	0%
281 2005 LTGO Parks and Recreation	248,310	650,101	683,231	682,296	980,288	297,057	n/a
282 1998 LTGO Street Bond	176,588	178,938	178,938	178,938	0	(178,938)	(100%)
283 1994 G. O. LTD Levy Redemption	511,438	517,938	517,938	517,938	518,038	100	0%
284 1995 G. O. Street, Parks & Fire	293,963	293,788	293,788	293,788	267,678	(26,110)	(9%)
285 1997 G. O. Line of Credit	532,199	23,500	25,500	25,284	50,000	24,500	96%
287 1996 G. O. LTD Levy Redemption	432,358	428,645	428,645	428,645	441,365	12,720	3%
289 LID Debt Service Control Fund	253,673	187,000	187,000	187,000	207,000	20,000	11%
321 CBD Capital Improvement	2,586,061	1,657,227	2,622,227	2,342,424	257,235	(2,364,992)	(90%)
322 Capitol Theatre Construction	231,664	1,138,750	1,281,103	1,224,353	9,728,750	8,447,647	659%
331 Parks & Recreation Capital	656,361	1,330,000	1,555,838	620,900	1,275,000	(280,838)	(18%)
332 Fire Capital	1,554,054	1,013,500	1,265,272	498,000	1,618,100	352,828	28%
333 Law and Justice Capital	953,479	818,300	863,300	620,881	1,143,014	279,714	32%
342 Public Works Trust Construction	772,861	1,752,702	1,902,702	1,660,236	1,235,570	(667,132)	(35%)
343 REET 2 Capital Fund	797,381	2,016,215	2,016,215	958,749	1,661,822	(354,393)	(18%)
345 LID Construction Control Fund	31,635	385,000	535,000	535,000	430,000	(105,000)	(20%)
364 Transit Capital Reserve	61,836	2,177,000	2,407,652	2,272,652	920,750	(1,486,902)	(62%)
370 Convention Center Capital Impr	64,997	91,000	107,682	107,682	268,000	160,318	149%
392 Cum. Reserve for Capital Impr	3,981,060	9,375,000	9,419,474	1,927,000	19,460,000	10,040,526	107%
441 Stormwater Operating Fund	0	1,045,506	1,120,506	870,948	1,801,938	681,432	61%
442 Stormwater Capital	0	175,000	175,000	149,187	325,000	150,000	86%
462 Transit	6,386,583	7,110,255	7,324,976	7,323,528	7,482,899	157,923	2%
471 Refuse	3,809,216	4,302,590	4,500,990	4,487,797	4,675,689	174,699	4%
472 Wastewater Facility Reserve	19,620	720,000	720,000	720,000	50,000	(670,000)	(93%)
473 Wastewater Operating	15,908,713	16,606,798	16,649,719	16,622,666	16,883,176	233,457	1%
474 Water Operating	6,594,239	7,290,502	7,304,687	6,997,875	7,312,616	7,929	0%
475 Irrigation Operating	2,625,516	2,666,215	2,668,515	2,666,204	2,786,735	118,220	4%
476 Wastewater Construction	2,793,253	2,115,000	2,115,000	831,000	2,220,000	105,000	5%
477 Domestic Water Improvement	473,612	2,015,100	2,065,200	628,259	2,380,100	314,900	15%
478 Wastewater Facilities	6,044,548	7,187,473	7,187,473	6,445,000	3,285,000	(3,902,473)	(54%)
479 Irrigation System Improvement	2,384,436	3,446,700	3,463,400	1,662,334	2,986,700	(476,700)	(14%)
483 Wastewater Rev Bond Reserve	0	345,827	345,827	202,564	0	(345,827)	(100%)
484 1991 Water/Sewer Rev Bond Red	545,235	547,195	547,195	547,195	545,141	(2,054)	(0%)
485 Apple Tree Bond Redemption	148,587	250,000	521,340	521,340	0	(521,340)	(100%)
486 1998 Water Revenue Bond Redemp	244,005	243,060	243,060	243,060	234,560	(8,500)	(3%)
488 1996 Wastewater Rev Bond Redemp	370,285	638,200	638,200	534,537	412,213	(225,987)	(35%)
491 2003 Irrigation Revenue Bond Red	320,565	318,203	318,203	318,203	320,709	2,506	1%
493 2003 Wastewater Rev Bond Red	1,348,381	1,346,635	1,346,635	1,346,635	1,347,794	1,159	0%
512 Unemployment Compensation	109,920	134,739	154,739	151,139	152,133	(2,606)	(2%)
513 Employees Health Benefit	8,691,744	9,310,906	9,310,906	8,897,738	9,395,435	84,529	1%
514 Workers' Compensation	1,242,336	1,369,838	1,719,838	1,690,592	1,694,138	(25,700)	(1%)
515 Risk Management	2,278,437	2,391,791	2,474,668	2,434,880	2,783,782	309,114	12%
516 Wellness/EAP Fund	121,651	114,850	126,382	125,950	119,476	(6,906)	(5%)
551 Equipment Rental	4,553,864	5,084,151	5,750,023	5,622,062	6,180,563	430,540	7%
555 Environmental Fund	50,098	371,350	454,750	273,800	326,350	(128,400)	(28%)
560 Public Works Administration	1,131,552	1,205,464	1,205,464	1,152,553	1,198,818	(6,646)	(1%)
610 Cemetery Trust	26,828	20,000	27,000	25,000	25,000	(2,000)	(7%)
612 Firemen's Relief & Pension	1,497,086	1,619,203	1,630,203	1,492,995	1,603,380	(26,823)	(2%)
Non General Gov't Fund Totals	$98,133,566	$123,652,515	$133,066,775	$108,758,047	$138,759,220	$5,692,445	4%
Total City Budget	$151,829,952	$181,464,539	$192,173,744	$166,512,111	$199,704,070	$7,530,326	4%

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	$7,744	$18,750	$92,946	$0	$0	$0	$0	$214,540
012 City Manager	398,863	82,470	5,000	32,423	0	0	0	0	518,756
013 State Examiner	0	0	0	103,000	0	0	0	0	103,000
014 Records	209,959	53,000	7,080	168,850	0	0	0	0	438,889
015 Financial Services	1,095,394	297,639	17,500	93,040	200	0	0	12,493	1,516,266
016 Human Resources	348,638	84,928	21,521	32,961	0	0	0	0	488,048
017 Legal	1,019,306	256,162	18,000	162,318	0	0	0	0	1,455,786
018 Municipal Court	898,728	225,811	35,000	204,290	23,000	0	0	0	1,386,829
019 Purchasing	181,158	49,600	8,309	18,295	0	0	0	0	257,362
020 Yak Urb Area Hearings Examiner	0	0	0	51,000	0	0	0	0	51,000
021 Environmental Planning	614,662	171,685	7,700	104,136	0	0	0	0	898,183
022 Code Administration	1,157,119	370,874	56,946	161,781	0	0	13,716	22,356	1,782,792
024 Indigent Defense	0	0	0	385,000	0	0	0	0	385,000
031 Police	14,671,794	3,557,571	904,356	1,264,968	1,930,500	6,001	0	272,491	22,607,681
032 Fire	6,805,245	1,510,032	241,340	260,954	100	0	0	98,453	8,916,124
035 Police Pension	0	583,685	50	804,222	0	0	0	0	1,387,957
038 Probation Center	0	0	0	25,000	0	0	0	0	25,000
041 Engineering	893,437	236,586	22,256	26,108	0	0	0	26,020	1,204,407
051 City Hall Maintenance	166,341	41,765	19,683	107,639	0	0	0	86,155	421,583
052 Information Systems	1,368,448	372,687	194,750	433,445	0	57,500	53,417	1,881	2,482,128
054 Utility Services	756,522	257,628	33,259	184,623	0	0	0	16,094	1,248,126
095 Intergovernmental	0	0	0	171,258	141,179	0	35,602	0	348,039
096 Sundome	0	0	0	0	150,000	0	0	0	150,000
098 District Court	0	0	0	1,800	0	0	0	0	1,800
099 Transfers	0	0	0	0	2,232,275	0	0	0	2,232,275
General Fund Total	$30,680,714	$8,159,867	$1,611,500	$4,890,057	$4,477,254	$63,501	$102,735	$535,943	$50,521,571
131 Parks & Recreation	1,630,278	562,148	375,990	1,169,313	151,600	0	0	488,268	4,377,597
141 Street & Traffic Operations	2,276,646	823,118	896,086	744,501	177,642	33,400	0	1,094,288	6,045,681
General Government Fund Totals	$34,587,638	$9,545,133	$2,883,576	$6,803,871	$4,806,496	$96,901	$102,735	$2,118,499	$60,944,849
123 Economic Development	$43,809	$8,718	$0	$93,500	$0	$0	$0	$0	$146,027
124 Community Development	527,508	176,997	46,797	1,373,361	0	0	0	50,145	2,174,808
125 Community Relations	301,416	90,729	49,405	44,772	0	47,000	0	33,281	566,603
127 Community Services	0	0	51,000	436,712	0	0	0	0	487,712
142 Arterial Street	0	0	0	10,000	190,183	6,839,570	277,393	0	7,317,146
144 Cemetery	118,750	44,851	23,768	16,522	3,600	0	0	54,147	261,638
150 Emergency Services	689,389	145,865	31,000	2,000	170,000	0	0	114,177	1,152,431
151 Public Safety Communications	1,956,306	630,451	57,100	272,366	0	0	0	111,321	3,027,544
161 Parking & Business Impr Area	0	0	0	200,000	0	0	0	4,592	204,592
162 Trolley	0	0	0	7,845	0	213,776	0	0	221,621
163 Front Street Business Impr Area	0	0	0	3,000	0	0	0	0	3,000
170 Tourist Promotion	0	0	67,500	1,287,132	0	0	10,951	88,621	1,454,204
171 Capitol Theatre	0	0	13,400	270,400	0	10,000	0	24,713	318,513
172 Public Facilities District Revenue	0	0	0	31,000	1,163,000	0	0	0	1,194,000
173 Tourism Promotion Area	0	0	0	405,088	0	0	0	0	405,088
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	0	0	71,927
272 PFD Convention Ctr G.O. Red	0	0	0	0	0	0	460,413	0	460,413

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
281 2005 LTGO Parks and Recreation	0	0	0	0	0	0	980,288	0	980,288
283 1994 G. O. LTD Levy Redemption	0	0	0	0	0	0	518,038	0	518,038
284 1995 G. O. Street, Parks & Fire	0	0	0	0	0	0	267,678	0	267,678
285 1997 G. O. Line of Credit	0	0	0	0	0	0	50,000	0	50,000
287 1996 G. O. LTD Levy Redemption	0	0	0	0	0	0	441,365	0	441,365
289 LID Debt Service Control Fund	0	0	0	0	17,000	0	190,000	0	207,000
321 CBD Capital Improvement	0	0	1,000	131,130	105	125,000	0	0	257,235
322 Capitol Theatre Construction	0	0	0	10,000	0	9,200,000	518,750	0	9,728,750
331 Parks & Recreation Capital	0	0	0	0	0	1,275,000	0	0	1,275,000
332 Fire Capital	0	0	0	13,500	0	1,604,600	0	0	1,618,100
333 Law and Justice Capital	0	0	240,000	100,000	0	463,014	0	340,000	1,143,014
342 Public Works Trust Construction	0	0	0	10,000	710,607	400,000	114,963	0	1,235,570
343 REET 2 Capital Fund	0	0	400,000	100,000	611,822	550,000	0	0	1,661,822
345 LID Construction Control Fund	0	0	0	0	0	430,000	0	0	430,000
364 Transit Capital Reserve	0	0	50,000	0	10,000	860,750	0	0	920,750
370 Convention Center Capital Impr	0	0	217,000	51,000	0	0	0	0	268,000
392 Cum. Reserve for Capital Impr	0	0	0	660,000	0	18,800,000	0	0	19,460,000
441 Stormwater Operating Fund	513,942	185,613	27,021	56,140	865,125	6,000	0	148,097	1,801,938
442 Stormwater Capital	0	0	0	25,000	0	300,000	0	0	325,000
462 Transit	2,455,925	1,022,887	1,053,369	1,516,040	2,300	0	0	1,432,378	7,482,899
471 Refuse	933,502	424,794	365,500	734,314	643,000	33,400	0	1,541,179	4,675,689
472 Wastewater Facility Reserve	0	0	0	50,000	0	0	0	0	50,000
473 Wastewater Operating	3,711,865	1,261,419	593,275	856,414	7,476,940	45,000	779,076	2,159,186	16,883,175
474 Water Operating	1,739,368	621,078	673,500	563,837	2,065,631	17,000	235,221	1,396,981	7,312,616
475 Irrigation Operating	506,298	177,308	89,000	390,948	1,295,559	5,000	0	322,622	2,786,735
476 Wastewater Construction	0	0	0	20,000	0	2,200,000	0	0	2,220,000
477 Domestic Water Improvement	0	0	0	50,000	0	2,330,100	0	0	2,380,100
478 Wastewater Facilities	0	0	0	205,000	0	3,080,000	0	0	3,285,000
479 Irrigation System Improvement	0	0	0	0	0	2,986,700	0	0	2,986,700
484 1991 Water/Sewer Rev Bond Redemp	0	0	0	0	0	0	545,141	0	545,141
486 1998 Water Rev Bond Redemp	0	0	0	0	0	0	234,560	0	234,560
488 1996 Wastewater Rev Bond Redemp	0	0	0	0	0	0	412,213	0	412,213
491 2003 Irrigation Revenue Bond Red	0	0	0	0	0	0	320,709	0	320,709
493 2003 Wastewater Revenue Bond Red	0	0	0	0	0	0	1,347,794	0	1,347,794
512 Unemployment Compensation	23,816	120,890	0	5,500	0	0	0	1,927	152,133
513 Employees Health Benefit	104,556	8,253,185	5,400	921,351	0	0	0	110,942	9,395,434
514 Workers' Compensation	85,836	1,366,120	3,810	222,050	0	0	0	16,322	1,694,138
515 Risk Management	420,325	115,580	6,500	2,170,320	0	42,500	0	28,557	2,783,782
516 Wellness/EAP Fund	0	0	8,979	98,997	0	11,500	0	0	119,476
551 Equipment Rental	642,636	228,212	2,931,815	119,340	135,000	1,840,000	0	283,561	6,180,564
555 Environmental Fund	0	0	500	192,450	0	133,400	0	0	326,350
560 Public Works Administration	493,878	149,683	72,780	426,305	0	0	0	56,172	1,198,818
610 Cemetery Trust	0	0	0	0	25,000	0	0	0	25,000
612 Firemen's Relief & Pension	0	722,278	25	826,600	0	0	0	54,477	1,603,380
Non General Gov't Fund Totals	$15,269,125	$15,746,658	$7,079,444	$15,279,934	$15,456,799	$53,849,310	$7,704,553	$8,373,398	$138,759,221
Total City Budget	$49,856,763	$25,291,791	$9,963,020	$22,083,805	$20,263,295	$53,946,211	$7,807,288	$10,491,897	$199,704,070

		General Fund	Other Funds	Total Revenue
310 Taxes				
311	General Property Taxes	$7,586,000	$7,914,765	$15,500,765
313	Retail Sales and Taxes	17,113,000	6,681,440	23,794,440
314	Utility Taxes	3,301,130	0	3,301,130
316	Business Taxes	8,881,586	1,237,000	10,118,586
317	Excise Taxes	956,200	1,600,050	2,556,250
318	Other Operating Assessments	0	405,088	405,088
319	Penalty & Interest-Delinquent Taxes	1,000	0	1,000
	Total	$37,838,916	$17,838,343	$55,677,259
320 Licenses and Permits				
321	Business Licenses and Permits	$22,300	$0	$22,300
322	Non-business Licenses and Permit	791,700	658,500	1,450,200
	Total	$814,000	$658,500	$1,472,500
330 Intergovernmental Revenues				
331	Federal Grants - Direct	$366,981	$3,669,105	$4,036,086
333	Federal Grants - Indirect	0	18,023,325	18,023,325
334	State Grants	225,000	6,884,159	7,109,159
336	In Lieu and Impact Payments	1,536,500	2,133,900	3,670,400
337	Grants from Local Units	6,330	0	6,330
338	Intergovernmental Revenues	616,078	4,130,912	4,746,990
	Total	$2,750,889	$34,841,401	$37,592,290
340 Charges for Services				
341	General Government	$69,680	$51,000	$120,680
342	Security of Persons and Property	182,500	42,000	224,500
343	Physical Environment	168,500	29,057,046	29,225,546
344	Transportation	0	581,500	581,500
345	Economic Environment	390,000	18,100	408,100
347	Culture and Recreation	0	918,165	918,165
348	Internal Service Fund Sales and Services	0	3,058,309	3,058,309
349	Other Interfund/Department Charges	4,083,000	34,886	4,117,886
	Total	$4,893,680	$33,761,006	$38,654,686
350 Fines and Forfeits				
353	Forfeited Contract Deposits	$991,700	$0	$991,700
354	Administrative Penalties	100,000	0	100,000
355	Criminal Traffic Misdeameanors	245,000	0	245,000
356	Criminal Non-traffic Penalties	135,000	0	135,000
357	Criminal Cost	161,000	0	161,000
359	Non-court Fines Forfeitures	200	0	200
	Total	$1,632,900	$0	$1,632,900

		General Fund	Other Funds	Total Revenue
360	**Miscellaneous Revenues**			
361	Interest Earnings	$905,000	$979,232	$1,884,232
362	Rents and Royalties	1,200	995,672	996,872
363	Insurance Premiums & Recoveries	0	285,000	285,000
365	Internal Service Fund Miscellaneous	0	6,263,326	6,263,326
366	Trust and Other Interfund/Dept	0	9,178,300	9,178,300
367	Contributions-Private Source	0	3,623,520	3,623,520
368	Assessment Revenue	0	2,085,693	2,085,693
369	Other Miscellaneous Revenue	19,000	1,812,270	1,831,270
	Total	$925,200	$25,223,013	$26,148,213
370	**Proprietary/ Trust Gains (Losses) & Other Income**			
374	Capital Contributions-Governmental Agencies	$0	$0	$0
379	Capital Contributions-Others	0	1,003,177	1,003,177
	Total	$0	$1,003,177	$1,003,177
380	**Non Revenues**			
381	Interfund Loans Received	$0	$501,500	$501,500
382	Proceeds Of Long-Term Debt Proprietary Funds	0	0	0
385	Proceeds From Short-Term Debt	0	531,000	531,000
387	Residual Equity Transfer-In	0	114,513	114,513
388	Other Increases in Fund Equity	0	0	0
	Total	$0	$1,147,013	$1,147,013
390	**Other Financing Sources**			
391	Proceeds Of Gen'l L/T Debt	$0	$10,032,763	$10,032,763
395	Proceeds Of Gen'l Fixed Assets	1,000	86,500	87,500
397	Operating Transfers - In	40,000	13,527,569	13,567,569
	Total	$41,000	$23,646,832	$23,687,832
Total Estimated Revenue		$48,896,585	$138,119,285	$187,015,870
Estimated Beginning Balance		5,933,643	43,634,686	49,568,329
Total Estimated Resources		$54,830,228	$181,753,971	$236,584,199

		General Fund	Other Funds	Total Budget
100	**Salaries and Wages**			
110	Salaries and Wages	$28,446,540	$18,514,540	$46,961,080
120	Overtime	1,542,600	521,600	2,064,200
130	Special Pay/Shift Differential	359,499	101,310	460,809
140	Retirement/Termination Cashout	332,074	38,599	370,673
	Total	$30,680,713	$19,176,049	$49,856,762
200	**Personnel Benefits**			
210	Social Security/Council Benefits	$1,070,115	$1,351,689	$2,421,804
220	Retirement	1,814,116	1,458,668	3,272,784
230	Industrial Insurance	642,540	2,166,170	2,808,710
240	Life Insurance	59,047	56,109	115,156
250	Medical Insurance	3,228,858	10,131,118	13,359,976
260	Dental Insurance	413,658	1,035,153	1,448,811
270	Unemployment Compensation	70,049	160,785	230,834
280	Miscellaneous	278,800	50,456	329,256
290	Pensions and Death Benefits	582,685	721,778	1,304,463
	Total	$8,159,868	$17,131,926	$25,291,794
300	**Supplies**			
310	Office and Operating Supplies	$728,982	$2,179,132	$2,908,114
320	Fuel Consumed	542,719	1,869,855	2,412,574
340	Items Purchased for Resale or Inventory	42,500	3,147,675	3,190,175
350	Small Tools and Equipment	297,300	797,608	1,094,908
3A0	Liquid Alum Sulphate	0	60,000	60,000
3C0	Chemicals	0	190,250	190,250
3F0	Fluoride	0	27,000	27,000
3G0	Grouting chemicals	0	20,000	20,000
3S0	Soda Ash	0	60,000	60,000
	Total	$1,611,501	$8,351,520	$9,963,021
400	**Other Services and Charges**			
410	Professional Services	$2,419,364	$7,796,900	$10,216,264
420	Communications	510,005	313,908	823,913
430	Transportation/Training	185,781	110,917	296,698
440	Advertising	61,925	244,500	306,425
450	Operating Rentals & Leases	74,230	107,322	181,552
460	Insurance	0	1,524,820	1,524,820
470	Public Utility Services	349,304	3,138,885	3,488,189
480	Repairs and Maintenance	639,675	2,343,540	2,983,215
490	Miscellaneous	624,773	1,438,355	2,063,128
4D0	Doe W/W Discharge Permit Fee	0	99,700	99,700
4O0	State Water Operating Permit	0	14,300	14,300
4R0	Reserve Fire Fighters	5,000	0	5,000
4W0	Water Quality Tests	0	60,600	60,600
4Y0	Yakima Cnty Development Assn	20,000	0	20,000
	Total	$4,890,057	$17,193,747	$22,083,804

		General Fund	Other Funds	Total Budget
500	**Intergovernmental Services**			
510	Intergovernment Professional Services	$2,055,584	$250,000	$2,305,584
520	Intergovernment Agreements	$39,095	$0	39,095
530	State/County Taxes and Assessments	300	863,530	863,830
540	Interfund Taxes and Assessments	0	3,301,400	3,301,400
550	Interfund Subsidies	2,382,275	10,385,598	12,767,873
560	Interfund Transfers	0	114,513	114,513
5C0	Connection Charge Transfers	0	750,000	750,000
5T0	Debt Coverage Transfer Terrace Heights	0	40,000	40,000
5U0	Debt Coverage Transfer Union Gap	0	81,000	81,000
	Total	$4,477,254	$15,786,041	$20,263,295
600	**Capital Outlays**			
620	Buildings	0	485,000	485,000
630	Improvements Other Than Buildings	0	2,324,020	2,324,020
640	Machinery and Equipment	63,501	4,660,364	4,723,865
650	Construction Projects	0	46,413,326	46,413,326
	Total	$63,501	$53,882,710	$53,946,211
700	**Debt Service - Principal**			
710	Debt Service - G.O. Bonds-Principal	$0	$1,854,241	$1,854,241
720	Debt Service-Revenue Bonds-Principal	0	1,645,000	1,645,000
750	Debt Service-Capital Lease-Principal	65,630	0	65,630
770	Other Notes	0	150,000	150,000
780	Intergovernmental Loans	23,198	1,330,053	1,353,251
790	Debt Service-LID Assessment-Principal	0	500,000	500,000
	Total	$88,828	$5,479,294	$5,568,122
800	**Debt Service - Interest**			
820	Debt Service-Interest-Interfund Debt	$0	$58,750	$58,750
830	Debt Service-External LTD Interest	13,907	2,166,509	2,180,416
	Total	$13,907	$2,225,259	$2,239,166
900	**Interfund Payment for Services**			
950	Interfund Opt Rental and Leases	$55,413	$3,526,878	$3,582,291
960	Interfund Insurance Services	480,531	1,689,329	2,169,860
980	Interfund-Garage/Plant Charges	0	568,821	568,821
990	Interfund-Administrative Charges	0	4,170,924	4,170,924
	Total	$535,944	$9,955,952	$10,491,896
Total Expenditures		$50,521,573	$149,182,498	$199,704,071

SALARIES PERMANENT #111

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$77,535	$95,100	$71,325	$95,100	$95,100	0.0%
012 City Manager	323,734	340,003	260,782	340,003	362,402	6.6%
014 Records	161,291	173,889	125,023	168,700	186,127	7.0%
015 Financial Services	822,759	968,279	714,544	968,279	988,397	2.1%
016 Human Resources	272,784	288,230	214,380	288,230	308,545	7.0%
017 Legal	786,563	874,159	610,643	826,573	949,829	8.7%
018 Municipal Court	568,644	743,400	485,437	641,742	786,731	5.8%
019 Purchasing	150,995	158,833	121,155	158,833	167,208	5.3%
021 Environmental Planning	385,217	452,197	329,154	437,196	556,966	23.2%
022 Code Administration	900,969	981,230	687,003	954,101	1,052,563	7.3%
031 Police	10,660,203	11,408,953	8,475,686	11,466,931	12,203,353	7.0%
032 Fire	5,231,992	5,443,932	4,215,954	5,623,731	5,846,669	7.4%
041 Engineering	611,539	692,021	495,058	685,000	735,362	6.3%
051 City Hall Maintenance	125,355	128,646	87,696	111,000	116,148	(9.7%)
052 Information Systems	1,082,918	1,105,365	853,763	1,105,365	1,166,330	5.5%
054 Utility Services	540,925	615,142	443,890	600,000	666,648	8.4%
General Fund Total	22,703,424	24,469,377	18,191,492	24,47 0,783	26,188,378	7.0%
123 Economic Development	31,255	32,937	19,933	32,937	35,103	6.6%
124 Community Development	489,484	536,222	326,815	447,761	484,571	(9.6%)
125 Community Relations	258,498	269,869	206,672	269,869	283,041	4.9%
131 Parks & Recreation	1,011,534	1,159,688	824,448	1,136,605	1,208,879	4.2%
141 Street & Traffic Operations	1,633,837	2,047,136	1,325,612	1,769,681	2,067,891	1.0%
144 Cemetery	118,802	99,663	72,812	97,000	100,845	1.2%
150 Emergency Services	543,163	550,098	431,642	550,098	583,404	6.0%
151 Public Safety Communications	1,362,033	1,536,183	1,114,233	1,516,916	1,736,533	13.0%
441 Stormwater Operating	0	332,316	201,987	332,316	484,743	45.9%
462 Transit	1,947,715	2,132,388	1,609,942	2,125,545	2,189,175	2.7%
471 Refuse	741,387	814,653	584,268	786,807	845,961	3.8%
473 Wastewater Operating	3,005,185	3,197,872	2,225,457	3,064,632	3,339,472	4.4%
474 Water Operating	1,307,975	1,434,798	1,001,386	1,377,023	1,558,156	8.6%
475 Irrigation Operating	385,552	411,843	301,813	408,843	445,007	8.1%
512 Unemployment Comp Reserve	18,660	19,880	14,542	19,880	20,932	5.3%
513 Employees Health Benefit	30,570	85,090	65,511	85,090	94,805	11.4%
514 Workers' Compensation	66,910	72,911	55,005	72,911	76,614	5.1%
515 Risk Management	175,676	329,319	254,035	329,319	384,616	16.8%
551 Equipment Rental	546,618	572,513	431,956	572,513	601,350	5.0%
560 Public Works Admin	410,136	417,941	295,680	400,264	425,452	1.8%
City Total	436,788,415	$40,522,698	$29,555,239	$39,866,795	$43,154,929	6.5%

SALARIES TEMPORARY #112

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
012 City Manager	$8,971	$6,858	$1,290	$4,000	$6,497	(5.3%)
014 Records	7,897	6,471	6,979	10,000	5,494	(15.1%)
015 Financial Services	6,999	0	3,632	3,632	12,055	n/a
016 Human Resources	8,513	6,649	7,369	7,370	7,312	10.0%
017 Legal	11,423	17,479	20,423	21,040	22,487	28.7%
018 Municipal Court	18,427	20,007	32,551	43,000	20,713	3.5%
019 Purchasing	0	1,545	238	1,545	1,596	3.3%
021 Environmental Planning	10,397	0	5,333	6,700	0	n/a
022 Code Administration	22,855	0	4,050	11,000	0	n/a
031 Police	97,711	30,000	67,721	90,000	74,465	148.2%
032 Fire	0	0	2,882	0	0	n/a
041 Engineering	53,783	35,183	13,880	20,000	30,001	(14.7%)
051 City Hall Maintenance	25,721	31,655	21,897	31,655	33,448	5.7%
052 Information Systems	43,130	32,940	28,470	27,000	74,103	125.0%
054 Utility Services	19,224	10,304	0	5,000	10,650	3.4%
General Fund Total	335,052	199,090	216,716	281,941	298,820	50.1%
124 Community Development	16,499	4,126	609	609	4,271	3.5%
125 Community Relations	1,060	2,001	852	2,001	1,999	(0.1%)
131 Parks & Recreation	296,403	339,118	282,352	327,459	337,073	(0.6%)
141 Street & Traffic Operations	28,336	26,526	10,230	24,170	18,660	(29.7%)
144 Cemetery	16,750	6,183	8,312	8,000	9,001	45.6%
151 Public Safety Communication	22,087	12,116	15,834	15,516	12,535	3.5%
462 Transit	0	0	6,153	6,153	0	n/a
471 Refuse	105,565	73,178	91,803	96,215	26,091	(64.3%)
473 Sewer Operating	10,098	0	0	0	0	n/a
474 Water Operating	54,922	36,010	36,730	37,500	40,063	11.3%
475 Irrigation Operating	29,461	32,318	20,151	19,000	26,831	(17.0%)
514 Workers' Compensation	4,585	3,091	2,973	3,000	3,200	3.5%
515 Risk Management	21,241	14,202	8,029	14,202	15,021	5.8%
560 Public Works Admin	24,147	21,292	16,626	20,500	17,613	(17.3%)
City Total	$966,204	$769,250	$717,370	$856,266	$811,178	5.4%

OVERTIME #120

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
012 City Manager	$0	$1,000	$0	$1,000	$1,000	0.0%
014 Records	5,793	4,050	4,183	5,800	4,550	12.3%
015 Financial Services	9,874	12,000	4,300	7,500	12,000	0.0%
016 Human Resources	872	4,000	294	2,100	3,500	(12.5%)
017 Legal	3,264	4,500	8,356	8,500	4,500	0.0%
018 Municipal Court	57,223	55,000	43,030	57,000	58,000	5.5%
021 Environmental Planning	7,925	15,000	0	5,000	10,000	(33.3%)
022 Code Administration	15,723	18,500	12,212	16,650	33,000	78.4%
031 Police	792,422	959,368	637,305	845,300	993,800	3.6%
032 Fire	491,912	441,000	238,371	345,600	353,000	(20.0%)
041 Engineering	47,920	40,000	8,918	20,000	30,000	(25.0%)
051 City Hall Maintenance	1,806	2,500	1,525	3,000	2,500	0.0%
052 Information Systems	20,586	12,500	11,359	17,750	32,750	162.0%
054 Utility Services	3,595	4,000	32	1,000	4,000	0.0%
General Fund Total	1,458,913	1,573,418	969,886	1,336,200	1,542,600	(2.0%)
124 Community Development	125	1,100	27	27	1,100	0.0%
125 Community Relations	91	1,000	600	1,000	1,000	0.0%
131 Parks & Recreation	15,655	13,700	9,653	14,600	12,200	(10.9%)
141 Street & Traffic Operations	71,766	64,900	36,245	62,100	62,900	(3.1%)
144 Cemetery	2,309	3,500	2,300	3,500	3,500	0.0%
150 Emergency Services	50,820	47,000	27,644	47,000	47,000	0.0%
151 Public Safety Comm	146,803	66,200	101,782	105,600	86,200	30.2%
441 Stormwater Operating	0	1,500	177	1,500	1,500	0.0%
462 Transit	57,186	75,000	48,818	75,500	75,500	0.7%
471 Refuse	30,277	37,350	17,802	32,931	37,700	0.9%
473 Wastewater Operating	93,832	87,400	48,845	77,400	87,400	0.0%
474 Water Operating	80,649	60,500	54,519	65,000	55,000	(9.1%)
475 Irrigation Operating	22,213	24,000	20,101	24,000	24,000	0.0%
512 Unemployment Compensation	19	100	0	100	100	0.0%
513 Employees Health Benefit	57	1,500	52	1,000	1,500	0.0%
514 Workers' Compensation	267	1,000	467	800	1,000	0.0%
515 Risk Management	7,137	800	728	3,000	2,000	150.0%
551 Equipment Rental	7,186	22,500	5,437	8,500	8,500	(62.2%)
560 Public Works Admin	10,386	13,500	13,374	13,500	13,500	0.0%
City Total	$2,055,692	$2,095,968	$1,358,455	$1,873,258	$2,064,200	(1.5%)

OFFICE AND OPERATING SUPPLIES #310

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$17,519	$18,500	$12,438	$16,500	$18,500	0.0%
012 City Manager	4,889	5,000	3,237	5,000	5,000	0.0%
014 Records	5,493	5,880	5,724	5,880	5,880	0.0%
015 Financial Services	11,529	15,000	12,998	15,000	15,000	0.0%
016 Human Resources	16,006	19,607	10,862	16,500	16,521	(15.7%)
017 Legal	11,560	8,562	9,443	11,500	11,500	34.3%
018 Municipal Court	19,685	21,000	21,302	32,000	34,000	61.9%
019 Purchasing	7,231	7,309	5,258	7,309	7,309	0.0%
021 Environmental Planning	5,705	6,000	4,638	6,000	6,000	0.0%
022 Code Administration	14,539	15,361	10,475	13,861	15,361	0.0%
031 Police	439,612	385,590	320,598	403,887	395,481	2.6%
032 Fire	126,207	136,924	116,858	129,457	123,500	(9.8%)
035 Pension	184	150	24	25	50	(66.7%)
041 Engineering	8,096	9,000	8,100	9,000	9,000	0.0%
051 City Hall Maintenance	14,056	13,880	9,599	12,527	15,880	14.4%
052 Information Systems	43,746	40,000	39,857	56,000	40,000	0.0%
054 Utility Services	2,332	4,000	2,956	4,000	10,000	150.0%
General Fund Total	748,389	711,763	594,369	744,446	728,982	2.4%
124 Community Development	11,441	18,297	17,594	23,500	18,297	0.0%
125 Community Relations	2,246	3,750	2,545	3,750	3,750	0.0%
127 Community Services	1,607	107,404	4,258	20,000	51,000	(52.5%)
131 Parks & Recreation	281,061	266,077	202,320	251,050	253,550	(4.7%)
141 Street & Traffic Operations	700,430	702,856	518,048	722,729	663,582	(5.6%)
144 Cemetery	4,976	8,000	8,508	8,400	8,000	0.0%
150 Emergency Services	25,019	30,000	19,547	25,000	25,000	(16.7%)
151 Public Safety Comm	33,700	34,000	31,510	34,000	34,000	0.0%
170 Tourist Promotion	52,235	60,000	41,617	60,000	66,000	10.0%
321 CBD Capital Improvement	0	1,000	0	1,000	1,000	0.0%
343 REET 2 Capital Fund	303,822	400,000	359,725	400,000	400,000	0.0%
441 Stormwater Operating	0	13,500	9,458	13,500	20,000	48.1%
462 Transit	18,269	17,500	15,469	18,877	18,500	5.7%
471 Refuse	5,397	11,750	12,819	13,500	11,750	0.0%
473 Wastewater Operating	240,346	211,259	229,058	244,500	248,000	17.4%
474 Water Operating	167,265	195,000	149,173	195,000	205,000	5.1%
475 Irrigation Operating	50,949	60,000	36,419	60,000	60,000	0.0%
513 Employees Health Benefit	825	4,000	3,808	4,000	4,000	0.0%
514 Workers' Compensation	852	3,060	441	2,800	3,060	0.0%
515 Risk Management	298	1,500	1,686	1,500	1,500	0.0%
516 Wellness/EAP	4,320	3,979	2,756	3,979	3,979	0.0%
551 Equipment Rental	30,653	35,409	15,791	22,302	30,409	(14.1%)
555 Environmental	0	500	0	0	500	0.0%
560 Public Works Admin	49,925	48,230	39,483	48,230	48,230	0.0%
612 Firemen's' Relief and Pension	227	200	41	25	25	(87.5%)
City Total	$2,734,253	$2,949,034	$2,316,442	$2,922,088	$2,908,114	(1.4%)

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	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
017 Legal	$0	$121	$0	$0	$0	(100.0%)
021 Environmental Planning	0	131	0	0	0	(100.0%)
022 Code Administration	17,608	21,186	14,930	21,186	24,085	13.7%
031 Police	300,434	371,500	268,034	371,500	409,375	10.2%
032 Fire	56,954	73,375	56,243	73,400	80,740	10.0%
041 Engineering	9,647	9,779	7,052	9,778	10,756	10.0%
051 City Hall Maintenance	303	243	2,264	243	303	25.0%
052 Information Systems	887	636	734	1,200	1,200	88.8%
054 Utility Services	11,643	14,808	10,018	14,808	16,259	9.8%
General Fund Total	397,477	491,778	359,274	492,115	542,719	10.4%
124 Community Development	8,923	8,100	6,335	13,800	15,500	91.4%
125 Community Relations	345	524	358	524	655	25.0%
131 Parks & Recreation	56,490	65,400	53,433	65,400	71,940	10.0%
141 Street & Traffic Operations	139,966	194,119	136,181	194,119	213,504	10.0%
144 Cemetery	4,375	4,854	3,947	4,850	6,068	25.0%
441 Stormwater Operating	0	5,617	28	5,617	7,021	25.0%
462 Transit	709,104	1,031,495	783,286	1,031,495	1,029,869	(0.2%)
471 Refuse	175,261	244,625	173,002	244,625	268,750	9.9%
473 Wastewater Operating	80,667	125,570	81,746	144,970	157,275	25.2%
474 Water Operating	45,762	53,423	37,556	53,423	65,000	21.7%
475 Irrigation Operating	21,280	21,113	14,655	21,113	25,000	18.4%
551 Equipment Rental	6,066	5,778	3,695	5,778	7,223	25.0%
560 Public Works Admin	787	1,640	982	1,640	2,050	25.0%
City Total	$1,646,502	$2,254,036	$1,654,479	$2,279,469	$2,412,573	7.0%

PROFESSIONAL SERVICES #41

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$115	$300	$0	$0	$300	0.0%
012 City Manager	126	100	(59)	100	100	0.0%
013 State Examiner	95,467	103,000	64,266	100,000	103,000	0.0%
014 Records	13,222	7,000	5,635	6,700	11,300	61.4%
015 Financial Services	29,160	33,000	32,318	36,900	34,700	5.2%
016 Human Resources	16,350	18,000	5,456	14,500	11,500	(36.1%)
017 Legal	212,338	92,800	78,840	102,800	92,800	0.0%
018 Municipal Court	188,099	158,000	74,712	160,000	163,000	3.2%
019 Purchasing	0	17,000	17,238	17,238	0	(100.0%)
020 Hearing Examiner	60,155	70,000	35,653	50,000	50,000	(28.6%)
021 Environmental Planning	6,619	13,400	12,029	13,400	10,000	(25.4%)
022 Code Administration	63,423	67,878	51,648	67,878	70,394	3.7%
024 Indigent Defense	360,797	385,000	240,000	375,000	385,000	0.0%
031 Police	328,002	340,250	271,974	354,250	393,250	15.6%
032 Fire	23,208	38,200	29,029	36,500	38,000	(0.5%)
035 Pension	759,291	780,600	562,387	767,660	786,822	0.8%
038 Probation Center	48,000	25,000	18,750	25,000	25,000	0.0%
041 Engineering	1,122	15,000	7,329	15,000	2,000	(86.7%)
051 City Hall Maintenance	880	1,000	0	1,000	1,000	0.0%
052 Information Systems	137,894	327,652	112,543	308,485	108,265	(67.0%)
054 Utility Services	639	21,000	442	5,000	21,000	0.0%
095 Intergovernmental	18,133	50,133	35,233	50,133	110,133	119.7%
098 District Court	10,645	13,700	2,388	3,150	1,800	(86.9%)
General Fund Total	2,373,684	2,578,013	1,657,813	2,510,694	2,419,364	(6.2%)
123 Economic Development	216,240	125,000	107,580	125,000	80,000	(36.0%)
124 Community Development	92,230	127,000	75,209	101,000	100,000	(21.3%)
125 Community Relations	0	2,500	0	1,250	2,500	0.0%
127 Safe Committee Action Plan	93,411	255,247	174,413	240,704	295,712	15.9%
131 Parks & Recreation	573,032	618,300	479,272	612,944	622,100	0.6%
140 Growth Mgt & Commute Trip	38,106	49,745	0	49,745	0	(100.0%)
141 Street & Traffic Operations	131,658	372,009	139,778	319,209	219,000	(41.1%)
142 Arterial Street	19,905	10,000	901	10,000	10,000	0.0%
144 Cemetery	120	150	30	150	150	0.0%
151 Public Safety Comm	5,806	4,000	2,405	2,000	4,000	0.0%
161 Parking & Business Impr	70,626	109,000	73,578	107,578	200,000	83.5%
162 Trolley	7,300	7,200	4,867	7,300	7,300	1.4%
170 Tourist Promotion	868,651	981,500	745,640	980,625	1,000,850	2.0%
171 Capitol Theatre	175,000	197,000	147,750	197,000	209,000	6.1%
173 Tourism Promotion Area	381,834	393,000	265,750	393,289	405,088	3.1%
195 Contingency	23,698	0	32,292	0	0	n/a
321 CBD Capital Improvement	0	100,000	3,489	90,000	75,000	(25.0%)
322 Capitol Theatre Construction	0	540,000	40,557	540,000	10,000	(98.1%)
331 Parks & Recreation Capital	52,500	22,500	12,798	22,500	0	(100.0%)
333 Law & Justice Capital	34,364	66,300	18,902	66,000	75,000	13.1%

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
342 Public Works Construction	$0	$10,000	$0	$10,000	$10,000	0.0%
370 Convention Center Capital	2,411	26,000	23,821	26,000	26,000	0.0%
392 Cum Res for Capital Impr	843,505	288,000	140,826	288,000	660,000	129.2%
441 Stormwater Operating	0	35,000	4,839	10,000	35,000	0.0%
442 Stormwater Capital	0	25,000	15,382	25,000	25,000	0.0%
462 Transit	946,908	1,199,371	875,836	1,192,250	1,220,500	1.8%
471 Refuse	286	90,000	320	90,320	0	(100.0%)
473 Wastewater Operating	57,699	51,000	41,705	70,000	56,000	9.8%
474 Water Operating	49,841	77,200	35,824	77,200	77,200	0.0%
475 Irrigation Operating	23,783	13,000	13,115	13,000	13,000	0.0%
476 Sewer Construction	1,928	35,000	34,372	31,000	20,000	(42.9%)
477 Domestic Water Impr	0	0	0	0	25,000	n/a
478 Wastewater Facility Project	5,313	35,000	9,281	45,000	205,000	485.7%
512 Unemployment Compensation	3,830	5,100	3,906	6,500	5,500	7.8%
513 Employees Health Benefit	358,602	372,500	363,393	437,200	490,000	31.5%
514 Workers' Compensation	172,645	140,000	86,452	144,000	150,000	7.1%
515 Risk Management	729,331	652,500	433,550	595,000	660,000	1.1%
516 Wellness/EAP	92,422	83,000	38,575	81,000	86,500	4.2%
551 Equipment Rental	0	2,000	140	500	2,000	0.0%
555 Environmental	46,135	31,500	15,117	27,000	25,000	(20.6%)
560 Public Works Admin	6,229	5,000	1,816	3,200	5,000	0.0%
612 Firemen's' Relief and Pension	774,957	789,500	519,924	696,001	774,500	(1.9%)
City Total	$9,273,989	$10,524,135	$6,641,216	$10,245,159	$10,306,264	(2.1%)

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	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$15,288	$15,000	$15,655	$16,000	$16,000	6.7%
012 City Manager	9,772	11,241	9,572	11,241	11,241	0.0%
014 Records	1,274	2,900	1,068	2,400	2,900	0.0%
015 Financial Services	4,723	9,000	1,737	5,000	9,000	0.0%
016 Human Resources	553	3,300	1,963	3,300	3,900	18.2%
017 Legal	9,967	10,745	7,450	10,745	10,745	0.0%
018 Municipal Court	677	5,850	644	5,850	6,500	11.1%
019 Purchasing	3,760	3,325	1,829	3,325	3,325	0.0%
021 Environmental Planning	2,830	3,800	1,520	3,800	3,800	0.0%
022 Code Administration	1,354	6,300	1,077	4,300	4,300	(31.7%)
031 Police	72,718	79,000	50,662	83,150	84,000	6.3%
032 Fire	9,774	15,705	11,274	15,705	15,705	0.0%
035 Police Pension	1,810	1,550	1,383	1,384	1,550	0.0%
041 Engineering	3,621	3,200	1,448	3,200	3,200	0.0%
051 City Hall Maintenance	0	500	0	500	500	0.0%
052 Information Systems	4,990	8,845	7,134	8,845	8,845	0.0%
054 Utility Services	0	270	113	270	270	0.0%
General Fund Total	143,111	180,531	114,527	179,015	185,781	2.9%
123 Economic Development	7,288	7,500	2,268	4,000	7,500	0.0%
124 Community Development	1,140	4,000	2,461	4,000	4,000	0.0%
125 Community Relations	651	1,634	58	1,634	1,634	0.0%
127 Community Services	4,055	15,000	2,110	5,000	15,000	0.0%
131 Parks & Recreation	8,619	7,800	4,101	8,030	7,800	0.0%
141 Street & Traffic Operations	3,678	5,988	2,249	4,988	4,988	(16.7%)
144 Cemetery	18	0	0	0	0	n/a
150 Emergency Services	0	1,000	0	1,000	1,000	0.0%
151 Public Safety Comm	12,189	10,000	8,803	15,500	15,500	55.0%
161 Parking & Business Impr	572	1,500	0	0	0	(100.0%)
170 Tourist Promotion	978	3,000	2,144	3,000	3,000	0.0%
321 CBD Capital Improvement	207	1,900	0	1,900	1,900	0.0%
441 Stormwater Operating	0	500	151	500	500	0.0%
462 Transit	8,301	9,000	4,965	10,000	9,000	0.0%
471 Refuse	1,469	1,045	1,153	1,118	1,045	0.0%
473 Sewer Operating	6,856	7,300	3,678	7,300	7,300	0.0%
474 Water Operating	2,039	9,400	3,363	7,500	9,000	(4.3%)
475 Irrigation Operating	353	1,500	80	1,500	1,500	0.0%
513 Employees Health Benefit	83	1,900	0	1,000	1,900	0.0%
514 Workers' Compensation	489	2,000	602	1,500	2,000	0.0%
515 Risk Management	1,869	3,000	1,579	4,000	4,000	33.3%
516 Wellness/EAP Fund	912	2,280	153	2,280	2,280	0.0%
551 Equipment Rental	5,148	5,120	5,857	5,120	5,120	0.0%
555 Environmental	649	950	0	0	950	0.0%
560 Public Works Admin	1,652	2,600	2,086	3,100	2,600	0.0%
612 Firemens Relief and Pension	1,430	900	1,392	1,392	1,400	55.6%
City Total	$213,756	$287,348	$163,777	$274,377	$296,698	3.3%

TELEPHONE #421

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$480	$524	$236	$350	$524	0.0%
012 City Manager	1,169	1,179	607	800	1,179	0.0%
014 Records	1,398	1,441	695	1,441	1,441	0.0%
015 Financial Services	3,342	3,406	1,748	2,500	3,400	(0.2%)
016 Human Resources	2,284	2,227	1,243	2,103	2,227	0.0%
017 Legal	3,493	3,144	1,709	3,144	3,144	0.0%
018 Municipal Court	2,523	2,620	1,346	2,000	2,620	0.0%
019 Purchasing	1,227	1,179	678	1,179	1,179	0.0%
021 Environmental Planning	2,784	3,406	1,433	3,406	3,406	0.0%
022 Code Administration	4,658	4,847	2,357	4,331	4,847	0.0%
031 Police	41,250	45,072	20,017	40,000	45,372	0.7%
032 Fire	12,658	14,441	9,945	12,257	14,141	(2.1%)
038 Probation Center	233	0	-823	0	0	n/a
041 Engineering	4,498	4,585	2,374	4,100	4,585	0.0%
051 City Hall Maintenance	1,697	1,773	1,160	1,773	1,773	0.0%
052 Information Systems	11,586	11,109	7,175	9,962	11,109	0.0%
054 Utility Services	1,891	1,310	610	1,310	1,310	0.0%
General Fund Total	97,173	102,263	52,509	90,656	102,258	0.0%
124 Community Development	4,783	4,679	3,536	4,679	4,679	0.0%
125 Community Relations	887	917	479	917	917	0.0%
131 Parks & Recreation	14,605	15,892	10,183	14,908	15,892	0.0%
141 Street & Traffic Operations	4,471	4,210	3,508	3,800	4,210	0.0%
144 Cemetery	430	402	495	400	400	(0.6%)
151 Public Safety Communication	57,754	79,461	44,158	71,629	79,461	0.0%
162 Trolley	437	477	371	477	477	0.0%
170 Tourist Promotion	14,754	15,000	11,904	17,000	18,000	20.0%
462 Transit	918	1,053	959	1,053	1,053	0.0%
471 Refuse	15	20	11	20	20	0.0%
473 Sewer Operating	13,570	13,864	8,285	12,325	13,864	0.0%
474 Water Operating	2,682	2,394	1,845	2,394	2,394	0.0%
475 Irrigation Operating	107	262	121	262	262	0.0%
551 Equipment Rental	185	250	129	250	250	0.0%
560 Public Works Admin	43,820	52,715	29,434	47,000	52,715	0.0%
City Total	$256,591	$293,861	$167,928	$267,770	$296,853	1.0%

POSTAGE #422

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$183	$494	$295	$494	$513	4.0%
012 City Manager	250	388	152	388	403	4.0%
014 Records	1,622	1,770	1,485	2,370	2,509	41.7%
015 Financial Services	7,163	8,505	6,274	8,505	8,845	4.0%
016 Human Resources	3,416	5,573	2,662	4,100	4,600	(17.5%)
017 Legal	2,218	3,249	1,813	2,800	3,378	4.0%
018 Municipal Court	4,745	6,846	3,663	5,000	7,120	4.0%
019 Purchasing	496	1,000	1,091	1,000	1,040	4.0%
021 Environmental Planning	19,900	20,000	13,966	20,000	22,000	10.0%
022 Code Administration	15,601	13,982	8,931	14,482	15,467	10.6%
031 Police	14,289	14,343	8,830	13,893	14,917	4.0%
032 Fire	1,385	2,800	1,936	2,800	2,912	4.0%
041 Engineering	2,033	2,205	648	2,205	2,293	4.0%
052 Information Systems	1,890	1,938	1,336	1,938	2,016	4.0%
054 Utility Services	108,339	108,560	77,586	110,000	117,000	7.8%
General Fund Total	183,531	191,652	130,669	189,974	205,013	7.0%
124 Community Development	1,351	1,000	998	1,200	1,500	50.0%
125 Community Relations	7	100	13	100	104	4.0%
131 Parks & Recreation	8,070	8,600	7,414	8,600	8,944	4.0%
141 Street & Traffic Operations	184	775	142	775	806	4.0%
144 Cemetery	203	333	273	333	346	4.0%
170 Tourist Promotion	323	750	0	300	300	(60.0%)
321 CBD Capital Improvement	0	222	0	222	230	4.0%
462 Transit	927	2,500	868	2,500	2,600	4.0%
471 Refuse	4,538	4,500	4,092	4,500	4,680	4.0%
473 Wastewater Operating	523	800	2,164	2,700	1,332	66.5%
474 Water Operating	1,718	2,310	2,507	2,660	2,710	17.3%
475 Irrigation Operating	790	400	577	400	416	4.0%
513 Employees Health Benefit	94	2,068	3,930	4,000	2,151	4.0%
516 Wellness/EAP Fund	153	646	8	646	672	4.0%
551 Equipment Rental	1,097	1,257	744	1,257	1,307	4.0%
560 Public Works Admin	795	1,970	533	1,080	2,049	4.0%
City Total	$204,303	$219,884	$154,932	$221,248	$235,162	6.9%

CELLULAR PHONE #42C

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$6,544	$4,935	$6,569	$8,500	$8,700	76.3%
012 City Manager	3,292	1,821	3,854	5,705	5,900	224.0%
014 Records	551	847	0	0	0	(100.0%)
015 Financial Services	2,097	1,762	1,164	1,762	1,815	3.0%
016 Human Resources	1,125	1,295	616	1,295	1,334	3.0%
017 Legal	5,199	4,833	4,391	4,833	4,978	3.0%
018 Municipal Court	1,916	1,479	1,734	2,700	2,600	75.8%
019 Purchasing	1,294	1,011	937	1,400	1,500	48.3%
021 Environmental Planning	2,938	2,602	2,266	2,602	2,680	3.0%
022 Code Administration	14,507	15,047	14,714	17,047	15,498	3.0%
031 Police	82,490	77,274	73,026	97,000	97,060	25.6%
032 Fire	15,725	13,871	14,629	18,000	18,000	29.8%
041 Engineering	4,763	4,592	5,698	6,500	4,730	3.0%
051 City Hall Maintenance	1,028	960	624	960	989	3.0%
052 Information Systems	11,393	10,000	9,797	12,000	12,000	20.0%
054 Utility Services	5,635	4,605	3,814	5,000	4,743	3.0%
General Fund Total	160,496	146,934	143,833	185,304	182,527	24.2%
124 Community Development	3,416	2,852	2,183	2,100	2,100	(26.4%)
125 Community Relations	1,030	956	1,059	956	985	3.0%
131 Parks & Recreation	5,428	6,109	3,849	6,614	6,743	10.4%
141 Street & Traffic Operations	8,425	7,369	7,589	8,724	8,836	19.9%
144 Cemetery	445	437	404	437	450	3.0%
151 Public Safety Communications	2,901	1,789	3,230	3,500	3,300	84.4%
462 Transit	3,584	2,985	2,831	4,000	4,000	34.0%
471 Refuse	449	439	330	439	452	3.0%
473 Sewer Operating	10,435	11,413	7,763	12,024	12,491	9.4%
474 Water Operating	10,806	10,600	6,060	10,625	10,918	3.0%
475 Irrigation Operating	3,561	4,021	1,798	2,500	3,000	(25.4%)
551 Equipment Rental	1,463	1,715	1,276	1,715	1,766	3.0%
560 Public Works Admin	2,952	2,528	1,496	2,888	2,939	16.3%
City Total	$215,391	$200,147	$183,700	$241,826	$240,508	20.2%

ELECTRICITY #471

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
031 Police	$86,406	$100,682	$66,931	$83,000	$92,892	(7.7%)
032 Fire	37,062	41,582	26,790	40,638	41,375	(0.5%)
051 City Hall Maintenance	51,718	55,944	36,746	55,944	59,581	6.5%
General Fund Total	175,186	198,208	130,466	179,583	193,847	(2.2%)
124 Community Development	3,665	3,600	2,471	4,000	4,000	11.1%
125 Community Relations	2,951	4,783	2,333	4,000	4,500	(5.9%)
131 Parks & Recreation	85,919	91,985	65,533	85,938	93,549	1.7%
141 Street & Traffic Operations	347,549	383,718	269,030	377,718	408,659	6.5%
144 Cemetery	4,261	5,261	3,011	4,500	5,603	6.5%
170 Tourist Promotion	82,231	87,500	54,064	87,500	93,188	6.5%
441 Stormwater Operating	0	131	102	131	140	6.5%
462 Transit	3,571	4,821	2,529	4,821	5,135	6.5%
473 Wastewater Operating	388,425	400,056	300,193	400,056	432,010	8.0%
474 Water Operating	185,662	195,000	130,605	170,000	175,000	(10.3%)
475 Irrigation Operating	65,758	70,000	43,870	70,000	74,550	6.5%
560 Public Works Admin	69,903	77,435	54,998	77,435	80,000	3.3%
City Total	$1,415,081	$1,522,498	$1,059,205	$1,465,682	$1,570,181	3.1%

NATURAL GAS #472

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
031 Police	$44,100	$43,412	$21,565	$33,648	$40,400	(6.9%)
032 Fire	37,317	42,849	18,819	33,371	36,359	(15.1%)
051 City Hall Maintenance	17,658	17,510	9,993	17,510	18,035	3.0%
General Fund Total	99,075	103,771	50,377	84,529	94,794	(8.7%)
125 Community Relations	1,593	1,396	819	1,396	1,438	3.0%
131 Parks & Recreation	57,656	68,900	41,665	60,400	65,742	(4.6%)
144 Cemetery	1,327	1,600	577	1,600	1,648	3.0%
170 Tourist Promotion	42,378	47,500	20,690	47,500	48,925	3.0%
462 Transit	929	1,394	506	1,394	1,435	3.0%
473 Sewer Operating	12,164	12,360	6,004	12,360	12,731	3.0%
560 Public Works Admin	132,307	150,000	70,994	130,000	135,000	(10.0%)
City Total	$347,430	$386,920	$191,631	$339,178	$361,713	(6.5%)

MISCELLANEOUS #490

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
011 City Council	$59,380	$62,797	$58,474	$60,797	$66,909	6.5%
012 City Manager	14,322	13,600	12,475	13,600	13,600	0.0%
014 Records	99,171	204,182	132,915	139,622	135,200	(33.8%)
015 Financial Services	42,505	34,000	26,936	36,015	35,000	2.9%
016 Human Resources	4,279	8,100	3,593	6,700	7,900	(2.5%)
017 Legal	43,897	37,673	23,425	37,655	37,673	0.0%
018 Municipal Court	18,595	20,200	14,845	22,200	22,200	9.9%
019 Purchasing	5,733	6,741	6,226	7,341	8,241	22.3%
020 Hearing Examiner	0	1,000	0	1,000	1,000	0.0%
021 Environmental Planning	38,615	34,250	17,423	26,750	26,750	(21.9%)
022 Code Administration	49,255	42,675	34,664	44,229	46,475	8.9%
031 Police	60,563	79,600	43,296	84,576	76,600	(3.8%)
032 Fire	34,011	30,800	28,538	35,600	31,800	3.2%
035 Pension	963	15,850	688	15,688	15,850	0.0%
041 Engineering	5,470	8,300	3,611	6,300	7,300	(12.0%)
051 City Hall Maintenance	2,447	1,000	595	771	1,000	0.0%
052 Information Systems	5,360	14,150	13,487	24,150	14,150	0.0%
054 Utility Services	20,581	21,000	35,218	31,000	36,000	71.4%
095 Intergovernmental	42,732	45,581	37,494	42,581	41,125	(9.8%)
General Fund Total	547,879	681,499	493,901	636,575	624,773	(8.3%)
123 Economic Development	2,273	4,000	1,377	4,000	4,000	0.0%
124 Community Development	75,934	38,100	19,013	26,764	37,250	(2.2%)
125 Community Relations	1,464	5,050	211	3,550	5,050	0.0%
131 Parks & Recreation	0	0	560	0	0	n/a
141 Street & Traffic Operations	26,266	27,825	17,700	28,975	28,025	0.7%
144 Cemetery	9,721	11,831	6,689	10,831	10,831	(8.5%)
150 Emergency Services	1,243	50	262	950	1,250	2400.0%
151 Public Safety Comm	863	1,000	542	1,000	1,000	0.0%
161 Parking and Business Dist Impr	35,052	28,600	26,043	29,070	27,850	
162 Trolley	330	0	0	0	0	n/a
163 Front Street Business Impr	1,200	3,000	1,500	3,000	3,000	0.0%
170 Tourist Promotion	2,743	4,000	1,136	3,500	4,000	0.0%
172 Public Facilities District	29,628	26,000	14,332	26,000	31,000	19.2%
195 Contingency	21,000	300,000	0	0	300,000	0.0%
321 CBD Capital Improvement	108	4,000	0	4,000	4,000	0.0%
331 Parks & Recreation Capital	0	40,000	-1,250	0	0	(100.0%)
343 REET 2 Capital Fund	0	0	0	0	100,000	n/a
441 Stormwater Operating	0	6,500	0	4,000	6,500	0.0%
462 Transit	51,567	57,900	40,900	56,400	81,700	41.1%
471 Refuse	7,191	5,926	8,729	6,074	7,400	24.9%
473 Wastewater Operating	22,097	19,600	16,605	22,900	21,600	10.2%
474 Water Operating	50,104	52,300	39,984	56,600	58,400	11.7%
475 Irrigation Operating	22,344	20,000	17,144	20,000	20,000	0.0%
513 Employees Health Benefit	756	2,800	0	2,400	2,800	0.0%

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
514 Workers' Compensation	25,781	7,400	1,233	6,500	7,400	0.0%
515 Risk Management	446,054	343,600	119,247	358,600	484,500	41.0%
516 Wellness/EAP	6,820	9,945	7,297	10,545	9,545	(4.0%)
551 Equipment Rental	3,089	10,954	6,826	10,593	10,954	0.0%
555 Environmental	465	0	1,717	0	101,500	n/a
560 Public Works Admin	7,319	18,100	12,469	12,300	18,100	0.0%
612 Firemen's' Relief and Pension	688	51,500	688	50,688	50,700	(1.6%)
City Total	$1,399,978	$1,781,480	$854,855	$1,395,815	$2,063,128	15.8%

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	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
021 Environmental Planning	$213	$0	$0	$0	$0	n/a
022 Code Administration	26,513	22,452	16,839	22,452	19,682	(12.3%)
041 Engineering	5,283	6,817	5,113	6,817	8,396	23.2%
051 City Hall Maintenance	628	249	186	249	1,881	655.4%
052 Information Systems	1,301	1,612	1,210	1,612	1,881	16.7%
054 Utility Services	12,803	7,948	5,962	7,948	10,277	29.3%
General Fund Total	46,741	39,078	29,310	39,078	42,117	7.8%
124 Community Development	9,850	9,850	7,387	9,850	9,405	(4.5%)
125 Community Relations	1,285	316	238	316	760	140.5%
131 Parks & Recreation	102,000	102,000	76,500	102,000	109,965	7.8%
141 Street & Traffic Operations	379,542	389,227	291,919	389,227	448,530	15.2%
144 Cemetery	8,322	11,086	8,314	11,086	6,515	(41.2%)
441 Stormwater Operating	0	12,587	9,440	12,587	12,692	0.8%
462 Transit	588,039	640,887	480,666	640,887	586,463	(8.5%)
471 Refuse	283,594	382,344	286,758	382,344	403,387	5.5%
473 Wastewater Operating	133,597	115,848	86,883	115,848	102,540	(11.5%)
474 Water Operating	79,409	71,286	53,466	71,286	98,680	38.4%
475 Irrigation Operating	19,145	17,473	13,105	17,473	21,562	23.4%
551 Equipment Rental	15,709	29,348	22,010	29,348	17,665	(39.8%)
560 Public Works Admin	7,750	8,863	6,646	8,863	6,516	(26.5%)
City Total	$1,674,983	$1,830,193	$1,372,642	$1,830,193	$1,866,797	2.0%

RENTAL/REPLACEMENT #952

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
022 Code Administration	$1,416	$1,416	$1,062	$1,416	$1,416	0.0%
031 Police	81,000	0	0	0	0	n/a
041 Engineering	7,980	7,980	5,985	7,980	7,980	0.0%
054 Utility Services	3,000	3,000	2,250	3,000	3,000	0.0%
General Fund Total	93,396	12,396	9,297	12,396	12,396	0.0%
125 Community Relations	2,565	2,565	1,923	2,565	2,565	0.0%
131 Parks & Recreation	60,662	12,000	8,000	8,000	8,000	(33.3%)
141 Street & Traffic Operations	300,000	275,000	206,249	300,000	250,000	(9.1%)
150 Emergency Services	95,000	95,000	95,000	95,000	95,000	0.0%
333 Law and Justice Capital	335,000	340,000	255,001	340,000	340,000	0.0%
441 Stormwater Operating	0	0	0	0	50,000	n/a
471 Refuse	300,000	400,000	300,001	450,000	560,000	40.0%
473 Sewer Operating	142,745	158,481	118,860	158,481	158,481	0.0%
474 Water Operating	112,000	126,960	95,217	126,960	134,400	5.9%
475 Irrigation Operating	35,000	35,000	26,249	35,000	35,000	0.0%
551 Equipment Rental	11,866	11,866	8,899	11,866	11,866	0.0%
560 Public Works Admin	15,000	15,000	11,250	15,000	15,000	0.0%
City Total	$1,503,234	$1,484,268	$1,135,946	41,555,268	$1,672,708	12.7%

LIABILITY INSURANCE #960

Fund/Department	2007 Actual	2008 Budget	YTD 9/30/2008	2008 Estimate	2009 Budget	08 vs.09 Budget
015 Financial Services	$11,332	$11,898	$11,898	$11,898	$12,493	5.0%
022 Code Administration	1,141	1,198	1,198	1,198	1,258	5.0%
031 Police	364,216	259,515	259,515	259,515	272,491	5.0%
032 Fire	132,022	93,765	93,765	93,765	98,453	5.0%
041 Engineering	8,204	8,614	8,614	8,614	9,044	5.0%
051 City Hall Maintenance	76,439	80,261	80,261	80,261	84,274	5.0%
054 Utility Services	2,283	2,398	2,398	2,398	2,517	5.0%
General Fund Total	595,636	457,649	457,649	457,649	480,531	5.0%
124 Community Development	36,952	38,800	38,800	38,800	40,740	5.0%
125 Community Relations	3,522	3,698	3,698	3,698	3,883	5.0%
131 Parks & Recreation	88,806	93,247	93,247	93,247	97,909	5.0%
141 Street & Traffic Operations	99,270	104,233	104,233	104,233	109,445	5.0%
144 Cemetery	5,298	5,562	5,562	5,562	5,841	5.0%
150 Emergency Services	17,394	18,263	18,263	18,263	19,177	5.0%
151 Public Safety Comm	19,737	20,723	20,723	20,723	21,760	5.0%
170 Tourist Promotion	19,399	20,369	20,369	20,369	21,387	5.0%
171 Capitol Theatre	22,416	23,537	23,537	23,537	24,713	5.0%
441 Stormwater Operating	0	15,000	15,000	15,000	25,000	66.7%
462 Transit	262,780	268,000	268,000	268,000	319,900	19.4%
471 Refuse	86,448	90,770	90,770	90,770	95,309	5.0%
473 Wastewater Operating	587,041	591,491	591,491	591,491	621,065	5.0%
474 Water Operating	177,612	186,492	186,492	186,492	195,817	5.0%
475 Irrigation Operating	48,961	51,409	51,409	51,409	53,979	5.0%
560 Public Works Admin	30,300	31,815	31,815	31,815	33,406	5.0%
City Total	$2,101,569	$2,021,057	$2,021,057	$2,021,057	$2,169,860	7.4%

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:

	2008 Amended Budget	2009 Preliminary Budget
Total Budget	$179,221,002	$199,704,071
Less Double Budgeted Items	36,499,637	39,230,777
Actual Budget	$142,721,365	$160,473,294

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	$26,073
Cemetery	12,277
Public Safety Communications	54,561
Parking & Business Improvements	4,592
Tourist Promotion	67,234
Stormwater Operating Fund	53,405
Transit	349,117
Refuse	214,522
Wastewater Operating Fund	793,544
Water Operating Fund	348,150
Irrigation Operating Fund	85,195
Unemployment Comp. Reserve	1,927
Health Benefit Reserve	110,942
Workers' Comp. Reserve	16,322
Risk Management Reserve	28,557
Firemen's Relief and Pension	54,477
Total City Services	$2,220,895
Utility Services	$1,248,000
In Lieu of Taxes:	
Refuse	415,130
Wastewater Operating Fund	1,980,000
Water Operating Fund	906,000
Total	$3,301,130
Other:	
Data Processing	$35,000
Finance Services	5,000
Office Supplies	5,000
Sundome Debt Service	40,000
Engineering	425,000
Printing	150,000
Total	$660,000
Total General Fund	$7,430,025
Parks Interfund	$0
Parks Interfund-Utility Tax	1,074,000
Street Interfund	38,760
Total General Government	
(General, Parks, and Streets Funds)	$8,542,785

Double Budgeting --Other Funds	
Capital Projects	
Arterial Street	$329,896
Capitol Theatre Construction	498,000
Parks Capital	250,000
Fire Capital	273,065
Law & Justice Capital	153,500
Convention Center	70,000
Cum Reserve for Capital Improvement	660,000
Stormwater Capital	350,000
Wastewater Construction	1,271,000
Wastewater Facility Projects	1,000,000
Wastewater Treatment Plant Capital Reserve	131,850
Domestic Water Improvement	400,000
Irrigation Improvement	881,000
Total Capital Projects	$6,268,311
Debt Service	
2002 PFD Convention Center GO Bond	$460,000
1994 GO Bond Fund	112,000
Various LTGO (Sundome/Parks/Fire/Street)	908,014
GO Line of Credit Fund-Upper Kiwanis Park Dev	50,000
Arterial Street	$77,199
Public Works Trust Construction	75,000
Wastewater Operating Fund	32,939
Water 1968 Bonds	234,560
Water WW 2008 Bonds (ref 1998 Bonds) and Res	545,141
Wastewater 2008 Revenue Bonds	412,213
2003 Irrigation Bonds and Reserve	320,709
2003 Wastewater Bonds and Reserve	$1,347,794
Total Debt Service	$4,575,569
Internal Service	
City Garage - Rep/Transfers for Additions to Fleet	$1,627,708
City Garage-Fuel/M&O	4,266,797
Employee Health Benefit Reserve	7,403,000
Environmental Fund	135,000
Public Works Department	1,220,130
Risk Management Reserve	2,162,000
Unemployment Compensation	108,550
Workers Compensation Fund	1,464,000
Wellness/Emp Assist Program	120,000
Total Internal Service	$18,507,185
Operating Subsidies	
Public Safety Communications	$1,005,000
Tourist Promotion	135,000
Capitol Theatre	71,927
Cemetery Fund	75,000
Contingency	50,000
Total Operating Subsidies	$1,336,927
Total All Funds	$39,230,777

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 2008 City Services.

CITY SERVICE DEPARTMENTS:	2008 BUDGET	EXCLUDED EXPENDITURES	DIRECT CHGS FOR SERVICES	NET CITY SERVICE COSTS
Auditing	$103,000	$0	$0	$103,000
Records	490,224	0	0	490,224
Financial Services	1,453,768	0	0	1,453,768
Human Resources	465,627	0	0	465,627
Legal	1,354,666	756,530	0	598,136
Purchasing	271,231	0	5,000	266,231
City Hall	418,299	0	0	418,299
Information Systems	2,844,751	0	175,000	2,669,751
SUBTOTAL	$7,401,566	$756,530	$180,000	$6,465,036

- The **2008 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	2008 Budget	Budgets As % of Total	--- 2009 City Service Charges --- Billable	Non-Billable	2008 Charges	Percent Inc (Dec)
Cable TV	$547,054	0.4%	$26,073		$31,945	(18.4%)
Cemetery	257,599	0.2%	12,277		15,972	(23.1%)
Public Safety Communications	1,144,777	0.8%	54,561		60,818	(10.3%)
P B I A-Central Business District	96,343	0.1%	4,592		1,843	149.2%
Tourist Promotion	1,410,662	1.0%	67,234		62,661	7.3%
Stormwater	1,120,506	0.8%	53,405		18,430	189.8%
Transit	7,324,976	5.4%	349,117		336,649	3.7%
Refuse	4,500,990	3.3%	214,522		197,198	8.8%
Wastewater	16,649,719	12.3%	793,544		789,403	0.5%
Water	7,304,687	5.4%	348,150		342,792	1.6%
Irrigation	1,787,515	1.3%	85,195		70,033	21.7%
Unemploy Comp Reserve (30%)	40,422	0.0%	1,927		1,843	4.6%
Health Benefit Reserve (25%)	2,327,727	1.7%	110,942		103,206	7.5%
Workers Comp Reserve (25%)	342,460	0.3%	16,322		12,901	26.5%
Risk Mgmnt Resv (25%)	599,167	0.4%	28,557		26,416	8.1%
Fire Pension-Medical	1,143,000	0.8%	54,477		43,003	26.7%
Subtotal	46,597,603					
Other Operating Funds & Depts	89,048,301	65.6%		$4,244,142		
Total City Service Budgets		100.0%	$2,220,895	$4,244,142	$2,115,113	5.0%
Excluded Funds & Depts	47,937,744					
Total 2008 Budget	$190,985,213		**Total Billable and Non-Billable**		$6,465,037	

- 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 2009 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 2008 Charges for City Services.

- The **Percent Increase (Decrease)** Column indicates the percentage increase or decrease from 2009 to 2008 charges.

Funds & Dept Budgets Excluded from City Service Charge	2008 Budget
Indigent Defense	$385,000
Intergovernmental	288,685
Sun Dome	150,000
Transfers	2,342,535
G.O. Bond Funds	2,092,910
Arterial Street Construction (80%)	7,263,037
CBD Capital Improvement (80%)	2,021,737
Capitol Theatre Construction (80%)	987,730
Parks & Rec. Cap-Construction (80%)	1,199,551
Fire Capital (80%)	975,525
Law and Justice Construction (80%)	665,604
Public Works Construction (80%)	1,466,983
REET II Capital (80%)	1,554,502
LID Construction (80%)	296,835
Convention Center Capital (80%)	83,023
Cum Res for Capital Imp. (80%)	7,228,125
Stormwater Capital (80%)	134,925
Transit Cap-Construction (80%)	1,856,300
Wastewater Facility Cap Res (80%)	555,120
Sewer Construction -476 (80%)	1,630,665
Water Construction-477 (80%)	1,592,269
Sewer Facility Const-478 (80%)	5,541,542
Irrigation Construction (80%)	2,670,281
Equipment Rental Capital (80%)	1,265,739
Revenue Bond Funds	3,689,120
Total	$47,937,744

General Fund Resource Comparison

	Actual Receipts 2007	Amended Budget 2008	Estimated Receipts 2008	Preliminary Budget 2009	09 vs '08 Budget Est Change
Taxes					
Real and Personal Property Tax	$6,820,513	$7,327,800	$7,327,800	$7,586,000	3.5%
Criminal Justice Sales Tax .1%	885,966	909,000	940,000	980,000	4.3%
Criminal Justice Sales Tax .3%	1,492,194	1,624,000	1,680,000	1,749,000	4.1%
Retail Sales & Use Tax	13,423,269	13,675,000	13,938,000	14,384,000	3.2%
Franchise Fees Nob Hill Water Association	42,079	43,000	46,200	47,586	3.0%
Utility Tax					
Pacific Power & Light	$2,939,163	$3,012,792	$3,500,000	$3,650,000	4.3%
Nob Hill Water Assn.	296,557	300,000	320,000	330,000	3.1%
Natural Gas	1,496,781	1,545,000	1,300,000	1,339,000	3.0%
Valley Disposal	340,386	348,000	325,000	310,000	(4.6%)
Cellular Telephone	1,211,476	1,174,000	1,425,000	1,495,000	4.9%
Telephone	1,115,985	1,240,000	1,155,000	1,190,000	3.0%
City Water Utility	872,853	906,000	890,000	906,000	1.8%
City Sewer Utility	1,864,131	1,939,000	1,933,000	1,980,000	2.4%
City of Yakima Refuse	355,130	371,000	371,000	415,130	11.9%
Total Utility Tax	$10,492,462	$10,835,792	$11,219,000	$11,615,130	3.5%
Business License Tax	523,801	500,000	520,000	520,000	0.0%
Gambling Excise Tax	955,483	951,000	918,400	932,000	1.5%
Abatement Charges/Appeals	21,771	10,000	30,000	25,000	(16.7%)
Leasehold Excise Tax	4,121	200	200	200	0.0%
Total Taxes	$34,661,659	$35,875,792	$36,619,600	$37,838,916	3.3%
Licenses And Permits					
Regulatory Business Licenses	$14,474	$15,000	$16,000	$16,000	0.0%
Amusements	1,890	1,800	1,800	1,800	0.0%
Penalties on Business Licenses	3,792	4,500	4,500	4,500	0.0%
Gun Permits	12,837	8,500	10,000	10,000	0.0%
Building Permits	727,251	638,000	650,000	605,000	(6.9%)
Fire Code Permits	20,584	23,000	23,000	23,000	0.0%
Mechanical Permits	43,314	38,000	40,000	40,000	0.0%
Plumbing Permits	101,581	80,000	90,000	82,000	(8.9%)
Sign Permits	7,838	12,500	12,500	12,500	0.0%
Code Infraction Penalties	296	0	0	0	n/a
Environmental Impact Permits	9,224	5,000	10,000	5,000	(50.0%)
Dog Licenses	35,403	43,000	12,000	12,000	0.0%
Right-of-Way Use Permits	3,600	2,200	2,200	2,200	0.0%
Total Licenses and Permits	$982,084	$871,500	$872,000	$814,000	(6.7%)

	Actual Receipts 2007	Amended Budget 2008	Estimated Receipts 2008	Preliminary Budget 2009	09 vs '08 Budget Est Change
Intergovernmental Revenue					
Great Grant (Gang Resistance)	$174,591	$125,000	$85,000	$0	(100.0%)
Bureau of Justice Bullet Proof Vest	20,580	0	0	0	n/a
Patrol Enhancement	0	120,000	0	0	n/a
Police Bryne Earmark Grant	0	0	9,000	266,381	2859.8%
Police Cops Tech Grant	0	0	0	40,600	n/a
Criminal Alien Grant	41,641	20,000	20,000	0	(100.0%)
Homeland Security (SAFER)	89,186	70,000	70,000	60,000	(14.3%)
Federal Forfeited Property	(34,553)	0	0	0	n/a
St & Community Hwy Safety (WASPC)	0	4,585	5,000	0	(100.0%)
Subs Abuse & Mntl Health Serv Yakima Cnty	0	21,944	22,000	0	(100.0%)
Pedestrian Safety	0	30,000	30,000	0	(100.0%)
Auto Theft Prevention Grant	0	0	0	107,000	n/a
State Patrol Fire Training	2,400	3,000	3,000	3,000	0.0%
Public Defense Grant	0	90,000	110,000	115,000	4.5%
Traffic Safety Commission	10,326	32,058	18,408	0	(100.0%)
Criminal Justice - High Crime	437,765	336,000	435,000	336,000	(22.8%)
Criminal Justice - Population/Violent Crime	79,763	48,000	80,000	49,000	(38.8%)
Criminal Justice - Special Programs	44,062	40,150	45,300	46,000	1.5%
MVET/DUI Payment	19,219	15,500	15,500	16,000	3.2%
Judicial Salary Contribution	36,298	35,800	45,000	50,000	11.1%
Liquor Excise Tax	379,327	393,000	409,000	420,000	2.7%
Liquor Board Profits	608,770	605,000	590,000	619,500	5.0%
Interlocal grant - Legends	0	5,000	5,000	0	(100.0%)
Interlocal grant - Yakima County/Legends	3,000	0	0	0	n/a
Housing In-Lieu Tax	6,329	6,330	6,330	6,330	0.0%
US Dept of Agriculture	4,750	0	0	0	n/a
Drug Enforcement Agency	44,398	0	35,000	0	(100.0%)
Police Protection Fairgrounds	0	7,000	7,000	7,000	0.0%
Resource Officers	342,552	352,800	352,800	370,440	5.0%
Intergovernmental Service Revenue	7,818	0	0	0	n/a
Union Gap Jail Contract	72,180	70,000	90,000	100,000	11.1%
Immigration & Customs Enforcement	1,503	0	1,048	0	(100.0%)
Police Training Services	0	50,000	25,000	25,000	0.0%
Fire/EMS Services for District #10	32,564	30,000	30,000	30,000	0.0%
Fire Protection Charge-State Facilities	0	1,000	0	0	n/a
Fire Investigator Services	0	600	600	600	0.0%
Fire Training Center	8,814	9,000	9,000	9,000	0.0%
Fire Training Services	65,434	74,038	74,038	74,038	0.0%
Engineering Services	1,479	0	0	0	n/a
Computer System Services	150	0	0	0	n/a
Total Intergovernmental Revenue	$2,500,346	$2,595,805	$2,628,024	$2,750,889	4.7%

	Actual Receipts 2007	Amended Budget 2008	Estimated Receipts 2008	Preliminary Budget 2009	09 vs '08 Budget Est Change
Charges For Services					
Accident Reports - Police	$8,261	$9,500	$9,500	$9,500	0.0%
Fingerprints	12,111	7,500	10,000	10,000	0.0%
Miscellaneous Police Services	2,700	2,000	2,000	2,000	0.0%
Verification Letters	4,629	4,000	4,000	4,000	0.0%
Vending Machine Revenue - Jail	24,834	25,000	25,000	25,000	0.0%
Photostat - Fire	0	500	500	500	0.0%
Sale of Maps -- Codes	328	750	750	750	0.0%
Examinations -- Codes	110	80	100	80	(20.0%)
Sale of Maps & Publications - Planning	2,445	1,000	1,000	1,000	0.0%
Sale of Plans & Specifications - Engineering	5,128	3,500	3,500	3,500	0.0%
Engineering OUA Fees	1,199	1,200	1,200	1,200	0.0%
Sale of Publications -- Licensing	574	500	500	500	0.0%
Examinations - Human Resources	0	6,500	6,500	6,500	0.0%
Data Processing Charges	0	10,000	12,000	0	(100.0%)
Office Supplies Revenue	8,499	5,000	5,000	5,000	0.0%
Sale of Codes and Publications - Clerk	1,250	150	350	150	(57.1%)
City Jail Inmate - Medical Cost Sharing	358	500	500	500	0.0%
Police Overtime Reimbursements	16,695	20,000	20,000	51,000	155.0%
Home Detention Charges - Police	104,984	100,000	120,000	120,000	0.0%
Fire Alarm Permit/Protective Inspection fees	1,924	0	1,000	1,000	0.0%
Street and Curb Permits	10,125	10,000	7,000	10,000	42.9%
Abatement Charges/Appeals	18,593	7,500	12,000	12,000	0.0%
Dog Impound Fine	1,870	1,500	1,500	1,500	0.0%
Engineering (Contractors)	140,261	95,000	150,000	140,000	(6.7%)
Wastewater Connection Charges	18,319	15,000	15,000	15,000	0.0%
Plan Checking Fees	382,295	315,000	330,000	330,000	0.0%
Zoning and Subdivision Fees	57,470	50,000	60,000	60,000	0.0%
Engineering (City Projects)	449,698	400,000	420,000	425,000	1.2%
Financial Services	2,618	4,000	5,000	5,000	0.0%
Interfund Charges - Data Processing	25,000	35,000	35,000	35,000	0.0%
Interfund Charges -Customer Services	958,592	1,075,000	1,054,000	1,248,000	18.4%
Print Shop Revenues	147,339	150,000	150,000	150,000	0.0%
City Services	2,014,594	2,115,113	2,115,113	2,220,000	5.0%
Total Charges for Services	$4,422,803	$4,471,293	$4,578,013	$4,893,680	6.9%
Fines And Forfeitures					
Municipal Court Infraction Penalties	$890,677	$860,000	$940,000	$991,000	5.4%
Traffic Infraction Penalties	1,533	1,000	1,000	700	(30.0%)
Parking Infraction Penalties	69,785	60,000	100,000	100,000	0.0%
DWI Penalties - (Criminal)	0	100	0	0	n/a
Municipal Court DWI Penalties	67,904	75,000	80,000	85,000	6.3%
Other Criminal/Traffic Misdemeanors	2,674	3,000	500	0	(100.0%)
Municipal Court Criminal Traffic	145,296	152,000	152,000	160,000	5.3%
Municipal Court non-Traffic Misdemeanors	109,808	100,000	125,000	135,000	8.0%
Other Non-Traffic Misdemeanors	126	400	50	0	(100.0%)
District Court Recoupments	6,514	7,000	1,500	1,000	(33.3%)
Municipal Court Recoupments	125,941	120,000	150,000	160,000	6.7%
Dog Citations	17	200	200	200	0.0%
Total Fines and Forfeitures	$1,420,275	$1,378,700	$1,550,250	$1,632,900	5.3%

	Actual Receipts 2007	Amended Budget 2008	Estimated Receipts 2008	Preliminary Budget 2009	09 vs '08 Budget Est Change
Miscellaneous Revenue					
Income From Investments	$913,446	$850,000	$850,000	$850,000	0.0%
Interest on Sales Tax	63,690	60,000	60,000	55,000	(8.3%)
Fire Department Property Lease/Rental (Race St)	6,900	6,900	2,875	0	(100.0%)
Fire Lease/Rental Training	750	750	750	750	0.0%
Parking Permits	102	750	150	150	0.0%
Property Rental	300	300	300	300	0.0%
Donations & Contributions (dogs) police	1,000	0	0	0	n/a
Donations & Contributions fire	6,339	2,684	3,292	0	(100.0%)
Confiscated/Forfeited Property	(39,156)	5,000	0	0	n/a
Unclaimed Monies	3,530	4,000	4,000	4,000	0.0%
Other Miscellaneous Revenue	17,338	15,000	15,000	15,000	0.0%
Total Miscellaneous Revenue	$974,239	$945,384	$936,367	$925,200	(1.2%)
Non-Revenues					
Sale of Fixed Assets	9,438	0	3,451	0	(100.0%)
Capital Lease Financing	38,293	0	0	0	n/a
Damage Reimbursements - Police	5,508	1,000	1,000	1,000	0.0%
Operating Transfers In	40,000	40,000	40,000	40,000	0.0%
Total Non-Revenues	93,239	41,000	44,451	41,000	(7.8%)
Total Revenue	$45,054,645	$46,179,474	$47,228,705	$48,896,585	3.5%
Beginning Unencumbered Balance	$5,439,858	$6,250,708	$6,250,708	$5,933,643	(5.1%)
Total Resources	$50,494,503	$52,430,182	$53,479,413	$54,830,228	2.5%

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
441 Stormwater Operating Fund
442 Stormwater Capital Fund
474 Water Operating Fund
477 Domestic Water Improvement
475 Irrigation Operating Fund
479 Irrigation System Improvements

CITY MANAGEMENT

2008 Budgeted Staffing Levels

R.A. ZAIS, JR.
City Manager
151.47 Positions

S. CLAAR TEE
Executive Secretary

C. PRICE
Executive Assistant

CIVIL SERVICE COMMISSION

CIVIL SERVICE EXAMINER

D. ZABELL
Assistant City Manager

Department Planning and Direction
Intergovernmental Affairs • Media Relations
Special Project Support • Chief Labor
Negotiator • Indigent Defense

VACANT
City Attorney

Prosecution • Civil
16.50 Positions

Legal Department

D. MOORE
City Clerk

RECORDS DIVISION
3.00 Positions

City Council
Clerk
Agenda Preparation
and Council Minutes
Transcription
Central Records Depository
Recorder for
Various Advisory
Boards and Commissions
Voter Registration
Public/Customer
Service/Inquiry

S. SMITH
Human Resources Manager

HUMAN RESOURCES
6.00 Positions

Recruitment and Testing
Employee Orientation
Records Maintenance
Collective Bargaining Support
Administration
Charter, Police and Fire Civil Service
Health Insurance Plan
Workers' Compensation
Retirement System
Unemployment Benefits
ICMA Deferred Comp
Benefit Program
FTA/DOT Random
Drug Testing

S. OWNBY*
Purchasing Manager

PURCHASING DIVISION
2.00 Positions

Procurement of Goods
and Services
Purchasing Law and
Regulation Compliance
Contract Administration
Central Supply Control
Disposal of
Surplus Property
Procurement Cards
DBE Liaison*
Prevailing Wage and
Insurance Assessment
Purchase Audits
Citywide Vendor lists

D. BROWN
Water/Irrigation Manager

WATER / IRRIGATION DIVISION
38.07 Positions

Fire Suppression
Operation, Maintenance and
Administration
Water Supply, Treatment Operation
and Maintenance
Domestic Water
Distribution System, Operation,
Maintenance and Administration
Water System
Improvements (CIP)
Irrigation System Operation
and Maintenance Irrigation System
Improvements (CIP)

D. MAYO
Wastewater/Stormwater Manager

WASTEWATER DIVISION
69.90 Positions

Wastewater Treatment
Wastewater
Collection System
Food Processing
Collection and Treatment
Bio-solids Recycling
Industrial Pre-treatment Program
Facilities Operation,
Maintenance and
Construction
Stormwater
Surface Drainage
(Stormwater Collection)

R. BEEHLER
Comm. Relations Manager

COMMUNITY RELATIONS DIVISION
4.00 Positions

Communications Training and
Assistance for Elected Officials and all
City departments and divisions Media
Relations Community Outreach

ADMINISTRATION
Yakima Public Affairs
Channel (Y-PAC)
Yakima Community
Television (YVTV)
Cable TV & Telecommunications
Franchises
Telecommunications Policy

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

CITY OF *Yakima*

CITY MANAGEMENT

2009 PRELIMINARY BUDGET NARRATIVE

Department:
Legislative

Division:
City Council – 011

Mayor:
David Edler – District 2

Assistant Mayor:
Micah Cawley – At Large, Position 6

Council Members:
Neil McClure – District 1
Rick Ensey – District 3
Kathy Coffey – District 4
Norm Johnson – At Large, Position 5
Bill Lover – At Large, Position 7

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	2007 Actual	2008 Amended Budget	2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
611 Legislation	$182,758	$204,961	$170,766	$204,803	$214,540	104.7	104.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	77,535	95,100	71,325	95,100	95,100	100.0	44.3
200 Personnel Benefits	5,713	7,062	5,774	7,062	7,744	109.7	3.6
Sub-Total Salaries and Benefits	83,248	102,162	77,099	102,162	102,844	100.7	47.9
300 Supplies	17,519	18,750	12,438	16,500	18,750	100.0	8.7
400 Other Services And Charges	81,991	84,049	81,229	86,141	92,946	110.6	43.3
Total Expenditures	$182,758	$204,961	$170,766	$204,803	$214,540	104.7	100.0

EXPLANATORY NARRATIVE

Service Unit 611 – City Council

City Council total projected expenditures for 2009 are $214,540, compared with the 2008 amended budget level of $204,961, an overall increase of 4.7%.

Account 110 Salaries – Mayor and Council Members salaries for 2009 are $95,100, which is the same as the 2008 amended budget and year-end estimate level.

Account 200 Personnel Benefits – The amount for 2009 is $7,744, which is an increase of $682 above the 2008 estimated year-end and amended budget of $7,062. This increase includes rate increases for industrial insurance of 10% and increased Social Security.

Account 300 Supplies – The budget for 2009 is set at $18,500, which is the same as the 2008 amended budget. The Small Tools and Minor Equipment line item included in supplies is budgeted at $250 for 2009, reflecting no increase over 2008 levels.

Account 410 Professional Services – The budget for 2009 remains at $300. This line item includes funds for miscellaneous minimal professional services such as photo development, enlargement, etc.

Account 420 Communications – 2009 proposed expenses of $9,737 reflect a 4.2% increase from the 2008 estimated year-end budget of $9,344. This increase is due to purchasing hands free equipment and changing from the Nextel services to Sprint services.

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 2009 budget is $16,000, which is a 6.7% increase of the 2008 amended budget of $15,000. This is due to increased council travel.

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 2009 budget is $66,909 which is a 6.6% increase over the 2008 amended budget of $62,797. The increase is partially due to growth in the City's population with several annexations. This affects dues paid to the Association of Washington Cities, which is a per-capita assessment.

Expenses	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Association of Washington Cities	$50,424	$53,817	$58,308
Conference Registration and Misc. Fees	8,956	8,980	8,601
Total Account 490 Miscellaneous	$59,380	$62,797	$66,909

Service Unit - 611 Legislation Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$77,535	$95,100	$71,325	$95,100	$95,100	100.0	100.0
200 Personnel Benefits	5,713	7,062	5,774	7,062	7,744	109.7	109.7
300 Supplies							
310 Office & Operating Supplies	17,519	18,500	12,438	16,500	18,500	100.0	112.1
350 Small Tools And Equipment	0	250	0	0	250	100.0	
Total	17,519	18,750	12,438	16,500	18,750	100.0	113.6
400 Other Services And Charges							
410 Professional Services	115	300	0	0	300	100.0	
420 Communications	7,207	5,952	7,100	9,344	9,737	163.6	104.2
430 Transportation/Training	15,288	15,000	15,655	16,000	16,000	106.7	100.0
490 Miscellaneous	59,380	62,797	58,474	60,797	66,909	106.6	110.1
Total	81,991	84,049	81,229	86,141	92,946	110.6	107.9
Total Expenditures - Srv Unt 611	$182,758	$204,961	$170,766	$204,803	$214,540	104.7	104.8

CITY OF *Yakima*

CITY MANAGEMENT

2009 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), Indigent Defense Services, Purchasing, Water and Irrigation, and Wastewater.

Service units in this division are:

Service Unit 621 – City Manager's Office

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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 2009 budget.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
621 City Management	$450,429	$488,608	$356,667	$488,174	$518,756	106.2	106.3

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	348,468	374,992	270,489	372,133	398,863	106.4	76.9
200 Personnel Benefits	68,142	80,287	56,339	79,207	82,470	102.7	15.9
Sub-Total Salaries and Benefits	416,609	455,279	326,829	451,340	481,333	105.7	92.8
300 Supplies	4,889	5,000	3,237	5,000	5,000	100.0	1.0
400 Other Services And Charges	28,931	28,329	26,600	31,834	32,423	114.5	6.3
Total Expenditures	$450,429	$488,608	$356,667	$488,174	$518,756	106.2	100.0

EXPLANATORY NARRATIVE

Service Unit 621 – City Manager's Office

There are no policy issues for 2009.

City Management's total projected year-end expenditures for 2008 are $488,174 a savings of $434 below 2008 amended budget levels of $488,608. For 2009, total expenses are proposed at $518,756, 6.2% increase over the 2008 amended budget.

Account 110 Salaries and Wages – The 2009 projected budget for this account is $398,863. This is an increase of 6.4% over the 2008 amended budget. The salary account includes the estimate for the management pay and compensation adjustment (PACA), merit/step adjustments for new staff and changes in eligibility for longevity also affect this account.

Account 140 Retirement Cash-out – No retirement cash outs are anticipated in 2009.

Account 200 Personnel Benefits – The proposed 2009 budget of $82,470 for personnel benefits shows a 2.7% increase from the 2008 amended budget of $80,287. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 310 Office and Operating Supplies – Projected 2009 expenses are $5,000, on par with the 2008 estimated year-end and amended budget.

Account 410 Professional Services – A sum of $100 has been budgeted as a contingency item for 2009. Funds are budgeted in this line item for inexpensive professional services such as photographic services or graphic enlargements.

Account 420 Communications – The total 2009 budget is set at $7,482, an increase of 8.6% over the 2008 year-end estimate. This increase is due to purchasing hands free equipment and changing from the Nextel services to Sprint services.

Account 430 Transportation/Training – The amount for 2009 is $11,241 the same as the 2008 year-end estimate and amended budget. 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 work shop meetings in 2009 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	Fall Meeting	CM and Asst. City Mgr.
Association of Washington Cities	Annual Convention Legislative Conf./Olympia Legislative 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 2008	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 2009 budget for this account is $13,600, which is the same as the 2008 estimated year-end and amended budget. In 2007, the Eastern Washington Consortium was formed. The Consortium identified established key areas for data collection and comparison. Key city staff has been trained in data collection, benchmarking, performance measurement and analysis. In 2008 city staff began performance data collection and reporting in five key service areas; Fire/EMS, Police, Codes, Human Resources, and Administration. Year 2009 activities involve ongoing performance data collection reporting and evaluation of our first year of performance comparative analysis to other municipalities and potential implementation of best management practices. 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.

SERVICE UNIT - 621 CITY MANAGEMENT EXPENSES	(1) 2007 ACTUAL	(2) 2008 AMENDED BUDGET	(3) 2008 ACTUAL 9/30/2008	(4) 2008 ESTIMATED YEAR-END	(5) 2009 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
100 Salaries And Wages							
110 Salaries And Wages	$348,468	$373,992	$270,489	$371,133	$397,863	106.4	107.2
120 Overtime	0	1,000	0	1,000	1,000	100.0	100.0
Total	348,468	374,992	270,489	372,133	398,863	106.4	107.2
200 Personnel Benefits	68,142	80,287	56,339	79,207	82,470	102.7	104.1
310 Office And Operating Supplies	4,889	5,000	3,237	5,000	5,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	126	100	-59	100	100	100.0	100.0
420 Communications	4,711	3,388	4,612	6,893	7,482	220.9	108.6
430 Transportation/Training	9,772	11,241	9,572	11,241	11,241	100.0	100.0
490 Miscellaneous	14,322	13,600	12,475	13,600	13,600	100.0	100.0
Total	28,931	28,329	26,600	31,834	32,423	114.5	101.9
Total Expenditures - Srv Unt 621	$450,429	$488,608	$356,667	$488,174	$518,756	106.2	106.3

CITY MANAGEMENT

2009 PRELIMINARY BUDGET NARRATIVE

CITY ATTORNEY: Vacant

DIVISION:
Legal – 017

DEFINITION

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

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

AUTHORIZED PERSONNEL

CLASS CODE	POSITION TITLE	2007 ACTUAL	2008 AMENDED BUDGET	2009 PROPOSED BUDGET
1120	City Attorney	1.00	1.00	1.00
1321	Senior Assistant City Attorney II	1.00	1.00	1.00
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	2.00	2.00	2.00
10510	Legal Assistant III	1.00	1.00	1.00
10511	Legal Assistant II	5.50	5.50	6.00
10512	Legal Assistant I	1.00	1.00	1.00
10511	Legal Assistant II (Temporary)	.84	.94	.94
TOTAL PERSONNEL		**18.34**	**18.44**	**18.94**

(1) See budgeted Policy Issue to upgrade a half-time position to full-time (funded by the Risk Management fund).
(2) Total Permanent Budgeted positions are 18.00 FTE's. This total includes 5.125 permanent budgeted positions and a .377 temporary Legal Assistant II position allocated to the Risk Management Fund - 515.

BUDGET SUMMARY

EXPENDITURE SUMMARY BY SVC UNIT	(1) 2007 ACTUAL	(2) 2008 AMENDED BUDGET	(3) 2008 ACTUAL 9/30/2008	(4) 2008 ESTIMATED YEAR-END	(5) 2009 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
103 Crmnl Justice Sls Tx .3% Inc	$102,535	$157,624	$102,491	$164,116	$167,542	106.3	102.1
131 Prosecution	578,786	598,906	444,418	605,517	680,261	113.6	112.3
622 Legal Counsel	626,955	598,136	439,743	595,107	607,984	101.7	102.2
TOTAL EXPENDITURES	$1,308,276	$1,354,666	$986,652	$1,364,741	$1,455,786	107.5	106.7

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	818,881	940,763	691,008	942,936	1,019,306	108.4	70.0
200 Personnel Benefits	187,887	236,677	158,834	232,324	256,162	108.2	17.6
Sub-Total Salaries and Benefits	1,006,768	1,177,440	849,842	1,175,260	1,275,468	108.3	87.6
300 Supplies	16,557	15,183	13,417	17,905	18,000	118.6	1.2
400 Other Services And Charges	284,952	162,043	123,393	171,576	162,318	100.2	11.2
Total Expenditures	$1,308,276	$1,354,666	$986,652	$1,364,741	$1,455,786	107.5	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Traffic and Criminal Case Arraignments in Municipal Court	5,683	5,829	5,885
Trials, Motions and Other Hearings	8,156	6,844	7,667
Municipal Court Cases:			
Cases Actually Tried	29	12	20
Cases Set for Trial	2,444	2,090	2,200
Legislation Prepared	260	260	265
Legal Opinions Prepared	260	260	265
Pending Civil Suits Filed By or Against the City	42	43	43
Damage Claims Handled	153	130	145
Meetings & Conferences Attended by City Attorney & Staff	1,810	1,810	1,850
Other Assignments Completed	710	710	750

Account 100 Salary and Wages – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% 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 2009 budget fully funds one Assistant City Attorney I and one Legal Assistant II position. The City of Yakima Municipal Code mandates these activities. There are two new line items in this service unit, account 112 Salaries – Temporary and 410 Professional Services. These new accounts have been added to provide for temporary and contract employment when a vacancy occurs in a position funded by the 103 budget.

The total budget for the Criminal Justice Sales Tax service unit for 2009 is $167,542, an increase of $9,918 or 6.3% from the 2008 amended budget of $157,624.

Account 110 Salaries and Wages – This account has increased from $120,471 in 2008 to $125,348 in 2009, an increase of $4,877 or 4%. The increase in this account is discussed above.

Account 200 Personnel Benefits – For 2008 this account was budgeted at $33,653. For 2009 the proposed budget is $33,694, an increase of $41 or .12% from the 2008 amended budget. The increases are discussed above.

Account 300 Supplies – For 2009 this account remains unchanged from the 2008 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 – The 410 Professional Services line item budgeted at $12,500 for 2008 and 2009 is new to this service unit. The addition of this new account in the 103 budget is explained above.

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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$80,148	$120,471	$69,580	$114,515	$125,348	104.1	109.5
200 Personnel Benefits	19,518	33,653	18,749	33,619	33,694	100.1	100.2
310 Office And Operating Supplies	500	500	413	500	500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	0	12,443	12,500	5,000		40.0
430 Transportation/Training	966	1,250	111	1,250	1,250	100.0	100.0
490 Miscellaneous	1,403	1,750	1,196	1,732	1,750	100.0	101.0
Total	2,369	3,000	13,750	15,482	8,000	266.7	51.7
Total Expenditures - Srv Unt 103	$102,535	$157,624	$102,491	$164,116	$167,542	106.3	102.1

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 misdemeanor and gross misdemeanor cases, including crimes of domestic violence, criminal traffic and civil infractions under Washington statutes and City ordinances adopted by the Yakima City Council; 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 Division 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 2009 is $680,261, an increase of $81,355 or 13.6% from the 2008 amended budget of $598,906.

Account 110 Salaries and Wages – This account has increased from $423,007 for 2008 to $488,768 for 2009, an increase of $65,761 or 15.6%. In 2008, the Prosecution Division filled a vacant attorney position resulting in a larger than typical increase in this budget line item.

Account 200 Personnel Benefits – This account has been budgeted at $121,406 in 2009, an increase of $14,360 or 13.4% from the amended 2008 budget of $107,046. This increase is due to rate adjustments as discussed above.

Account 310 Office and Operating Supplies – For 2009 this account has increased to $4,500, a 28.6% increase from the 2008 amended budget amount 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 2009 this account remains unchanged from the 2008 budget of $4,000. This account is used for purchasing office furniture/equipment.

Account 410 Professional Services – This account was budgeted at $5,000 in 2008 and remains the same for 2009. The Year-End Estimate for 2008 is $12,500. Outside prosecutorial legal services are paid for out of this account. Contract employees were utilized in 2008 to bridge the gap during periods of employee leave and vacancies.

Account 410 Professional Services for YWCA – This account, budgeted at $22,800 every year, is funded by a state grant and provides services for victims of domestic violence. The Yakima YWCA performs theses services under contract with the City of Yakima.

Account 420 Communications – This account was budgeted at $8,620 in 2008. For 2009, this account is budgeted at $8,853 or 2.7%, a $233 increase from the 2008 amended budget.

Account 430 Transportation/Training – This account was budgeted at $4,000 in 2008 and remains the same for 2009. 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$381,666	$421,007	$312,507	$421,007	$486,048	115.5	115.5
120 Overtime	764	2,000	713	2,000	2,000	100.0	100.0
130 Special Pay	0	0	180	0	720		
140 Retirement/Term. Cashout	2,138	0	2,645	2,646	0		0.0
Total	384,568	423,007	316,046	425,653	488,768	115.6	114.8
200 Personnel Benefits	86,941	107,046	74,753	102,726	121,406	113.4	118.2
300 Supplies							
310 Office & Operating Supplies	4,492	3,500	4,004	4,500	4,500	128.6	100.0
350 Small Tools And Equipment	2,993	4,000	1,568	4,000	4,000	100.0	100.0
Total	7,485	7,500	5,573	8,500	8,500	113.3	100.0
400 Other Services And Charges							
410 Professional Services	62,543	27,800	23,835	35,300	27,800	100.0	78.8
420 Communications	8,581	8,620	6,695	8,405	8,853	102.7	105.3
430 Transportation/Training	3,483	4,000	3,277	4,000	4,000	100.0	100.0
480 Repairs And Maintenance	3,920	4,800	2,883	4,800	4,800	100.0	100.0
490 Miscellaneous	21,265	16,134	11,357	16,134	16,134	100.0	100.0
Total	99,792	61,354	48,046	68,639	61,587	100.4	89.7
Total Expenditures - Srv Unt 131	$578,786	$598,906	$444,418	$605,517	$680,261	113.6	112.3

Service Unit 622 – Legal Counsel ..... **City Attorney, Vacant**

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 2009 budget for Legal Counsel is $607,984, an increase of $9,848 or 1.7% over the 2008 amended budget amount of $598,136.

Account 110 Salaries and Wages – This account has increased to $401,970 in 2009, an increase of $7,185 or 1.8% from the 2008 amended budget amount of $394,785. 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 2009, this account is budgeted at $101,063, an increase of $5,084 or 5.3% from the 2008 amended budget amount of $95,979. The increase is due to rate adjustments as discussed previously.

Account 310 Office and Operating Supplies – For 2008 this account was budgeted at $4,562. For 2009, the proposed budget is $6,500, representing an increase of $1,938 or 42.5%. Copy paper, pens, writing pads, and binders for case notebooks are only a few items that are purchased out of this account.

Account 350 Small Tools and Equipment – For 2008 this account was budgeted at $2,500 and remains unchanged for 2009. 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 $60,000 in 2009, a 7.7% decrease from the 2008 amended budget amount of $65,000.

2008 FUNDS SPENT

622/410 Accounts / Outside Legal Counsel Services / 2008 Professional Services

Law Firm	Type of Matter	Total Paid In 2008 Through September 30
Carlson, Boyd & Bailey	ONDS & Bankruptcy	$40
Lyon Law Offices	Real Estate Transactions and Closings, General	21,958
Menke, Jackson, Beyer, Elofson, Ehlis & Harper	Community & Economic Development, Code Enforcement, SEPA Review, Critical Areas, Airport Service Overlay, Transit, Mall Ramp, Gang Enforcement, Transportation Enhancement Grants, YPD Personnel, LEOFF Board, General	14,360
Meyer, Fluegge & Tenney	General	320
Summit Law Group	Personnel Matters	803
Total Outside Legal Counsel Services		**$37,481**

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

The 2009 figure is budgeted at $60,000 for outside counsel. The need for legal counsel cannot be foreseen at budget time, and this fact causes the account to fluctuate over time.

Account 430 Transportation/Training – For 2008 this account was budgeted at $5,495 and remains unchanged for 2009. 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$351,664	$394,785	$258,007	$356,716	$401,970	101.8	112.7
120 Overtime	2,500	2,500	7,643	6,500	2,500	100.0	38.5
130 Special Pay	0	0	180	0	720		
140 Retirement/Term. Cashout	0	0	39,552	39,552	0		0.0
Total	354,164	397,285	305,382	402,768	405,190	102.0	100.6
200 Personnel Benefits	81,427	95,979	65,332	95,979	101,063	105.3	105.3
300 Supplies							
310 Office & Operating Supplies	6,568	4,562	5,026	6,500	6,500	142.5	100.0
320 Fuel Consumed	0	121	0	0	0	0.0	
350 Small Tools And Equipment	2,003	2,500	2,406	2,405	2,500	100.0	104.0
Total	8,572	7,183	7,432	8,905	9,000	125.3	101.1
400 Other Services And Charges							
410 Professional Services	149,795	65,000	42,562	55,000	60,000	92.3	109.1
420 Communications	2,330	2,606	1,218	2,372	2,647	101.6	111.6
430 Transportation/Training	5,518	5,495	4,062	5,495	5,495	100.0	100.0
480 Repairs And Maintenance	3,920	4,800	2,883	4,800	4,800	100.0	100.0
490 Miscellaneous	21,229	19,789	10,872	19,789	19,789	100.0	100.0
Total	182,791	97,690	61,596	87,456	92,731	94.9	106.0
Total Expenditures - Srv Unt 622	$626,955	$598,136	$439,743	$595,107	$607,984	101.7	102.2

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 2009, $10,000 or 2.7% greater than the 2008 year-end estimate of $375,000.

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
132 Indigent Defense	$360,797	$385,000	$240,000	$375,000	$385,000	100.0	102.7

CITY OF *Yakima*

CITY MANAGEMENT

2009 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	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1234	City Clerks	1.00	1.00	1.00
7121	Department Assistant I (Temporary)	.19	.19	.22
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**	**4.22**

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
611 Legislation	$124,343	$137,734	$94,668	$129,634	$141,591	102.8	109.2
625 Records	241,441	352,490	241,306	290,916	297,298	84.3	102.2
Total Expenditures	$365,783	$490,224	$335,974	$420,551	$438,888	89.5	104.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	181,444	198,104	139,863	194,038	209,959	106.0	47.8
200 Personnel Benefits	45,335	51,400	32,994	51,400	53,000	103.1	12.1
Sub-Total Salaries and Benefits	226,779	249,504	172,857	245,438	262,958	105.4	59.9
300 Supplies	6,876	7,080	6,953	7,080	7,080	100.0	1.6
400 Other Services And Charges	132,129	233,640	156,163	168,033	168,850	72.3	38.5
Total Expenditures	$365,783	$490,224	$335,974	$420,551	$438,888	89.5	100.0

EXPLANATORY NARRATIVE

Salary/Benefits – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experience a 10.8% mandated increase.

Service Unit 611 – Legislation

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Legislative Agenda Items	476	550	513
Council Meetings Attended (Reg., Special, Adj. & Exec. Session)	50	44	47
Legislation Adopted (Resolution and Ordinance)	230	240	235
Pages of Council Minutes: Regular & Adjourned Meetings	267	241	254
Legal Publications	105	107	106
Contracts Processed	100	159	130

Account 110 Salaries – The 2009 budget for this account is $84,103, which is a 14% increase from the 2008 estimated year-end budget of $73,714. 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 $4,000, this line item for 2009 was maintained at the 2008 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 2009, it is at the same level as the 2008 year-end estimate.

Account 410 Professional Services – This line item for the 2008 amended budget reflects $6,300 and is at the same level as the 2008 budget. This budget includes the professional services for codification of 2008 and 2009 ordinance for the Yakima Municipal Code. Half of the 2008 ordinances will be codified and online by the end of 2008; the remainder will be codified and online by early 2009. 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 2009 is at the same level as the 2008 year-end estimate of $15,000.

Account 490 Miscellaneous – This line item for 2009 is $6,600, slightly less than the $7,100 year-end estimate for 2008. This account includes registration fees for City Clerk staff 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 Three of the Washington Municipal City Clerks Association three-year certification program. The Municipal directory expenses are also included in this line item. This budget also includes printing of supplements to the Yakima Municipal Code.

Summary – For 2009, total budgeted expenditures for Service Unit 611 under Legislation are $141,591 as compared to the 2008 year-end estimate of $129,634. This represents an increase of $11,957 or a 9.2% increase over the 2008 year-end estimate. The primary reason for this increase is due to salary and state PERS mandated increases.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$69,041	$78,731	$53,331	$73,714	$84,103	106.8	114.1
120 Overtime	4,817	3,500	3,143	4,000	4,000	114.3	100.0
Total	73,858	82,231	56,474	77,714	88,103	107.1	113.4
200 Personnel Benefits	17,049	18,620	12,770	18,620	20,088	107.9	107.9
310 Office And Operating Supplies	2,504	2,500	3,263	2,500	2,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	13,222	6,300	5,530	6,300	6,300	100.0	100.0
420 Communications	1,093	800	966	1,400	1,500	187.5	107.1
430 Transportation/Training	198	1,500	184	1,000	1,500	100.0	150.0
440 Advertising	14,891	15,000	14,365	15,000	15,000	100.0	100.0
490 Miscellaneous	1,528	10,782	1,114	7,100	6,600	61.2	93.0
Total	30,932	34,382	22,161	30,800	30,900	89.9	100.3
Total Expenditures - Srv Unt 611	$124,343	$137,734	$94,668	$129,634	$141,591	102.8	109.2

Service Unit 625 – Records

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Formal Public Disclosure Requests	306	345	360
Police Relief and Pension Board	36	34	35
Fire Relief and Pension Board	30	31	31
Volunteer Fire and Police Boards	6	4	5
Number of Medical Claims Processed	338	422	440

Account 110 Salaries – The 2009 budget for this account is $121,309, which is a 5.8% increase from the 2008 estimated year-end budget of $114,524. 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 2009, at $3,380, is budgeted at the same amount as 2008.

Account 420 Communications – This line item for 2009 at $2,450 reflects a very slight increase over the 2008 estimated year-end budget.

Account 430 Transportation/Training – This line item for 2009, at $1,400, is budgeted at the same amount as 2008. The 2009 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 Three 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 2009 at $128,600 reflects a decrease of $3,922 or 3% from the 2008 year-end estimate of $132,522. 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. In 2009, special election costs for the EMS Levy will be paid from the EMS fund and are not reflected in this budget. 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 $125,000 in 2009 for the 2008 election expenses. The following major expenses are included in this line item for 2009:

Expense	Amount
2008 Election Expenses	$125,000
Registrations for Conferences and Seminars and Miscellaneous	2,800
Dues and Subscriptions	800
Total Expenses	$128,600

Summary – Overall, Service Unit 625 expenditures increased $6,382 or 2.2% from the 2008 year-end estimate of $290,916 to $297,298 for 2009, primarily due to salary and state PERS mandated increases. There is no capital outlay budget in 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$106,610	$115,322	$82,349	$114,524	$121,306	105.2	105.9
120 Overtime	976	550	1,040	1,800	550	100.0	30.6
Total	107,586	115,872	83,389	116,324	121,856	105.2	104.8
200 Personnel Benefits	28,286	32,780	20,224	32,780	32,912	100.4	100.4
300 Supplies							
310 Office & Operating Supplies	2,989	3,380	2,461	3,380	3,380	100.0	100.0
350 Small Tools And Equipment	1,383	1,200	1,229	1,200	1,200	100.0	100.0
Total	4,372	4,580	3,690	4,580	4,580	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	700	105	400	5,000	714.3	1250.0
420 Communications	2,477	3,258	1,213	2,411	2,450	75.2	101.6
430 Transportation/Training	1,075	1,400	884	1,400	1,400	100.0	100.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	97,644	193,400	131,801	132,522	128,600	66.5	97.0
Total	101,197	199,258	134,003	137,233	137,950	69.2	100.5
Total Expenditures - Srv Unt 625	$241,441	$352,490	$241,306	$290,916	$297,298	84.3	102.2

CITY OF *Yakima*

CITY MANAGEMENT

2009 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 – Diversity Promotion

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	4.00 (1)
10104	Human Resources Assistant	2.00	2.00	1.00 (1)
10102	Chief Examiner	1.00	1.00	1.00
Total Personnel		**8.00**	**8.00**	**8.00**

(1) Reflects reclassification of one Human Resources Assistant position to Human Resources Specialist to be effective 1/1/09.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$11,340	$10,000	$3,600	$7,500	$7,500	75.0	100.0
623 Personnel	149,891	166,426	108,351	164,203	175,225	105.3	106.7
627 Police & Fire Civil Service	127,719	141,287	101,042	139,842	150,515	106.5	107.6
628 Charter Civil Service	121,179	146,914	102,486	144,074	153,809	104.7	106.8
629 Diversity Promotion	0	1,000	0	0	1,000	100.0	
Total Expenditures	$410,129	$465,627	$315,479	$455,619	$488,048	104.8	107.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	299,316	325,050	230,833	323,871	348,638	107.3	71.4
200 Personnel Benefits	63,121	76,374	53,531	76,374	84,928	111.2	17.4
Sub-Total Salaries and Benefits	362,437	401,424	284,363	400,246	433,566	108.0	88.8
300 Supplies	17,770	24,607	15,043	22,475	21,521	87.5	4.4
400 Other Services And Charges	29,921	39,596	16,073	32,898	32,961	83.2	6.8
Total Expenditures	$410,129	$465,627	$315,479	$455,619	$488,048	104.8	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Permanent Budgeted Positions Authorized	741	747	750
Personnel Requisitions (74 perm-2007; 81perm-2008) (1)	213	200	200
Employment Tests Administered	67	90	95
Personnel Hired (1)	213	200	200
200	10	15	15
Training Programs Coordinated (In-House Trng/Outside Prov.)	105	102	75
Hours Invested in Labor Negotiations/ Contract Administration	2,000	1,200	3,000
Personnel Action Forms (PA) processed	1,008	1,200	1,500
Performance Evaluations Issued	690	744	745

* Includes Temporary Positions

The salary account includes the 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. This budget has been reduced to $7,500 for 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$11,340	$10,000	$3,600	$7,500	$7,500	75.0	100.0
Total Expenditures - Srv Unt 103	$11,340	$10,000	$3,600	$7,500	$7,500	75.0	100.0

Service Unit 623 – Personnel

Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $11,518 or 10.5% from the 2008 estimated year-end budget of $109,870 to $121,388. This increase is due, in part, to a reclassification of one Human Resources Assistant position to Human Resources Specialist 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 2009 reflects an increase of $1,240 or 4.4% from the 2008 estimated year-end budget of $28,083 to $29,323. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 310 Office and Operating Supplies – This account for the 2009 budget reflects a decrease of $2,586 or 23.8% from the 2008 amended budget of $10,886 to $8,300. 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 2009 of $2,000 reflects a decrease of $500 or 20.0% from the 2008 estimated year-end budget of $2,500. 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.

Account 430 Transportation – This line item for 2009 remains the same as the 2008 amended and estimated year-end budget. The following table depicts the anticipated travel and training for 2009.

ORGANIZATION	MEETINGS	STAFF ATTENDING
Washington Public Employer Labor Relations Association (WAPELRA)	Western Washington (Usually Seattle area) Quarterly meetings	Human Resources Manager and/or Deputy Human Resources Manager
Northwest Human Resource 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, Spokane or the Tri-Cities Area	Human Resources Specialists and/or Human Resources Manager

Summary – The 2009 budget of $175,225 for this service unit reflects an increase of $8,799 or 5.3% from the 2008 amended budget of $166,426. This increase is due primarily to the reclassification of a position and wage increases explained above.

EXPENSES	(1) 2007 ACTUAL	(2) 2008 AMENDED BUDGET	(3) 2008 ACTUAL 9/30/2008	(4) 2008 ESTIMATED YEAR-END	(5) 2009 PROJECTED BUDGET	(6) % CHNG FROM 2 TO 5	(7) % CHNG FROM 4 TO 5
100 Salaries And Wages							
110 Salaries And Wages	$105,862	$109,149	$76,364	$109,870	$121,388	111.2	110.5
120 Overtime	58	1,000	0	600	1,000	100.0	166.7
Total	105,920	110,149	76,364	110,470	122,388	111.1	110.8
200 Personnel Benefits	22,233	28,083	18,181	28,083	29,323	104.4	104.4
300 Supplies							
310 Office & Operating Supplies	8,844	10,886	4,916	9,500	8,300	76.2	87.4
350 Small Tools And Equipment	806	2,000	2,975	2,975	2,000	100.0	67.2
Total	9,651	12,886	7,891	12,475	10,300	79.9	82.6
400 Other Services And Charges							
410 Professional Services	3,966	2,500	1,016	2,500	2,000	80.0	80.0
420 Communications	3,267	6,108	2,133	3,974	4,513	73.9	113.6
430 Transportation/Training	416	1,500	445	1,500	1,500	100.0	100.0
440 Advertising	789	0	0	0	0		
480 Repairs And Maintenance	383	500	270	500	500	100.0	100.0
490 Miscellaneous	3,267	4,700	2,052	4,700	4,700	100.0	100.0
Total	12,087	15,308	5,915	13,174	13,213	86.3	100.3
TOTAL EXPENDITURES - SRV UNT 623	$149,891	$166,426	$108,351	$164,203	$175,225	105.3	106.7

Service Unit 627 – Police and Fire Civil Service

Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $5,021 or 4.7% from the 2008 amended and estimated year-end budget of $107,795. 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 $3,807 or 15.5% from the 2008 amended budget of $24,587to $28,354. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 420 Communications – This line item reflects an increase of $300 or 18.5% from the amended 2008 budget of $1,624 to $1,924. This account is for telephone and postage.

Account 430 Transportation – This line item for 2009 reflects an increase of $300 or 33.3% from the 2008 amended budget of $900 to $1,200. The following table depicts the anticipated travel and training for 2009:

ORGANIZATION	MEETINGS	STAFF ATTENDING
Association of Washington Cities	Seattle (Civil Service Seminar)	Commission Chairman Chief Examiner Human Resources Specialists
NeoGov (applicant tracking system)	Las Vegas, NV	Chief Examiner

Summary – The 2009 projected budget for Service Unit 627 of $150,515 reflects an increase of $9,228 or 6.5% from the 2008 amended budget of $141,287. This is mainly due to salaries and benefits.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$100,811	$107,795	$78,077	$107,795	$112,816	104.7	104.7
120 Overtime	407	1,500	200	1,000	1,500	100.0	150.0
Total	101,218	109,295	78,277	108,795	114,316	104.6	105.1
200 Personnel Benefits	21,610	24,547	18,078	24,547	28,354	115.5	115.5
310 Office And Operating Supplies	2,838	3,221	1,638	3,000	3,221	100.0	107.4
400 Other Services And Charges							
410 Professional Services	150	500	570	500	500	100.0	100.0
420 Communications	1,417	1,624	1,205	1,800	1,924	118.5	106.9
430 Transportation/Training	0	900	760	900	1,200	133.3	133.3
480 Repairs And Maintenance	372	0	0	0	0		
490 Miscellaneous	114	1,200	513	300	1,000	83.3	333.3
Total	2,053	4,224	3,048	3,500	4,624	109.5	132.1
Total Expenditures - Srv Unt 627	$127,719	$141,287	$101,042	$139,842	$150,515	106.5	107.6

Service Unit 628 – Charter Civil Service

Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $6,826 or 6.6% from the 2008 amended budget of $104,107 to $110,933. The salary account is discussed above in the explanatory narrative.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $3,507 or 14.8% from the 2008 amended budget of $23,744 to $27,251. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 350 Small Tools and Minor Equipment – This line item continues at $3,000 for 2009 and is earmarked for the replacement of office furniture or equipment.

Account 410 Professional Services – This line item for 2009 reflects a decrease of $3,500 or 70.0% from the 2008 amended budget of $5,000 to $1,500. 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 2009 reflects an increase of is of $300 or 33.3% from the 2008 estimated year-end budget of $900 to $1,200. The following table depicts the anticipated travel and training for 2009:

ORGANIZATION	MEETINGS	STAFF ATTENDING
Association of Washington Cities	Seattle (Civil Service Seminar)	Commission Chairman Chief Examiner Human Resources Specialists
NeoGov (applicant tracking system)	Las Vegas, NV	Chief Examiner

Summary – The 2009 budget of $153,809 reflects an increase of $6,895 or 4.7% from the 2008 amended budget of $146,914.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$91,772	$104,107	$76,097	$104,107	$110,933	106.6	106.6
120 Overtime	407	1,500	94	500	1,000	66.7	200.0
Total	92,179	105,607	76,192	104,607	111,933	106.0	107.0
200 Personnel Benefits	19,277	23,744	17,272	23,744	27,251	114.8	114.8
300 Supplies							
310 Office & Operating Supplies	4,324	5,000	4,309	4,000	4,500	90.0	112.5
350 Small Tools And Equipment	957	3,000	1,206	3,000	3,000	100.0	100.0
Total	5,281	8,000	5,514	7,000	7,500	93.8	107.1
400 Other Services And Charges							
410 Professional Services	894	5,000	270	4,000	1,500	30.0	37.5
420 Communications	2,140	1,364	1,183	1,724	1,724	126.4	100.0
430 Transportation/Training	137	900	758	900	1,200	133.3	133.3
440 Advertising	0	600	0	0	600	100.0	
480 Repairs And Maintenance	372	0	270	400	400		100.0
490 Miscellaneous	899	1,700	1,028	1,700	1,700	100.0	100.0
Total	4,442	9,564	3,509	8,724	7,124	74.5	81.7
Total Expenditures - Srv Unt 628	$121,179	$146,914	$102,486	$144,074	$153,809	104.7	106.8

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 2009 (regional and national recruitment).

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office And Operating Supplies	$0	$500	$0	$0	$500	100.0	
490 Miscellaneous	0	500	0	0	500	100.0	
Total Expenditures - Srv Unt 629	$0	$1,000	$0	$0	$1,000	100.0	

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 2009 are expected to be $115,000. Total expenditures are estimated to be $152,133 and revenues are projected at $108,550. The ending fund balance for 2009 is estimated at $348,575.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
623 Personnel	$109,920	$154,739	$121,619	$151,139	$152,133	98.3	100.7
Total Expenditures	$109,920	$154,739	$121,619	$151,139	$152,133	98.3	100.7
Revenue Summary By Service Unit							
645 Interfund Distribution	$159,269	$82,000	$62,431	$83,500	$108,550	132.4	130.0
699 General Revenues	410,449	440,588	459,797	459,797	392,158	89.0	85.3
Total Revenues	$569,718	$522,588	$522,228	$543,297	$500,708	95.8	92.2

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	20,242	22,273	15,498	22,273	23,816	106.9	15.7
200 Personnel Benefits	84,023	125,523	100,833	120,523	120,890	96.3	79.5
Sub-Total Salaries and Benefits	104,266	147,796	116,332	142,796	144,706	97.9	95.1
400 Other Services And Charges	3,830	5,100	3,906	6,500	5,500	107.8	3.6
900 Interfund Payment F/Services	1,824	1,843	1,381	1,843	1,927	104.6	1.3
Total Expenditures	$109,920	$154,739	$121,619	$151,139	$152,133	98.3	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $1,543 or 6.9% from the 2008 amended budget of $22,173 to $23,816. 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 2009 reflects a decrease of $4,633 or 3.7% from the 2008 budget of $125,523 to $120,890. This account pays for unemployment claims filed by former employees as well as the benefits related to the salaries and wages paid from this fund.

Account 410 Professional Services – This line item for 2009 reflects an increase of $400 or 7.8% from the 2008 amended budget of $5,100 to $5,500. This account pays for our third party administrator, Talx UCXpress Administrative Services.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$20,224	$22,173	$15,498	$22,173	$23,716	107.0	107.0
120 Overtime	19	100	0	100	100	100.0	100.0
Total	20,242	22,273	15,498	22,273	23,816	106.9	106.9
200 Personnel Benefits	84,023	125,523	100,833	120,523	120,890	96.3	100.3
410 Professional Services	3,830	5,100	3,906	6,500	5,500	107.8	84.6
990 Interfund Admin Changes	1,824	1,843	1,381	1,843	1,927	104.6	104.6
Total Expenditures - Srv Unt 623	$109,920	$154,739	$121,619	$151,139	$152,133	98.3	100.7

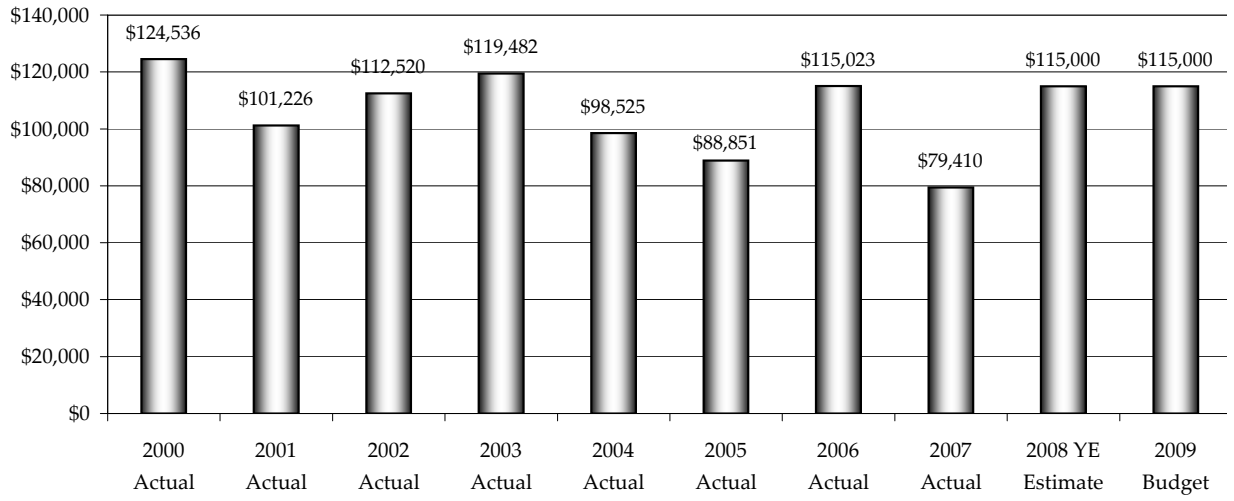
Service Unit 645 – Interfund Distribution

Year-end estimated revenues of $83,500 are anticipated from department charges for 2008. The reserve balance is stable.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$159,269	$82,000	$62,431	$83,500	$108,550	132.4	130.0
Total Revenues - Srv Unt 645	$159,269	$82,000	$62,431	$83,500	$108,550	132.4	130.0
Revenues							
270 Beginning Balance	$410,449	$440,588	$459,797	$459,797	$392,158	89.0	85.3
Total Revenues - Srv Unt 699	$410,449	$440,588	$459,797	$459,797	$392,158	89.0	85.3

WORKERS' UNEMPLOYMENT BENEFITS PAID

Last Eight Years Actual Expenditures, 2008 Year-end Estimate And 2009 Budget



CITY MANAGEMENT

2009 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.

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 2009. The 2009 total revenue, which includes estimated contributions from operating funds, employees' payroll deductions, retiree contributions and interest earnings are projected at $8,637,000.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
623 Personnel	$8,691,744	$9,310,906	$6,404,647	$8,897,738	$9,395,435	100.9	105.6
Revenue Summary By Service Unit							
645 Interfund Distribution	$7,825,900	$8,191,000	$6,140,366	$8,258,000	$8,637,000	105.5	104.6
699 General Revenues	4,379,518	4,312,528	3,985,498	4,207,295	4,245,557	98.5	100.9
Total Revenues	$12,205,418	$12,503,528	$10,125,864	$12,465,295	$12,882,557	103.0	103.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	32,671	93,607	67,967	93,107	104,556	111.7	1.1
200 Personnel Benefits	7,778,515	8,238,925	5,558,326	7,850,925	8,253,185	100.2	87.8
Sub-Total Salaries and Benefits	7,811,186	8,332,532	5,626,292	7,944,032	8,357,742	100.3	89.0
300 Supplies	1,139	5,400	4,061	5,400	5,400	100.0	0.1
400 Other Services And Charges	776,044	869,768	696,891	845,100	921,351	105.9	9.8
900 Interfund Payment For Svcs	103,375	103,206	77,403	103,206	110,942	107.5	1.2
Total Expenditures	$8,691,744	$9,310,906	$6,404,647	$8,897,738	$9,395,435	100.9	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Personnel

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $11,449 or 11.7% from the 2008 amended budget of $93,607 to $104,556. This account reflects the funding of a portion of the Human Resources Manager, Deputy Human Resources Manager, Human Resources Specialists and Human Resources Assistant, for a total of 1.35 FTE's 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 2009 budget of $8,253,185 is $14,260 or 0.2% more than the 2008 amended budget of $8,238,925. 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 2007, we had 27 claimants whose claims experience exceeded $30,000, which is 20% of the stop loss deductible of $150,000. Those 27 claimants incurred claims which totaled approximately $2,026,826. January 1, 2008 we increased the stop loss deductible to $175,000. As of September 30, 2008, we have 16 claimants whose claims experience have exceeded $35,000, which is 20% of the stop loss deductible of $175,000 for a total of approximately $1,200,888. In 2007, we had one stop loss claim and as of September 30, 2008, 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 2009 budget of $490,000 reflects an increase of $52,800 or 12.1% over the 2008 year end estimate of $437,200. This line item accounts for administrative service charges paid to Healthcare Management Administrators, Inc. (HMA), the City's Third Party Claims Administrator (TPA) and effective January 1, 2008, the Delta Dental network and VSP vision network premiums.

Account 420 Communications – This line item is budgeted at $2,151 for 2009. The account is primarily used for medical information mailings to participants in the medical plan.

Account 460 Insurance – This line item reflects a decrease of $66,000 or 13.5% for 2009 from the 2008 amended budget of $490,000 to $424,000. The increase in the stop loss deductible resulted in a more favorable premium thereby stabilizing our costs.

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 2009 is projected at $110,942.

Summary – For 2009, total expenditures in this service unit are $9,395,435. The 2009 budget reflects an increase of $84,529 or 0.9% from the 2008 amended budget of $9,310,906.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$32,613	$92,107	$67,915	$92,107	$103,056	111.9	111.9
120 Overtime	57	1,500	52	1,000	1,500	100.0	150.0
Total	32,671	93,607	67,967	93,107	104,556	111.7	112.3
200 Personnel Benefits	7,778,515	8,238,925	5,558,326	7,850,925	8,253,185	100.2	105.1
300 Supplies							
310 Office & Operating Supplies	825	4,000	3,808	4,000	4,000	100.0	100.0
350 Small Tools And Equipment	314	1,400	252	1,400	1,400	100.0	100.0
Total	1,139	5,400	4,061	5,400	5,400	100.0	100.0
400 Other Services And Charges							
410 Professional Services	358,602	372,500	363,393	437,200	490,000	131.5	112.1
420 Communications	94	2,068	3,930	4,000	2,151	104.0	53.8
430 Transportation/Training	83	1,900	0	1,000	1,900	100.0	190.0
460 Insurance	416,510	490,000	329,568	400,000	424,000	86.5	106.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	756	2,800	0	2,400	2,800	100.0	116.7
Total	776,044	869,768	696,891	845,100	921,351	105.9	109.0
990 Interfund Admin Charges	103,375	103,206	77,403	103,206	110,942	107.5	107.5
Total Expenditures - Srv Unt 623	$8,691,744	$9,310,906	$6,404,647	$8,897,738	$9,395,435	100.9	105.6

Service Unit 645 – Interfund Distribution Revenues

Account 360 Miscellaneous Revenue – This line item for 2009 is projected at $8,637,000, and reflects an increase in overall medical and dental charges of $446,000 from the 2008 amended budget of $8,191,000. 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	2007 vs. 2008	2009 Proposed	2008 vs. % Change 2009
LEOFF I Employees	706.58	650.00	(8.01%)	700.00	7.69%
All Other Employees	433.30	442.73	2.18%	495.16	11.84%
Dependent(s)	418.23	446.26	6.70%	433.80	(2.79%)
Dental	82.23	87.31	6.18%	84.47	(3.25%)

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$7,825,900	$8,191,000	$6,140,366	$8,258,000	$8,637,000	105.5	104.6
Total Revenues - Srv Unt 645	$7,825,900	$8,191,000	$6,140,366	$8,258,000	$8,637,000	105.5	104.6

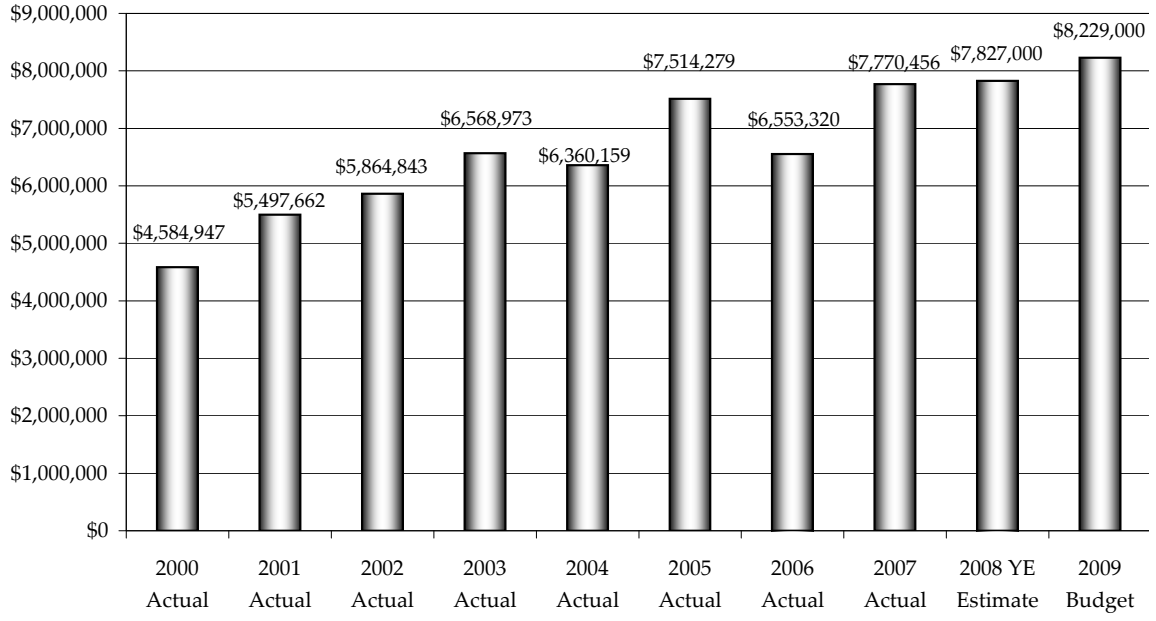
Service Unit 699 – General Revenues

Account 270 Beginning Balance and 360 Miscellaneous Revenue – The estimated beginning balance for 2009 of $3,567,557 reflects an increase of $53,882 or 1.5% from the 2008 year end estimate of $3,513,675. Miscellaneous revenues (retired employee contributions and investment interest) reflect an increase of $12,060 from the 2008 amended budget of $665,940 to $678,000. The 2009 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 $12,882,557. This compares to 2008 year-end estimates of $12,465,295. Reserves at the end of 2009 are estimated to be $3,487,122, or 37.12% 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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$3,507,424	$3,646,588	$3,513,675	$3,513,675	$3,567,557	97.8	101.5
360 Miscellaneous Revenues	872,094	665,940	471,823	693,620	678,000	101.8	97.8
Total Revenues - Srv Unt 699	$4,379,518	$4,312,528	$3,985,498	$4,207,295	$4,245,557	98.5	100.9

WORKERS' HEALTH BENEFITS PAID (MEDICAL/DENTAL/VISION)
Last Eight Years Actual Expenditures, 2008 Year-end Estimate And 2009 Budget



CITY OF *Yakima*

CITY MANAGEMENT

2009 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, Human Resources Specialist and Human Resources Assistant 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 2008 is estimated at $882,267. The 2009 year end fund balance is projected at $749,428, a decrease of $132,839 from the 2008 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
623 Personnel	$1,242,336	$1,719,838	$1,135,054	$1,690,592	$1,694,138	98.5	100.2
Revenue Summary By Service Unit							
645 Interfund Distribution	$1,099,453	$1,285,300	$806,643	$1,293,600	$1,521,300	118.4	117.6
699 General Revenues	1,358,588	1,121,732	1,256,072	1,279,259	922,266	82.2	72.1
Total Revenues	$2,458,041	$2,407,032	$2,062,716	$2,572,859	$2,443,566	101.5	95.0

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	71,339	80,571	57,880	80,371	85,836	106.5	5.1
200 Personnel Benefits	899,641	1,402,507	918,137	1,381,507	1,366,120	97.4	80.6
Sub-Total Salaries and Benefits	970,980	1,483,077	976,017	1,461,877	1,451,956	97.9	85.7
300 Supplies	2,291	3,810	1,566	3,926	3,810	100.0	0.2
400 Other Services And Charges	255,687	220,050	147,795	211,888	222,050	100.9	13.1
900 Interfund Payment For Svcs	13,378	12,901	9,676	12,901	16,322	126.5	1.0
Total Expenditures	$1,242,336	$1,719,838	$1,135,054	$1,690,592	$1,694,138	98.5	100.0

EXPLANATORY NARRATIVE

Service Unit 623 – Expenditures

Account 100 Salaries and Wages – The 2009 budget of $85,836 reflects an increase of $5,265 or 6.5% from the 2008 amended budget of $80,571. 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 2009 budget of $1,366,120 reflects a decrease of $36,387 or 2.6% from the 2008 amended budget of $1,402,507. 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 2009 budget of $150,000 reflects an increase of $10,000 or 7.1% over the 2008 amended budget of $140,000. 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 2009 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 2009 budget of $62,000 reflects a decrease of $8,000 from the 2008 amended budget of $70,000.

Account 490 Miscellaneous – This line item for 2009 is budgeted at $7,400, the same as 2008. 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$71,072	$79,571	$57,413	$79,571	$84,836	106.6	106.6
120 Overtime	267	1,000	467	800	1,000	100.0	125.0
Total	71,339	80,571	57,880	80,371	85,836	106.5	106.8
200 Personnel Benefits	899,641	1,402,507	918,137	1,381,507	1,366,120	97.4	98.9
300 Supplies							
310 Office & Operating Supplies	852	3,060	441	2,800	3,060	100.0	109.3
350 Small Tools And Equipment	1,439	750	1,126	1,126	750	100.0	66.6
Total	2,291	3,810	1,566	3,926	3,810	100.0	97.1
400 Other Services And Charges							
410 Professional Services	172,645	140,000	86,452	144,000	150,000	107.1	104.2
430 Transportation/Training	489	2,000	602	1,500	2,000	100.0	133.3
460 Insurance	56,489	70,000	59,238	59,238	62,000	88.6	104.7
480 Repairs And Maintenance	283	650	270	650	650	100.0	100.0
490 Miscellaneous	25,781	7,400	1,233	6,500	7,400	100.0	113.9
Total	255,687	220,050	147,795	211,888	222,050	100.9	104.8
990 Interfund Admin Charges	13,378	12,901	9,676	12,901	16,322	126.5	126.5
Total Expenditures - Srv Unt 623	$1,242,336	$1,719,838	$1,135,054	$1,690,592	$1,694,138	98.5	100.2

Service Unit 645 – Interfund Distribution

Account 360 Miscellaneous Revenues – Revenues of $1,521,300 from department contributions are anticipated for 2009. This reflects an increase of $236,000 or 18.4% above the 2008 amended budget of $1,285,300. The 2009 rate system is anticipated to cover current year costs.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$1,099,453	$1,285,300	$806,643	$1,293,600	$1,521,300	118.4	117.6
Total Revenues - Srv Unt 645	$1,099,453	$1,285,300	$806,643	$1,293,600	$1,521,300	118.4	117.6

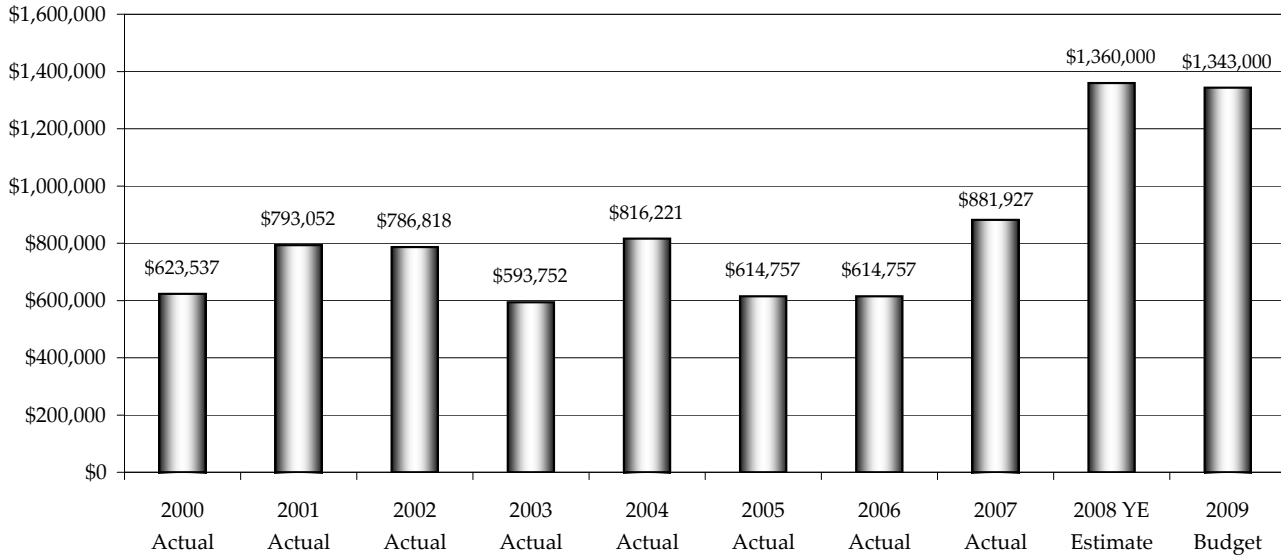
Service Unit 699 – General Revenues

This service unit includes interest revenue.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$1,323,660	$1,116,732	$1,215,705	$1,215,705	$882,266	79.0	72.6
360 Miscellaneous Revenues	34,928	5,000	40,368	63,554	40,000	800.0	62.9
Total Revenues - Srv Unt 699	$1,358,588	$1,121,732	$1,256,072	$1,279,259	$922,266	82.2	72.1

WORKERS' COMPENSATION BENEFITS PAID

LAST EIGHT YEARS ACTUAL EXPENDITURES, 2008 YEAR-END ESTIMATE AND 2009 BUDGET



CITY OF *Yakima*

CITY MANAGEMENT

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
655 Wellness Program	$57,706	$69,208	$43,678	$68,776	$59,802	86.4	87.0
656 Employee Assistance Program	63,945	57,174	31,807	57,174	59,674	104.4	104.4
Total Expenditures	$121,651	$126,382	$75,485	$125,950	$119,476	94.5	94.9
Revenue Summary By Service Unit							
645 Interfund Distribution	$121,684	$115,000	$0	$115,000	$120,000	104.4	104.4
699 General Revenues	141,706	121,580	141,739	141,739	130,789	107.6	92.3
Total Revenues	$263,390	$236,580	$141,739	$256,739	$250,789	106.0	97.7

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	15,068	20,511	12,249	13,979	8,979	43.8	7.5
400 Other Services And Charges	100,307	95,871	46,033	94,471	98,997	103.3	82.9
600 Capital Outlays	6,276	10,000	17,204	17,500	11,500	115.0	9.6
Total Expenditures	$121,651	$126,382	$75,485	$125,950	$119,476	94.5	100.0

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

Account 360 Miscellaneous Revenue – In 2009, this is programmed to be $120,000, which is $5,000 or a 4.4% increase from the 2008 revenue projection of $115,000. 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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$121,684	$115,000	$0	$115,000	$120,000	104.4	104.4
Total Revenues - Srv Unt 645	$121,684	$115,000	$0	$115,000	$120,000	104.4	104.4

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 cost containment, all in a positive, supportive environment that promotes healthy lifestyle choices.

The 2009 budget of $59,802 reflects a decrease of $9,406 or 13.6% from the 2008 amended budget of $69,208.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
300 Supplies							
310 Office & Operating Supplies	$1,723	$2,600	$1,405	$2,600	$2,600	100.0	100.0
350 Small Tools And Equipment	10,748	16,532	9,493	10,000	5,000	30.2	50.0
Total	12,472	19,132	10,898	12,600	7,600	39.7	60.3
400 Other Services And Charges							
410 Professional Services	31,623	30,000	8,119	28,000	31,000	103.3	110.7
420 Communications	153	646	8	646	672	104.0	104.0
430 Transportation/Training	912	1,330	153	1,330	1,330	100.0	100.0
490 Miscellaneous	6,271	8,100	7,297	8,700	7,700	95.1	88.5
Total	38,959	40,076	15,576	38,676	40,702	101.6	105.2
640 Machinery And Equipment	6,276	10,000	17,204	17,500	11,500	115.0	65.7
Total Expenditures - Srv Unt 655	$57,706	$69,208	$43,678	$68,776	$59,802	86.4	87.0

Service Unit 656 – Employee Assistance Program

The Employee Assistant Program (EAP) offers free and confidential services 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, the same as the 2008 budget for this service. The 2009 budget of $59,674 reflects an increase of $2,500 or 4.4% from the amended budget of $57,174.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office And Operating Supplies	$2,597	$1,379	$1,351	$1,379	$1,379	100.0	100.0
400 Other Services And Charges							
410 Professional Services	60,799	53,000	30,456	53,000	55,500	104.7	104.7
430 Transportation/Training	0	950	0	950	950	100.0	100.0
490 Miscellaneous	549	1,845	0	1,845	1,845	100.0	100.0
Total	61,348	55,795	30,456	55,795	58,295	104.5	104.5
Total Expenditures - Srv Unt 656	$63,945	$57,174	$31,807	$57,174	$59,674	104.4	104.4

Service Unit 699 – Revenues

Account 270 Beginning Balance and 360 Miscellaneous Revenue – The estimated beginning fund balance for 2009 is estimated at $130,789, an increase of $9,209 or 7.6% from the 2008 beginning fund balance of $121,580. The balance at the end of 2009 is estimated at $131,313.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$139,706	$121,580	$141,739	$141,739	$130,789	107.6	92.3
360 Miscellaneous Revenues	2,000	0	0	0	0		
Total Revenues - Srv Unt 699	$141,706	$121,580	$141,739	$141,739	$130,789	107.6	92.3

CITY OF *Yakima*

CITY MANAGEMENT

2009 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."

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	.06	.06
Total Personnel		**3.14**	**3.06**	**3.06**

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
632 Purchasing	$234,303	$271,231	$196,524	$263,617	$257,362	94.9	97.6

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	156,338	170,346	124,574	170,346	181,158	106.4	70.4
200 Personnel Benefits	47,503	53,114	33,931	47,054	49,600	93.4	19.3
Sub-Total Salaries and Benefits	203,841	223,461	158,505	217,400	230,758	103.3	89.7
300 Supplies	15,735	14,709	7,849	11,809	8,309	56.5	3.2
400 Other Services And Charges	14,727	33,061	30,171	34,408	18,295	55.3	7.1
Total Expenditures	$234,303	$271,231	$196,524	$263,617	$257,362	94.9	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
No. of Bid Processes averted YTD by Utilizing Interlocal Agreements, State Contracts and Sole Source Procurements	62	62	65
No. of Formal Sealed Bids Processed (over $25,000)	19	21	20
No. of Formal Sealed Written Quotes Processed ($2,500 to $10,000)	29	23	22
No. of requisitions received/purchase orders processed	760	490 (1)	500
No. P-Card Transactions/Dollar Value	216/$60,726	456/$104,567	1,000/$250,000
Dollar value in Central Supply	$5,145	$2,000	$0
Dollar value of purchase orders processed	$12,639,896	$12,305,316	$13,000,000
Dollar value of tenure contracts administered	6,184,233	8,242,051 (2)	8,000,000
Total dollar Value of Contractual Responsibility	$18,824,129	$20,547,367	$21,000,000

(1) Decrease in # of PO's processed is due to wider use of P-Cards.
(2) Purchasing is currently administering 71 contracts that have an annual dollar value of $8,242,051 These are contracts that usually have a five-year tenure and do not include any one-time purchase contracts.

The Purchasing Division has no policy issues for 2009. 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 2009 reflects an increase of $10,812 from the 2008 year-end estimate of $170,346 to $181,158. This is a 6.4% increase.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for

AFSCME represented employees (an average of 5%), 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 2009 reflects an increase of $2,546 from the 2008 year-end estimate of $47,054 to $49,600. This is a 5.4% increase and would be much higher, but the Purchasing Managers spouse now works for the city so all medical and dental premiums were transferred to him.

The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 310 Supplies – This line item for 2009 reflects no change from the 2008 year-end estimate of $7,309. The supply budget is used for common supplies such as paper, filing materials, etc.

Account 340 Resale – This line item for 2009 reflects a 100% decrease from the 2008 year-end estimate of $3,500 to $-0-. Purchasing previously operated a small Central Store with 19 commonly used items such as batteries, flags and surge strips. The store will be closed as of January 2009 and divisions will be buying these supplies directly from the vendor on previously set up contracts.

Account 350 Small Tools – This line item for 2009 reflects no change from the 2008 year-end estimate of $1,000. This line item is used to buy minor equipment throughout the year.

Account 410 Professional Services – This line item for 2009 reflects a 100% decrease from the 2008 year-end estimate of $17,238 to $-0-. This amount was used to hire the National Institute of Governmental Purchasing to conduct a Joint Administrative Purchasing Assessment on the City and County to determine if a merge is feasible.

Account 420 Communications – This line item for 2009 reflects an increase of $140 from the 2008 year-end estimate of $3,579 to $3,719. This is a 3.9% increase and is due to normal increases in service.

Account 430 Transportation/Training – This line item is budgeted at $3,325 for 2009 and has not increased since 2008. The Purchasing Assistant is striving to obtain her CPPB certification next year, which requires several classes and testing. Currently, the Purchasing Manager maintains CPPB and CPPO certifications, and the Buyer earned her CPPB certification in 2008. Maintaining these certifications requires continuing professional education points each year. An estimate of Trainings is as follows:

DESTINATION	PURPOSE
Seattle	NIGP - Wa. Chapter annual Honors and Awards Meeting
Olympia	Procurement Summit, NIGP Board and General Meeting
LaConnor & Richland	PNPPA Spring & Fall Workshops
Everett	NIGP Board Annual Planning Meeting
Tacoma	OSP Training & NIGP General Meeting
TBA Westside	Introduction to Public Procurement - for CPPB Cert
TBA Westside	Contract Management - for CPPB Cert

Account 440 Advertising – This line item for 2009 reflects an increase of $125 from the 2008 year-end estimate of $200 to $325. This is a 62.5% increase and is due to the need to advertise 2 bids in 2009 that are used by more than one division instead of 1 for 2008 (usually they pay their own).

Account 450 Operating Rentals – This line item for 2009 reflects a decrease of $40 from the 2008 year-end estimate of $2,040 to $2,000. This is a 2% decrease and is due to the cost of our storage unit, which is used to store surplus equipment, being paid annually, instead of quarterly.

Account 480 Repairs & Maintenance – This line item for 2009 reflects no change from the 2008 year-end estimate of $685 and is used to repair and maintain office equipment.

Account 491 Miscellaneous – This line item for 2009 reflects an increase of $800 from the 2008 year-end estimate of $2,241 to $3,041. This is a 35.7% increase and is due to the increase in registrations for the Purchasing Assistant to obtain her CPPB certification in 2009.

Account 492 Printing – This line item for 2009 reflects no change from the 2008 year-end estimate of $500.

Account 493 Subscriptions – This line item for 2009 reflects an increase of $700 from the 2008 budget of $4,000 to $4,700. This is a 17.5% increase and is due to the Washington State Office of State Procurement Administrative Fee increase.

Summary – The overall budget for 2009 reflects a decrease of $6,255 from the 2008 year-end estimate of $263,617to $257,362. This is a 2.4% decrease and is mostly due to deletion of the professional services line item, medical premiums being paid by others and Central Stores closure.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$156,338	$170,346	$124,574	$170,346	$181,158	106.4	106.4
200 Personnel Benefits	47,503	53,114	33,931	47,054	49,600	93.4	105.4
300 Supplies							
310 Office & Operating Supplies	7,231	7,309	5,258	7,309	7,309	100.0	100.0
340 Items Purchased For Resale	7,531	6,400	2,568	3,500	0	0.0	0.0
350 Small Tools And Equipment	973	1,000	23	1,000	1,000	100.0	100.0
Total	15,735	14,709	7,849	11,809	8,309	56.5	70.4
400 Other Services And Charges							
410 Professional Services	0	17,000	17,238	17,238	0	0.0	0.0
420 Communications	3,017	3,190	2,706	3,579	3,719	116.6	103.9
430 Transportation/Training	3,760	3,325	1,829	3,325	3,325	100.0	100.0
440 Advertising	132	200	132	200	325	162.5	162.5
450 Operating Rentals & Leases	1,905	1,920	2,040	2,040	2,000	104.2	98.0
480 Repairs And Maintenance	180	685	0	685	685	100.0	100.0
490 Miscellaneous	5,733	6,741	6,226	7,341	8,241	122.3	112.3
Total	14,727	33,061	30,171	34,408	18,295	55.3	53.2
Total Expenditures - Srv Unt 632	$234,303	$271,231	$196,524	$263,617	$257,362	94.9	97.6

CITY MANAGEMENT

2009 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 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 2008, 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 four years ago. The program continues to adapt to the evolving community relations needs of the City and makes appropriate adjustments in the allocation of resources accordingly.

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 with, 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 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	1.00	1.00	1.00
2253	Community Programming Assistant	1.00	1.00	1.00
2254	Municipal Producer	1.00	1.00	1.00
9114	City Worker IV (Temporary)	.10	.10	.10
Total Personnel		**5.10**	**5.10**	**5.10** (1)

(1) As a result of the Community Relations Division having moved from the Community and Economic Development Department to City Administration in 2007, 20% of the Assistant City Manager's salary is now being paid for through this budget; however, that position is listed in the City Manager Division.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
428 Capital Improvement	$45,786	$39,000	$15,035	$26,500	$39,000	100.0	147.2
434 Cable Communications	484,133	498,054	333,428	498,621	517,603	103.9	103.8
612 Community Relations	0	10,000	1,982	6,250	10,000	100.0	160.0
Total Expenditures	$529,918	$547,054	$350,446	$531,371	$566,603	103.6	106.6
Revenue Summary By Service Unit							
434 Cable Communications	$462,042	$466,100	$367,164	$471,100	$594,420	127.5	126.2
699 General Revenues	907,848	794,565	849,764	855,972	805,701	101.4	94.1
Total Revenues	$1,369,890	$1,260,665	$1,216,927	$1,327,072	$1,400,121	111.1	105.5

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	264,269	284,522	211,421	284,522	301,416	105.9	53.2
200 Personnel Benefits	74,839	82,877	61,001	82,877	90,729	109.5	16.0
Sub-Total Salaries and Benefits	339,108	367,399	272,423	367,399	392,144	106.7	69.2
300 Supplies	9,684	49,274	13,670	27,274	49,405	100.3	8.7
400 Other Services And Charges	28,473	44,856	20,409	39,174	44,772	99.8	7.9
600 Capital Outlays	110,620	47,000	14,127	59,000	47,000	100.0	8.3
900 Interfund Payment For Svcs	42,033	38,524	29,818	38,524	33,281	86.4	5.9
Total Expenditures	$529,918	$547,054	$350,446	$531,371	$566,603	103.6	100.0

EXPLANATORY NARRATIVE

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, which consists of 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 2007 with January through September 2008.

	2007 Actual	2008 Amended Budget
YCTV community programming	99 programs - 50.25 hours	104 programs - 54.50 hours
"Imported" Programming	170 programs - 144.25 hours	164 programs - 137.50 hours
Production Equipment (cameras, misc, etc.) Use by YCTV producers	120 hours per week	132 hours per week
Editing Equipment Use by YCTV producers	90 hours per week	93 hours per week
YCTV Producers Trained	34	26
Y-PAC Programming	280 programs - 368.75 hours	294 programs - 384.25
Program Sales Revenue	$2,540	$1,804

No significant expenditure changes are proposed for the Community Relations budget for 2009 when compared to the budget and/or year-end estimates for 2008. Other than expense increases driven by contractual obligations and anticipated growth in private sector costs, the proposed 2009 Community Relations budget represents a hold-the-line approach with regard to expenditures.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 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 account includes rate increases for medical insurance of 5.5% and industrial insurance of 10%, along with the normal roll-ups related to base wage adjustments. Additionally, a 3.2% decrease in the dental insurance rate has been included. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 10.8% mandated increase.

In addition to carrying out normal division operations in 2009, strategic investments will be made in the technological capabilities of the division in order to improve the efficiency and effectiveness of staff in meeting service expectations and absorbing an increase in its workload. In 2008, an emphasis will be placed on modernizing staff desktop computer equipment and, as part of an ongoing transition to an all-digital production environment, YCTV/Y-PAC field and editing gear. 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 (see Service Unit 428 - Capital Improvement narrative below for further explanation). Additional revenue (projected at less than 3% of total 2009 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 642) 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 four years of the Charter Communications franchise (2010-2014) during which no Grant payments will be received.

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 its franchise granted by the City, Charter Communications has provided an Access Television Facilities and Equipment Grant payment of $118,320 every three years since the current franchise took effect in 1994. The next, and final, Grant payment will be received in 2009.

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

Use of Grant moneys is restricted to expenditures related to YCTV and Y-PAC equipment and facilities only.

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.)	8,000	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, 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 Community Relations Division staff desktop computer equipment	7,000	Access Television Facilities and Equipment Grant	Existing division staff desktop computer equipment ranges in age from 7 to 10 years old. Software and/or other stopgap upgrades to the existing equipment are no longer adequate or cost effective.
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 2009.
YCTV/Y-PAC building HVAC unit	6,000	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 2009.
Service Units 428 and 434	**$82,000**		

Account 350 Small Tools and Minor Equipment – For 2009, this line item reflects an increase of $12,000 from the 2008 year-end estimate of $13,000 to $25,000. This is a 92.3% increase. The increase simply reflects a return to the originally budgeted amount for 2008 of $25,000. Conservative fiscal management in 2008 resulted in cost savings in this account.

Summary – Service Unit 428 expenditures in 2009 are budgeted to be $39,000, a $12,500 increase from the 2008 year-end estimate of $26,500. This is a 47.2% increase. The 2009 budget for this service unit simply reflects the amount of Access Television Facilities and Equipment Grant funds typically allocated on an annual basis.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$3,605	$25,000	$7,201	$13,000	$25,000	100.0	192.3
480 Repairs And Maintenance	174	2,000	429	1,500	2,000	100.0	133.3
640 Machinery And Equipment	42,006	12,000	7,405	12,000	12,000	100.0	100.0
Total Expenditures - Srv Unt 428	$45,786	$39,000	$15,035	$26,500	$39,000	100.0	147.2

Service Unit 434 – Cable Communications

This service unit provides accurate tracking of expenditures using funds primarily generated by a 5% franchise fee applied to gross revenues Charter Communications collects from cable television- related services it provides to customers within the City. The franchise fee is part of the compensation Charter provides to the City for use of public rights-of-way. Additional expenditures

in this service unit utilize revenue (projected at less than 3% of total 2009 revenues) from interest on investments, a contribution from Charter toward lease costs for YCTV/Y-PAC facilities, non-resident user fees, sales of copies of YCTV and Y-PAC programming, and other miscellaneous sources.

Account 110 Salaries and Wages – For 2009, this line item reflects an increase of $16,894 from the 2008 year-end estimate of $283,522 to $300,416. This is a 6.0% increase.

Account 110 estimates for 2009 include the negotiated base wage increase of 3.5% for AFSCME represented employees, 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 2009, this line item reflects an increase of $7,852 from the 2008 year-end estimate of $82,877 to $90,729. This is a 9.5% increase.

Account 200 estimates include rate increases for medical insurance of 5.5% and industrial insurance of 10%, along with the normal roll-ups related to base wage adjustments. Additionally, a 3.2% decrease in the dental insurance rate has been included. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 10.8% mandated increase.

Account 300 Supplies – For 2009, this line item reflects an increase of $10,131 from the 2008 year-end estimate of $12,274 to $22,405. This is an 82.5% increase. This account includes separate line items for Office and Operating Supplies ($1,750 budgeted for 2009), Fuel ($655 budgeted for 2009), and Small Tools and Equipment ($20,000 budgeted for 2009). The increase in this line item is primarily the result of a return to the originally budgeted amount for 2008 in the Small Tools and Equipment account (350) of $20,000. Conservative fiscal management in 2008 resulted in cost savings in the 350 account.

Account 640 Machinery and Equipment – For 2009, this line item reflects a decrease of $12,000 from the 2008 year-end estimate of $37,000 to $25,000. This is a 32.4% decrease. The decrease is the result of the completion of a project in 2008 to upgrade the Y-PAC playback system. With the completion of the Y-PAC playback system upgrade project, expenditures from this account for 2009 will return to a more typical level.

Account 900 Interfund Payment for Services – For 2009, this account reflects a decrease of $5,423 from the 2008 year-end estimate of $38,524 to $33,281. This is a 13.6% decrease. The decrease is the result of a reduction in the division's 2009 proportional share, based on a total budgeted expenditures formula, of Interfund Administrative Charges.

Account 960 Interfund Insurance Services – For 2009, this line item reflects an increase of $185 from the 2008 year-end estimate of $3,698 to $3,883. This is a 5% increase. The increase is the result of higher insurance costs.

Summary – Service Unit 434 expenditures for 2009 are budgeted to be $517,603, an $18,982 increase from the 2008 year-end estimate of $498,621. This is a 3.8% increase. The increase is primarily being driven by contractual obligations and anticipated growth in private sector costs, along with a return to 2008 budgeted levels for capital accounts following reductions in 2008 year-end estimates for capital accounts resulting from conservative fiscal practices.

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 2009, this line item reflects an increase of $5,000 from the 2008 year-end estimate of $455,000 to $460,000. This is a 1.1% increase. Revenue from franchise fees in 2008 has increased minimally over 2007 levels. Therefore, the division is being conservative in its franchise fee revenue estimates for 2009 and anticipating only limited growth.

Summary – Total revenues for 2009 are budgeted to be $594,420, a $123,320 increase from the 2008 year-end estimate of $471,100. This is a 26.2% increase. As explained above, the increase is primarily due to the anticipated receipt by the City in 2009 of an Access Television Facilities and Equipment Grant payment of $118,320 from Charter Communications; the fifth and final Grant payment required by Charter's existing franchise. Revenue projections also reflect conservative growth estimates for franchise fees and other sources in 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$264,179	$283,522	$210,821	$283,522	$300,416	106.0	106.0
120 Overtime	91	1,000	600	1,000	1,000	100.0	100.0
Total	264,269	284,522	211,421	284,522	301,416	105.9	105.9
200 Personnel Benefits	74,839	82,877	61,001	82,877	90,729	109.5	109.5
300 Supplies							
310 Office & Operating Supplies	2,246	1,750	1,235	1,750	1,750	100.0	100.0
320 Fuel Consumed	345	524	358	524	655	125.0	125.0
350 Small Tools And Equipment	3,488	20,000	3,566	10,000	20,000	100.0	200.0
Total	6,079	22,274	5,159	12,274	22,405	100.6	182.5
400 Other Services And Charges							
420 Communications	1,924	1,973	1,552	1,973	2,006	101.7	101.7
430 Transportation/Training	651	1,634	58	1,634	1,634	100.0	100.0
440 Advertising	0	500	0	500	500	100.0	100.0
450 Operating Rentals & Leases	17,071	16,972	12,803	17,072	17,072	100.6	100.0
470 Public Utility Services	4,911	6,727	3,402	5,945	6,510	96.8	109.5
480 Repairs And Maintenance	2,277	3,500	1,454	3,500	3,500	100.0	100.0
490 Miscellaneous	1,464	3,550	38	2,800	3,550	100.0	126.8
Total	28,299	34,856	19,307	33,424	34,772	99.8	104.0
600 Capital Outlays							
630 Impr Other Than Building	63,053	10,000	0	10,000	10,000	100.0	100.0
640 Machinery And Equipment	5,561	25,000	6,722	37,000	25,000	100.0	67.6
Total	68,614	35,000	6,722	47,000	35,000	100.0	74.5
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	3,850	2,881	2,161	2,881	3,325	115.4	115.4
960 Interfund Insurance Services	3,522	3,698	3,698	3,698	3,883	105.0	105.0
990 Interfund Admin Charges	34,661	31,945	23,959	31,945	26,073	81.6	81.6
Total	42,033	38,524	29,818	38,524	33,281	86.4	86.4
Total Expenditures - Srv Unt 434	$484,133	$498,054	$333,428	$498,621	$517,603	103.9	103.8
Revenues							
310 Taxes	$445,282	$450,000	$354,859	$455,000	$460,000	102.2	101.1
360 Miscellaneous Revenues	16,760	16,100	12,305	16,100	134,420	834.9	834.9
Total Revenues - Srv Unt 434	$462,042	$466,100	$367,164	$471,100	$594,420	127.5	126.2

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.

Service Unit 612 expenditures for 2009 are budgeted to be $10,000, a $3,750 increase from the 2008 year-end estimate of $6,250. This is a 60% increase. The increase simply reflects a return to the originally budgeted amount for 2008 of $10,000.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office And Operating Supplies	$0	$2,000	$1,310	$2,000	$2,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	2,500	0	1,250	2,500	100.0	200.0
440 Advertising	0	2,500	499	1,500	2,500	100.0	166.7
450 Operating Rentals & Leases	0	1,500	0	750	1,500	100.0	200.0
490 Miscellaneous	0	1,500	173	750	1,500	100.0	200.0
Total	0	8,000	672	4,250	8,000	100.0	188.2
Total Expenditures - Srv Unt 612	$0	$10,000	$1,982	$6,250	$10,000	100.0	160.0

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 of 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 miscellaneous sources.

For 2009, this line item reflects an increase of $118,320 from the 2008 year-end estimate of $16,100 to $134,420. This is a 734.9% decrease. The increase is solely due to the anticipated receipt by the City in 2009 of an Access Television Facilities and Equipment Grant payment of $118,320 from Charter Communications. As required by its franchise granted by the City, Charter has provided a Grant payment in the same amount every three years since the current franchise took effect in 1994. The next, and final, Grant payment will be received in 2009.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$883,377	$794,565	$839,972	$839,972	$795,701	100.1	94.7
360 Miscellaneous Revenues	24,471	0	9,792	16,000	10,000		62.5
Total Revenues - Srv Unt 699	$907,848	$794,565	$849,764	$855,972	$805,701	101.4	94.1

Assistant City Manager: Dave Zabell

Division:
Wastewater Operating Fund – 473

Acting Wastewater Manager:
Scott Schafer

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 Stormwater Utility-Fund 441.

Discussion

The City's 2004 Wastewater Facility Plan (Facility Plan) presents the plan of action and resultant expense, based upon regulatory mandates 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 activities are no longer available. The City's financing options are loans, bonds, or cash. The 2009 budget includes the proceeds of a $5.5 million Revenue Bond issued in mid-2008, which benefits the 478 Fund. All funding mechanisms are entirely supported by Wastewater customer rates.

Since the adoption of the mandated 2004 Wastewater Facility Plan the Wastewater budgets have been geared towards the implementation of the staffing and equipment adjustments set forth in the Facility Plan. The 2009 Budget continues the implementation of the Facility Plans.

The revenues generated through the Wastewater Connection Charge are utilized to finance growth-driven capital improvements and are needed to avoid existing customer subsidy of such costs. Revenues from this source are slowly decreasing due to the slow down of new development and are incorporated into the 2009 Operating budget Fund 473, then transferred to capital funds 476 and 478.

In conjunction with this 2009 Budget, the "WWTP Security Upgrade" was submitted as a Budgeted Major Policy Issue for Council consideration. (Please see Budgeted Policy Issue, Fund 478.)

Summary

The 2008 year-end balance is estimated to be $1,549,645. 2009 revenues are estimated at $18,252,359 and the 2009 expenditures are estimated at $16,883,176. The projected 2009 year-end balance is $1,369,183, a balance $180,462 lower than the previous year.

The service units in this division are:

Service Unit 211 – Wastewater Collection
Service Unit 215 – Rudkin Road Pump Station
Service Unit 218 – Capital Improvement
Service Unit 232 – Wastewater Treatment
Service Unit 233 – Pretreatment
Service Unit 645 – Interfund Distribution
Service Unit 699 – General Revenues

For 2009, the Wastewater Division has budgeted an increase of $407,928 (2.5%) in the operation and maintenance (O&M) Fund. The majority of this increase is due to increases in labor and non-labor item costs (fuel, utilities, chemicals, and commodities) required by the treatment process.

Fund 473	2008 YE Estimated Budget	2009 Proposed Budget	Increase $ (Decrease)	Increase % (Decrease)
O&M 211, 215, 232, & 233	$16,475,248	$16,883,176	$407,928	2.5%

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Administration				
1271	City Engineer	.00	.00	.55 (1)
11107	Chief Engineer	.15	.10	.12
1272	Wastewater Manager	1.00	.88	.90
15101	Assistant Wastewater Manager	1.00	1.00	1.00
11102	Utility Engineer	1.00	1.45	1.50
11104	Senior Engineer	.15	.15	.15
1275	Deputy Director of Comm/Econ Dev.	.15	.15	.00
3130	Development Engineer	.60	.45	.58
4441	Permit Technician	.55	.55	.55
10601	Engineering Contracts Specialist	.30	.25	.28
8750	Utilities Locator	.50	.50	.50
10602	Engineering Office Assistant	.15	.15	.15
11106	Surface Water Engineer	1.00	0.00	0.00
7123	Department Assistant III	2.00	1.80	1.80
Total Administration		**8.55**	**7.43**	**8.08**
Wastewater and Surface Water Collection And Drainage				
13201	WW Maintenance Supervisor	1.00	.85	.85
8731	WW Maintenance Specialist I (temp)	.51	.58	.58
8732	WW Maintenance Specialist II	10.00	9.70	8.00
8733	WW Maintenance Crew Leader	6.00	5.90	6.75
Total Wastewater and Surface Water Collection And Drainage		**17.51**	**17.03**	**16.18**

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
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	7.98	7.98
8312	WW Treatment Plant Operator II	6.00	5.98	6.00
8311	WW Treatment Plant Operator I	.00	1.00	1.00
8311	WW Treatment Plant Operator I (Temporary)	1.00	.00	.00
8301	WW Facility Support Worker	1.00	1.00	1.58
8301	WW Facility Support Worker (Temp.)	.58	.58	.00
Total Facility Operating		**21.58**	**21.54**	**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	1.00	1.00	1.00
8542	Facility Maintenance Specialist	1.00	1.00	1.00
4240	Instrument Technician	1.00	1.00	1.00
Total Facility Maintenance		**8.00**	**8.00**	**8.00**
Pretreatment				
15104	Pretreatment Supervisor (Env. Analyst)	1.00	.95	.98
8324	Environmental Compliance Specialist	0.00	1.00	.95
8322	Pretreatment Technician	3.00	3.00	3.00
8323	Pretreatment Crew Leaders	2.00	2.00	2.00
Total Pretreatment		**6.00**	**6.95**	**6.93**
Facility Laboratory				
15301	Lab Coordinator	1.00	1.00	1.00
8326	Laboratory Chemist	0.00	.40	.95
8321	Laboratory Technician	4.00	3.40	2.40 (1)
Total Facility Laboratory		**5.00**	**4.80**	**4.35**
Total Budgeted Personnel		**66.64**	**65.75**	**65.10**
Net Change			**(.89)**	**(.65)**

(1) See budgeted Policy Issue - Engineering reorganization.

Wastewater Service Unit Shift

The net result to this Fund was a decrease of 0.65 FTE's. Only one 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)

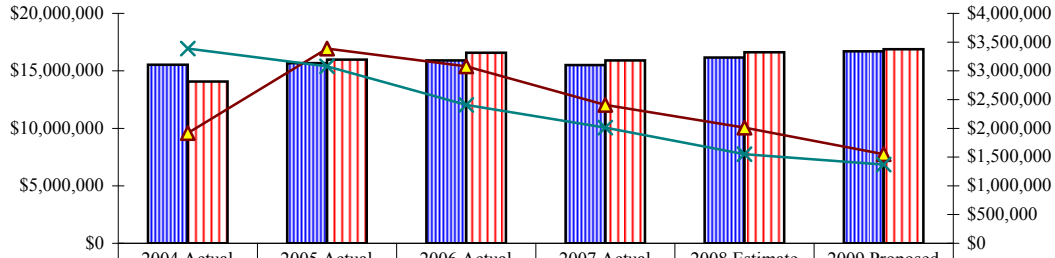
Service Unit	2008 Staff Allocation	2009 Staff Allocation	Net Change
211	21.35	21.36	.01
215	.30	.30	.00
232	35.39	35.01	(.38)
233	8.71	8.43	(.28)
Total	65.75	65.10	(.65)

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
211 Wastewater Collection	$4,214,551	$4,674,375	$3,429,556	$4,636,000	$4,953,411	106.0	106.9
213 Drainage	357,588	300,000	263,882	262,720	0	0	0
215 Rudkin Road	98,916	100,812	74,742	99,589	76,762	76.1	77.1
232 Wastewater Treatment	4,488,218	4,764,091	3,539,357	4,768,375	5,011,526	105.2	105.1
233 Wastewater Pre-Treatment	730,232	906,686	546,124	816,400	856,861	94.5	105.0
645 Interfund Distribution	6,019,206	5,903,755	3,740,666	6,039,582	5,984,616	101.4	99.1
646 Interfund Payments	0	0	0	0	0		
Total Expenditures	$15,908,713	$16,649,719	$11,594,327	$16,622,666	$16,883,176	101.4	101.6
Revenue Summary By Service Unit							
211 Wastewater Collection	$12,388,447	$12,772,000	$9,377,167	$12,806,000	$13,246,000	103.7	103.4
213 Drainage	0	0	0	0	0		
215 Rudkin Road	31,208	23,380	23,781	26,466	23,280	99.6	88.0
218 Capital Improvement	935,675	950,000	734,160	950,000	750,000	79.0	79.0
232 Wastewater Treatment	1,508,882	1,653,070	1,146,536	1,697,927	1,783,593	107.9	105.1
233 Wastewater Pre-Treatment	623,472	613,500	510,998	626,000	658,500	107.3	105.2
645 Interfund Distribution	38,640	84,930	38,640	38,640	238,641	281	617.6
699 General Revenues	2,394,164	1,933,011	2,034,205	2,027,277	1,552,345	80.3	76.6
Total Revenues	$17,920,490	$18,029,891	$13,865,489	$18,172,311	$18,252,359	101.2	100.4

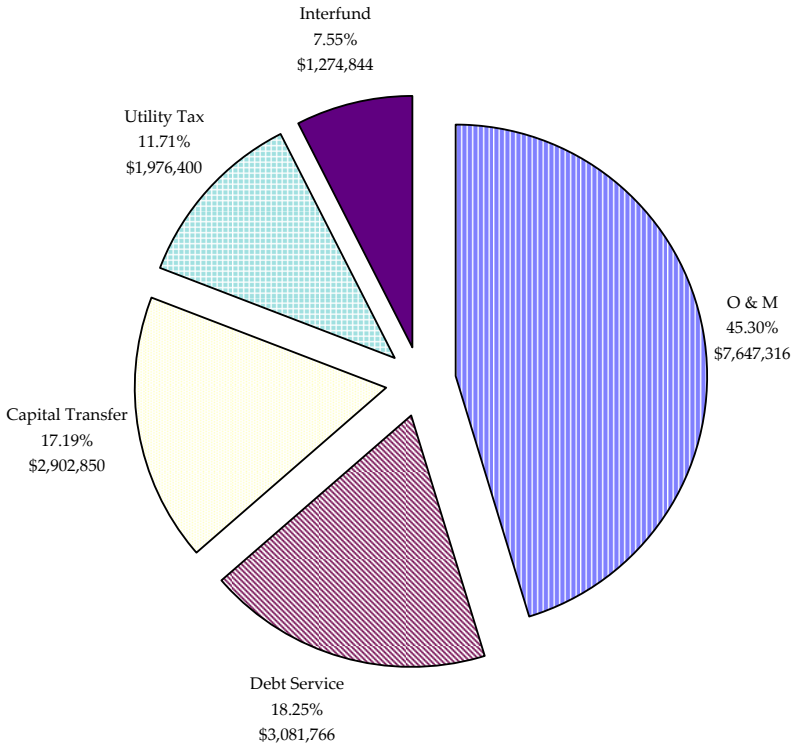
Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	3,323,301	3,580,947	2,445,051	3,390,548	3,711,865	103.7	22.0
200 Personnel Benefits	1,078,595	1,170,033	770,220	1,121,410	1,261,419	107.8	7.5
Sub-Total Salaries and Benefits	4,401,896	4,750,980	3,215,271	4,511,958	4,973,285	104.7	29.5
300 Supplies	505,234	540,250	426,105	580,391	593,275	109.8	3.5
400 Other Services And Charges	805,811	840,072	635,935	863,762	856,414	102.0	5.1
500 Intergov Svcs/Other Interfund	7,421,296	7,525,406	4,888,968	7,767,841	7,476,940	99.4	44.3
600 Capital Outlays	57,387	30,000	20,432	64,500	45,000	150.0	0.3
700 Debt Service	719,458	886,499	728,908	757,701	779,076	87.9	4.6
900 Interfund Payment For Svcs	1,997,632	2,076,512	1,678,708	2,076,512	2,159,186	104.0	12.8
Total Expenditures	$15,908,713	$16,649,719	$11,594,327	$16,622,666	$16,883,176	101.4	100.0

WASTEWATER OPERATING FUND FINANCIAL DATA



	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Proposed
Revenues	$15,535,299	$15,664,587	$15,913,340	$15,511,412	$16,160,533	$16,702,714
Expenditures	$14,065,083	$15,974,475	$16,581,913	$15,908,713	$16,622,666	$16,883,176
Beg Bal	$1,917,324	$3,387,540	$3,077,652	$2,409,079	$2,011,778	$1,549,645
End Bal	$3,387,540	$3,077,652	$2,409,079	$2,011,778	$1,549,645	$1,369,183

WASTEWATER OPERATING FUND
2009 BUDGET – $16,883,176



Note: Capital Transfer includes $500,000 transfer for Utility Services System.

EXPLANATORY NARRATIVE

Departmental

Account 100 Salary – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 5.5%, industrial insurance of 10%, along with the normal roll-ups related to base wage adjustments, while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Service Unit 211 – Wastewater Collection

The tasks assigned to collection system personnel include: cleaning and maintaining over 330.9 miles of sanitary wastewater lines, maintaining 11 lift stations, infiltration reduction through slip-lining and 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 is utilized to track all emergency callouts and all maintenance activity. From this information, a "hot spots" list and map are created. Extra emphasis maintenance is scheduled to prevent additional emergencies in those identified 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." Preventative maintenance of all pipes is scheduled and recorded using 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. Staff continually evaluates the scheduled frequency and adjusts as appropriate. 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. Through September, 2008, staff cleaned 812,043 feet of pipe (hydro cleaned 767,008 ft, rodded 45,035 ft) compared to the 1,261,098 feet of pipe cleaned in the same time frame in 2007. The slight decrease in the amount of pipe cleaned from last year is due to sufficient crew time dedicated to Stormwater activities. 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 50% of its time maintaining the lift stations throughout the system (Rudkin Road Lift Station is not included in their duties) and 20% dye/smoke testing. The crew also spent 534 man-hours and 381 equipment hours thus far in 2008 maintaining our flow monitoring equipment.

Emergency call-outs are another task we perform. Thus far during 2008, there have been 9 emergency call outs that were the City's responsibility, all of which were root-related problems. These emergencies took a total of 45 man-hours and 27 equipment-hours, 15.5 of which was on overtime. 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. Also, there have been 24 emergency call outs that were the customer's responsibility this year, all of which were caused by plugged laterals. These emergencies took a total of 90 man-hours (46 of which were on overtime) and 48 equipment-hours. The efforts of the Collection Crews continue to decrease the number of emergency callouts.

Other tasks include cleaning out the drains at the City's Public Works garage that has consumed 87 man-hours and 75 equipment-hours for the collection crews.

Other duties include assisting neighboring Wastewater districts and contractors, TV inspection of the collection system and of new developer construction, and locating stubs. 57,290 feet of pipe has been Tv'ed in 2008 to date as part of the crew's routine inspection program aimed at identifying

problem areas such as voids within pipes, infiltration, etc. A total of 753.5 man-hours and equipment-hours have been recorded for this activity. In addition, 17,456 feet has been Tv'ed for new construction inspections utilizing 119 hours for both man-power and equipment usage. 18 man-hours and equipment-hours have been spent in smoke and dye testing to see if buildings are hooked up to the Wastewater system.

We continue to aggressively pursue infiltration control and are experiencing positive results of this program. The City has put together a manhole rehabilitation program in which the older brick manholes are relined with fiber-impregnated cementatous grout, effectively sealing all cracks and voids within the existing deteriorated mortar. In addition, the City also performs "cured in place pipe (CIPP) repair." The CIPP process is useful for the permanent repair of cracks or voids in sewer pipes, without having to excavate the pipe for replacement. Both processes have proven to be quite effective in reducing infiltration. Thus far in 2008, staff has invested 207 man-hours and equipment-hours rehabilitating 23 manholes. In addition, 8 CIPP repair projects were conducted for a total of 32 feet of pipe using 96 man-hours and equipment-hours.

YAKIMA DOMESTIC WASTEWATER COLLECTION INVENTORY IN LINEAL FEET

Diameter	6" to 12"	>12" to 18"	>18" to 27"	>27" to 48"	Total
2007	1,481,319	121,625	92,331	29,395	1,724,670
2008	1,492,680	122,400	101,831	29,395	1,746,306
Increase	11,361	775	9,500	0	21,636

Account 100 Salaries and Wages – The $103,212 or 9.4% increase from 2008 amended budget of $1,096,469 to 2009 proposed budget of $1,199,681 is due to the general wage increase.

Account 200 Personnel Benefits – This line item reflects an increase of $33,537 or 9.1% from amended budget 2008 of $369,742 to budget 2009 of $403,279. The personnel benefit account includes rate adjustments as outlined in the above general notes.

Account 300 Supplies – The 2008 amended budget of $130,150 increased to $137,500 or 5.6% in the 2009 budget. Increases include inflated fuel costs. 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 2009 budget of $70,894 is $12,536 or 21.5% above the 2008 amended budget of $58,358. Increases in utility and communication costs are the primary cause of this increase. 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 2009. 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 2009 budget is the same as the 2008 budget level.

Account 530 State/County Taxes – The state excise tax applied to Wastewater revenues is budgeted in this account. The 2009 budget of $120,000 is $5,000 or 4.3% above the 2008 amended budget of $115,000.

Account 540 Interfund Taxes and Assessment – The 2008 amended budget of $1,832,260 was increased to $1,884,200 or 2.8% in the 2009 budget.

Account 640 Capital Outlay – $15,000 was budgeted for capital outlay in 2008 and was increased to $30,000 for the 2009 budget. 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/O&M) – This account reflects a decrease of $24,664 or -14.6% from the 2008 amended budget of $169,107 to the 2009 budget of $144,443. Garage O&M and replacement contributions for this service unit are included in this account. Changes in Garage O&M costs were adjusted due to reallocation of equipment to other service units per actual use.

Account 960 Interfund Insurance Services – The rates were adjusted to more accurately reflect historical claim experience.

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

Summary – The 2009 proposed budget of $4,953,411 for Wastewater Collection reflects an increase of $279,036 or 6.0% from the 2008 amended budget of $4,674,375. This increase is due to a general wage increase and increased fuel and utility costs.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$881,498	$1,057,469	$701,683	$963,500	$1,159,585	109.7	120.4
120 Overtime	16,844	20,000	5,212	10,000	20,000	100.0	200.0
130 Special Pay	18,213	19,000	14,453	19,000	20,096	105.8	105.8
140 Retirement/Term Cashout	3,089	0	0	0	0		
Total	919,645	1,096,469	721,348	992,500	1,199,681	109.4	120.9
200 Personnel Benefits							
200 Personnel Benefits	295,376	368,242	234,595	346,788	401,779	109.1	115.9
280 Clothing And Miscellaneous	1,596	1,500	1,088	1,500	1,500	100.0	100.0
Total	296,973	369,742	235,683	348,288	403,279	109.1	115.8
300 Supplies							
310 Office & Operating Supplies	31,344	40,000	74,295	35,000	40,000	100.0	114.3
320 Fuel Consumed	38,051	60,150	44,539	70,150	75,000	124.7	106.9
350 Small Tools And Equipment	77	10,000	46	2,500	2,500	25.0	100.0
3G0 Grouting Chemicals	13,997	20,000	14,317	20,000	20,000	100.0	100.0
Total	83,469	130,150	133,198	127,650	137,500	105.7	107.7
400 Other Services And Charges							
410 Professional Services	8,981	6,000	14,078	20,000	6,000	100.0	30.0
420 Communications	6,939	8,074	4,876	8,074	8,267	102.4	102.4
430 Transportation/Training	1,682	1,800	1,296	1,800	1,800	100.0	100.0
440 Advertising	0	200	0	200	200	100.0	100.0
450 Operating Rentals & Leases	0	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	24,710	31,183	16,360	31,392	33,527	107.5	106.8
480 Repairs And Maintenance	12,589	6,000	29,395	40,000	16,000	266.7	40.0
490 Miscellaneous	2,525	3,100	2,135	4,100	3,100	100.0	75.6
Total	57,427	58,358	68,140	107,566	70,894	121.5	65.9
500 Intergovernmental Services							
530 State/County Taxes & Assmt	102,705	115,000	76,844	115,000	120,000	104.4	104.4
540 Taxes And Assessments	1,785,060	1,832,260	1,350,366	1,845,600	1,884,200	102.8	102.1
Total	1,887,766	1,947,260	1,427,210	1,960,600	2,004,200	102.9	102.2
640 Machinery And Equipment	13,428	15,000	0	42,000	30,000	200.0	71.4
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	141,521	169,107	127,017	169,107	144,443	85.4	85.4
960 Interfund Insurance Services	287,650	306,699	306,699	306,699	322,034	105.0	105.0
990 Interfund Admin Charges	526,674	581,590	410,261	581,590	641,380	110.3	110.3
Total	955,845	1,057,396	843,977	1,057,396	1,107,857	104.8	104.8
Total Expenditures - Srv Unt 211	$4,214,551	$4,674,375	$3,429,556	$4,636,000	$4,953,411	106.0	106.9
Revenues							
340 Charges For Goods & Services	$12,337,960	$12,772,000	$9,361,718	$12,776,000	$13,226,000	103.6	103.5
360 Miscellaneous Revenues	50,487	0	15,449	30,000	20,000		66.7
Total Revenues - Srv Unt 211	$12,388,447	$12,772,000	$9,377,167	$12,806,000	$13,246,000	103.7	103.4

Service Unit 215 – Rudkin Road Pump Station

Through August, 2008, total flow at Rudkin Road is down 7.4% from last year. For budget purposes, we project no change for total flow from 2008 to 2009.

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 215			
Million Gallons/Yr. Pumped			
Yakima	516	510	510
Union Gap	250	240	240
Total Million Gallons/Yr. Pumped	766	750	750
Pumping Costs *	$98,916	$99,589	$76,762
Cost Per Million Gallons Pumped	$129	$133	$102
Debt Service and Coverage	$3,032	$153	$0

* See Wholesale Rate, Debt Service, and Reserve Contribution Determination. 1¢ of Operations and Maintenance Resources treats 7.6 gallons of wastewater in 2009.

Account 100 Salaries and Wages – The 2009 budget of $18,633 is $857 or 4.8% greater than the 2008 amended budget of $17,776 is due to the general wage increase.

Account 200 Personnel Benefits – The 2009 budget of $6,062 is $691 or 12.9% greater than the 2008 budget of $5,371.

Account 950 Garage (Replacement/O&M) – This account reflects a decrease of $27,847 or -94.2% from the 2008 budget of $29,563 to the 2009 budget of $1,716. Changes in Garage O&M costs were adjusted due to reallocation of equipment to other service units per actual use.

Account 960 Interfund Insurance Services – 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.

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 – The O&M expenditures for this account reflect a decrease of $22,827 or -22.9% from the 2008 year-end estimate of $99,589 to the 2009 budget of $76,762.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$15,589	$16,176	$12,062	$15,954	$17,033	105.3	106.8
120 Overtime	1,427	1,600	822	1,600	1,600	100.0	100.0
Total	17,016	17,776	12,884	17,554	18,633	104.8	106.2
200 Personnel Benefits	5,121	5,371	4,152	5,371	6,062	112.9	112.9
300 Supplies							
310 Office & Operating Supplies	802	2,500	579	1,500	2,500	100.0	166.7
320 Fuel Consumed	1,725	1,820	0	1,820	2,275	125.0	125.0
Total	2,527	4,320	579	3,320	4,775	110.5	143.8
400 Other Services And Charges							
420 Communications	321	332	210	332	332	100.0	100.0
470 Public Utility Services	16,563	17,011	12,163	17,011	18,109	106.5	106.5
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
Total	16,884	17,844	12,372	17,844	18,941	106.2	106.2
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	32,644	29,563	22,171	29,563	1,716	5.8	5.8
960 Interfund Insurance Services	11,740	12,518	12,518	12,518	13,144	105.0	105.0
990 Interfund Admin Charges	12,984	13,420	10,066	13,420	13,490	100.5	100.5
Total	57,368	55,501	44,755	55,501	28,350	51.1	51.1
Total Expenditures - Srv Unt 215	$98,916	$100,812	$74,742	$99,589	$76,762	76.1	77.1
Revenues							
340 Charges For Goods & Services	$31,208	$23,380	$23,781	$26,466	$23,280	99.6	88.0
Total Revenues - Srv Unt 215	$31,208	$23,380	$23,781	$26,466	$23,280	99.6	88.0

Service Unit 218 – Capital Improvement / LID Revenue

Account 370 Proprietary/Trust, Gains and Other Revenues – The 2009 proposed budget of $750,000 is an anticipated decrease of $200,000 in Wastewater Connection Charges from that of $950,000 in the 2008 budget. This revenue stream will ultimately be redistributed either to the 476 Fund (Wastewater Construction Fund) or the 478 Fund (Wastewater Facility Project). It should be noted that the Apple Tree Debt Service Fund 485 was paid off in its entirety in 2008.

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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
370 Prop/Trust Gains & Other	$935,675	$950,000	$734,160	$950,000	$750,000	79.0	79.0
Total Revenues - Srv Unt 218	$935,675	$950,000	$734,160	$950,000	$750,000	79.0	79.0

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 3.9 billion gallons of sewage is treated annually at the Treatment Facility.

An excess of 1,010 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 2008, the average daily flow during the peak month (August) was 11.58-mgd. The highest daily flow for 2008 was 12.49-mgd on August 25. 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 August, 2008, total flow to the facility is down 5.0% from 2007. We project flow to remain at this level in 2009. During this same time period, Biochemical Oxygen Demand (BOD) has increased 10.6%, and Total Suspended Solids (TSS) has increased 8.6%. (The above amounts do not include loading from Del Monte).

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 232			
Billion Gallons/Yr. Treated	3.9	3.8	3.8
Laboratory Tests/Month	1,010	1,100	1,150
Permitted Hydraulic Capacity (Av. day peak month)	21.5	21.5	21.5
Average Day Peak Month	12.77	11.58	13.00
% of Permit Capacity	59.4	53.9	60.5
Peak Day	13.39	13.59	13.59
Lbs. of Organic Pollutants Treated (BOD)	8,690,154	9,000,000	9,200,000
Permitted BOD Loading (Average Day/Max. Month)	53,400	53,400	53,400
Actual Load Average Day/Max. Month	26,252	26,600	27,000
% Permit Capacity	49.2	49.9	50.6
Lbs. of Total Suspended Solids (TSS)	7,099,855	7,400,000	7,400,000
Permitted SS Loading (Average Day/Max. Month)	38,600	38,600	38,600
Actual Load Average Day/Max. Month	20,663	21,000	22,000
% Permit Capacity	53.5	54.4	57.0
Bio-solids (Dry Tons)	1,627	1,650	1,675
Treatment Costs	$4,488,218	$4,768,375	$5,011,526
Flow Treated (mg)	3,898	3,800	3,800
Cost Per Million Gallons Treated *	$1,151	$1,255	$1,319
Total Facility Debt Service *	$2,564,904	$2,438,232	$2,704,513

* See Wholesale Rate, Debt Service, and Reserve Contribution Determination. 1¢ of Operations and Maintenance Resources treats 8.7 gallons of wastewater in 2009.

Account 100 Salaries and Wages – The $83,012 or 4.3% increase from the 2008 amended budget of $1,940,933 to the 2009 budget of $2,023,945 is due a 0.44 increase in FTE's and previously noted general increases in salary and longevity. The 2009 budget of $65,000 for overtime will remain the same from the 2008 budget. Overtime is chiefly required to cover 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. However, some overtime has been associated with the construction project due to interruptions of normal treatment processes.

Account 200 Personnel Benefits – The $70,495 or 11.5% budget increase from the 2008 amended budget of $615,151 to $685,646 for the 2009 budget reflects the general adjustments noted above.

Account 300 Supplies – The 2009 proposed budget of $435,000 is $41,820 (10.6%) higher than the 2008 amended budget of $393,180. 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 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 the 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 – $733,411 is budgeted in this line for 2009, a decrease of $3,868 (-0.5%) from the 2008 amended budget of $737,279. 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.

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 2009 budget is equal to the 2008 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 O&M and replacement are budgeted in this line according to the Fleet Manager's recommendation. 2009 fleet O&M costs have increased

$39,607 to $104,762 (60.8%) from the 2008 budget of $65,155. Changes in Garage O&M costs were adjusted due to reallocation of equipment from other service units per actual use.

Account 960 Interfund Insurance Services – 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.

WHOLESALE RATE, DEBT SERVICE, AND RESERVE CONTRIBUTION DETERMINATION
2009 Wastewater Treatment Plant Operational Cost for Wholesale Rate Calculation

Service Unit	2008 Amended	2009 Estimate
232 Treatment (State Tax is not included)	$4,768,375	$5,011,526

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 2007 actual, projected 2008, and estimated 2009 percent allocations are indicated on the following table.

	2007 Actual	%	2008 Projected	%	2009 Estimated	%
Million Gallons Treated (Total)	3,918		3,825		3,800	
Yakima (%)	3,498	89.4	3,415	89.3	3,390	89.2
Union Gap (%)	250	6.4	240	6.3	240	6.3
Terrace Heights (%)	170	4.3	170	4.4	170	4.5
BOD Treated (lbs.) (Incl. D.M.)	9,428,267		10,028,295		10,100,000	
Yakima (%)	8,848,887	93.8	9,382,695	93.6	9,445,000	93.5
Union Gap (%)	347,002	3.7	365,000	3.6	370,000	3.7
Terrace Heights (%)	232,378	2.5	280,600	2.8	285,000	2.8
TSS Treated (lbs.) (Incl. D.M.)	7,355,017		7,504,000		7,600,000	
Yakima (%)	6,834,054	92.9	6,977,337	93.0	7,073,000	93.1
Union Gap (%)	272,387	3.7	253,000	3.4	253,000	3.3
Terrace Heights (%)	248,576	3.4	273,663	3.6	274,000	3.6

SHARED DEBT SERVICE

	2008 Total	2009 Total	Yakima	Union Gap	Terrace Heights
Allocation, %			87.9%	8.1%	4.0%
Treatment Debt Service	2,438,232	2,704,513	2,377,267	219,066	108,180
Treatment Cash Contribution				81,000	40,000
Total				300,066	148,180

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	$1,013	$500
Total	$131,850	$12,150	$6,000

NOTE: The percentages presented are based on contractual allocations.

Summary – The 2009 proposed budget of $5,011,526 represents a $243,151 or 5.1% increase over the 2008 year-end estimate of $4,768,375. Major factors contributing to the adjustment are the general wage increase, benefit increase, and chemical and power costs associated with treatment of Del Monte wastewater.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,739,547	$1,823,933	$1,319,795	$1,808,983	$1,958,945	107.4	108.3
120 Overtime	73,914	65,000	42,497	65,000	65,000	100.0	100.0
140 Retirement/Term Cashout	17,955	52,000	50,522	50,522	0	0.0	0.0
Total	1,831,417	1,940,933	1,412,814	1,924,505	2,023,945	104.3	105.2
200 Personnel Benefits							
200 Personnel Benefits	593,026	615,151	429,853	617,641	685,646	111.5	111.0
280 Clothing And Miscellaneous	3,730	3,300	1,909	3,300	3,300	100.0	100.0
Total	596,756	618,451	431,761	620,941	688,946	111.4	111.0
300 Supplies							
310 Office & Operating Supplies	202,273	163,259	147,054	200,000	200,000	122.5	100.0
320 Fuel Consumed	27,322	57,000	32,140	65,000	70,000	122.8	107.7
350 Small Tools And Equipment	1,821	10,000	1,346	5,000	10,000	100.0	200.0
3C0 Chemicals	161,259	162,921	99,592	162,921	155,000	95.1	95.1
Total	392,674	393,180	280,132	432,921	435,000	110.6	100.5
400 Other Services And Charges							
410 Professional Services	27,191	25,000	17,353	25,000	25,000	100.0	100.0
420 Communications	14,682	14,829	11,124	15,300	15,671	105.7	102.4
430 Transportation/Training	5,060	5,000	2,381	5,000	5,000	100.0	100.0
440 Advertising	100	500	100	500	500	100.0	100.0
450 Operating Rentals & Leases	2,146	1,550	1,693	3,000	3,000	193.6	100.0
470 Public Utility Services	528,616	574,300	398,849	528,560	562,040	97.9	106.3
480 Repairs And Maintenance	19,636	20,000	24,161	30,000	20,000	100.0	66.7
490 Miscellaneous	17,136	14,500	13,089	16,800	16,500	113.8	98.2
4D0 Doe W/W Discharge Pmt Fee	75,452	81,600	72,117	81,600	85,700	105.0	105.0
Total	690,019	737,279	540,868	705,760	733,411	99.5	103.9
530 State/County Taxes & Assmt	154,711	175,000	119,129	175,000	175,000	100.0	100.0
640 Machinery And Equipment	0	10,000	20,432	20,000	10,000	100.0	50.0
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	56,205	65,155	48,865	65,155	104,762	160.8	160.8
960 Interfund Insurance Services	252,427	269,144	269,144	269,144	282,601	105.0	105.0
990 Interfund Admin Charges	514,009	554,950	416,212	554,950	557,861	100.5	100.5
Total	822,641	889,249	734,221	889,249	945,224	106.3	106.3
Total Expenditures - Srv Unt 232	$4,488,218	$4,764,091	$3,539,357	$4,768,375	$5,011,526	105.2	105.1
Revenues							
340 Charges For Goods & Services	$1,423,808	$1,568,670	$1,064,853	$1,611,050	$1,696,216	108.1	105.3
360 Miscellaneous Revenues	6,897	6,200	3,506	8,700	9,200	148.4	105.8
370 Prop/Trust Gains & Other	78,177	78,200	78,177	78,177	78,177	100.0	100.0
Total Revenues - Srv Unt 232	$1,508,882	$1,653,070	$1,146,536	$1,697,927	$1,783,593	107.9	105.1

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). Pretreatment staff currently includes one Pretreatment Supervisor, two Pretreatment Crew Leaders, three Pretreatment Technicians and one Environmental Compliance Specialist.

The objective of the Pretreatment Program is to protect the publicly owned treatment works (POTW) from pollutants discharged by businesses and 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.

The City of Yakima is a fully delegated Pretreatment Program responsible for the control of wastewater discharges of 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, SIU's, as defined in 40 CFR 403.3 (t)(i)(ii) contributing to the treatment system from within the City's jurisdiction. Further duties include monitoring, sampling, and inspecting all significant industrial users (SIU's) and minor industrial users (MIU's) discharging to the City's POTW. The City of Yakima recognizes 27 SIU's and approximately 470 MIU's. In addition, the City samples and monitors wastewater from Union Gap and Terrace Heights. Of the 27 SIU's, the Pretreatment Program has performed compliance inspections on 20 of the facilities to date and will sample all of the SIU's a minimum of one time during 2008 as required by the City's NPDES permit. In addition, the Pretreatment Program has sampled and inspected approximately 290 of the MIU's.

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 the City can write and issue permits of their own. The Pretreatment Program has issued a total of 10 of the 27 industrial wastewater discharge permits to date. Two wastewater discharge permits have been issued in 2008 and with an additional two permits ready for public notice in the near future.

In order to meet the requirements of the NPDES permit, an Environmental Compliance Specialist was hired in August of 2008 to assist in the writing and issuance of the wastewater discharge permits to the remaining SIU's. This position was originally proposed and approved by City Council with the adoption of the 2000 Facility Plan as the "Permit Writer." We have delayed filling this position until we had a better understanding of the duties and obligations delegated to the City. We also changed its title to "Environmental Compliance Specialist" to truly reflect the position's expected job duties. With the full delegation of the Pretreatment Program, the responsibilities of the Pretreatment Supervisor (formerly the Environmental Analyst) have increased considerably with less time available to write and issue permits. The City anticipates issuing the remainder of the industrial wastewater discharge permits by the end of 2009.

In addition to permit writing, the Environmental Compliance Specialist performs a variety of complex and specialized functions including reviewing the City's NPDES permit to ensure compliance with Ecology's reporting obligations. The position is also responsible for assisting in the updating of the Wastewater Division's safety manual, O&M Manual, Spill Prevention Plan and other related documents.

The City continues to monitor businesses and industries for fat, oil and grease (FOG). 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 FOG's. The program focuses on educating and reinforcing best management practices (BMP's) to kitchen personnel, particularly with the managers. Wastewater discharges are sampled for FOG's, 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 efforts of the Pretreatment Program have begun to really pay off. 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 September 30, 2008, there were no 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 FSE's exceeded the City's local limit. In 2008, only 11% of FOG samples were in non-compliance.

In January of 2008, Yakima City Council approved a FOG surcharge to be assessed to industrial and commercial accounts exceeding the local FOG limit of 100 mg/L. It is anticipated that the introduction of the FOG surcharge adds further incentive for the businesses to quickly and effectively reduce the amount of FOG being discharged to the City's POTW.

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 continues to follow and implement its 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 2008, the Pretreatment Program enforcement towards businesses and industries include:

FOG Violations

- Issued thirteen (13) warning letters
- Issued one Notice of Violation (NOV)
- Issued one Final NOV
- Issued one Administrative Order with an Administrative Penalty of $250

pH Violations

- Issued four (4) warning letters
- Issued one Final NOV

Stormwater Violations

- Issued one NOV to a business for discharging stormwater to the sanitary sewer

Slugload Violations

- Issued one warning letter
- Issued one NOV

The City's NPDES permit also requires Whole Effluent Toxicity (WET) tests, both acute and chronic, to be conducted during Spring/Summer and Summer/Fall when fruit processing is occurring. This is due to the types of chemicals typically used by the fruit industries. The tests utilize Ceriodaphnia dubia to monitor for levels of toxicity within the effluent by its effect on the Ceriodaphnia's survival and reproduction. An outside Lab is contracted to conduct such tests as required by Ecology. Pretreatment further monitors other industrial and commercial dischargers to the POTW for toxic substances to minimize and ultimately eliminate such discharges from reaching the receiving waters of the State.

Account 100 Salaries and Wages – The $56,163 or -10.7% decrease shown in the 2009 budget of $469,606 from the 2008 amended budget of $525,769 reflects the decrease of 0.28 FTE's.

Account 200 Personnel Benefits – The $13,338 or -7.6% decrease from the 2008 amended budget of $176,469 to the 2009 budget of $163,131 reflects the decrease of 0.28 FTE's.

Account 400 Other Services and Charges – The 2009 budget is $33,168, $6,575 more than in the 2008 amended budget of $26,593. The increase from the previous year is to conduct a toxicity identification/reduction evaluation (TI/RE) as a requirement of the City's NPDES permit. Toxicity was detected during the fruit-processing months of 2007 with the City's chronic Whole Effluent Toxicity (WET) tests. As a result, the City is obligated, through additional testing, to identify the source and reduce or eliminate its effect on the receiving water.

Account 640 Capital Outlay – The 2009 budget of $5,000 is the same as the 2008 budget level.

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 $12,356 for a 2009 increase of $1,100 or 9.8% above the 2008 budget of $11,256. Changes in Garage O&M costs were adjusted due to reallocation of equipment from other service units per actual use.

Account 960 Interfund Insurance Services – 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.

Revenue – Revenue is generated through the City's authority as a delegated Pretreatment Program to assess wastewater discharge permit fees from the industries. Council adopted the fee structure to be reduced to 90% of Ecology's annual fee schedule Chapter 173-224 WAC effective January 15, 2008. In addition to permit fees, revenue is received from pretreatment program charges to minor (MIU's) and significant (SIU's) industrial users, Terrace Heights and Union Gap. Revenue for 2009 reflects one year's fees for all customers and is estimated at $658,500.

Summary – The 2009 budget of $856,861 is an increase of $40,461 or 5.0% greater than the 2008 year-end estimate of $816,400. The increase is mainly due to the increase with the general wage, personnel benefits, fuel, and outside lab costs.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$406,961	$524,969	$296,862	$455,190	$468,806	89.3	103.0
120 Overtime	799	800	314	800	800	100.0	100.0
140 Retirement/Term Cashout	2,624	0	0	0	0		
Total	410,384	525,769	297,175	455,990	469,606	89.3	103.0
200 Personnel Benefits							
200 Personnel Benefits	136,045	175,869	97,773	146,211	162,531	92.4	111.2
280 Clothing And Miscellaneous	507	600	518	600	600	100.0	100.0
Total	136,552	176,469	98,291	146,811	163,131	92.4	111.1
300 Supplies							
310 Office & Operating Supplies	4,829	5,500	7,129	8,000	5,500	100.0	68.8
320 Fuel Consumed	6,904	6,600	5,067	8,000	10,000	151.5	125.0
350 Small Tools And Equipment	7,068	250	0	250	250	100.0	100.0
3C0 Chemicals	0	250	0	250	250	100.0	100.0
Total	18,801	12,600	12,196	16,500	16,000	127.0	97.0
400 Other Services And Charges							
410 Professional Services	17,718	20,000	10,274	25,000	25,000	125.0	100.0
420 Communications	2,585	2,843	2,003	3,343	3,418	120.2	102.3
430 Transportation/Training	74	500	0	500	500	100.0	100.0
440 Advertising	228	500	897	1,000	1,500	300.0	150.0
480 Repairs And Maintenance	0	750	0	750	750	100.0	100.0
490 Miscellaneous	1,336	2,000	1,381	2,000	2,000	100.0	100.0
Total	21,940	26,593	14,554	32,593	33,168	124.7	101.8
540 Taxes And Assessments	79,071	85,890	68,152	87,640	92,200	107.4	105.2
640 Machinery And Equipment	0	5,000	0	2,500	5,000	100.0	200.0
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	3,631	11,256	8,442	11,256	12,356	109.8	109.8
960 Interfund Insurance Services	2,936	3,131	3,131	3,131	3,287	105.0	105.0
990 Interfund Admin Charges	56,917	59,980	44,183	59,980	62,113	103.6	103.6
Total	63,484	74,367	55,756	74,367	77,756	104.6	104.6
Total Expenditures - Srv Unt 233	$730,232	$906,686	$546,124	$816,400	$856,861	94.5	105.0
Revenues							
320 Licenses And Permits	$623,472	$613,500	$510,998	$626,000	$658,500	107.3	105.2
Total Revenues - Srv Unt 233	$623,472	$613,500	$510,998	$626,000	$658,500	107.3	105.2

Service Unit 645 – Interfund Distribution

The following table details the changes that have occurred in this account from 2007 through the proposed 2009 budget. This table includes Public Works Trust Fund, Supporting Investments in Economic Development (SIED) Fund, and Revenue Bond activity under "Debt Service."

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Debt Service *	$2,938,377	$2,772,723	$3,039,250
Utility Services System	0	250,000	500,000
Operating Transfer to Capital (476/478)	2,132,135	1,964,009	1,442,516
Connection Charge Transfer to (476/478)	720,612	800,000	750,000
Terrace Heights Debt Coverage Contrib.* (478)	40,000	40,000	40,000
Union Gap Debt Coverage Contributions* (478)	56,232	81,000	81,000
Wastewater Treatment Plant Reserve (472)	131,850	131,850	131,850
Total	$6,019,206	$6,039,582	$5,984,616

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

Dept 473 Sewer Operating	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenses	2007 Actual	2008 Amended Budget	2008 Actual 9/30/2008	2008 Estimated Year-End	2009 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
500 Intergovernmental Services							
550 Interfund Subsidies	$4,437,357	$4,050,536	$2,527,531	$4,318,212	$4,292,024	106.0	99.4
560 Interfund Transfers	42,516	42,516	16,875	42,516	42,516	100.0	100.0
5C0 Con Charge Transfers	720,612	800,000	400,000	800,000	750,000	93.8	93.8
5T0 Debt Coverage Transfer TH	40,000	40,000	40,000	40,000	40,000	100.0	100.0
5U0 Debt Coverage Transfer UG	59,264	84,204	27,353	81,153	81,000	96.2	99.8
Total	5,299,749	5,017,256	3,011,758	5,281,881	5,205,540	103.8	98.6
780 Intergovernmental Loans	671,209	817,354	703,459	701,772	726,910	88.9	103.6
830 Debt Service - External Ltd-Int	48,248	69,145	25,449	55,929	52,166	75.4	93.3
Total Expenditures - Srv Unt 645	$6,019,206	$5,903,755	$3,740,666	$6,039,582	$5,984,616	101.4	99.1
Revenues							
360 Miscellaneous Revenues	$5,701	$51,991	$5,701	$5,701	$5,702	11.0	100.0
380 Nonrevenues	32,939	32,939	32,939	32,939	32,939	100.0	100.0
390 Other Financing Sources	0	0	0	0	200,000		
Total Revenues - Srv Unt 645	$38,640	$84,930	$38,640	$38,640	$238,641	281.0	617.6

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues	2007 Actual	2008 Amended Budget	2008 Actual 9/30/2008	2008 Estimated Year-End	2009 Projected Budget	% Chng from 2 to 5	% Chng from 4 to 5
270 Beginning Balance	$2,409,078	$1,905,311	$2,011,777	$2,011,777	$1,549,645	81.3	77.0
360 Miscellaneous Revenues	(19,814)	27,700	12,428	5,500	2,700	9.8	49.1
390 Other Financing Sources	4,900	0	10,000	10,000	0 *		0.0
Total Revenues - Srv Unt 699	$2,394,164	$1,933,011	$2,034,205	$2,027,277	$1,552,345	80.3	76.6

CITY MANAGEMENT

2009 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Capital Reserves – 472

Acting Wastewater Manager:
Scott Schafer

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$19,620	$50,000	$22,073	$50,000	$50,000	100.0	100.0
238 Capital Improvement	0	670,000	175,089	670,000	0		
Total Expenditures	$19,620	$720,000	$197,162	$720,000	$50,000	6.9	6.9
Revenue Summary By Service Unit							
238 Capital Improvement	$19,430	$18,150	$12,600	$18,150	$18,150	100.0	100.0
645 Interfund Distribution	131,850	131,850	131,850	131,850	131,850	100.0	100.0
699 General Revenues	754,088	826,088	885,747	887,747	319,747	38.7	36.0
Total Revenues	$905,368	$976,088	$1,030,197	$1,037,747	$469,747	48.1	45.3

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	19,620	50,000	22,073	50,000	50,000	100.0	100.0
600 Capital Outlays	0	670,000	175,089	670,000	0		
Total Expenditures	$19,620	$720,000	$197,162	$720,000	$50,000	6.9	100.0

EXPLANATORY NARRATIVE

The 2008 year-end balance is estimated at $317,747. Revenues for 2009 are estimated at $152,000, consisting of interest and contributions from Yakima, Union Gap, and Terrace Heights. Estimated expenditures for 2009 are $50,000. This consists of an unassigned appropriation of $50,000 for contingency. The 2009 year-end balance is estimated to be $419,747, an increase of $102,000 from the 2008 year-end balance.

Service Unit 218 – Capital Improvement

Account 480 Repair and Maintenance – The 2009 budget of $50,000 is a contingency for major facility repairs, industrial coating, or minor equipment replacement.

Account 650 Capital Outlays – No additional funds were budgeted for 2009 construction projects.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
480 Repairs And Maintenance	$19,620	$50,000	$22,073	$50,000	$50,000	100.0	100.0
Total Expenditures - Srv Unt 218	$19,620	$50,000	$22,073	$50,000	$50,000	100.0	100.0

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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
650 Construction Projects	$0	$670,000	$175,089	$670,000	$0		
Total Expenditures - Srv Unt 238	$0	$670,000	$175,089	$670,000	$0		
Revenues							
340 Charges For Goods & Services	$19,430	$18,150	$12,600	$18,150	$18,150	100.0	100.0
Total Revenues - Srv Unt 238	$19,430	$18,150	$12,600	$18,150	$18,150	100.0	100.0

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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$131,850	$131,850	$131,850	$131,850	$131,850	100.0	100.0
Total Revenues - Srv Unt 645	$131,850	$131,850	$131,850	$131,850	$131,850	100.0	100.0

Service Unit 699 – General Revenues

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

Summary – The 2009 proposed expenditure budget of $50,000 consists of an unassigned appropriation of $50,000 for repairs, capital rehabilitation or other special projects. 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 2009 fund balance is estimated to be $419,747.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$752,088	$824,088	$885,747	$885,747	$317,747	38.6	35.9
360 Miscellaneous Revenues	2,000	2,000	0	2,000	2,000	100.0	100.0
Total Revenues - Srv Unt 699	$754,088	$826,088	$885,747	$887,747	$319,747	38.7	36.0

CITY OF *Yakima*

CITY MANAGEMENT

2009 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Collection System Project
Fund – 476

Acting Wastewater Manager:
Scott Schafer

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 continues to outpace the growth in revenue, the ability to make transfers from the Operating to the Capital funds is diminished. Even with increased rates budgeted, Capital transfers from the 473 Wastewater Operating Fund into this Fund remain the same for 2009 as in 2008.

The 2008 year-end balance is estimated to be $2,003,216. The 2009 revenues are estimated at $1,391,350. Estimated expenditures for 2009 are $2,220,000. The 2009 year-end balance is estimated at $1,174,566, a decrease of $828,650 from year-end 2008 levels.

The service units in this division are:

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

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$2,793,253	$2,115,000	$173,808	$831,000	$2,220,000	105.0	267.2
Revenue Summary By Service Unit							
218 Capital Improvement	$1,253,500	$1,436,350	$1,237,250	$1,897,750	$1,386,350	96.5	73.1
699 General Revenues	2,471,218	1,381,178	928,088	936,466	2,008,216	145.4	214.5
Total Revenues	$3,724,718	$2,817,528	$2,165,338	$2,834,216	$3,394,566	120.5	119.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	1,928	35,000	34,372	31,000	20,000	57.1	0.9
600 Capital Outlays	2,791,325	2,080,000	139,436	800,000	2,200,000	105.8	99.1
Total Expenditures	$2,793,253	$2,115,000	$173,808	$831,000	$2,220,000	105.0	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

Account 410 Professional Services – The 2009 professional services budget of $20,000 is for unanticipated or unforeseen expenditures that might arise.

Account 600 Capital Outlay – The 2009 construction budget of $2,200,000 consists of the following: Continued construction of West Nob Hill Sewer Main Project 1977 - $400,000; Congdon Sewer Main Project 2228 - $750,000; Neighborhood Wastewater Improvements Project 2234 - $380,000; Simpson Lane LID Project 2215 - $220,000; Speedway/Race Street Interceptor Project 2264 - $200,000; unassigned construction projects - $200,000; and other miscellaneous improvements and projects - $50,000.

Fund 476 - Sewer Construction	2009 Capital Budget
P1911 Wastewater Evaluation Study	$20,000
P1977 West Nob Hill Sewer Main	400,000
P2215 Simpson Lane LID	220,000
P2228 Congdon Sewer Main	750,000
P2234 Neighborhood Wastewater Improvements	380,000
P2264 Speedway/Race St (engineering design)	200,000
Various Construction Repairs	250,000
Total Sewer Construction	$2,220,000

Revenue / Service Units 218 & 699 – The anticipated 2008 year-end balance in the 476 Fund is $2,003,216. Revenues for 2009 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 the 476 Fund and 478 Fund. For 2009, $350,000 of the WCC revenue is being transferred to this Fund.

Summary – The majority of capital expenses will be used for the Congdon Sewer main and Neighborhood Wastewater Improvements. Projected revenue for 2009 is $1,391,350 derived from a PWTF loan, Wastewater operations transfer, WCC transfer, and interest from investments. The 2008 year-end cash balance is $2,003,216. The estimated 2009 year-end balance of $1,174,566 reflects a decrease of $828,650 or 41.37% from the 2008 year-end balance of $2,003,216.

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 West Yakima urban areas continues to increase the demand for Wastewater trunkage and LID participation to the City

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$1,928	$35,000	$34,372	$31,000	$20,000	57.1	64.5
600 Capital Outlays							
620 Buildings	0	0	0	0	0		
630 Impr Other Than Building	500	50,000	172	50,000	50,000	100.0	100.0
650 Construction Projects	2,790,825	2,030,000	139,264	750,000	2,150,000	105.9	286.7
Total	2,791,325	2,080,000	139,436	800,000	2,200,000	105.8	275.0
Total Expenditures - Srv Unt 218	$2,793,253	$2,115,000	$173,808	$831,000	$2,220,000	105.0	267.2
Revenues							
390 Other Financing Sources	$1,253,500	$1,436,350	$1,237,250	$1,897,750	$1,386,350	96.5	73.1
Total Revenues - Srv Unt 218	$1,253,500	$1,436,350	$1,237,250	$1,897,750	$1,386,350	96.5	73.1

Revenue Detail	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 09/30/07	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Change from 2 to 5	(7) % Change from 4 to 5
270 Beginning Balance	$2,431,604	$1,376,178	$931,466	$931,466	$2,003,216	145.6	215.1
360 Miscellaneous Revenues	39,614	5,000	(3,378)	5,000	5,000	100.0	100.0
Total Revenues - Srv Unt 699	$2,471,218	$1,381,178	$928,088	$936,466	$2,008,216	145.4	214.5

CITY OF *Yakima*

CITY MANAGEMENT

2009 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Wastewater Facilities Project Fund – 478

Acting Wastewater Manager:
Scott Schafer

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 2009 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 2008 the City issued a $5.5 million Revenue Bond for capital improvements to the Wastewater Treatment Plant (WWTP). Therefore, the 2008 year-end balance is estimated to be $3,177,482. The 2009 revenues are estimated at $1,161,000. Estimated expenditures for 2009 are $3,285,000. The 2009 year-end balance is estimated at $1,053,481, a decrease of $2,124,001, or 66.8%, from the 2008 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
238 Capital Improvement	$6,044,548	$7,187,473	$3,076,865	$6,445,000	$3,285,000	45.7	51.0
Revenue Summary By Service Unit							
218 Capital Improvement	$151	$1,000	$0	$1,000	$1,000	100.0	100.0
238 Capital Improvement	3,117,876	7,911,467	7,193,842	8,262,142	1,115,000	14.1	13.5
699 General Revenues	4,260,860	2,071,329	1,376,466	1,359,340	3,222,482	155.6	237.1
Total Revenues	$7,378,888	$9,983,796	$8,570,308	$9,622,482	$4,338,482	43.5	45.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	5,313	35,000	9,281	45,000	205,000	585.7	6.2
600 Capital Outlays	6,039,235	7,152,473	3,067,584	6,400,000	3,080,000	43.1	93.8
Total Expenditures	$6,044,548	$7,187,473	$3,076,865	$6,445,000	$3,285,000	45.7	100.0

EXPLANATORY NARRATIVE

The majority of the capital budget is for construction of facility improvements. Projected revenue for 2009 is $1,161,000 derived from CCRC, WCC, contract, operations transfers, and investment interest, and Terrace Heights/Union Gap local share of cash. The 2008 year-end cash balance is estimated to be $3,177,482. The 2009 expenditures are estimated to be $3,285,000 with a 2009 year end balance estimated at $1,053,481.

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 2009 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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
340 Charges For Goods & Services	$0	$1,000	$0	$1,000	$1,000	100.0	100.0
370 Prop/Trust Gains & Other	151	0	0	0	0		
Total Revenues - Srv Unt 218	$151	$1,000	$0	$1,000	$1,000	100.0	100.0

Service Unit 238 – Capital Improvement

Account 410 Professional Services – The 2009 budget of $205,000 is for: Services related to the Counties Floodplain Management Plan Project 2101: $20,000; NPDES/TMDL Services Project 2267: $25,000; WW Comprehensive Plan update Project 2268: $150,000; and un-obligated professional services: $10,000.

Account 650 Construction Projects – The 2009 expenditure budget is presently set at $3,080,000 and is entirely for the continued construction of Capital Facilities Improvements Project 2221 (Final SCADA Tip Out)-$2,500,000; Project 2223 (DAFT Retrofit)-$250,000; and Project 2254 (Security Upgrades)-$200,000 (see Policy Issue); Project 2255 (Pretreatment Offices)-($40,000); Project 2206 (Bioxide project) $40,000; Project 2256 (Magnesium Tank relocation)- $50,000 mandated by our NPDES permit, rehabilitation, and growth requirements.

Fund 478 - Wastewater Facility Project	2009 Capital Budget
Professional Services	$10,000
P2101 SR 24 Levy Setback (Gap to Gap levee setback participation)	20,000
P2206 Bioxide (chemical treatment for Odor)	40,000
P2221 Final SCADA (tip out old communications system)	2,500,000
P2223 DAFT Retrofit (repair thickening process for biosolids)	250,000
P2254 Security Upgrade * (additional security gate and lighting)	200,000
P2255 Pretreatment Offices (build offices in existing Storage bldg.)	40,000
P2256 Magnesium Tank (purchase and relocate Mag. Tank)	50,000
P2267 NPDES/TMDL (permit and water clean up plan participation)	25,000
P2268 WW Comprehensive plan update (begin the 2010 plan update)	150,000
Total Wastewater Facility Project	$3,285,000

* Please see Budgeted Policy Issue

Account 390 Other Financing Sources – The 2009 estimate of $1,115,000 consists of debt coverage participation of $81,000 from Union Gap and $40,000 from Terrace Heights; PWTF Loan* - $115,000; Capital and Connection Charges transfers from the 473 Wastewater Operating Fund will be $400,000 and $479,000 respectively for 2009.

* A PWTF application was submitted to the Public Works Board in 2006 for a construction loan. The application was approved by the board and legislature and awarded in 2007.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$5,313	$35,000	$9,281	$45,000	$205,000	585.7	455.6
600 Capital Outlays							
620 Buildings	0	60,000	58,823	60,000	40,000	66.7	66.7
630 Impr Other Than Building	0	0	0	0	200,000		
640 Machinery And Equipment	0	0	0	0	50,000		
650 Construction Projects	6,039,235	7,092,473	3,008,761	6,340,000	2,790,000	39.3	44.0
Total	6,039,235	7,152,473	3,067,584	6,400,000	3,080,000	43.1	48.1
Total Expenditures - Srv Unt 238	$6,044,548	$7,187,473	$3,076,865	$6,445,000	$3,285,000	45.7	51.0
Revenues							
370 Prop/Trust Gains And Other	$0	$0	$36,007	$36,007	$0 *		
380 Nonrevenues	0	5,500,000	5,500,982	5,500,982	0		
390 Other Financing Sources	3,117,876	2,411,467	1,656,853	2,725,153	1,115,000	46.2	40.9
Total Revenues - Srv Unt 238	$3,117,876	$7,911,467	$7,193,842	$8,262,142	$1,115,000	14.1	13.5

Service Unit 699 – General Revenues

Account 360 Miscellaneous Revenue – Due to reserves, interest revenues of $45,000 are estimated for 2009.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$4,154,126	$2,011,329	$1,334,340	$1,334,340	$3,177,482	158.0	238.1
360 Miscellaneous Revenues	106,734	60,000	42,126	25,000	45,000	75.0	180.0
Total Revenues - Srv Unt 699	$4,260,860	$2,071,329	$1,376,466	$1,359,340	$3,222,482	155.6	237.1

Assistant City Manager: Dave Zabell

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 Control (UIC) 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

Stormwater Operations has focused on locating, cleaning, assessing the condition of and inventorying the City's Stormwater infrastructure components. The goal is to complete the process for nearly 1,400 catch basins in 2008. This mammoth undertaking is necessary to meet requirements of both the City's Eastern Washington Phase II Municipal Stormwater Permit and the Underground Injection Control Program. In addition, the City will benefit in the long-run by being able to provide drainage information to other utilities and contractors, hopefully preventing future damage to the system. Prior to cleaning, the pipes often appear to be abandoned due to debris that has clogged them shut. Many of the pipes that had connected catch basins to small drainage systems have been crushed or removed during both public and private constructive activities. With no formal system containing information as to their location, they cannot be located prior to work being done. The catch basins are in much the same condition, packed with debris containing garbage, tree roots, grass and dirt.

The work has proven to be time-consuming and several previously unknown lines and basins have been found through the dedicated work of City staff. A budget policy issue for 2009 recommends additional field personnel to address the inventory work necessary to meet the mandated registration of all UIC wells by February, 2011. The inventory work may be accomplished by postponing the hiring of pre-treatment positions and using additional sewer collections employees and equipment to assist with the cleaning and inventory program. The pre-treatment personnel will be necessary to address the illicit detection program as required under our stormwater permit; however, it is recommended that, since the adoption of the illicit discharge and detection ordinance is scheduled for late summer 2009, the filling of these positions be programmed for 2010. Routine preventative maintenance on sewer lines is critical to the protection of the City's sewer collection system and ultimately ensures the safety of the community which requires that the sewer collections staffing levels be maintained in future years.

Minor operational repairs were made to 60 locations; most of the repairs (51) were completed during a one-month time period. Work completed included replacing broken grates, curb sections,

and inlet repair. Staff is compiling a list of infrastructure that will require repair/replacement or additional cleaning such as root removal. The existing stormwater utility rates included only limited funding of these activities for 2008 and 2009.

Future maintenance of the stormwater system will include a scheduled cleaning of the system based on annual accumulation of debris, neighboring land uses and impacts from the volume of traffic on the street. Filtering systems may be necessary on some of the catch basins. Best Management Practices have not been clearly defined as to where filters will be recommended nor have the maintenance and replacement schedules for the filters.

In 2009, the City will continue to work with the Regional Stormwater Group to meet the mandates set by the National Pollutant Discharge and Elimination System (NPDES) Permit. Tasks for 2009 include annual reports; public education and outreach; illicit discharge detection and elimination; spill recording and reporting; beginning to develop pollution prevention and good housekeeping measures; and monitoring and program evaluation. In addition, the Cities and County must determine whether the Regional Stormwater approach will continue through years 4 and 5 of the Permit. A utility rate structure for 2010, based on Council direction, will be developed mid-2009.

The service units in this division are:

Service Unit 213 – Surface Drainage Collection
Service Unit 645 – Interfund Distributions

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1272	Wastewater Manager	.00	.12	.10
11107	Engineering Chief Engineer	.00	.05	.03
1271	City Engineer	.00	.00	.05
3130	Development Engineer	.00	.00	.02
3115	Project Engineer	.00	.15	.00
7123	Department Assistant II	.00	.20	.20
8312	WW Treatment Plant Operator II	.00	.02	.00
8313	WW Treatment Plant Operator III	.00	.02	.02
8321	Laboratory Technician	.00	.10	.10
8322	Pretreatment Technician (1 new position - .5 yr)	.00	1.00	.00
8323	Pretreatment Crew Leader (1 new position - .5 yr)	.00	1.00	.00
8732	Sewer Maint Specialist II (1 new position - .75 yr)	.00	1.30	5.00
8733	Sewer Maint Crew Leader (1 new position - .75 yr))	.00	1.10	2.25
10601	Engineering Contract Specialist	.00	.05	.02
11102	Utility Engineer (.5 new position)	.00	.55	.50
11106	Surface Water Engineer	.00	1.00	1.00
13201	Sewer Maintenance Supervisor	.00	.15	.15
15104	Pretreatment Supervisor	.00	.05	.02
15301	Laboratory Coordinator	.00	.10	.00
8326	Chemist	.00	.00	.05
8324	Environmental Compliance Specialist	.00	.00	.05
Total Personnel (1)		**.00**	**6.96**	**9.56**

(1) Please see Policy Issue regarding personnel staffing levels for 2009.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
213 Drainage	$0	$860,506	$390,980	$627,948	$1,166,938	135.6	185.8
645 Interfund Distribution	0	260,000	100,000	243,000	635,000	244.2	261.3
Total Expenditures	$0	$1,120,506	$490,980	$870,948	$1,801,938	160.8	206.9
Revenue Summary By Service Unit							
213 Drainage	$0	$1,131,000	$827,251	$1,121,000	$1,795,000	158.7	160.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	0	343,162	211,180	349,315	513,942	149.8	28.5
200 Personnel Benefits	0	121,779	60,123	121,778	185,613	152.4	10.3
Sub-Total Salaries and Benefits	0	464,941	271,303	471,093	699,555	150.5	38.8
300 Supplies	0	19,117	9,487	19,117	27,021	141.4	1.5
400 Other Services And Charges	0	59,631	21,285	26,931	56,140	94.1	3.1
500 Intergov Srvcs/Other Interfund	0	518,000	145,083	301,990	865,125	167.0	48.0
600 Capital Outlays	0	5,800	5,560	5,800	6,000	103.5	0.3
900 Interfund Payment For Svcs	0	53,017	38,262	46,017	148,097	279.3	8.2
Total Expenditures	$0	$1,120,506	$490,980	$870,948	$1,801,938	160.8	100.0

EXPLANATORY NARRATIVE

Service Unit 213 – Surface Drainage Collection

Account 100 Salaries and Wages – The estimated 2008 year-end budget is $347,815. The 2009 Projected Budget is $512,442. City Council held public hearings in November, 2007, prior to setting utility rates for 2008 and 2009. Included in the rate structure is a programmed increase in staffing levels. Staff's original recommendation (November, 2007, Table 3) and our current proposal have been detailed in a 2009 Policy Issue. Additional revenue from an Ecology Grant for infrastructure mapping reimburses the City for a portion of the inventory expenses.

Account 200 Personnel Benefits – A total of $121,778 is budgeted for 2008. The 2009 Projected Budget is $185,613 and is reflective of the increased staffing levels associated with meeting the mandated elements of the Permit and Regulations.

Account 300 Supplies – Estimated fuel costs of $7,021 along with operating supplies of $20,000 are included in the 2009 projected budget of $27,021. Operating supplies are primarily replacement grates and materials to repair/replace broken storm drain infrastructure that present a hazard to the public.

Account 400 Other Services and Charges – The 2009 Budget is $56,140. Appoximately $41,500 has been budgeted for professional services, such as contracted repairs to the system, legal, and consulting services required to implement the stormwater permit process and inter-local agreements. The Ecology Discharge Permit ($14,000) is also paid from this account.

Account 500 Intergovernmental Services – This account includes the fees to be paid to Yakima County for providing "Regional" services as included in the inter-local agreement. A budget of $258,000 was proposed for 2008. Grant Funds received to assist with the Regional Stormwater Process reduced the actual expenditures for each agency. The Estimated 2008 Year-End expenses for the City of Yakima are $58,990. Yakima County has projected the 2009 budget for City of Yakima billing and 70% of the Regional Services at $205,000. State/County Taxes for 2009 are $25,125.

Account 900 Interfund Payment for Services – The 2009 budget of $148,097 includes the following estimated expenditures – Interfund Insurance Services $25,000; Rental, Maintenance and Operation of Equipment $12,692; Equipment Replacement $50,000; Interfund repairs or maintenance $7,000; and City Services $53,405. The newly-financed stormwater utility may bare some risk management burden related to future localized flooding events. This element will most likely increase in future budget years.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$0	$341,662	$211,003	$347,815	$512,442	150.0	147.3
120 Overtime	0	1,500	177	1,500	1,500	100.0	100.0
Total	0	343,162	211,180	349,315	513,942	149.8	147.1
200 Personnel Benefits	0	121,779	60,123	121,778	185,613	152.4	152.4
300 Supplies							
310 Office & Operating Supplies	0	13,500	9,458	13,500	20,000	148.2	148.2
320 Fuel Consumed	0	5,617	28	5,617	7,021	125.0	125.0
Total	0	19,117	9,487	19,117	27,021	141.4	141.4
400 Other Services And Charges							
410 Professional Services	0	35,000	4,839	10,000	35,000	100.0	350.0
430 Transportation/Training	0	500	151	500	500	100.0	100.0
470 Public Utility Services	0	131	102	131	140	106.5	106.5
480 Repairs And Maintenance	0	0	0	0	0		
490 Miscellaneous	0	6,500	0	4,000	6,500	100.0	162.5
4D0 Doe W/W Dchge Permit Fee	0	17,500	16,194	12,300	14,000	80.0	113.8
Total	0	59,631	21,285	26,931	56,140	94.1	208.5
500 Intergovernmental Services							
510 Intergovernment Prof Svc	0	258,000	32,994	43,300	205,000	79.5	473.4
530 State/County Taxes & Assmt	0	0	12,088	15,690	25,125		160.1
Total	0	258,000	45,083	58,990	230,125	89.2	390.1
640 Machinery And Equipment	0	5,800	5,560	5,800	6,000	103.5	103.5
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	0	12,587	9,440	12,587	62,692	498.1	498.1
960 Interfund Insurance Services	0	15,000	15,000	15,000	25,000	166.7	166.7
980 Interfund Garage/Plant Chgs	0	7,000	0	0	7,000	100.0	
990 Interfund Admin Chgs	0	18,430	13,822	18,430	53,405	289.8	289.8
Total	0	53,017	38,262	46,017	148,097	279.3	321.8
Total Expenditures - Srv Unt 213	$0	$860,506	$390,980	$627,948	$1,166,938	135.6	185.8
Revenues							
270 Beginning Balance	$0	$0	$0	$0	$250,052		
330 Intergovernmental Revenues	0	75,000	0	75,000	120,000	160.0	160.0
360 Miscellaneous Revenues	0	1,056,000	827,251	1,046,000	1,675,000	158.6	160.1
Total Revenues - Srv Unt 213	$0	$1,131,000	$827,251	$1,121,000	$2,045,052	180.8	182.4

Service Unit 645 Interfund Distribution

Account 550 Interfund Subsidies – The 2009 budget of $635,000 includes the following: transfer to Equipment Rental to purchase new operating equipment $60,000; capital transfer to Stormwater Capital Fund $350,000 and the initial reimbursement to the Wastewater $200,000 and Street $25,000 Funds.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$0	$260,000	$100,000	$243,000	$635,000	244.2	261.3
Total Expenditures - Srv Unt 645	$0	$260,000	$100,000	$243,000	$635,000	244.2	261.3

Revenue – Total projected revenue for 2009 Stormwater Division is $1,795,000. The projected revenue of $1,675,000 is from stormwater rate of $35 per Equivalent Residential Unit (ERU) 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. In addition, an estimated $120,000 of revenue is expected from Department of Ecology Stormwater Mapping Grant that was awarded in 2008 to the City of Yakima. Seventy-five percent of funds expended for inventory data collection are eligible for reimbursement.

Summary – The 2009 estimated year-end balance is projected at $243,114, a decrease of $6,938 from the 2008 year-end balance of $250,052.

Assistant City Manager: Dave Zabell

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. Projects completed during 2008 include drainage system construction near Pear Tree Place, on Poplar View Way and in an alley between 6th and 7th Street along Lincoln and 'D' Street.

The 2009 revenues are estimated at $350,000 and are a transfer from the Stormwater Operating Fund (441). Estimated expenditures for 2009 are $325,000. The 2009 estimated year-end balance is $75,813, an increase of $25,000 from the 2008 estimated year-end balance of $50,813.

The service unit in this division is:

Service Unit 218 – Capital Improvement

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$0	$175,000	$53,303	$149,187	$325,000	185.7	217.9
Revenue Summary By Service Unit							
218 Capital Improvement	$0	$200,000	$100,000	$200,000	$350,000	175.0	175.0

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	0	25,000	15,382	25,000	25,000	100.0	7.7
600 Capital Outlays	0	150,000	37,921	124,187	300,000	200.0	92.3
Total Expenditures	$0	$175,000	$53,303	$149,187	$325,000	185.7	100.0

EXPLANATORY NARRATIVE

Service Unit 218 – Capital Improvement

Account 410 Professional Services – The 2009 professional services budget is $25,000.

Account 600 Capital Outlay – The 2009 construction budget is $300,000. Coolidge Road ($150,000) and several yet-to-be determined construction projects to repair existing infrastructure, relieve local flooding or enhance treatment will be addressed.

Revenue – The 2009 revenue is a $350,000 capital transfer from Stormwater Operating Fund.

Summary – Capital funds will be used to repair existing infrastructure, relieve local flooding or enhance treatment. Project revenue for 2009 is $350,000, derived from Stormwater operations transfer.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$0	$25,000	$15,382	$25,000	$25,000	100.0	100.0
600 Capital Outlays							
630 Impr Other Than Building	0	0	0	5,000	0 *		0.0
650 Construction Projects	0	150,000	37,921	119,187	300,000	200.0	251.7
Total	0	150,000	37,921	124,187	300,000	200.0	241.6
Total Expenditures - Srv Unt 218	$0	$175,000	$53,303	$149,187	$325,000	185.7	217.9
Revenues							
270 Beginning Balance	$0	$0	$0	$0	$50,813		
390 Other Financing Sources	0	200,000	100,000	200,000	350,000	175.0	175.0
Total Revenues - Srv Unt 218	$0	$200,000	$100,000	$200,000	$400,813	175.0	175.0

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 suppression 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 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: a utility billing program, Safe Drinking Water Act changes, Endangered Species Act (ESA) and State Salmon Recovery Programs, and the Water Efficiency Rules.

In cooperation with the Finance Department, Information Systems, Wastewater, and Refuse Divisions, the implementation of a new customer service utility billing system has begun.

Several of the chemicals used at the water treatment plant have had significant price increases over the last few years. Caustic Soda used for pH adjustment, Fluoride, Aluminum Sulfate used for coagulation, and salt used to generate chlorine, have increased some 70% over the past five years. These increases have resulted in a higher cost of operation. In an attempt to save chemical costs, the water treatment plant staff has conducted several tests with alternate coagulation chemicals. One of those chemicals, Aluminum Chlorhydrate, has proven to work better than the current coagulant. We are in the process of changing over to this new coagulant chemical. This chemical is not less expensive than the current coagulant but it allows us to save costs in other areas of the treatment process.

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 the types of additional treatment that may be required. Testing conducted so far indicates that the water treatment processes should be capable of treating the water to meet the proposed standards. This testing will continue in 2009. Improvements to the water treatment plant, which were completed in February of 2006, were designed around this new rule.

Water Efficiency

The new water efficiency rules, from HB 1338 Municipal Water Law Bill, implemented in January, 2007, places an emphasis on non-revenue produced water, including implementation of water meter calibration standards. Non-revenue producing water must be less than 10% of the total production and reported annually. In January of 2008, the City Council adopted two water efficiency goals and 6 water efficiency measures.

A policy issue has been developed to address several issues concerning the staffing at the water treatment plant (WTP). Over the last few years it has been increasingly difficult to recruit certified personnel to operate the water plant as mandated. This is a nationwide problem. The policy issue rearranges the operators into two classes, WTP Operator II and III. This offers some opportunity for advancement with a higher certification. The policy issue also establishes a WTP Operator I (Operator in Training) position. This allows us to have a trained, certified operator ready for advancement should a position open.

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

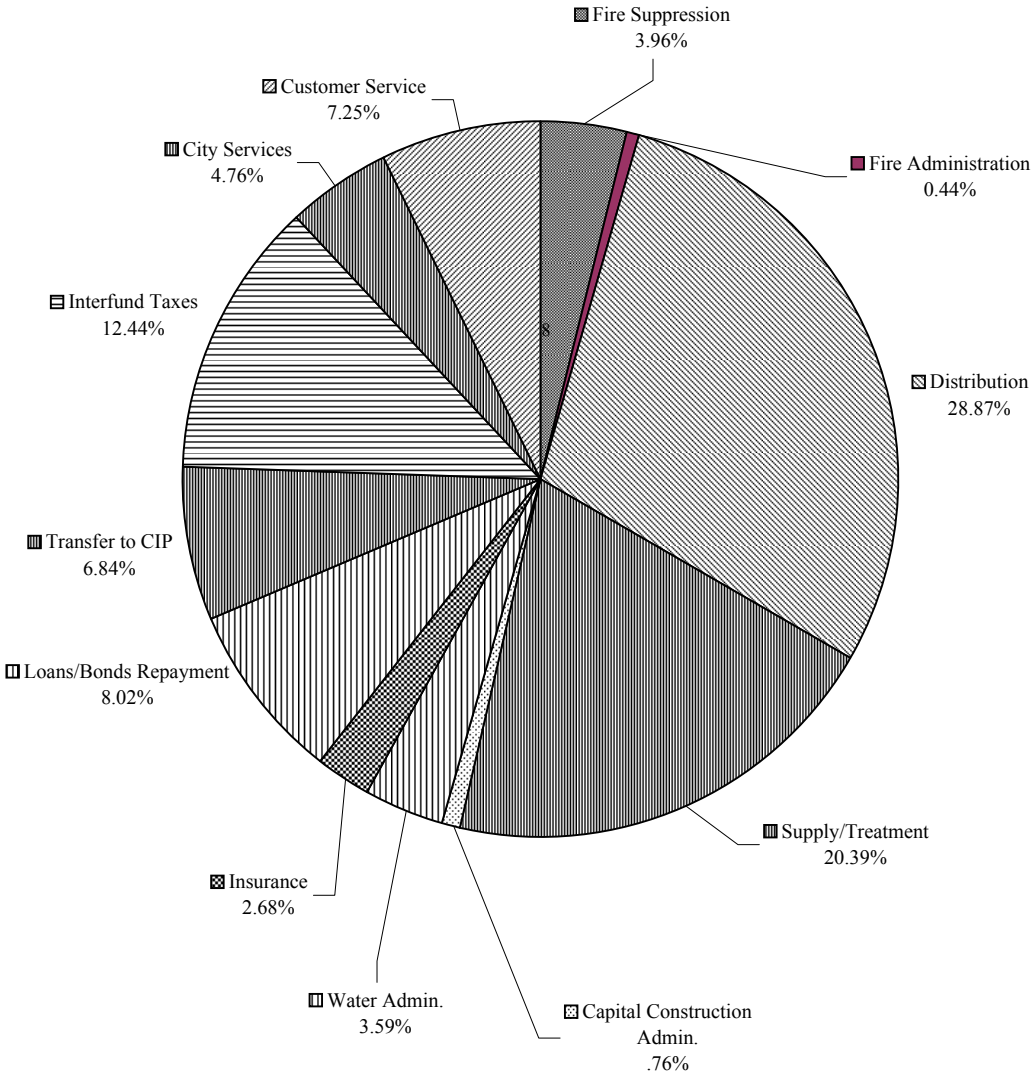
The year-end balance for 2008 is estimated at $1,889,503. Revenues for the 2009 budget year are projected at $6,898,837. Estimated expenditures for 2009 are $7,312,616. The cash dependency on beginning cash reserve is $413,779.

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 645 – Interfund Distributions
Service Unit 699 – General Revenues

WATER OPERATING FUND

$$7,312,616 - Total 2009 Expenditure Budget



Note: CIP transfer includes $100,000 for Utility Services System.

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1273	Water and Irrigation Manager	.75	.75	.75
11105	Water/Irrigation Engineer	.70	.70	.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
7151	Water/Irrigation Administrative Specialist	1.00	1.00	1.00
8681	Water/Irrigation Storekeeper	.75	.75	.75
8750	Utilities Locator	.40	.40	.40

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
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	.00
	Water Treatment Plant Operator I	.00	.00	1.00 (1)
	Water Treatment Operator II & III	.00	.00	6.00 (1)
8335	Water Quality Specialist	1.00	1.00	1.00
8742	Waterworks Specialist II	5.00	5.00	7.00
8741	Waterworks Specialist I	4.00	4.00	2.00
8741	Waterworks Specialist I Temporary	.42	.42	.42
8610	Waterworks Laborer Helper (Temporary)	.85	.85	.55
1271	City Engineer	.00	.00	.08 (2)
11107	Chief Engineer	.08	.08	.08
3130	Development Engineer	.40	.40	.40
4441	Codes Permit Technician	.35	.35	.35
10602	Engineering Office Assistant	.08	.08	.08
1275	Deputy Director Comm & Eco Development	.10	.10	.00
11104	Engineering Senior Engineer	.08	.08	.08
10601	Engineering Contracts Specialist	.20	.20	.20
4141	Engineering Construction Inspector	.11	.11	.11
Total Personnel		**31.27**	**31.27**	**31.95**

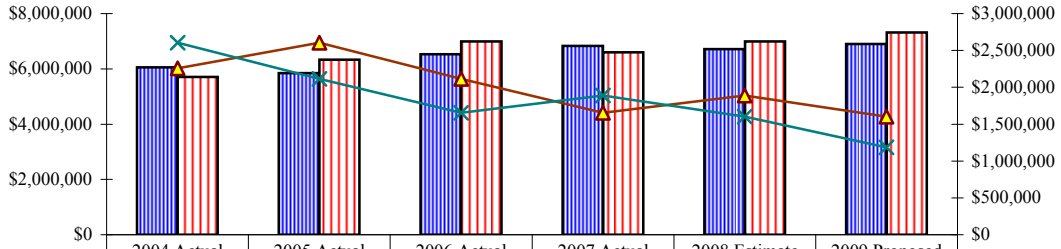
(1) Budgeted Policy Issue to upgrade the Chief Operators to Water Treatment Operator II & III, also added new position of Water Treatment Plant Operator I (Operator in Training).
(2) Adds Water/Irrigation portion of the City Engineer.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
122 Fire Suppression	$250,082	$290,569	$202,506	$279,248	$289,642	99.7	103.7
129 Administration	27,463	29,833	21,562	29,833	31,918	107.0	107.0
341 Potable Water Distribution	1,896,578	2,024,665	1,475,433	1,993,119	2,110,656	104.3	105.9
343 Potable Water Supply	1,275,036	1,393,147	942,834	1,321,073	1,491,148	107.0	112.9
348 Capital Improvement	47,591	52,058	37,465	52,358	55,818	107.2	106.6
349 Administration	1,999,980	2,139,458	1,569,117	2,147,283	2,246,681	105	104.6
645 Interfund Distribution	1,097,509	1,374,957	787,686	1,174,960	1,086,752	79.0	92.5
Total Expenditures	$6,594,239	$7,304,687	$5,036,602	$6,997,875	$7,312,616	100.1	104.5
Revenue Summary By Service Unit							
122 Fire Suppression	$7,874	$5,000	$0	$0	$0	0	
341 Potable Water Distribution	6,693,796	6,609,000	4,812,083	6,609,000	6,801,000	102.9	102.9
348 Capital Improvement	84,536	65,000	58,757	67,200	65,000	100.0	96.7
645 Interfund Distribution	10,986	10,987	10,986	10,990	10,987	100.0	100
699 General Revenues	1,686,549	1,489,937	1,902,975	1,911,553	1,622,718	108.9	84.9
Total Revenues	$8,483,742	$8,179,924	$6,784,801	$8,598,743	$8,499,705	103.9	98.9

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,510,978	1,618,508	1,116,540	1,544,902	1,739,368	107.5	23.8
200 Personnel Benefits	510,042	578,298	394,016	564,398	621,078	107.4	8.5
Sub-Total Salaries and Benefits	2,021,020	2,196,807	1,510,556	2,109,301	2,360,446	107.5	32.3
300 Supplies	602,809	645,008	528,794	637,173	673,500	104.4	9.2
400 Other Services And Charges	500,436	585,838	358,834	569,863	563,837	96.2	7.7
500 Intergov Srvcs/Other Interfund	2,014,953	2,346,084	1,466,123	2,146,084	2,065,631	88.1	28.3
600 Capital Outlays	11,798	15,000	19,872	19,500	17,000	113.3	0.2
700 Debt Service	236,525	238,973	178,145	238,976	235,221	98.4	3.2
900 Interfund Payment For Svcs	1,206,698	1,276,978	974,278	1,276,978	1,396,981	109.4	19.1
Total Expenditures	$6,594,239	$7,304,687	$5,036,602	$6,997,875	$7,312,616	100.1	100.0

WATER OPERATING FUND FINANCIAL DATA



	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Proposed
Revenues	$6,055,418	$5,848,935	$6,528,366	$6,831,147	$6,709,240	$6,898,837
Expenditures	$5,707,158	$6,337,734	$6,990,955	$6,594,239	$6,997,875	$7,312,616
Beg Bal	$2,255,723	$2,603,983	$2,115,184	$1,652,595	$1,889,503	$1,600,868
End Bal	$2,603,983	$2,115,184	$1,652,595	$1,889,503	$1,600,868	$1,187,089

EXPLANATORY NARRATIVE

Projected revenues for 2009 are $6,898,837, up from the 2008 year-end estimate of $6,709,240. The increase is due primarily to an adopted 5.5% revenue rate increase effective January, 2009; however, only a 3% revenue increase has been budgeted.

Service Unit 122 – Fire Suppression

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
SERVICE UNIT 122 FIRE SUPPRESSION			
Fire Hydrants Painted	525	667	700
City Fire Hydrants Tested	2,184	2,210	2,210
Nob Hill Water Association Fire Hydrants within City Limits Tested Limits	740	0 (1)	0 (1)
Fire Hydrants Repaired	31	25	25
Fire Hydrants Replaced	30	25	25
New Fire Hydrants Installed	20	10	10

(1) Nob Hill Water Association is testing their own fire hydrants.

The 2009 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 2009 is $137,591, up from the 2008 year-end estimate of $133,059, an increase of $4,532 or 3.4%. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 is $46,966, up from the 2008 year-end estimate of $46,572, an increase of $394 or 0.9%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Office and Operating Supplies – The budget for 2009 is $55,000, the same as the 2008 year-end estimate. Costs of fire hydrants and repair materials continue to increase, which correlates to fewer hydrants being replaced.

Account 400 Other Services and Charges – The budget for 2009 is $5,800, down from the 2008 year-end estimate of $6,500, a decrease of $700 or 10.8%. 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 2009 is $44,286, up from the 2008 year-end estimate of $38,117, an increase of $6,169 or 16.2%. The details are as follows:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Rentals/M&O, Garage (1)	$11,316	$10,194	$14,111
Rentals/Replacement, Garage (1)	13,500	15,200	17,000
Rentals/M&O, Radios (1)	100	100	300
Rentals for Public Works Complex (1)	12,436	12,623	12,875
Total	$37,352	$38,117	$44,286

(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 – Represents maintenance of the fleet performed by the City Garage.
- Rentals/Replacement, Garage – Fleet replacement. For 2009 this line is increased to keep in line with the cost of vehicle replacements.
- Rentals/Maintenance and Operation, Radios – Funds ongoing maintenance on the two-way radios service provided by the Public Safety Communication Department.
- Account 980 Garage Plant Expenses – Rent for the water distribution facility at the Public Works Complex.

Account 340 Charges for Services – The budget for 2009 is $0. Revenue was collected from Nob Hill Water Association for testing Nob Hill Water fire hydrants within the city limits; however, Nob Hill Water is now testing their own hydrants.

Summary – The 2009 proposed budget level of $289,642 is up from the 2008 year-end estimate of $279,248, an increase of $10,394 or 3.7%. This is due to cost increases in labor, benefits, materials, and retirements.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$122,154	$134,731	$96,590	$127,609	$133,389	99.0	104.5
120 Overtime	3,655	2,500	2,029	2,500	2,500	100.0	100.0
130 Special Pay	1,274	1,450	952	1,450	1,702	117.4	117.4
140 Retirement/Term Cashout	33	3,000	23	1,500	0	0.0	0.0
Total	127,116	141,681	99,594	133,059	137,591	97.1	103.4
200 Personnel Benefits	39,141	50,072	34,006	46,572	46,966	93.8	100.9
310 Office And Operating Supplies	40,516	55,000	38,067	55,000	55,000	100.0	100.0
400 Other Services And Charges							
430 Transportation/Training	0	0	40	100	100 *		100.0
480 Repairs And Maintenance	5,844	5,500	1,424	5,500	5,500	100.0	100.0
490 Miscellaneous	112	200	762	900	200	100.0	22.2
Total	5,956	5,700	2,225	6,500	5,800	101.8	89.2
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	24,916	25,494	19,146	25,494	31,411	123.2	123.2
980 Interfund Garage/Plant Chgs	12,436	12,623	9,467	12,623	12,875	102.0	102.0
Total	37,352	38,117	28,613	38,117	44,286	116.2	116.2
Total Expenditures - Srv Unt 122	$250,082	$290,569	$202,506	$279,248	$289,642	99.7	103.7
Revenues							
340 Charges For Goods & Services	$7,874	$5,000	$0	$0	$0	0.0	

Service Unit 129 – Fire Suppression Administration

The 2009 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 2009 is $25,882, up from the 2008 year-end estimate of $24,376, an increase of $1,506 or 6.2%. The salary account includes an estimate for the management pay and compensation adjustment (PACA).

Account 200 Personnel Benefits – The budget for 2009 is $6,036, up from the 2008 year-end estimate of $5,458, an increase of $578 or 10.6%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Summary – The 2009 budget for this service unit is $31,918, up from the 2008 year-end estimate of $29,833, an increase of $2,085 or 7%.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$22,573	$24,376	$17,647	$24,376	$25,882	106.2	106.2
200 Personnel Benefits	4,890	5,458	3,915	5,458	6,036	110.6	110.6
Total Expenditures - Srv Unt 129	$27,463	$29,833	$21,562	$29,833	$31,918	107.0	107.0

Service Unit 341 – Potable Water Distribution

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
SERVICE UNIT 341 WATER DISTRIBUTION			
Water Meters in Place	18,600	18,655	18,720
New Water Services Installed	161	115	115
Water Service Meter Sets Replaced	120	10	100
Number of Water Meters Replaced	170	350	360
Number of Water Main Breaks	6	5	5

The 2009 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 2009 is $869,096, up from the 2008 year-end estimate of $818,201, an increase of $50,895 or 6.2%. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 is $333,919, up from the 2008 year-end estimate of $316,830, an increase of $17,089 or 5.4%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Office and Operating Supplies – The budget for 2009 is $374,500, up from the 2008 year-end estimate of $350,825, an increase of $23,675 or 6.8%. This account supports office supplies, printing, fittings and hardware used in maintaining the Water Distribution System, e.g. water meters, valves, pipes, and other materials and equipment. The largest impact in this area is due to price increases in fuel, steel, copper, brass and plastics.

Account 310 Supplies – Office supplies, printing, and to purchase supplies for maintenance of the water distribution system.

Account 320 Fuel Consumed – Purchase of fuel for vehicles and equipment.

Account 340 Stock Items – Materials and supplies required for water distribution system repair and maintenance.

Account 350 Small Tools and Minor Equipment – Tools and minor equipment purchases less than $5,000 e.g. radios, hand tools, and computer equipment.

Account 400 Other Services and Charges – The budget for 2009 is $121,363, down from the 2008 year-end estimate of $126,164, a decrease of $4,801 or 3.8%. 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 – Engineering cost 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 – Telephone, cell phones, and related communication expenses.

Account 430 Transportation/Training – Travel related to training required for mandatory State Waterworks Certification. Currently 12 out 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 – Advertisements for replacement operators, project and advertisement associated with water quality.

Account 470 Public Utility Services – Disposal of concrete, asphalt and other waste.
Account 480 Repairs and Maintenance – Contractor services e.g. saw cutting of 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:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
491 – Miscellaneous Expense	$4,658	$6,000	$6,000
493 – Dues and Subscriptions	6,240	5,500	5,500
49R – Recruiting Expense	337	2,000	500
Total	$11,235	$13,500	$12,000

Account 491 Miscellaneous Expense – 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 – 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. Types of expenses are 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	Cross Connection Control Certified Staff
American Water Works 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
Railroad Crossing Fees	Annual Fee	Where Water Mains cross under Railroads

Account 49R Recruiting Expense – Pre-employment physical and drug screening expenses when recruiting for new hires.

Account 4WO Water Quality Tests – Water quality testing required after new water mains have been installed or after repairs are made.

Account 530 State/County Taxes – The budget for 2009 is $152,100, the same as the 2008 year-end estimate. This account pays the State Utility 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 2009 is $11,000, up from the 2008 year-end estimate of $10,800, an increase of $200 or 1.9%. This account is used to purchase trench excavation safety equipment.

Account 900 Interfund Payment for Services – The budget for 2009 of $248,679 up from the 2008 year-end estimate of $218,200, an increase of $30,479 or 14%. The details are as follows:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Rentals/M&O, Garage	$64,996	$58,312	$80,720
Rentals/Replacement, Garage	76,500	86,360	92,000
Rentals/M&O, Radios	500	500	1,500
Labor and Materials/Special Repairs	0	1,500	1,500
Rentals for Public Works Complex	70,471	71,528	72,959
Total	$212,467	$218,200	$248,679

- Rentals/Maintenance and Operation Garage – Maintenance of the fleet performed by the City Garage.
- Rentals/Replacement, Garage – Fleet replacement costs.
- Rentals/Maintenance and Operation, Radios – Ongoing maintenance on the two-way radios service provided by the Public Safety Communication Department.
- Labor and Materials/Special Repairs – Special repairs that may be necessary, that are performed and provided by the City Garage or other City funds.

Account 980 Garage Plant Expenses – Rental of the water distribution facility at the Public Works Complex.

Revenue – The budget for 2009 is $6,801,000, up from the 2008 year-end estimate of $6,609,000, an increase of $192,000 or 2.9%. The 2009 projected revenue includes the rate adjustment of 5.5% that was approved by Council in 2005.

Summary – The budget for 2009 is $2,110,656, up from the 2008 year-end estimate of $1,993,119, an increase of $117,537 or 5.9%.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$763,640	$802,596	$553,647	$775,401	$835,920	104.2	107.8
120 Overtime	24,691	20,000	15,646	20,000	20,000	100.0	100.0
130 Special Pay	10,805	10,800	8,492	10,800	13,176	122.0	122.0
140 Retirement/Term Cashout	9,194	12,000	11,766	12,000	0	0.0	0.0
Total	808,331	845,396	589,551	818,201	869,096	102.8	106.2
200 Personnel Benefits							
200 Personnel Benefits	278,238	322,030	219,917	311,030	327,919	101.8	105.4
280 Clothing And Miscellaneous	5,338	5,800	4,624	5,800	6,000	103.5	103.5
Total	283,576	327,830	224,541	316,830	333,919	101.9	105.4
300 Supplies							
310 Office & Operating Supplies	97,637	96,000	78,471	96,000	101,000	105.2	105.2
320 Fuel Consumed	39,332	46,325	33,174	46,325	55,000	118.7	118.7
340 Items Purchased For Resale	200,560	200,000	201,706	200,000	210,000	105.0	105.0
350 Small Tools And Equipment	8,766	8,500	6,951	8,500	8,500	100.0	100.0
Total	346,295	350,825	320,302	350,825	374,500	106.8	106.8
400 Other Services And Charges							
410 Professional Services	4,927	2,200	912	2,200	2,200	100.0	100.0
420 Communications	10,616	10,714	7,499	11,064	11,263	105.1	101.8
430 Transportation/Training	1,149	4,000	1,657	2,000	3,500	87.5	175.0
440 Advertising	113	300	241	300	300	100.0	100.0
450 Operating Rentals & Leases	1,870	2,000	217	2,000	2,000	100.0	100.0
470 Public Utility Services	1,834	2,000	7,106	8,000	3,000	150.0	37.5
480 Repairs And Maintenance	66,363	86,500	34,468	86,500	86,500	100.0	100.0
490 Miscellaneous	11,234	12,000	9,873	13,500	12,000	100.0	88.9
4W0 Water Quality Tests	328	600	220	600	600	100.0	100.0
Total	98,434	120,314	62,194	126,164	121,363	100.9	96.2
530 State/County Taxes & Assmt	140,558	152,100	105,414	152,100	152,100	100.0	100.0
640 Machinery And Equipment	6,917	10,000	10,782	10,800	11,000	110.0	101.9
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	141,996	146,672	109,004	146,672	175,720	119.8	119.8
980 Interfund Garage/Plant Chgs	70,471	71,528	53,645	71,528	72,959	102.0	102.0
Total	212,467	218,200	162,649	218,200	248,679	114.0	114.0
Total Expenditures - Srv Unt 341	$1,896,578	$2,024,665	$1,475,433	$1,993,119	$2,110,656	104.3	105.9
Revenues							
340 Charges For Goods & Services	$6,583,290	$6,499,000	$4,701,070	$6,499,000	$6,691,000	103.0	103.0
370 Prop/Trust Gains And Other	110,506	110,000	111,013	110,000	110,000	100.0	100.0
Total Revenues - Srv Unt 341	$6,693,796	$6,609,000	$4,812,083	$6,609,000	$6,801,000	102.9	102.9

Service Unit 343 – Potable Water Supply

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 343 Water Supply, Treatment And Storage			
Millions of Gallons of Water Produced	4,800	4,200	4,500
Number of Water Quality Complaints	10	15	10
Percent of Water Meeting Disinfection Requirement	99.9%	100%	100%
Percent of Water Below Maximum Contaminate Levels	100%	100%	100%
Percent of Water Meeting Treatment Optimization Performance Goal (1)	99.9%	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.

The 2009 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 2009 of $542,914 is up from the 2008 year-end estimate of $417,174, an increase of $125,740 or 30.1%. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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. This line item includes the addition of a Water Treatment Plant Operator I (Operator in Training), a budgeted policy issue. The addition of this position is to put a training program in place to help relieve some of the difficulties in finding certified replacements for vacant operator positions. The 2009 budget also includes funds to cover an anticipated reclassification of the certified operators.

Account 200 Personnel Benefits – The budget for 2009 of $192,361 is up from the 2008 year-end estimate of $155,906, an increase of $36,455 or 23.4%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase. This line item includes the addition of a Water Treatment Plant Operator I (Operator in Training), a budgeted policy issue. The addition of this position is to put a training program in place to help relieve some of the difficulties in finding certified replacements for vacant operator positions.

Account 300 Office and Operating Supplies – The budget for 2009 is $244,000, up from the 2008 year-end estimate of $231,348, an increase of $12,652 or 5.5%. There have been several large increases in chemical costs over the last five years.

Account 310 Supplies – Office supplies, printing, and to purchase supplies for maintaining the Water Treatment Plant, intake and wells.

Account 320 Fuel Consumed – Purchase of fuel for vehicles, and emergency power generators.

Account 350 Small Tools and Minor Equipment – Tools and minor equipment purchases less than $5,000 e.g. radios, hand tools, and computer equipment.

Account 3A0 Aluminum Sulfate – Aluminum sulfate used as a coagulant. In an attempt to save costs the water plant has conducted several tests with alternate coagulation chemicals. One of those chemicals has proven to work better than the current coagulant and we are in the process of moving to the new chemical. This chemical will not be less expensive than the current coagulant but will allow us to save costs in several other areas.

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 is used as a filter and 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 2009 is $324,023, down from the 2008 year-end estimate of $327,565, a decrease of $3,542 or 1.1%.

Account 410 Professional Services – Costs for engineering associated with the Water Treatment Plant and Telemetry Control Systems.

Account 420 Communications – Telephone, cell phones and related communication expenses.

Account 430 Transportation/Training – 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 – Advertisements for replacement operators, project and other advertisements associated with water quality.

Account 470 Public Utility Services – Electricity, irrigation assessments for the reservoir sites and refuse expenses.

Account 480 Repairs and Maintenance – Contractors to clean the wastewater recycle lagoon, painting, janitorial services, and other contractor supplied services.

Account 490 Miscellaneous – The account is detailed as follows:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
491-Miscellaneous Expense	$5,838	$10,000	$10,000
493-Dues and Subscriptions	19,020	14,000	15,000
49R- Recruiting Expenses	5,007	500	500
Total	$29,862	$24,500	$25,500

Account 491 Miscellaneous Expense – 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 – 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 types of expenses are listed below:

Type	Purpose	Affected Staff/Area
Water Treatment Plant Certification	Certification Renewal	Certified Staff
Washington Rural Water Association	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
Storage Water from BOR	Annual Fee	All City

Account 49R Recruiting Expenses – Pre-employment physical and drug screening expenses when recruiting for new hires.

Account 4W0 Water Quality Tests – Water quality testing.

Account 530 State/County Taxes – The budget for 2009 is $152,000, the same as the 2008 year-end estimate. This account pays the State Utility 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 2009 is $6,000, down from the 2008 year-end estimate of $8,700, a decrease of $2,700 or 31%. 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 2009 is $29,849, up from the 2008 year-end estimate of $28,380, an increase of $1,469 or 5.2%.

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Rentals/M&O, Garage	$3,097	$2,780	$3,849
Rentals/Replacement Garage	22,000	25,400	25,400
Rentals/M&O Radios	200	200	600
Total	$25,297	$28,380	$29,849

- Rentals/Maintenance and Operation Garage – Maintenance of the fleet performed by the City Garage.
- Rentals/Replacement Garage –Fleet replacement. This is increased to keep in line with the cost of vehicle replacements
- Rentals/Maintenance and Operation, Radios – Ongoing maintenance on the two-way radios service provided by the Public Safety Communication.

Summary – The 2009 budget is projected at $1,491,148, up from the 2008 year-end estimate of $1,321,073, an increase of $170,075 or 12.9%.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$331,852	$419,463	$260,746	$377,174	$512,842	122.3	136.0
120 Overtime	49,254	35,500	36,635	40,000	30,000	84.5	75.0
130 Special Pay	0	0	18	0	72		
140 Retirement/Term Cashout	29,620	0	0	0	0		
Total	410,726	454,963	297,400	417,174	542,914	119.3	130.1
200 Personnel Benefits							
200 Personnel Benefits	147,320	152,806	101,399	153,406	189,861	124.3	123.8
280 Clothing And Miscellaneous	1,131	2,500	2,116	2,500	2,500	100.0	100.0
Total	148,451	155,306	103,515	155,906	192,361	123.9	123.4
300 Supplies							
310 Office & Operating Supplies	29,112	44,000	32,635	44,000	49,000	111.4	111.4
320 Fuel Consumed	6,430	7,098	4,383	7,098	10,000	140.9	140.9
350 Small Tools And Equipment	1,329	3,000	763	3,000	3,000	100.0	100.0
3A0 Liquid Alum Sulphate	51,082	52,000	46,362	58,000	60,000	115.4	103.5
3C0 Chemicals	29,527	31,085	26,591	32,250	35,000	112.6	108.5
3F0 Fluoride	21,410	27,000	24,036	27,000	27,000	100.0	100.0
3S0 Soda Ash	77,109	75,000	35,656	60,000	60,000	80.0	100.0
Total	215,998	239,183	170,425	231,348	244,000	102.0	105.5
400 Other Services And Charges							
410 Professional Services	4,160	3,000	16	3,000	3,000	100.0	100.0
420 Communications	3,109	4,021	2,302	4,021	4,148	103.2	103.2
430 Transportation/Training	268	1,400	546	1,400	1,400	100.0	100.0
440 Advertising	111	1,000	246	1,000	1,000	100.0	100.0
470 Public Utility Services	188,851	198,395	133,851	173,644	178,975	90.2	103.1
480 Repairs And Maintenance	52,751	50,000	33,180	50,000	50,000	100.0	100.0
490 Miscellaneous	29,862	30,500	15,735	24,500	25,500	83.6	104.1
4W0 Water Quality Tests	50,013	70,000	49,780	70,000	60,000	85.7	85.7
Total	329,125	358,315	235,657	327,565	324,023	90.4	98.9

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
530 State/County Taxes & Assmt	140,558	152,000	105,414	152,000	152,000	100.0	100.0
640 Machinery And Equipment	4,880	5,000	9,090	8,700	6,000	120.0	69.0
950 Interfund Opt Rental & Lease	25,297	28,380	21,333	28,380	29,849	105.2	105.2
Total Expenditures - Srv Unt 343	$1,275,036	$1,393,147	$942,834	$1,321,073	$1,491,148	107.0	112.9

Service Unit 348 – Capital Improvements

The 2009 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 2009 is $41,188, up from the 2008 year-end estimate of $38,630, an increase of $2,558 or 6.6%. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 is $10,311, up from the 2008 year-end estimate of $9,425, an increase of $886 or 9.4%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 400 Other Services and Charges – The budget for 2009 is $4,319, a slight increase from the 2008 year-end estimate of $4,303.

Account 420 Communications – Telephone, cell phone and related communication expenses.

Account 430 Transportation/Training – 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
Contract Administration Training	In-State	Certified Staff

Account 490 Miscellaneous – Hydraulic water system computer model, certification and membership in the American Water Works Association.

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
491-Miscellaneous Expense	$545	$900	$900
493-Dues and Subscriptions	869	1,300	1,300
Total	$1,414	$2,200	$2,200

Account 491 Miscellaneous Expense – 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 – – 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

Revenue – The budget for 2009 is $65,000, down from the 2008 year-end estimate of $67,200, a decrease of $2,200 or 3.3%. These revenues are from water connection charges and base irrigation charges.

Summary – The 2009 budget for this service unit is $55,818, up from the 2008 year-end estimate of $52,358, an increase of $3,460 or 6.6%.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$35,742	$37,630	$28,147	$37,630	$40,188	106.8	106.8
120 Overtime	629	1,000	4	1,000	1,000	100.0	100.0
Total	36,370	38,630	28,151	38,630	41,188	106.6	106.6
200 Personnel Benefits	8,330	9,425	6,775	9,425	10,311	109.4	109.4
400 Other Services And Charges							
420 Communications	1,230	603	206	603	619	102.7	102.7
430 Transportation/Training	248	1,500	582	1,500	1,500	100.0	100.0
490 Miscellaneous	1,413	1,900	1,752	2,200	2,200	115.8	100.0
Total	2,891	4,003	2,540	4,303	4,319	107.9	100.4
Total Expenditures - Srv Unt 348	$47,591	$52,058	$37,465	$52,358	$55,818	107.2	106.6
Revenues							
370 Propr/Trust Gains And Other	$84,536	$65,000	$58,757	$67,200	$65,000	100.0	96.7
Total Revenues - Srv Unt 348	$84,536	$65,000	$58,757	$67,200	$65,000	100.0	96.7

Service Unit 349 – Potable Water Administration

The 2009 proposed expenditures in this service unit are for compensation and benefits for 50% of the Water/Irrigation Manager, a percentage of six employees in the Engineering Division, one employee from the Codes Division, liability insurance, city services, in lieu taxes and utility billing services for the administration of the domestic water system.

Account 100 Salaries and Wages – The budget for 2009 is $122,697, up from the 2008 year-end estimate of $113,463, an increase of $9,234 or 8.1%. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account. This account also includes the addition of 8% of the City Engineer's salary.

Account 200 Personnel Benefits – The budget for 2009 is $31,486, up from the 2008 year-end estimate of $30,208, an increase of $1,278 or 4.2%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 400 Other Services and Charges – The budget for 2009 is $108,332, up from the 2008 year-end estimate of $105,331, an increase of $3,001 or 2.9%.

Account 410 Professional Services – 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 included is funding of the Yakima Basin Storage Alliance. Types of services listed are as follows:

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

Account 420 Communications – Telephone, cell phone and related communication expenses.

Account 430 Transportation/Training – 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 – 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.

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
491-Miscellaneous Expense	$459	$2,000	$2,000
493-Dues and Subscriptions	5,649	12,000	15,000
49I- Interest on Deposits	1,374	1,500	1,500
Total	$7,482	$15,500	$18,500

Account 491 Miscellaneous Expense – 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
Yakima Basin Water Resources Agency	In-State	Water Manager Assistant City Manager / Council Members
WETRC Seminars	In-State	Water Manager

Dues and Subscriptions 493 – 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
Washington Water Utility Council	Annual Fee	All City

Account 4O0 Operating Permit – 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.

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 2009 is $910,000, up from the 2008 year-end estimate of $906,000, an increase of $4,000 or 0.4%. Increases are due to a scheduled 5.5% revenue increase to rates in January, 2009.

Account 900 Interfund Charges – The budget for 2009 is $1,074,167, up from the 2008 year-end estimate of $992,281, an increase of $81,886 or 8.3%. Components of these charges are as follows:

- Insurance – Water Division's share of the City's general liability insurance.
- City Services – Services rendered by City administration on behalf of the Water Division.
- Customer Services – Service by utility billing for billing, collection and meter reading.

Summary – The budget for 2009 is $2,246,681, up from the 2008 year-end estimate of $2,147,283, an increase of $99,398 or 4.6%.

Dept 474 Water Operating Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$102,598	$111,963	$83,912	$111,963	$120,945	108.0	108.0
120 Overtime	2,420	1,500	204	1,500	1,500	100.0	100.0
130 Special Pay	0	0	81	0	252		
140 Retirement/Term Cashout	845	0	0	0	0		
Total	105,862	113,463	84,198	113,463	122,697	108.1	108.1
200 Personnel Benefits	25,654	30,208	21,264	30,208	31,486	104.2	104.2
400 Other Services And Charges							
410 Professional Services	40,754	72,000	34,896	72,000	72,000	100.0	100.0
420 Communications	1,210	1,006	952	1,031	1,032	102.6	100.1
430 Transportation/Training	375	2,500	538	2,500	2,500	100.0	100.0
490 Miscellaneous	7,482	7,700	11,861	15,500	18,500	240.3	119.4
4O0 State Water Oper Permit	14,208	14,300	7,970	14,300	14,300	100.0	100.0
Total	64,029	97,506	56,218	105,331	108,332	111.1	102.9
540 Taxes And Assessments	872,853	906,000	645,754	906,000	910,000	100.4	100.4
900 Interfund Payment For Svcs							
960 Interfund Insurance Services	177,612	186,492	186,492	186,492	195,817	105.0	105.0
990 Interfund Admin Charges	753,970	805,789	575,191	805,789	878,350	109.0	109.0
Total	931,582	992,281	761,683	992,281	1,074,167	108.3	108.3
Total Expenditures - Srv Unt 349	$1,999,980	$2,139,458	$1,569,117	$2,147,283	$2,246,681	105.0	104.6

Service Unit 645 – Interfund Distribution

The 2009 proposed expenditures in this service unit are for debt service payments and interfund transfers.

The budget for 2009 is $1,086,752, down from the 2008 year-end estimate of $1,174,960, a decrease of $88,208 or 7.5%. Details of the service unit are as follows:

Expenditures	2007 Actual	2008 Amended Budget	2009 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	2,046	3,273	1,636	07/01/2009
Transfer to CIP	500,000	500,000	400,000	N/A
1998 Water Bond	244,005	244,005	234,560	09/01/2018
1998 Water/Wastewater Bond	44,982	44,982	44,974	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	11,115	11,452	10,103	07/01/2023
Drinking Water SRF Loan	47,073	47,073	46,541	10/01/2025
Interest on Drinking Water SRF Loan	3,307	4,189	3,956	10/01/2025
Utility Customer Service System	0	75,000	100,000	N/A
Airport water/Wastewater Line SIED Payment (1)	7,911	8,360	8,826	06/01/2012
Airport water/Wastewater Line SIED Interest Payment (1)	3,075	2,630	2,160	06/01/2012
Total	$1,097,510	$1,174,960	$1,086,752	

(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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
500 Intergovernmental Services							
550 Interfund Subsidies	$788,987	$1,063,987	$569,102	$863,987	$779,534	73.3	90.2
560 Interfund Transfers	71,997	71,997	40,439	71,997	71,997	100.0	100.0
Total	860,984	1,135,984	609,541	935,984	851,531	75.0	91.0
780 Intergovernmental Loans	216,983	216,984	170,355	217,432	217,366	100.2	100.0
830 Debt Service - External Ltd-Int	19,542	21,989	7,790	21,544	17,855	81.2	82.9
Total Expenditures - Srv Unt 645	$1,097,509	$1,374,957	$787,686	$1,174,960	$1,086,752	79.0	92.5
Revenues							
360 Miscellaneous Revenues	$10,986	$10,987	$10,986	$10,990	$10,987	100.0	100.0
Total Revenues - Srv Unt 645	$10,986	$10,987	$10,986	$10,990	$10,987	100.0	100.0

Service Unit 699 – Summary Revenue

Account 270 Estimated Beginning Unreserved Fund Balance – The budget for 2009 is $1,600,868, a $288,635 or 15.3% decrease from the 2008 year-end estimate of $1,889,503.

Account 360 Miscellaneous Revenue – The budget for 2009 is $20,350, the same as the 2008 year-end estimate.

Account 380 Non-Revenue – The budget for 2009 is $1,500, down from the 2008 year-end estimate of $1,700, a decrease of $200 or 11.8%.

Total Revenue – The budget for 2009 is $1,622,718, a decrease of $288,835 or 15.1% from the 2008 year-end estimate of $1,911,553.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$1,652,595	$1,469,487	$1,889,503	$1,889,503	$1,600,868	108.9	84.7
360 Miscellaneous Revenues	30,668	20,350	10,000	20,350	20,350	100.0	100.0
380 Nonrevenues	3,286	100	3,472	1,700	1,500	1500.0	88.2
Total Revenues - Srv Unt 699	$1,686,549	$1,489,937	$1,902,975	$1,911,553	$1,622,718	108.9	84.9

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 2009:

- Conduct a water leak survey.
- Phase 3 of the 2nd Level Pipe Line Improvements project. Phase I was completed in the spring of 2007 and Phase 2 was completed in 2008. This project replaces the overflow in one of the reservoirs.
- Install a new 3,000 gallonsperminute well at Gardner Park. This well replaces the Ranney Well, providing additional flow to meet peak demands, water demand in water short years, additional emergency resource and meeting new water demands. This project is funded through a 20-year, 0.5% interest Public Works Trust Fund Loan.
- Water's share of the asphalt resurfacing of the Public Works Shop parking area.
- Begin the Water System Plan Update, next plan due in 2010. This early start allows us to complete some of the base requirements and will provide the opportunity to do some water audits.
- Design replacement backwash-water recycle lagoons at the water plant. These new lagoons would replace an existing earth lagoon with concrete lined lagoons. This will prevent possible leaking from the lagoon, increase efficiency and reduce maintenance requirements.
- Replacement of private water mains, connecting dead end water mains and installing water main extensions.
- Automated Meter Reading. This project is to study the different types of automated water meter reading systems so we can make an informed decision on the direction we should take.
- Replace the water main under I-82 at Viola. This is an old, undersized water main that is not in a carrier pipe. Should a leak occur, there could be severe damage to I-82.

The service units in this division are:

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

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$473,612	$2,065,200	$244,682	$628,259	$2,380,100	115.3	378.8
Revenue Summary By Service Unit							
348 Capital Improvement	$500,000	$1,700,000	$1,647,066	$1,840,000	$1,700,000	100.0	92.4
699 General Revenues	1,487,432	861,332	1,513,820	1,521,820	2,741,561	318.3	180.2
Total Revenues	$1,987,432	$2,561,332	$3,160,886	$3,361,820	$4,441,561	173.4	132.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	0	25,000	0	25,000	50,000	200.0	2.1
600 Capital Outlays	473,612	2,040,200	244,682	603,259	2,330,100	114.2	97.9
Total Expenditures	$473,612	$2,065,200	$244,682	$628,259	$2,380,100	115.3	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The total capital outlay for 2009 is $2,380,100 as detailed below.

Capital Outlay Capital Improvements 2009	477 Fund
Water Leak Survey	$25,000
2nd Level Reservoir Pipe Line Improvement Phase 2 (Project #2096)	30,000
New Well at Gardner Park (Project #2132)	1,300,000
PW Shop Parking Lot Paving (Project #2184)	50,100
Water System Plan Update (Project #2258)	25,000
Design Water Plant Recycle Lagoons (Project #2259)	150,000
Water Main Replacement (Project #2260)	150,000
Automated Meter Reading (Project #2261)	500,000
I-82 and Viola Water Main Replacement (Project #2262)	150,000
Total Capital Outlay	$2,380,100

The total 477 Fund Domestic Water Capital Improvement budget for 2009 is $2,380,100, leaving a projected year-end balance of $2,061,461.

Funds budgeted in the 2008 year-end estimate and not spent will be brought forward to 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	$0	$0	$0	$0	$25,000		
480 Repairs And Maintenance	0	25,000	0	25,000	25,000	100.0	100.0
Total	0	25,000	0	25,000	50,000	200.0	200.0
600 Capital Outlays							
640 Machinery And Equipment	0	0	0	0	500,000		
650 Construction Projects	473,612	2,040,200	244,682	603,259	1,830,100	89.7	303.4
Total	473,612	2,040,200	244,682	603,259	2,330,100	114.2	386.3
Total Expenditures - Srv Unt 348	$473,612	$2,065,200	$244,682	$628,259	$2,380,100	115.3	378.8
Revenues							
390 Other Financing Sources	$500,000	$1,700,000	$1,647,066	$1,840,000	$1,700,000	100.0	92.4
Total Revenues - Srv Unt 348	$500,000	$1,700,000	$1,647,066	$1,840,000	$1,700,000	100.0	92.4

Service Unit 699 – General Revenues

Revenue – The total projected revenue for 2009 is $1,708,000 and is comprised of a transfer from the Water operating fund of $400,000, interest earnings from investments of $8,000 and a $1,300,000 PWTF loan for the new well at Gardner Park. The Estimated Beginning Unreserved Fund Balance for 2009 is $2,733,561.

The total projected resources for 2009 are $4,441,561

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$1,479,432	$853,332	$1,513,820	$1,513,820	$2,733,561	320.3	180.6
360 Miscellaneous Revenues	8,000	8,000	0	8,000	8,000	100.0	100.0
Total Revenues - Srv Unt 699	$1,487,432	$861,332	$1,513,820	$1,521,820	$2,741,561	318.3	180.2

CITY MANAGEMENT

2009 PRELIMINARY BUDGET NARRATIVE

Assistant City Manager: Dave Zabell

Division:
Irrigation Operating Fund – 475

Water & Irrigation Manager:
Dave Brown

DEFINITION

The Irrigation Division is responsible for the operation and maintenance of the city-owned irrigation utility. The 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 $0.0292 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. 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 the 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 2009 rate for service is $0.0301 per square foot of lot. The rate includes an O&M component at $0.0161 per square foot and a capital component at $0.0140 per square foot.

A Comprehensive System Plan, or roadmap, to upgrade and rehabilitate the General-308 System was completed in 2000. The City issued revenue bonds in August, 2004, for $5,000,000 and we expect to issue another revenue bond for $5,000,000 in the spring of 2010 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 2009 budget year is located in the Irrigation CIP 479 narrative.

There have been several discussions with Washington Department of Fish and Wildlife (WDFW), Washington State Department of Transportation (WSDOT) 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, short-term design, and fix was completed by Golder and Associates in 2004. We are currently evaluating and implementing some of the alternatives included in the study. Additionally the City is partnering with WSDOT and Yakima County through the Lower Naches River Coordination Partnership Group. The group is evaluating several issues in the Lower Naches River from the Nelson Dam to the confluence, including resolving the problems with the Fruitvale Canal Diversion.

REVENUE

Revenue for the 475 Water Fund is from the following sources:

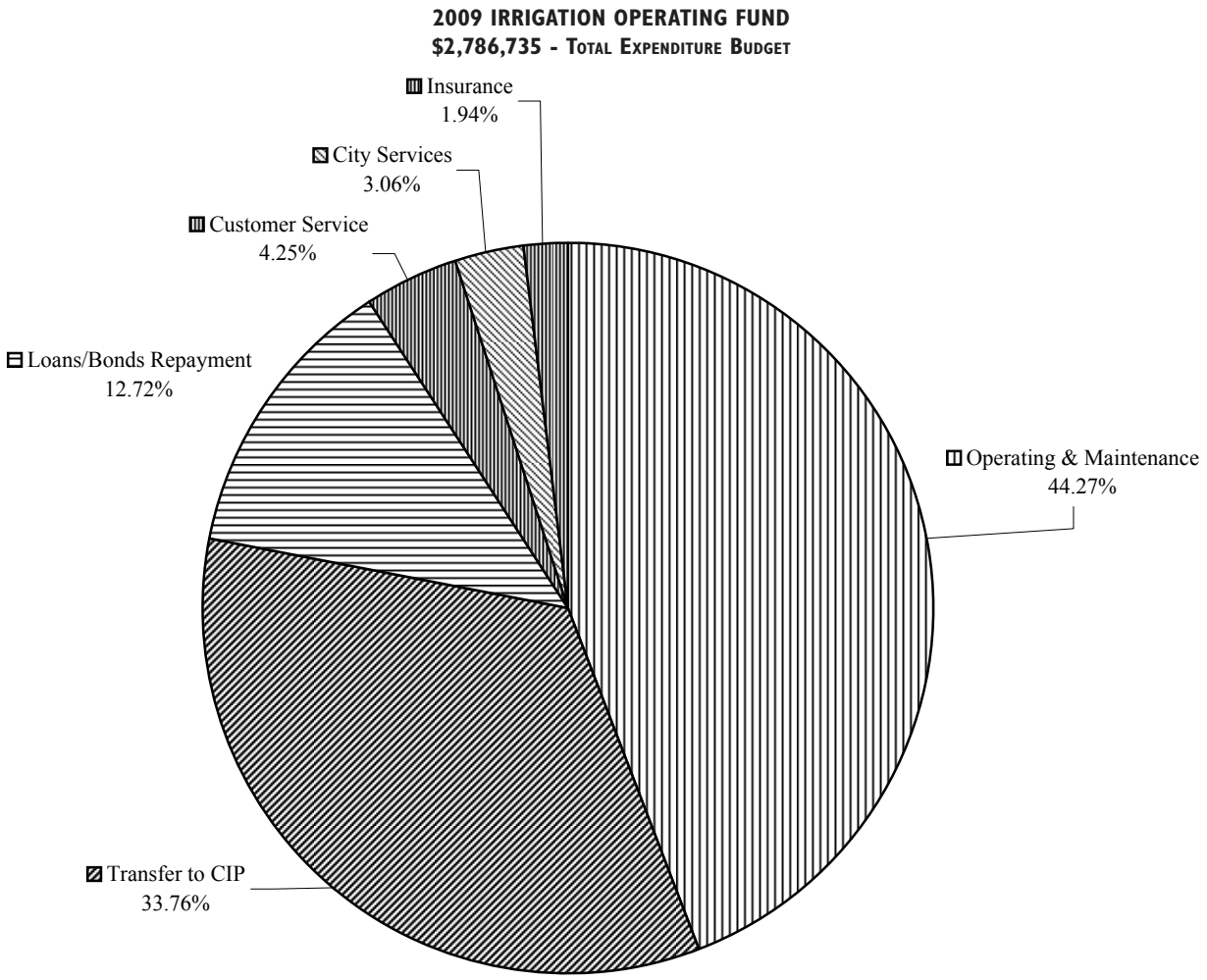
- Fruitvale Canal Billings – Revenue from customers on the Fruitvale Canal
- Irrigation Fees and Charges – Revenue based on the total lot size rate
- Interest – Interest earned from investments and contracts.

SUMMARY

The year-end balance for 2008 is estimated at $181,946. Revenues for the 2009 budget year are projected at $2,665,250. Estimated expenditures for 2009 are $2,786,735. The cash dependency on beginning cash reserve is $121,485.

The service units in this division are:

Service Unit 342 – Irrigation Supply
Service Unit 645 – Interfund Distributions
Service Unit 699 – General Revenues



Note: Transfer to CIP includes $60,000 transfer for Utility Services System

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1273	Water and Irrigation Manager	.25	.25	.25
11105	Water/Irrigation Engineer	.30	.30	.30
13401	Irrigation Supervisor	1.00	1.00	1.00
8673	Irrigation Crew Leader	2.00	2.00	2.00
8672	Irrigation Specialist II	4.00	4.00	3.00 (1)
8671	Irrigation Specialist I	0	0	1.00 (1)
8751	Utilities Locator	.10	.10	.10
7123	Department Assistant III	1.00	1.00	.00 (2)
7151	Water / Irrigation Administrative Specialist	.00	.00	1.00 (2)
8681	Water/Irrigation Storekeeper	.25	.25	.25
11107	Chief Engineer	.02	.02	.02
1271	City Engineer	.00	.00	.02 (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	.15 (4)	.15 (4)
Total Personnel		**9.17**	**9.32**	**9.34**

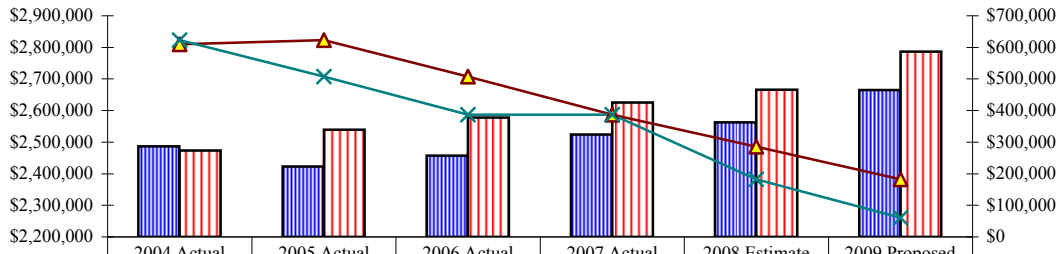
(1) One of the Irrigation Specialist II was replaced with an Irrigation Specialist I.
(2) See budgeted Policy Issue.
(3)Added City Engineer - see budgeted Policy Issue.
(4) Temporary Irrigation Specialist was added to cover for some extended illnesses.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
342 Irrigation Supply	$1,374,271	$1,385,562	$1,058,267	$1,383,251	$1,491,276	107.6	107.8
645 Interfund Distribution	1,251,245	1,282,953	1,034,748	1,282,953	1,295,459	101	101
Total Expenditures	$2,625,516	$2,668,515	$2,093,016	$2,666,204	$2,786,735	104.4	104.5
Revenue Summary By Service Unit							
342 Irrigation Supply	$2,519,731	$2,561,900	$1,986,937	$2,561,900	$2,664,200	104	104
699 General Revenues	390,986	206,671	285,201	286,251	182,996	88.5	63.9
Total Revenues	$2,910,717	$2,768,571	$2,272,138	$2,848,151	$2,847,196	102.8	100

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	463,892	461,289	336,217	459,999	506,298	109.8	18.2
200 Personnel Benefits	184,695	162,464	117,489	162,464	177,308	109.1	6.4
Sub-Total Salaries and Benefits	648,587	623,754	453,706	622,463	683,606	109.6	24.5
300 Supplies	76,056	85,113	52,029	84,613	89,000	104.6	3.2
400 Other Services And Charges	379,388	387,402	333,418	385,882	390,948	100.9	14.0
500 Intergov Srvcs/Other Interfund	1,251,277	1,283,053	1,034,797	1,283,053	1,295,559	101.0	46.5
600 Capital Outlays	3,878	5,000	0	6,000	5,000	100.0	0.2
900 Interfund Payment For Svcs	266,329	284,194	219,066	284,194	322,622	113.5	11.6
Total Expenditures	$2,625,516	$2,668,515	$2,093,016	$2,666,204	$2,786,735	104.4	100.0

IRRIGATION OPERATING FUND FINANCIAL DATA



	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Proposed
Revenues	$2,486,516	$2,422,804	$2,457,294	$2,524,231	$2,562,950	$2,665,250
Expenditures	$2,473,170	$2,538,940	$2,577,906	$2,625,516	$2,666,204	$2,786,735
Beg Bal	$609,889	$623,235	$507,099	$386,487	$285,202	$181,948
End Bal	$623,235	$507,099	$386,487	$386,487	$181,948	$60,463

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Feet of Irrigation Main Replaced by Irrigation Crew	4,140	5,000	5,000
Number of Irrigation Services Replaced	182	231	120
Number of Irrigation Main Leaks	98	80	77
Number of Service Work Orders	1,876	1,780	1,780

Service Unit 342 – Irrigation Supply

The 2009 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 – Expenditures for 2009 is $506,298, up from the 2008 year-end estimate of $459,999, an increase of $46,299 or 10.1%. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments

or changes in eligibility for longevity also affect this account. Also included is an anticipated reclassification of the Irrigation Specialist I & II positions.

Account 120 Overtime – Expenditures for personnel that respond to emergency repairs.

Account 130 Special Pay – Expenditures for personnel on stand-by that respond to emergency shut-offs or repairs during the irrigation season.

Account 200 Personnel Benefits – Expenditures for 2009 is $177,308, up from the 2008 year-end estimate of $162,464, an increase of $14,844 or 9.1%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – Expenditures for 2009 is $89,000, up from the 2008 year-end estimate of $84,613, an increase of $4,387 or 5.2%.

Account 310 Office and Operating Supplies – Price increases in steel and plastics account for the largest impact in this area. This account supports office supplies, repair clamps, valves, pumps and replacement piping for the repair and maintenance of the irrigation systems.
Account 320 Fuel – Fuel used in service trucks, backhoes and pumps.
Account 350 Small Tools and Minor Equipment – Small tools, equipment, including computers, valued at less than $5,000.

Account 400 Other Services and Charges – The budget for 2009 is $390,948, up from the 2008 year-end estimate of $385,882, an increase of $5,066 or 1.3%.

Account 410 Professional Services – 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 – Telephone, cell phone and related communication expenses including postage.

Account 430 Transportation – 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 – Advertisements for employee replacement, project and other advertisement associated with work projects.

Account 450 Operating Rentals and Leases – Rental of backhoe and excavators from outside vendors.

Account 470 Public Utility Services – The detail is as follows:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Pacific Power	$65,758	$70,000	$74,550
Ditch Charges	212,262	225,000	225,000
Landfill Charges	863	1,000	1,000
Total	$278,883	$296,000	$300,550

- Pacific Power – 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 – Shares/contracts from the various ditch and irrigation companies which supply water to various systems throughout the City.
- Landfill Charges – Debris removed from canals and environmentally unsafe spoil from excavation sites is required to be deposited in the landfill.

Account 480 Repairs and Maintenance – 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 – 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.

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
491-Miscellaneous Expense	$6,381	$6,000	$6,000
493-Dues and Subscriptions	14,062	14,000	14,000
49R-Recruiting Expense	1,901	0	0
Total	$22,344	$20,000	$20,000

Account 491 Miscellaneous Expense – 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 – 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	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 – Pre-employment physicals, drug screening and other costs associated with hiring new employees.

Account 530 Taxes – The budget for 2009 is $100, the same as the 2008 year-end estimate.

Account 600 Capital Outlay – The budget for 2009 is $5,000, down from the 2008 year-end estimate of $6,000, a decrease of $1,000 or 16.7%. This line item is for the purchase of replacement pumps for various systems.

Account 900 Interfund Payment for Services – The budget for 2009 is $322,622, up from the 2008 year-end estimate of $284,194, an increase of $38,428 or 13.5%. The expenditures are detailed as follows:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Rentals/M&O - Garage	$19,145	$17,473	$21,562
Rentals/Replacement - Garage	35,000	35,000	35,000
Rentals/M&O - Radios	480	480	1,440
Labor and Materials/Special Repairs	0	500	500
City's General Liability Insurance	48,961	51,409	53,979
Interfund Charges Plant	6,323	6,418	6,546
City Services	66,282	70,033	85,195
Utility Billing Services	90,138	102,881	118,400
Total	$266,329	$284,194	$322,622

- ***Rentals/Maintenance and Operation / Garage*** – 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*** – Ongoing maintenance work on the irrigation radios performed by the Public Safety Communication Department.
- ***Labor and Materials/Special Repairs*** – Special repairs that may be necessary that are performed by equipment rental funds or other City funds.
- ***City's General Liability Insurance*** – Irrigation's share of the City's general liability insurance and contribution to the risk management program.
- ***Interfund Charges Plant*** – Rental of the water irrigation facility at the Public Works Complex.
- ***City Services*** – Services rendered by City administration on behalf of irrigation.
- ***Utility Billing Services*** – Billing of irrigation charges and assistance with billing problems and customer complaints.

Total Expenditures – The proposed expense budget for 2009 is projected at $1,491,276, up from the 2008 year-end estimate of $1,383,251, an increase of $108,025 or 7.8%.

Revenues – The proposed budget for 2009 is $2,664,200, up from the 2008 year-end estimate of $2,561,900, an increase of $102,300 or 4%. This line item includes the proposed 5.5% O & M rate adjustment (2007 adopted policy issue).

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.

Dept 475 Irrigation Operating Fund	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2007	2008 Amended	2008 Actual	2008 Estimated	2009 Projected	% Chng from	% Chng from
Expenses	Actual	Budget	9/30/2008	Year-End	Budget	2 to 5	4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$401,772	$433,289	$310,600	$430,199	$475,326	109.7	110.5
120 Overtime	22,213	24,000	20,101	24,000	24,000	100.0	100.0
130 Special Pay	5,590	4,000	5,517	5,800	6,972	174.3	120.2
140 Retirement/Term Cashout	34,317	0	0	0	0		
Total	463,892	461,289	336,217	459,999	506,298	109.8	110.1
200 Personnel Benefits							
200 Personnel Benefits	182,734	160,164	115,338	160,164	175,008	109.3	109.3
280 Clothing And Miscellaneous	1,961	2,300	2,151	2,300	2,300	100.0	100.0
Total	184,695	162,464	117,489	162,464	177,308	109.1	109.1
300 Supplies							
310 Office & Operating Supplies	50,949	60,000	36,419	60,000	60,000	100.0	100.0
320 Fuel Consumed	21,280	21,113	14,655	21,113	25,000	118.4	118.4
350 Small Tools And Equipment	3,827	4,000	955	3,500	4,000	100.0	114.3
Total	76,056	85,113	52,029	84,613	89,000	104.6	105.2
400 Other Services And Charges							
410 Professional Services	23,783	13,000	13,115	13,000	13,000	100.0	100.0
420 Communications	4,808	5,202	2,769	3,682	4,198	80.7	114.0
430 Transportation/Training	353	1,500	80	1,500	1,500	100.0	100.0
440 Advertising	0	500	33	500	500	100.0	100.0
450 Operating Rentals & Leases	1,064	1,200	0	1,200	1,200	100.0	100.0
470 Public Utility Services	278,883	296,000	264,869	296,000	300,550	101.5	101.5
480 Repairs And Maintenance	48,152	50,000	35,407	50,000	50,000	100.0	100.0
490 Miscellaneous	22,344	20,000	17,144	20,000	20,000	100.0	100.0
Total	379,388	387,402	333,418	385,882	390,948	100.9	101.3
530 State/County Taxes & Assmt	33	100	49	100	100	100.0	100.0
630 Impr Other Than Building	3,878	5,000	0	6,000	5,000	100.0	83.3
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	54,625	53,453	39,834	53,453	58,502	109.5	109.5
960 Interfund Insurance Services	48,961	51,409	51,409	51,409	53,979	105.0	105.0
980 Interfund Garage/Plant Chgs	6,323	6,418	4,813	6,418	6,546	102.0	102.0
990 Interfund Admin Charges	156,420	172,914	123,010	172,914	203,595	117.7	117.7
Total	266,329	284,194	219,066	284,194	322,622	113.5	113.5
Total Expenditures - Srv Unt 342	$1,374,271	$1,385,562	$1,058,267	$1,383,251	$1,491,276	107.6	107.8
Revenues							
310 Taxes	$0	$50	($21)	$50	$50	100.0	100.0
340 Charges For Goods & Services	2,519,501	2,561,700	1,986,812	2,561,700	2,664,000	104.0	104.0
360 Miscellaneous Revenues	230	150	146	150	150	100.0	100.0
Total Revenues - Srv Unt 342	$2,519,731	$2,561,900	$1,986,937	$2,561,900	$2,664,200	104.0	104.0

Service Unit 645 – Interfund Distribution Expense

The 2009 proposed expenditures in this service unit are for debt service payments and interfund transfers.

The budget for 2009 is $1,295,459, up from the 2008 year-end estimate of $1,282,953, an increase of $12,506 or 1.0%. Details of the service unit are as follows:

Expenditures	2007 Actual	2008 Amended Budget	2009 Proposed Budget	Date of Maturity
Transfer to CIP	$896,930	$881,000	$881,000	N/A
Fruitvale Canal	33,750	33,750	33,750	7/01/2011
Irrigation Bond Debt Service	320,565	318,203	320,709	9/01/2034
Utility Billing System	0	50,000	60,000	N/A
Total	$1,251,245	$1,282,953	$1,295,459	

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$1,251,245	$1,282,953	$1,034,748	$1,282,953	$1,295,459	101.0	101.0
Total Expenditures - Srv Unt 645	$1,251,245	$1,282,953	$1,034,748	$1,282,953	$1,295,459	101.0	101.0

Service Unit 699 – General Revenue

Account 270 Estimated Beginning Unreserved Fund Balance – The budget for 2009 is $181,946, down from the 2008 year-end estimate of $285,201, a decrease of $103,255 or 36.1%.

Account 360 Miscellaneous Revenue – The budget for 2009 is $1,050, the same as the 2008 year-end estimate.

Total Revenue – The budget for 2009 is $182,966, down from the 2008 year-end estimate of $286,251, a decrease of $103,255 or 36.1%.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$386,486	$205,621	$285,201	$285,201	$181,946	88.5	63.8
360 Miscellaneous Revenues	4,500	1,050	0	1,050	1,050	100.0	100.0
Total Revenues - Srv Unt 699	$390,986	$206,671	$285,201	$286,251	$182,996	88.5	63.9

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.

The major source of funding for the Irrigation Improvement Fund was derived through a $5,000,000 revenue bond issued in late August, 2004, to fund reconstruction of the General-308 System and the eventual refurbishment of the rest of the systems. A roadmap for reconstruction for the General-308 System has been adopted. The project is split into four phases and each phase is 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, began in the fall of 2008.

Proposed Capital Projects for 2009:

- The Fruitvale Canal Diversion Repair - involves improvements to the diversion, including measures to enhance fish habitat, construction, maintenance and operation (M&O), and required permits.
- Phase 3 of the General – 308 irrigation system improvement project.
- Public Works Shop Resurfacing - Irrigation's portion of the project.
- Replacement of the Hillcrest and Buena Vista Systems.
- Replacement of the Capital Hill System.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$2,384,436	$3,463,400	$1,283,700	$1,662,334	$2,986,700	86.2	179.7
Revenue Summary By Service Unit							
645 Interfund Distribution	$896,930	$881,000	$712,346	$881,000	$881,000	100.0	100.0
699 General Revenues	5,998,777	4,582,522	4,530,423	4,536,271	3,779,937	82.5	83.3
Total Revenues	$6,895,707	$5,463,522	$5,242,769	$5,417,271	$4,660,937	85.3	86.0

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	0	80,000	0	0	0		
600 Capital Outlays	2,384,436	3,383,400	1,283,700	1,662,334	2,986,700	88.3	100.0
Total Expenditures	$2,384,436	$3,463,400	$1,283,700	$1,662,334	$2,986,700	86.2	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

Capital Outlay Capital Improvements 2009	479 Fund
Fruitvale Canal Diversion Study (Project 2010)	$200,000
Phase Three of the General-308 Rebuild (Project #2180)	2,000,000
Resurfacing of the PW Shop Area (Project #2184)	16.700
Replacement of the Hillcrest and Buena Vista Systems (Project#2220)	620,000
Capital Hill System Replacement (Project #2257)	150,000
Total Capital Outlay	$2,986,700

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$0	$80,000	$0	$0	$0		
650 Construction Projects	2,384,436	3,383,400	1,283,700	1,662,334	2,986,700	88.3	179.7
Total Expenditures - Srv Unt 348	$2,384,436	$3,463,400	$1,283,700	$1,662,334	$2,986,700	86.2	179.7

Service Unit 645 – Interfund Distributions

Projected revenues of $906,000 are comprised of $881,000 transferred from the Irrigation Operating Fund and $25,000 in interest earnings. Use of funds collected from the CIP portion of the rates are restricted to debt service or transferred to this service unit.

Revenue	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$896,930	$881,000	$712,346	$881,000	$881,000	100.0	100.0
Total Revenues - Srv Unt 645	$896,930	$881,000	$712,346	$881,000	$881,000	100.0	100.0

Service Unit 699 – General Revenues

The total 479 Fund Irrigation Capital Improvement expenditure amount for 2009 is $2,986,700, which, when subtracted from 2009 projected total resources of $4,660,937, will leave a balance of $1,674,237 at year-end.

Additional revenue will be required to complete the necessary and planned improvements identified in the adopted Master Irrigation Plan. The Plan contemplated a second revenue bond be issued in 2007. Our experience in the design and construction of the improvements has allowed for a delay of the second revenue bond. At present it is estimated that in order to maintain the schedule of improvements adopted by the Plan, a revenue bond will be required in early 2010.

Funds budgeted in the 2008 year-end estimate and not spent will be brought forward to 2009.

Revenue	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$5,894,145	$4,532,522	$4,511,271	$4,511,271	$3,754,937	82.8	83.2
360 Miscellaneous Revenues	104,632	50,000	19,152	25,000	25,000	50.0	100.0
Total Revenues - Srv Unt 699	$5,998,777	$4,582,522	$4,530,423	$4,536,271	$3,779,937	82.5	83.3

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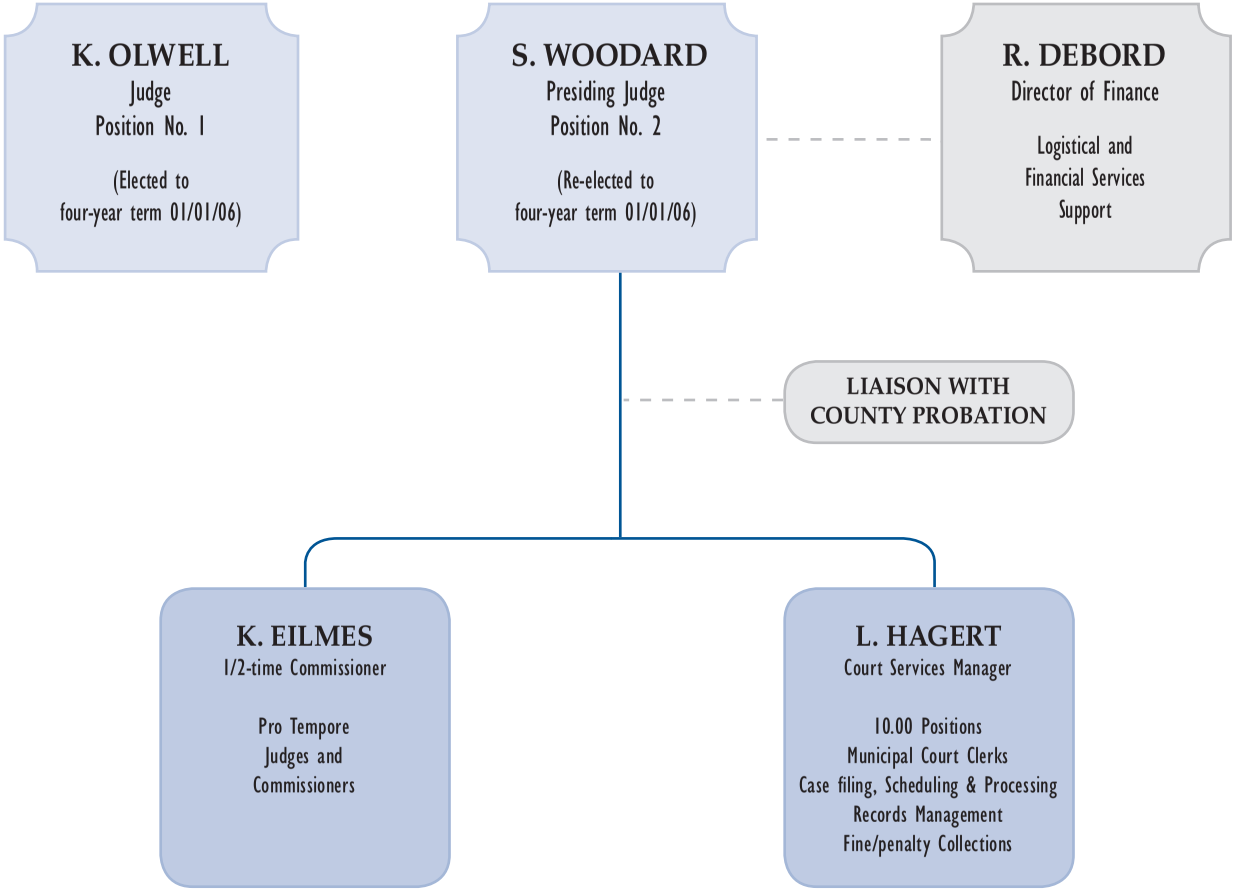
Municipal Court

018 Municipal Court
038 Probation Services

MUNICIPAL COURT

2008 Budgeted Staffing Levels



CITY OF *Yakima*

MUNICIPAL COURT

2009 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 129 – Administration

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1411	Municipal Court Judge	2.00	2.00	2.00
1421	Court Services Manager	1.00	1.00	1.00
1424	Municipal Court Cashier	.00	1.00 (1)	1.00
1430	Deputy Court Services Manager Court	1.00	1.00	1.00
1422	Municipal Court Clerk	8.00	8.00	8.00
1412	¾-Court Commissioner	.75	.50 (2)	.50
Total Personnel		**12.75**	**13.50**	**13.50**

(1) A Municipal Court Cashier was added as part of the Safe Community Action Plan (SCAP).
(2) Reduced because of budget constraints.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$121,971	$225,141	$87,357	$190,343	$252,422	112.1	132.6
129 Administration	950,707	1,064,823	751,457	1,021,600	1,134,406	106.5	111.0
Total Expenditures	$1,072,678	$1,289,964	$838,814	$1,211,943	$1,386,828	107.5	114.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	650,653	847,126	564,540	765,004	898,728	106.1	64.8
200 Personnel Benefits	158,801	207,593	133,054	193,339	225,811	108.8	16.3
Sub-Total Salaries and Benefits	809,453	1,054,720	697,594	958,343	1,124,539	106.6	81.1
300 Supplies	21,896	22,000	23,038	33,600	35,000	159.1	2.5
400 Other Services And Charges	218,283	195,245	100,053	198,000	204,290	104.6	14.7
500 Intergov Srvcs/Other Interfund	23,045	18,000	18,129	22,000	23,000	127.8	1.7
Total Expenditures	$1,072,678	$1,289,964	$838,814	$1,211,943	$1,386,828	107.5	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Infractions (Non-Criminal)			
Filings and Hearings			
Infractions Filed	11,901	11,692	11,692
Violations Charged	15,776	15,310	15,310
Mitigation Hearings	1,265	1,585	1,585
Contested Hearings	241	337	337
Show Cause Hearings	125	140	140
Other Hearings On Record and Deferred Findings	1,868	4.310	4.310
Total Filings and Hearings	31,176	33,374	33,374
Dispositions			
Infractions Paid	3,312	3,076	3,076
Failure to Respond	3.405	2,523	2,523
Committed	3,429	4,200	4,200
Not Committed	87	207	207
Dismissed	1,482	2,120	2,120
Amended	38	12	12
Total Disposed	11,763	12,138	12,138
Municipal Court Infraction Revenue [1]	$890,677	$940,000	$991,000

(1) Does not include parking or District Court revenue.

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Criminal			
Filings			
Citations Filed	5,829	5,884	5,884
Violations Charged	7,313	7,334	7,334
Trial Settings			
Non Jury Trials Set	35	15	15
Jury Trials	2,055	2,409	2,409
Proceedings			
Arraignments	4,367	4,540	4,540
Non Jury Trials	3	3	3
Jury Trials	9	16	16
Stipulations to Record	0	0	0
Other Hearings	7,462	6,926	6,926
Dispositions			
Bail Forfeitures	77	74	74
Guilty	3,804	3,669	3,669
Not Guilty	10	10	10
Dismissed	2,570	2,662	2,662
Amended	561	421	421
Deferred/Driver	527	660	660
Prosecution Resumed	146	168	168
Total Disposed	7,695	7,654	7,654
Municipal Court Criminal Revenue	$448,948	$507,000	$540,000

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 2009, 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 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2 %. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% 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 ½-time Court Commissioner. The 2008 year-end estimate includes funding for the two Municipal Court Clerk positions, the ½-time Court Commissioner and costs for other accounts experiencing increases over 2004 base-year levels such as, the building security contract and interpreter fees.

Account 110 Salaries and Wages – The 2008 budget of $122,411 represents a full year cost of two Municipal Court Clerk positions and a ½-time Court Commissioner. The 2008 year-end estimate of $87,000 includes the cost of only one municipal court clerk position and the ½-time Court Commissioner. There is a cost savings of $35,411 due to position vacancies. The municipal court clerk position is currently in the recruiting process.

The 2009 budget of $131,540 represents a full year costing of the two municipal court clerk positions and the court commissioner position at ½-time.

Account 120 Overtime – The budget of $3,000 for 2009 reflects a $1,000 increase from the 2008 year-end estimate.

Account 200 Personnel Benefits – The 2009 budget of $42,883 reflects an increase of $12,540 above the 2008 year-end estimate of $30,343. 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 2008 year-end estimate is $16,000. 2009 budget is $18,000. This account is used for purchasing office and operating supplies which support staff and additional court calendars that have been implemented.

Account 400 Professional Services – This line item budgeted at $60,000 for 2009 represents a $3,000 increase over the 2008 year-end estimate of $57,000. This line item represents building security, interpreter services, witness and juror fees associated with processing the court's caseload.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$37,206	$117,411	$63,104	$85,000	$128,540	109.5	151.2
120 Overtime	1,649	5,000	502	2,000	3,000	60.0	150.0
Total	38,855	122,411	63,606	87,000	131,540	107.5	151.2
200 Personnel Benefits	10,814	40,730	17,774	30,343	42,883	105.3	141.3
310 Office & Operating Supplies	248	5,000	4,624	16,000	18,000	360.0	112.5
400 Other Services And Charges							
410 Professional Services	72,054	55,000	1,354	55,000	58,000	105.5	105.5
430 Transportation/Training	0	2,000	0	2,000	2,000	100.0	100.0
Total	72,054	57,000	1,354	57,000	60,000	105.3	105.3
Total Expenditures - Srv Unt 103	$121,971	$225,141	$87,357	$190,343	$252,422	112.1	132.6

Service Unit 129 – Administration

Account 110 Salaries and Wages – The budget of $710,028 for 2009 reflects an $87,403 increase over the 2008 year-end estimate of $622,625 and $35,313 over the amended budget of $674,715. In June 2008 a Municipal Court Cashier position was created and filled. This budget also includes one municipal court clerk position previously funded in the Safe Community Action Plan budget.

Account 120 Overtime – The 2009 projected budget is $55,000. There is no change from the 2008 year-end estimate. This 2009 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 2009, Personnel Benefits increased to $182,928 from the 2008 budget of $166,864. See explanation regarding Personnel Benefits above.

Account 300 Supplies – The budget for 2009 is $17,000, which reflects no change from the 2008 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 2009, this line item is budgeted at $105,000. This amount reflects no change from the 2008 year-end estimate. 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 2008 budget of $10,945. Year-end estimate for 2008 is $9,700. This is a decrease of $1,245 from the 2008 amended budget. For 2009 $12,340 is budgeted which is a $1,395 increase from the 2008 budget.

Account 490 Miscellaneous – This line item, which is estimated at $22,200 for 2008 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 2009 the budget has not changed from the year-end estimate.

Miscellaneous Expenses	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Printing	$11,442	$12,000	$12,000
Dues and Subscriptions	2,725	5,000	5,000
Recruiting Expense	2,235	500	
Miscellaneous other	2,190	4,700	4,700
Total	$18,592	$22,200	$22,200

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 2008 year-end estimate for this account is $22,000, and the 2009 proposed budget is $23,000.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$554,792	$674,715	$457,785	$622,625	$710,028	105.2	114.0
120 Overtime	55,574	50,000	42,528	55,000	55,000	110.0	100.0
130 Special Pay	0	0	542	300	2,160 *		720.0
140 Retirement/Term Cashout	1,432	0	79	79	0 *		0.0
Total	611,798	724,715	500,934	678,004	767,188	105.9	113.2
200 Personnel Benefits	147,987	166,864	115,280	162,996	182,928	109.6	112.2
300 Supplies							
310 Office & Operating Supplies	19,437	16,000	16,678	16,000	16,000	100.0	100.0
350 Small Tools And Equipment	2,212	1,000	1,736	1,600	1,000	100.0	62.5
Total	21,649	17,000	18,414	17,600	17,000	100.0	96.6
400 Other Services And Charges							
410 Professional Services	116,044	103,000	73,359	105,000	105,000	101.9	100.0
420 Communications	9,183	10,945	6,743	9,700	12,340	112.7	127.2
430 Transportation/Training	677	3,850	644	3,850	4,500	116.9	116.9
480 Repairs And Maintenance	1,728	250	3,110	250	250	100.0	100.0
490 Miscellaneous	18,595	20,200	14,845	22,200	22,200	109.9	100.0
Total	146,229	138,245	98,700	141,000	144,290	104.4	102.3
510 Intergovernment Prof Svc	23,045	18,000	18,129	22,000	23,000	127.8	104.6
Total Expenditures - Srv Unt 129	$950,707	$1,064,823	$751,457	$1,021,600	$1,134,406	106.5	111.0

CITY OF *Yakima*

MUNICIPAL COURT

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
134 Probation	$48,233	$25,000	$17,926	$25,000	$25,000	100.0	100.0

Expenditure Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	48,233	25,000	17,926	25,000	25,000	100.0	100.0

EXPLANATORY NARRATIVE

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 2009.

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 2009 budget consists solely of the inter-local agreement payment mentioned above.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$48,000	$25,000	$18,750	$25,000	$25,000	100.0	100.0
420 Communications	233	0	(823)	0	0		
Total Expenditures - Srv Unt 134	$48,233	$25,000	$17,926	$25,000	$25,000	100.0	100.0

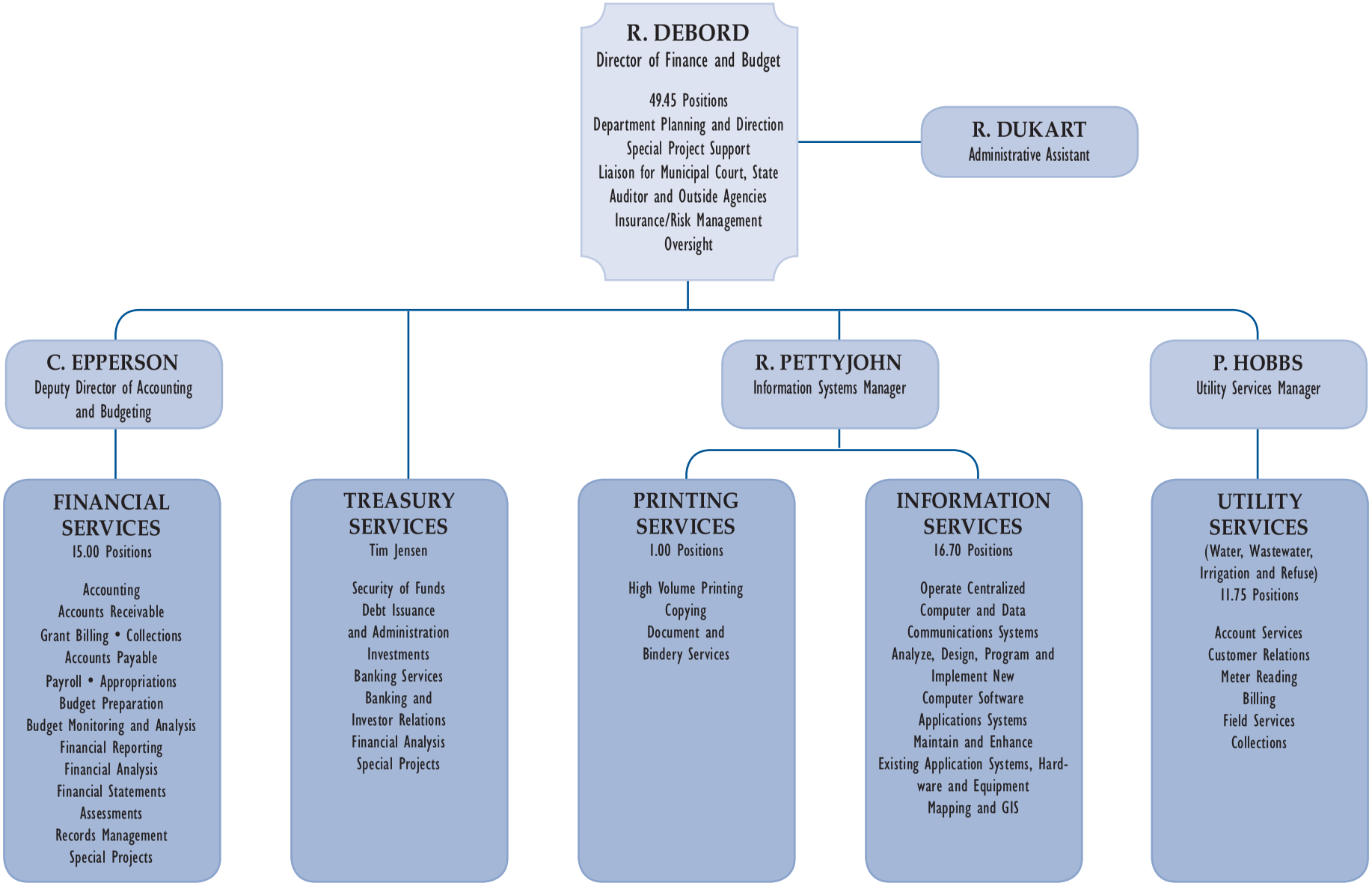
Finance

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
General Obligation and Revenue Bond Summary
272 2002 PFD - L.T.G.O. Convention Center Bonds
281 2006-2008 L.T.G.O. Various Bond Issues
283 1994 L.T.G.O. Bonds
284 1995 U.T.G.O. Fire Bonds
285 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
486 1998 Water Revenue Bonds
488 2008 Wastewater Revenue Bonds
491 2004 Irrigation Revenue Bond
493 2003 Wastewater Revenue Bond

FINANCE

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, I am amazed at the number of projects, programs and issues that City employees have worked on over the past year and the numerous accomplishments – big and small – that the City Council, City management and staff, together, have achieved. The employees of the Information Systems, Utility Customer Services and Financial Services Divisions are appreciative of the opportunities we have had this past year to serve the City Council, the City Manager and the citizens of the City of Yakima and surrounding areas - where we all live, work and play.

The Finance Department's total 2009 proposed budget is approximately $5.2 million; or approximately 8.6% of the total 2009 proposed General Government Budget.

This budget is comprised of:

a. $2.5 million – Information Systems (4.1% of total Gen. Gov.), and
b. $1.5 million – Financial Services (2.5% of total Gen. Gov.); and
c. $1.2 million – Utility Customer Services (2.0% of total Gen. Gov. and 3.9% of total Utility operating revenues – Water, Irrigation, Wastewater & Refuse).

On subsequent pages, the managers of the above three divisions will provide an overview of the primary activities of their divisions. In addition to the normal day to day work of the three divisions, which is significant in itself, department employees accomplished many additional significant achievements during the year, including the following:

Outstanding Council approved major Policy Issues - Update:

- ***Finance Department Re-organization (2008)*** – Consisted of four major components, three of which were approved in the 2008 budget; these related to re-alignment of personnel in Utility Services, Finance, Office of Neighborhood Development and Information Systems Divisions, all of which have been successfully implemented. The fourth component was to evaluate the consolidation of the Cashier and Utility Services Representative positions and, if applicable, submit a proposal to Council. This evaluation has been performed and resulted in a recommendation to consolidate these two positions; a Policy Issue is included in the 2009 proposed budget.

- ***Email Management & Archiving System (2008)*** – Implement an email management and archiving system to facilitate data collection for public disclosure requests and to reduce electronic storage requirements. During 2008, vendor systems were evaluated, system selection and contract negotiations were completed, and implementation is in process. System is expected to be operational city-wide by year-end.

- ***Electronic Bill-Pay System (2007/2008)*** – During 2008 staff reviewed vendor responses to the Request for Proposal (RFP), made a vendor selection and entered into contract negotiations, which have not gone smoothly. There are a few significant issues which don't appear to be resolvable with the initial vendor of choice. Staff is evaluating other options, with anticipation that a vendor selection and contract negotiation can be accomplished by year-end or very shortly thereafter.

- ***Utility Management System (2006 – 2008)*** – Information Systems and Finance Divisions, with the assistance of Legal Department personnel, successfully negotiated a contract with selected vendor – which Council approved in July 2008. The project is now in the implementation phase; the permitting and code administration modules are expected to be in operation by year-end with the balance of the system (including customer account services, billing, cashiering and other modules) scheduled for implementation in 2009.

- ***Time and Attendance Management System (2007/2008)*** – Information Systems, with the assistance of staff from several departments within the City, completed their evaluation of vendor proposals during 2008 and successfully negotiated a contract with the vendor of choice for the purchase and implementation of a time management and scheduling system. (Note: During the vendor product evaluations staff identified that one product had scheduling capabilities that were not anticipated during development of the RFP, nor included in the estimated project costs; however, the Public Safety departments determined that such functionality could be very beneficial to managing their staff resources. Staff requested, and Council authorized, an adjustment to the project scope and budget to include this scheduling capability). This project is now in the implementation phase; which will be phased in department by department with project completion anticipated by mid-2009.

Financial Analysis / Support

Provided financial research, analysis, support and advice relative to the following major projects:

- Regional (Integrated) Public Safety System Task Force (IPSS) – provided significant support to the preparation of a Request For Proposal, review of vendor responses and project organization and administration. Evaluations of vendor proposals are being performed by multiple committees consisting of individuals from public safety and related agencies throughout the county; this evaluation process will continue well into 2009. (Note: in 2007, Council approved the first phase of the Safe Community Action Plan, which included funding of approximately $165,000 for the purchase and implementation of a Case Management System for the Prosecutor's office. Case management software capability is included as an integral part of the IPSS requirements and is now in the vendor evaluation phase, as discussed above.)

- Aquatics Facility - reviewed and prepared information regarding revenue options for operation and construction, communicated implementation requirements relative to the preferred funding mechanism, and presented information at various meetings / Council study session, etc.

- Capitol Theatre Expansion Project - Provided financing options, information and guidance regarding the proposed expansion and provided presentations to various groups.

- Council Budget Committee – provided significant support through the development and preparation of materials; financial analysis of various issues and meeting support.

- Data Requests and Audit Support – responded to numerous citizen and media data requests, formal public disclosure requests and State Auditor's financial and performance audit data requests.

Financial Statements

Prepared/submitted the 2007 financial statements / schedules to the State Auditors within thirty days of the deadline; this is a considerable improvement from prior years, but requires further improvement to meet the deadline. The City, again, received an Unqualified Opinion on the 2007 Financial Audit - the highest rating achievable.

Debt Issuance

In May 2008, issued approximately $9 million in bonds: approximately $5.5 million in new Wastewater Revenue bonds were issued to help fund ongoing construction projects for various upgrades to the wastewater treatment plant during 2008 and 2009; and approximately $3.4 million in refunding bonds issued to "refinance" outstanding 1998/1991 waste-water bonds. This refunding secured a more desirable interest rate, reduced annual debt service costs and reduced total costs over the life of the bonds.

In August 2008, issued approximately $2.9 million in LTGO (limited tax general obligation) bonds to help fund an arterial street grind and overlay project, an arterial street light signalization project, four street pedestrian crossings and the purchase of a ladder truck for the fire department.

Credit Rating Upgrades: as part of the bond issuance process, staff works with Standard and Poor's rating agency, who issued a two step upgrade for the City's wastewater bond issue, from our previous "A" credit rating to a "AA-" rating. Additionally, in August 2008, Standard and Poor's performed a review of the City as a whole and the City's proposed LTGO bond issue and upgraded the City's overall credit rating from a solid "A" rating to an "A Plus" credit rating. These two credit rating upgrades indicate that, despite the financial challenges the City has faced in recent years, an independent, nationally recognized rating agency believes the City has "sustained a strong financial position"; a good place to be as the country enters into a national economic and financial crisis the impacts of which on our local economy are very much an unknown.

LEOFF Pension System Upgrades

Staff from the Finance and Information Systems divisions and from the City Clerk's office worked together to update the current pension system. Work is in progress and should be completed early 2009, resulting in streamlining work for both the Clerk's office and Finance staff and providing direct deposit of pension checks.

Utility Customer Service Enhancements

Developed a Utility Brochure that provides information regarding services and contact numbers for all five City utilities. This brochure was distributed to all utility customers during 2008 and, per request of the Council Budget Committee, is planned for distribution annually in the future. Implemented a phone recording system for all office personnel in the Utility Customer Services Division to help clarify and document customer service requests and to assist in both customer dispute resolution and employee training. (Note: a Request for Proposal for collection services was deferred during the year due to other priorities; staff plans to move this forward during 2009.)

Note – Financial Services and Information Systems are support divisions for all City departments/ personnel; thus, in addition to the items noted above, these Divisions provide significant project and on-going assistance to all departments throughout the City. While, projects primarily accomplished by other Departments are not included above, the Finance / Information Systems Divisions have most likely provided professional and technical support for nearly every significant project being worked on within the City.

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 on-going directive and Council's heightened focus on customer service in their 2008 updated Strategic Directives, staff has submitted a 2009 policy issue to consolidate two existing positions, which should result in better customer service and a better utilization of existing staff.

The 2009 proposed budget for the Finance Department is presented, by division and service units, on the following pages. In addition to charts identifying the budgeted dollars, the Division Managers have prepared written narratives to help explain the 2009 operating plan and proposed utilization of funding.

2009 Policy Issues: The Finance Department has two Policy Issues included in the 2009 proposed budget; (1) consolidation of the Finance Divisions' Cashier position and the Utility Customer Services Division's Utility Services Representative positions, and (2) a proposal to implement a Records Management System for official City records maintained by the City Clerk's office. 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 "2009 Policy Issues".)

SUMMARY OF MAJOR DEPARTMENT RESPONSIBILITIES, BY DIVISION

Financial Services Division: (Support to All City Departments)

- Accounting, processing and reporting of all City revenue and expenditures
- Financial Statement Preparation and Distribution
- Capital Financing & Administration (includes bonds, leases, loans, lines of credit, etc.)
- Financial research, analysis and recommendation of various operating, capital, financial, legislative and/or economic development proposals (internal and external proposals)
- Investment Portfolio Administration
- Risk Management Administration
- Financial Compliance and Internal Control Oversight City-wide
- Design, Preparation and Administration of all operating and capital budgets
- Payroll Administration
- Administration and Budget responsibilities for: District Court Costs; Capitol Theatre Reserves; Cemetery Trust; LID Guaranties; Contingencies and Operating Funds Transfers
- Administrative liaison with the Municipal Court, Public Facilities District, Intergovernmental Agencies and other Outside Agencies

Information Systems Division: (Support to All City Departments)

- Maintenance and Enhancement support of Existing Software Applications
- Administration, Maintenance and Enhancement of the City's Information Systems Infrastructure (e.g.: network, databases, firewalls, distributed processing, etc.)
- Design and Implementation of New Software Application systems
- Maintenance and Enhancement of Existing Computer Hardware (e.g.: computers, printers, copiers, mobile data terminals, wireless PDA devices, data radios, microwaves, fiber optics)
- Maintain and Enhance City's Geographical Information Services (GIS)
- Provide Printing Services Citywide

Utility Services Division: (Support Water, Irrigation, Wastewater, Refuse & Storm Water Utilities)

- Meter reading
- Water Service Turn-on / Shut-Off
- Customer Service and Account Administration and Maintenance
- Utility Billing
- Customer Account Credit and Adjustments
- Administration of Delinquent Accounts and Collections
- Miscellaneous Service Repairs to Utility System Facilities and Equipment
- Utility Customer Communications and Notifications
- Phone support to customers

Finance Director: Rita DeBord

Division:
Information Systems– 052

Information Systems Manager:
Rick Pettyjohn

DEFINITION

The Information Systems Division consists of four 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	2007 Actual	2008 Amended Budget	2009 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	1.00	0.00	0.00
7611	Print Shop Operator	1.00	1.00	1.00
Total Personnel		**20.20**	**19.20**	**19.20**

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$93,420	$99,690	$70,642	$99,691	$75,848	76.1	76.1
631 Data Processing Center	2,160,770	2,563,971	1,732,290	2,561,929	2,222,897	86.7	86.8
652 Publications & Graphic Svc	52,524	0	0	0	0		
653 Copy Center	169,354	181,090	139,131	180,290	183,383	101.3	101.7
Total Expenditures	$2,476,068	$2,844,751	$1,942,063	$2,841,910	$2,482,128	87.3	87.3

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,196,287	1,223,464	928,689	1,226,774	1,368,448	111.9	55.1
200 Personnel Benefits	310,883	332,596	247,849	332,596	372,687	112.1	15.0
Sub-Total Salaries and Benefits	1,507,170	1,556,060	1,176,539	1,559,370	1,741,135	111.9	70.2
300 Supplies	237,228	195,522	176,506	201,086	194,750	99.6	7.9
400 Other Services And Charges	428,920	641,485	373,938	642,694	433,445	67.6	17.5
600 Capital Outlays	92,067	223,432	22,779	210,507	57,500	25.7	2.3
700 Debt Service	209,382	226,641	191,091	226,641	53,417	23.6	2.2
900 Interfund Payment For Svcs	1,301	1,612	1,210	1,612	1,881	116.7	0.1
Total Expenditures	$2,476,068	$2,844,751	$1,942,063	$2,841,910	$2,482,128	87.3	100.0

EXPLANATORY NARRATIVE

The total Information Systems 2008 amended budget amount is $2,844,751. The 2008 projected year-end estimate is $2,841,910. This is $2,841 or 0.10% less than the amended budget. The 2009 proposed budget is $2,482,128, which is a $362,623 or 12.7% decrease from the 2008 amended budget. The majority of this decrease is due to significant reductions in capital expenditures in both the 103 – Criminal Justice Sales Tax and 631 – Data Processing Service Units and also additional reductions in the Professional Services budget for software projects in both the 105 – Safe Community Action Plan and 631 – Data Processing Service Units.

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. The majority of these funds are used to increase mobile technology capabilities for the patrol officers. In 2008, eight WiFi high-speed hot spots were implemented that download high volume information such as mug shots, mapping information, and virus definitions to the patrol cars when they are within range of the hot spots. This ensures that the patrol car computers always contain current information and relieves the Information Systems technicians from having to manually update the computers. Approximately 85% of these funds are budgeted for temporary salaries used to support the mobile computing infrastructure.

Account 100 Salaries and Wages – The 2008 year-end expenditure estimate is $27,250, including overtime. The 2009 budget request is $58,462. This increase is due to the addition of a temporary employee to decrease the time it takes to install the computer equipment in the new patrol cars in the spring, resulting in the new patrol cars being placed in service more quickly.

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 2008 for these two line items is $70,158. The 2008 Estimated Year-End is $59,158. For 2009, the funds from these accounts were budgeted in the Police Capital account (Fund 333).

Account 490 Miscellaneous – The 2008 estimated year-end expenditure is $10,000. These expenditures are the City's 50% share of expenditures related to the County-wide Regional Public Safety System Request for Proposal (RFP) effort of the Regional Public Safety Data Access Task Force. Yakima County is responsible for the other 50% of the costs. The 2009 budget also contains $10,000 to continue the regional RFP process.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$25,098	$27,249	$28,470	$27,000	$58,212	213.6	215.6
120 Overtime	550	0	236	250	250		100.0
Total	25,648	27,249	28,706	27,250	58,462	214.6	214.5
200 Personnel Benefits	2,200	2,283	2,463	2,283	7,386	323.6	323.6
350 Small Tools And Equipment	40,100	31,336	12,215	20,336	0		
400 Other Services And Charges							
480 Repairs And Maintenance	0	0	617	1,000	0		
490 Miscellaneous	0	0	10,937	10,000	10,000		100.0
Total	0	0	11,554	11,000	10,000		90.9
640 Machinery And Equipment	25,471	38,822	15,704	38,822	0		
Total Expenditures - Srv Unt 103	$93,420	$99,690	$70,642	$99,691	$75,848	76.1	76.1

Service Unit 105 – Safe Community Action Plan

The Safe Community Action Plan Service Unit within the Information Systems Division contains a $164,610 appropriation in 2008 to acquire the system software and hardware for the Prosecutors' Case Management System. This project has been incorporated into the county-wide Integrated Public Safety System to promote regional systems and data sharing. Because the regional project will not be implemented in 2008, these funds will be encumbered into the 2009 budget. The remaining $20,000 in the 2008 budget was for crime analysis software. This project will now be funded through a grant in the Police budget.

Account 640 Machinery and Equipment – The 2008 year-end expenditure estimate is $164,610, which is $20,000 less than the 2008 amended budget. The 2009 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 Business Systems*** which includes financial, billing, payroll and numerous other critical and 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 technical and software 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, as well as 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 wireless data 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, creation and maintenance of fire Department Pre-fire Plans and Plot Plans, and office support.

Account 110 Salaries and Wages – The 2008 year end expenditure estimate of $1,127,741 is $5,691 less than the 2008 amended budget of $1,133,432. The 2009 proposed budget is $1,220,750 for an $87,318 or 7.7% increase above the 2008 amended budget. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2008 year-end expenditure estimate of $15,000 is $5,000 more than the 2008 amended budget of $10,000. This increase has resulted from work load and from server upgrade projects that must be done during non-working hours to minimize the impact on the City employees and services to our citizens. The 2009 proposed budget is $30,000, of which $25,000 is specifically budgeted for and funded by Police technology grants, to compensate for the additional

overtime required to implement the technology purchased through those grants. The remainder of the overtime budget is the result of workload, emergency response and to the 24-hour operation and support for the City's computer systems.

Account 130 Special Pay – This account contains funding for standby pay. We have programmers and technicians 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 2008 projected year-end estimate is $15,000, which is $4,000 more than the 2008 amended budget. The 2009 proposed budget is $15,000, which is the same as the 2008 projected year-end estimate.

Account 200 Personnel Benefits – The 2008 year-end expenditure estimate is $314,747. This is the same as the 2008 amended budget. The 2009 proposed budget is $348,392, which is a $33,645 or 10.7% increase from the 2008 amended budget. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 310 Office and Operating Supplies – The 2008 year end expenditure estimate is $36,000, which is $16,000 more than the 2008 amended budget. These additional expenditures were necessary to acquire backup tapes to meet state digital archiving mandates. City-wide paper and printing supplies account for approximately 60% of the remainder of this budget. These costs are driven by demand. Wiring, computer supplies, and parts account for most of the remaining budget. The 2009 proposed budget is $20,000, which is $16,000 less than the 2008 year-end expenditure estimate. The e-mail archiving system, which is currently being implemented, will decrease the need to expand the backup tape library in 2009.

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 2008 year-end estimate is $83,550, which is the same as the 2008 amended budget amount. The 2009 proposed budget is $113,550, which is $30,000 or 35.9% more than the 2008 amended budget. This increase is necessary to begin replacement of many of the client computers in the City that are becoming too outdated to efficiently operate current software.

Account 410 Professional Services – The 2008 year-end expenditure estimate is $308,485, which is $19,167, or 5.8% less than the 2008 amended budget of $327,652. The 2009 proposed budget is $108,265, which is $219,387 or 67.0% less than the 2008 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, database licenses, computer virus detection subscription, and anti-SPAM e-mail service. The 2009 budget contains funding to upgrade the on-line Applicant Tracking System and for a geodetic database that will greatly facilitate record searches in the Engineering, Planning, and Code Administration divisions.

Account 420 Communications – This account includes internet and data backhaul connections for the entire City plus telephone, data and mobile communications costs for division personnel. The 2008 year end expenditure estimate is $50,208, which is $1,648 or 3.2% less than the 2008 amended

budget of $51,856. The 2009 proposed budget is $41,433, which is $10,423 or 20.1% less than the 2008 amended budget. This reduction is due to the cancellation of the City's internet connection through Qwest. The new internet connection will be provided through Noel Communications as part of the services compensation for their use of the City's communications conduit under Yakima Avenue.

Account 430 Transportation and Training – The 2008 year end expenditure estimate is $8,750, which is the same as the 2008 amended budget. The 2009 proposed budget is also $8,750. Anticipated travel in 2009 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
Paladin/Interlocking Users Group	Various	Manager and Senior Analyst
Programming and Technical Training Classes	Various	Programmers and Technical Staff Members

This represents the full training budget for the computer support staff.

Account 450 Operating Rentals & Leases – This account includes rental payments for the postage meter and lease payments for the postage machine. The 2008 year-end estimate is $5,139 which is $61 less than the 2008 amended budget. The 2009 proposed budget is $5,000 which is the same as the 2008 amended budget.

Account 480 Repairs and Maintenance – This account includes maintenance and support contracts on the financial and computer aided dispatch application software, database licenses, a variety of operating systems utilities, computer hardware and computer software components; all other contracts for application software have been terminated as a budget reduction effort. The 2008 year-end expenditure estimate is $203,855, which is $11,885 or 6.2% more than the 2008 amended budget. Most of this additional cost was the result of the requirement to share in the cost of power pole upgrades to meet code requirements. The 2009 proposed budget is $213,740. This is $9,885 or 4.9% more than the 2008 year-end projection of $203,855. Support costs for the Time and Attendance Management System accounts for most of this increase.

Account 490 Miscellaneous – The 2008 year-end expenditure estimate is $13,800, which is the same as the 2008 amended budget. The proposed 2008 budget is $3,800. $10,000 of the 2008 funds were used to sponsor the Washington State Law Enforcement Technology Conference in Yakima in 2009. These expenditures were 100% refunded through vendor contributions. Other than the technology conference, the primary expenditures from this account are registrations for training classes and user groups. (Refer to the list of budgeted training courses identified in Account 430, above).

Account 640 Machinery and Equipment – The 2008 year-end expenditure estimate is $7,075. These expenditures were used to upgrade one of the core server room data communications switches to gigabit speeds. The 2009 proposed budget includes $42,500 as 50% funding for the City Clerk's Records Management System as proposed in the Information Systems Policy Issue. The remaining 50% funding for this project is included in the Risk Management fund.

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 2008 projected year-end estimate is $204,657, which is the same as the 2008 amended budget. The 2009 budget request is $47,936 which is $156,721, or 76.6% less than the 2008 year-end estimate. All three of the lease/purchase agreements are completed in either late 2008 or early 2009, resulting in the reduced funding requirements.

Account 950 Interfund Operating Rental and Leases – This account is the Equipment Rental replacement charge for the Information Systems' two vehicles. The 2008 year-end expenditure estimate is $1,612, which is the same as the 2008 amended budget. The 2009 proposed budget is $1,881, which is $269 or 16.7% more than the 2008 amended budget.

Summary – The 2008 year-end expenditure estimate for Service Unit 631 (Data Processing) is $2,397,319. This is $17,958 or 0.75% more than the 2008 amended budget of $2,379,361.

For 2009 the proposed budget for Data Processing is $2,222,897. This is $156,464 or 6.6% less than the 2008 amended budget. An explanation of these variances is included in the account information noted above.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,062,420	$1,133,432	$846,224	$1,127,741	$1,220,750	107.7	108.3
120 Overtime	19,404	10,000	10,876	15,000	30,000	300.0	200.0
130 Special Pay	10,636	11,000	13,667	15,000	15,000	136.4	100.0
140 Retirement/Term Cashout	29	0	0	0	0		
Total	1,092,488	1,154,432	870,766	1,157,741	1,265,750	109.6	109.3
200 Personnel Benefits	282,826	314,747	234,082	314,747	348,392	110.7	110.7
300 Supplies							
310 Office & Operating Supplies	25,573	20,000	24,589	36,000	20,000	100.0	55.6
320 Fuel Consumed	887	636	734	1,200	1,200	188.8	100.0
350 Small Tools And Equipment	113,038	83,550	85,771	83,550	113,550	135.9	135.9
Total	139,498	104,186	111,093	120,750	134,750	129.3	111.6
400 Other Services And Charges							
410 Professional Services	137,894	327,652	112,543	308,485	108,265	33.0	35.1
420 Communications	49,781	51,856	36,526	50,208	41,433	79.9	82.5
430 Transportation/Training	4,990	8,750	7,134	8,750	8,750	100.0	100.0
440 Advertising	188	500	0	500	500	100.0	100.0
450 Operating Rentals & Leases	2,013	5,200	4,059	5,139	5,200	100.0	101.2
480 Repairs And Maintenance	189,049	191,970	169,399	203,855	213,740	111.3	104.9
490 Miscellaneous	5,016	13,800	2,550	13,800	3,800	27.5	27.5
Total	388,932	599,728	332,210	590,737	381,688	63.6	64.6
600 Capital Outlays							
630 Impr Other Than Building	17,669	0	0	0	0		
640 Machinery And Equipment	48,926	184,610	7,075	171,685	42,500	23.0	24.8
Total	66,595	184,610	7,075	171,685	42,500	23.0	24.8
750 Debt Service - Capital Lease-Pr	177,781	198,676	170,531	198,676	47,294	23.8	23.8
830 Debt Service - External Ltd-Int	11,349	5,981	5,322	5,981	642	10.7	10.7
950 Interfund Opt Rental & Lease	1,301	1,612	1,210	1,612	1,881	116.7	116.7
Total Expenditures - Srv Unt 631	$2,160,770	$2,563,971	$1,732,290	$2,561,929	$2,222,897	86.7	86.8

Service Unit 652 – Publications and Graphics Services

This Service Unit was eliminated as part of the 2008 Finance Department Reorganization Policy Issue. There were no expenditures in 2008 and there is no proposed budget for 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$38,526	$0	$0	$0	$0		
120 Overtime	35	0	0	0	0		
140 Retirement/Term Cashout	1,324	0	0	0	0		
Total	39,886	0	0	0	0		
200 Personnel Benefits	11,524	0	0	0	0		
310 Office And Operating Supplies	170	0	0	0	0		
400 Other Services And Charges							
420 Communications	600	0	0	0	0		
490 Miscellaneous	344	0	0	0	0		
Total	944	0	0	0	0		
Total Expenditures - Srv Unt 652	$52,524	$0	$0	$0	$0		

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 2008 year-end estimate is $39,283 which is the same as the 2008 amended budget. The 2009 proposed budget is $41,736 which is $2,453, or 6.2%, more than the 2008 amended budget. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 year-end estimate is $15,466, which is the same as the 2008 amended budget. The 2009 proposed budget is $16,809, which is $1,343, or 8.7%, more than the 2008 amended budget.

The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% 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. The 2008 year-end estimate is $20,000, which is the same as the 2008 amended budget. The 2009 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. This account is completely demand driven. The 2008 year-end estimate of $40,000 is the same as the 2008 amended budget. The 2009 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 2008 year-end expenditure estimate is $40,250, which is $800 less than the 2008 amended budget. The 2009 proposed budget is $41,050, which is the same as the 2008 amended budget.

Account 640 Machinery and Equipment – No expenditures were budgeted in this line for 2008. $15,000 is budgeted in 2009 for replacement of the old analog plate maker for the offset press with a digital plate maker.

Account 700 and 800 Debt Service Principal and Interest – The combined 2008 year-end expenditure estimate for these two accounts is $21,984, which is the same as the 2008 amended budget. The 2009 proposed budget for these combined accounts is $5,481. These payments are for two high-speed digital copiers/printers. The lease/purchase contract is complete in early 2009 which accounts for the significant reduction in expenditures.

Summary – The 2008 year-end estimate for the Copy Center is $180,290, which is $800 or 0.4% less than the 2008 amended budget amount of $181,090.

For 2009 the proposed budget is $183,383, which is $2,293 or 1.3% more than the 2008 amended budget amount of $181,090.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$37,668	$39,283	$28,970	$39,283	$41,736	106.2	106.2
120 Overtime	598	2,500	247	2,500	2,500	100.0	100.0
Total	38,265	41,783	29,217	41,783	44,236	105.9	105.9
200 Personnel Benefits							
200 Personnel Benefits	14,246	15,466	11,256	15,466	16,809	108.7	108.7
280 Clothing And Miscellaneous	87	100	48	100	100	100.0	100.0
Total	14,333	15,566	11,304	15,566	16,909	108.6	108.6
300 Supplies							
310 Office & Operating Supplies	18,003	20,000	15,268	20,000	20,000	100.0	100.0
340 Items Purchased For Resale	39,458	40,000	37,929	40,000	40,000	100.0	100.0
Total	57,460	60,000	53,197	60,000	60,000	100.0	100.0
400 Other Services And Charges							
420 Communications	240	262	118	262	262	100.0	100.0
430 Transportation/Training	0	95	0	95	95	100.0	100.0
480 Repairs And Maintenance	38,803	41,050	30,057	40,250	41,050	100.0	102.0
490 Miscellaneous	0	350	0	350	350	100.0	100.0
Total	39,043	41,757	30,175	40,957	41,757	100.0	102.0
640 Machinery And Equipment	0	0	0	0	15,000		
750 Debt Service - Capital Lease-Pr	19,122	21,371	14,753	21,371	5,436	25.4	25.4
830 Debt Service - External Ltd-Int	1,130	613	485	613	45	7.3	7.3
Total Expenditures - Srv Unt 653	$169,354	$181,090	$139,131	$180,290	$183,383	101.3	101.7

CITY OF *Yakima*

FINANCE

2009 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 Water, Irrigation, Wastewater, Refuse, and Stormwater utility operating divisions. These services include (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. Even though Yakima County processes Stormwater billings, Utility Service offers front line support for questions regarding Storm Water; during the 2008 implementation of the Storm Water billing, Utility Services received approximately 100 telephone calls with questions regarding Storm Water.

In the 2008 budget, Council approved a policy issue to study the benefits of consolidating the Cashiers and the Utility Service Representatives. The 2009 budget includes the costs of consolidating the two positions. Because the positions are consolidated, there is no net increase in FTE's. For more information, please see the Finance budgeted Policy Issue.

The new Utility Management system is in the design phase. Utility Services staff are currently working with Paladin Data and Information System staff to insure the new system meets our needs, and is completed in a timely fashion.

The Utility Services Division consists of the following service units:

Service Unit 635 – Utility Customer Service

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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
7315	Utility Service Representative	5.75	5.75	7.75 (2)
7311	Water Services Specialist	4.75	5.00	5.00
8744	Water Crew Leader	1.00	0	0
14301	Utility Service Supervisor	1.00	1.00	1.00
Total Personnel (1)		**13.80**	**13.05**	**15.05**

(1) An Accountant position is included in Finance Department's authorized personnel, but since 2008, 60% of this position is funded by Utility Services.

(2) Utility Service Representative: This is a budgeted Policy Issue; the proposal includes the elimination of two FTE's in the Finance Division which offsets the increase in Utility Services personnel for no net change in total FTE's. Refer to the Finance Department 2009 Policy Issue at the end of this section for more information.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
635 Utility Customer Service	$958,592	$1,091,136	$760,234	$1,054,353	$1,248,127	114.4	118.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	587,266	665,208	457,083	632,339	756,522	113.7	60.6
200 Personnel Benefits	192,632	229,431	156,567	229,681	257,628	112.3	20.6
Sub-Total Salaries and Benefits	779,898	894,639	613,650	862,020	1,014,150	113.4	81.3
300 Supplies	16,878	21,808	14,741	21,808	33,259	152.5	2.7
400 Other Services And Charges	143,730	161,044	121,233	156,880	184,623	114.6	14.8
900 Interfund Payment For Svcs	18,086	13,646	10,610	13,646	16,094	118.0	1.3
Total Expenditures	$958,592	$1,091,136	$760,234	$1,054,353	$1,248,127	114.4	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
New Accounts Started (1)	4,890	8,000	9,700
Meters Read	116,500	117,000	118,000
Meters Replaced	200	250	250
Customer Service Calls Answered	95,000	100,000	105,000
Bills Issued	178,000	181,000	188,000
Suspension Notices Issued	27,400	30,800	33,500
Delinquent Bills in Collection	7,280	7,000	7,400

(1) We are anticipating a significant increase in accounts started in 2009 because the City will start providing Refuse service to the citizens that reside in the area of the 72nd annexation in 2009. We will be adding several hundred customers that have never received City services before.

Account 100 Salaries and Wages – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 Budget include:

- The Finance Department has a budgeted policy issue, which if approved by Council, will combine the Utility Service Representative and the Cashiers positions. The increase in FTE's in this Division is offset by a decrease in FTE's in Finance. Combining the positions is budgeted for July 1, 2009; however, this is subject to change based on results of a more detailed implementation plan. This Policy Issue includes $11,000 one time implementation costs and $7,100 in personnel costs in 2009. See Finance Policy Issue for more information. There is also one retirement anticipated in 2009 with a budgeted cost of $28,500.

- The new Utility Management system is expected to require overtime and/or temporary assistance to ensure that the regular tasks of billing and customer service continue to happen in a timely fashion during the system realization. This is reflected in the overtime and temporary budget lines.

The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Additionally, this line item has been adjusted to reflect the proposed staffing changes, as outlined above.

Account 310 Office Supplies – The increase in the 2009 budget for office supplies is primarily due to the one time costs of approximately $11,000 for the purchase of office furniture and equipment associated with the budgeted policy issue. This account also includes office supplies for the entire Division for items such as pens, paper, binders, locks, flashlights, paper cutters, staples, batteries and the like.

Account 320 Fuel – The 2009 budget of $16,259 is an increase of 9.8%. Utility Services field staff utilize City vehicles to read water meters, start and stop water service, and suspend service for non-payment. Staff continues to search for ways to lower fuel consumption as fuel prices continue to rise.

Account 350 Small Tools – This budget includes items used in the field to read meters, change meters, trim shrubbery, start and stop services, etc., such as wrenches, screwdrivers, locks, reading probes, hedge trimmers, shovels, etc.

Account 410 Professional Services – Council approved a 2007 Policy Issue for the selection and implementation of an electronic payment option for the City's utility bills. Staff prepared and issued a Request for Proposal (RFP) in October of 2007, and in early 2008 received proposals from five vendors. During 2008, staff reviewed the vendor proposals, selected the finalists, and entered into contract negotiations. These negotiations have stalled, and staff is reviewing their options. Despite this setback, staff is still confident that an agreement can be made with one of the top vendors and implementation can move forward in early 2009. The 2009 budget of $21,000 is to cover the estimated $20,000 of service fees related to the planned implementation of an electronic payment system.

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 difficult to accurately project as costs are dependent on several variables, including the per transaction fee charged by the vendor, the actual number of customers who utilize this service, and the payment method and type of card used by the customer. The 2009 budget of $20,000 for this service is the same as estimated in the 2007 Policy Issue.

Account 420 Communications – This line item reflects an increase of $8,579 or 7.5% from the 2008 amended budget of $114,474 to $123,053. This increase reflects postal rates that increased in 2008, and additional increases expected in 2009. The 2008 rate increase was not budgeted. The Post Office has new regulations regarding rate increases, they now only need to give 60 days notice instead of the prior process that took more than two years. We do not know how much a postal increase will be in 2009, but expect it to be at least two cents because of fuel prices. We continue to see an annual 3% increase in number of utility bills mailed due to development in West Valley. We are also adding approximately 1,400 new utility customers in January; due to the 72nd Ave annexation seven years ago, the City will now be providing Refuse service in this area.

Account 490 Miscellaneous – This account includes costs to print the utility bills, staff training, and recruitment expense. The 2009 budget of $36,000 is an increase of 71%. The two major causes for the increase are a 14% increase in paper costs, and printing costs of approximately $8,500 for the new Utility brochure to be mailed annually, as requested by the Council Budget Committee.

Account 900 Interfund Payment for Services – This account includes fleet maintenance cost of $10,277, equipment replacement cost of $3,000, and $2,517 for liability insurance premium.

Summary – The total Utility Services Division proposed budget for 2009 of $1,248,127; the estimated billings for water, wastewater, refuse, and irrigation utility services are approximately $26.8 million for 2009. The 2009 budgeted expenditure estimate of $1.2 million is approximately 4% of the estimated total billing for 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$583,316	$661,208	$456,511	$630,619	$723,302	109.4	114.7
120 Overtime	3,595	4,000	32	1,000	4,000	100.0	400.0
130 Special Pay	0	0	540	720	720		100.0
140 Retirement/Term Cashout	356	0	0	0	28,500		
Total	587,266	665,208	457,083	632,339	756,522	113.7	119.6
200 Personnel Benefits							
200 Personnel Benefits	192,582	228,931	155,851	228,931	257,128	112.3	112.3
280 Clothing And Miscellaneous	50	500	716	750	500	100.0	66.7
Total	192,632	229,431	156,567	229,681	257,628	112.3	112.2
300 Supplies							
310 Office & Operating Supplies	2,332	4,000	2,956	4,000	10,000	250.0	250.0
320 Fuel Consumed	11,643	14,808	10,018	14,808	16,259	109.8	109.8
350 Small Tools And Equipment	2,902	3,000	1,768	3,000	7,000	233.3	233.3
Total	16,878	21,808	14,741	21,808	33,259	152.5	152.5
400 Other Services And Charges							
410 Professional Services	639	21,000	442	5,000	21,000	100.0	420.0
420 Communications	115,866	114,474	82,010	116,310	123,053	107.5	105.8
430 Transportation/Training	0	270	113	270	270	100.0	100.0
480 Repairs And Maintenance	6,644	4,300	3,449	4,300	4,300	100.0	100.0
490 Miscellaneous	20,581	21,000	35,218	31,000	36,000	171.4	116.1
Total	143,730	161,044	121,233	156,880	184,623	114.6	117.7
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	15,803	11,248	8,212	11,248	13,577	120.7	120.7
960 Interfund Insurance Svcs	2,283	2,398	2,398	2,398	2,517	105.0	105.0
Total	18,086	13,646	10,610	13,646	16,094	118.0	118.0
Total Expenditures - Srv Unt 635	$958,592	$1,091,136	$760,234	$1,054,353	$1,248,127	114.4	118.4

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Executive Director: Linda Kraft, Kraft Consulting

Division: Community Services – 127

Deputy Director of Accounting & Budgeting: 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 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
351 Healthy Families	$105,993	$590,107	$279,412	$399,589	$487,712	82.7	122.1
Revenue Summary By Service Unit							
351 Healthy Families	$82,333	$584,485	$257,332	$424,609	$522,712	89.4	123.1
699 General Revenues	24,202	8,080	542	542	25,562	316.4	4713.2
Total Revenues	$106,535	$592,565	$257,875	$425,151	$548,274	92.5	129.0

Dept 127 Community Services Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	1,607	107,404	4,258	20,000	51,000	47.5	10.5
400 Other Services And Charges	104,386	482,703	275,153	379,589	436,712	90.5	89.5
Total Expenditures	$105,993	$590,107	$279,412	$399,589	$487,712	82.7	100.0

EXPLANATORY NARRATIVE

Service Unit 351 – Healthy Families

Performance Statistics	2008 Amended Budget	2009 Proposed Budget
Coalition Partners	32 Active	30 Active
Sites Fully Operational in "Couples" Curriculum	5 Sites County-wide	8 Sites County-wide
Trained educators in PREP curriculum	45 Men and Women	45 Men and Women
PREP curriculum available at Sites	5 Sites	7 Sites
Participants who completed all PREP units	269 People	350 People
Children for whom data was entered	223 Children	300 Children
Sites Fully Operational in Spanish	2 Sites	4 Sites
Sites Fully Operational in "Singles" Curriculum	---	4 Sites
Website languages	2	2
Management Information System Available	For Sites/Administration	Add Consumer Registration
Media Impressions "Commitment" & Workshops		
TV on 7 stations	2,049 advertisements	Comparable
Radio on 7 stations	1,550 advertisements	Comparable
Billboards (rotating locations)	5	5
Formal referral partners to program	5	8
Special Events		
The Wedding Store	1	1
Bears Game "Dads Night"	1	1
Couples Club	0	1
Spring All-Sites Workshop & Speaker	0	1

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. Determine a baseline of attitudes about marriage, cohabitation, and marriage education pre and post the implementation of the Coalition's workshops and media campaign.

2. Develop and maintain a coalition that is comprised of multi-disciplinary organizations that are stakeholders in seeing that families thrive in the Yakima area.

3. Provide centralized services that are efficient so that technical assistance is provided to multiple marriage education sites to ensure highly effective programs are offered at low costs to consumers.

4. Saturate the Yakima Valley with information about the value of healthy, long-term relationships and marriages that are stable for children, women and men, as well as employers and communities.

5. Provide workshops that are of the technically advanced about skills and attitudes necessary to build a healthful, strong pair-bonding.

6. Capture data from participants in order to measure results and provide information to national researchers.

7. Create a sustainable coalition for years to come without the aid of government funding.

During 2008, the Healthy Families Yakima Coalition was successful in teaching dozens of area couples thru the PREP course. Also, beginning early in 2008, the program contracted with a media company which got the word out through radio and television, as well as billboards, a very successful marketing endeavor. During 2009, the plan is to continue what worked in 2008, as well as advertising and classes in Spanish.

Account 310 Office and Operating Supplies – The 2009 budget is $51,000. 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 2009 budget is $295,712, consisting of the following:

Description	2007 Actual	2008 Year-End Estimate	2009 Proposed Budget
Executive Director contract*	$65,154	$160,704	$116,712
Research and Data Collection	28,257	80,000	179,000
Total 410 Professional Services	$93,411	$240,704	$295,712

* Contract includes executive staff and office support with benefits, travel expenses, office equipment and supplies, utilities, etc.

During 2007, the program did not receive as much donation as expected. Therefore, nearly half of the management fees for 2007 were actually paid in 2008, demonstrated in the above table.

Account 430 Transportation / Training – For year 2009, this account has been projected at $15,000, to be used to train the class leaders in the course materials. Traveling for this training is often necessary; the grant pays for that travel as well as travel for the executive director to seminars, conferences, meetings, etc.

Account 440 Advertising – This account includes $133,885 for 2008 year-end estimate and $126,000 in 2009. 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.

Revenues – The 2008 year-end estimates of revenues consist of the grant from ACF in the amount of $399,609, and local donations of $25,000. The total revenue is estimated to be $424,609. For the 2009 projected budget, anticipated revenues total $522,712, with $487,712 from the ACF grant and the balance of $35,000 from donations.

During 2008, the State of Washington Department of Social and Health Services, Division of Child Support, revised the way the 34% local match worked. Whatever match is received, in-kind or contributions, can be used to offset the expenditures. The non-cash match can then be used to request reimbursement in whole from the State. "Volunteer" in-kind contribution continues to be not eligible as 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 2009 is $487,712. This budget has been approved by both the State and Federal agencies administering this grant. Since this program is multi-faceted, line item budgets will be adjusted as the program needs change. 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.)

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office & Operating Supplies	$1,607	$107,404	$4,258	$20,000	$51,000	47.5	255.0
400 Other Services And Charges							
410 Professional Services	93,411	255,247	174,413	240,704	295,712	115.9	122.9
430 Transportation/Training	4,055	15,000	2,110	5,000	15,000	100.0	300.0
440 Advertising	6,012	165,885	98,070	133,885	126,000	76.0	94.1
450 Operating Rentals & Leases	907	46,571	0	0	0	0.0	
490 Miscellaneous	0	0	560	0	0		
Total	104,386	482,703	275,153	379,589	436,712	90.5	115.1
Total Expenditures - Srv Unt 351	$105,993	$590,107	$279,412	$399,589	$487,712	82.7	122.1
Revenues							
330 Intergovernmental Revenues	$69,955	$390,653	$240,432	$399,609	$487,712	124.9	122.1
360 Miscellaneous Revenues	12,378	193,832	16,900	25,000	35,000	18.1	140.0
Total Revenues - Srv Unt 351	$82,333	$584,485	$257,332	$424,609	$522,712	89.4	123.1

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$13,702	$8,080	$542	$542	$25,562	316.4	4713.2
360 Miscellaneous Revenues	10,500	0	0	0	0		
Total Revenues - Srv Unt 699	$24,202	$8,080	$542	$542	$25,562	316.4	4713.2

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Financial Services – 015

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

The Financial Services Division is responsible for:

- Accounting and Reporting of all expenditure and revenue transactions,
- Financial Statements Preparation,
- Design, Preparation and Administration of the operating and capital budgets,
- Financial Analysis of various operating, financial, legislative and economic development proposals,
- 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.

2009 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 2009:

- ***Council Budget Committee*** – The Council sub-committee to review the tax-supported services continues to meet monthly, and will likely continue meeting into 2009. The Finance department is playing a lead role in coordinating, preparing and/or researching 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.

- ***Utility/Customer Service Computer System*** – Continue to work with Information Systems and other operating divisions to design and implement a new Utility/Customer Service computer system, which began mid-2008 and is scheduled to continue through most of 2009.

- ***Time and Attendance System***– Continue to work with Information Systems and other operating divisions to implement an electronic time and attendance system. This project is currently in design phase, and will have a phased in implementation by work group over the next year.

- ***Bond Issues*** – Bond issues included in the 2009 preliminary budget include:
  - Councilmanic General Obligation Bonds for the Capitol Theatre Expansion project ($7.0 M);
  - Councilmanic General Obligation Bonds, a Line of Credit draw, or an Interfund loan (depending on market conditions) to complete Upper Kiwanis Park improvements ($500,000).
- ***Streamlined Sales Tax (SST)*** – Now that SST legislation began conversion of taxable events from "point of origin" to "point of delivery" as of July 1, 2008, Finance will be involved in monitoring sales tax revenues and reviewing Department of Revenue procedures for mitigating resulting losses (if any).
- ***Regional Coordination*** – Continue evaluation of the recent Request for Proposal for regional integrated Public Safety/Criminal Justice computer systems.
- ***Policies/Contracts*** – Continue efforts to update/establish various financial related contracts, policies and/or operating practices (ex: banking contracts, collections contract, use of warrants, ACH contract, use of procurement cards, etc).

The service units in this division are:

SERVICE UNIT 624 – FINANCE

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	.60	.60	.60
10304	Treasury Services Officer	2.00	2.00 (1)	2.00
10301	Payroll Officer	1.00	1.00	1.00
10302	Accountant (2)	4.00	4.00 (1)	4.00
10305	Financial Services Technician Payroll	1.00	2.00 (3)	2.00
2316	Financial Services Specialist	5.00	5.00	5.00
2315	Cashier	2.00	2.00	.00 (4)
Total Personnel		**17.20**	**18.20**	**16.20**

(1) One of two Treasury Services Officer (TSO) positions was under-filled as an Accountant in 2008.
(2) Includes one Accountant position funded 20% by the Office of Neighborhood Development Services (ONDS) , 20% by Finance, and 60% by Utility Services in 2008 and 2009.
(3) The Department-wide reorganization approved in the 2008 budget process included an additional Financial Services Technician.
(4) The reorganization mentioned above also proposed studying the concept of consolidating the Cashier positions into Utility Services Representatives (USR). This study has been completed, and the 2009 budget contemplates this consolidation to take place in mid-2009 as set forth in the related budgeted policy issue. After the consolidation, the 2 cashier positions in the Finance Division will be eliminated, and 2 additional USR positions would be filled in the Utility Services Division, however, 15% of all USR time will be allocated to Finance (an FTE count of 1.16). The above chart reflects the Finance Division positions after the consolidation.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
624 Finance	$1,219,856	$1,453,768	$1,048,494	$1,439,025	$1,516,266	104.3	105.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	871,103	1,047,468	740,900	1,017,497	1,095,394	104.6	72.2
200 Personnel Benefits	226,753	283,788	198,437	281,661	297,639	104.9	19.6
Sub-Total Salaries and Benefits	1,097,855	1,331,255	939,337	1,299,158	1,393,033	104.6	91.9
300 Supplies	21,402	20,361	21,271	31,000	17,500	86.0	1.2
400 Other Services And Charges	89,152	89,953	70,176	90,962	93,040	103.4	6.1
500 Intergov Srvcs/Other Interfund	115	300	5	200	200	66.7	0.0
600 Capital Outlays	0	0	5,807	5,807	0 *		0.0
900 Interfund Payment For Svcs	11,332	11,898	11,898	11,898	12,493	105.0	0.8
Total Expenditures	$1,219,856	$1,453,768	$1,048,494	$1,439,025	$1,516,266	104.3	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Accounting Functions			
Expenditures	$152 million	$167 million	$200 million
Capital Projects	$27.5 million	$28 million	$56 million
Invoices Processed	30,344	30,000	30,500
Number of Grants Administered	52	55	60
Payroll Warrants Issued	10,107	10,115	10,146
Payroll and Benefits Paid	$53.1 million	$56.6 million	$59.4 million
Employees Paid (Permanent and Part Time) Avg. Monthly	779	785	792
Claims Warrants Issued	14,509	14,400	14,500
Dollar Amount of Claims Paid	$58.8 million	$57.0 million	$60.0 million
Number of Funds	75	75	73
Number of Full Accrual Funds	32	34	33
Interfund Payment Requests	580	600	600
LIDs in Process	1	2	2

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Treasury Functions			
Revenue Received	$152.7 million	$163.7 million	$187.0 million
Treasurer's Checks (i.e. Refunds)	1,128	950	1,000
Wire Transfers and Electronic Funds Transfers (EFT's)	663	660	700
Invoice and Assessment Rolls	2,700	3,000	3,300
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)	0	0	2
Public Works Trust Fund Loans Administered	21	21	20
Special Assessment Notes/Bonds	4	4	6
GO and Revenue Debt Service Payments Made	$5.6 million	$6.3 million	$5.6 million
Impact			
Investment Income	$2.6 million	$1.7 million	1.7 million
Average Total Portfolio Managed	$52 million	$55 million	$55 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.

Service Unit 624 – Financial Services

Account 110 Salaries and Wages – The 2009 budget is projected to be $1,073,394; $42,926 or 4.2% above the 2008 amended budget of $1,030,468. The 2009 budget includes the second phase of a budgeted policy issue to reorganize the Finance Department, which includes the transfer of 2 Cashier positions to Utility Services Representatives (USR's), with a portion of the cost of all of the USR's allocated back to Finance (net reduction of about .85 FTE). See the related budgeted policy issue for additional information.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 – This item is projected to be $12,000 in 2009, unchanged from the 2008 budget. Two functions regularly require overtime -- monthly payroll processing and budget preparation/production.

Account 140 Retirement/Termination Cashout – This account includes $10,000 for 2009 in anticipation of the retirement of an Accountant (charged 20% to Finance).

Account 200 Personnel Benefits – This item for 2009 is $297,639, which is above the 2008 budget of $283,788, an increase of $13,851 or 4.9%. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase. The position changes described above also affects this account.

Account 310 Office and Operating Supplies – For 2009 this account remains unchanged from the 2008 budget of $15,000. A major component of this account is warrant stock and IRS-related forms, such as W-2's and 1099's. Additionally, binders for the budget and other Finance-related documents are charged here.

Account 350 Small Tools and Minor Equipment – The 2009 budget of $2,500 is $2,861 less than the amended 2008 budget of $5,361. This account is earmarked for equipment replacement, and it should be noted that the 2008 budget includes office furniture for a space remodeling project to add offices in the basement to accommodate the position growth approved in the 2008 budget process.

Account 410 Professional Services – The 2009 budget includes $34,700 for various professional services, which is $1,700 or 5.2% more than the 2008 budget of $33,000. This provides for fiduciary (banking and trust) services, $24,700; outside consultants, such as arbitrage compliance specialists, $5,000; and technical support for various small software systems, $5,000.

Account 420 Communications – This line item is budgeted at $14,060 in 2009, an increase of $387 or 2.8% over the 2008 amended budget of $13,673. This account provides for both telephone and wireless communication costs of $5,215, and postage costs of $8,845 to mail Accounts Payable remittances; Accounts Receivable invoices; and IRS required forms (i.e. 1099s and W-2s) along with other business correspondence.

Account 430 Transportation/Training – This line item is budgeted at $9,000 for both 2008 and 2009. This account provides for management and staff to attend National and State Finance Officers' Association conferences and other training seminars. Currently, four staff are Certified Public Accountants; this certification requires 40 hours per year of continuing professional education.

Account 490 Miscellaneous – This line item is budgeted at $35,000 for 2009, an increase of $1,000 or 2.9% over the 2008 amended budget of $34,000. This account provides for printing of the City's budget documents and financial statements – $20,000; registrations for required training seminars (noted above) – $7,500; annual rent of the post office box -- $1,000; and dues and subscriptions to keep current on accounting, finance and related issues – $6,500.

Account 960 Insurance – The $12,493 budgeted for 2009 provides for the employee surety bonds. All charges from the Risk Management Reserve Fund were increased a minimum of 5% to adequately cover program costs.

Summary – The 2009 budget for Service Unit 624 – Financial Services is projected at $1,516,266; $62,498 or 4.3% more than the 2008 amended budget of $1,453,768. This reflects costs relating to: the changes from a budgeted policy issue/reorganization; the retirement of a long-term employee; bargained settlements; and escalation in the mandated state retirement system contribution.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$861,229	$1,030,468	$736,599	$1,009,997	$1,073,394	104.2	106.3
120 Overtime	9,874	12,000	4,300	7,500	12,000	100.0	160.0
130 Special Pay	0	5,000	0	0	0	0.0	
140 Retirement/Term Cashout	0	0	0	0	10,000		
Total	871,103	1,047,468	740,900	1,017,497	1,095,394	104.6	107.7
200 Personnel Benefits	226,753	283,788	198,437	281,661	297,639	104.9	105.7
310 Office & Operating Supplies	11,529	15,000	12,998	15,000	15,000	100.0	100.0
410 Professional Services	29,160	33,000	32,318	36,900	34,700	105.2	94.0
420 Communications	12,603	13,673	9,185	12,767	14,060	102.8	110.1
430 Transportation/Training	4,723	9,000	1,737	5,000	9,000	100.0	180.0
480 Repairs And Maintenance	81	150	0	150	150	100.0	100.0
Total	89,152	89,953	70,176	90,962	93,040	103.4	102.3
530 State/County Taxes & Assmt	115	300	5	200	200	66.7	100.0
640 Machinery And Equipment	0	0	5,807	5,807	0		0.0
960 Interfund Insurance Services	11,332	11,898	11,898	11,898	12,493	105.0	105.0
Total Expenditures - Srv Unt 624	$1,219,856	$1,453,768	$1,048,494	$1,439,025	$1,516,266	104.3	105.4

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.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
642 Prior Pensions	$1,384,894	$1,412,950	$989,018	$1,350,521	$1,387,957	98.2	102.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
200 Personnel Benefits	622,648	614,800	424,536	565,764	583,685	94.9	42.1
Sub-Total Salaries and Benefits	622,648	614,800	424,536	565,764	583,685	94.9	42.1
300 Supplies	184	150	24	25	50	33.3	0.0
400 Other Services And Charges	762,063	798,000	564,458	784,732	804,222	100.8	57.9
Total Expenditures	$1,384,894	$1,412,950	$989,018	$1,350,521	$1,387,957	98.2	100.0

EXPLANATORY NARRATIVE

The total 2009 budget of $1,387,957 consists of:

Pension Benefits	$582,685
Medical Benefits	787,822
Contingency	15,000
Administrative Costs	2,450
Total	$1,387,957

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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
200 Personnel Benefits							
200 Personnel Benefits	$3,660	$1,000	$2,281	$3,000	$1,000	100.0	33.3
290 Pensions And Death Benefits	618,988	613,800	422,255	562,764	582,685	94.9	103.5
Total	622,648	614,800	424,536	565,764	583,685	94.9	103.2
310 Office & Operating Supplies	184	150	24	25	50	33.3	200.0
400 Other Services And Charges							
410 Professional Services	759,291	780,600	562,387	767,660	786,822	100.8	102.5
430 Transportation/Training	1,810	1,550	1,383	1,384	1,550	100.0	112.0
490 Miscellaneous	963	15,850	688	15,688	15,850	100.0	101.0
Total	762,063	798,000	564,458	784,732	804,222	100.8	102.5
Total Expenditures - Srv Unt 642	$1,384,894	$1,412,950	$989,018	$1,350,521	$1,387,957	98.2	102.8

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 department has the following service units:

Service Unit 642 – Prior Pensions
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
642 Prior Pensions	$1,497,086	$1,630,203	$1,089,210	$1,492,995	$1,603,380	98.4	107.4
Revenue Summary By Service Unit							
642 Prior Pensions	$67,407	$62,500	$70,095	$70,095	$72,800	116.5	103.9
699 General Revenues	2,075,532	2,114,431	1,512,796	2,203,312	2,316,177	109.5	105.1
Total Revenues	$2,142,939	$2,176,931	$1,582,891	$2,273,407	$2,388,977	109.7	105.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
200 Personnel Benefits	682,691	745,100	534,915	701,886	722,278	96.9	45.1
Sub-Total Salaries and Benefits	682,691	745,100	534,915	701,886	722,278	96.9	45.1
300 Supplies	227	200	41	25	25	12.5	0.0
400 Other Services And Charges	777,074	841,900	522,003	748,081	826,600	98.2	51.6
900 Interfund Payment For Svcs	37,093	43,003	32,251	43,003	54,477	126.7	3.4
Total Expenditures	$1,497,086	$1,630,203	$1,089,210	$1,492,995	$1,603,380	98.4	100.0

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 $1,603,380 includes:

Pension Benefits	$721,778
Medical Benefits	774,500
Contingency	50,000
Administrative Costs	57,102
Total	$1,603,380

The ending balance of $785,597 at the end of 2009 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
200 Personnel Benefits							
200 Personnel Benefits	$0	$500	$3,717	$4,000	$500	100.0	12.5
290 Pensions And Death Benefits	682,691	744,600	531,198	697,886	721,778	96.9	103.4
Total	682,691	745,100	534,915	701,886	722,278	96.9	102.9
310 Office & Operating Supplies	227	200	41	25	25	12.5	100.0
400 Other Services And Charges							
410 Professional Services	774,957	789,500	519,924	696,001	774,500	98.1	111.3
430 Transportation/Training	1,430	900	1,392	1,392	1,400	155.6	100.6
490 Miscellaneous	688	51,500	688	50,688	50,700	98.5	100.0
Total	777,074	841,900	522,003	748,081	826,600	98.2	110.5
990 Interfund Admin Charges	37,093	43,003	32,251	43,003	54,477	126.7	126.7
Total Expenditures - Srv Unt 642	$1,497,086	$1,630,203	$1,089,210	$1,492,995	$1,603,380	98.4	107.4
Revenues							
330 Intergovernmental Revenues	$67,407	$62,500	$70,095	$70,095	$72,800	116.5	103.9
Total Revenues - Srv Unt 642	$67,407	$62,500	$70,095	$70,095	$72,800	116.5	103.9

Service Unit 699 & 642 – Revenues

These benefits are supported by property taxes, an allocation of fire insurance premium tax (estimated to be $70,095 in 2009), and reserves.

The 2009 property tax allocation for Fire Pension costs is estimated at $1,532,765. This is $18,965 or 1.2% less than the 2008 year-end estimate of $1,551,730 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 2009. 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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$524,014	$559,701	$645,853	$645,853	$780,412	139.4	120.8
310 Taxes	1,536,367	1,551,730	861,215	1,551,730	1,532,765	98.8	98.8
360 Miscellaneous Revenues	15,151	3,000	5,728	5,729	3,000	100.0	52.4
Total Revenues - Srv Unt 699	$2,075,532	$2,114,431	$1,512,796	$2,203,312	$2,316,177	109.5	105.1

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
State Examiner – 013

Deputy Director of Accounting & Budgeting:
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. The performance audit recently commissioned by City Council is being done in accordance with a state initiative—the state is funding that project and the City is not expecting to incur direct costs for this project.

EXPLANATORY NARRATIVE

Service Unit 624 – Finance

The total State Examiner's budget for 2009 is $103,000, no change from 2008.

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	95,467	103,000	64,266	100,000	103,000	100.0	100.0

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Sun Dome – 096

Deputy Director of Accounting & Budgeting:
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 continued 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General Revenues	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
500 Intergov Srvcs/Other Interfund	75,000	75,000	75,000	75,000	150,000	200.0	100.0
700 Debt Service	75,000	75,000	75,000	75,000	0		
Total Expenditures	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 699 – General Revenues

Account 550 Interfund Subsidies – 2008 included $75,000 to pay debt service on the bonds issued by the City in 2003. As the City's obligations on the original SunDome bonds have been fulfilled, in 2009 the full annual amount of $150,000 is budgeted to be transferred to debt service fund #281.

Account 700 and 800 Debt Service – The final payment to the County was made in 2008, therefore these accounts contain no budget in 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$75,000	$75,000	$75,000	$75,000	$150,000	200.0	200.0
770 Other Notes	60,563	65,045	65,045	65,045	0		
830 Debt Service - External Ltd-Int	14,437	9,955	9,955	9,955	0		
Total Expenditures - Srv Unt 699	$150,000	$150,000	$150,000	$150,000	$150,000	100.0	100.0

Finance Director: Rita DeBord

Division:
District Court – 098

Deputy Director of Accounting & Budgeting:
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. As the transition was more than 10 years ago, the collections have dropped significantly. The $1,800 budget for 2009 approximately matches the revenue included in General Fund estimated to be received from District Court.

EXPLANATORY NARRATIVE

Service Unit 699 – General Revenues

Revenue	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Filing Fees and Contract Reimbursement	$10,264	$3,050	$1,700
Warrant Assessment Fees	381	100	100
Total	$10,645	$3,150	$1,800

DETAIL

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$10,645	$13,700	$2,388	$3,150	$1,800	13.1	57.1
Total Expenditures - Srv Unt 699	$10,645	$13,700	$2,388	$3,150	$1,800	13.1	57.1

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Transfers – 099

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

This Division is used to transfer funds from the General Fund to other funds.

EXPLANATORY NARRATIVE

Service Unit 645 – Interfund Distribution

A total of $2,232,275 is budgeted to be transferred from the General Fund to the following Funds in 2009. All of these transfers are included in Account 550-Interfund Subsidies.

Fund	2008 Year-End Estimate	2009 Proposed Budget
Parks and Recreation Utility Tax (3.5%)	$1,045,625	$1,076,250
Law and Justice Capital Utility Tax (0.5%)	149,375	153,750
Public Safety Communications Fund Portion of Telephone Tax	880,000	880,000
Fire Capital - Ladder Truck Debt Service	167,130	72,275
Contingency	75,000	50,000
Total Transfers	$2,317,130	$2,232,275

DETAIL

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$2,082,216	$2,342,535	$1,604,676	$2,317,130	$2,232,275	95.3	96.3
Total Expenditures - Srv Unt 645	$2,082,216	$2,342,535	$1,604,676	$2,317,130	$2,232,275	95.3	96.3

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Public Facilities District – 172

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

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

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 2009, revenues are estimated to be $715,000, consisting of the tax credit transfer from the PFD for the Convention Center, compared to the year-end estimate of $695,000, an increase of $20,000, or 2.9%. In addition the allocation of State Sales Tax Credit, dedicated to the Capitol Theatre for its expansion, is budgeted to be approximately $498,000, an increase of $128,000 from the year end estimate of $370,000 as this revenue stream started in April 2008.

The 2009 Preliminary Budget includes an expenditure estimate of $1,194,000; $460,000 for debt service on the Convention Center bonds issued in 2002, $31,000 for operating expenses of the PFD, a transfer of $135,000 to the Tourist Promotion/Convention Center operating fund to support operations of the expanded facility, a transfer of $70,000 to the Convention Center Capital fund, and a transfer to the Capitol Theatre Construction fund in the amount of $498,000. The PFD board is currently reviewing this budget as presented. The fund balance at the end of 2009, assuming this revenue and expenditure pattern, is estimated to be $159,282.

Service Unit 699 – General Revenues

Revenue in this service unit consists of interest earned on investments and is budgeted at $4,000.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
490 Miscellaneous	$29,628	$26,000	$14,332	$26,000	$31,000	119.2	119.2
550 Interfund Subsidies	615,000	1,088,424	760,666	1,042,424	1,163,000	106.9	111.6
Total Expenditures - Srv Unt 327	$644,628	$1,114,424	$774,998	$1,068,424	$1,194,000	107.1	111.8
Revenues							
330 Intergovernmental Revenues	$679,290	$1,097,000	$785,257	$1,065,000	$1,213,000	110.6	113.9
Total Revenues - Srv Unt 327	$679,290	$1,097,000	$785,257	$1,065,000	$1,213,000	110.6	113.9

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$94,744	$119,744	$135,706	$135,706	$136,282	113.8	100.4
360 Miscellaneous Revenues	6,300	4,000	2,000	4,000	4,000	100.0	100.0
Total Revenues - Srv Unt 699	$101,044	$123,744	$137,706	$139,706	$140,282	113.4	100.4

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Contingency – 195

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

State Law, RCW 35.33.145, and City Ordinance No. 1273, permits 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
195 Contingency	$58,617	$0	$82,151	$100,000	$0		
645 Interfund Distribution	6,720	300,000	0	0	300,000	100.0	
Total Expenditures	$65,337	$300,000	$82,151	$100,000	$300,000	100.0	300
Revenue Summary By Service Unit							
645 Interfund Distribution	$75,000	$75,000	$75,000	$75,000	$50,000	66.7	66.7
699 General Revenues	349,407	329,407	359,070	359,070	334,070	101.4	93
Total Revenues	$424,407	$404,407	$434,070	$434,070	$384,070	95	88.5

EXPLANATORY NARRATIVE

The 2009 Contingency Fund is projected to have resources totaling $384,070, of which $50,000 is to be transferred from the General Fund. $300,000 is budgeted to be available for contingencies during 2009.

Finance Director: Rita DeBord

Division:
Capitol Theatre Reserve – 198

Deputy Director of Accounting & Budgeting:
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. The 2008 budget includes the startup of the next phase of a major capital improvement program for the Theatre, which 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.

The service units in this division are:

Service Unit 648 – Capitol Theatre Insurance Reserve
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
648 Capitol Theatre Ins. Reserve	$71,927	$571,927	$53,945	$571,927	$71,927	12.6	12.6
Revenue Summary By Service Unit							
648 Capitol Theatre Ins. Reserve	$97	$0	$0	$0	$0		
699 General Revenues	646,900	614,275	585,135	595,070	561,893	91.5	94.4
Total Revenues	$646,997	$614,275	$585,135	$595,070	$561,893	91.5	94.4

EXPLANATORY NARRATIVE

Service Unit 648 – Capitol Theatre Insurance Reserve
For 2009, $71,927 in interest earnings and reserves is budgeted to be transferred to the Capitol Theatre Operating Fund for Depreciation Reserve purposes.

Service Unit 699 – General Revenues
Revenues for 2009 of $538,750 include interest earnings estimated to be $38,750, and the interfund loan repayment of $500,000 leaving a fund balance of $489,966.

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Risk Management Reserve – 515

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

The Risk Management Reserve Fund is maintained to separately account for various risk management costs. The Risk Management 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 began purchasing liability insurance coverage through a risk pool of cities, and for the Transit division through a transit risk pool. This budget for 2009 provides for:

- Administration of the program.
- Legal, claims adjustment, and broker services.
- 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
641 Insurance And Bonds	$2,278,437	$2,474,668	$1,409,097	$2,434,880	$2,783,782	112.5	114.3
Revenue Summary By Service Unit							
641 Insurance And Bonds	$2,101,439	$2,021,057	$2,021,057	$2,121,057	$2,162,000	107.0	101.9
699 General Revenues	1,214,960	1,264,395	1,309,922	1,397,963	1,524,139	120.5	109.0
Total Revenues	$3,316,399	$3,285,452	$3,330,979	$3,519,020	$3,686,139	112.2	104.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	209,680	360,644	266,749	362,844	420,325	116.6	15.1
200 Personnel Benefits	48,971	101,607	71,030	101,607	115,580	113.8	4.2
Sub-Total Salaries and Benefits	258,652	462,250	337,780	464,450	535,905	115.9	19.3
300 Supplies	5,376	6,377	6,563	6,377	6,500	101.9	0.2
400 Other Services And Charges	1,992,518	1,934,625	1,010,323	1,889,836	2,170,320	112.2	78.0
600 Capital Outlays	0	45,000	34,619	47,801	42,500	94.4	1.5
900 Interfund Payment For Svcs	21,891	26,416	19,813	26,416	28,557	108.1	1.0
Total Expenditures	$2,278,437	$2,474,668	$1,409,097	$2,434,880	$2,783,782	112.5	100.0

EXPLANATORY NARRATIVE

Service Unit 641 – Insurance and Bonds

Account 110 Salaries and Wages – The 2009 budget is $418,325, which is $58,481 or 16.3% more than the 2008 amended budget of $359,844. In 2009 this account includes a budgeted policy issue to increase a ½-time Legal Assistant to full-time. (See related policy issue for a more detailed discussion). An estimate for the management group pay and compensation adjustment (PACA) is included in the 2009 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 2009 is $115,580, an increase of $13,973 or 13.8% from the 2008 budget of $101,607. The personnel benefit accounts include rate increases for medical insurance of 5.5%, and for industrial insurance of 10%, along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase. The additional ½-time position mentioned above affects this budget category as well.

Account 410 Professional Services – The 2009 budget is $660,000, an increase of $7,500 or 1.2% from the 2008 amended budget of $652,500. This account is used to provide for the cost of potential outside legal services ($600,000); insurance broker fees ($50,000); and claims adjustment fees ($10,000). The 2008 year-end estimate for outside legal services is less than the 2008 budget because of the timing of professional services needed for certain cases. Both 2008 and 2009 include costs related to environmental issues arising from the former City of Yakima Landfill. The City is pursuing reimbursement for these expenses from the City's historic insurance carriers. The City expects to receive revenues from the insurance recoveries under these claims.

Account 460 Insurance – This account is budgeted at $1,021,820 for 2009, an increase of $86,295 or 9.2% from the 2008 budget of $935,525. This account reflects the estimated cost of purchasing insurance coverage including: a) property insurance (including boiler and machinery), b) liability insurance, c) accidental death and dismemberment, and d) employee surety bonds. The increase is due primarily both to market conditions related to purchased insurance and growth within the City (i.e. additional van pools.)

Account 490 Miscellaneous – The 2009 appropriation of $484,500 provides a reserve of $475,000 for payment of claims which could be incurred and $9,500 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 the $42,500 budgeted for a records management and archiving software system. The policy issue porposes to split the total cost of the $85,000 system equally between Risk Management and Information Systems. (Refer to policy issue for additional details.)

Account 990 Interfund Charges – The amount of $28,557 budgeted for 2009 is the City Services Administration charge for this program.

Summary – The 2009 budget for the Risk Management Reserve Fund is projected at $2,783,782, which is $309,114 or 12.5% more than the 2008 amended budget of $2,474,668, due to a combination of an increase in staffing costs tied to the increase of a Legal Assistant II position to a full-time position from a half-time position; the City's environmental investigation and remediation activities associated with the former City of Yakima Landfill (certain of these expenses will have a corresponding insurance recovery revenue associated with the pending claims); and inflation in purchased insurance premiums/claims filed.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$202,544	$359,844	$265,483	$359,844	$418,325	116.3	116.3
120 Overtime	7,137	800	728	3,000	2,000	250.0	66.7
140 Retirement/Term Cashout	0	0	538	0	0		
Total	209,680	360,644	266,749	362,844	420,325	116.6	115.8
200 Personnel Benefits	48,971	101,607	71,030	101,607	115,580	113.8	113.8
300 Supplies							
310 Office & Operating Supplies	298	1,500	1,686	1,500	1,500	100.0	100.0
350 Small Tools And Equipment	5,078	4,877	4,876	4,877	5,000	102.5	102.5
Total	5,376	6,377	6,563	6,377	6,500	101.9	101.9
400 Other Services And Charges							
410 Professional Services	729,331	652,500	433,550	595,000	660,000	101.2	110.9
430 Transportation/Training	1,869	3,000	1,579	4,000	4,000	133.3	100.0
460 Insurance	815,264	935,525	455,946	932,236	1,021,820	109.2	109.6
490 Miscellaneous	446,054	343,600	119,247	358,600	484,500	141.0	135.1
Total	1,992,518	1,934,625	1,010,323	1,889,836	2,170,320	112.2	114.8
640 Machinery And Equipment	0	45,000	34,619	47,801	42,500	94.4	88.9
990 Interfund Admin Charges	21,891	26,416	19,813	26,416	28,557	108.1	108.1
Total Expenditures - Srv Unt 641	$2,278,437	$2,474,668	$1,409,097	$2,434,880	$2,783,782	112.5	114.3
Revenues							
360 Miscellaneous Revenues	$2,101,439	$2,021,057	$2,021,057	$2,121,057	$2,162,000	107.0	101.9
Total Revenues - Srv Unt 641	$2,101,439	$2,021,057	$2,021,057	$2,121,057	$2,162,000	107.0	101.9

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 $2,162,000 for 2009, a 7.0% increase over 2008 budget. (There was a 5% increase for all participating divisions, with the exception of Stormwater and Transit, which were both charged higher premiums because of the continuing growth in the Stormwater program and increased number of van pools and miles driven because of expanded routes for Transit.) The 2009 budget also includes an estimate of interest earnings of $260,000, and insurance reimbursements of $180,000. Reserves are programmed to be $902,357 by the end of 2009.

Since 2009 will be the fourth year of purchased liability insurance with a $100,000 deductible, the "run-out" of existing claims at the time of transition is slowing. Also, with the approval of additional legal staff, the City can be more pro-active in its approach to risk management. Therefore, the reserve balance appears to be adequate, even though it is slightly below the targeted balance of $1 million.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$819,743	$1,004,395	$1,037,963	$1,037,963	$1,084,139	107.9	104.5
360 Miscellaneous Revenues	395,217	260,000	271,960	360,000	440,000	169.2	122.2
Total Revenues - Srv Unt 699	$1,214,960	$1,264,395	$1,309,922	$1,397,963	$1,524,139	120.5	109.0

Finance Director: Rita DeBord

Division:
Cemetery Trust – 610

Deputy Director of Accounting & Budgeting:
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.

The service units in this division are:

Service Unit 225 – Cemetery
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General Revenues	$26,828	$27,000	$0	$25,000	$25,000	92.6	100
Revenue Summary By Service Unit							
225 Cemetery	$11,155	$6,000	$7,819	$7,500	$6,000	100	80
699 General Revenues	571,354	570,526	574,796	580,681	588,181	103.1	101.3
Total Revenues	$582,509	$576,526	$582,615	$588,181	$594,181	103.1	101

EXPLANATORY NARRATIVE

Service Unit 225 – Cemetery
As in 2008, $6,000 is the revenue budget for plot sales.

Service Unit 699 – General Revenue
For the year 2009, $25,000 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 2009 budget). The Trust Fund balance at the end of 2009 is estimated to be $569,181.

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.

					2009			
Fund	Description	Date of Issue	Maturity Date	Original Issue	Previous Balance	Amount Redeemed	Amount Issued	Ending Balance
General Obligation Bonds								
272	Conv Center Addition (Unrefunded)	05/08/2007	06/01/2012	$6,735,000	$885,000	$210,000	$0	$675,000
272	Conv Center Addition (Ref 1996 Bonds)	05/08/2007	05/01/2026	4,910,000	4,900,000	10,000	0	4,890,000
273	Capitol Theatre Expansion*	2009	2024	0	0	0	7,000,000	7,000,000
281	Parks Capital Projects	12/05/2005	12/01/2015	755,000	560,000	70,000	0	490,000
281	River Rd Street Project	05/08/2007	05/01/2017	1,765,000	1,620,000	150,000	0	1,470,000
281	Fire Station West Valley	05/08/2007	05/01/2022	815,000	775,000	40,000	0	735,000
281	Downtown Revitalization Project	05/08/2007	05/01/2022	1,490,000	1,415,000	75,000	0	1,340,000
281	3rd Ave & Mead/Pedestrian Crossing	08/28/2008	12/01/2019	2,190,000	2,145,000	165,000		1,980,000
281	Fire Ladder Truck	08/28/2008	12/01/2019	760,000	750,000	45,000		705,000
281	Sundome Expansion	06/17/2003	12/01/2023	1,430,528	1,298,052	124,241	0	1,173,811
283	Crim Justice / I-82 (Ref. 1994 Bonds)	06/17/2003	12/01/2013	4,155,000	2,360,000	450,000	0	1,910,000
284	Fire (Refunding 1995 Bonds)	09/07/2004	12/01/2014	2,300,000	1,545,000	215,000	0	1,330,000
285	G.O. Line of Credit-Pks Cap-Kiwanis Dev*	2009	2014	0	0	0	500,000	500,000
287	Conv Ctr Expansion (Ref. 1996 Bonds)	09/07/2004	11/01/2019	4,175,000	3,720,000	300,000	0	3,420,000
Sub-Total				$31,480,528	$21,973,052	$1,854,241	$7,500,000	$27,618,811
Revenue Bonds								
484	Wastewater/Water (Ref. 1998 Bonds)	06/05/2008	11/01/2011	$1,516,049	$1,510,000	$485,000	$0	$1,025,000
486	Water (Refunding 1998 Bonds)	06/05/2008	11/01/2018	1,883,951	1,875,000	155,000	0	1,720,000
488	Wastewater	06/05/2008	11/01/2027	5,440,000	5,365,000	190,000	0	5,175,000
491	Irrigation	09/14/2004	09/01/2034	5,215,000	4,805,000	110,000	0	4,695,000
493	Wastewater (Series A)	12/22/2003	11/01/2014	7,390,000	4,015,000	705,000	0	3,310,000
493	Wastewater (Series B)	12/22/2003	11/01/2023	10,155,000	10,155,000	0	0	10,155,000
Sub-Total				$31,600,000	$27,725,000	$1,645,000	$0	$26,080,000
Grand Total				$63,080,528	$49,698,052	$3,499,241	$7,500,000	$53,698,811

* Preliminary estimate - subject to change.

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
PFD/Conv. Center G.O. Bonds – 272

Deputy Director of Accounting & Budgeting:
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 2009 is estimated to be $150,994.

Date of Issue	Date of Maturity	Original Issue	Redeemed Prior Years	Bonds Maturing 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
5/8/07 *Unrefunded*	6/1/12	$1,280,000	$395,000	$210,000	$675,000	$33,468
5/8/07 *Refunding 1996 Bonds*	5/1/26	4,910,000	10,000	10,000	4,890,000	206,945
Total		$6,190,000	$405,000	$220,000	$5,565,000	$240,413

DETAIL

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
710 Debt Service - G.O. Bonds - Prin	$195,000	$210,000	$210,000	$210,000	$220,000	104.8	104.8
830 Debt Service - External Ltd-Int	264,729	249,075	126,638	249,075	240,413	96.5	96.5
Total Expenditures - Srv Unt 328	$459,729	$459,075	$336,638	$459,075	$460,413	100.3	100.3

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$480,000	$460,000	$345,000	$460,000	$460,000	100.0	100.0
699 General Revenues	130,211	150,481	150,482	150,482	151,407	100.6	100.6
Total Revenues	$610,211	$610,481	$495,482	$610,482	$611,407	100.2	100.2

Finance Director: Rita DeBord

Division:
2003 Sundome, 2005 Parks, & 2008
Fire & Street LTGO Bonds Fund – 281

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

This fund provides for redemption of various Councilmanic General Obligation Bonds, including 2005 Parks Capital, 2003 Sundome and 2007/2008 Fire & Streets Capital Bonds. The fund balance at the end of 2009 is estimated to be $4,662.

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 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
2134	12/01/2005	12/01/2016	$755,000	$195,000	$70,000	$490,000	$23,700
SunDome	06/17/2003	12/01/2023	1,430,528	132,475	124,241	1,173,811	25,760
1944	05/08/2007	05/01/2017	1,765,000	145,000	150,000	1,470,000	67,950
2105	05/08/2007	05/01/2022	815,000	40,000	40,000	735,000	31,935
2165	05/08/2007	05/01/2022	1,490,0000	75,000	75,000	1,340,000	58,215
2230	08/28/2008	12/01/2019	2,190,000	45,000	165,000	1,980,000	76,213
Fire Truck	08/28/2008	12/01/2019	760,000	10,000	45,000	705,000	27,275
Total			$9,205,528	$642,475	$669,241	$7,893,811	$311,048

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	First 1/4% Real Estate Excise Tax (REET1)
2165	Downtown Revitalization	Second 1/4% Real Estate Excise Tax (REET2)
2230	Grind & Overlay/Ped. Enhancement/Summitview Signalization	First & Second 1/4% Real Estate Excise Tax
Fire Capital	Ladder Truck	General Property Tax

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
710 Debt Service - G.O. Bonds - Prin	$132,615	$420,862	$260,000	$449,861	$669,241	159.0	148.8
830 Debt Service - External Ltd-Int	115,696	262,369	100,150	232,435	311,047	118.6	133.8
Total Expenditures - Srv Unt 528	$248,310	$683,231	$360,150	$682,296	$980,288	143.5	143.7

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$252,621	$650,100	$682,298	$682,296	$980,289	150.8	143.7
699 General Revenues	350	350	4,661	4,661	4,661	1331.6	100.0
Total Revenues	$252,971	$650,450	$686,959	$686,957	$984,950	151.4	143.4

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
1994 Ltd Levy G.O. Bond Red. – 283

Deputy Director of Accounting & Budgeting:
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 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
6/17/03 *Refunding 1994 Bonds*	12/1/13	$4,155,000	$1,795,000	$450,000	$1,910,000	$68,038

Service Unit 111, 645 & 699 – Revenues

In 2009, 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 2009 is estimated to be $259,810.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
710 Debt Service - G.O. Bonds - Prin	$425,000	$440,000	$0	$440,000	$450,000	102.3	102.3
830 Debt Service - External Ltd-Int	86,438	77,938	38,969	77,938	68,038	87.3	87.3
Total Expenditures - Srv Unt 528	$511,438	$517,938	$38,969	$517,938	$518,038	100.0	100.0

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
111 Crime Prevention	$402,000	$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	265,024	267,786	267,586	267,686	263,848	98.5	98.6
Total Revenues	$779,024	$781,786	$681,086	$781,686	$777,848	99.5	99.5

Finance Director: Rita DeBord

Division:
1995 G.O. Fire Bond Red. – 284

Deputy Director of Accounting & Budgeting:
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.

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
9/7/04 *Refunding 1995 Bonds*	12/1/14	$2,300,000	$755,000	$215,000	$1,330,000	$52,678

Service Unit 699 – General Revenues

The levy for 2009 will be set to collect $268,000 (or approximately 5.3 cents per thousand – down from 5.8 cents per thousand in 2008). The fund balance is estimated to be $195,897 at the end of 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
710 Debt Service - G.O. Bonds - Prin	$230,000	$235,000	$0	$235,000	$215,000	91.5	91.5
830 Debt Service - External Ltd-Int	63,963	58,788	29,394	58,788	52,678	89.6	89.6
Total Expenditures - Srv Unt 528	$293,963	$293,788	$29,394	$293,788	$267,678	91.1	91.1

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General Revenues	$488,325	$496,693	$363,905	$489,363	$463,575	93.3	94.7
Total Revenues	$488,325	$496,693	$363,905	$489,363	$463,575	93.3	94.7

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
LTD Tax General Obligation
Line of Credit – 285

Deputy Director of Accounting & Budgeting:
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.

EXPLANATORY NARRATIVE

Service Unit 529 – Administration

All prior balances on the line of credit have been paid in full in 2008. For 2009, there is a budgeted policy issue to make improvements to Upper Kiwanis Park. In order to accomplish the projects as proposed, municipal debt in the amount of approximately $500,000 is required. When the preliminary budget was set, this was expected to be accomplished by a draw down on the line of credit. Since that time, market conditions have made a line of credit draw relatively expensive. Therefore, the borrowing may ultimately be an interfund loan. In the meantime, $50,000 was included in the 2009 budget as an estimate of debt service. The principal and interest on this borrowing will be repaid with REET1.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
710 Debt Service - G.O. Bonds - Princ	$520,000	$22,000	$24,569	$24,569	$0		
830 Debt Service - External Ltd-Int	12,199	3,500	715	715	50,000	1428.6	6993.0
Total Expenditures - Srv Unt 529	$532,199	$25,500	$25,284	$25,284	$50,000	196.1	197.8

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$532,200	$23,500	$24,365	$24,366	$50,000	212.8	205.2
699 General Revenues	918	918	918	918	0	0.1	0.1
Total Revenues	$533,118	$24,418	$25,284	$25,284	$50,000	204.8	197.8

Finance Director: Rita DeBord

Division:
1996 LTD Levy G.O. Bond Redemption – 287

Deputy Director of Accounting & Budgeting:
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 fund balance at the end of 2009 is estimated to be $67,052.

EXPLANATORY NARRATIVE

Service Unit 328 – Capital Improvements

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
9/7/04 *Refunding 1996 Bonds*	11/1/19	$4,175,000	$455,000	$300,000	$3,420,000	$141,365

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
710 Debt Service - G.O. Bonds - Prin	$270,000	$280,000	$0	$280,000	$300,000	107.1	107.1
830 Debt Service - External Ltd-Int	162,358	148,645	74,323	148,645	141,365	95.1	95.1
Total Expenditures - Srv Unt 328	$432,358	$428,645	$74,323	$428,645	$441,365	103.0	103.0

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
699 General Revenues	$491,420	$488,306	$394,856	$490,062	$508,417	104.1	103.8
Total Revenues	$491,420	$488,306	$394,856	$490,062	$508,417	104.1	103.8

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

Finance Director: Rita DeBord

Division:
Local Improvement District (LID)
Debt Service Control – 289

Deputy Director of Accounting & Budgeting:
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 $80,477 at the end of 2009.

There are two LID's that are expected to close in 2009. Below is anticipated debt service on the outstanding notes.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$16,088	$17,000	$0	$17,000	$17,000	100.0	100.0
770 Other Notes	193,800	150,000	0	150,000	150,000	100.0	100.0
820 Debt Service - Interest -Interfund	43,785	20,000	0	20,000	40,000	200.0	200.0
Total Expenditures - Srv Unt 699	$253,673	$187,000	$0	$187,000	$207,000	110.7	110.7
Revenues							
270 Beginning Balance	$48,239	$35,239	$20,477	$20,477	$74,477	211.4	363.7
360 Miscellaneous Revenues	224,856	191,000	47,406	241,000	213,000	111.5	88.4
Total Revenues - Srv Unt 699	$273,095	$226,239	$67,882	$261,477	$287,477	127.1	109.9

Finance Director: Rita DeBord

Division:
Water/Wastewater Revenue
Bond Redemption – 484

Deputy Director of Accounting & Budgeting:
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 2008 revenue bonds (Refunding 1998 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 2009 of $967,700, 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 2009	Debt Outstanding 12/31/09	Interest/ Coupons Maturing 2009
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/11	$1,516,049	$6,049	$485,000	$1,025,000	$60,140

The total debt service in this redemption fund for 2009 is $545,140 ($485,000-principal and $60,140 –interest).

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
720 Debt Service - Revenue Bonds	$440,000	$460,000	$0	$460,000	$485,000	105.4	105.4
830 Debt Service - External Ltd-Int	105,235	87,195	0	87,195	60,141	69.0	69.0
Total Expenditures - Srv Unt 238	$545,235	$547,195	$0	$547,195	$545,141	99.6	99.6

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$545,235	$547,195	$273,598	$547,195	$545,141	99.6	99.6
699 General Revenues	109,529	109,929	109,823	109,929	110,329	100.4	100.4
Total Revenues	$654,764	$657,124	$383,420	$657,124	$655,470	99.8	99.8

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
Water 2008 Revenue Bond Redemption – 486

DEPUTY DIRECTOR OF ACCOUNTING & BUDGETING:
Cindy Epperson

DEFINITION

This fund provides for redemption of 2008 Water Revenue Bonds (refunding 1998 revenue bonds) from Water Operating revenues. The refunding resulted in an economic gain of $56,094.

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 2009 of $270,007 and is in compliance with bond covenants. The redemption fund balance at the end of 2009 is estimated to be $4,516.

EXPLANATORY NARRATIVE

SERVICE UNIT 348 – CAPITAL IMPROVEMENTS

Issue Name	Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Debt Maturing 2009	Debt Outstanding 12/31/2009	Interest / Coupons Maturing 2009
2008 Revenue Bond *Refunding 1998 Bond*	6/5/08	11/1/18	$1,883,951	$8,951	$155,000	$1,720,000	$79,560

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
720 Debt Service - Revenue Bonds	$145,000	$150,000	$0	$150,000	$155,000	103.3	103.3
830 Debt Service - External Ltd-Int	99,005	93,060	90,128	93,060	79,560	85.5	85.5
Total Expenditures - Srv Unt 348	$244,005	$243,060	$90,128	$243,060	$234,560	96.5	96.5

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$244,005	$243,060	$121,530	$243,060	$234,560	96.5	96.5
699 General Revenues	4,466	4,491	4,891	4,491	4,516	100.6	100.6
Total Revenues	$248,471	$247,551	$126,421	$247,551	$239,076	96.6	96.6

Finance Director: Rita DeBord

Division:
Water/Wastewater 2008 Revenue Bond Redemption – 488

Deputy Director of Accounting & Budgeting:
Cindy Epperson

DEFINITION

This fund provides for redemption of 2008 Wastewater Revenue Bonds from Wastewater Operating revenues. This fund also provided redemption for the 1996 Revenue bond which matured in 2008.

Revenue bond issues have reserve requirements set forth in bond covenants. This bond redemption fund has a related reserve fund (Fund 483) that has an estimated balance of $145,363 at the end of 2009.

EXPLANATORY NARRATIVE

Service Unit 232 – Wastewater Treatment

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
6/5/08	11/1/27	$5,440,000	$75,000	$190,000	$5,175,000	$222,213

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
720 Debt Service - Revenue Bonds	$335,000	$350,000	$0	$425,000	$190,000	54.3	44.7
830 Debt Service - External Ltd-Int	35,285	288,200	9,100	109,537	222,213	77.1	202.9
Total Expenditures - Srv Unt 232	$370,285	$638,200	$9,100	$534,537	$412,213	64.6	77.1

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$370,285	$472,564	$202,564	$368,902	$412,213	87.2	111.7
699 General Revenues	165,636	165,636	165,636	165,636	1	0	0
Total Revenues	$535,921	$638,200	$368,200	$534,538	$412,214	64.6	77.1

CITY OF *Yakima*

FINANCE

2009 PRELIMINARY BUDGET NARRATIVE

FINANCE DIRECTOR: Rita DeBord

DIVISION:
Irrigation 2003 Revenue Bond Redemption – 491

DEPUTY DIRECTOR OF ACCOUNTING & BUDGETING:
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. This bond redemption fund balance at the end of 2009 is estimated to be $35,435.

EXPLANATORY NARRATIVE

SERVICE UNIT 348 – CAPITAL IMPROVEMENT

Date of Issue	Date of Maturity	Original Issue	Redeemed in Prior Years	Bonds Maturing 2009	Bonds Outstanding 12/31/0	Coupons Maturing 2009
9/1/04	9/1/34	$5,215,000	$410,000	$110,000	$4,695,000	$210,709

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
720 Debt Service - Revenue Bonds	$105,000	$105,000	$0	$105,000	$110,000	104.8	104.8
830 Debt Service - External Ltd-Int	215,565	213,203	106,601	213,203	210,709	98.8	98.8
Total Expenditures - Srv Unt 348	$320,565	$318,203	$106,601	$318,203	$320,709	100.8	100.8

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$320,565	$318,203	$238,652	$318,203	$320,709	100.8	100.8
699 General Revenues	35,435	35,435	35,435	35,435	35,435	100.0	100.0
Total Revenues	$356,000	$353,638	$274,087	$353,638	$356,144	100.7	100.7

Finance Director: Rita DeBord

Division:
Wastewater 2003 Revenue Bond Redemption – 493

Deputy Director of Accounting & Budgeting:
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 2009 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 2009	Bonds Outstanding 12/31/09	Coupons Maturing 2009
Series A 12/1/03	$7,390,000	$3,375,000	$705,000	$3,310,000	$140,844
Series B 12/1/03	$10,155,000	0	0	10,155,00	501,950
Total	$17,545,000	$3,375,000	$705,000	$13,465,000	$642,794

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
720 Debt Service - Revenue Bonds	$670,000	$685,000	$0	$685,000	$705,000	102.9	102.9
830 Debt Service - External Ltd-Int	678,381	661,635	330,816	661,635	642,794	97.2	97.2
Total Expenditures - Srv Unt 232	$1,348,381	$1,346,635	$330,816	$1,346,635	$1,347,794	100.1	100.1

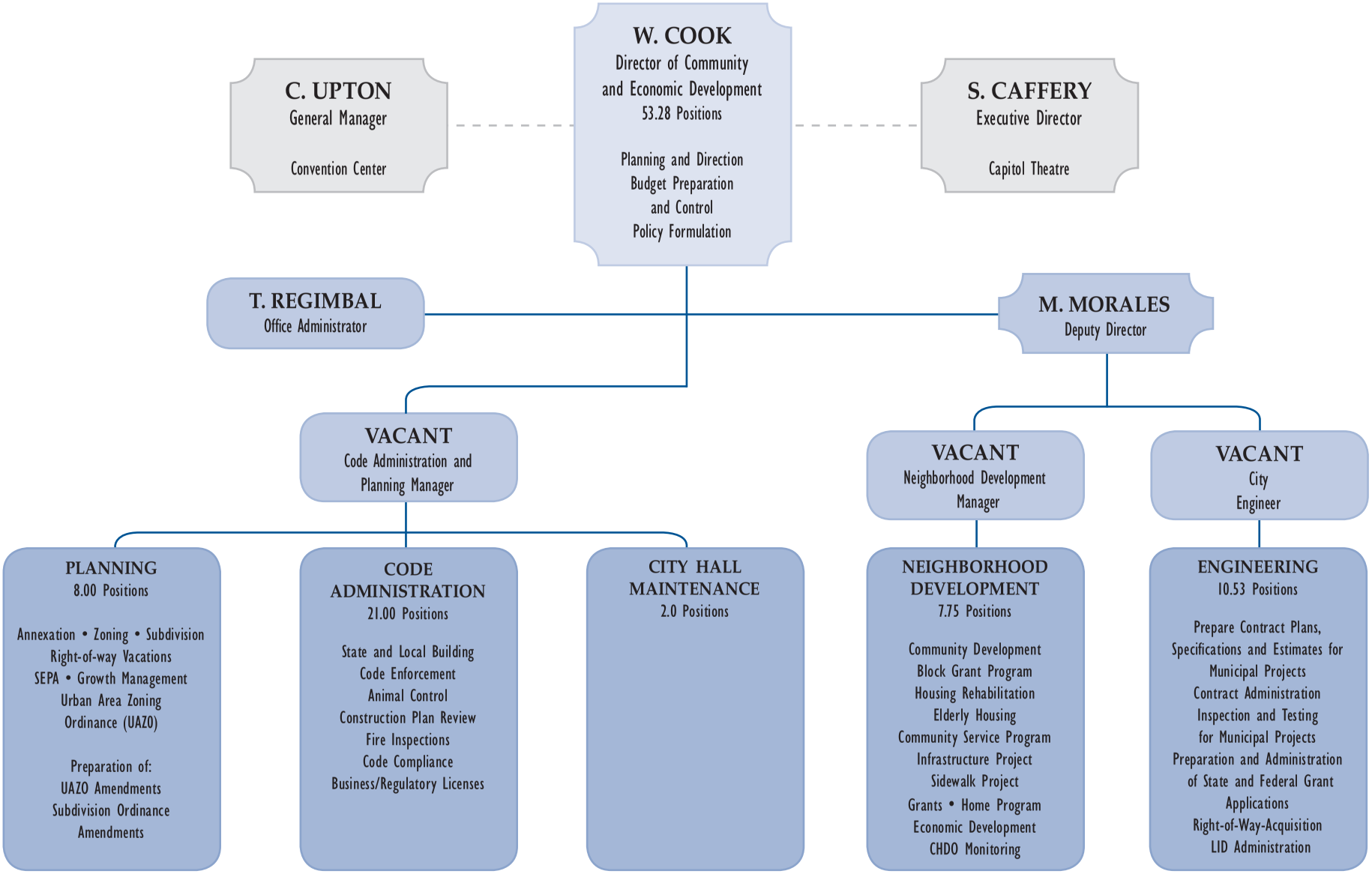
Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
645 Interfund Distribution	$1,348,381	$1,346,635	$673,316	$1,346,635	$1,347,794	100.1	100.1
699 General Revenues	1	1	1	1	1	72.0	100.0
Total Revenues	$1,348,382	$1,346,636	$673,317	$1,346,636	$1,347,795	100.1	100.1

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 Yakima Business Improvement District
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
342 Public Works Trust Fund (REET 1)
343 Real Estate Excise Tax 2 (REET 2)
345 LID Construction
392 Cumulative Reserve for Capital Improvement
140 Growth Management

COMMUNITY AND ECONOMIC DEVELOPMENT

2008 Budgeted Staffing Levels



CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Urban Area Hearings Examiner – 020

Planning Manager:
Bruce Benson, Acting Planning Manager

DEFINITION

This division's responsibility is to provide a single regulatory hearing system for the Yakima Urban Area. The Hearing Examiner is responsible for conducting public hearings on zoning, subdivision and other land use issues as authorized by adopted joint City/County ordinances. The Hearings Examiner and the Hearings Examiner Pro Tem are retained through a professional services contract which was renewed the first of 2005 for a four-year period.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
313 Land Use Regulation	$60,155	$71,000	$35,653	$51,000	$51,000	71.8	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Cases	31	40	24

The Hearings Examiner Professional Service budget (Account 410) for 2009 reflects no change from the 2008 year-end budget estimate of $50,000. Through September 2008 the number of cases heard by the Hearing Examiner was 24, compared to 19 at this time last year. This is a continuation of a trend over the past several years of a higher number of applications requiring the services of the hearings examiner, as well as increased complexity of issues being dealt with. This can doubtless be explained by; 1) the overall increase in development activity, 2) the growth of the city in both area and population, and 3) a more sophisticated citizenry that are increasingly becoming involved with land use matters.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$60,155	$70,000	$35,653	$50,000	$50,000	71.4	100.0
490 Miscellaneous	0	1,000	0	1,000	1,000	100.0	100.0
Total Expenditures - Srv Unt 313	$60,155	$71,000	$35,653	$51,000	$51,000	71.8	100.0

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Environmental Planning – 021

Planning Manager:
Bruce Benson, Acting Planning Manager

DEFINITION

Environmental Planning is responsible for both long range and current planning for many of the land use actions 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 Planning Division staff members are actively involved in providing 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	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1150	Director of Community & Economic Development	.33	.33	.33
1275	Deputy Director CED	.00	.00	.15
11601	CED Office Administrator	.33	.33	.33
1252	Code Administration and Planning Manager	.35	.35	.00 (1)
1274	Planning Manager	.00	.00	1.00
11201	Supervising Planner	1.00	1.00	1.00
3321	Associate Planner (2)	2.00	2.00	2.00
3311	Assistant Planner	4.00	4.00	4.00
3310	Planning Specialist	1.00	1.00	.00
4441	Permit Technician	.00	.00	1.00 (3)
Total Personnel		**9.01**	**9.01**	**9.81**

(1) For 2009 this position is being under filled with a Planning Manager
(2) The Community Development Specialist position was eliminated in 2007 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.
(3) This is a 2009 budget policy issue for the upgrading of the Planning Specialist position.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Comprehensive Planning	$623,670	$662,000	$468,770	$655,555	$667,595	100.9	101.8
319 Administration	67,835	75,706	57,502	75,706	230,588	304.6	304.6
Total Expenditures	$691,506	$737,706	$526,271	$731,261	$898,184	121.8	122.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	436,680	488,193	346,928	475,879	614,662	125.9	68.4
200 Personnel Benefits	135,345	139,698	96,601	139,698	171,685	122.9	19.1
Sub-Total Salaries and Benefits	572,025	627,890	443,529	615,577	786,347	125.2	87.6
300 Supplies	10,107	10,357	6,047	10,226	7,700	74.4	0.9
400 Other Services And Charges	109,161	99,458	76,695	105,458	104,136	104.7	11.6
900 Interfund Payment For Services	213	0	0	0	0		0.0
Total Expenditures	$691,506	$737,706	$526,271	$731,261	$898,184	121.8	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2006 Actual	2007 Actual	2008 Through September
Class (2)	33	32	46
Class (3)	11	12	13
Class 2 Modifications	0	2	0
Rezones	7	13	6
Administrative Adjustments	25	23	33
Right-of-Way Vacations	5	4	3
Environmental Checklists	39	57	55
Appeals	2	1	2
SEPA Appeals	0	3	4
Short Plat Exemptions	37	46	22
Preliminary Short Plats	19	18	17
Final Short Plats	0	0	2
Amended Final Short Plats	0	0	2
Preliminary Long Plats	2	6	7
Final Long Plats	1	1	6
Binding Site Plans	0	2	0
Administrative Modifications	11	11	15
Shorelines	3	4	2
Interpretations	0	1	0
Special Projects	4	0	0
Alt/Non Conforming	1	0	3
Easement Release	1	0	0
Right-of-Way Use Permit	2	2	8
Comprehensive Plan Amendments	Plan update	10	4
Annexations	3	1	2
Variance	0	1	1
Critical Areas Ordinance (JARPA)	5	5	10
Plat Alteration	0	0	0
Hearing Examiner Referral	3	2	3
Planned Development	0	1	1
Total	214	258	267 (1)

(1) Based on the average of 30 applications per month, the estimated workload for 2009 would be a total of 360 projects.

Revenues	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Sale of Maps	$328	$750	$750
Environmental Impact Permits	9,224	5,000	5,000
Zoning and Subdivision Fees	57,469	60,000	60,000
Sale of Publications	2,445	1,000	1,000
Total	$69,466	$66,750	$66,750

Service Unit 310 – Comprehensive Planning

Account 100 Salaries and Wages – The 2009 budget reflects an increase of $13,391 or 3.2% from the 2008 year-end estimate budget of $418,323 to $431,714. Apart from the increases mentioned in the

next paragraph, for 2009 there is a budgeted policy issue which proposes upgrading the Planning Specialist position to that of a Permit Technician.

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 2009 is $130,810, which reflects a 2% increase of $2,550 from the 2008 year-end estimate of $128,260. This change reflects increases for medical insurance of 5.5% and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – The Supplies line for 2009 reflects a decrease of $2,526 or 28% from the 2008 year-end estimate of $9,026 to $6,500. Account 300 funds are used for office supplies and staff equipment, which includes the upgrading of obsolete equipment and/or replacement of inoperable equipment. It is also important to mention that the Account 300 Supply expenditure line encompasses the material costs of providing required public information and notices, land use application processing, stationery, etc. The Planning Division also will occasionally purchase reference materials to keep abreast of new and better planning techniques being utilized in other jurisdictions.

Account 410 Professional Services – This line item for 2009 is reduced $3,400 from the 2008 budget year-end estimate of $13,400 to $10,000. This line item has been used in the past to hire planning consultants to assist the Planning Division with very large complex planning issues both long range and current.

Account 420 Communications – This line item for 2009 reflects an increase of $2,025 or 8.4% from the 2008 year-end estimate of $24,246 to $26,271.

Account 430 Transportation – For 2009 there is no change from the 2008 year-end estimate budget of $3,000. This line item is used by the planning staff and the Community and Economic Development Director to attend training seminars and conferences related to land use and zoning issues.

Account 440 Advertising – The 2009 advertising budget remains the same as the 2008 year end estimate of $35,000. The Advertising account is used for public notice newspaper ads as well as the posting of the applicant's property with the large yellow land use action signs.

Summary – Service Unit 310's 2009 total expenditure of $667,595 is a modest increase of $12,040, or 1.8%, from the 2008 year-end estimate of $655,555. This increase is due to negotiated salary increases and the rising cost of benefits.

Through September of 2008 the Planning Division has received a total of nine more applications than were submitted in all of 2007. Should this trend continue unabated, a total of 360 applications could be anticipated for all of this year.

To put this in perspective, a full project load for a planner in the City of Yakima is about five projects at any given time. Although this may not seem to be very many, when considered along with their phone calls, e-mails, front counter work and numerous other responsibilities, this constitutes a very full

workload. At this time the number of applications being processed in the Planning Division averages out to a little more than nine projects per planner, with the low being seven and the high thirteen.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$354,229	$415,637	$298,354	$407,336	$420,994	101.3	103.4
120 Overtime	7,925	15,000	0	5,000	10,000	66.7	200.0
130 Special Pay	0	0	180	60	720		1200.0
140 Retirement/Term Cashout	21,056	0	5,927	5,927	0		
Total	383,209	430,637	304,461	418,323	431,714	100.3	103.2
200 Personnel Benefits	125,214	128,260	87,584	128,260	130,810	102.0	102.0
300 Supplies							
310 Office And Operating Supplies	5,357	5,500	4,271	5,500	5,500	100.0	100.0
320 Fuel Consumed	0	131	0	0	0		
350 Small Tools And Equipment	4,402	3,526	693	3,526	1,000	28.4	28.4
Total	9,759	9,157	4,964	9,026	6,500	71.0	72.0
400 Other Services And Charges							
410 Professional Services	6,619	13,400	12,029	13,400	10,000	74.6	74.6
420 Communications	23,466	24,246	15,867	24,246	26,271	108.4	108.4
430 Transportation/Training	2,467	3,000	736	3,000	3,000	100.0	100.0
440 Advertising	34,957	21,500	28,058	35,000	35,000	162.8	100.0
480 Repairs And Maintenance	517	300	0	300	300	100.0	100.0
490 Miscellaneous	37,462	31,500	15,071	24,000	24,000	76.2	100.0
Total	105,488	93,946	71,761	99,946	98,571	104.9	98.6
Total Expenditures - Srv Unt 310	$623,670	$662,000	$468,770	$655,555	$667,595	100.9	101.8

Service Unit 319 – Administration

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $108,511 from the 2008 year-end estimate of $57,556 to $182,948. This is an increase of 317.9%. This increase is the result of adding the Planning Manager's salary to this line item, together with a retirement cash out of $16,773.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 reflects an increase of $29,437 or 357.4% from the 2008 year-end estimate of $11,438 to $40,875. Once again, this increase is due to the planning manager's salary being added to this account. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – The Supplies line for 2008 reflects no change from the 2008 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 2009.

Account 420 Communications – This line item for 2009 reflects an increase of $53 or 3% from the 2008 year-end estimate of $1,762 to $1,815. This expenditure line is used primarily for cell phone usage.

Account 430 Transportation – For 2009 there is no increase over the 2008 year-end estimate of $800. This line item provides the Community and Economic Development Director with training funds for 2009.

Summary – In Service Unit 319 for 2009, total expenditures of $230,588 reflect an increase of $154,882 or 304.6% from the 2008 year-end estimate of $75,706. This increase is primarily due to the fact that in 2009 the Building Codes and Planning Manager's position, which was only partially funded (35%) by this account in 2008, is being under-filled with a Planning Manager, which will be funded at 100%. Additionally, 15% of the CED Deputy Director's salary and benefits will be coming from this account in 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$53,470	$57,556	$42,467	$57,556	$166,067	288.5	288.5
130 Special Pay	0	0	0	0	108		
140 Retirement/Term Cashout	0	0	0	0	16,773		
Total	53,470	57,556	42,467	57,556	182,948	317.9	317.9
200 Personnel Benefits	10,131	11,438	9,018	11,438	40,875	357.4	357.4
300 Supplies							
310 Office And Operating Supplies	348	500	367	500	500	100.0	100.0
350 Small Tools And Equipment	0	700	717	700	700	100.0	100.0
Total	348	1,200	1,083	1,200	1,200	100.0	100.0
400 Other Services And Charges							
420 Communications	2,157	1,762	1,797	1,762	1,815	103.0	103.0
430 Transportation/Training	363	800	783	800	800	100.0	100.0
480 Repairs And Maintenance	0	200	0	200	200	100.0	100.0
490 Miscellaneous	1,153	2,750	2,353	2,750	2,750	100.0	100.0
Total	3,672	5,512	4,933	5,512	5,565	101.0	101.0
950 Interfund Opt Rental And Lease	213	0	0	0	0		
Total Expenditures - Srv Unt 319	$67,835	$75,706	$57,502	$75,706	$230,588	304.6	304.6

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Code Administration – 022

Acting Code Administration Manager:
Joe Caruso

DEFINITION

This portion of the Code Administration 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, issues general and regulatory licenses, oversees the City's Animal Control program, 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

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1150	Director of Community and Economic Development	.26	.26	.26
11601	CED Office Administrator	.26	.26	.26
1275	Deputy Director of CED	.00	.00	.15 (1)
1252	Code Administration and Planning Manager	.45	.45	.00 (2)
4421	Code Inspector	3.00	4.00	4.00
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	4.00	4.00	4.00 (3)
11602	Code Inspection Office Supervisor	1.00	1.00	1.00
6510	Animal Control Officer	3.00	3.00	3.00
Total Personnel		**20.33**	**21.33**	**21.03**

(1) Redistribution of Deputy Director Salary within Community and Economic Development.
(2) This position is not budgeted for 2009.
(3) A Code Compliance Officer, hired in 2007, was funded from the Streets Division budget in 2007 and 2008. In 2009, this position will be funded by the Codes division.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$66,953	$69,054	$43,360	$62,130	$76,845	111.3	123.7
145 Dangerous Bldg Repair & Demo	25,878	25,000	20,900	25,000	25,000	100.0	100.0
149 Administration	1,028,918	1,106,418	769,701	1,091,514	1,214,308	109.8	111.3
223 Animal Control	214,209	230,078	168,891	227,501	237,571	103.3	104.4
626 Licensing	194,173	214,853	151,985	214,850	229,068	106.6	106.6
Total Expenditures	$1,530,132	$1,645,403	$1,154,837	$1,620,995	$1,782,792	108.4	110

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	964,538	1,037,934	723,253	1,018,031	1,157,119	111.5	64.9
200 Personnel Benefits	289,611	333,574	221,929	333,574	370,874	111.2	20.8
Sub-Total Salaries and Benefits	1,254,150	1,371,508	945,182	1,351,605	1,527,993	111.4	85.7
300 Supplies	52,242	64,047	51,376	62,547	56,946	88.9	3.2
400 Other Services And Charges	153,135	155,529	115,653	156,062	161,781	104.0	9.1
500 Intergov Srvcs/Other Interfund	38,106	12,000	13,241	12,000	0	0.0	0.0
700 Debt Service	3,429	17,253	10,286	13,715	13,716	79.5	0.8
900 Interfund Payment For Services	29,070	25,066	19,099	25,066	22,356	89.2	1.3
Total Expenditures	$1,530,132	$1,645,403	$1,154,837	$1,620,995	$1,782,792	108.4	100.0

EXPLANATORY NARRATIVE

Revenue	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 145			
Abatement Charges/Appeals	$18,593	$12,000	$12,000
Service Unit 149			
Building Permits	727,251	650,000	605,000
Fire Permits	20,584	23,000	23,000
Mechanical Permits	43,314	40,000	40,000
Plumbing Permits	101,581	90,000	82,000
Sign Permits	7,838	12,500	12,500
Plan Review Fees	382,295	330,000	330,000
Water/Sewer Application Processing Fee	18,319	15,000	15,000
Examinations	110	100	80
Right-of-Way Use Permits	3,600	2,200	2,200
Service Unit 223			
Dog Licenses Issued	35,403	12,000	12,000
Dog License Penalties	0	0	0
Dog Impound Fines	1,870	1,500	1,500
Service Unit 223			
Business Licenses	523,801	520,000	520,000
Regulatory Licenses	14,474	16,000	15,000
Amusement Devices	1,890	1,800	1,800
Penalties on Business Licenses	3,792	4,500	4,500
	$1,904,715	$1,730,600	$1,676,580

Service Unit 103 – Criminal Justice Sales Tax.3%

Account 100 Salaries and Wages – This line item projection for 2009 is $51,729, which is $11,294, or 27.9% greater than the 2008 year-end estimate of $40,435. 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 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 is budgeted at $19,820, which is an increase of $1,565, or 8% compared to the 2008 estimate of $18,255. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – This line item for 2009 is projected at $4,040, which is an increase of $1,820 or 82% from the 2008 estimate of $2,220. 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 2009 is projected at $1,257 for a $37 or 3% increase over the 2008 year-end estimate of $1,220. This line item is used to pay for cellular telephone expenses for the Animal Control Officer.

Summary – The 2009 proposed budget expenditure of $76,845 is $14,715, or a 24% increase from the 2008 year-end projection of $62,130. 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$40,775	$44,359	$23,655	$35,435	$46,009	103.7	129.8
120 Overtime	4,509	3,000	3,343	5,000	5,000	166.7	100.0
130 Special Pay	0	0	180	0	720		
Total	45,283	47,359	27,178	40,435	51,729	109.2	127.9
200 Personnel Benefits							
200 Personnel Benefits	17,705	18,105	13,475	18,105	19,670	108.6	108.6
280 Clothing And Miscellaneous	128	150	101	150	150	100.0	100.0
Total	17,832	18,255	13,576	18,255	19,820	108.6	108.6
300 Supplies							
310 Office And Operating Supplies	495	500	487	500	500	100.0	100.0
320 Fuel Consumed	2,324	1,720	1,316	1,720	3,540	205.8	205.8
Total	2,819	2,220	1,803	2,220	4,040	182.0	182.0
420 Communications	1,018	1,220	802	1,220	1,257	103.0	103.0
Total Expenditures - Srv Unt 103	$66,953	$69,054	$43,360	$62,130	$76,845	111.3	123.7

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 2008. Throughout the year, the Community Review Board (CRB) has reviewed cases at least once a month, and more 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 budget for 2009 of $25,000 is the same as the year-end projection for 2008. The proposed expenditure for this Service Unit is 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 2008 year-end revenues will be $12,000 for abating properties. Administrative fees assessed by the Community Review Board (CRB) as of mid-October 2008 have generated approximately $28,336 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 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 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 Hotline.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
490 Miscellaneous	$25,878	$25,000	$20,900	$25,000	$25,000	100.0	100.0
Total Expenditures - Srv Unt 145	$25,878	$25,000	$20,900	$25,000	$25,000	100.0	100.0

Service Unit 149 – Code Administration

Through the end of September 2008, statistics indicated the total number of permits issued is approximately 18% less than the number issued during the same period in 2007. The total valuation of construction for the same period had decreased from $94,794,723 in 2007 to $79,720,747 in 2008

($15,073,976 or 16%). The decrease in valuation is primarily related to a decrease in the number of new residential permits issued in 2008.

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 Division's permitting revenue at the end of September 2008 was $1,145,500 compared to the same time period in 2007 with $1,282,863, which is a $137,363 or 11% decrease.

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $115,557 or 16% from the 2008 year-end estimate of $701,260 to $816,817 in 2009. The increase is primarily due to funding for one of the Code Compliance Officers, who was hired in 2007 and was paid for out of the Streets Division budget in 2007 and 2008, but will be funded by the Codes division in 2009. Additionally, for 2009 this line item includes $20,000 of overtime, to be reimbursed by a Byrne grant secured by the Police Department. The position of Code Administration and Planning Manager, which was partially funded by Codes in previous years, has been under-filled as a Planning Manager and is included in its entirety in the 2009 Planning Division budget. There will be no Codes Manager position in the 2009 budget. Supervising Code Inspector Joe Caruso has temporarily assumed the duties of the administration of the Codes division and will receive special assignment pay for the extra work required.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 reflects an increase from the year-end estimate of $230,644 to $259,744. This is a $29,100 or 13% increase. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – The Supplies line for 2009 reflects a decrease of $8,750 or 17% from the 2008 year-end estimate of $51,511 to $42,761. 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.

Account 400 Other Services and Charges – This line item for 2009 reflects an increase of $1,656 or 3%, from the 2008 year-end estimate of $60,032 to $61,688. 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 700 Debt Service Principal – This line item for 2009 is projected at $12,900 compared to the 2008 year end estimate of $12,336; which is a $564 or 4% increase. This account will be used to pay the annual principal payment for three new leased vehicles. The budget year of 2007 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 2009 is projected at $816, which is $563 or 4%, less than the 2008 year end projection of $1,379. 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 2009 is projected at $19,582, which is $2,770 or 12% less than the 2008 year-end estimate of $22,352. This fund is used for maintenance and operation of division vehicles.

Summary – For 2009, total expenditures of $1,214,308 reflect an increase of $122,794 or 11% from the 2008 year-end estimate of $1,091,514.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$656,690	$706,998	$488,432	$693,333	$789,184	111.6	113.8
120 Overtime	2,303	7,500	15	2,000	20,000	266.7	1000.0
130 Special Pay	0	0	356	0	1,534		
140 Retirement/Term Cashout	2,001	0	6,291	5,927	6,099		102.9
Total	660,994	714,498	495,095	701,260	816,817	114.3	116.5
200 Personnel Benefits	195,689	230,644	147,119	230,644	259,744	112.6	112.6
300 Supplies							
310 Office & Operating Supplies	10,909	11,361	8,332	11,361	11,361	100.0	100.0
320 Fuel Consumed	9,973	12,650	8,665	12,650	13,900	109.9	109.9
340 Items Purchased For Resale	2,631	2,500	1,220	2,500	2,500	100.0	100.0
350 Small Tools And Equipment	17,465	25,000	24,750	25,000	15,000	60.0	60.0
Total	40,977	51,511	42,968	51,511	42,761	83.0	83.0
400 Other Services And Charges							
410 Professional Services	4,821	5,000	4,489	5,000	5,000	100.0	100.0
420 Communications	31,572	27,760	23,491	30,244	29,488	106.2	97.5
430 Transportation/Training	984	5,000	865	3,000	3,000	60.0	100.0
480 Repairs And Maintenance	4,118	4,500	1,991	3,495	4,500	100.0	128.8
490 Miscellaneous	21,815	15,900	13,393	18,293	19,700	123.9	107.7
Total	63,310	58,160	44,230	60,032	61,688	106.1	102.8
550 Interfund Subsidies	38,106	12,000	13,241	12,000	0	0.0	0.0
750 Debt Service - Capital Lease-Pr	2,999	15,313	9,200	12,336	12,900	84.2	104.6
830 Debt Service - External Ltd-Int	430	1,940	1,086	1,379	816	42.1	59.2
950 Interfund Opt Rental And Lease	26,413	22,352	16,763	22,352	19,582	87.6	87.6
Total Expenditures - Srv Unt 149	$1,028,918	$1,106,418	$769,701	$1,091,514	$1,214,308	109.8	111.3

Service Unit 223 – Animal Control

Account 100 Salaries and Wages – The 2009 budget of $111,015 reflects an increase of $2,735 or 3% from the 2008 year-end estimate of $108,280. 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 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 budget of $41,300 reflects an increase of $2,418 or 6% from the 2008 year-end projection of $38,882. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – The 2009 budget of $10,145 reflects an increase of $1,329 from the 2008 year-end estimate of $8,816, or 15%. 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 2009 budget of $72,337 reflects an increase of $3,527 or 5% from the 2008 estimate of $68,810. The budgeted increase is due to an anticipated contract increase with the Humane Society of Central Washington for the care, housing, euthanasia and disposal of City impounds. The professional services (410) budget 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 2009 budget of $2,774 is $60 or 2% greater than the 2008 year end projection of $2,714.

Summary – The 2009 proposed budget expenditure of $237,571 is $10,070 or a 4% increase from the 2008 year-end projection of $227,501. 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$96,482	$101,017	$72,214	$97,933	$101,482	100.5	103.6
120 Overtime	8,796	7,500	8,853	9,500	7,500	100.0	79.0
140 Retirement/Term Cashout	0	0	847	847	2,033		240.1
Total	105,278	108,517	81,913	108,280	111,015	102.3	102.5
200 Personnel Benefits							
200 Personnel Benefits	35,786	38,432	28,538	38,432	40,850	106.3	106.3
280 Clothing And Miscellaneous	390	450	208	450	450	100.0	100.0
Total	36,176	38,882	28,746	38,882	41,300	106.2	106.2
300 Supplies							
310 Office And Operating Supplies	3,135	3,500	1,656	2,000	3,500	100.0	175.0
320 Fuel Consumed	5,311	6,816	4,949	6,816	6,645	97.5	97.5
Total	8,446	10,316	6,605	8,816	10,145	98.3	115.1
400 Other Services And Charges							
410 Professional Services	58,602	62,878	47,159	62,878	65,394	104.0	104.0
420 Communications	2,177	4,896	1,710	4,396	5,068	103.5	115.3
430 Transportation/Training	-35	800	31	800	800	100.0	100.0
480 Repairs And Maintenance	219	300	271	300	300	100.0	100.0
490 Miscellaneous	690	775	120	436	775	100.0	177.8
Total	61,653	69,649	49,290	68,810	72,337	103.9	105.1
900 Interfund Payment For Services							
950 Interfund Opt Rental And Lease	1,516	1,516	1,138	1,516	1,516	100.0	100.0
960 Interfund Insurance Services	1,141	1,198	1,198	1,198	1,258	105.0	105.0
Total	2,657	2,714	2,336	2,714	2,774	102.2	102.2
Total Expenditures - Srv Unt 223	$214,209	$230,078	$168,891	$227,501	$237,571	103.3	104.4

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 2009 reflects an increase of $9,502 or 5% from the 2008 budget estimate of $168,056 to $177,558. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 reflects an increase of $4,216 or 8% from the 2008 budget estimate of $45,794 to $50,010. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 400 Other Services and Charges – This line item for 2009 is $1,500, which is $500 or 33% greater than the 2008 year end projection of $1,000. This account is used for travel, training and registration fees for front counter staff personnel.

Revenue – The year-end estimate for 2008 is $542,300, which is a decrease of $1,657 or less than 1% from the 2007 actual of $543,957. The 2009 estimate for this service unit is $541,300.

Summary – Service Unit 626 for 2009 reflects an increase of $14,218 or 6% from the 2008 year-end estimate of $214,850 compared to a 2008 projection of $229,068.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$152,861	$167,059	$118,216	$167,059	$171,961	102.9	102.9
120 Overtime	116	500	1	150	500	100.0	333.3
130 Special Pay	0	0	4	0	14		
140 Retirement/Term Cashout	6	0	847	847	5,083		600.3
Total	152,983	167,559	119,067	168,056	177,558	106.0	105.7
200 Personnel Benefits	39,914	45,794	32,488	45,794	50,010	109.2	109.2
400 Other Services And Charges							
430 Transportation/Training	404	500	181	500	500	100.0	100.0
490 Miscellaneous	872	1,000	250	500	1,000	100.0	200.0
Total	1,276	1,500	431	1,000	1,500	100.0	150.0
Total Expenditures - Srv Unt 626	$194,173	$214,853	$151,985	$214,850	$229,068	106.6	106.6

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
City Maintenance – 051

Code Administration:
Joe Caruso, Acting Code Admin. Manager

DEFINITION

The function of this division is to provide centralized building rehabilitation, maintenance and custodial services for City Hall and Y-PAC buildings.

We continued to build on to the City Hall security system in 2008 by adding several more cameras and door locks. This system has provided a more secure environment for city employees and customers. We are able to monitor video and automatically open and close doors at different times of the day as needed. We are also able to activate or deactivate card controls for staff and contractors easily when needed. Having the YPD system administered through the City Hall system continues to work well. Information Systems works closely with City Hall and YPD staff to give us a seamless support system.

City Hall staff members are constantly adding and deleting staff I.D's. This is an integral part of our overall security in this world of identity theft. It is imperative that all City employees have an ID on their person during work hours.

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.

In 2008 we continued 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 City Hall projects completed in 2008:

- Completion of renovation work in two office spaces in the basement will be done by December 2008.
- Conversion of records storage space into offices was also completed in 2008. Two payroll staff and one Info Systems staff will occupy these new offices.
- The vacated Police property room pipes were abated of asbestos and re-insulated. The room was cleaned, sealed and painted. Shelving was installed and this area is now being used for records storage for Finance and the City Manager.
- The abandoned clothes washer and dryer were removed from the basement janitor's area.

It was encased in an asbestos wrap, which was removed along with asbestos on many of the adjacent pipes. This area will be painted and new flooring added for better space utilization.

- 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

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	.00
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**	**2.24**

(1) Total Permanent Budgeted positions 2.24 for 2008 budget. This total does not include temporary workers in the amount of .54 FTE's.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
633 Facility Maintenance	$395,937	$418,299	$313,592	$405,187	$421,583	100.8	104.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	157,048	171,077	117,221	157,319	166,341	97.2	39.5
200 Personnel Benefits	39,743	42,723	29,944	42,723	41,765	97.8	9.9
Sub-Total Salaries and Benefits	196,791	213,800	147,165	200,042	208,106	97.3	49.4
300 Supplies	17,035	17,623	14,283	16,270	19,683	111.7	4.7
400 Other Services And Charges	103,044	102,366	67,698	102,366	107,639	105.2	25.5
500 Intergov Srvcs/Other Interfund	2,000	4,000	4,000	6,000	0	0.0	0.0
900 Interfund Payment For Services	77,067	80,510	80,447	80,510	86,155	107.0	20.4
Total Expenditures	$395,937	$418,299	$313,592	$405,187	$421,583	100.8	100.0

EXPLANATORY NARRATIVES

Service Unit 633 – Facility Maintenance

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $9,022 or 6% from the 2008 year-end estimate of $157,319 to $166,341.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 reflects a decrease of $958 or 2% from the 2008 year-end estimate of $42,723 to $41,765. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 310 Office and Operating Supplies – This line for 2009 reflects an increase of $3,353 or 21% from the 2008 year-end estimate of $12,527 to $15,880. 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 2009 will stay the same as the 2008 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 – This line item for 2009 is $90,376 which is $5,015 or 6% greater than the 2008 year-end estimate of $85,361. The following chart indicates the actual 2007 utility charges, as well as the 2008 and 2009 budgets. The utility charges can change from year to year as a result of weather and rate changes.

UTILITY ACCOUNTS	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Pacific Power	$51,718	$55,944	$59,581
Natural Gas	17,658	17,510	18,035
Water, Wastewater and Refuse	14,498	11,907	12,760
Total Utility Charges	$83,874	$85,361	$90,376

This account represents an increase of 6% over the 2008 amended budget level. The major reason for the increase is an increase in energy costs and added storm water tax rates.

Account 480 Repair and Maintenance / Contractors – This line item for 2009 will stay the same as the 2008 budgeted amount of $12,000. In 2008 some of these funds were used for the Elevator service contract, boiler repairs, Roto-Rooter and many other building needs.

Account 490 Miscellaneous Expense – This line item for 2009 is $1,000 which is $229 or 30% greater than the 2008 year-end estimate of $771. This account covers miscellaneous items such as name plates for doors, recycle waste, and registration fees.

Account 960 Insurance and Bonds – Property and boiler insurance for City Hall is included in this account. This account went from $80,261 in the 2008 budget to $84,274 in 2009, an increase of $4,013 or 5%.

Summary – Expenditures for 2009 are proposed to be $421,583, which is $16,396 higher than the 2008 year-end estimate of $405,187, but only $3,284 more than the 2008 budget of $418,299. This is a 1% increase, due primarily to increases in insurance and utility service rates.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$154,779	$168,257	$111,801	$150,612	$157,421	93.6	104.5
120 Overtime	1,806	2,500	1,525	3,000	2,500	100.0	83.3
130 Special Pay	463	320	508	320	320	100.0	100.0
140 Retirement/Term Cashout	0	0	3,387	3,387	6,099		180.1
Total	157,048	171,077	117,221	157,319	166,341	97.2	105.7
200 Personnel Benefits	39,743	42,723	29,944	42,723	41,765	97.8	97.8
300 Supplies							
310 Office And Operating Supplies	14,056	13,880	9,599	12,527	15,880	114.4	126.8
320 Fuel Consumed	303	243	2,264	243	303	125.0	125.0
350 Small Tools And Equipment	2,676	3,500	2,420	3,500	3,500	100.0	100.0
Total	17,035	17,623	14,283	16,270	19,683	111.7	121.0
400 Other Services And Charges							
410 Professional Services	880	1,000	0	1,000	1,000	100.0	100.0
420 Communications	2,725	2,734	1,785	2,734	2,762	101.1	101.1
430 Transportation/Training	0	500	0	500	500	100.0	100.0
470 Public Utility Services	83,875	85,132	55,854	85,361	90,376	106.2	105.9
480 Repairs And Maintenance	13,117	12,000	9,464	12,000	12,000	100.0	100.0
490 Miscellaneous	2,447	1,000	595	771	1,000	100.0	129.7
Total	103,044	102,366	67,698	102,366	107,639	105.2	105.2
500 Intergovernmental Services							
540 Taxes And Assessments	2,000	4,000	4,000	4,000	0	0.0	0.0
550 Interfund Subsidies	0	0	0	2,000	0		0.0
Total	2,000	4,000	4,000	6,000	0	0.0	0.0
900 Interfund Payment For Services							
950 Interfund Opt Rental And Lease	628	249	186	249	1,881	755.4	755.4
960 Interfund Insurance Services	76,439	80,261	80,261	80,261	84,274	105.0	105.0
Total	77,067	80,510	80,447	80,510	86,155	107.0	107.0
Total Expenditures - Srv Unt 633	$395,937	$418,299	$313,592	$405,187	$421,583	100.8	104.1

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 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	2007 Actual	2008 Amended Budget	2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
322 Industrial Development	$268,300	$181,556	$136,873	$178,056	$146,027	80.4	82
Revenue Summary By Service Unit							
699 General Revenues	$490,975	$322,843	$303,598	$349,675	$261,618	81.0	74.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	32,266	35,274	20,429	35,274	43,809	124.2	30.0
200 Personnel Benefits	6,734	7,783	4,498	7,783	8,718	112.0	6.0
Sub-Total Salaries and Benefits	38,999	43,056	24,928	43,056	52,527	122.0	36.0
400 Other Services And Charges	229,301	138,500	111,945	135,000	93,500	67.5	64.0
Total Expenditures	$268,300	$181,556	$136,873	$178,056	$146,027	80.4	100.0

EXPLANATORY NARRATIVE

A City Economic Development Loan Fund, capitalized by federal HUD Section 108 Loans, has been in place for five 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 $90,000 in 2009, which is near equal to the 2008 distribution and a decrease of approximately $15,000 from the 2007 distribution. 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 2009 budget of $43,809 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 2009 budget of $8,718 reflects a portion of the personnel benefits associated with the above positions. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions represent a significant change in the Personnel Benefit accounts with a 10.8% mandated increase.

Account 410 Professional Services – The proposed 2009 budget of $80,000 is a decrease from the amended 2008 budget of $125,000. The budget will support economic development activities including professional services agreements with the National Development Council, Carlson Boyd and Bailey, PLLC, and Manatt, Phelps and Phillips, LLP.

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 as described under Account 430 above.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$32,266	$35,274	$20,420	$35,274	$37,601	106.6	106.6
130 Special Pay	0	0	9	0	108		
140 Retirement/Termination Cashout	0	0	0	0	6,099		
Total	32,266	35,274	20,429	35,274	43,809	124.2	124.2
200 Personnel Benefits	6,734	7,783	4,498	7,783	8,718	112.0	112.0
400 Other Services And Charges							
410 Professional Services	216,240	125,000	107,580	125,000	80,000	64.0	64.0
430 Transportation/Training	7,288	7,500	2,268	4,000	7,500	100.0	187.5
440 Advertising	3,500	2,000	315	2,000	2,000	100.0	100.0
470 Public Utility Services	0	0	405	0	0		
490 Miscellaneous	2,273	4,000	1,377	4,000	4,000	100.0	100.0
Total	229,301	138,500	111,945	135,000	93,500	67.5	69.3
Total Expenditures - Srv Unt 322	$268,300	$181,556	$136,873	$178,056	$146,027	80.4	82.0

Service Unit 699 – General Revenues

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$335,423	$183,675	$222,675	$222,675	$171,618	93.4	77.1
330 Intergovernmental Revenues	105,552	139,168	80,923	127,000	90,000	64.7	70.9
360 Miscellaneous Revenues	50,000	0	0	0	0		
Total Revenues - Srv Unt 699	$490,975	$322,843	$303,598	$349,675	$261,618	81.0	74.8

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Neighborhood Development Services – 124

ONDS Manager:
Michael A. Morales, Deputy Director CED

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 neighborhoods and 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, under the guidance of local citizens and by City Council. The priorities and goals established in the most recent five-year Consolidated Plan have not changed.

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) neighborhoods and residents of the City.

2009 Programs

Funding for the City's successful Paint-Out-Graffiti Program continued to be funded from the Public Services allocation of CDBG for 2007 and 2008, and this formula will continue in 2009. This category is subject to a 15% cap on expenditures, which will limit outside funding requests. Other commitments within the Public Services allocation include the ONDS contract with OIC for management of the Southeast Community Center.

HUD also required changes for 2008 in how the City bills some staff time and other expenditures to administer program delivery and this will also reflect upon the 2009 budget. 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.

Another change for the upcoming budget year is the "Marvin Gardens" housing development located south of Fruitvale Avenue on the 3000 block of Hathaway. This development is in conjunction with

two Community Housing Development Organizations (CHDOs), OIC of Washington and Habitat for Humanity, to build twenty (20) low- to moderate-income single- family housing units. This project will be the focus for a substantial portion of the City's HOME funds for the next couple of years as funding will be directed towards not only construction but first time homebuyer assistance in purchasing these homes.

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 defaulted Section 108 loan that the city is unable to recover payment from security collateral and personal financial guarantees. The city's Section 108 loan is included in the City's budget in the Economic Development Fund 123. The city is near its Section 108 borrowing capacity and no additional Section 108 loan activity is planned for 2009.

This City budget is included in a One Year Action Plan FY 2009, the fifth and final 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, 2009. 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	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1253	ONDS Manager	1.00	1.00	0.00 (1)
1253	Deputy Dir. F/Economic Dev. & Int. Affairs	.10	.20	.35
11410	Neighborhood Dev Services Ops Supervisor	1.00	1.00	1.00
11401	Senior Program Supervisor	1.00	1.00	1.00
5121	Housing Rehabilitation Assistant	1.00	1.00 (2)	1.00
5130	Home Remodeling Technician	1.00	1.00 (2)	1.00
5152	Neighborhood Development Accounting Specialist	1.00	1.00	0.00

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
10305	Financial Services Technician	.00	.00	1.00 (3)
5151	Housing Loan Specialist	.75	.75	.75
5154	Neighborhood Development Assistant	1.00	1.00	1.00
7123	Department Assistant III	1.00	1.00	1.00
7121	Department Assistant I (Temporary)	.17	.17	.17 (4)
Total Personnel(5)		**9.02**	**9.12**	**8.27**

(1) In accordance with a budgeted reorganization Policy Issue, the vacant position of ONDS Manager will not be funded in 2009. The Deputy Director of CED will provide management oversight.

(2 For year 2008, the positions of Neighborhood Development Rehabilitation Specialist II and the Home Remodeling Technician were under-filled with two Housing Rehabilitation Assistants, two FTE's.

(3 For year 2009, the Accounting Specialist position is proposed to be upgraded to Financial Service Technician. Please see the 2009 Policy Issue.

(4) ONDS' temporary position for Department Assistant I for 2009 remains at 0.174% FTE.

(5) A. Code Compliance Officer position and Permit Technician position are included in Code Administration's authorized personnel. The Code Compliance Officer will continue to be funded 100% in 2009 by ONDS, to address code compliance issues such as graffiti, hazardous vegetation, dangerous buildings and debris, etc. Likewise, the Permit Technician position will also continue to be funded at 64%.

B. ONDS will continue to fund a portion of one of the Planning Division's Associate Planner positions at the same level of 25% in 2009; the position is listed on the Planning Division's personnel chart.

C. An Accountant position is included in the Finance Department's authorized personnel, but is partially funded by ONDS. For 2008, 80% of this position funding was transferred back to Financial Services, leaving 20% paid by ONDS. For year 2009, the funding will remain the same with Financial Services paying 80% and 20% paid by ONDS.

D.

For Year	2007	2008	2009
Authorized personnel included in ONDS (above):	9.02	9.12	8.27
4419 Code Compliance Officer	1.00	1.00	1.00
4441 Permit Technician	.64	.64	.64
3321 Associate Planner	.25	.25	.25
10302 Accountant	.75	.20	.20
Total Personnel Funded by ONDS	11.66 FTE	11.21 FTE	10.36 FTE

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
331 CDBG Programs	$377,642	$2,423,893	$1,053,032	$2,125,755	$842,263	34.8	39.6
332 Homeownership-Hope 3	17,628	268,925	178,672	259,734	144,896	53.9	55.8
333 Housing Counseling	23,635	45,111	21,823	29,752	50,877	112.8	171.0
334 Graffiti Abatement	73,628	92,192	39,826	88,467	90,581	98.3	102.4
337 HOME Program	958,337	1,542,059	476,386	1,500,248	700,738	54.7	56.3
339 Administration	366,832	234,656	168,941	224,857	271,826	115.8	120.9
340 Non-Federal Programs	318,679	72,524	38,087	62,524	73,626	101.5	117.8
Total Expenditures	$2,136,382	$4,679,359	$1,976,768	$4,291,336	$2,174,807	46.5	50.7
Revenue Summary By Service Unit							
330 Housing Development	$315,953	$2,852,896	$1,088,812	$2,881,952	$1,212,841	42.5	42.1
337 HOME Program	956,916	1,540,084	412,410	1,652,848	844,750	54.9	51.1
340 Non-Federal Programs	320,887	39,000	5,057	7,000	7,000	18.0	100.0
699 General Revenues	939,057	1,119,331	507,347	532,081	898,195	80.2	168.8
Total Revenues	$2,532,813	$5,551,311	$2,013,627	$5,073,881	$2,962,786	53.4	58.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	519,201	568,970	339,805	468,553	527,508	92.7	24.3
200 Personnel Benefits	152,076	185,581	108,869	150,622	176,997	95.4	8.1
Sub-Total Salaries and Benefits	671,277	754,552	448,674	619,175	704,504	93.4	32.4
300 Supplies	23,982	39,397	35,614	51,000	46,797	118.8	2.1
400 Other Services And Charges	1,163,527	3,153,180	951,230	2,888,931	1,373,361	43.6	63.2
600 Capital Outlays	230,794	683,581	495,063	683,581	0	0.0	0.0
900 Interfund Payment For Services	46,802	48,650	46,187	48,650	50,145	103.1	2.3
Total Expenditures	$2,136,382	$4,679,359	$1,976,768	$4,291,336	$2,174,807	46.5	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 331 & 334			
Waiting list of families applying for assistance to rehabilitate their property or purchase their first home.	132	104	133
Community Service Programs (Youth Programs) - Contracts	1	1	1
Neighborhood Clean-up/Improvement - Sites	35	32	40
Paint Program - Homes *	10	25	15
Economic Development - Jobs Created	120	125	125
Public Facilities - Facilities	2	2	2
Infrastructure (Side Sewers, Water lines, etc) - Households Assisted	3	3	5
Paint-Out-Graffiti - Hours	5,242	6,500	7,000
Paint-Out-Graffiti - Locations	8,911	9,300	9,500
Elderly/Disabled Rehab Program - Homes	58	55	45
Lead-Based Paint Clearance - Properties	59	55	45
Service Unit 337			
Down Payment Assistance - Families	8	29	30
First-Time Homeownership Subsidy - Families	2	1	5
Special Needs Housing, in Partnership with CHDO - Units	26	40	0
New Construction, in Partnership with CHDO - Homes	1	1	10
Volunteer Hours for all Programs - Hours *	11,310	12,000	15,000
Service Unit 333			
Landlord/Tenant referrals & Housing Information (Calls/walk-ins)	4.411	4,500	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 2007, the value of donated paint was approximately $29,000. For 2008, the estimated value of donated paint should exceed $30,000. 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.

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; 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. Activities have two components when reporting in IDIS: the program cost and the program delivery cost.

Salary Distribution – Neighborhood Development Fund: 100 And 200 Objects

Service Unit	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
331 CDBG Program Delivery Costs	$181,082	$244,572	$235,174	$223,263
332 Homeownership - HOPE 3 Delivery Costs	0	94,925	55,734	50,896
333 Fair Housing Counseling Delivery Costs	21,244	42,771	27,412	48,537
334 Paint-Out-Graffiti Program Delivery Costs	48,057	43,394	28,466	54,784
337 HOME Program Delivery Costs	157,016	177,168	135,357	138,931
339 CDBG Admin. Costs	260,875	134,196	119,507	169,467
340 Non-Federal Delivery Costs	3,003	17,524	17,524	18,625
Total	$671,277	$754,550	$619,174	$704,503

Total salaries and benefits of $704,503 for 2009 are $85,329 or 13.8% more than the 2008 year end estimate of $619,174, however, it is a reduction of $50,047 or 6.6% from the 2008 amended budget. The 2008 year end estimate is substantially below budget because of the retirement of the manager and the Neighborhood Development Assistant in the spring. The organizational structure was reviewed, and a policy issue to reorganize the Division is currently budgeted. This proposal includes unbudgeting the manager position in 2009, and adding a higher percentage of the Deputy CED Director for management oversight, along with upgrading the Neighborhood Development Accounting Specialist to a Financial Services Technician. The total proposed changes netted to a $74,000 savings from the 2008 budget.

The salary account also includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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, 2009 salaries and benefits reflect having all of ONDS' authorized positions fully funded for the year.

The personnel benefit accounts include rate increases for medical insurance of 5.5%, industrial insurance of 10%, along with the normal roll-ups related to base-wage adjustments, while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

For year 2009, 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 2009, the salaries and benefits have been adjusted according to actual experience in 2007 and 2008.

2009 CDBG ESTIMATED REVENUES

Account No. & Description	2009
124.330.0000.33114.2CY – CD Block Grant-Current Year	$1,063,841
124.330.0000.33114.2PY – CD Block Grant-Prior Year	0
124.699.0000.36140.PII – CDBG-Program Interest Income	9,000
124.699.0000.38500.PRG – CD Block Grant-Program Income	105,000
124.699.0000.36110.INT – Interest from Investments	150
2009 Estimated Cdbg Revenues	$1,177,991

2009 CDBG ESTIMATED EXPENDITURES
(Does not include any Carry Forward Dollars)
Public Input Recommendations

HUD Programs (CDBG)	2009 Program Expenses	2009 Program Delivery Expenses	2009 Admin	2009 Total Estimated Expenses
CDBG Single Family Rehabilitation 570.202 (b)		$81,813		
Senior/Disabled Rehabilitation	$100,000			
Single Family Rehabilitation	125,000			
Single Family Rehabilitation - 308 Irrigation	10,000			
Rehabilitation Relocation 570.201 (i)	4,000			
Total	239,000	81,813		$320,813
Economic Dev. 570.203 (B)				
Adaptis Inc - Grant Year 2009	100,000			
Whirlpool Corp. – Year 2009	45,000			
Unnamed - Year 2009	90,000			
Total	235,000			235,000
Community/Public Services 570.201 (e)				
Paint-Out-Graffiti (per HUD)	35,797	54,784		90,581
Fair Housing Counseling 570.201 (k)	2,440	48,437		50,877
OIC of WA: Southeast Community Center Programs[1]	75,000			75,000
Total	113,237	103,221		216,458
Public Facilities 570.201 (c) Southeast Community Cntr/Miller Park Activity Cntr (or other public facilities in the neighborhood)	50,000			50,000
Neighborhood Imp – Dangerous Bldgs Clearance 570.201 (d)	20,000			20,000
Code Compliance 570.202 (c)		100,720		100,720
Administrative CDBG Costs 570.206			$235,000	235,000
Grand Estimated Totals for Year 2009[2]	$657,237	$285,754	$235,000	$1,177,991

Entitlement is estimated, as Congress has not yet approved the national HUD budget for 2009. Program Income is estimated since the figure is unknown until the money is received, through the end of year 2009. Appropriate adjustment will be made, if needed, when HUD awards are received. Carry forward from 2008 will be encumbered when amount is known, in spring, 2009.

The following detail by service unit expenditure accounts explains the changes between the 2009 projected budget and the 2008 year end estimated expenditures. These 2009 expenditures reflect a 49.3% decrease of about $2.2 million from 2008. The 2008 year-end estimated expenditures includes the 2007 carry forward. Any 2008 carry forward dollars will be accounted for in the 2009 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.

Service Unit 331 – Community Development Block Grant (CDBG) Program

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 was reflective of this substantial increase in program income. But for year 2009, the 15% Public Service cap is expected to be decreased considerably, since there will not be a similar loan repayment.

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 $619,000 for 2009, which reflects a decrease of 48.70% or $587,809 from the 2008 year-end estimate of $1,207,000. This decrease reflects the fact there is no carry forward in the 2009 budgeted amount.

The 2009 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 2009. Additionally, any current grant funds unspent at the end of 2008 will be included in the encumbrance appropriation for 2009.

The following chart describes this account in detail for 2009:

CDBG	Program	Consolidated Plan 2009 Program
0000.41E	Community Service	$75,000
0000.48B	Neighborhood Improvement/Clearance (Dangerous Buildings)	20,000
0000.48T	Economic Development	235,000
0000.48U	Public Facilities	50,000
HS01.48F	Single Family Rehabilitation	125,000
HS02.48E	Elderly/Disabled Rehabilitation	100,000
HS05.48I	Rehabilitation Relocation	4,000
IRRI.48W	Single Family Rehabilitation 308 Irrigation	10,000
Total of Account 400 Other Services and Charges *		$619,000

* All numbers are estimates based on the projection of "new" CDBG grant funds. In addition, what money remains unspent at the end of 2008 in a line item is carried forward into the following year, 2009. 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 2009 Estimated Budget they are found under the category of Community / Public Service.

Summary – Service Unit 331 shows an overall decrease of $1,283,492 or 60.40% from the 2008 year end estimate of $2,125,755 compared to the 2009 budget of $842,263. Having no carry forwards in the 2009 budget explains this significant difference.

Please remember that some of these accounts will be increased with the 2009 encumbrance appropriation if there are dollars to carry forward.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$136,486	$179,085	$125,129	$174,834	$162,972	91.0	93.2
120 Overtime	88	500	4	4	500	100.0	12500.0
130 Special Pay	0	0	9	0	36		
140 Retirement/Term Cashout	920	1,260	145	145	0	0.0	0.0
Total	137,494	180,845	125,287	174,983	163,508	90.4	93.4
200 Personnel Benefits	43,588	63,727	44,252	60,191	59,755	93.8	99.3
400 Other Services And Charges							
410 Professional Services	75,000	105,000	56,250	75,000	75,000	71.4	100.0
480 Repairs And Maintenance	121,560	1,390,739	332,180	1,132,000	544,000	39.1	48.1
Total	196,560	1,495,739	388,430	1,207,000	619,000	41.4	51.3
650 Construction Projects	0	683,581	495,063	683,581	0	0.0	0.0
Total Expenditures - Srv Unt 331	$377,642	$2,423,893	$1,053,032	$2,125,755	$842,263	34.8	39.6

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. 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 2009 is $50,896 while the budget for Single Family-related costs is $94,000 totaling $144,896. Any unused funds are carried forward into the unencumbered balance each year.

For 2008, the HOPE 3 funds were used primarily for the construction of a new home where a burned, abandoned house had stood; it is expected to be sold and the investment recaptured by the end of the year. Other funds were used for legal assistance, monthly loan payment fees, and such.

Dept 124 Community Development Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$0	$73,047	$30,067	$37,000	$37,365	51.2	101.0
130 Special Pay	0	0	14	0	108		
140 Retirement/Term Cashout	0	0	3,735	3,735	0		0.0
Total	0	73,047	33,817	40,735	37,473	51.3	92.0
200 Personnel Benefits	0	21,878	10,281	14,999	13,423	61.4	89.5
400 Other Services And Charges							
410 Professional Services	1,962	19,000	8,509	19,000	19,000	100.0	100.0
480 Repairs And Maintenance	15,666	155,000	126,065	185,000	75,000	48.4	40.5
Total	17,628	174,000	134,574	204,000	94,000	54.0	46.1
Total Expenditures - Srv Unt 332	$17,628	$268,925	$178,672	$259,734	$144,896	53.9	55.8

Service Unit 333 – CDBG Fair Housing Counseling

Service Unit 333 reflects an increase of $21,125 or 71% from the 2008 estimated year-end budget of $29,752 compared to the proposed 2009 budget of $50,877. This increase is primarily the result of adjusting salaries and benefits in this service unit to reflect actual experience during 2007 and 2008.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$15,780	$29,962	$14,635	$20,197	$34,488	115.1	170.8
120 Overtime	0	100	8	8	100	100.0	1250.0
130 Special Pay	0	0	90	0	396		
140 Retirement/Term Cashout	0	1,260	289	289	0	0.0	0.0
Total	15,780	31,322	15,023	20,494	34,984	111.7	170.7
200 Personnel Benefits	5,464	11,449	5,033	6,918	13,553	118.4	195.9
420 Communications	2,392	2,340	1,768	2,340	2,340	100.0	100.0
Total Expenditures - Srv Unt 333	$23,635	$45,111	$21,823	$29,752	$50,877	112.8	171.0

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.

Summary – The 2009 projected budget of $90,581 is slightly higher than the 2008 Year-End Estimate of $88,467. The costs include salaries and benefits*, operating supplies, small tools and minor equipment, and fuel. For Year-End 2008, $22,000 has been budgeted for the replacement of two vehicles.

* 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$36,463	$30,994	$14,146	$22,103	$41,205	133.0	186.4
120 Overtime	3	0	1	1	0 *		0.0
130 Special Pay	0	0	31	0	122 *		*
140 Retirement/Term Cashout	84	480	48	48	0	0.0	0.0
Total	36,550	31,474	14,226	22,152	41,328	131.3	186.6
200 Personnel Benefits	11,507	11,920	4,636	6,314	13,456	112.9	213.1
300 Supplies							
310 Office And Operating Supplies	4,954	12,797	10,066	16,000	12,797	100.0	80.0
320 Fuel Consumed	4,570	4,000	3,742	12,000	13,000	325.0	108.3
350 Small Tools And Equipment	0	10,000	7,156	10,000	10,000	100.0	100.0
Total	9,525	26,797	20,964	38,000	35,797	133.6	94.2
480 Repairs And Maintenance	16,047	22,000	0	22,000	0	0.0	0.0
Total Expenditures - Srv Unt 334	$73,628	$92,192	$39,826	$88,467	$90,581	98.3	102.4

Service Unit 337 – Home Program

During September, 2008, Seattle-based HUD representatives visited ONDS, conducting a monitoring visit of federally funded HOME programs for year 2006 and 2007. 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, 2008, monitoring visit.

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 diversified approach to helping the many local residents these programs serve.

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.

Marvin Gardens Project – One such CHDO project is the construction of 20 single family residential houses within the "Marvin Gardens" housing development located south of Fruitvale Avenue on the 3000 block of Hathaway. This development is in conjunction with two Community Housing Development Organizations, OIC of Washington and Habitat for Humanity. OIC of Washington has contracted with the City of Yakima to build fifteen (15) of the homes with Habitat for Humanity building the remaining five (5) homes. Both of these organizations have been long standing CHDO,s certified to qualify for HOME CHDO set aside funds. This project is expected to last through 2010 with homes being built in rotation, in lots of four(4) with the fifth home only being

constructed after the sale of the first home and so on until the homes are completed and sold in turn. Additional HOME funds may be used to assist first-time homebuyers purchase these newly-constructed homes in Marvin Gardens.

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.

2009 HOME ESTIMATED REVENUES

Account No. & Description	2009
124.337.0000.33114.2HM – HUD HOME Program	$556,250
124.337.0000.36140.HMI – HOME Program Interest Income	8,500
124.337.0000.38500.HMP – HOME Program Income	280,000
HOME Revenue Totals:	$844,750

2009 HOME ESTIMATED EXPENDITURES
All activity is eligible under 92.205 (a) (1)

Home Project Categories	Program Expenses	Program Delivery Expenses	2009 Admin	2009 Total Estimated Expenses
First-Time Homeowner Assistance (up to $30,000 each)	$140,000			$140,000
Down Payment Assistance (up to $4,000 each = 14 or more)	120,000	$4,500		124,500
Single Family Home Rehabilitation	60,000	29,956		89,956
New Construction	170,819			170,819
Community Housing Development Organization (CHDO: HUD requirement, minimum of 15% of 2009 HOME Entitlement)	215,000	20,000	5,000	240,000
Administrative HOME Costs			79,475	79,478
Grand Estimated Total Expenses for Year 2009	$705,819	$54,456	$84,475	$844,750

* 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, 2009.

Account 480 Repairs and Maintenance – This 480 line has been designated in the City's chart of accounts as the place for HOME expenditures, both CHDO and non-CHDO. CHDOs are outside professional organizations providing a variety of housing services to the community. This line includes a minimum of 15% of the total HOME Grant entitlement that is contracted through non-profits to carry out CHDO eligible housing programs. The CHDO budget for 2009 is $215,000, which reflects greater than the 15% minimum of the current allocation. This budget will be increased by unspent money in 2008 that will be carried forward in 2009.

Summary – Service Unit 337 shows an overall decrease of $799,510 or 53.3% from a 2008 year-end estimate of $1,500,248 to $700,738 for 2009. This decrease is due to the adjustments for carry forward discussed above.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$120,190	$132,545	$74,902	$103,450	$100,797	76.1	97.4
120 Overtime	10	0	5	5	0		0.0
130 Special Pay	0	0	63	0	274		
140 Retirement/Term Cashout	251	1,920	178	178	4,750	247.4	2668.5
Total	120,451	134,465	75,148	103,633	105,820	78.7	102.1
200 Personnel Benefits	36,565	42,703	22,501	31,724	33,111	77.5	104.4
400 Other Services And Charges							
410 Professional Services	0	0	6,876	0	0		
480 Repairs And Maintenance	801,321	1,364,891	371,862	1,364,891	561,807	41.2	41.2
Total	801,321	1,364,891	378,738	1,364,891	561,807	41.2	41.2
Total Expenditures - Srv Unt 337	$958,337	$1,542,059	$476,386	$1,500,248	$700,738	45.4	46.7
Revenues							
330 Intergovernmental Revenues	$403,317	$1,433,084	$218,800	$1,414,348	$556,250	38.8	39.3
360 Miscellaneous Revenues	13,326	7,000	7,891	8,500	8,500	121.4	100.0
380 Nonrevenues	540,274	100,000	185,719	230,000	280,000	280.0	121.7
Total Revenues - Srv Unt 337	$956,916	$1,540,084	$412,410	$1,652,848	$844,750	54.9	51.1

Service Unit 339 – CDBG Administration

Account 310 Office and Operating Supplies – This line item shows a significant decrease from the 2008 year-end estimate of $7,500 to $5,500 in 2009. Items purchased with these dollars include pens, staples, toner, binders, janitorial paper products, copy paper, etc.

Account 320 Fuel – This fuel line item shows an increase from the 2008 year-end estimate of $1,800 to the 2009 projected budget of $2,500. Beginning in 2007, with the use of Service Unit 334 for the Paint-Out-Graffiti Program, a large portion of the fuel cost is being budgeted in that Service Unit, calculated on monthly vehicles used for Paint-Out-Graffiti and monthly fuel costs.

For comparison, the 2008 estimated year-end fuel purchased for all ONDS is $13,800, of which an estimated $12,000 will be used for the Paint-Out-Graffiti Program (see Service Unit 334.320), with the balance of $1,800 for CDBG Administration. In 2007 total actual costs for both fuel lines (334 and 339) was $8,923. This fuel increase is due to two factors: 1) increase in fuel prices and 2) use of the paint-out graffiti vehicles daily as well as other vehicles used by volunteers.

Account 350 Small Tools and Minor Equipment – This line item shows a decrease from the 2008 Year-End Estimate of $3,700 or 18.91% to the 2009 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 decrease of $1,000 is reflected in the 2009 proposed budget of $6,000 over the 2008 year-end estimate of $7,000. This line is used for such costs as monthly paging, security, etc. (Please see Service Unit 333, HOPE 3, for other related costs. Due to CDBG administration cost caps, some of these costs were moved to HOPE 3 in 2008.)

Account 420 Communications – This line item for 2009 reflects a slight increase from the 2008 year-end estimate of $5,640 to a 2009 Proposed Budget of $5,940. This increase is based on actual year-to-date expense in 2008 for telephone, blackberry, and cell phone usage, as well as postage, Federal Express, and such.

Account 430 Transportation / Training – The 2008 Year-End Estimate of $4,000 remained the same for the 2009 Proposed Budget. 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 to promote good PR between ONDS and HUD.

Account 440 Advertising – The advertising line is decreased from the 2008 Year-End Estimate of $7,000 compared to the 2009 Proposed Budget of $5,000, a 28.6% or $2,000 decrease. 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, and other such notification. HUD's intent is to keep local citizenry informed.

Account 480 Repairs and Maintenance – There is a decrease in this line by $300 or 4%, with the 2008 Year-End Estimate of $7,500 and the 2009 Proposed Budget of $7,200. 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 shows an increase of 7.2% from the 2008 year-end estimate of $6,764 to the 2009 projected budget of $7,250. 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 a decrease of 5% or $445 change for the 2009 proposed budget of $9,405 over the 2008 year-end estimate of $9,850. 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 $1,940 for 2009 proposed budget over the 2008 year-end estimate. These rates are set by City Officials.

Summary – Service Unit 339 administration costs increased overall by $46,969 or 20.9% from the 2008 year end estimate of $224,857 to the 2009 proposed budget of $271,826. Part of this increase is due to the salaries and benefits paid in this Service Unit. As required by HUD, this budget remains within the scope of the administration cap.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$206,471	$102,500	$63,142	$90,000	$123,956	120.9	137.7
120 Overtime	23	500	9	9	500	100.0	5555.6
130 Special Pay	0	0	189	0	756		
140 Retirement/Term Cashout	42	1,080	2,810	2,810	4,750	439.8	169.0
Total	206,536	104,080	66,150	92,819	129,962	124.9	140.0
200 Personnel Benefits	54,339	30,116	19,399	26,688	39,505	131.2	148.0
300 Supplies							
310 Office And Operating Supplies	6,487	5,500	7,527	7,500	5,500	100.0	73.3
320 Fuel Consumed	4,353	4,100	2,593	1,800	2,500	61.0	138.9
350 Small Tools And Equipment	3,618	3,000	4,530	3,700	3,000	100.0	81.1
Total	14,458	12,600	14,650	13,000	11,000	87.3	84.6
400 Other Services And Charges							
410 Professional Services	15,268	3,000	3,574	7,000	6,000	200.0	85.7
420 Communications	7,159	6,192	4,948	5,640	5,940	95.9	105.3
430 Transportation/Training	1,140	4,000	2,461	4,000	4,000	100.0	100.0
440 Advertising	4,722	7,000	1,546	7,000	5,000	71.4	71.4
470 Public Utility Services	5,827	5,918	4,175	5,797	5,825	98.4	100.5
480 Repairs And Maintenance	4,378	5,000	4,081	7,500	7,200	144.0	96.0
490 Miscellaneous	6,204	8,100	1,768	6,764	7,250	89.5	107.2
Total	44,698	39,210	22,556	43,701	41,215	105.1	94.3
900 Interfund Payment For Services							
950 Interfund Opt Rental And Lease	9,850	9,850	7,387	9,850	9,405	95.5	95.5
960 Interfund Insurance Services	36,952	38,800	38,800	38,800	40,740	105.0	105.0
Total	46,802	48,650	46,187	48,650	50,145	103.1	103.1
Total Expenditures - Srv Unt 339	$366,832	$234,656	$168,941	$224,857	$271,826	115.8	120.9

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 $7,000 in 2009, 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 2008, activities paid for with these funds include salaries for 25% of an Associate Planner's position, 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, and such.

Summary – A final public hearing and proposed approval of the 2009 CDBG and HOME Annual Action Plan is scheduled for November 4, 2008. The City Council will approve the Neighborhood Development Services' 2009 Program Budget as part of the City budget process in December, 2008.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$2,390	$13,737	$10,155	$13,737	$14,432	105.1	105.1
200 Personnel Benefits	613	3,787	2,768	3,787	4,193	110.7	110.7
400 Other Services And Charges							
480 Repairs And Maintenance	15,152	25,000	7,919	25,000	25,000	100.0	100.0
490 Miscellaneous	69,730	30,000	17,245	20,000	30,000	100.0	150.0
Total	84,882	55,000	25,164	45,000	55,000	100.0	122.2
650 Construction Projects	230,794	0	0	0	0		
Total Expenditures - Srv Unt 340	$318,679	$72,524	$38,087	$62,524	$73,626	101.5	117.8
Revenues							
360 Miscellaneous Revenues	$241,316	$1,000	$910	$1,000	$1,000	100.0	100.0
380 Nonrevenues	79,570	38,000	4,147	6,000	6,000	15.8	100.0
Total Revenues - Srv Unt 340	$320,887	$39,000	$5,057	$7,000	$7,000	18.0	100.0

REVENUES

Service Unit 330 – Housing Development

This service unit includes revenues from intergovernmental agencies and miscellaneous revenues. For 2009, $1,212,841 is projected in the service unit.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
330 Intergovernmental Revenues	$212,985	$2,703,896	$929,190	$2,622,952	$1,063,841	39.3	40.6
360 Miscellaneous Revenues	13,466	9,000	7,580	9,000	9,000	100.0	100.0
380 Nonrevenues	89,502	140,000	152,043	250,000	140,000	100.0	56.0
Total Revenues - Srv Unt 330	$315,953	$2,852,896	$1,088,812	$2,881,952	$1,212,841	42.5	42.1

Service Unit 699 – General Revenues

Projected at $115,650 for 2009.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$265,812	$987,831	$396,431	$396,431	$782,545	79.2	197.4
360 Miscellaneous Revenues	39,619	26,500	7,429	10,650	10,650	40.2	100.0
380 Nonrevenues	633,626	105,000	103,487	125,000	105,000	100.0	84.0
Total Revenues - Srv Unt 699	$939,057	$1,119,331	$507,347	$532,081	$898,195	80.2	168.8

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Downtown Yakima Business Improvement District (DYBID) – 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 a small expansion of the boundaries of the original PBIA area, and increased the assessment rates as an initial move to increase the capability of the Committee for Downtown Yakima (CDY) to maintain the public spaces in downtown Yakima.

In 2008, the City Council terminated the existing PBIA and established a new, larger Downtown Yakima Business Improvement District (DYBID). The new DYBID assessments will be used to support the City's contract with the Committee for Downtown Yakima (CDY) for improved delivery of a variety of downtown services, including cleaning and maintenance, safety, and business development activities.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
320 Economic Development	$69,930	$108,000	$73,578	$107,578	$200,000	185.2	185.9
612 Community Relations	12,896	10,343	6,853	7,843	4,592	44.4	58.6
Total Expenditures	$82,826	$118,343	$80,431	$115,421	$204,592	172.9	177.3
Revenue Summary By Service Unit							
320 Economic Development	$0	$22,000	$0	$40,255	$210,170	955.3	522.1
323 Parking Facilities	56,598	66,000	39,872	40,000	0		
699 General Revenues	61,099	37,053	35,170	35,170	4		
Total Revenues	$117,697	$125,053	$75,042	$115,425	$210,174	168.1	182.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	74,110	116,500	79,050	113,578	200,000	171.7	97.8
500 Intergov Srvcs/Other Interfund	7,500	0	0	0	0 *		
900 Interfund Payment For Services	1,216	1,843	1,381	1,843	4,592	249.2	2.2
Total Expenditures	$82,826	$118,343	$80,431	$115,421	$204,592	172.9	100.0

EXPLANATORY NARRATIVE

Service Unit 320 – Economic Development

This item is budgeted at $200,000 for 2009. 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, landscaping and special projects, safety services, economic and business development, and marketing/communication services in downtown Yakima.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$69,930	$108,000	$73,578	$107,578	$200,000	185.2	185.9
Total Expenditures - Srv Unt 320	$69,930	$108,000	$73,578	$107,578	$200,000	185.2	185.9
Revenues							
360 Miscellaneous Revenues	$0	$22,000	$0	$40,255	$210,170	955.3	522.1
Total Revenues - Srv Unt 320	$0	$22,000	$0	$40,255	$210,170	955.3	522.1

Service Unit 699 – General Revenues

Self-assessments for area businesses are based on calculations that include assessed property value, business license assessments and non-profit assessments, and are budgeted at $210,170 for 2009.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$60,499	$36,453	$34,870	$34,870	$4	0.0	0.0
360 Miscellaneous Revenues	600	600	300	300	0	0.0	0.0
Total Revenues - Srv Unt 699	$61,099	$37,053	$35,170	$35,170	$4	0.0	0.0

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
321 Commercial Area Development	$2,586,061	$2,622,227	$1,234,491	$2,342,424	$257,235	9.8	11.0
Revenue Summary By Service Unit							
323 Parking Facilities	$22,848	$25,800	$21,865	$30,800	$30,800	119.4	100.0
699 General Revenues	4,243,626	1,857,313	1,595,426	2,691,513	384,890	20.7	14.3
Total Revenues	$4,266,474	$1,883,113	$1,617,291	$2,722,313	$415,690	22.1	15.3

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	0	1,000	0	1,000	1,000	100.0	0.4
400 Other Services And Charges	316	156,122	53,489	146,122	131,130	84.0	51.0
500 Intergov Srvcs/Other Interfund	68	105	66	105	105	100.0	0.0
600 Capital Outlays	2,585,678	2,465,000	1,180,935	2,195,197	125,000	5.1	48.6
Total Expenditures	$2,586,061	$2,622,227	$1,234,491	$2,342,424	$257,235	9.8	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

Account 310 Supplies – The 2009 budget shows $1,000, which is no change from the 2008 budget. The primary purpose of this budget line is for office supplies.

Account 410 Professional Services – The proposed 2009 budget of $75,000 is $25,000 less than the 2008 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 2009 budget of $230 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 – 2009 Expenditures in the amount of $4,000 will be used in the marketing of the core downtown area.

Account 630 Other Improvements – The proposed 2009 budget of $75,000 is the same as in 2008 and is for anticipated capital improvements in the downtown area.

Account 650 Construction Projects – Phase 1, 2, and 3 of the Downtown Futures Initiative have been successfully completed. Combined, this has been 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. Although there remain improvements to be made, we have no immediate funding source to continue. A modest $25,000 is budgeted in 2009 to continue the program. There is also $25,000 budgeted for the North Front Street Parking Lot.

Summary – The 2009 expenditure budget for Service Unit 321 Commercial Area Development is projected at $257,235, which is a $2,364,991 (90.19%) decrease from the 2008 budget. This is due to the large construction project that will be completed in 2008.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office And Operating Supplies	$0	$1,000	$0	$1,000	$1,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	100,000	3,489	90,000	75,000	75.0	83.3
420 Communications	0	222	0	222	230	104.0	104.0
430 Transportation/Training	207	1,900	0	1,900	1,900	100.0	100.0
480 Repairs And Maintenance	0	50,000	50,000	50,000	50,000	100.0	100.0
490 Miscellaneous	108	4,000	0	4,000	4,000	100.0	100.0
Total	316	156,122	53,489	146,122	131,130	84.0	89.7
530 State/County Taxes And Assmt	68	105	66	105	105	100.0	100.0
600 Capital Outlays							
630 Impr Other Than Bldg	0	75,000	0	75,000	75,000	100.0	100.0
650 Construction Projects	2,585,678	2,390,000	1,180,935	2,120,197	50,000	2.1	2.4
Total	2,585,678	2,465,000	1,180,935	2,195,197	125,000	5.1	5.7
Total Expenditures - Srv Unt 321	$2,586,061	$2,622,227	$1,234,491	$2,342,424	$257,235	9.8	11.0

Service Unit 323 – Parking Facilities

Account 360 Miscellaneous Revenue – Reflects $30,800 for the 2009 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 2008 budget.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$22,848	$25,800	$21,865	$30,800	$30,800	119.4	100.0
Total Revenues - Srv Unt 323	$22,848	$25,800	$21,865	$30,800	$30,800	119.4	100.0

Service Unit 699 – General Revenues

Resources for 2009 to fund this program will come from an unencumbered balance of $379,890, Parking lot revenue of $30,800, and interest of $5,000, leaving a projected 2009 year-end balance of $158,454.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$413,707	$852,313	$1,680,413	$1,680,413	$379,890	44.6	22.6
330 Intergovernmental Revenues	2,261,000	1,000,000	(109,635)	987,500	0	0.0	0.0
360 Miscellaneous Revenues	46,676	5,000	18,886	18,140	5,000	100.0	27.6
390 Other Financing Sources	1,522,243	0	5,762	5,460	0		0.0
Total Revenues - Srv Unt 699	$4,243,626	$1,857,313	$1,595,426	$2,691,513	$384,890	20.7	14.3

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 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 historic Yakima Valley Transport System (YVTS).

The service units in this division are:

Service Unit 326 – Trolley
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
326 Trolley	$24,873	$468,619	$222,374	$257,841	$221,621	47.3	86
Revenue Summary By Service Unit							
699 General Revenues	$26,019	$470,518	$215,507	$260,132	$225,053	47.8	86.5

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	10,126	7,741	5,270	7,841	7,845	101.3	3.5
600 Capital Outlays	14,746	460,878	217,104	250,000	213,776	46.4	96.5
Total Expenditures	$24,873	$468,619	$222,374	$257,841	$221,621	47.3	100.0

EXPLANATORY NARRATIVE

Service Unit 326 – Trolley

Account 410 Professional Services – The 2009 operating budget includes $7,300 for security services for the trolley yard.

Account 420 Communication – The 2009 operating budget includes $477 for telephone service supporting the security alarm system at the trolley barn.

Account 450 Operating Rentals and Leases – The 2009 budget includes no funds for the annual lease payment to Comprehensive Mental Health for the trolley barn, museum and adjacent property. The City purchased this property in 2008.

Account 470 Public Utility Services – The 2009 budget includes $68 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 2009 budget will utilize the remaining $213,776 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 $221,621.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	$7,300	$7,200	$4,867	$7,300	$7,300	101.4	100.0
420 Communications	437	477	371	477	477	100.0	100.0
450 Operating Rentals And Leases	2,373	0	0	0	0		
470 Public Utility Services	16	64	32	64	68	105.5	105.5
Total	10,126	7,741	5,270	7,841	7,845	101.3	100.1
650 Construction Projects	14,746	460,878	217,104	250,000	213,776	46.4	85.5
Total Expenditures - Srv Unt 326	$24,873	$468,619	$222,374	$257,841	$221,621	47.3	86.0

Service Unit 699 – General Revenue

Total revenue budgeted is $225,053, consisting of $213,776 of the above mentioned Department of Transportation (DOT) Enhancement Grant plus $8,986 in miscellaneous revenues. The fund balance ending 2008 is projected to be $3,432.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$3,332	$865	$1,146	$1,146	$2,291	264.9	199.9
330 Intergovernmental Revenues	12,241	460,878	205,374	250,000	213,776	46.4	85.5
360 Miscellaneous Revenues	10,446	8,775	8,987	8,986	8,986	102.4	100.0
Total Revenues - Srv Unt 699	$26,019	$470,518	$215,507	$260,132	$225,053	47.8	86.5

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 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. Twenty-one businesses were assessed through the PBIA in 2008.

The service units in this division are:

Service Unit 321 – Commercial Area Development
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
321 Commercial Area Development	$1,200	$3,000	$1,500	$3,000	$3,000	100.0	100.0
Revenue Summary By Service Unit							
321 Commercial Area Development	$3,120	$2,700	$3,169	$3,500	$3,500	129.6	100
699 General Revenues	4,260	3,975	6,180	6,215	6,750	169.8	108.6
Total Revenues	$7,380	$6,675	$9,348	$9,715	$10,250	153.6	105.5

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	1,200	3,000	1,500	3,000	3,000	100.0	100.0

EXPLANATORY NARRATIVE

Service Unit 321 – Commercial Area Development

Account 490 Miscellaneous Expense – The 2009 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 2008 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 $3,500 for 2009. This assessment figure is subject to change if there is a net increase or loss in employees in the Front Street PBIA assessment area.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
490 Miscellaneous	$1,200	$3,000	$1,500	$3,000	$3,000	100.0	100.0
Total Expenditures - Srv Unt 321	$1,200	$3,000	$1,500	$3,000	$3,000	100.0	100.0
Revenues							
360 Miscellaneous Revenues	$3,120	$2,700	$3,169	$3,500	$3,500	129.6	100.0
Total Revenues - Srv Unt 321	$3,120	$2,700	$3,169	$3,500	$3,500	129.6	100.0

Service Unit 699 – General Revenue

Also included as revenue in this fund are interest earnings budgeted at $35 for 2009. Total revenue is estimated to be $10,250 for 2009. The fund balance at the end of 2009 is projected to be $7,250.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$4,205	$3,940	$6,180	$6,180	$6,715	170.4	108.7
360 Miscellaneous Revenues	55	35	0	35	35	100.0	100.0
Total Revenues - Srv Unt 699	$4,260	$3,975	$6,180	$6,215	$6,750	169.8	108.6

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Yakima Convention Center – 170

Convention Center:
President & CEO, John Cooper
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 645 – Interfund Distribution
Service Unit 699 – General Revenues

The City contracts with the Yakima Valley Visitors and Convention Bureau to manage the Yakima Center.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
324 Tourist Promotion	$311,431	$349,187	$278,934	$349,187	$348,951	99.9	99.9
325 Yakima Center Management	947,003	1,061,475	765,667	1,061,475	1,105,253	104.1	104.1
Total Expenditures	$1,258,433	$1,410,662	$1,044,600	$1,410,662	$1,454,205	103.1	103.1
Revenue Summary By Service Unit							
325 Yakima Center Management	$710,818	$678,200	$556,264	$685,700	$700,200	103.2	102.1
645 Interfund Distribution	120,000	151,424	113,568	151,424	135,000	89.2	89.2
699 General Revenues	589,699	642,040	580,875	742,184	753,746	117.4	101.6
Total Revenues	$1,420,517	$1,471,664	$1,250,707	$1,579,308	$1,588,946	108	100.6

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	52,235	61,500	41,617	61,500	67,500	109.8	4.6
400 Other Services And Charges	1,117,844	1,254,945	924,551	1,254,945	1,287,132	102.6	88.5
700 Debt Service	11,187	11,187	11,069	11,187	10,951	97.9	0.8
900 Interfund Payment For Services	77,167	83,030	67,364	83,030	88,621	106.7	6.1
Total Expenditures	$1,258,433	$1,410,662	$1,044,600	$1,410,662	$1,454,205	103.1	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Future Days Booked	595	600	600
Event Days Held	610	570	600
Revenue:			
Yakima Center	$710,818	$685,700	$700,200
General Revenue	505,755	580,100	585,100
Operating Transfer from PFD	120,000	151,424	135,000
Total Revenue	$1,336,573	$1,417,224	$1,420,300

Fund 170 reflects a 2009 proposed expenditure budget of $1,454,205, which is an increase of $43,542 or 3% from the 2008 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:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Visitors and Convention Bureau Promotes convention and tourist activities for the City of Yakima	$180,000	$180,000	$180,000
Sports Commission Promotes Yakima's ability to host sporting events	45,000	46,500	46,500
Consultant Fee Highlights the positive aspects of living, visiting and meeting in Yakima. Includes operating the Visitor Information Center	65,000	95,000	95,000
Total Account 410	$290,000	$321,500	$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 policy issue, Tourism Market Analysis and Visitor Profile ($30,000), is budgeted in the Consultant fee category. This policy issue would allow the gathering of essential information from visitors to guide the marketing efforts of the Bureau. See policy issue section for more information.

Accounts 440 Promotion and Marketing Services – A $16,500 budget for 2009 includes $7,500 established by the City for use by the Mayor's office to purchase promotional items for visiting VIP's. 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 no change from the 2008 amended budget of $16,500.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	$290,000	$321,500	$254,875	$321,500	$321,500	100.0	100.0
440 Advertising	10,243	16,500	12,990	16,500	16,500	100.0	100.0
Total	300,243	338,000	267,865	338,000	338,000	100.0	100.0
780 Intergovernmental Loans	10,714	10,714	10,714	10,714	10,714	100.0	100.0
830 Debt Service - External Ltd-Int	473	473	355	473	237	50.1	50.1
Total Expenditures - Srv Unt 324	$311,431	$349,187	$278,934	$349,187	$348,951	99.9	99.9

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 supplies, uniforms, office and operating supplies such as paper towels, soap, garbage bags, water, security monitoring service, window cleaning services, computer software maintenance and IT services. The Center is converting to "Green" products, supplies and practices. This is a mandatory requirement for some groups, but is really becoming standard in the industry. For example, the WA Service Corp, after reviewing our Green practices and policies, confirmed their Spring Conference in 2010. This one group's economic impact into the community is over $205,000. In general, the green products and supplies do cost more, but are a necessary business expenditure. In addition, the cost of almost all products has increased throughout the year. In some cases the product costs have increased two or three times. Therefore, to maintain and meet the customer's expectations, the 2009 budget reflects an increase of $6,000 or 10%, from the 2008 year-end estimate for a total of $66,000.

Account 350 Small Tools and Minor Equipment – The 2009 proposed budget of $1,500 is for any small equipment replacement needs. This account reflects no increase from the 2008 year-end estimate of $1,500.

Account 410 Professional Services – This account covers the cost for contracting security guards only, and is budgeted at $15,000 for 2009. This reflects an increase of $875 from the 2008 amended budget. Security is a mandatory service provided at the Convention Center.

Account 411 Management Fees – This account covers management fees to the Bureau, and payroll fees for the Convention Center staff, and is budgeted at $664,350 for 2009. This reflects an increase of $19,350 or 3% increase from the 2008 budget of $645,000 and is a budgeted policy issue. Of the $19,350 request, $3,400 is allocated to the Yakima Valley Visitors and Convention Bureau for the Management fee and the remaining $15,950 is for Convention Center staffing costs. This increase will assist with covering all payroll related items. For example; minimum wage increases, cost of living increases, L& I and insurance costs. See policy issue section for more information.

Account 421 Telephone – The 2009 proposed budget for telephone service is $18,000. This reflects a 6% increase or $1,000 from the 2008 year-end estimate of $17,000. This line item is based on the projection given by the communications department and contracted services at the Center.

Account 430 Transportation/Training – This account covers the cost of training programs, sales trips and promotional programs. For 2009 this is budgeted at $3,000. There is no change from the 2008 Budget.

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 or on-line to attract business to the Center. The 2009 budget of $10,500 reflects no change.

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. There is no change from 2008. 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 7.5% from the 2008 amended budget of $15,808.

Account 470 Public Utility Services – The following chart indicates the actual 2007 utility charges, as well as the 2008 year-end estimate and the proposed 2009 figures. The utility charges are, in a large part, in direct proportion to the amount of events held in the Center.

	2007 Actual	2008 Year-End Estimate	2009 Proposed Budget
Pacific Power	$82,230	$87,500	$93,187
Natural Gas	42,378	47,500	48,925
Water and Refuse	17,656	21,195	22,336
Total Utility Charges	$142,264	$156,195	$164,448

For 2009, these accounts represent an overall increase of 5%, or $8,253, over the 2008 year-end estimate of $156,195. With increased costs, projected event days and our history, these numbers are realistic.

Account 480 Repairs and Maintenance – This account is used for repairs and upkeep, whether it is parts or supplies or a professional contractor, it is a necessary business expense to maintain the City's investment in the Center. There is no increase from the $50,000 for 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 2008 budget of $3,500, to $4,000 in 2009. This will cover the registration fees for Continuing Education, training purposes and sales opportunities. The Convention Center is a member of the following; Washington Society of Association Executives, Certified Meeting Planners, Washington Music Educators and

International Association of Assembly Managers. 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 current brochure has been utilized for the past 6 years and is in need of updating.

The day to day operations of the Center are closely monitored and monthly reports are submitted to the City Manager. Every effort is made to reduce expenditures without reducing the effectiveness of the Center.

Account 960 Insurance **-** Insurance is estimated to increase 5%. Factoring in this increase to the 2008 expense of $20,368 gives us a total of $21,387 for 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
300 Supplies							
310 Office And Operating Supplies	$52,235	$60,000	$41,617	$60,000	$66,000	110.0	110.0
350 Small Tools And Equipment	0	1,500	0	1,500	1,500	100.0	100.0
Total	52,235	61,500	41,617	61,500	67,500	109.8	109.8
400 Other Services And Charges							
410 Professional Services	578,651	660,000	490,766	659,125	679,350	102.9	103.1
420 Communications	15,077	15,750	11,904	17,300	18,300	116.2	105.8
430 Transportation/Training	978	3,000	2,144	3,000	3,000	100.0	100.0
440 Advertising	7,060	10,500	5,440	10,500	10,500	100.0	100.0
450 Operating Rentals And Leases	368	500	0	500	500	100.0	100.0
460 Insurance	15,550	17,000	15,808	15,808	17,000	100.0	107.5
470 Public Utility Services	142,265	156,195	86,240	157,212	166,482	106.6	105.9
480 Repairs And Maintenance	54,910	50,000	43,249	50,000	50,000	100.0	100.0
490 Miscellaneous	2,743	4,000	1,136	3,500	4,000	100.0	114.3
Total	817,601	916,945	656,686	916,945	949,132	103.5	103.5
900 Interfund Payment For Services							
960 Interfund Insurance Services	19,399	20,369	20,369	20,369	21,387	105.0	105.0
990 Interfund Admin Charges	57,768	62,661	46,995	62,661	67,234	107.3	107.3
Total	77,167	83,030	67,364	83,030	88,621	106.7	106.7
Total Expenditures - Srv Unt 325	$947,003	$1,061,475	$765,667	$1,061,475	$1,105,253	104.1	104.1

Service Unit 325, 645 and 699 – Revenues

The following table details Yakima Center resources from 2007 through the 2009 proposed budget:

Yakima Center Revenue	2007 Actual	2008 Year-end Estimates	2009 Proposed Budget
Service Unit 325			
Equipment Rentals	$46,858	$40,000	$44,000
Space Rent	337,409	340,000	345,000
Office Rent	1,200	1,200	1,200
Food Service	293,803	280,000	280,000
Tenant Insurance	4,600	3,500	5,000
Miscellaneous Revenue	26,948	21,000	25,000
Total Revenue SU 325	710,818	685,700	700,200
Service Unit 645			
Public Facilities Transfer	120,000	151,424	135,000
Service Unit 699			
Beginning Fund Balance	83,944	162,084	168,646
Hotel/Motel Tax	505,660	580,000	585,000
Interest From Investments	95	100	100
Total Revenue SU 699	589,699	742,184	753.746
Total Revenue	$1,420,517	$1,579,308	$1,588,946

The 2009 total resource figure is $9,638 more than the 2008 year-end estimate. This is accomplished by very conservative increases in the revenue categories. The fund balance at the end of 2009 is projected to be $134,738 or 9% of the total expenditure budget of $1,454,204. This is a huge accomplishment from 2006 when the beginning balance was $2,000. Growth in the revenues and effectively managing the expenses has made this a reality. However, with a building of this magnitude and of such importance to the City, this amount of a beginning balance is critical, should an emergency arise.

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 2007 totaled 610. Event days for year-end 2008 are projected to total 570. While the number of events is projected below 2007, the revenues are still anticipated to meet or exceed budget.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$710,818	$678,200	$556,264	$685,700	$700,200	103.2	102.1
Total Revenues - Srv Unt 325	$710,818	$678,200	$556,264	$685,700	$700,200	103.2	102.1
390 Other Financing Sources	$120,000	$151,424	$113,568	$151,424	$135,000	89.2	89.2
Total Revenues - Srv Unt 645	$120,000	$151,424	$113,568	$151,424	$135,000	89.2	89.2
270 Beginning Balance	$83,944	$84,940	$162,084	$162,084	$168,646	198.6	104.1
310 Taxes	505,660	557,000	418,762	580,000	585,000	105.0	100.9
360 Miscellaneous Revenues	95	100	29	100	100	100.0	100.0
Total Revenues - Srv Unt 699	$589,699	$642,040	$580,875	$742,184	$753,746	117.4	101.6

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Tourism Promotion Area – 173

Convention Center:
President & CEO, John Cooper
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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
324 Tourist Promotion	$381,834	$393,000	$265,750	$393,289	$405,088	103.1	103.0
Revenue Summary By Service Unit							
324 Tourist Promotion	$381,834	$393,000	$265,750	$393,289	$405,088	103.1	103.0
699 General Revenues	414	414	414	414	414	100.1	100.0
Total Revenues	$382,248	$393,414	$266,164	$393,703	$405,502	103.1	103.0

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	381,834	393,000	265,750	393,289	405,088	103.1	100.0

EXPLANATORY NARRATIVE

Service Unit 324 – Tourist Promotion

Account 410 Professional Services – Total projected 2009 expenditures of $405,088 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 2009 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, pending final approval by the TPA Commission in late October. These services will include advertising campaign management, sales and promotion for the convention, sports, group tour and leisure markets. This entire program is designed to increase the number of overnight visitors to Yakima and the Yakima Valley. Outlined below is a summary of the proposed TPA expenditures by category for 2009:

Trade Shows	$9,300
Marketing, FAM Tours & Publicity	80,800
Visitor Guide Distribution	8,900
Administrative	29,000
WIAA/Sun Dome Offset Fee	5,000
Payroll Expenses	266,500*
Convention Sales and Marketing	14,300
State Fair Park Sales Efforts	4,000
Wine Country P.R. Campaign	7,000
Total	$424,800**

* These are sales positions necessary to bring and service conventions, sporting groups, motor coach tours, etc.
** Includes a recommendation to spend $19,712 from the reserve balance of the account.

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.

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Yakima Convention Center
Capital – 370

Convention Center:
President & CEO, John Cooper
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 expansion will begin its sixth year of operation in 2009. With the completion of this project in 2003, capital funds available for this facility have remained at minimum levels. Since expansion, the Center has hosted over 2,800 event days and 740,000 people, with an estimated Economic Impact of $36,458,778 into the communities. During this same time frame, very little has been spent for equipment upgrades or replacement.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
328 Capital Improvement	$64,997	$107,682	$53,802	$107,682	$268,000	248.9	248.9
Revenue Summary By Service Unit							
699 General Revenues	$281,657	$236,157	$311,235	$408,860	$517,378	219.1	126.5

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	1,675	40,000	10,534	40,000	217,000	542.5	81.0
400 Other Services And Charges	62,293	67,682	43,268	67,682	51,000	75.4	19.0
600 Capital Outlays	1,029	0	0	0	0		0.0
Total Expenditures	$64,997	$107,682	$53,802	$107,682	$268,000	248.9	100.0

EXPLANATORY NARRATIVE

The following capital outlay requests are scheduled for budget year 2009 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 $217,000 for 2009. While this is a large increase from 2008, the existing equipment is deteriorating rapidly and many of the operating systems are obsolete. These systems must be in place to ensure continued success of the facility. These items are outlined in the Capital Equipment Policy Issue.

Account 410 Professional Services – This account will fund the professional services needed to upgrade the various systems; HVAC, lighting and sound. These are intricate systems and upgrades. Our staff is not qualified to do this work. Expertise is needed to ensure maximum efficiency.

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. There is no change in this amount from the 2008 budget.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$1,675	$40,000	$10,534	$40,000	$217,000	542.5	542.5
400 Other Services And Charges							
410 Professional Services	2,411	26,000	23,821	26,000	26,000	100.0	100.0
480 Repairs And Maintenance	59,882	41,682	19,447	41,682	25,000	60.0	60.0
Total	62,293	67,682	43,268	67,682	51,000	75.4	75.4
650 Construction Projects	1,029	0	0	0	0		
Total Expenditures - Srv Unt 328	$64,997	$107,682	$53,802	$107,682	$268,000	248.9	248.9

Service Unit 699 – General Revenues

The beginning balance is projected to be $301,177. The Hotel/Motel tax revenue is projected to be $145,000 in 2009, compared to $130,000 in 2008. The amount of transfer in 2008 was increased at mid-year due to the increased hotel/motel tax received. Keep in mind that this has not always been the case; it is and was this account that takes the loss when the hotel/motel tax does not meet budgeted projections.

The Center has put together a five year plan that outlines the capital needs for the facility; the total (including 2009) is $1,764,000. As this building creates major economic impact into our community, it behooves us to maintain what we have, and improve on it, to keep this money flowing through our economy. The Public Facilities District Board of Directors supports this plan and will increase their transfer from $61,000 in 2008 to $70,000 in 2009.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$141,957	$146,457	$216,660	$216,660	$301,178	205.6	139.0
310 Taxes	117,500	27,500	47,625	130,000	145,000	527.3	111.5
360 Miscellaneous Revenues	7,200	1,200	1,200	1,200	1,200	100.0	100.0
390 Other Financing Sources	15,000	61,000	45,750	61,000	70,000	114.8	114.8
Total Revenues - Srv Unt 699	$281,657	$236,157	$311,235	$408,860	$517,378	219.1	126.5

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 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 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. Many of the formerly purchased capital items have been in service now for over 30 years .

Top priorities for 2009 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 30-year old facility at levels expected by the City and community at large.

Many of the formerly pruchased capital items have been in services for over 30 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
433 Performing Arts Facility	$197,416	$220,537	$171,287	$220,537	$233,713	106	106
638 Capital Improvement	84,195	84,200	62,455	84,200	84,800	100.7	100.7
Total Expenditures	$281,611	$304,737	$233,742	$304,737	$318,513	104.5	104.5
Revenue Summary By Service Unit							
648 Capitol Theatre Ins. Reserve	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100
699 General Revenues	363,649	389,997	323,579	381,605	391,435	100.4	102.6
Total Revenues	$435,576	$461,924	$377,524	$453,532	$463,362	100.3	102.2

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	9,406	6,800	8,008	11,420	13,400	197.1	4.2
400 Other Services And Charges	249,789	258,900	195,301	260,986	270,400	104.4	84.9
600 Capital Outlays	0	15,500	6,896	8,794	10,000	64.5	3.1
900 Interfund Payment For Services	22,416	23,537	23,537	23,537	24,713	105.0	7.8
Total Expenditures	$281,611	$304,737	$233,742	$304,737	$318,513	104.5	100.0

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 2009 is $233,713, which is a 6% increase over the 2008 budget of $220,537.

Account 410 Professional Services – The City portion of the management fee is $209,000 and includes repair and maintenance costs as noted above. This is an increase of $12,000, or 6%, from the 2008 amended budget of $197,000 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.

Account 960 Insurance – This line item is budgeted at $24,713 in 2009. This is a $1,176 or 5% increase.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$175,000	$197,000	$147,750	$197,000	$209,000	106.1	106.1
960 Interfund Insurance Services	22,416	23,537	23,537	23,537	24,713	105.0	105.0
Total Expenditures - Srv Unt 433	$197,416	$220,537	$171,287	$220,537	$233,713	106.0	106.0

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 2009 to meet the depreciation schedule is $71,927.

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 2009, the Theatre requests funding in the amount of $13,400, a 17.3% increase over the 2008 year-end estimate of $11,420 and a 97% increase over the 2008 budget of $6,800. However, the increase is primarily due to a reallocation of budget from capital outlays (accounts in the 600 series) to 350.

- ***Small Tools*** – This line item is projected to be $3,500 in 2009, the same as 2008, 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 $7,900 in 2009, compared to $4,500 in 2008, and is for purchasing basic service goods that are a normal part of facility operations.

- ***Light Bulbs*** – This line item is projected to be $2,000 in 2009, compared to $1,000 in 2008, and is for purchasing replacement light bulbs for the upkeep of the stage and building maintenance.

Account 451 Rentals/Outside – Amounts budgeted under this account heading are for lease payments for office space for The Capitol Theatre Committee and rent of additional storage space. 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 $36,400 for 2009.

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 $25,000 for 2009. This is a decrease of $8,400 from the year-end estimate of $33,400.

- ***HVAC System Maintenance & Monitoring*** – This line item is projected to be $19,500 in 2009, compared to $19,000 in 2008, and is for monitoring and maintenance of the HVAC system with Divco Inc. of Spokane, Washington.

- ***Carpet Cleaning*** – This line item is projected to be $1,000 in 2009, compared to $2,500 in 2008, 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 $4,500 in 2009, compared to $7,000 in 2008, and is for maintenance contracts on required equipment (elevator, generator, inspections, etc.)

Account 620 Building and Fixtures – The Theatre requests funding in the amount of $10,000 for 2009. This is for the maintenance of the stage "orchestra pit". As noted in the 350 Section, this allocation has been reduced from the 2008 budget of $12,500 as many of the items typically purchased are below the threshold to be considered capital equipment.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$9,406	$6,800	$8,008	$11,420	$13,400	197.1	117.3
400 Other Services And Charges							
450 Operating Rentals And Leases	26,206	28,600	18,326	30,533	36,400	127.3	119.2
470 Public Utility Services	0	0	53	53	0		0.0
480 Repairs And Maintenance	48,583	33,300	29,171	33,400	25,000	75.1	74.9
Total	74,789	61,900	47,551	63,986	61,400	99.2	96.0
600 Capital Outlays							
620 Buildings	0	12,500	6,896	8,794	10,000	80.0	113.7
630 Impr Other Than Building	0	2,000	0	0	0	0.0	
640 Machinery And Equipment	0	1,000	0	0	0	0.0	
Total	0	15,500	6,896	8,794	10,000	64.5	113.7
Total Expenditures - Srv Unt 638	$84,195	$84,200	$62,455	$84,200	$84,800	100.7	100.7

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 2009, the allocation of Hotel/Motel Tax will increase from the 2008 year-end estimate of $96,140, to $106,140. Revenue from the Cable Utility Tax is projected to increase from the 2008 estimated year-end amount of $130,000 to $135,000. The operating transfer from the Capitol Theatre reserve fund will be remain the same at $71,927, the amount allocated annually for the past 28 years.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
Total Revenues - Srv Unt 648	$71,927	$71,927	$53,945	$71,927	$71,927	100.0	100.0
270 Beginning Balance	$140,206	$157,357	$153,965	$153,965	$148,795	94.6	96.6
310 Taxes	221,943	231,140	168,864	226,140	241,140	104.3	106.6
360 Miscellaneous Revenues	1,500	1,500	750	1,500	1,500	100.0	100.0
Total Revenues - Srv Unt 699	$363,649	$389,997	$323,579	$381,605	$391,435	100.4	102.6

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 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.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
638 Capital Improvement	$231,664	$1,281,103	$306,091	$1,224,353	$9,728,750	759.4	794.6
Revenue Summary By Service Unit							
638 Capital Improvement	$182,731	$1,308,353	$256,162	$1,262,353	$9,873,000	754.6	782.1
699 General Revenues	186,915	136,915	137,983	137,983	175,983	128.5	127.5
Total Revenues	$369,646	$1,445,268	$394,144	$1,400,336	$10,048,983	695.3	717.6

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	0	540,000	40,557	540,000	10,000	1.9	0.1
600 Capital Outlays	231,664	727,353	265,534	677,353	9,200,000	1264.9	94.6
700 Debt Service	0	13,750	0	7,000	518,750	3772.7	5.3
Total Expenditures	$231,664	$1,281,103	$306,091	$1,224,353	$9,728,750	759.4	100.0

EXPLANATORY NARRATIVE

Service Unit 638 – Capital Improvement

In 2008, a budgeted policy issue was approved by the City Council for an expansion to the Capitol Theatre. The expansion 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).

During 2008, expansion activities began with the relocation of the utilities in back of the Theatre, as well as work on the construction design for both the Production Center and the Pavilion.

For 2009, $9.2 million has been budgeted for the construction of both structures. This construction will be funded with a combination of general obligation bonds ($7 million) and private fundraising efforts by the CTC (approximately $2.3 million). The plan is to build the Production Center first, with an estimated start date of April 1, 2009. Also included in the 2009 budget is a payment of $500,000 principal plus $18,750 interest to the Capitol Theatre Reserve fund to repay an Interfund loan that may yet be necessary in 2008 to provide cash flow.

In addition to the $7 million in bond proceeds and private donations of approximately $2.3 million, revenues for Service Unit 638 will also include $498,000 in Public Facilities Sales Tax Credit collections. The Public Facilities Sales Tax Credit collections will be available for a total of 25 years (beginning in 2008) and are to be used to pay debt service on the bonds.

At the end of 2009, the projected fund balance will be approximately $320,233.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$0	$540,000	$40,557	$540,000	$10,000	1.9	1.9
600 Capital Outlays							
620 Buildings	48,932	35,000	7,555	35,000	0	0.0	0.0
650 Construction Projects	182,732	692,353	257,979	642,353	9,200,000	1328.8	1432.2
Total	231,664	727,353	265,534	677,353	9,200,000	1264.9	1358.2
790 Debt Service - Lid Assessment	0	0	0	0	500,000		
820 Debt Service - Interest -Interfund	0	13,750	0	7,000	18,750	136.4	267.9
Total Expenditures - Srv Unt 638	$231,664	$1,281,103	$306,091	$1,224,353	$9,728,750	759.4	794.6
Revenues							
330 Intergovernmental Revenues	$182,731	$142,353	($187)	$142,353	$0	0.0	0.0
360 Miscellaneous Revenues	0	250,000	0	250,000	2,375,000	950.0	950.0
380 Nonrevenues	0	500,000	0	500,000	0	0.0	0.0
390 Other Financing Sources	0	416,000	256,348	370,000	7,498,000	1802.4	2026.5
Total Revenues - Srv Unt 638	$182,731	$1,308,353	$256,162	$1,262,353	$9,873,000	754.6	782.1

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$186,915	$136,915	$137,983	$137,983	$175,983	128.5	127.5
Total Revenues - Srv Unt 699	$186,915	$136,915	$137,983	$137,983	$175,983	128.5	127.5

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Engineering – 041

City Engineer:
Doug Mayo, PE

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.

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1150	Director of Community and Economic Development	.17	.17	.17
1275	Deputy Director of CED	.50	.50	.20 (1)
1271	City Engineer	0.00	0.00	.30(1)
11107	Chief Engineer	.75	.75	.75
11104	Senior Engineer	.75	.75	.75
3120	Design Engineer	2.00	2.00	2.00
3115	Project Engineer	2.00	2.00	2.00
11101	Construction Supervisor	1.00	1.00	1.00
8701	Street Inspector	1.00	1.00	1.00
9114	City Worker (Temp Outside)	0.00	0.00	.60
4441	Permit Technician	0.00	0.00	.50
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	0.00
Total Personnel		**12.72**	**12.72**	**12.46**

(1) Budgeted policy issue of re-organization of division. Addition of a City Engineer position. 30% paid by this Fund.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$1,029,928	$1,154,964	$734,257	$1,097,201	$1,204,407	104.3	109.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	767,729	836,879	532,274	781,194	893,437	106.8	74.2
200 Personnel Benefits	198,460	223,914	144,851	223,914	236,586	105.7	19.6
Sub-Total Salaries and Benefits	966,189	1,060,793	677,125	1,005,107	1,130,023	106.5	93.8
300 Supplies	20,308	28,779	15,678	28,778	22,256	77.3	1.9
400 Other Services And Charges	21,965	41,382	21,742	39,305	26,108	63.1	2.2
900 Interfund Payment For Services	21,467	24,011	19,712	24,011	26,020	108.4	2.2
Total Expenditures	$1,029,928	$1,154,964	$734,257	$1,097,201	$1,204,407	104.3	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

Work planned for 2009 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
- Admin. Federal Funded Projects f/Union Gap
- Stormwater Analysis and Review

All of the 2009 Engineering Division budget will be expended in this service unit.

Account 100 Salaries and Wages – This line item for 2009 reflects a 6.8% increase from the 2008 budgeted amount of $836,879 to 893,437. This increase includes the City Engineer position included in the budgeted policy issue and a continued decrease in overtime. The salary account also includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 reflects a 5.7% increase from the 2008 budgeted amount of $223,914 to $236,586. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – This line item for 2009 reflects a 22.7% decrease from the 2008 budgeted amount of $28,779 to $22,256. The office and office supplies line item for 2009 reflects no change from the 2008 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. The fuel line item is increased from the 2008 budget to the 2009 by 10% from $9,779 to $10,756. The small tools and equipment line item is decreased from the 2008 budget to the 2009 by 75% from $10,000 to $2,500.

Account 410 Professional Services – This line item is budgeted at $2,000 for 2009, which reflects an 86.7% reduction from the 2008 budgeted amount of $15,000. 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 2009 is $11,608, which reflects a 2% increase from the 2008 budgeted amount of $11,382.

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 2009. This line item reflects no change from the 2008 budget of $3,200.

Meeting	Location/frequency	Staff Attending
APWA Conference & City Engineers Meeting	Washington State - Two per year	City Engineer, 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 2009 budget amount reflects a $1,000 decrease from the 2008 budget of $8,300. 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.

Account 900 Interfund Payment – This line represents interfund transfers for equipment rental and engineering's share of the city's liability insurance. The 2009 amount of $26,020 is 8.4% above the 2008 amount of $24,011.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$692,812	$771,879	$523,266	$736,194	$819,207	106.1	111.3
120 Overtime	47,920	40,000	8,918	20,000	30,000	75.0	150.0
130 Special Pay	0	0	90	0	144		
140 Retirement/Term Cashout	26,998	25,000	0	25,000	44,086	176.3	176.3
Total	767,729	836,879	532,274	781,194	893,437	106.8	114.4
200 Personnel Benefits	198,460	223,914	144,851	223,914	236,586	105.7	105.7
300 Supplies							
310 Office And Operating Supplies	8,096	9,000	8,100	9,000	9,000	100.0	100.0
320 Fuel Consumed	9,647	9,779	7,052	9,778	10,756	110.0	110.0
350 Small Tools And Equipment	2,564	10,000	526	10,000	2,500	25.0	25.0
Total	20,308	28,779	15,678	28,778	22,256	77.3	77.3
400 Other Services And Charges							
410 Professional Services	1,122	15,000	7,329	15,000	2,000	13.3	13.3
420 Communications	11,294	11,382	8,720	12,805	11,608	102.0	90.7
430 Transportation/Training	3,621	3,200	1,448	3,200	3,200	100.0	100.0
440 Advertising	458	2,000	0	500	500	25.0	100.0
480 Repairs And Maintenance	0	1,500	635	1,500	1,500	100.0	100.0
490 Miscellaneous	5,470	8,300	3,611	6,300	7,300	88.0	115.9
Total	21,965	41,382	21,742	39,305	26,108	63.1	66.4
900 Interfund Payment For Services							
950 Interfund Opt Rental And Lease	13,263	15,397	11,098	15,397	16,976	110.3	110.3
960 Interfund Insurance Services	8,204	8,614	8,614	8,614	9,044	105.0	105.0
Total	21,467	24,011	19,712	24,011	26,020	108.4	108.4
Total Expenditures - Srv Unt 528	$1,029,928	$1,154,964	$734,257	$1,097,201	$1,204,407	104.3	109.8

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Arterial Street Capital – 142

City Engineer:
Doug Mayo, PE

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. 2009 projected .005¢ Gas Tax for this fund is $600,000.

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$3,797,781	$9,230,099	$1,364,842	$4,328,633	$7,126,963	77.2	164.7
645 Interfund Distribution	302,216	190,183	190,183	190,183	190,183	100.0	100.0
Total Expenditures	$4,099,997	$9,420,282	$1,555,025	$4,518,816	$7,317,146	77.7	161.9
Revenue Summary By Service Unit							
528 Capital Improvements	$4,201,346	$7,231,886	$2,823,327	$4,068,395	$6,225,946	86.1	153
645 Interfund Distribution	353,287	723,095	225,723	433,095	407,095	56.3	94.0
699 General Revenues	593,346	455,199	1,071,859	1,061,497	1,054,171	231.6	99.3
Total Revenues	$5,147,979	$8,410,180	$4,120,909	$5,562,987	$7,687,212	91.4	138.2

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	19,905	10,000	901	10,000	10,000	100.0	0.1
500 Intergov Srvcs/Other Interfund	302,216	190,183	190,183	190,183	190,183	100.0	2.6
600 Capital Outlays	3,411,383	8,940,165	1,072,323	4,020,563	6,839,570	76.5	93.5
700 Debt Service	366,493	279,934	291,618	298,070	277,393	99.1	3.8
Total Expenditures	$4,099,997	$9,420,282	$1,555,025	$4,518,816	$7,317,146	77.7	100.0

EXPLANATORY NARRATIVE

Service Units 528 & 645 – Expenditures

Projects scheduled and budgeted for 2009 using this fund are:

Fund 142 Expenditures		2009 Projected
Construction Projects		
0000	Project Contingency	$150,000
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
1957	WA Avenue Wetland Monitoring	6,000
2143	Nob Hill/Fair Avenue Rebuild (Design)	40,000
2166	William O. Douglas Trail	492,047
2167	William O. Douglas/YVT Bridge Restoration	379,690
2063	Washington Avenue Railroad Crossing (BNSF)	261,650
2191	66th and Summitview Signalization	665,000
2217	Coolidge Avenue - 80th to 88th Avenue	687,300
2229	Nob Hill Bridge Repair	2,000,000
2232	16th and Washington Avenue Intersection Reconstruction	1,358,000
2239	William O. Douglas Trail - AC1	696,883
2241	S. 28th Curb and Gutter	1,237
Total Construction Projects		6,850,807
Debt Service		
1360	Tieton Drive (Maturity Date, July 1, 2010)	33,661
1374	First Avenue (Maturity Date July 1, 2011)	51,470
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)	56,979
1886	FY 2000 Overlay Program (Maturity Date July 1, 2010)	128,569
1907	Ahtanum Road (Maturity Date June 1, 2011)	5,477
1944	River Road – N. 16th Ave. to Fruitvale	124,850
Total Debt Service		466,399
Total Fund 142 Expenditures		$7,317,146

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$19,905	$10,000	$901	$10,000	$10,000	100.0	100.0
600 Capital Outlays							
620 Buildings	497	0	0	0	0		
630 Impr Other Than Building	19,210	1,818,620	74,795	250,056	1,568,620	86.3	627.3
650 Construction Projects	3,391,676	7,121,545	997,528	3,770,507	5,270,950	74.0	139.8
Total	3,411,383	8,940,165	1,072,323	4,020,563	6,839,570	76.5	170.1
780 Intergovernmental Loans	347,273	265,484	278,482	278,483	265,867	100.1	95.5
830 Debt Service - External Ltd-Int	19,220	14,450	13,137	19,587	11,526	79.8	58.9
Total Expenditures - Srv Unt 528	$3,797,781	$9,230,099	$1,364,842	$4,328,633	$7,126,963	77.2	164.7
550 Interfund Subsidies	$302,216	$190,183	$190,183	$190,183	$190,183	100.0	100.0
Total Expenditures - Srv Unt 645	$302,216	$190,183	$190,183	$190,183	$190,183	100.0	100.0

Service Units 528, 645 & 699 – Revenues

Fund 142 Revenues		2009 Projected
1526	Utilities' Contribution to PWTF Loan	$57,199
1796	Engineering	3,000
1907	Special Assessment from SIED Loan Ahtanum	5,476
1886	Streets Contribution to 2002 Overlay Program Debt Service	20,000
	Gas Tax	600,000
	Interest	10,000
1374	First Avenue LID	14,896
2143	Nob Hill and Fair Avenue (Design)	36,900
2063	Washington Avenue Railroad Crossing (BNSF)	261,650
2166	William O. Douglas Trail 6th Ave. and Naches Bridge	492,047
2166	William O. Douglas Bridge Restoration and Trail	379,690
2217	Coolidge Avenue – 80th to 88th Avenue	687,300
2229	Nob Hill Bridge Repair	2,000,000
2232	16th and Washington Avenue Intersection Reconstruction	1,378,000
2239	William O. Douglas Trail Enhancement IAC	696,883
Total Fund 142 Revenues		$6,643,041

Summary – This fund through 2009 indicates a projected balance at the end of 2009 of $370,066 including all of the budgeted expenses listed above.

Year	Expenses & Revenues	2009 Projected
2008	Estimated Resources Available	$5,562,987
2008	Projected Expenditures	4,518,816
Balance at end of 2008		1,044,171
2009	Revenues	6,643,041
Total Estimated Resources		7,687,212
2009	Projected Expenditures	7,317,146
Balance at end of 2009		$370,066

The year-end balance in this fund will be 5.1% of the anticipated expenses.

The cash balance at year-end should be at least 10% of the anticipated expense to maintain appropriate contingency funds.

	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
Revenues							
330 Intergovernmental Revenues	$2,294,416	$4,734,810	$484,484	$1,752,714	$6,020,170	127.2	343.5
340 Charges For Goods And Services	70,532	0	30,460	3,000	3,000		100.0
360 Miscellaneous Revenues	5,476	233,076	5,476	21,181	202,776	87.0	957.4
390 Other Financing Sources	1,830,921	2,264,000	2,302,906	2,291,500	0	0.0	0.0
Total Revenues - Srv Unt 528	$4,201,346	$7,231,886	$2,823,327	$4,068,395	$6,225,946	86.1	153.0
380 Nonrevenues	$57,199	$57,199	$0	$57,199	$57,199	100.0	100.0
390 Other Financing Sources	296,088	665,896	225,723	375,896	349,896	52.6	93.1
Total Revenues - Srv Unt 645	$353,287	$723,095	$225,723	$433,095	$407,095	56.3	94.0
270 Beginning Balance	$549,871	$445,199	$1,047,982	$1,047,982	$1,044,171	234.5	99.6
360 Miscellaneous Revenues	43,475	10,000	23,877	13,515	10,000	100.0	74.0
Total Revenues - Srv Unt 699	$593,346	$455,199	$1,071,859	$1,061,497	$1,054,171	231.6	99.3

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Public Works Trust Fund – 342

City Engineer:
Doug Mayo, PE

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$272,861	$1,127,702	$315,541	$927,702	$524,963	46.6	56.6
645 Interfund Distribution	500,000	775,000	544,302	732,534	710,607	91.7	97
Total Expenditures	$772,861	$1,902,702	$859,842	$1,660,236	$1,235,570	64.9	74.4
Revenue Summary By Service Unit							
348 Capital Improvement	$1,056,417	$900,000	$618,548	$810,000	$800,000	88.9	98.8
645 Interfund Distribution	75,000	75,000	75,000	75,000	75,000	100	100
699 General Revenues	1,669,252	1,701,918	2,057,808	2,082,808	1,357,572	79.8	65.2
Total Revenues	$2,800,669	$2,676,918	$2,751,356	$2,967,808	$2,232,572	83.4	75.2

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	0	10,000	0	10,000	10,000	100.0	0.8
500 Intergov Srvcs/Other Interfund	500,000	775,000	544,302	732,534	710,607	91.7	57.5
600 Capital Outlays	143,564	1,000,000	202,091	800,000	400,000	40.0	32.4
700 Debt Service	129,297	117,702	113,449	117,702	114,963	97.7	9.3
Total Expenditures	$772,861	$1,902,702	$859,842	$1,660,236	$1,235,570	64.9	100.0

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 $925,000.

The obligations for loan repayments from this fund are:

Year	Project Number	Project	2009 Debt	Date of Maturity
1989	1355	Wastewater Piping at Chesterley Park	$6,473	07/01/2009
1989	1367	New Signalization and Street Lights	42,361	07/01/2009
1992	1455	Fruitvale Canal II Piping	66,129	07/01/2011
		Total Debt Service	$114,963	

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 2009 using 342 funds are:

Project Number	Project	2009 Proposed Budget
1783	2008 City Hall Renovation (Continuation)	$400,000
0000	Electrical Engineering Professional Services	10,000
	Total Budgeted Projects	$410,000

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$0	$10,000	$0	$10,000	$10,000	100.0	100.0
600 Capital Outlays							
620 Buildings	143,564	450,000	131,259	250,000	400,000	88.9	160.0
650 Construction Projects	0	550,000	70,832	550,000	0	0.0	0.0
Total	143,564	1,000,000	202,091	800,000	400,000	40.0	50.0
780 Intergovernmental Loans	119,523	109,196	109,196	109,196	109,196	100.0	100.0
830 Debt Service - External Ltd-Int	9,774	8,506	4,253	8,506	5,767	67.8	67.8
Total Expenditures - Srv Unt 528	$272,861	$1,127,702	$315,541	$927,702	$524,963	46.6	56.6

Service Unit 645 – Interfund Distribution

Current Interfund Distributions are as follows:

Year	Project Number	Project	2009 Debt	Date of Maturity
1989	0000	Sun Dome (operating transfer to General Fund)	$40,000	12/01/2023

Interfund transfers scheduled and budgeted for 2009 using 342 funds are:

Project Number	Project	2009 Proposed Budget
2105	Fire Station 92 WV Addition	$71,935
2212	Upper Kiwanis Development	50,000
2230	3rd Avenue – Mead to Chestnut (operating transfer to Fund 142)	120,607
P331	Parks Capital (operating transfer to Fund 331)	250,000
P332	Fire Capital (operating transfer to Fund 332)	178,065
	Total Scheduled Interfund Distributions	$670,607

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$500,000	$775,000	$544,302	$732,534	$710,607	91.7	97.0
Total Expenditures - Srv Unt 645	$500,000	$775,000	$544,302	$732,534	$710,607	91.7	97.0
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 Unt 645	$75,000	$75,000	$75,000	$75,000	$75,000	100.0	100.0

Service Units 348 & 699 – Revenues

Anticipated revenues are as follows:

Project	2009 Proposed Budget
Local Real Estate Excise Tax	$800,000
Interest	50,000
Fruitvale Canal – Phase II	75,000
Total Anticipated Revenues	$925,000

The yearly expense of construction payments and loan repayments exhausts the anticipated real estate tax revenue. The balance at the end of 2009 is anticipated to be $997,002.

Year	Expenses & Revenues	2009 Projected
2008	Estimated Resources Available	$2,967,808
2008	Projected Expenditures	1,660,236
Balance at end of 2008		1,307,572
2009	Revenues	925,000
Total Estimated Resources Available		2,232,572
2009	Projected Expenditures	1,235,570
Balance at end of 2009		$997,002

Available for Contingencies and Unanticipated Project Expenses or Project Funding Opportunities (2009 Resources/2009 Expenditures) 45%

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Taxes	$1,056,417	$900,000	$618,548	$810,000	$800,000	88.9	98.8
Total Revenues - Srv Unt 348	$1,056,417	$900,000	$618,548	$810,000	$800,000	88.9	98.8
270 Beginning Balance	$1,582,432	$1,641,918	$2,027,808	$2,027,808	$1,307,572	79.6	64.5
360 Miscellaneous Revenues	86,820	60,000	30,000	55,000	50,000	83.3	90.9
Total Revenues - Srv Unt 699	$1,669,252	$1,701,918	$2,057,808	$2,082,808	$1,357,572	79.8	65.2

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 of Kiwanis 4th Ballfield P2171	0	0	0	0
Capital Transfer to Parks Capital Fund	0	0	0	0
Capital Transfer to Fire Capital Fund	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
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 to Kiwanis 4th Ballfield P2171	0	0	0	0
Capital Transfer to Parks Capital Fund	0	0	0	0
Capital Transfer to Fire Capital Fund	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	2007	Total
$472,809	$645,074	$706,670	$878,934	$894,037	1,056,417	$9,062,209
1,510	990	3,053	0	78,136	86,820	452,866
0	0	0	0	0	0	1,253
0	0	0	0	0	0	18,436
0	0	0	0	0	0	13,000
24,375	24,375	24,375	24,375	24,375	24,375	390,000
0	0	0	0	0	0	132,000
0	0	0	0	0	0	50,000
0	0	0	0	0	0	168,750
16,875	16,875	16,875	16,875	16,875	16,875	438,750
33,750	33,750	33,750	33,750	33,750	33,750	3,752,100
0	0	0	0	0	0	373,524
0	0	0	0	0	0	45,892
0	0	0	0	0	0	30,000
0	0	0	0	0	0	0
$549,319	$721,063	$784,723	$953,934	$1,047,173	1,218,237	$14,928,779
$43,011	$41,874	$40,737	$39,600	$34,463	$0	$938,976
10,895	10,792	10,688	10,585	10,482	10,378	217,118
7,812	7,620	7,429	7,238	7,047	6,855	126,661
45,312	44,890	44,469	44,047	46,626	43,204	697,006
77,959	76,139	74,319	72,499	70,679	68,859	1,209,933
40,000	40,000	40,000	40,000	40,000	40,000	720,000
60,000	60,000	60,000	60,000	60,000	60,000	540,000
0	0	0	0	0	0	985,699
0	0	0	0	0	0	202,733
0	0	0	0	0	0	141,319
0	0	0	0	0	0	155,114
0	0	0	0	0	0	671,235
0	0	0	0	0	0	120,558
0	0	0	0	0	0	175,182
0	0	0	0	0	0	81,338
0	0	0	0	0	0	567,278
0	0	0	0	0	0	86,646
0	0	0	0	0	0	36,652
0	0	0	0	0	0	5,363
0	0	0	0	0	0	11,593
0	0	0	0	0	0	365,073
0	0	0	0	0	0	1,563
0	0	0	0	0	0	500
0	0	0	0	0	0	20,251
0	0	0	0	0	0	510
0	0	0	0	0	0	1,299,261
0	0	0	0	0	0	178,750
0	0	0	0	0	0	81,267
0	0	0	0	0	0	110,078
0	0	0	0	0	0	177,809
0	0	0	0	0	0	31,730
34,521	28,928	177,419	102,015	149,126	143,564	1,712,251
0	0	0	0	0	0	7,972
0	0	0	103,552	(28)	0	103,524
0	0	0	10,030	0	0	10,030
0	0	0	0	160,000	0	160,000
0	0	0	0	550,000	0	550,000
0	0	0	0	0	200,000	200,000
0	0	0	0	0	200,000	200,000
0	0	0	0	0	0	0
$319,509	$310,244	$455,061	$489,566	$1,129,394	$772,861	$12,900,971
$229,810	$410,820	$329,662	$464,368	($82,221)	$445,376	$2,027,808

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
REET 2, Capital Fund – 343

City Engineer:
Doug Mayo, PE

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 645 – Interfund Distribution
Service Unit 699 – General Revenues

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
348 Capital Improvement	$766,822	$1,730,000	$515,375	$665,000	$1,405,000	81.2	211.3
528 Capital Improvements	421	125,000	2,818	125,000	0	0	0
645 Interfund Distribution	30,138	161,215	168,749	168,749	256,822	159.3	152.2
Total Expenditures	$797,381	$2,016,215	$686,943	$958,749	$1,661,822	82.4	173.3
Revenue Summary By Service Unit							
348 Capital Improvement	$1,056,417	$1,400,000	$618,548	$810,000	$800,000	57.1	98.8
699 General Revenues	1,014,116	1,048,121	1,293,152	1,303,152	1,174,403	112.1	90.1
Total Revenues	$2,070,533	$2,448,121	$1,911,700	$2,113,152	$1,974,403	80.7	93.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	303,822	400,000	359,725	400,000	400,000	100.0	24.1
400 Other Services And Charges	0	0	0	0	100,000		6.0
500 Intergov Srvcs/Other Interfund	460,138	591,215	243,749	293,749	611,822	103.5	36.8
600 Capital Outlays	33,421	1,025,000	83,468	265,000	550,000	53.7	33.1
Total Expenditures	$797,381	$2,016,215	$686,943	$958,749	$1,661,822	82.4	100.0

EXPLANATORY NARRATIVE

Service Unit 348 – Capital Improvement

The proposed projects for 2009 are listed below:

Project Number	Project	Amount
2232	16th Ave. and Washington Ave. I/S Reconstruction	$305,000
2270	Grind and Overlay 16th (Nob Hill to Washington	550,000
0000	Operating Supplies Residential and Classified Street Maintenance	400,000
0000	Contingency to match street projects	100,000
0000	Operating Transfer	50,000
Total		$1,405,000

Revenue – The Real Estate Excise Tax (REET) revenue for 2009 is projected to be $800,000, and $20,000 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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office And Operating Supplies	$303,822	$400,000	$359,725	$400,000	$400,000	100.0	100.0
490 Miscellaneous	0	0	0	0	100,000		
500 Intergovernmental Services							
650 Construction Projects	33,000	900,000	80,650	140,000	550,000	61.1	392.9
Total Expenditures - Srv Unt 348	$766,822	$1,730,000	$515,375	$665,000	$1,405,000	81.2	211.3
Revenues							
310 Taxes	$1,056,417	$900,000	$618,548	$810,000	$800,000	88.9	98.8
330 Intergovernmental Revenues	0	500,000	0	0	0	0.0	
Total Revenues - Srv Unt 348	$1,056,417	$1,400,000	$618,548	$810,000	$800,000	57.1	98.8

Service Unit 645 – Interfund Distribution

Interfund distributions for 2009 will be used to pay off bonds:

Bond Date	Project Number	Project	Amount
	2165	2006 Downtown Revitalization – Yakima Avenue	$136,215
2008	2230	3rd Avenue Grind and Overlay – Mead to Chestnut	120,607
		Total	$256,822

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$30,138	$161,215	$168,749	$168,749	$256,822	159.3	152.2
Total Expenditures - Srv Unt 645	$30,138	$161,215	$168,749	$168,749	$256,822	159.3	152.2

Service Unit 699 – General Revenues

This fund projects 2009 revenue of $820,000 which when added to a beginning balance of $1,154,403 will provide resources of $1,974,403. When total expenditures for 2009 of $1,661,822 are subtracted from the total resources we are left with an ending fund balance of $312,581.

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Expenditures			
Operating Supplies (Street repairs & maintenance)	$303,822	$400,000	$400,000
Contingency	0	0	100,000
New Equipment	170,000	50,000	50,000
Match for W Nob Hill Improvements	130,000	0	0
Match for Robertson School Sidewalk Improvements	103,000	0	0
Contribution for Yakima Ave. Pedestrian Improvements	30,138	136,215	136,215
Contribution for 3rd Ave Grind & Overlay	0	32,534	120,607
Project #2122 - 40th Avenue Roadway Repairs	1,500	0	0
Fiesta Food Frontage Improvements	27,000	0	0
Nob Hill Bridge Repair	0	140,000	0
16th Ave. & Washington Ave. I/S Reconstruction	0	0	305,000
Grinding & Overlay Flashers / R & R	31,920	0	0
16th Ave. Grind / Overlay Nob Hill to Wash Ave.	0	0	550,000
River Road	0	200,000	0
Total Expenditure	797,380	958,749	1,661,822
Revenues			
Local Real Estate Excise Tax	1,056,417	810,000	800,000
General Revenue	52,500	30,000	20,000
Balance from previous years	961,616	1,273,153	1,154,403
Balance Available	$1,273,153	$1,154,404	$312,581

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$961,616	$1,008,121	$1,273,152	$1,273,152	$1,154,403	114.5	90.7
360 Miscellaneous Revenues	52,500	40,000	20,000	30,000	20,000	50.0	66.7
Total Revenues - Srv Unt 699	$1,014,116	$1,048,121	$1,293,152	$1,303,152	$1,174,403	112.1	90.1

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
LID Construction Control Fund – 345

City Engineer:
Doug Mayo, PE

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.

In 2009, we intend to complete LIDs that will provide wastewater service to 29 parcels in the area of 85th Ave. and Kail Dr. and to 81 parcels in the area of 15th Street and Simpson Lane.

The service units in this division are:

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

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
218 Capital Improvement	$31,635	$535,000	$31,819	$535,000	$430,000	80.4	80.4
Revenue Summary By Service Unit							
699 General Revenues	($5,778)	$379,222	($37,413)	($37,413)	$430,000	113.4	(1149.3)

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
600 Capital Outlays	31,635	535,000	31,819	535,000	430,000	80.4	100.0

EXPLANATORY NARRATIVE

The following table lists the LID's proposed for the 2009 budget:

LID	Project Description	2008 Amended Budget	2009 Proposed Budget	2009 Wastewater (476)	Estimated Project Total
LID 1060	N 85th Ave/Kail Drive	$335,000	$150,000	$0	$485,000
LID 1061	Simpson Lane/South 13th Street	200,000	280,000	220,000	700,000
Total		$535,000	$430,000	$220,000	$1,185,000

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
650 Construction Projects	$31,635	$535,000	$31,819	$535,000	$430,000	80.4	80.4
Total Expenditures - Srv Unt 218	$31,635	$535,000	$31,819	$535,000	$430,000	80.4	80.4
Revenues							
270 Beginning Balance	($5,778)	($5,778)	($37,413)	($37,413)	($572,413)	9906.8	1530.0
390 Other Financing Sources	0	385,000	0	0	1,002,413	260.4	
Total Revenues - Srv Unt 699	($5,778)	$379,222	($37,413)	($37,413)	$430,000	113.4	(1149.3)

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Cumulative Reserve for Capital Improvements – 392

City Engineer:
Doug Mayo, PE

DEFINITION

The Cumulative Reserve for Capital Improvements Fund accounts for various capital improvement projects which the City Council may deem appropriate. In previous years the Diversion Dam Project, Street Bond Issue Projects, the 1st Avenue Project, and the signal at Nob Hill and Sixth Street 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
528 Capital Improvements	$3,981,060	$9,419,474	$675,892	$1,927,000	$19,460,000	206.6	1009.9
Revenue Summary By Service Unit							
528 Capital Improvements	$3,942,635	$9,000,000	$550,130	$1,552,000	$18,800,000	208.9	1211.3
645 Interfund Distribution	200,000	375,000	375,000	375,000	660,000	176	176
699 General Revenues	6,675	309,018	168,250	173,350	178,450	57.8	102.9
Total Revenues	$4,149,310	$9,684,018	$1,093,380	$2,100,350	$19,638,450	202.8	935

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	843,505	288,000	140,826	288,000	660,000	229.2	3.4
600 Capital Outlays	3,137,555	9,131,474	535,066	1,639,000	18,800,000	205.9	96.6
Total Expenditures	$3,981,060	$9,419,474	$675,892	$1,927,000	$19,460,000	206.6	100.0

EXPLANATORY NARRATIVE

Service Unit 528 – Capital Improvement

In 2009 the major project scheduled and budgeted in this fund is project 1818 Railroad Grade Separation project for $18,800,000.

Railroad Grade Separation is 86.5% funded by Federal Grant with matching grant funds coming from the Transportation Improvement Board (TIB), the Washington State Freight Mobility Strategic Investment Board, and a 5% contribution from Burlington Northern.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$843,505	$288,000	$140,826	$288,000	$660,000	229.2	229.2
600 Capital Outlays							
640 Machinery And Equipment	0	131,474	86,959	87,000	0	0.0	0.0
650 Construction Projects	3,137,555	9,000,000	448,107	1,552,000	18,800,000	208.9	1211.3
Total	3,137,555	9,131,474	535,066	1,639,000	18,800,000	205.9	1147.0
Total Expenditures - Srv Unt 528	$3,981,060	$9,419,474	$675,892	$1,927,000	$19,460,000	206.6	1009.9
Revenues							
330 Intergovernmental Revenues	$3,942,635	$9,000,000	$550,130	$1,552,000	$17,860,000	198.4	1150.8
360 Miscellaneous Revenues	0	0	0	0	940,000		
Total Revenues - Srv Unt 528	$3,942,635	$9,000,000	$550,130	$1,552,000	$18,800,000	208.9	1211.3

Service Unit 645-Interfund Distribution

The Interfund Operating Transfers of $660,000 will be used for project 2094, a new Utility Services System.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$200,000	$375,000	$375,000	$375,000	$660,000	176.0	176.0
Total Revenues - Srv Unt 645	$200,000	$375,000	$375,000	$375,000	$660,000	176.0	176.0

Service Unit 699 – General Revenues

The beginning balance of this fund is $173,350, and it is anticipated that the interest from investments of this fund will be $5,100. The projected year-end 2009 balance is $178,450.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$1,575	$303,918	$168,250	$168,250	$173,350	57.0	103.0
360 Miscellaneous Revenues	5,100	5,100	0	5,100	5,100	100.0	100.0
Total Revenues - Srv Unt 699	$6,675	$309,018	$168,250	$173,350	$178,450	57.8	102.9

CITY OF *Yakima*

COMMUNITY AND ECONOMIC DEVELOPMENT

2009 PRELIMINARY BUDGET NARRATIVE

Community and Economic Development Director: William Cook

Division:
Growth Management – 140

Acting Planning Manager:
Bruce Benson

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
314 Interagency Planning	$38,106	$49,745	$0	$49,745	$0	0.0	0.0
Revenue Summary By Service Unit							
314 Interagency Planning	$40,500	$25,466	$0	$25,466	$0	0.0	0.0
699 General Revenues	21,978	20,304	24,372	24,372	93	0.5	0.4
Total Revenues	$62,478	$45,770	$24,372	$49,838	$93	0.2	0.2

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	38,106	49,745	0	49,745	0	0.0	

EXPLANATORY NARRATIVE

With the completion of our Comprehensive Plan and Urban Area Zoning Ordinance updates state funding for these projects has ended.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
410 Professional Services	$38,106	$49,745	$0	$49,745	$0	0.0	0.0
Total Expenditures - Srv Unt 314	$38,106	$49,745	$0	$49,745	$0	0.0	0.0
Revenues							
330 Intergovernmental Revenues	$40,500	$25,466	$0	$25,466	$0	0.0	0.0
Total Revenues - Srv Unt 314	$40,500	$25,466	$0	$25,466	$0	0.0	0.0

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$19,778	$20,304	$24,372	$24,372	$93	0.5	0.4
360 Miscellaneous Revenues	2,200	0	0	0	0		
Total Revenues - Srv Unt 699	$21,978	$20,304	$24,372	$24,372	$93	0.5	0.4

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Police

031 Police
333 Law and Justice Capital

POLICE

2008 Budgeted Staffing Levels

T. GREER
Administrative Assistant
1.0 Position

S. GRANATO
Chief of Police
187.00 Positions

W. WANTLAND*
Communications Manager
PUBLIC SAFETY
32.0 Positions

FIRE DEPARTMENT

K. ROSENOW
Deputy Chief

G. COPELAND
Captain

INVESTIGATIVE DIVISION
27.00 Positions

INVESTIGATIONS
Person Crimes
Property Crimes
Arson
Special Assault
Narcotics

CLERICAL SUPPORT
Transcription

IDENTIFICATION
Fingerprint Comparison
Forensics
Evidence Collection

J. SCHNEIDER
Captain

PREVENTATIVE PATROL
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

FLEET MANAGEMENT

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
42.00 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

2009 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 Education and Training) Program
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

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1190	Police Chief	1.00	1.00	1.00
1281	Deputy Chief	0.00	1.00 (1)	1.00
6127	Police Captain	3.00	3.00	3.00
6126	Police Lieutenant	5.00	5.00	5.00
6124	Police Sergeant	17.00	17.00	17.00
6121	Police Officer	111.00	111.00	111.00
6235	Corrections Administrative Specialist	1.00	1.00	1.00
11730	Forensic Supervisor	1.00	1.00	1.00

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	21.00	21.00	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	0.00 (2)	0.00
8541	Building Maintenance Specialist	0.00	1.00 (2)	1.00
35210	Case Specialist	1.00	1.00	1.00
13601	Building Superintendent	1.00	1.00	1.00
11740	Crime Analyst	1.00	1.00	1.00
9113	City Worker III (Temp) (PD Svc Aide & Pk) Patrol)	1.35	1.35	1.35
9114	City Worker IV (Temp) (PD Svc Aide & Pk)	.84	.84	.84
Total Personnel		**191.61**	**192.61**	**192.61** (3)

(1) One Assistant Chief added for mid-year 2008 by policy issue, position effective 7-1-08
(2) Custodian position upgraded to Building Maintenance Specialist in 2007(additional note – Building Superintendent position has been listed incorrectly as a Building Maintenance Specialist for several years)
(3) Total permanent positions 190, total budgeted under Police 188 - one Officer paid in fire, one Officer paid in Transit

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$1,133,947	$1,248,181	$646,944	$1,155,745	$1,358,832	108.9	117.6
104 BYRNE Grant/Great Program	223,640	172,883	132,266	174,367	104,497	60.4	59.9
105 Safe Community Action Plan (Sc	278,264	0	0	0	0		
112 Investigation	2,333,486	2,366,711	1,794,016	2,491,329	2,615,281	110.5	105
113 Preventive Patrol	7,319,199	8,641,914	6,071,987	8,197,632	9,096,554	105.3	111
114 Police Support Services	1,521,463	1,694,279	1,147,375	1,616,124	1,698,412	100.2	105.1
115 Detention Services	1,337,092	1,417,020	1,013,911	1,436,173	1,521,845	107.4	106
117 Police Special Operations	2,200,775	2,403,561	1,754,325	2,362,165	2,773,359	115.4	117.4
119 Administration	3,080,305	3,283,914	2,462,790	3,327,282	3,335,404	101.6	100.2
323 Parking Facilities	61,125	97,348	67,001	95,139	103,497	106.3	108.8
Total Expenditures	$19,489,297	$21,325,811	$15,090,615	$20,855,956	$22,607,681	106	108.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	12,110,026	13,700,866	9,652,693	13,287,218	14,671,794	107.1	64.9
200 Personnel Benefits	3,084,054	3,299,967	2,392,426	3,323,750	3,557,571	107.8	15.7
Sub-Total Salaries and Benefits	15,194,080	17,000,833	12,045,119	16,610,968	18,229,365	107.2	80.6
300 Supplies	947,304	946,931	728,862	939,087	904,356	95.5	4.0
400 Other Services And Charges	1,196,029	1,208,532	890,792	1,220,385	1,264,968	104.7	5.6
500 Intergov Srvcs/Other Interfund	1,706,668	1,910,000	1,157,428	1,817,000	1,930,500	101.1	8.5
600 Capital Outlays	0	1	8,900	9,001	6,001		0.0
900 Interfund Payment For Svcs	445,216	259,515	259,515	259,515	272,491	105.0	1.2
Total Expenditures	$19,489,297	$21,325,811	$15,090,615	$20,855,956	$22,607,681	106.0	100.0

Salary Distribution (by Service Unit)

Service Unit	2007 Actual	2008 Amended Budget	2008 Estimate	2009 Proposed Budget	2008 Budget vs. 2009 Budget
103	$336,887	$374,470	$370,033	$433,420	15.7%
104	125,593	127,355	110,517	78,679	(38.2%)
105	53,029	0	0	0	n/a
112	1,717,774	1,701,812	1,819,430	1,890,648	11.1%
113	4,986,171	5,820,454	5,530,160	6,249,801	7.4%
114	1,057,812	1,192,862	1,108,305	1,215,687	1.9%
115	740,561	780,632	813,185	831,899	6.6%
117	1,742,976	1,788,294	1,784,557	1,953,261	9.2%
119	360,802	461,774	469,025	546,524	18.4%
323	34,855	54,908	54,559	58,787	7.1%
Total	$11,156,460	$12,302,561	$12,059,771	$13,258,706	7.8%

This summary was prepared to demonstrate that, in total, the salary lines increased $956,175 or 7.8% from the 2008 budget of $12,302,531 to the 2009 budget of $13,258,706. The salary account includes an anticipated wage increase 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 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% 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 Jeff Schneider

This service unit funds positions and programs through the 0.3% sales tax initiative.

Account 110 Salaries and Wages – The 2009 budget of $433,420 reflects a $63,387 or 17% increase above the 2008 year-end estimate of $370,033. There are 6 police officers funded in this service unit. The budget increase is a combined result of employees receiving step increases and an anticipated wage increases in 2009. The 2009 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – This line item has no change in 2009 from the 2008 budget and year-end estimate of $110,000. Overtime containment measures are in effect.

Account 130 Special Pay – The 2009 budget of $16,958 reflects an increase of $946 or 5.9% over the 2008 budget and year-end estimate of $16,012. This account pays special premium pays, such as bilingual pay, education incentive, and shift differential, many of which are based on the employee's base rate of pay. Due to anticipated wage increases, it is necessary to increase the budget for the corresponding premium pays.

Account 200 Personnel Benefits – The 2008 year-end estimate is expected to come in on budget. The 2009 budget is anticipated to exceed the 2008 budget by $9,862 or 10%. This increase is due to the anticipated wage and benefit increases.

Account 280 Uniforms / Clothing – There are no changes for 2009 in this line item from the 2008 budget and year-end estimate of $15,000. This line pays for uniforms and uniform cleaning expenses for officers.

Account 310 – Office and Operating Supplies – There are no changes for 2009 in this line item from the 2008 budget and year-end estimate of $5,000. This line item accounts for supply purchases such as ammunition, taser cartridges, and other operating supplies for officers.

Account 320 Fuel – The 2009 budget of $165,000 reflects an increase of $15,000 or 10% over the 2008 budget and year-end estimate of $150,000. This supply line accounts for a portion of the fuel consumption for the police fleet, additional fuel expenses are budgeted in service unit 113 Patrol. The increase reflects the anticipated increase of fuel prices over the next year.

Account 350 Small Tools and Equipment – The 2009 budget of $25,000 is unchanged from the 2008 budget and year-end estimate. Equipment and tools for officers and the crime lab such as safety equipment for vehicles, self defense devices and technology items that do not meet the capital purchase requirements are accounted for under this line item.

Account 410 Professional Services – The 2008 year-end estimate is expected to exceed the 2008 budget of $10,000 by $5,000 or 50%. The budget for 2009 of $15,000 reflects the continued need for the additional funds. This line accounts for expenses related to fit for duty evaluations and other professional service needs.

Account 420 Communications – There is an increase of $60 from the 2008 budget and year-end estimate of $2,000 to the 2009 budget of $2,060. This is 3% increase. These funds primarily pay for cellular phone and e-mail services for officers.

Account 430 Transportation/Training – There is no change from the 2008 budget and year-end estimate of $6,000 to the 2009 budget. This account provides for training expenses (transportation, lodging, meals).

Account 490 Miscellaneous – There is no change from the 2008 budget and year-end estimate of $6,000 to the 2009 budget. This account pays training registration fees.

Account 510 Intergovernmental Professional Services – These funds are budgeted for outside Jail Costs that are in addition to the budget in Service Unit 119. The 2008 year-end estimate is expected to fall $93,000 below the 2008 budget of $423,000. These savings are attributed to a good management of space rentals and contracts with lower valley jails. The 2009 budget reflects an expected increase of $20,500 or 5% over the 2008 budget based on future rate and usage expectations.

Account 960 Interfund Insurance Services – This line item for 2009 has an increase of $332 from the 2008 budget and year-end estimate of $6,641 to $6,973. This is a 5% increase. These funds are budgeted for Risk Management and increased workers compensation expenses.

Summary – This service unit for 2009 has an increase of $110,651 or 8.9% from the 2008 budget of $1,248,181 to $1,358,832. There is an increase of $203,087 or 17.6% over the 2008 year-end estimate of $1,155,745. These changes are due to the above-listed factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$336,887	$374,470	$271,165	$370,033	$433,420	115.7	117.1
120 Overtime	116,268	110,000	78,709	110,000	110,000	100.0	100.0
130 Special Pay	5,720	16,012	12,131	16,012	16,958	105.9	105.9
Total	458,874	500,482	362,005	496,045	560,378	112.0	113.0
200 Personnel Benefits							
200 Personnel Benefits	92,824	99,059	74,772	99,059	108,921	110.0	110.0
280 Clothing And Miscellaneous	16,718	15,000	12,738	15,000	15,000	100.0	100.0
Total	109,543	114,059	87,510	114,059	123,921	108.7	108.7
300 Supplies							
310 Office & Operating Supplies	0	5,000	3,425	5,000	5,000	100.0	100.0
320 Fuel Consumed	105,434	150,000	46,535	150,000	165,000	110.0	110.0
350 Small Tools And Equipment	24,449	25,000	3,862	25,000	25,000	100.0	100.0
Total	129,883	180,000	53,822	180,000	195,000	108.3	108.3
400 Other Services And Charges							
410 Professional Services	6,322	10,000	5,931	15,000	15,000	150.0	100.0
420 Communications	0	2,000	0	2,000	2,060	103.0	103.0
430 Transportation/Training	0	6,000	0	6,000	6,000	100.0	100.0
490 Miscellaneous	0	6,000	0	6,000	6,000	100.0	100.0
Total	6,322	24,000	5,931	29,000	29,060	121.1	100.2
510 Intergovernment Prof Svc	423,000	423,000	131,035	330,000	443,500	104.9	134.4
960 Interfund Insurance Services	6,325	6,641	6,641	6,641	6,973	105.0	105.0
Total Expenditures - Srv Unt 103	$1,133,947	$1,248,181	$646,944	$1,155,745	$1,358,832	108.9	117.6

Service Unit 104 – GREAT (Gang Resistance Education and Training) Program..... Captain Rod Light
This service unit funds one position through the BYRNE Discretionary Federal Grant. The sole focus of this position is to operate the GREAT program. The goal of the GREAT program is to suppress, intervene, and prevent gang pressure and youth violence.

Account 110 Salaries and Wages – There is a decrease of $48,676 from the 2008 budget of $127,355 to the 2009 budget of $78,679. This reduction is due to a reduction in staff. This service unit held 1.5 GREAT officer positions in 2008, however due to a reduction in grant funds for 2009, .5 FTE's were transferred to service unit 117.

Account 120 Overtime – There is $5,000 budgeted in 2009 for overtime, which reflects no change from the 2008 budget and year-end estimate. Overtime containment measures are in effect.

Account 130 Special Pay – There is a reduction of $596 in 2009 from the 2008 budget and year-end estimate of $2,023 to $1,427, or 29.5%. This reduction is linked to the reduction in salaries due to the transfer of the . 5 FTE's to service unit 117.

Account 200 Personnel Benefits – There is a decrease of $11,780 in the 2009 budget of $19,391 from the 2008 budget and year-end estimate of $31,171. This decrease again is due to the transfer of FTE's to other service units.

Summary – This service unit has a total of $104,497 budgeted for 2009 a $68,386 reduction over the 2008 budget of $172,883. The reduction is due to the reduction personnel and supply expenses allocated to this program.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$125,593	$127,355	$81,327	$110,517	$78,679	61.8	71.2
120 Overtime	8,814	5,000	4,510	5,000	5,000	100.0	100.0
130 Special Pay	0	2,023	1,516	2,023	1,427	70.6	70.6
Total	134,407	134,378	87,352	117,540	85,106	63.3	72.4
200 Personnel Benefits	30,293	31,171	20,071	31,171	19,391	62.2	62.2
300 Supplies							
310 Office & Operating Supplies	47,776	1,334	19,628	19,331	0	0.0	0.0
350 Small Tools And Equipment	4,119	3,000	190	200	0	0.0	0.0
Total	51,895	4,334	19,818	19,531	0	0.0	0.0
400 Other Services And Charges							
430 Transportation/Training	1,812	0	4,129	4,150	0		0.0
490 Miscellaneous	5,234	3,000	895	1,976	0	0.0	0.0
Total	7,046	3,000	5,024	6,126	0	0.0	0.0
Total Expenditures - Srv Unt 104	$223,640	$172,883	$132,266	$174,367	$104,497	60.4	59.9

Service Unit 105 – Safe Community Action Plan.....**Captain Jeff Schneider**

This service unit was consolidated to Service Unit 113 during 2008.

Service Unit 112 – Investigation.....**Captain Greg Copeland**

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 112			
Cases requiring follow-up	14,681	14,000	14,500
Cases Investigated	5824	5800	6000
Cases Assigned for Information	8857	8850	9000
Cases Assigned per Detective	1048	1050	1100
Part I Crimes Against Property Cleared	32.9%	33%	30%
Part I Crimes Against Persons Cleared	75%	75%	75%

This service unit is responsible for the investigative functions of the Police Department, with emphasis on violent crime and crime against persons.

Account 110 Salaries and Wages – The 2009 Budget of $1,890,648 is $188,836 or 11% higher then the 2008 budget of $1,701,812. This Service Unit is served with 25 positions. The 2009 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – There is no change from the 2008 budget and year-end estimate of $150,000 to the 2009 budget. This service unit, in particular, cannot anticipate overtime needs in advance as their overtime is driven by violent crimes that must be investigated. However, as previously mentioned, overtime containment measures are in effect, allowing us to keep the budget static.

Account 130 Special Pay – The 2009 budget of $57,528 reflects an increase of $4,052 or 7.6% from the 2008 budget of $53,476. This account pays for negotiated premiums such as special investigator pay and bilingual pay.

Account 140 Retirement/Termination Cash-out – The 2009 budget of $12,000 is unchanged from the 2008 year end estimate. This account pays for both retirement cash-outs and annual leave cash-outs as provided in the Municipal Code. There are no anticipated retirements in 2008 or 2009; however, there will be several employees eligible for a vacation cash-out.

Account 200 Personnel Benefits – The 2009 budget of $453,306 reflects an increase of $52,735 or 12% from the 2008 amended budget and year-end estimate of $404,623. This increase is due to the anticipated wage and benefit increases.

Account 280 Clothing – There are no changes for 2009 in this line item from the 2008 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 in this service unit.

Account 410 Professional Services – There is an increase of $5,000 in the 2009 budget of $20,000 from the 2008 budget of $15,000. This is a 33.3% increase. This line covers special investigations expenses, such as informant fees, specialized investigative equipment and travel expenses for

prisoner transports for suspects in major crimes. In 2008, there was an increase in the number of prisoner transports required.

Account 480 Repairs and Maintenance – There is no change in 2009 from the 2008 budget and year-end estimate of $3,800. This line pays for the service, repairs and maintenance of various equipment such as dictation equipment in the detective division.

Summary – This service unit for 2009 reflects an increase of $123,952 or 5% from the 2008 year end estimate of $2,491,329. These changes are the combined result of the previously described factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,717,774	$1,701,812	$1,295,277	$1,819,430	$1,890,648	111.1	103.9
120 Overtime	164,888	150,000	105,688	150,000	150,000	100.0	100.0
130 Special Pay	757	53,476	38,940	53,476	57,528	107.6	107.6
140 Retirement/Term Cashout	6,700	10,000	0	12,000	12,000	120.0	100.0
Total	1,890,119	1,915,288	1,439,905	2,034,906	2,110,176	110.2	103.7
200 Personnel Benefits							
200 Personnel Benefits	402,192	404,623	314,815	404,623	453,306	112.0	112.0
280 Clothing And Miscellaneous	27,150	28,000	20,350	28,000	28,000	100.0	100.0
Total	429,342	432,623	335,165	432,623	481,306	111.3	111.3
400 Other Services And Charges							
410 Professional Services	12,438	15,000	18,946	20,000	20,000	133.3	100.0
480 Repairs And Maintenance	1,587	3,800	0	3,800	3,800	100.0	100.0
Total	14,025	18,800	18,946	23,800	23,800	126.6	100.0
Total Expenditures - Srv Unt 112	$2,333,486	$2,366,711	$1,794,016	$2,491,329	$2,615,281	110.5	105.0

Service Unit 113 – Preventive Patrol ..... Captain Jeff Schneider

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 113			
Service Requests Received	61,355	62,504	64,000
Traffic Accidents Reported	3369	2088	2200
Officers Per 1,000 Population	1.6	1.6	1.6
UCR Part I Arrests	1427	1074	1,450
All Other Arrests (except Traffic)	4006	3960	4,100
Traffic Violations Cited	18,533	18,138	18,500

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. Service Unit 105 was consolidated into this service unit in 2008 as both Service Units serve similar functions.

Account 110 Salaries and Wages – The 2009 budget of $6,249,801 reflects an increase of $719,641 or 13% from the 2008 year-end estimate of $5,530,160. There are 82 positions in this service unit. The budget increase is the result of the 2008 YE estimates falling under the 2008 budget due to four vacant positions for the majority of the year. Additionally, step increases and anticipated wage increases contribute to the variance. The 2009 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – This line item for 2009 reflects a decrease of $120,000 from the 2008 budget of $520,000 to $400,000. This is a decrease of 23.1%. The 2008 budget included the potential receipt of grants. These grants were not received until late 2008 and are budgeted in service unit 117 for 2009. Overtime containment measures are in place.

Account 130 Special Pay – The 2009 budget of $133,701 is an increase of $17,254 or 14.8% from the 2008 budget of $116,447. This account pays for negotiated premiums such as special investigator pay and bilingual pay.

Account 140 Retirement/Termination Cash-out – The 2009 budget of $123,000 reflects a $33,000 increase over the 2008 year-end estimate of $90,000. This line item encompasses the contractually mandated annual leave cash-out for commissioned personnel and the anticipated retirements in 2009.

Account 200 Personnel Benefits – The 2009 budget of $1,511,178 reflects an increase of $128,314 or 8.5% from the 2008 year-end estimate of $1,382,864. This increase is attributed to the filling of 2008 vacancies and the anticipated wage and benefit increases.

Account 280 Clothing and Miscellaneous – There is a decrease of $26,152 from the 2008 budget and year-end estimate of $146,152 to the 2009 budget of $120,000. This line provides uniforms, dry cleaning and alterations to patrol uniforms. In 2009, approximately $25,000 was redistributed to professional services to accommodate a contract for quartermaster services. It is anticipated that a quartermaster will provide cost effective efficiencies, tracking and purchasing that will ultimately reduce uniform spoilage and over-stock.

Account 310 Office and Operating Supplies – This line has no change for 2009 from the 2008 budget and year-end estimate of $3,500. This account was originally created in Service Unit 105 to provide supplies (taser cartridges, etc.) to officers in the Safe Community Action Plan, but was rolled into this Service Unit.

Account 320 Fuel – There is an increase of $22,875 in the 2009 budget of $244,375 from the 2008 budget and year-end estimate of $221,500. This is a 10.3% increase. This increase is due to rising fuel prices.

Account 350 Small Tools and Equipment – The 2009 budget of $27,000 reflects an increase of $4,000 or 17.4% over the 2008 budget of $23,000. This line accounts for K-9 and SWAT equipment. The $10,000 budgeted for SWAT was reallocated from the 119 Service Unit so that the expenses could be tracked more effectively.

Account 410 Professional Services – There is an increase of $25,000 from the 2008 year-end estimate of $5,000 to the 2009 budget of $30,000. The increase is due to the $25,000 quartermaster service contract created for 2009. The funds were reallocated from the Clothing and Miscellaneous account. Additionally, professional evaluations are paid from this line.

Account 430 Transportation/Training – There is no change from the 2008 budget and year-end estimate of $3,000 to the 2009 budget. This account was created as part of the Safe Communities Action Plan to provide training for the officers selected for the Proactive Enforcement Team.

Account 450 Operating Rentals and Leases – This account has a $10,000 decrease from the 2008 budget of $40,000 to the 2009 budget of $30,000, which is a 25% decrease. There is no change from the 2008 year-end estimate of $30,000. This account funds the lease of our airport sub-station, photocopiers, and, previously, police motorcycles. Harley Davidson is no longer offering leases of police motorcycles, so the account was decreased accordingly.

Account 480 Repair/Maintenance – There is no change between the 2008 and 2009 budgets of $215,000. However, the 2008 year-end estimate reflects an additional $15,000 in expenses for the year due to an increase in the fleet maintenance contract and the aging of our fleet.

Account 640 Machinery and Equipment – The 2009 budget of $6,000 reflects a decrease of $3,000 from the 2008 year-end estimate of $9,000. The expenses in this account were budgeted in the 350 accounts but transferred here as this is the proper BARS account however the budget was not adjusted accordingly. These expenditures are for the purchase of K-9 dogs.

Summary – This service unit for 2009 reflects an increase of $454,640 from the 2008 budget of $8,641,914. This is a 5.3% increase. Changes are the combined result of the previously described factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$4,986,171	$5,820,454	$4,081,529	$5,530,160	$6,249,801	107.4	113.0
120 Overtime	308,737	520,000	288,561	400,000	400,000	76.9	100.0
130 Special Pay	56,060	116,447	102,568	132,457	133,701	114.8	100.9
140 Retirement/Term Cashout	33,707	135,000	74,295	90,000	123,000	91.1	136.7
Total	5,384,674	6,591,901	4,546,953	6,152,617	6,906,501	104.8	112.3
200 Personnel Benefits							
200 Personnel Benefits	1,225,120	1,387,862	985,761	1,382,864	1,511,178	108.9	109.3
280 Clothing And Miscellaneous	205,277	146,152	94,177	146,152	120,000	82.1	82.1
Total	1,430,397	1,534,014	1,079,938	1,529,016	1,631,178	106.3	106.7
300 Supplies							
310 Office & Operating Supplies	0	3,500	380	3,500	3,500	100.0	100.0
320 Fuel Consumed	195,000	221,500	221,499	221,500	244,375	110.3	110.3
350 Small Tools And Equipment	6,724	23,000	10,892	14,000	27,000	117.4	192.9
Total	201,724	248,000	232,771	239,000	274,875	110.8	115.0
400 Other Services And Charges							
410 Professional Services	5,326	10,000	0	5,000	30,000	300.0	600.0
430 Transportation/Training	0	3,000	601	3,000	3,000	100.0	100.0
450 Operating Rentals & Leases	42,750	40,000	16,177	30,000	30,000	75.0	100.0
480 Repairs & Maintenance	254,328	215,000	186,647	230,000	215,000	100.0	93.5
Total	302,404	268,000	203,425	268,000	278,000	103.7	103.7
640 Machinery And Equipment	0	0	8,900	9,000	6,000		66.7
Total Expenditures - Srv Unt 113	$7,319,199	$8,641,914	$6,071,987	$8,197,632	$9,096,554	105.3	111.0

PERFORMANCE STATISTICS	2007 ACTUAL	2008 AMENDED BUDGET	2009 PROPOSED BUDGET
SERVICE UNIT 114			
Population	83,600	84,300	85,000
Commissioned Police Officers	136	138	138
Case Numbered Events Processed	21,993	21,807	23.547
Infraction Citations Processed	13,305	14,344	15,000
Property Received	7725	6514	7800
Property Disposed Of	2173	2492	4200
Events Requiring Services	61,355	62,504	63,500

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 – The 2009 budget of $1,215,687 reflects an increase of $107,382 or 10% from the 2008 year-end of $1,108,305. There are 25 positions in this service unit. During 2008 there were various vacant positions. The 2009 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – The 2009 Budget is unchanged from the 2008 budget of $50,000. However, the 2008 year-end estimate of $65,000 exceeded the 2008 budget by $15,000 due to vacancies and the need to keep the workload current in this division while positions were filled and new employees were trained.

Account 130 Special Pay – There is an increase of $51 from the 2008 budget and year-end estimate of $7,611 to the 2009 budget of $7,662. This line provides bilingual pay to service unit employees.

Account 140 Retirement Cash-out – This line has a decrease of $25,000 from the 2008 budget of $25,000 to the 2009 budget of $0. There are no anticipated retirements in this service unit for 2009.

Account 200 Personnel Benefits – The 2009 budget of $387,562 reflects an increase of $17,056 or 4.6% from the 2008 budget of $370,506. This increase is attributed to the filling of 2008 vacancies and the anticipated wage and benefit increases.

Account 310 Office and Operating Supplies – There is no change from the 2008 budget of $500 to the 2009 budget. There is a decrease of $300 from the 2008 year-end estimate of $800. This line pays for expenses of the Explorer post. A 2007 registration bill was received late and had to be processed out of the 2008 budget.

Account 350 Small Tools and Equipment – There is no change from the 2008 budget and year-end estimate of $4,000 to the 2009 budget. This line is for equipment needed in property, and is funded by income from unclaimed property that is sold at auction.

Account 450 Operating Rentals and Leases – There is a decrease of $8,000 from the 2008 budget of $35,000 to the 2009 budget of $27,000. There is no change from the 2008 year-end estimate of

$27,000. This line covers photocopier leases, but also encompasses the state mandated costs to use the ACCESS system for criminal records.

Account 480 Repairs and Maintenance – There is a decrease of $2,800 from the 2008 budget of $8,800 to the 2009 budget of $6,000, or 31.8%. This account covers the maintenance contracts on the office equipment in this division, and also provides for any repairs needed to the equipment.

Summary – This service unit has a total 2009 budget of 1,698,412 and reflects an increase of $82,288 or 5% from the 2008 year-end estimate of $1,616,124. This increase is the combined result of the previously described factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,057,812	$1,192,862	$799,589	$1,108,305	$1,215,687	101.9	109.7
120 Overtime	52,720	50,000	48,482	65,000	50,000	100.0	76.9
130 Special Pay	0	7,611	5,398	7,611	7,662	100.7	100.7
140 Retirement/Term Cashout	41,040	25,000	0	0	0	0.0	
Total	1,151,573	1,275,473	853,469	1,180,916	1,273,349	99.8	107.8
200 Personnel Benefits	311,984	370,506	275,238	399,287	387,562	104.6	97.1
300 Supplies							
310 Office & Operating Supplies	109	500	760	800	500	100.0	62.5
350 Small Tools And Equipment	2,941	4,000	959	4,000	4,000	100.0	100.0
Total	3,049	4,500	1,719	4,800	4,500	100.0	93.8
400 Other Services And Charges							
440 Advertising	12,376	0	117	120	0 *		0.0
450 Operating Rentals & Leases	36,742	35,000	15,289	27,000	27,000	77.1	100.0
480 Repairs And Maintenance	4,726	8,800	1,543	4,000	6,000	68.2	150.0
490 Miscellaneous	1,014	0	0	0	0		
Total	54,857	43,800	16,949	31,120	33,000	75.3	106.0
Total Expenditures - Srv Unt 114	$1,521,463	$1,694,279	$1,147,375	$1,616,124	$1,698,412	100.2	105.1

Service Unit 115 – Detention Services ..... Lieutenant Gary Belles

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 115			
Misdemeanor Arrests	4,393	4384	4,416
Misdemeanor Commitments	4,674	5034	5,083
Total Prisoner Days Served (excluding contract jails)	46,667	50,689	55,057
Average Cost Per Prisoner Per Day City Jail (1)	$51.32	$49.90	$53.38
Average Cost Per Prisoner Per Day Wapato Jail (1)	$40.02	$41.56	$45.00
Average Cost Per Prisoner Per Day Toppenish Jail (1)	$40.44	$41.56	$40.00
Average Cost Per Prisoner Per Day Sunnyside Jail (1)	$38.60	$40.49	$40.00
Average Cost Per Prisoner Per Day (Yakima County DOC) (2)	$81.90	$85.22	$89.0
Electronic Home Monitoring Average Cost Per Monitored Individual Per Day(3)	$.22	$.06	$.10

(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) Electronic Home Monitoring has returned a modest profit since 2007.

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 2009 reflects an increase of $18,714 or 2.3% from the 2008 year-end estimate of $813,185 to $831,899. There is an increase of $51,267 from the 2008 budget of $780,632. There are 16 positions funded in this service unit. The 2009 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – There is no change from the 2008 budget and year-end estimate of $45,000 to the 2009 budget. Overtime will be closely monitored and restricted if needed to adhere to the City's budget constraints.

Account 130 Special Pay – This line has an increase of $80 or .8% from the 2008 budget of $10,320 to the 2009 budget of $10,400. This line is covers negotiated special pay premiums.

Account 140 Retirement/Termination Cash-out –The budget for 2009 is $0. The 2008 budget is $5,000. There are no anticipated resignations or retirements in the service unit in 2009.

Account 200 Personnel Benefits – The 2009 budget of $308,245 reflects a $36,477 or 13.4% increase over the 2008 budget and year-end estimate of $271,768. This increase is due to the anticipated wage and benefit increases.

Account 310 Office and Operating Supplies – There is no change from the 2008 budget and year-end estimate of $177,500 to the 2009 budget. This line pays for food and other supplies for inmates.

Account 350 Small Tools and Equipment – There is no change from the 2008 budget and year-end estimate of $1,000 to the 2009 budget. This line purchases small office equipment for use in the jail.

Account 410 Professional Services – The 2009 budget of $147,000 reflects a $22,000 or 17.6% increase above the 2008 budget of $125,000. This account the medical services contract which is up for renewal in 2009. Although the medical contract has not been finalized, there are anticipated increased due to the need for additional services and increased service cost.

Account 490 Miscellaneous – There is no change from the 2008 budget and year-end estimate of $800 to the 2009 budget. This account pays for printing expenses in the Home Detention division.

Summary – This service unit has a budget for 2009 of $1,521,845 which reflects an increase of $85,672 or 6% from the 2008 year-end estimate of $1,436,173. There is an increase of $104,825 or 7.4% from the 2008 budget of $1,417,020. The increase is due to the above-mentioned factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$740,561	$780,632	$558,285	$813,185	$831,899	106.6	102.3
120 Overtime	42,102	45,000	44,561	45,800	45,000	100.0	98.3
130 Special Pay	0	10,320	604	820	10,400	100.8	1268.3
140 Retirement/Term Cashout	0	5,000	1,201	1,300	0	0.0	0.0
Total	782,662	840,952	604,651	861,105	887,299	105.5	103.0
200 Personnel Benefits	254,163	271,768	193,215	271,768	308,245	113.4	113.4
300 Supplies							
310 Office & Operating Supplies	188,029	177,500	133,745	177,500	177,500	100.0	100.0
350 Small Tools And Equipment	691	1,000	325	1,000	1,000	100.0	100.0
Total	188,720	178,500	134,070	178,500	178,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	111,235	125,000	81,685	124,000	147,000	117.6	118.6
490 Miscellaneous	310	800	289	800	800	100.0	100.0
Total	111,546	125,800	81,974	124,800	147,800	117.5	118.4
Total Expenditures - Srv Unt 115	$1,337,092	$1,417,020	$1,013,911	$1,436,173	$1,521,845	107.4	106.0

Service Unit 117 – Special Operations ..... Captain Rod Light

This unit oversees the Gang Enforcement Team, Traffic Division, Transit Officer, School Resource Officers, Community Services, Police Athletic League, Training Divisions and Grant related activities with the exception of the GREAT program located in Service Unit 104. Although the GREAT program is located in a different Service Unit, it falls under the supervision of Special Operations.

Account 110 Salaries and Wages – The 2009 budget of $1,953,261 reflects an increase of $168,704 or 9.5% from the 2008 year-end estimate of $1,784,557. There are 25 positions in this service unit. In 2008 .5 FTE will be moved into this service unit from service unit 104 due to the reduction in grants that support the GREAT program. The budget increase is a combined result of an increase in personnel, employees receiving step increases in 2009 and the anticipated wage increases. The 2009 budget reflects a budget at full staff.

Account 120 Overtime – There is an increase of $162,432 from the 2008 budget of $58,368 to the 2009 budget of $220,800. This increase is due to the department receiving the BYRNE and Washington Auto Theft Prevention Authority grants, part of which will fund overtime for emphasis patrols. See Grant Budget Summary in Service Unit 117.

Account 130 Special Pay – The 2009 budget of 46,840 reflects a $5,148 or 12.4% increase from the 2008 budget and year-end estimate of $41,692. This line item includes negotiated special pay premiums tied directly to salaries and therefore tied to the anticipated increase.

Account 140 Retirement/Termination Cash-out – There is a decrease of $6,600 from the 2008 budget of $15,000 to the 2009 budget of $8,400. This is a 44% decrease. There is a decrease of $21,600 or 64.1% from the 2009 year-end estimate of $23,400. This will cover the contractually mandated annual leave and retirement cash-outs.

Account 200 Personnel Benefits – The 2009 budget of $455,377 reflects a $52,360 or 13% increase over the 2008 budget and year-end estimate of $403,017. This increase is due to the increase in personnel and anticipated wage and benefit increases.

Account 310 Office and Operating Supplies – There is an increase of $15,981 from the 2008 budget and year-end estimate of $5,000 to the 2009 budget of $20,981. This line is for program supplies for the various grants budgeted under this services unit and the supplies used primarily in the Police Athletic League (PAL) office. See Grant Budget Summary in Service Unit 117.

Account 350 Small Tolls and Equipment – The 2009 budget of $7,500 reflects a decrease of $18,691 from the 2008 budget of $26,191. This account provides for tasers, radars, and other small equipment needs of the division. A significant amount of the 2008 budget was for Traffic / Speed safety grants. The grant expenses will be moved to a new grant account in 2009 and appropriations will be made as grants are awarded and equipment purchased.

Account 410 Professional Services – The 2009 budget of $40,000 reflects a decrease of $10,000 or 20% from the 2008 budget of $50,000. The 2008 year end estimate is $25,000. The decrease in this budget is a reduction of the training program where outside trainers are used for various law enforcement training programs. Other agencies participate and pay to attend these trainings, which helps to offset the expenses. New expenses under this account are related to the BYRNE and COPS grants. See Grant Budget Summary in Service Unit 117.

Account 430 Transportation/Training – There is $5,000 budgeted for 2009. This is a new line item related to the WATPA Auto Theft Grant. Funds will be used to provide transportation and meals for training of employees. See Grant Budget Summary in Service Unit 117.

Account 440 Advertising – There is no change from the 2008 budget and year-end estimate of $7,000 to the 2009 budget. This line provides advertising and public service announcements for National Night Out and other community events.

Account 450 Operating Rentals and Leases – There is a decrease of $800 from the 2008 budget of $4,000 to the 2009 budget of $3,200, or 20%. This is the lease on a photocopier at the PAL Center and the rental of bait cars funded for the WATPA Auto Theft Grant. See Grant Budget Summary in Service Unit 117.

Account 490 Miscellaneous – There is no change from the 2008 budget and year-end estimate of $5,000 to the 2009 budget. This provides for printing of materials for Community Services.

Summary of Grant Budgets included in the above accounts:

- Project # AUTO - WATPA Auto Theft Prevention Grant – The grant total is $146,667 expenses are 100% reimbursable. This grant is budgeted to increase apprehensions through technology, particularly license plate recognition systems, bait cars and auto theft emphasis overtime.

  - Account 120 Overtime - $100,800 is budgeted for emphasis patrols directly related to auto theft prevention.
  - Account 430 Travel & Training - $5,000 is budgeted for travel and training related to auto theft prevention.
  - Account 451 Outside Rentals - $1,200 is budgeted for the rental of bait cars used for auto theft apprehensions.

- Project # BYRNE – BJA Earmark Funds – The grant total is $335,381 expenses are 100% reimbursable. This grant is designated to reduce and sustain a reduced crime rate in targeted areas. This grant will fund the GREAT officer in 2009 in Service Unit 104.

- Account 120 Overtime - $80,000 is budgeted for emphasis patrols in targeted areas and neighborhoods. Additionally this program will be designed to strengthen police and civilian partnerships.
- Account 311 Office and Operating Supplies - $5381 is budged for supplies, fliers, pamphlets and other promotional / educational items that support these efforts of this grant.
- Account 410 Professional Services – $10,000 is budgeted to create a partnership with Crime Stoppers to build a reward program for anonymous weapons information.

➢ Project # COPS – COPS Technology Earmark Funds – The Grant total is $355,414 expenses are 100% reimbursable. The COPS Tech grant is designated to reduce crime and sustain the lower crime rate in high crime neighborhoods. COPS Tech funds will allow a technological response. The majority of funds received with this grant are budged in the 333 Law & Justice Capital Fund.

- Account 311 Office and Operating Supplies - $10,600 is budgeted for supplies, fliers, pamphlets and other promotional / educational items that support the efforts of this grant.
- Account 410 Professional Service - $5,000 is budgeted for the Crime Stoppers organization specifically to upgrade their communications process allowing tips to come in via anonymous text messaging and e-mail.

Summary – In 2009 this service unit has a total budget of $2,773,359 an increase of $411,194 or 17.4% from the 2008 year-end estimate of $2,362,165. Grants budgeted in this service unit total $217,981 this accounts for 9.2% of the increase. The increases in this service unit are attributed to new Grants, additional personnel moved from service unit 104 and the anticipated wage and benefit increase.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,742,976	$1,788,294	$1,313,985	$1,784,557	$1,953,261	109.2	109.5
120 Overtime	47,818	58,368	58,000	58,000	220,800	378.3	380.7
130 Special Pay	8,856	41,692	24,827	41,692	46,840	112.4	112.4
140 Retirement/Term Cashout	7,308	15,000	0	23,400	8,400	56.0	35.9
Total	1,806,958	1,903,354	1,396,812	1,907,649	2,229,301	117.1	116.9
200 Personnel Benefits	391,822	403,017	308,583	403,017	455,377	113.0	113.0
300 Supplies							
310 Office & Operating Supplies	0	5,000	1,757	5,000	20,981	419.6	419.6
350 Small Tools And Equipment	1,995	26,191	12,497	7,500	7,500	28.6	100.0
Total	1,995	31,191	14,255	12,500	28,481	91.3	227.9
400 Other Services And Charges							
410 Professional Services	0	50,000	20,256	25,000	40,000	80.0	160.0
430 Transportation/Training	0	0	0	0	5,000		
440 Advertising	0	7,000	9,643	7,000	7,000	100.0	100.0
450 Operating Rentals & Leases	0	4,000	1,872	2,000	3,200	80.0	160.0
490 Miscellaneous	0	5,000	2,904	5,000	5,000	100.0	100.0
Total	0	66,000	34,675	39,000	60,200	91.2	154.4
Total Expenditures - Srv Unt 117	$2,200,775	$2,403,561	$1,754,325	$2,362,165	$2,773,359	115.4	117.4

Service Unit 119 – Administration .....Chief Sam Granato

The purpose of this service unit is to plan, direct, oversee and support the operations of the Yakima Police Department. .

Account 110 Salaries – The 2009 budget of $546,524 reflects an increase of $77,499 16.5% from the 2008 year-end estimate of $403,017. There are 7 positions in this service unit. The increase is due to the addition of a Deputy Chief position mid-year 2008 with the 2009 budget reflecting a full year of funding for this position.

Account 120 Overtime – There is a decrease of $2,000 from the 2007 year-end estimate of $10,000 to the 2009 budget of $12,000. This is a 20% decrease. The addition of the building Maintenance Specialist (hired in 2008) reduced the amount of overtime required by the Building Superintendent.

Account 130 Special Pay – There is no change from the 2008 budget and year-end estimate of $1,101 to the 2009 budget. This account pays shift differential to the Building Maintenance Specialist.

Account 200 Personnel Benefits – The 2009 budget of $119,818 reflects a $7,941 or 7% increase over the 2008 budget and year-end estimate of $111,877. This increase is due to the increase in personnel and anticipated wage and benefit increases.

Account 280 Miscellaneous Benefits – There is no change from the 2008 budget and year-end estimate of $10,000 to the 2009 budget. This line pays for pre-employment physicals for police officer applicants.

Account 310 Office and Operating Supplies – The 2009 budget of $187,000 is a reduction of $4,756 or 2.5% from the 2008 budget and year-end estimate of $191,756. The reduction in this account is due to the reallocation of supply funds to service unit 113 SWAT tools. This line pays for office supplies, duty ammunition, training ammunition, taser cartridges, and other necessary operating items.

Account 350 Small Tools – The 2009 budget of $35,000 reflects a decrease of $72,650 from the 2008 budget of $107,650. A portion of the 2008 budget included grants received for the purchase of equipment these grant funds are now accounted for in service unit 117. Additionally, a large portion of these funds was moved to the Law & Justice Capital accounts for the use of purchasing equipment for new patrol cars. The remaining funds will pay for digital cameras, weapons and other small equipment items.

Account 410 Professional Services – The 2009 budget of $141,000 reflects a $11,000 or 8.5% from 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 2008 year-end estimate of $165,000 reflects additional expenses attributed necessary services pertaining to the grant applications.

Account 420 Communications – The 2009 budget of $157,315 reflects a $20,558 or 15% increase over the 2008 budget of $136,757. The 2008 year-end estimate is $151,411 a $14,654 increase over the 2008 budget and reflects increased costs 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 no change from the 2008 year-end estimate and budget of $70,000 to the 2009 budget. This account provides travel expenses for employee training department-wide.

Account 440 Advertising – There is no change from the 2008 budget of $3,000 to the 2009 budget. There is a decrease of $5,000 from the 2008 year-end estimate of $8,000. This line covers advertising, such as bid calls and recruitment. There are additional recruitment expenses in 2008 for Deputy Police Chief and Crime and Intelligence Analyst Supervisor.

Account 450 Operating Rentals and Leases – There is no change from the 2008 budget and year-end estimate of $5,000 to the 2009 budget. This line covers lease of copiers for the administration division.

Account 470 Public Utility Services – The 2009 budget of $140,827 reflects a decrease of $3,713 or 2.6% from the 2008 budget of $144,540. Although the 2008 costs are expected to reflect a savings of $19,387 in 2008, this will not be reflected in 2009 as the Department is taking on an additional SWAT station in 2009.

Account 480 Repair and Maintenance – There is an increase of $3,716 from the 2008 budget of $85,784 to the 2009 budget of $89,500. This is a 4.3% increase. This increase is due to the increased outside facilities connected with the police department operations.

Account 490 Miscellaneous – There is no change from the 2008 budget of $64,800 to the 2009 budget. There is a decrease of $6,000 from the 2008 year-end estimate of $70,800 or 8.5%. This group of accounts covers training registrations, professional association dues, and subscriptions,.

Account 510 Intergovernmental Professional Services – There is no change from the 2008 budget and year-end estimate of $1,487,000 to the 2009 budget. This account pays for incarceration fees at the Yakima County Department of Corrections, Wapato City Jail, Toppenish City Jail and Sunnyside City Jail. Jail costs are also budgeted in the 103 Service Unit.

Summary – This service unit for 2009 has a total budget of $3,335,404 or and reflects an increase of $51,490 or 1.6% from the 2008 budget of $3,283,914. These changes are a result of the above-mentioned factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$360,802	$461,774	$312,966	$469,025	$546,524	118.4	116.5
120 Overtime	12,522	20,000	6,873	10,000	12,000	60.0	120.0
130 Special Pay	0	1,101	267	1,101	1,101	100.0	100.0
140 Retirement/Term Cashout	682	0	0	0	0		
Total	374,006	482,875	320,106	480,126	559,625	115.9	116.6
200 Personnel Benefits							
200 Personnel Benefits	77,957	111,877	73,418	111,877	119,818	107.1	107.1
280 Clothing And Miscellaneous	9,288	10,000	6,011	10,000	10,000	100.0	100.0
Total	87,244	121,877	79,429	121,877	129,818	106.5	106.5

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
300 Supplies							
310 Office & Operating Supplies	193,589	191,756	160,435	191,756	187,000	97.5	97.5
350 Small Tools And Equipment	102,434	107,650	111,504	112,000	35,000	32.5	31.3
Total	296,023	299,406	271,939	303,756	222,000	74.2	73.1
400 Other Services And Charges							
410 Professional Services	192,621	130,000	145,074	165,000	141,000	108.5	85.5
420 Communications	140,699	136,757	103,069	151,411	157,315	115.0	103.9
430 Transportation/Training	69,687	70,000	45,932	70,000	70,000	100.0	100.0
440 Advertising	3,680	3,000	6,726	8,000	3,000	100.0	37.5
450 Operating Rentals & Leases	4,613	5,000	3,904	5,000	5,000	100.0	100.0
470 Public Utility Services	133,230	144,540	95,863	125,153	140,827	97.4	112.5
480 Repairs And Maintenance	82,938	85,784	72,275	86,284	89,500	104.3	103.7
490 Miscellaneous	54,005	64,800	39,207	70,800	64,800	100.0	91.5
Total	681,473	639,881	512,050	681,648	671,443	104.9	98.5
510 Intergovernment Prof Svc	1,283,668	1,487,000	1,026,393	1,487,000	1,487,000	100.0	100.0
640 Machinery And Equipment	0	1	0	1	1	100.0	100.0
960 Interfund Insurance Services	357,891	252,874	252,874	252,874	265,517	105.0	105.0
Total Expenditures - Srv Unt 119	$3,080,305	$3,283,914	$2,462,790	$3,327,282	$3,335,404	101.6	100.2

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 – The 2009 budget of $58,787 reflects a $3,879 or 7.1% increase over the 2008 budget of $54,908. There is 1 employee in this service unit. The 2009 budget reflects a full staff with wages at the anticipated increased rate.

Account 120 Overtime – There is no change from the 2008 budget of $1,000 to the 2009 budget. There is a decrease of $500 from the 2008 year-end estimate of $1,500.

Account 130 Special Pay – There is an increase of $15 from the 2008 budget and year-end estimate of $256 to the 2009 budget of $271. There are employees that perform ancillary parking duties that are partially funded out of this service unit and a portion of their special pay come from this account.

Account 200 Personnel Benefits – There is a $159 decrease or .8% from the 2008 budget and year-end estimate of $20,933 to the 2009 budget of $20,774.

Account 310 Office and Operating Supplies – There is no change from the 2008 budget and year-end estimate of $1,000 to the 2009 budget. This account pays for marking chalk and paint to maintain city parking lots.

Account 410 Professional Services – There is no change from the 2008 budget and year-end estimate of $250 to the 2009 budget. This fund pays for collection services for unpaid parking tickets, and also provides access to vehicle registrations.

Account 420 Communications – The 2009 budget of $1,092 reflects $42 or 4% increase over the 2008 budget of $1,050. The 2008 year-end estimate is expected fall under budget as expected communication upgrades for 2008 were not completed by the Communications Department.

Account 470 Public Utility Services – This unit has an increase of $2,373 or 13.2% from the 2008 budget of $17,951 to $20,324. The increase is $4,308 over the 2008 year-end estimate of $16,016. The increase is due to expected increases in utility rates.

Account 480 Repairs and Maintenance – There are no funds budgeted for 2009. There was a $25 expenditure out of this account in 2008.

Summary – This service unit has a 2009 budget of $103,497 which reflects an increase of $6,149 or 6.3% from the 2008 budget of $97,348. These changes are the result of the above-mentioned factors.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$34,855	$54,908	$39,293	$54,559	$58,787	107.1	107.8
120 Overtime	1,864	1,000	1,921	1,500	1,000	100.0	66.7
130 Special Pay	17	256	225	256	271	105.9	105.9
Total	36,735	56,164	41,440	56,315	60,058	106.9	106.7
200 Personnel Benefits	7,144	20,933	13,277	20,933	20,774	99.2	99.2
310 Office & Operating Supplies	109	1,000	467	1,000	1,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	59	250	81	250	250	100.0	100.0
420 Communications	415	1,050	472	600	1,092	104.0	182.0
470 Public Utility Services	16,663	17,951	11,240	16,016	20,324	113.2	126.9
480 Repairs And Maintenance	0	0	24	25	0		0.0
Total	17,137	19,251	11,818	16,891	21,666	112.5	128.3
Total Expenditures - Srv Unt 323	$61,125	$97,348	$67,001	$95,139	$103,497	106.3	108.8

CITY OF *Yakima*

POLICE

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$438,013	$54,000	$9,630	$23,000	$86,000	159.3	373.9
111 Crime Prevention	435,828	716,300	334,887	505,000	909,014	126.9	180.0
518 Capital Improvement	79,638	93,000	16,858	92,881	148,000	159.1	159.3
Total Expenditures	$953,479	$863,300	$361,374	$620,881	$1,143,014	132.4	184.1
Revenue Summary By Service Unit							
103 Crmnl Justice Sls Tx .3% Inc	$342,870	$70,000	$59,166	$73,500	$73,500	105.0	100.0
111 Crime Prevention	383,078	610,000	274,902	428,500	712,514	116.8	166.3
645 Interfund Distribution	145,089	149,000	106,568	149,000	153,500	103.0	103.0
699 General Revenues	602,012	427,297	519,571	523,571	557,690	130.5	106.5
Total Revenues	$1,473,050	$1,256,297	$960,207	$1,174,571	$1,497,204	119.2	127.5

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	90,907	130,000	78,803	133,881	240,000	184.6	21.0
400 Other Services And Charges	44,140	91,300	18,902	91,000	100,000	109.5	8.8
500 Intergov Srvcs/Other Interfund	264,186	0	0	0	0		0.0
600 Capital Outlays	219,247	302,000	8,667	56,000	463,014	153.3	40.5
900 Interfund Payment For Svcs	335,000	340,000	255,001	340,000	340,000	100.0	29.8
Total Expenditures	$953,479	$863,300	$361,374	$620,881	$1,143,014	132.4	100.0

EXPLANATORY NARRATIVE

Service Unit 103 – Criminal Justice Sales Tax 0.3% Increase

Account 350 Small Tools – The 2009 budget of $55,000 reflects a $40,000 increase over the 2008 budget of $15,000. This line holds $15,000 for office equipment and $40,000 computers for patrol cars (previously budgeted in Information Systems).

Account 640 Machinery and Equipment – The 2009 budget of $31,000 reflects no change from the 2008 budget. These funds are budgeted for laboratory equipment.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$5,459	$15,000	$1,698	$15,000	$55,000	366.7	366.7
550 Interfund Subsidies	264,186	0	0	0	0		
600 Capital Outlays							
620 Buildings	168,369	0	0	0	0		
640 Machinery And Equipment	0	39,000	7,931	8,000	31,000	79.5	387.5
Total	168,369	39,000	7,931	8,000	31,000	79.5	387.5
Total Expenditures - Srv Unt 103	$438,013	$54,000	$9,630	$23,000	$86,000	159.3	373.9
Revenues							
310 Taxes	$160,000	$70,000	$59,166	$73,500	$73,500	105.0	100.0
330 Intergovernmental Revenues	182,870	0	0	0	0		
Total Revenues - Srv Unt 103	$342,870	$70,000	$59,166	$73,500	$73,500	105.0	100.0

Service Unit 111 – Crime Prevention

Account 350 Small Tools – The 2009 budget of $185,000 reflects a $70,000 increase over the 2008 budget of $115,000. These funds are used to purchase equipment for patrol cars of $120,000, radios and equipment for officers of $40,000, gear obtained with the JAG grants $15,000 and $10,000 for SWAT tactical equipment.

Account 400 Professional Services – The 2009 budget of $10,000 reflects a $3,700 increase over the 2008 budget of $6,300. These funds are allocated to the Yakima Police Athletic League per the JAG grants.

Account 640 Machinery and Equipment – The 2009 budget of $374,014 reflects an increase of $119,014 over the 2008 budget of $255,000. The 2008 entire 2008 budget of $255,000 was rolled into 2009 as they were COPS Tech Grant funds scheduled for 2008 but delayed for 2009 use. The

COPS Tech Grant will purchase $314,814 of equipment per the grant budget. In addition $59,200 is budgeted for the Coverdell Forensic Science Improvement Grant that is still in the approval process.

Account 950 Interfund Operating Rental and Leases – There is $340,000 budgeted in this line for 2009 which reflects no change over the 2008 budget. These funds support the replacement of the Police Department fleet. Typically the Police Department can purchase 10- 12 patrol cars and two patrol bikes with these funds. These purchases vary based on need.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$85,448	$115,000	$73,224	$115,000	$185,000	160.9	160.9
410 Professional Services	15,380	6,300	5,926	10,000	10,000	158.7	100.0
640 Machinery And Equipment	0	255,000	736	40,000	374,014	146.7	935.0
950 Interfund Opt Rental & Lease	335,000	340,000	255,001	340,000	340,000	100.0	100.0
Total Expenditures - Srv Unt 111	$435,828	$716,300	$334,887	$505,000	$909,014	126.9	180.0
Revenues							
310 Taxes	$311,016	$330,000	$234,797	$313,500	$313,500	95.0	100.0
330 Intergovernmental Revenues	72,062	280,000	40,105	115,000	399,014	142.5	347.0
Total Revenues - Srv Unt 111	$383,078	$610,000	$274,902	$428,500	$712,514	116.8	166.3

Service Unit 518 – Capital Improvement

Account 410 Professional Services – There is $65,000 budgeted in this line for architectural services related to the west side precinct study..

Account 480 Repairs and Maintenance – For 2009, $25,000 is budgeted for HVAC contingency.

Account 620 Buildings – The 2009 budget of $8,000 is budgeted as contingency for other building repairs.

Account 640 Buildings – The 2009 budget of $50,000 will support the purchase of a communications service monitor and radio console upgrade for the Public Safety Communications Department.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$0	$0	$3,881	$3,881	$0		0.0
400 Other Services And Charges							
410 Professional Services	18,984	60,000	12,977	56,000	65,000	108.3	116.1
480 Repairs And Maintenance	9,775	25,000	0	25,000	25,000	100.0	100.0
Total	28,760	85,000	12,977	81,000	90,000	105.9	111.1
600 Capital Outlays							
620 Buildings	0	8,000	0	8,000	8,000	100.0	100.0
640 Machinery And Equipment	50,878	0	0	0	50,000		
Total	50,878	8,000	0	8,000	58,000	725.0	725.0
Total Expenditures - Srv Unt 518	$79,638	$93,000	$16,858	$92,881	$148,000	159.1	159.3

Service Units 645 & 699 – Revenues

The following table details the Law and Justice Capital Fund revenues for 2008 and 2009:

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 103			
0.3% Criminal Justice Sales Tax	$160,000	$70,000	$73,500
Homeland Security Grant Program	182,870	0	0
Subtotal Service Unit 103	$342,870	$70,000	$73,500
Service Unit 111			
Criminal Justice Sales Tax	70,000	70,000	73,500
Cable TV Utility Tax [1]	241,016	260,000	240,000
Justice Assistance Grant	22,062	25,000	25,000
Law Enforcement Grant	0	255,000	374,014
High Crime (State Shared Revenue)	50,000	0	0
Subtotal Service Unit 111	$383,078	$610,000	$712,514
Service Unit 645			
In lieu Utility Tax[1]	145,089	149,000	153,500
Service Unit 699			
Interest from Investments	27,533	4,000	4,000
Sale of Fixed Asset	15,150	0	0
Capital lease financing	0	0	0
Subtotal Service Unit 699	$42,683	$4,000	$4,000
Total Revenue	$913,720	$833,000	$943,514

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 2009 with a fund balance of $553,690. When total revenues of $943,514 are added, total resources for 2009 amount to $1,497,204. After expenditures of $1,143,014 the ending fund balance is projected to be $354,190.

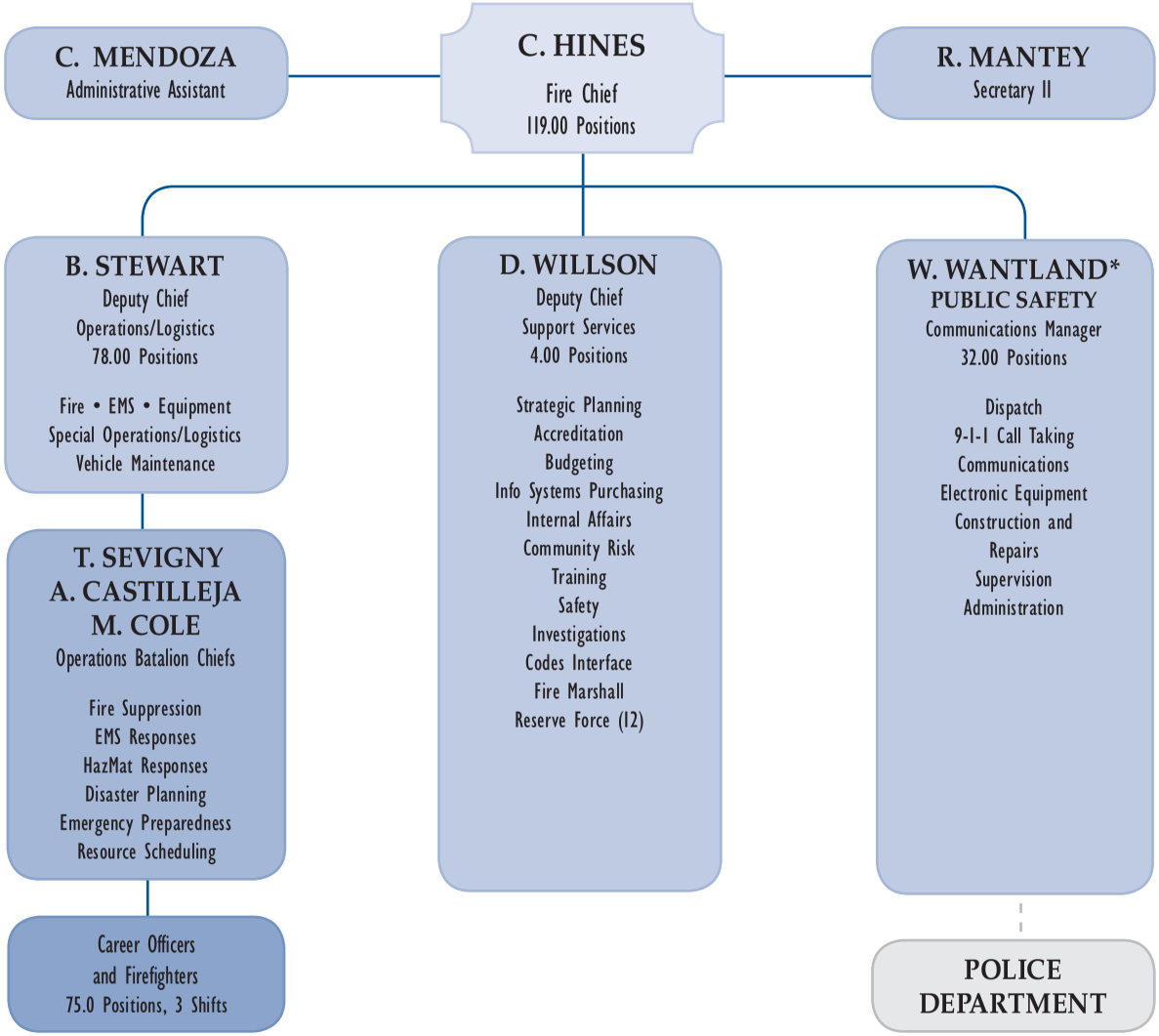
Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$145,089	$149,000	$106,568	$149,000	$153,500	103.0	103.0
Total Revenues - Srv Unt 645	$145,089	$149,000	$106,568	$149,000	$153,500	103.0	103.0
Revenues							
270 Beginning Balance	$559,329	$423,297	$519,571	$519,571	$553,690	130.8	106.6
360 Miscellaneous Revenues	27,533	4,000	0	4,000	4,000	100.0	100.0
390 Other Financing Sources	15,150	0	0	0	0		
Total Revenues - Srv Unt 699	$602,012	$427,297	$519,571	$523,571	$557,690	130.5	106.5

Fire

032 Fire
150 Emergency Services
151 Public Safety Communications
332 Fire Capital

FIRE

2008 Budgeted Staffing Levels



* Shared administrative authority of the Public Safety Communications Division between Police Chief and Fire Chief

CITY OF *Yakima*

FIRE

2009 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 645 – Interfund Distribution

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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)	3.00	3.00	3.00
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 (1)
6352	Fire Training Assistant (Lieutenant)	1.00	1.00	1.00

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
6321	Firefighter	57.00	57.00	57.00
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		**88.00**	**88.00**	**88.00**

(1) 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 2008 and 2009; this position is found in the Police Department's Authorized Personnel.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
121 Fire Auxiliary	$7,754	$12,600	$7,665	$11,100	$10,900	86.5	98.2
122 Fire Suppression	6,802,461	7,327,719	5,352,605	7,317,500	7,723,325	105.4	105.6
123 Fire Investigation	151,612	141,397	119,958	145,999	151,371	107.1	103.7
125 Fire Training	266,230	299,511	218,625	292,511	315,402	105.3	107.8
129 Administration	713,316	662,014	528,850	664,863	715,128	108.0	107.6
Total Expenditures	$7,941,374	$8,443,241	$6,227,703	$8,431,972	$8,916,125	105.6	105.7

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	6,024,842	6,439,978	4,666,651	6,411,495	6,805,245	105.7	76.3
200 Personnel Benefits	1,325,942	1,394,889	1,069,177	1,428,455	1,510,032	108.3	16.9
Sub-Total Salaries and Benefits	7,350,784	7,834,867	5,735,828	7,839,950	8,315,278	106.1	93.3
300 Supplies	225,616	251,287	209,400	242,845	241,340	96.0	2.7
400 Other Services And Charges	232,934	263,221	188,710	255,311	260,954	99.1	2.9
500 Intergov Srvcs/Other Interfund	17	100	0	100	100	100.0	0.0
900 Interfund Payment For Svcs	132,022	93,765	93,765	93,765	98,453	105.0	1.1
Total Expenditures	$7,941,374	$8,443,241	$6,227,703	$8,431,972	$8,916,125	105.6	100.0

EXPLANATORY NARRATIVE

Salaries and Wages – The 2009 budget is adjusted to reflect an estimate of the negotiated wage increase effective 1/1/2009 and again in July of 2009. Minor changes in the salary will also occur because of an individual employee's merit adjustments or eligibility for longevity. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% 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.

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 2009, 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 2009 budget allocates $250,000 from Real Estate Excise Tax 1 (REET 1) money to the Fire Capital to facilitate purchase of a Ladder Truck. 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 2009 is $8,916,125 which reflects an increase of $472,884.00 or 5.6% from the 2008 amended budget of $8,443,241. The increase is due to wage, merit increases, longevity obligations and other budgetary increases.

SERVICE UNIT 121 – AUXILIARY ..... DEPUTY FIRE CHIEF DAVE WILSON

PERFORMANCE STATISTICS	2007 ACTUAL	2008 AMENDED BUDGET	2009 PROPOSED BUDGET
SERVICE UNIT 122			
Fire and Other			
Fire	493	497	509
Rupture/Explosions	4	7	9
Hazardous Condition	140	169	169
Service Call	502	512	523
Good Intent (resp to report of fire/other hazardous conditions)	505	587	587
False Call	522	547	548
Other (miscellaneous request for service)	24	24	24
Total Fire & Other	2190	2343	2369
EMS/Rescue	6804	6889	7027
Total Fire, Other & EMS Rescue In-Service Training (Man Hours)	8994	9233	9396

The "Yakima Fire Reserves" play a vital role in the success of the Yakima Fire Department. 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 90 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, the reserves 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 2,400 hours of fire ground and community service. This program is expanding in scope, without expanding the budget. Projects such as the "Yakimaopoly" game board, car washes, yard sales, 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 2009 is budgeted at $1,600 which is the same as the 2008 budget and year-end estimate.

Account 350 Small Tools and Equipment – This item is projected to be $1,500 for 2009, the same as the 2008 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 $800 for 2009, which is a 20% decrease from the 2008 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. Our goal for 2009 is to increase the number of Fire Reserves.

Account 480 Repairs and Maintenance – This line item for 2009 is $500 which is the same as the 2008 budget and year-end estimate. 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 2009, the same as the 2008 budget and year-end estimate. This fund pays for Association dues, books, seminars, classes and Emergency Medical Technician (EMT) tuitions.

Account 4R0 Reserve Firefighters – This line item for 2009 is $5,000 which reflects a decrease of $1,500 or 23% from the 2008 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 of gas money that they incur driving to the fire station from their homes for volunteer work for the city.

Summary – The 2009 budget for service unit 121, Fire Auxiliary, is projected at $10,900. This reflects a 13.5% decrease from the 2008 budget of $12,600 in service unit 121.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
280 Clothing And Miscellaneous	$2,156	$1,600	$569	$1,600	$1,600	100.0	100.0
350 Small Tools And Equipment	1,001	1,500	1,279	1,500	1,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	76	1,000	834	1,000	800	80.0	80.0
480 Repairs And Maintenance	0	500	0	500	500	100.0	100.0
490 Miscellaneous	1,855	1,500	1,561	1,500	1,500	100.0	100.0
4R0 Reserve Fire Fighters	2,666	6,500	3,423	5,000	5,000	76.9	100.0
Total	4,597	9,500	5,817	8,000	7,800	82.1	97.5
Total Expenditures - Srv Unt 121	$7,754	$12,600	$7,665	$11,100	$10,900	86.5	98.2

Service Unit 122 – Suppression ..... Deputy Fire Chief Bob Stewart

The mission of this service unit is to professionally and expeditiously control and mitigate incidents resulting from fires, medical emergencies, natural and man-made disasters, hazardous materials incidents, and other related incidents; 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 primarily attributable to growth through 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 2009 budgeted amount for this line item is $5,583,609. This amount reflects an increase of $365,013 or 7% from the 2008 amended budget of $5,218,596. The 2009 costs are an accurate reflection of meeting full-authorized staffing levels with merit and longevity increases.

Account 120 Overtime – The 2009 budgeted amount for this line item is $315,500. This amount reflects a decrease of $82,000 or 20.6% from the 2008 amended budget of $397,500. The overtime budget is primarily driven by the need to maintain minimum shift staffing levels.

Account 130 Shift Differential – The 2009 budgeted amount for this line item is $31,661. This amount reflects an increase of $11,661 or 58% from the 2008 budget of $20,000. This increase is the result of special pays being based on a percentage basis, rather than a flat rate calculation. 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 2009 budgeted amount for this line item is $68,000. This amount remains unchanged from the 2008 amended budget. 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. To date there are no planned retirements in 2009.

Account 200 Personnel Benefits – The 2009 budgeted amount for this line item is $1,272,661. This amount reflects an increase of $116,760 or 10% from the 2008 amended budget of $1,155,901. The personnel benefit account funds the City's self-insured programs (i.e., medical, dental, industrial, and unemployment insurances).

Account 280 Clothing and Miscellaneous – The 2009 budgeted amount for this line item is $103,000. This amount reflects a decrease of $5,363 or 5% from the 2008 amended budget of $108,363. This account provides for the purchase and maintenance of Personal Protective Equipment (PPE), turnouts and uniforms, and also funds physical exams for newly-hired members and those members over the age of forty.

Account 310 Office and Operating Supplies – The 2009 budgeted amount for this line item is $85,500. This amount reflects a decrease of $9,135 or 9.6% from the 2008 amended budget of $94,635. This account is used to fund supplies for the fire stations, 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). The majority of this line item funds the repair and maintenance of emergency vehicles (fire engines and ladder trucks).

Account 320 Fuel / Consumed – The 2009 budgeted amount for this line item is $80,740. This is an increase of $7,365 or 10% over the 2008 amended budget of $73,375. 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 2009 budgeted amount for this line item is $29,500. This amount reflects a decrease of $3,888 or 11.6% from the 2008 amended budget amount $33,388. 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 2009 budgeted amount for this line item is $5,500. 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 $4,277. This amount reflects a decrease of $300 or 6.6% from the 2008 amended budget of $4,577. This account supports the department telephones.

Account 450 Operating Rentals and Leases – The 2009 budgeted amount for this line item is $1,000. This amount remains unchanged from the 2008 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 2009 budgeted amount for this line item is $97,777. This amount reflects a decrease of $5,508 or 5.3% from the 2008 year-end estimate of $103,285. This decrease is a result of YPD's occupancy in the Fruitvale Fire Station. This account funds the electricity, natural gas, water, and sewer and irrigation costs for all Fire Department facilities.

Account 480 Repairs and Maintenance – The 2009 budgeted amount for this line item is $32,000. This amount remains unchanged from both the 2008 amended 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 2009 budgeted amount for this line item is $12,500. This amount reflects an increase of $1,000 or 8.7% from the 2008 amended budget of $11,500. 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 2009 budgeted amount for this line item is $100. This amount remains unchanged from the 2008 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 2009 budgeted amount for service unit 122 is $7,723,325. This amount reflects an increase of $395,606 or 5.4% from the 2008 amended budget of $7,327,719. That increase is a direct result of wage increases through the Collective Bargaining Agreement (CBA).

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$4,817,682	$5,218,596	$3,828,037	$5,218,594	$5,583,609	107.0	107.0
120 Overtime	447,520	397,500	205,612	307,100	315,500	79.4	102.7
130 Special Pay	19,414	20,000	23,006	28,443	31,661	158.3	111.3
140 Retirement/Term Cashout	10,015	68,000	54,075	122,075	68,000	100.0	55.7
Total	5,294,631	5,704,096	4,110,730	5,676,213	5,998,770	105.2	105.7
200 Personnel Benefits							
200 Personnel Benefits	1,073,848	1,155,901	889,794	1,191,901	1,272,661	110.1	106.8
280 Clothing And Miscellaneous	99,329	108,363	79,207	105,679	103,000	95.1	97.5
Total	1,173,177	1,264,264	969,001	1,297,580	1,375,661	108.8	106.0
300 Supplies							
310 Office & Operating Supplies	90,130	94,635	86,689	87,968	85,500	90.4	97.2
320 Fuel Consumed	56,954	73,375	56,243	73,400	80,740	110.0	110.0
350 Small Tools And Equipment	37,188	33,388	30,512	32,388	29,500	88.4	91.1
Total	184,272	201,398	173,443	193,756	195,740	97.2	101.0
400 Other Services And Charges							
410 Professional Services	7,076	5,500	0	5,000	5,500	100.0	110.0
420 Communications	2,837	4,577	2,621	4,122	4,277	93.5	103.8
450 Operating Rentals & Leases	644	1,000	486	1,000	1,000	100.0	100.0
470 Public Utility Services	92,430	103,285	58,629	93,730	97,777	94.7	104.3
480 Repairs And Maintenance	37,433	32,000	29,289	32,000	32,000	100.0	100.0
490 Miscellaneous	9,944	11,500	8,406	14,000	12,500	108.7	89.3
Total	150,364	157,862	99,431	149,851	153,053	97.0	102.1
530 State/County Taxes & Assmt	17	100	0	100	100	100.0	100.0
Total Expenditures - Srv Unt 122	$6,802,461	$7,327,719	$5,352,605	$7,317,500	$7,723,325	105.4	105.6

Service Unit 123 – Investigation ..... Deputy Fire Chief Dave Willson

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 123			
Juvenile Fire Setter Counseling	40	45	41
Investigate and Determine the Cause of the Fires	600	620	640
Accelerant Detection Canine Utilizations (started 1/1/05)	60	65	68

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 day investigators while reducing overtime costs.

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 had a sunset date of April 2008. We successfully came to an agreement to extend this program into 2113.

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 2009 budget is adjusted to reflect a negotiated 3-5% increase in wages in 2009 . The 2009 projected budget of $75,696 is an increase of $1,974 or 2.7% from the 2008 budget.

Account 120 Overtime – This line item for 2009 of $18,000 is a decrease of $2,000 dollars from the 2008 year-end estimated budget of $20,000..

Account 130 Shift Differential – This item is budgeted at $23,476 for 2009, a $9,076 increase over the 2008 budget of $14,400. 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 2009 budget of $18,951reflects an increase of $925 or 5.1% from the 2008 amended budget. This increase is based on the anticipated increase in the cost of benefits and the anticipated wage increases.

Account 310 Office and Operating Supplies – This line item has been budgeted at $2,000 there is no increase from the 2008 budget. This account provides for evidence kits, property room equipment, disposable cameras and film development.

Account 350 Small Tools and Equipment – This account is budgeted at $4,600. There is no increase in this budget line from the 2008 budget. This account provides for digital cameras, saw blades, weapons vault, power converters and ammunition.

Account 410 Professional Services – This line item has been budgeted at $1,200. This reflects no increase from the 2008 budget. This account is utilized to cover expenses associated with conducting background investigations for firefighter candidates as well as the on-duty Polygraph Technician at YPD.

Account 420 Communications – For 2009, this account remains unchanged from the 2008 budget of $1,048. This line item provides cellular phone to the fire investigator.

Account 430 Transportation/Training – For 2009 the 430 line is $2,500. This account remains unchanged from the 2008 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 2009, the same as 2008 budget. This account provides for Association dues, continuing education seminars, subscriptions and registration fees for classes.

Summary – The 2009 budget for Service Unit 123, Fire Investigation, is $151,371. This is $9,974 more than the 2008 budget of $141,397..

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$71,825	$73,722	$54,260	$73,722	$75,696	102.7	102.7
120 Overtime	29,194	20,000	22,169	20,000	18,000	90.0	90.0
130 Special Pay	15,883	14,400	16,145	20,800	23,476	163.0	112.9
Total	116,902	108,122	92,574	114,522	117,172	108.4	102.3
200 Personnel Benefits	24,265	18,026	19,731	18,276	18,951	105.1	103.7
300 Supplies							
310 Office & Operating Supplies	963	2,000	862	2,000	2,000	100.0	100.0
350 Small Tools And Equipment	3,352	4,600	3,521	4,600	4,600	100.0	100.0
Total	4,316	6,600	4,383	6,600	6,600	100.0	100.0
400 Other Services And Charges							
410 Professional Services	0	1,200	0	0	1,200	100.0	*
420 Communications	240	1,048	118	200	1,048	100.0	524.0
430 Transportation/Training	299	2,500	-425	2,500	2,500	100.0	100.0
490 Miscellaneous	5,590	3,900	3,577	3,900	3,900	100.0	100.0
Total	6,129	8,648	3,270	6,600	8,648	100.0	131.0
Total Expenditures - Srv Unt 123	$151,612	$141,397	$119,958	$145,999	$151,371	107.1	103.7

Service Unit 125 – Training ..... Deputy Fire Chief Dave Willson

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. Five 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, and (5) recruit academy training.

Account 110 Salaries and Wages – The 2009 budgeted amount for this line item is $198,954. This amount reflects an increase of $15,507 or 8.5% from the 2008 amended budget of $183,448. This account funds the Fire Training Lieutenant and Deputy Fire Marshal positions.

Account 120 Overtime – The 2009 budgeted amount for this line item is $16,000. This amount is a $4,000 reduction from the 2008 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 2009 budgeted amount for this line item is $5,593. This amount is a $2593 from the 2008 amended budget of $3,000.

Account 140 Retirement/Termination Cash-out – The 2009 budgeted amount for this line item is $2,000. This amount remains at unchanged from the 2008 budget. .

Account 200 Personnel Benefits – The 2009 budgeted amount for this line item is $32,800. This amount reflects an increase of $1,791 or 5.8% from the 2008 amended budget of $31,008. 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 2009 budgeted amount for this line item is $21,000. This amount remains unchanged from the 2008 budget. 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, outside sound system, lumber, concrete, etc.

Account 350 Small Tools and Equipment – The 2009 budgeted amount for this line item is $1,500. This amount remains unchanged from the 2008 amended budget. This account funds equipment such as printers, storage racks for training supplies.

Account 410 Professional Services – The 2009 budgeted amount for this line item is $28,000. This amount remains unchanged from the 2008 budget.. This account provides for the Tri-County HazMat Team fee, ARFF training requirements, outside instructors and cadet instructor requirements, and all schools and classes by Yakima Firefighters.

Account 420 Communications – The 2009 budgeted amount for this line item is $655. This amount reflects no change from the 2008 amended budget. This account is use to provide Nextel/cellular communications to our emergency responders.

Account 490 Miscellaneous – The 2009 budgeted amount for this line item is $8,900. This amount reflects no change from the 2008 budget. 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 2009 Budget for Service Unit 125, Fire Training, is projected at $315,402. This amount reflects an increase of $15,891 or 5.3% from the 2008 amended budget amount of $299,510.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$172,155	$183,448	$137,416	$183,448	$198,955	108.5	108.5
120 Overtime	14,887	20,000	9,285	15,000	16,000	80.0	106.7
130 Special Pay	819	3,000	1,932	3,000	5,593	186.4	186.4
140 Retirement/Term Cashout	2,959	2,000	0	0	2,000	100.0	
Total	190,820	208,448	148,632	201,448	222,548	106.8	110.5
200 Personnel Benefits	27,752	31,008	23,294	31,008	32,800	105.8	105.8
300 Supplies							
310 Office & Operating Supplies	24,542	21,000	12,113	21,000	21,000	100.0	100.0
350 Small Tools And Equipment	914	1,500	987	1,500	1,500	100.0	100.0
Total	25,456	22,500	13,100	22,500	22,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	12,418	28,000	26,591	28,000	28,000	100.0	100.0
420 Communications	600	655	295	655	655	100.0	100.0
490 Miscellaneous	9,184	8,900	6,712	8,900	8,900	100.0	100.0
Total	22,203	37,555	33,599	37,555	37,555	100.0	100.0
Total Expenditures - Srv Unt 125	$266,230	$299,511	$218,625	$292,511	$315,402	105.3	107.8

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 2009 is budgeted at $463,255 which reflects an increase of $47,443 or 11.4% of the 2008 amended budget of $415,812. Changes in the salary accounts may occur because of an individual employee's merit adjustments, eligibility for longevity or PACA increases.

Account 120 Overtime – This line item for 2009 reflects the funding amount of $3,500. This account reflects no changes from the 2008 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 200 Personnel Benefits – This line item for 2009 is budgeted at $81,021 which reflects a $1,030 or 1.3% increase from the 2008 amended budget of $79,991. 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 2009 is budgeted at $15,000 which reflects a decrease of $4,289.00 or 22% from the2008 amended budget of $19,289. This account includes the print shop expenses, postal costs, identification cards, flags, office equipment supplies, etc. for the entire Fire Department.

Account 410 Professional Services – This line item is funded for 2009 at $2,500. This reflects no change from the 2008 amended budget. This line item includes negotiation consultants and legal advisors.

Account 420 Communications – The 2009 proposed budget is $29,593. This is an increase of $4,241 or 17% of the 2008 amended budget of $25,352. This increase is primarily due to the increase in cellular phone and pager charges, 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 2009 is budgeted at $5,000. This reflects no change from the 2008 amended budget of $5,000. This account is for conference and seminar registrations, tuitions, printing, dues, subscriptions and promotional exams.

Summary – This service unit for 2009 reflects an increase of $53,114 or 8% from the 2008 amended budget of $662,014 to $715,128. This increase in the 129 Service Unit Budget is primarily due employees merit increases and longevity eligibility.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$370,666	$415,812	$313,410	$415,812	$463,255	111.4	111.4
120 Overtime	311	3,500	1,306	3,500	3,500	100.0	100.0
140 Retirement/Term Cashout	51,513	0	0	0	0		
Total	422,489	419,312	314,716	419,312	466,755	111.3	111.3
200 Personnel Benefits	98,592	79,991	56,582	79,991	81,021	101.3	101.3
310 Office & Operating Supplies	10,572	19,289	17,195	18,489	15,000	77.8	81.1
400 Other Services And Charges							
410 Professional Services	3,637	2,500	1,604	2,500	2,500	100.0	100.0
420 Communications	26,639	25,352	23,749	28,600	29,593	116.7	103.5
430 Transportation/Training	9,474	13,205	11,699	13,205	13,205	100.0	100.0
450 Operating Rentals & Leases	0	700	0	700	700	100.0	100.0
480 Repairs And Maintenance	2,452	2,900	1,259	1,000	2,900	100.0	290.0
490 Miscellaneous	7,438	5,000	8,281	7,300	5,000	100.0	68.5
Total	49,641	49,657	46,593	53,305	53,898	108.5	101.1
960 Interfund Insurance Services	132,022	93,765	93,765	93,765	98,453	105.0	105.0
Total Expenditures - Srv Unt 129	$713,316	$662,014	$528,850	$664,863	$715,128	108.0	107.6

CITY OF *Yakima*

FIRE

2009 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 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
122 Fire Suppression	$621,544	$662,495	$487,334	$661,579	$701,781	105.9	106.1
126 Emergency Services	268,217	292,006	227,791	287,546	325,649	111.5	113.3
645 Interfund Distribution	130,000	150,000	112,500	150,000	125,000	83.3	83.3
Total Expenditures	$1,019,761	$1,104,501	$827,625	$1,099,125	$1,152,430	104.3	104.9
Revenue Summary By Service Unit							
699 General Revenues	$1,238,987	$1,270,189	$835,160	$1,269,620	$1,229,971	96.8	96.9

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	612,889	655,049	473,755	650,413	689,389	105.2	59.8
200 Personnel Benefits	127,756	133,189	102,729	137,449	145,865	109.5	12.7
Sub-Total Salaries and Benefits	740,646	788,238	576,483	787,862	835,254	106.0	72.5
300 Supplies	35,859	36,000	24,666	31,000	31,000	86.1	2.7
400 Other Services And Charges	863	2,000	542	2,000	2,000	100.0	0.2
500 Intergov Srvcs/Other Interfund	130,000	150,000	112,500	150,000	170,000	113.3	14.8
600 Capital Outlays	0	15,000	170	15,000	0	0.0	0.0
900 Interfund Payment For Svcs	112,394	113,263	113,263	113,263	114,177	100.8	9.9
Total Expenditures	$1,019,761	$1,104,501	$827,625	$1,099,125	$1,152,430	104.3	100.0

EXPLANATORY NARRATIVE

Service Unit 122 – Fire Suppression

Account 110 Salaries and Wages – This line item for 2009 is $523,504 which reflects an increase of $30,987 or 6.3% from the 2008 budget year-end estimate. This account funds seven (7) firefighter positions. The increase from 2008 is directly related to a 3-5% wage increase in 2009. 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 2009 is $40,000 and reflects no change from the 2008 year-end budget of $40,000.

Account 130 Shift Differential – The 2009 budget of $5,593 reflects a $2,393 increase over the 2008 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 contracts.

Account 140 Retirement/Termination Cash-out – There are no retirements planned for 2009 in this account. This line has been decreased to $7,000 in 2009 which is a 41.6% decrease over the 2008 year-end budget of $12,000. This amount is to pay for holiday cash-outs as permitted in the labor contract.

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 $125,685 in the 2009 budget. This is an increase of $10,906 over the 2008 year-end budget of $114,778. The increase reflects an increase in benefit costs.

Summary – The 2009 projected expenditure budget for Department 150 EMS Service Unit 122, Fire Suppression is projected at $701,781. This is an increase of $39286 or 5.9% from the 2008 budget of $662,495. Most of this increase is due to negotiated labor compensation.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$466,241	$492,517	$369,240	$492,517	$523,504	106.3	106.3
120 Overtime	42,697	40,000	24,924	40,000	40,000	100.0	100.0
130 Special Pay	2,712	3,200	3,930	3,200	5,593	174.8	174.8
140 Retirement/Term Cashout	0	12,000	364	7,364	7,000	58.3	95.1
Total	511,650	547,717	398,459	543,081	576,097	105.2	106.1
200 Personnel Benefits	109,894	114,778	88,875	118,498	125,685	109.5	106.1
Total Expenditures - Srv Unt 122	$621,544	$662,495	$487,334	$661,579	$701,781	105.9	106.1

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 $103,146 in 2009, an increase of $5,914 or 6% from the 2008 year-end budget of $97,232. This increase is representative of a 3-5% wage increase for 2009.

Account 120 Overtime – This line item has been set at $7,000 for budget year 2009. This is the same as the 2008 year-end budget.

Account 130 Shift Differential – The 2009 budget of $3,146 reflects a $46 increase over the 2008 budget of $3,100. This account funds the special pay / skills stipends for this service unit.

Account 200 Personnel Benefits – The personnel benefit account includes the City's self-insured programs (i.e. medical; dental; industrial; and unemployment insurances). The 2009 projected budget is $20,180 which is a $1,769 increase or 9.6% over the 2008 year-end estimate and amended budget.

Account 310 Office and Operating Supplies – This line item is budgeted at $25,000 for 2009. This is a reduction of $5,000 from the 2008 budget. 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 2009, which is the same as the 2008 amended budget. 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 2009, the same as the 2008 amended budget. 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 2009. The 2009 budget is the same as the 2008 amended budget. This account pays a portion of the fees associated with training at the North Bend State Academy.

Account 640 Machinery and Equipment – For 2009, this line item is budgeted at $15,000. The 2009 budget is the same as the 2008 amended budget.

Account 950 Interfund Opt Rentals and Leases – This line item is budgeted at $95,000 for 2000, the same as the 2008 year-end budget. This is the contribution to the Fire Capital Fund from the EMS fund.

Account 960 Interfund Insurance Services – This line item is budgeted at $19,177 for 2009 which reflects a $914 increase over the 2008 budget of $18,263. This fund provides the Fire Department's contribution to the City liability insurance fund to cover escalating insurance costs and to rebuild reserves.

Summary – The 2009 budget for Service Unit 126, Emergency Services is projected at $325,649, an increase of $33,643 over the 2008 amended budget of $292,006. This increase is due to EMS levy election costs.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$90,518	$97,232	$70,608	$97,232	$103,146	106.1	106.1
120 Overtime	8,123	7,000	2,719	7,000	7,000	100.0	100.0
130 Special Pay	2,598	3,100	1,968	3,100	3,146	101.5	101.5
Total	101,240	107,332	75,296	107,332	113,292	105.6	105.6
200 Personnel Benefits	17,862	18,411	13,854	18,951	20,180	109.6	106.5
300 Supplies							
310 Office & Operating Supplies	25,019	30,000	19,547	25,000	25,000	83.3	100.0
350 Small Tools And Equipment	10,840	6,000	5,119	6,000	6,000	100.0	100.0
Total	35,859	36,000	24,666	31,000	31,000	86.1	100.0
400 Other Services And Charges							
430 Transportation/Training	0	1,000	0	1,000	1,000	100.0	100.0
490 Miscellaneous	863	1,000	542	1,000	1,000	100.0	100.0
Total	863	2,000	542	2,000	2,000	100.0	100.0
510 Intergovernment Prof Svc	0	0	0	0	45,000		
640 Machinery And Equipment	0	15,000	170	15,000	0	0.0	0.0
900 Interfund Payment For Services							
950 Interfund Opt Rental & Lease	95,000	95,000	95,000	95,000	95,000	100.0	100.0
960 Interfund Insurance Svcs	17,394	18,263	18,263	18,263	19,177	105.0	105.0
Total	112,394	113,263	113,263	113,263	114,177	100.8	100.8
Total Expenditures - Srv Unt 126	$268,217	$292,006	$227,791	$287,546	$325,649	111.5	113.3

Service Unit 645 – Interfund Distribution

Account 550 Interfund Subsidies – The 2009 budget of $125,000 is a decrease of $25,000 from the 2008 year-end budget. This item is EMS money that is directed to communications.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$130,000	$150,000	$112,500	$150,000	$125,000	83.3	83.3
Total Expenditures - Srv Unt 645	$130,000	$150,000	$112,500	$150,000	$125,000	83.3	83.3

Service Unit 699 – General Revenues

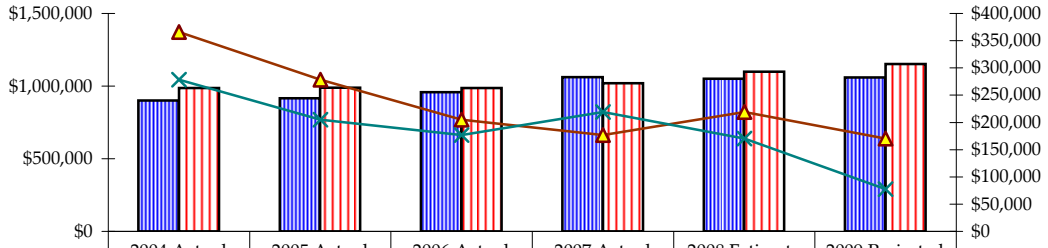
Account 330 Intergovernmental Revenues – In 2009 this line item is projected at $1,058,726, which is a $9,263 or 1% increase in revenues from the 2008 budget of $1,049,463. This revenue comes from the EMS levy, and the increase is due to annexations and an increase in the valuation of property. This number is calculated by the County Emergency Medical Department using a multi factor formula.

Account 360 Miscellaneous Revenue – In 2009 this line item is projected to be at $750, which is the same as the 2008 year-end budget. These revenues are generated by interest from investments.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$177,057	$219,976	$219,226	$219,226	$170,495	77.5	77.8
330 Intergovernmental Revenues	1,059,826	1,049,463	616,011	1,049,644	1,058,726	100.9	100.9
360 Miscellaneous Revenues	2,105	750	(78)	750	750	100.0	100.0
Total Revenues - Srv Unt 699	$1,238,987	$1,270,189	$835,160	$1,269,620	$1,229,971	96.8	96.9

Summary –

EMERGENCY SERVICES FUND FINANCIAL DATA



	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Projected
Revenues	$899,886	$915,744	$958,683	$1,061,930	$1,050,394	$1,059,476
Expenditures	$987,476	$988,957	$986,744	$1,019,761	$1,099,125	$1,152,430
Beg Bal	$365,922	$278,332	$205,119	$177,058	$219,227	$170,496
End Bal	$278,332	$205,119	$177,058	$219,227	$170,496	$77,542

CITY OF *Yakima*

FIRE

2009 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	2007 Actual	2008 Amended Budget	2009 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	5.00 (1)
6412	Public Safety Dispatcher	10.00	11.00	12.00 (1)
6410	9-1-1 Calltaker	12.00	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		**32.00**	**33.00**	**35.00**

(1) A budgeted policy issue for the additional Public Safety Lead Dispatcher and Public Safety Dispatcher is included in the 2009 budget proposal.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
103 Crmnl Justice Sls Tx .3% Inc	$56,869	$120,692	$94,920	$140,796	$153,146	126.9	108.8
120 911 Call-Takers	1,053,888	1,144,777	863,942	1,130,924	1,398,361	122.2	123.7
124 Communications	1,338,618	1,425,911	1,063,135	1,410,920	1,476,035	103.5	104.6
Total Expenditures	$2,449,375	$2,691,381	$2,021,997	$2,682,640	$3,027,543	112.5	112.9
Revenue Summary By Service Unit							
103 Crmnl Justice Sls Tx .3% Inc	$145,000	$145,000	$101,996	$152,250	$158,300	109.2	104.0
124 Communications	1,591,284	1,313,581	1,063,555	1,336,883	1,746,866	133	130.7
645 Interfund Distribution	960,000	1,030,000	772,500	1,030,000	1,005,000	97.6	97.6
699 General Revenues	185,622	413,800	433,385	434,532	273,025	66.0	62.8
Total Revenues	$2,881,906	$2,902,381	$2,371,435	$2,953,665	$3,183,191	109.7	107.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,589,175	1,728,289	1,262,373	1,712,379	1,956,306	113.2	64.6
200 Personnel Benefits	461,574	538,345	383,176	535,665	630,451	117.1	20.8
Sub-Total Salaries and Benefits	2,050,749	2,266,634	1,645,549	2,248,044	2,586,757	114.1	85.4
300 Supplies	49,262	57,100	53,903	51,100	57,100	100.0	1.9
400 Other Services And Charges	244,426	251,105	221,208	266,954	272,366	108.5	9.0
900 Interfund Payment For Svcs	104,938	116,541	101,337	116,541	111,321	95.5	3.7
Total Expenditures	$2,449,375	$2,691,381	$2,021,997	$2,682,640	$3,027,543	112.5	100.0

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 2008, the amended budget for the division was $2,691,381 and has an estimated year-end budget of $2,682,640. Our estimated 2009 budget is $3,027,543 or a 12.5% increase over the 2008 amended budget. Service Unit 120, the 911 Section which is fully funded through the services contract with Yakima County, shows an increase of 22.2% for projected 2009 as compared to the 2008 amended budget, which is primarily the result of this service unit picking up two of the Lead Supervisors costs. Service Unit 124, Dispatching and Electronic Maintenance, which truly is funded through the City, shows an estimated 3.5% increase over the 2008 amended budget to the estimated 2009 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 1-1-09 and the first full-year implementation of a step "F" for eligible employees which began 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 2008 budget for telephone communications was $223,861 with an estimated year-end of $196,566. The current 2009 estimate for these lines items citywide is $223,861 or no change from the 2008 adopted 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 2009 reflects an increase of $10,377 or 10.1% from the 2008 year-end estimate of $102,616 to $112,993. This increase reflects the continuation of funding for two Public Safety Dispatch positions which now will be filled for the full budget year of 2009.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $1,975 or 6.0% from the year-end estimate of $33,179 to $35,154. This increase reflects the full funding of the Public Safety Dispatch position as indicated above.

Summary – In the 2009 budget we are increasing the funding from $120,692 in the 2008 amended budget to $153,146, a 26.9% increase. This is attributed to the new dispatcher position to help offset the rising workload in the law enforcement dispatching.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$24,091	$82,513	$48,228	$73,116	$102,993	124.8	140.9
120 Overtime	28,000	0	29,654	29,500	10,000 *		33.9
Total	52,091	82,513	77,882	102,616	112,993	136.9	110.1
200 Personnel Benefits	4,778	33,179	16,842	33,179	35,154	106.0	106.0
350 Small Tools And Equipment	0	5,000	195	5,000	5,000	100.0	100.0
Total Expenditures - Srv Unt 103	$56,869	$120,692	$94,920	$140,796	$153,146	126.9	108.8
Revenues							
310 Taxes	$145,000	$145,000	$101,996	$152,250	$158,300	109.2	104.0
Total Revenues - Srv Unt 103	$145,000	$145,000	$101,996	$152,250	$158,300	109.2	104.0

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 2009 reflects an increase of $199,416 or 34.7% from the 2008 year-end estimate of $574,517 to $773,933. This increase is primarily attributed the Policy Issue regarding 911 supporting the center's supervision by funding two Lead Dispatcher positions.

Account 200 Benefits – This line item reflects an increase of $65,962 or 33.3% from the 2008 year-end estimate of $198,146 to $264,108. The explanation is the same as above.

Account 310 Office and Operating Supplies – This line item reflects no increase from the 2008 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 2008 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 2008 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 2009 reflects an increase of $7,000 or 11.1% from the year-end estimate of $63,000 to $70,000. Communications costs are staying relatively constant for this division. And we anticipate no substantial increase in future years.

Account 430 Transportation/Training – This line item for 2009 reflects an increase of $5,500 from the 2008 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. The increase in this account reflects two issues: increased staff, therefore an increased need for the basic required training and an increased emphasis by management in ensuring our staff is proficient in all the complex duties and responsibilities of calltaking, dispatching and supervision.

Account 480 Repairs and Maintenance – This line reflects no change from the 2008 year-end estimate of $125,000.

Account 490 Miscellaneous – This line item for 2009 reflects a decrease of $720 or 3.2% from the 2008 year-end estimate of $22,720 to $22,000. This line item is used for any expenditure (e.g.: 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 $1,037 or 5.0% from the 2008 year-end estimate of $20,723 to $20,760. This expense is this service unit's share of the risk management fund.

Account 990 Interfund Administrative Charges – This line reflects a decrease of $6,257 or 6.5% from the 2008 year-end estimate of $95,818 to $89,561. This expense is this service unit's share of the administrative services charges such as finance, legal, information services.

Summary – In 2008 the service unit's amended budget was $1,144,777, with a year-end estimate of $1,130,924 or a decrease of 1.2% or $13,853. The 2009 budget is estimated at $1,398,361, an increase of 23.7% or $267,437 from the 2008 year-end estimate and is primarily attributed to the transfer of supervisory costs to the 911 fund.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$498,079	$566,596	$392,040	$542,081	$741,943	131.0	136.9
120 Overtime	53,748	30,100	31,123	30,000	30,100	100.0	100.3
130 Special Pay	0	4,094	450	1,500	1,890	46.2	126.0
140 Retirement/Term Cashout	6,967	0	936	936	0		0.0
Total	558,794	600,790	424,549	574,517	773,933	128.8	134.7
200 Personnel Benefits							
200 Personnel Benefits	172,456	195,346	136,754	195,346	261,008	133.6	133.6
280 Clothing And Miscellaneous	3,120	3,100	1,768	2,800	3,100	100.0	110.7
Total	175,576	198,446	138,521	198,146	264,108	133.1	133.3
300 Supplies							
310 Office & Operating Supplies	6,449	6,000	5,502	6,000	6,000	100.0	100.0
350 Small Tools And Equipment	5,788	10,000	4,669	10,000	10,000	100.0	100.0
Total	12,237	16,000	10,170	16,000	16,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	5,806	3,000	2,405	2,000	3,000	100.0	150.0
420 Communications	47,200	70,000	36,974	63,000	70,000	100.0	111.1
430 Transportation/Training	7,291	7,500	8,344	13,000	13,000	173.3	100.0
480 Repairs And Maintenance	115,016	110,000	121,221	125,000	125,000	113.6	100.0
490 Miscellaneous	27,031	22,500	20,420	22,720	22,000	97.8	96.8
Total	202,344	213,000	189,365	225,720	233,000	109.4	103.2
900 Interfund Payment For Svcs							
960 Interfund Insurance Svcs	19,737	20,723	20,723	20,723	21,760	105.0	105.0
990 Interfund Admin Charges	85,201	95,818	80,614	95,818	89,561	93.5	93.5
Total	104,938	116,541	101,337	116,541	111,321	95.5	95.5
Total Expenditures - Srv Unt 120	$1,053,888	$1,144,777	$863,942	$1,130,924	$1,398,361	122.2	123.7

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 2009 reflects an increase of $34,135 or 3.3% from the 2008 year-end estimate of $1,035,246 to $1,069,381. This is primarily attributed to the negotiated settlement and normal step increases but has been offset by shifting of supervisory costs to the 911 fund.

Account 200 Personnel Benefits – This line item reflects an increase of $25,969 or 8.6% from the year-end estimate of $302,720 to $328,689. See the Account 100 explanation above.

Account 280 Clothing/Miscellaneous – This line item reflects an increase of $880 or 54.3% from the year-end estimate of $1,620 to $2,500. This increase is due to additional positions requiring uniform replacement and cleaning.

Account 310 Office and Operating Supplies – This line item reflects no change from the 2008 year-end estimate of $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 an increase of 6,000 or 285.7% from the 2008 year-end estimate of $2,100 to $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 $632 or 2.9% from the 2008 year-end estimate of $21,484 to $22,116. 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 2009 reflects no increase from the 2008 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 a decrease of $3,000 or 46.9% from the 2008 year-end estimate of $6,400 to $3,400. This line item is expenses for radio site leases and the fact that in 2008 we had a double entry for two years of a lease that did not get billed in 2007.

Account 480 Repairs and Maintenance – This line item reflects no change from the 2008 year-end estimate of $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 $500 or 7.9% from the 2008 year-end estimate of $6,350 to $5,850. 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 2008 this service unit was budgeted at $1,425,911, with a year-end estimate of $1,410,920 or a decrease of 1.1% or $14,991. The 2009 budget is estimated at $1,476,035, a 4.6% or $65,115 over the estimated 2008 year-end estimate.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$912,220	$1,003,883	$718,009	$986,593	$1,022,381	101.8	103.6
120 Overtime	65,055	36,100	41,005	46,100	46,100	127.7	100.0
130 Special Pay	0	5,003	225	1,850	900	18.0	48.7
140 Retirement/Term Cashout	1,014	0	703	703	0		0.0
Total	978,290	1,044,986	759,942	1,035,246	1,069,381	102.3	103.3
200 Personnel Benefits							
200 Personnel Benefits	277,013	302,720	226,196	302,720	328,689	108.6	108.6
280 Clothing And Miscellaneous	4,208	4,000	1,617	1,620	2,500	62.5	154.3
Total	281,221	306,720	227,812	304,340	331,189	108.0	108.8
300 Supplies							
310 Office & Operating Supplies	27,252	28,000	26,008	28,000	28,000	100.0	100.0
340 Items Purchased For Resale	0	0	15,885	0	0		
350 Small Tools And Equipment	9,774	8,100	1,645	2,100	8,100	100.0	385.7
Total	37,025	36,100	43,537	30,100	36,100	100.0	119.9
400 Other Services And Charges							
410 Professional Services	0	1,000	0	0	1,000	100.0	
420 Communications	21,947	20,605	15,426	21,484	22,116	107.3	102.9
430 Transportation/Training	4,898	2,500	459	2,500	2,500	100.0	100.0
450 Operating Rentals & Leases	0	3,400	6,366	6,400	3,400	100.0	53.1
480 Repairs And Maintenance	7,216	4,500	3,969	4,500	4,500	100.0	100.0
490 Miscellaneous	8,021	6,100	5,623	6,350	5,850	95.9	92.1
Total	42,082	38,105	31,843	41,234	39,366	103.3	95.5
Total Expenditures - Srv Unt 124	$1,338,618	$1,425,911	$1,063,135	$1,410,920	$1,476,035	103.5	104.6
Revenues							
330 Intergovernmental Revenues	$1,531,484	$1,256,791	$1,010,061	$1,277,741	$1,673,912	133.2	131.0
340 Charges For Goods & Svcs	46,553	46,962	40,932	49,042	63,126	134.4	128.7
360 Miscellaneous Revenues	13,248	9,828	12,562	10,100	9,828	100.0	97.3
Total Revenues - Srv Unt 124	$1,591,284	$1,313,581	$1,063,555	$1,336,883	$1,746,866	133.0	130.7

Service Unit 645 – Interfund Distribution

The service unit provides revenue support to the Service Unit 124 from the telephone excise tax collection. In 2008 this service unit provided $1,030,000 to the division and in 2009 is budgeted to provide $1,005,000 or a 2.4% decrease.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$960,000	$1,030,000	$772,500	$1,030,000	$1,005,000	97.6	97.6
Total Revenues - Srv Unt 645	$960,000	$1,030,000	$772,500	$1,030,000	$1,005,000	97.6	97.6

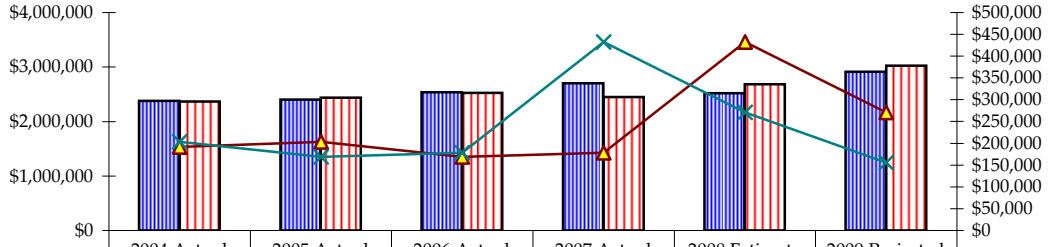
Service Unit 699 – General Revenues

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 2008 there is an estimated year-end of $434,532 with a projected 2009 of $273,025 or a 37.2% decrease. 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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$178,076	$411,800	$432,532	$432,532	$271,025	65.8	62.7
360 Miscellaneous Revenues	7,546	2,000	853	2,000	2,000	100.0	100.0
Total Revenues - Srv Unt 699	$185,622	$413,800	$433,385	$434,532	$273,025	66.0	62.8

Summary –

PUBLIC SAFETY COMMUNICATION FUND FINANCIAL DATA



	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Projected
Revenues	$2,378,350	$2,402,035	$2,535,750	$2,703,830	$2,521,133	$2,912,166
Expenditures	$2,366,021	$2,436,772	$2,526,531	$2,449,375	$2,682,640	$3,027,543
Beg Bal	$191,265	$203,594	$168,857	$178,076	$432,531	$271,024
End Bal	$203,594	$168,857	$178,076	$432,531	$271,024	$155,647

CITY OF *Yakima*

FIRE

2009 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

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
122 Fire Suppression	$1,554,054	$1,265,272	$279,148	$498,000	$1,618,100	127.9	324.9
Revenue Summary By Service Unit							
122 Fire Suppression	$24,000	$24,000	$18,000	$24,000	$24,000	100	100
124 Communications	142,370	0	0	0	0		
125 Fire Training	12,337	14,016	9,811	14,016	14,016	100	100
126 Emergency Services	95,000	95,000	95,000	95,000	95,000	100	100
699 General Revenues	1,837,101	1,509,010	1,483,893	1,665,276	1,507,429	99.9	90.5
Total Revenues	$2,110,808	$1,642,026	$1,606,704	$1,798,292	$1,640,445	99.9	91.2

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	168,488	0	0	0	0		0.0
400 Other Services And Charges	405	13,500	4,451	35,000	13,500	100.0	0.8
500 Intergov Srvcs/Other Interfund	508,919	0	0	0	0		0.0
600 Capital Outlays	876,243	1,251,772	274,697	463,000	1,604,600	128.2	99.2
Total Expenditures	$1,554,054	$1,265,272	$279,148	$498,000	$1,618,100	127.9	100.0

EXPLANATORY NARRATIVE

The 2009 projected budget of expenditures is $1,618,100, which is an increase from the 2008 budget of $1,265,272. $800,000 of this projected budget will be used to replace a ladder truck assigned to Fire Station #91. This truck was in the 2008 budget but was not purchased in 2008. 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 122-R&M Contractors)	To provide for incidental repairs as they arise. Ongoing annual cost of repairs.
Ladder Truck	$800,000	Fire Capital Funds (122-M&E)	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.
Staff Vehicle Replacement	$60,000	Fire Capital Funds (122-M&E)	This is a replacement of two expired staff vehicles with two new hybrid vehicles.
Snow Plow	$5,100	Fire Capital Funds (122-M&E)	This is a new plow that will attach to an existing ¾ ton pick-up.
Station 95 Storage Shed	$27,000	REET 2 Fund (122-Operating EQ)	A storage building is necessary to store apparatus where it will be safe from whether damage.
Station 91 HVAC Replacement	$18,000	REET 2 Fund (Operating EQ)	This is a continued replacement and upgrade of the outdated HVAC at Station 91.
MAKO Breathable Air Compressor Replacement	$16,000	Fire Capital (122-Operating EQ)	This is an air compressor system for the self contained breathing apparatus. This system will replace the problematic and out-dated equipment currently in place.
Mobile Data Terminal Replacement	$28,500	Fire Capital (122-Operating EQ)	Budgeted will fund the continued replacement of mobile data terminals in Fire Department vehicles.
Fire Station 94 Remodel	$600,000	REET 2 Fund Project 2265	The remodel will create separate sleeping quarters to accommodate co-ed crews and female restroom facilities.
Public Safety Communications	$50,000	Fire Capital (122-Operating EQ)	This funding will purchase a communications service monitor and fund a radio console upgrade for Public Safety Communications. Funding for this is split between Fire & Law & Justice Capital Funds.
Total	$1,618,100		

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$168,488	$0	$0	$0	$0		
480 Repairs And Maintenance	405	13,500	4,451	35,000	13,500	100.0	38.6
550 Interfund Subsidies	508,919	0	0	0	0		
600 Capital Outlays							
620 Buildings	0	0	0	0	27,000		
630 Impr Other Than Building	42,116	0	0	0	0		
640 Machinery And Equipment	398,087	1,251,772	274,697	463,000	977,600	78.1	211.1
650 Construction Projects	436,040	0	0	0	600,000		
Total	876,243	1,251,772	274,697	463,000	1,604,600	128.2	346.6
Total Expenditures - Srv Unt 122	$1,554,054	$1,265,272	$279,148	$498,000	$1,618,100	127.9	324.9
Revenues							
360 Miscellaneous Revenues	$24,000	$24,000	$18,000	$24,000	$24,000	100.0	100.0
Total Revenues - Srv Unt 122	$24,000	$24,000	$18,000	$24,000	$24,000	100.0	100.0

General Revenues

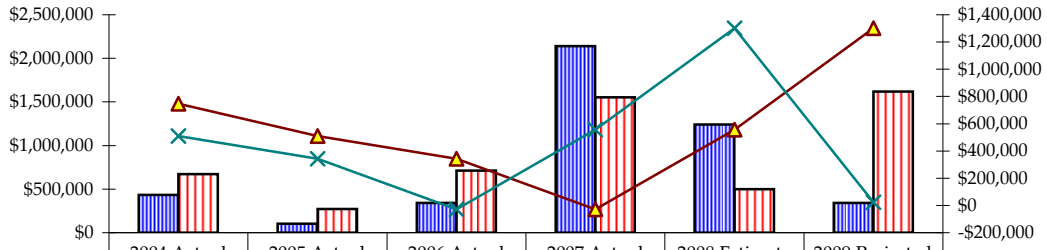
Description	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Interlocal Grant	$0	$200,000	$0
Capital Component of Reimbursements f/Other Agencies (i.e resp. to State fires)	623	2,000	2,000
Interest from investments	0	4,000	4,000
Donations / Contributions	16,572	16,572	16,572
Lease revenue from YPAC	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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
330 Intergovernmental Revenues	$135,600	$0	$0	$0	$0		
360 Miscellaneous Revenues	6,770	0	0	0	0		
Total Revenues - Srv Unt 124	$142,370	$0	$0	$0	$0		
360 Miscellaneous Revenues	$12,337	$14,016	$9,811	$14,016	$14,016	100.0	100.0
Total Revenues - Srv Unt 125	$12,337	$14,016	$9,811	$14,016	$14,016	100.0	100.0
360 Miscellaneous Revenues	$95,000	$95,000	$95,000	$95,000	$95,000	100.0	100.0
Total Revenues - Srv Unt 126	$95,000	$95,000	$95,000	$95,000	$95,000	100.0	100.0
270 Beginning Balance	($29,327)	$182,438	$556,754	$556,754	$1,300,292	712.7	233.6
330 Intergovernmental Revenues	200,660	2,000	957	2,000	2,000	100.0	100.0
360 Miscellaneous Revenues	131,339	23,072	14,293	23,072	23,072	100.0	100.0
390 Other Financing Sources	1,534,429	1,301,500	911,890	1,083,450	182,065	14.0	16.8
Total Revenues - Srv Unt 699	$1,837,101	$1,509,010	$1,483,893	$1,665,276	$1,507,429	99.9	90.5

Summary –

FIRE CAPITAL FUND FINANCIAL DATA



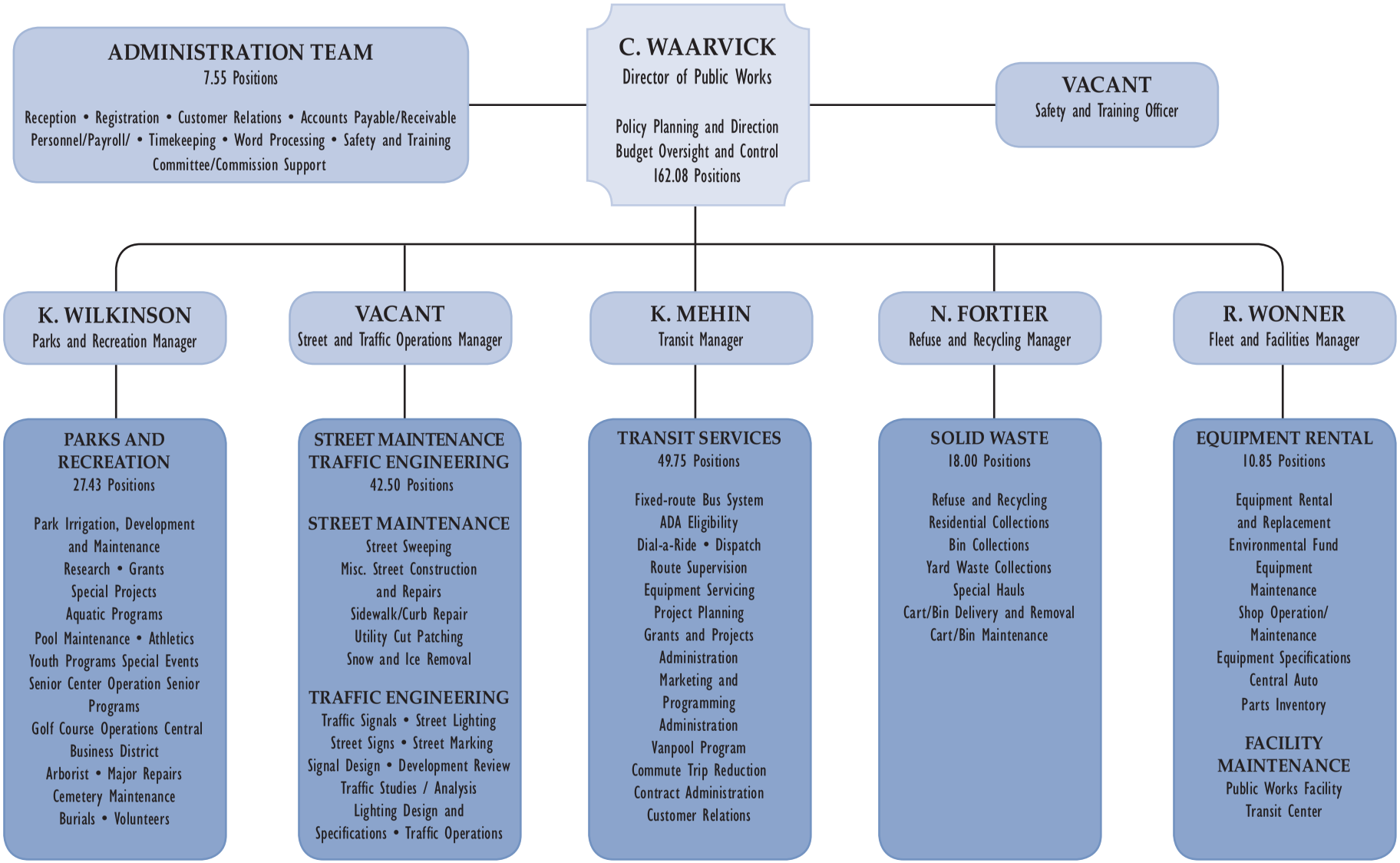
	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Projected
Revenues	$434,740	$104,430	$340,740	$2,140,135	$1,241,538	$340,153
Expenditures	$671,480	$270,984	$713,586	$1,554,054	$498,000	$1,618,100
Beg Bal	$746,815	$510,075	$343,521	-$29,325	$556,756	$1,300,294
End Bal	$510,075	$343,521	-$29,325	$556,756	$1,300,294	$22,347

Public Works Department

560 Public Works Administration
141 Streets
133 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 second year of a revitalized arterial and neighborhood street seal coating and surface rehabilitation program. Over 15 miles of arterial and 23 miles of neighborhood streets were seal coated as we transitioned into our goal of a 12-year maintenance cycle for our streets. Petroleum product availability has affected paving and restoration projects nationwide. We are awaiting the realignment of the industry in the coming months to understand how the price of petroleum products will affect our pavement preservation program in the future. Significantly, the program to address nearly 25 miles of unpaved streets begun in 2004 is complete and now all city streets in the originally identified inventory have a hard surface. Winter driving safety is an important priority for the Street Division. We continue to enhance our snow, ice, and traction program with additional de-icer capacity and snow plows. The availability of traditional salt continues to be problematic and these de-icer enhancements fill the gap well. A number of intersections with signal equipment failure were repaired or upgraded in 2008, including controller enhancements to improve corridor progression projects in 2009 for both 16th Avenue and 40th Avenue. Traffic safety continues to be a high priority for our Street Division. Radar speed signs and one portable radar detection unit have been placed in neighborhoods throughout Yakima and have been eagerly received by citizens. Residential neighborhoods continue to call frequently about speeding and other traffic safety matters. Council approved a project aiming at traffic safety in the Barge/Chestnut neighborhood and it is currently underway.

Refuse has completely changed over from manual collection to automated cart pick up. One vacant ½-time Solid Waste Maintenance Worker position has been eliminated in 2008. Council will consider two 2009 Policy Issues relating to service provision issues within Refuse. A relatively new program addressing illegal dumping in partnership with ONDS has been very successful, responding to over 250 complaints of illegal dumping. Over 1,000 property owners have been contacted regarding litter abatement from their adjacent alleys with successful clean-up results. We have also begun to contact grocery stores regarding their carts that are found distant from their stores. Many of the routes have been restructured to reflect the higher productivity of automated service and to accommodate 2,600 new customers in 2009. Finally, the fall leaf pick up program has been moved into Refuse and this year 50,000 compostable leaf bags will be given to the public to use.

Parks has continued in the role of staff lead for the Aquatic Task Force to assess the feasibility of a new Regional Aquatic Center. The spray facilities at Miller and Martin Luther King parks were installed in the summer of 2007 as part of the overall Aquatics program transition and were a big success in the 2008 season. Improvements were made to the spray facility at Miller Park after the 2008 season.

The Service Clubs Trust donated 5 parcels of land to the City at Kiwanis Park in the fall of 2008. A new skate park was completed at Upper Kiwanis in October, much to the anticipation of many youthful talents. They had outgrown the challenge of the skatepark at Chesterly. The remaining phase of the Kiwanis Park Master Plan includes soccer and/or Youth Baseball, parking, volleyball and basketball, a playground and other Title 12 amenities in the northwest portion of the park. The City received a $500,000 Recreation and Conservation (ROC) grant to fund a significant initial element of these remaining projects in the Kiwanis Park Master Plan. Local service groups are playing a significant role in accomplishing these projects. The City re-applied for a new 3 year AmeriCorps grant for continued after school programs for youth at risk. Finally, a new Parks and Recreation Manager was recruited to fill the vacancy left when Denise Nichols retired at mid-year.

Transit continues to provide service to Selah. Union Gap passed their sales tax issue, contracted with the City for transit service, and then abruptly terminated the contract in favor of providing their own service. Four new buses will be incorporated into the Transit fleet in early 2009 and a commensurate number of older buses will be removed. Due to significant staff research and analysis, the federal assistance for Transit continues to grow, helping to support the local 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, more complete video coverage on buses, the ability to track buses on route through GPS by our Dispatch crew and the public at large through the Internet, and computer aided stop announcements on the buses ahead of the federal deadline to implement such a system. Transit's Van Pool program continues to grow with nearly 25 vans out to service. Total ridership has risen significantly in response to growth in service area and rise in fuel prices.

The 2008 Equipment Rental vehicle replacement budget reflects continued careful analysis of fleet condition and use. This careful replacement of worn-out vehicles complements new management and maintenance strategies, leading to a significant decrease in hourly rates for vehicle maintenance. We are restoring and/or replacing selected asphalt surfaces around the Public Works complex in 2008 and 2009. It has significantly deteriorated from the long use and heavy equipment on its road surface.

It has been a privilege to participate in the public element of the revitalizations of Downtown Yakima. I have worked closely with the Committee for Downtown Yakima as they have been assuming more and more of the downtown maintenance activities through the new DYBID. I look forward to assisting the City Council in the development of a 2009 Legislative package for Year Four of the Downtown Yakima Futures Initiative Master Plan. This tentatively includes improvements to the cross streets on either side of Yakima Avenue, "A" Street, improved connectivity to the Convention Center and hotels in the area, and short term Convention Center Improvements.

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 2009.

CITY OF *Yakima*

PUBLIC WORKS

2009 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 FTEs of 17.65 to the FTEs proposed in the 2009 Budget of 9.772. This drop in FTEs 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 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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)	.50	.50	.50
	Officer support (Safety - Temporary)	.02	.02	.02
7121	Department Assistant I (Temporary DA I) (1)	.43	.43	.25
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	.45	.45
13601	Building Superintendent	1.00	1.00	1.00
Total Personnel		**10.25**	**9.95**	**9.77** (2)

(1) Temporary assistance to provide coverage for regular employee absences/peak time workflow.
(2) Total permanent budgeted positions: 9.05

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
633 Facility Maintenance	$544,515	$551,041	$364,654	$522,997	$548,918	99.6	105.0
639 Administration	519,450	591,584	411,308	568,116	607,858	102.8	107.0
640 Safety And Training	37,288	62,838	36,446	61,440	42,042	66.9	68.4
641 Insurance And Bonds	30,300	0	0	0	0		
Total Expenditures	$1,131,552	$1,205,464	$812,408	$1,152,553	$1,198,818	99.5	104
Revenue Summary By Service Unit							
633 Facility Maintenance	$542,665	$550,805	$413,101	$550,805	$561,821	102	102
639 Administration	608,700	639,135	479,350	639,135	658,309	103	103
699 General Revenues	115,857	136,791	135,669	135,669	173,056	126.5	127.6
Total Revenues	$1,267,222	$1,326,731	$1,028,120	$1,325,609	$1,393,186	105	105.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	467,331	493,054	345,147	475,011	493,878	100.2	41.2
200 Personnel Benefits	128,739	151,263	94,492	151,290	149,683	99.0	12.5
Sub-Total Salaries and Benefits	596,069	644,317	439,639	626,301	643,561	99.9	53.7
300 Supplies	65,817	72,370	49,282	67,370	72,780	100.6	6.1
400 Other Services And Charges	413,047	431,849	273,634	402,004	426,305	98.7	35.6
900 Interfund Payment For Svcs	56,619	56,928	49,853	56,878	56,172	98.7	4.7
Total Expenditures	$1,131,552	$1,205,464	$812,408	$1,152,553	$1,198,818	99.5	100.0

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 $129,710 for 2009, this line item shows an increase of $2,939 or 2.3% over the amended budget of $126,771. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 $39,878 for 2009, this line item shows an increase of $5,607 or 16.4% over the 2008 year-end estimate and 2008 amended budget of $34,271. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – Budgeted at $37,977 for 2009, these line items show an increase of $2,349 or 6.6% over the 2008 year-end estimate of $35,628 and an increase of $349 or 0.9% from the 2008 amended budget of $37,628. 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 2009, this line item shows an increase of $1,500 over the 2008 year-end estimate of $0 and no change over the 2008 amended budget of $1,500. Professional services expenditures include fees for special human resources and technical engineering issues.

Account 490 Miscellaneous – Budgeted at $5,000 for 2009, this line item shows a $3,000 increase over the 2008 year-end estimate of $2,000 but is unchanged from the 2008 amended budget of $5,000. Miscellaneous expenditures include staff recruitment costs, workshop registrations, and freight charges.

Summary – Total expenditures for 2009 for this service unit are budgeted at $548,918. This is an increase of $25,921, or 5.0%, from the 2008 year-end estimate of $522,997 and is $2,123, or .4%, below the 2008 amended budget of $551,041. Total revenue is budgeted at $561,821 for 2009, or a 2.0% increase from the 2008 year-end estimate and the 2008 amended budget amount of $550,805.

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	2008 Amended Budget	% of Total Budget	2009 Proposed Budget	% of Total Budget	2009 Proposed vs. 2008 Amended
Parks	$54,029	10%	$55,110	10%	2.0%
Street and Traffic Engineering	148,965	27%	151,943	27%	2.0%
Irrigation	6,418	1%	6,546	1%	2.0%
Transit	86,090	16%	87,812	16%	2.0%
Refuse	41,627	8%	42,460	8%	2.0%
Water	84,151	15%	85,834	15%	2.0%
Equipment Rental	129,525	23%	132,116	23%	2.0%
Total	$550,805	100.00%	$561,821	100.00%	2.0%

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$115,357	$116,771	$80,601	$110,727	$119,710	102.5	108.1
120 Overtime	10,082	10,000	10,611	11,000	10,000	100.0	90.9
Total	125,440	126,771	91,212	121,727	129,710	102.3	106.6
200 Personnel Benefits	34,211	34,271	22,504	34,271	39,878	116.4	116.4
300 Supplies							
310 Office & Operating Supplies	32,384	31,230	25,298	31,230	31,230	100.0	100.0
320 Fuel Consumed	787	1,398	982	1,398	1,747	125.0	125.0
350 Small Tools And Equipment	1,674	5,000	815	3,000	5,000	100.0	166.7
Total	34,845	37,628	27,095	35,628	37,977	100.9	106.6
400 Other Services And Charges							
410 Professional Services	0	1,500	0	0	1,500	100.0	
420 Communications	445	437	294	437	450	103.0	103.0
430 Transportation/Training	729	500	686	1,000	500	100.0	50.0
470 Public Utility Services	228,515	255,935	152,770	235,935	244,903	95.7	103.8
480 Repairs And Maintenance	116,300	88,000	69,101	91,000	88,000	100.0	96.7
490 Miscellaneous	461	5,000	849	2,000	5,000	100.0	250.0
Total	346,450	351,372	223,700	330,372	340,353	96.9	103.0
950 Interfund Opt Rental & Lease	3,569	1,000	142	1,000	1,000	100.0	100.0
Total Expenditures - Srv Unt 633	$544,515	$551,041	$364,654	$522,997	$548,918	99.6	105.0
Revenues							
360 Miscellaneous Revenues	$542,665	$550,805	$413,101	$550,805	$561,821	102.0	102.0
Total Revenues - Srv Unt 633	$542,665	$550,805	$413,101	$550,805	$561,821	102.0	102.0

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 $340,702 for 2009, this line item shows an increase of $21,620 or 6.8% over the 2008 year-end estimate of $319,082 and an increase of $29,107 or 3.4% over the 2008 amended budget of $332,595. 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 $101,211 for 2009, this line shows an increase of $3,749 or 3.9% over the 2008 year-end estimate and the 2008 amended budget of $97,462. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – Budgeted at $31,303 for 2009, this line shows an increase of $3,060 or 10.8% over the 2008 year-end estimate of $28,243 but only $60 or 0.2% over the 2008 amended budget of $31,243. Supplies include: routine office supplies, pens, pencils, erasers; calendars; printer and copier paper; binders; and highlighters.

Account 400 Other Services and Charges – Budgeted at $79,470 for 2009, this line item shows an increase of $12,019 or 17.8% over the 2008 year-end estimate of $67,451 and an increase of $5,113 or 6.9% over the 2008 amended budget amount of $74,357. The increase from the 2008 budget to the 2009 budget is due almost entirely to the addition of Stormwater fees.

Account 410 Professional Services – Consists of office equipment maintenance services, desktop publishing projects and special human resources services.

Account 420 Communications – Budgeted at $55,970 for 2009, these expenditures include primarily telephone costs ($52,715), cell phone and postage costs. This is a $6,719, or 13.6%, increase over the 2008 year-end estimate of $49,251 but is only $113 more than the 2008 amended budget of $55,857.

Account 430 Transportation – The following chart shows some of the major activities supported by this account. The 2009 budget amount of $1,500 is unchanged from the 2008 year-end estimate and the 2008 amended budget.

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 2009, this line item is unchanged from the 2008 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 2009.

Account 900 Interfund Payment for Services – Budgeted at $55,172 for 2009, this line item shows a decrease of $706, or 1.3%, under the 2008 year-end estimate.

Accounts 340 Charges for Services and 360 Miscellaneous Revenues – Budgeted at $658,309 for 2009, this line item is $19,174 or 3.0% over the 2008 year-end estimate and 2008 amended budget of $639,135. This revenue budget line item is established at a level sufficient to offset the projected costs for providing service under Administration Service Units 639 and 640.

The revenue source for Service Units 639 and 640 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 2007 Budget	2008 Assessment	% of Total Budget	2009 Proposed Assessment	% of Total Budget
(131) Parks and Recreation	3%	$209,983	33%	$216,284	33%
(141) Streets & Traffic Engineering	3%	121,121	19%	124,754	19%
(144) Cemetery	3%	28,655	4%	29,514	4%
(462) Transit	3%	64,472	10%	66,406	10%
(471) Refuse and Recycling	3%	100,289	16%	103,297	16%
(551) Equipment Rental and Revolving	3%	114,616	18%	118,054	18%
Total Budget:	3%	639,136	100%	$658,309	100%

Summary – In total, the expenditures line items budgeted for 2009 at $607,858 show an increase of $39,742 or 7.0% from the 2008 year-end estimate of $568,116, and an increase of $16,274 or 2.8% from the 2008 amended budget amount of $591,584.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$317,643	$330,095	$226,712	$318,082	$337,482	102.2	106.1
120 Overtime	208	2,500	1,558	1,000	2,500	100.0	250.0
130 Special Pay	0	0	180	0	720		
Total	317,851	332,595	228,449	319,082	340,702	102.4	106.8
200 Personnel Benefits	87,885	97,462	65,541	97,462	101,211	103.9	103.9
300 Supplies							
310 Office & Operating Supplies	16,386	16,000	13,326	16,000	16,000	100.0	100.0
320 Fuel Consumed	0	243	0	243	303	125.0	125.0
350 Small Tools And Equipment	12,106	15,000	6,291	12,000	15,000	100.0	125.0
Total	28,492	31,243	19,617	28,243	31,303	100.2	110.8
400 Other Services And Charges							
410 Professional Services	5,602	2,500	1,681	2,500	2,500	100.0	100.0
420 Communications	45,671	55,857	30,278	49,251	55,970	100.2	113.6
430 Transportation/Training	302	1,500	1,258	1,500	1,500	100.0	100.0
440 Advertising	0	500	0	0	500	100.0	
470 Public Utility Services	0	0	2,411	2,500	5,000		200.0
480 Repairs And Maintenance	5,464	4,500	1,517	3,000	4,500	100.0	150.0
490 Miscellaneous	5,433	9,500	10,845	8,700	9,500	100.0	109.2
Total	62,472	74,357	47,990	67,451	79,470	106.9	117.8
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	22,750	24,113	17,896	24,063	21,766	90.3	90.5
960 Interfund Insurance Svcs	0	31,815	31,815	31,815	33,406	105.0	105.0
Total	22,750	55,928	49,711	55,878	55,172	98.7	98.7
Total Expenditures - Srv Unt 639	$519,450	$591,584	$411,308	$568,116	$607,858	102.8	107.0
Revenues							
340 Charges For Goods & Svcs	$608,700	$639,135	$479,350	$639,135	$658,309	103.0	103.0
Total Revenues - Srv Unt 639	$608,700	$639,135	$479,350	$639,135	$658,309	103.0	103.0

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 previously employed in this position retired in early 2008. Recruiting for the position is an important priority for the Department.

Account 100 Salaries and Wages – Budgeted at $23,466 for 2009, this line item shows a decrease of $10,737 or 31.4% from the 2008 year-end estimate of $34,203 and a decrease of $10,222 or 30.3% from the 2008 amended budget of $33,688. This service unit funds 50% of the Safety and Training Officer position. The remaining 50% comes from the Transit Division. The 2009 decrease is primarily due to the retirement cashout (nearly $7,000) paid in 2008. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 $8,593 for 2009, this line item shows a decrease of $10,965 or 56.1% from the 2008 year-end estimate of $19,558. This is due to the approximately $12,000 PERS Excess Comp payment to the State for a PERS I retirement, to be paid in 2008. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – Budgeted at $3,500 for 2009, this account is unchanged from the 2008 year-end estimate and the 2008 amended budget.

Account 400 Other Services and Charges – Budgeted at $6,483 for 2009, this line item shows an increase of $2,303 or 55.1% from the 2008 year-end estimate of $4,180 and an increase of $364 or 5.9% from the 2008 amended budget amount of $6,119.

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 $42,042 for 2009, this service unit shows a decrease of $19,398 or 31.6% from the 2008 year-end estimate of $61,440 and a decrease of $20,796 or 33.1% from the 2008 amended budget amount of $62,838.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$23,944	$25,814	$16,930	$25,403	$22,466	87.0	88.4
120 Overtime	96	1,000	1,205	1,500	1,000	100.0	66.7
140 Retirement/Term Cashout	0	6,874	7,350	7,300	0	0.0	0.0
Total	24,040	33,688	25,486	34,203	23,466	69.7	68.6
200 Personnel Benefits	6,643	19,531	6,447	19,558	8,593	44.0	43.9
300 Supplies							
310 Office & Operating Supplies	1,156	1,000	858	1,000	1,000	100.0	100.0
350 Small Tools And Equipment	1,324	2,500	1,712	2,500	2,500	100.0	100.0
Total	2,480	3,500	2,570	3,500	3,500	100.0	100.0
400 Other Services And Charges							
410 Professional Services	627	1,000	135	700	1,000	100.0	142.9
420 Communications	1,451	919	892	1,280	1,283	139.6	100.3
430 Transportation/Training	622	600	142	600	600	100.0	100.0
490 Miscellaneous	1,425	3,600	775	1,600	3,600	100.0	225.0
Total	4,124	6,119	1,943	4,180	6,483	105.9	155.1
Total Expenditures - Srv Unt 640	$37,288	$62,838	$36,446	$61,440	$42,042	66.9	68.4

Revenues

Summary – Budgeted at $1,220,130 for 2009, these revenue line items show an increase of $30,190 or 2.5% from the 2008 year-end estimate and the 2008 amended budget of $1,189,940.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$115,890	$136,791	$135,669	$135,669	$173,056	126.5	127.6
360 Miscellaneous Revenues	(34)	0	0	0	0		
Total Revenues - Srv Unt 699	$115,857	$136,791	$135,669	$135,669	$173,056	126.5	127.6

Director of Public Works: Chris Waarvick

Division:
Streets – 141

Street & Traffic Operations Manager:
Vacant

DEFINITION

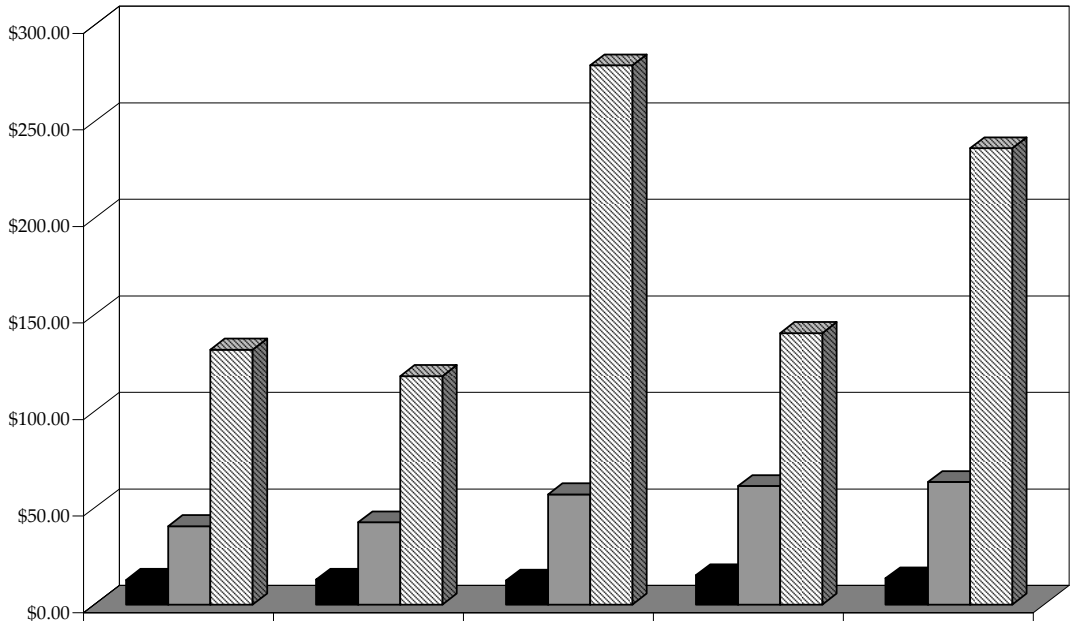
The Street Operations Division is responsible for street surface preservation, maintenance, repairs, sweeping, snow and ice control, and other seasonal service programs dedicated to the health, safety and welfare of our citizens. Street operations staff maintain over 352-miles of public streets and 44-miles of alleys under the authority of the City. The Street and Traffic Operations Division takes a great deal of pride in preserving and maintaining Yakima's $240 million 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.

Maintenance of the street and related infrastructure is the primary function of the Street and Traffic Operations Division. Activities include 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.

In 2008 the rising cost of materials and fuel presented significant challenges to service delivery and maintenance tasks within budget constraints. A nationwide shortage of some oil based materials caused the delivered price of tar and chip-seal oil (CRS 2P) to increase 2 and 3-fold in the last year. Planning for an adequate supply inventory of necessary materials is critical in service delivery and holding down costs.

The following chart demonstrates the volatile prices for commodities statewide. This chart represents the bid price fluctuation and escalation for raw materials published by the Washington State Department of Transportation in August 2008.

WSDOT UNIT BID PRICES



	2004	2005	2006	2007	2008
Rock (tn)	$12.78	$12.82	$12.49	$15.15	$13.53
Asphalt (tn)	$40.59	$42.64	$57.12	$61.36	$63.43
Cement (cy)	$132.02	$118.36	$279.28	$140.65	$236.27

Much of the success of the street maintenance program is measured by citizens in the handling of snow and ice during and after storm conditions. The goal of the street maintenance crew in snow and ice control is to provide citizens a reasonably safe and passable road surface, in a timely manner. 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. Snow removal programs are initiated by the city when specific snow depths are reached and weather forecasts indicate that temperatures will be remaining below freezing. De-icing material can be applied in a pro-active mode to reduce ice conditions.

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 Classified streets and the 254-miles of residential streets. This program objective is to ensure that asphalt streets are kept in good condition and prevent sections from failing. Tasks include 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 yearly to purchase materials required for this program.

In addition, the crew repairs street sections with failing areas or potholes throughout the city of Yakima. Focused projects this year included North 8th Street between Lincoln Avenue and Martin Luther King Blvd and portions of 16th Avenue in the vicinity of Tieton Drive where the surface was 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 (DOC) and private concrete companies. The DOC crew performs weed removal, hand sweeping and litter removal along the classified streets in Yakima. The cost for the crew in 2008 was $72,000 but projected to increase to $85,000 to cover administrative charges from Yakima County. 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 provides a limited fund for the sharing of costs of 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 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	.42	.19
8610	Labor Helper (Temporary)	.05	.05	.05
Total Personnel		**27.38**	**26.97**	**26.74**

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
224 Street Cleaning	$285,687	$424,759	$289,207	$371,397	$347,085	81.7	93.5
521 Street Maintenance	1,963,672	2,191,846	1,532,784	2,092,657	2,317,371	105.7	110.7
522 Pedestrian & Bikeway Maint	176,386	251,751	132,273	218,330	165,096	65.6	75.6
524 Snow And Ice Control	409,588	428,561	207,433	422,889	415,739	97	98.3
529 Administration	228,556	246,277	161,950	206,324	251,133	102	121.7
645 Interfund Distribution	317,188	272,303	205,503	272,303	210,942	77.5	77.5
Total Expenditures	$3,381,076	$3,815,498	$2,529,151	$3,583,900	$3,707,367	97.2	103.5

Revenue Summary By Service Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
521 Street Maintenance	$1,381,901	$1,438,760	$959,847	$1,308,760	$1,358,760	94.4	103.8
522 Pedestrian & Bikeway Maint	11,676	0	1,700	1,200	0		0
645 Interfund Distribution	0	0	0	0	25,000		
699 General Revenues	5,202,984	5,339,266	3,775,274	5,676,271	5,521,637	103.4	97.3
Total Revenues	$6,596,560	$6,778,026	$4,736,821	$6,986,231	$6,905,397	101.9	98.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,111,772	1,333,264	834,074	1,127,684	1,352,458	101.4	36.5
200 Personnel Benefits	385,934	483,358	301,477	482,268	504,740	104.4	13.6
Sub-Total Salaries and Benefits	1,497,707	1,816,622	1,135,551	1,609,952	1,857,198	102.2	50.1
300 Supplies	562,555	537,312	398,592	562,185	553,522	103.0	14.9
400 Other Services And Charges	174,267	337,383	148,200	262,583	217,152	64.4	5.9
500 Intergov Srvcs/Other Interfund	317,239	231,603	205,543	231,603	177,642	76.7	4.8
600 Capital Outlays	0	66,800	0	66,800	33,400	50.0	0.9
900 Interfund Payment For Svcs	829,308	825,777	641,265	850,777	868,452	105.2	23.4
Total Expenditures	$3,381,076	$3,815,498	$2,529,151	$3,583,900	$3,707,367	97.2	100.0

EXPLANATORY NARRATIVE

Street Maintenance work concentrated on several key program areas that provide major community services. Street cleaning services operate largely during the day although a limited 3- person night crew was initiated in April 2008 in order to sweep the Arterial Streets and conduct other repair work when traffic conditions are light. One need identified in 2008 was an increased focus on weed control along Arterial Streets. In 2009 a more aggressive weed control campaign may alter some of the tasks of the crew in order to balance staff resources.

Pavement surface maintenance programs of the Street Division since 2005 have improved nearly 90 linear miles (35%) of neighborhood streets. Over 21 linear miles (22%) of Arterial Streets have been surface treated since 2007. In 2008, 22.7 miles of residential streets received extensive preventative maintenance measures. These streets were crack-filled, patched and chip sealed. The 2008 targeted Neighborhood areas were in two residential neighborhoods bordered by (1) Nob Hill, 16th Avenue, 32nd Avenue and Washington Avenue; and (2) 16th Avenue, 6th Avenue, Fruitvale Boulevard and Lincoln Avenue . In addition, the Arterial Chip Seal Program was completed on 15.5 miles of streets, including 72nd Avenue, 80th Avenue, Castlevale Road and Powerhouse Road.

In response to clean air requirements and citizen concerns, the Bituminous Surface Treatment (BST) Program for unpaved streets was initiated in 2003 and has successfully placed an interim hard surface on over 20 miles of unpaved roads.

Salary And Benefits – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09

for AFSCME represented employees (an average of 5%), 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 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Service Unit 224 – Street Cleaning

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 224			
Maintenance Miles of Paved Streets	352	352	355
Sweeper Material (Tons)	12,000	15,000	15,000

Account 110 Salaries and Wages –This line item reflects a decrease of $9,430 or 7.2% from the 2008 Estimated Year-End Budget of $130,668 to the 2009 Projected Budget of $121,238. The decrease reflects a shifting of salaries for the four new hires from this service unit into other work units.

Account 400 Landfill Charges – This line item for 2009 reflects an increase of 5 % from the 2008 projected year-end estimate of $33,000 to $34,650 due to the landfill price increases.

Account 950 Rentals/M&O Garage – This line item for 2009 reflects an increase of $18,918 from the 2008 Estimated Year-End Budget of $124,163. The 2009 estimate of $143,081 is a 15.24% increase. The increase is the result of projected equipment maintenance charges for 2009 as provided by the Fleet Maintenance Manager.

Summary – Total expenditures for Service Unit 224 are budgeted for 2009 at $347,085. The decrease is $24,311 or 7.0% from the 2008 Estimated Year-End Budget of $371,397.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$97,207	$174,655	$114,680	$126,293	$116,863	66.9	92.5
120 Overtime	801	2,000	1,134	2,000	2,000	100.0	100.0
130 Special Pay	2,612	2,375	1,284	2,375	2,375	100.0	100.0
Total	100,619	179,030	117,098	130,668	121,238	67.7	92.8
200 Personnel Benefits	40,428	70,566	44,950	70,566	48,117	68.2	68.2
310 Office & Operating Supplies	787	0	0	0	0		
470 Public Utility Services	22,778	51,000	34,036	46,000	34,650	67.9	75.3
950 Interfund Opt Rental & Lease	121,074	124,163	93,122	124,163	143,081	115.2	115.2
Total Expenditures - Srv Unt 224	$285,687	$424,759	$289,207	$371,397	$347,085	81.7	93.5

Service Unit 521 – Street Maintenance

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 521			
Miles of Paved Street Maintained	352	352	355
Miles Sealed Residential	20.1	22.7	24.5
Sealcoated Arterials Lane Miles	5.9	15.5	9
Miles Crack Filled and Level Coursed	50	50	50
Miles of Dirt Streets and Alleys Graded/Graveled	29	26	26
Miles of Bituminous Surface Treatment on Unpaved Streets	3.1	0	0
Dust Abatement Tons of Material Applied	15	15	15

This is the primary service unit for the Street Operation Division including the tasks of general maintenance, work on street shoulders and drains, vegetation control, litter control work for other divisions. This budget includes the only line item for fuel used in all street operations. Four vacant positions were authorized in the division for 2008. However, the positions were not fully staffed until August 2008 that provided salary savings, but left some work tasks under-staffed for the majority of the year.

Account 110 Salaries and Wages – This line item for 2009 is budgeted at $947,219 and has increased $187,879 or 24.7% from the 2008 projected year-end estimate of $759,340. The increase is due to the vacancies that were not filled until late in 2008 and the above mentioned changes.

Account 120 Overtime – This line item is budgeted in 2009 at $14,400. Overtime costs vary year-to-year and are heavily determined by call-outs from the Police and Fire Departments. Overtime costs for 2008 are estimated at $12,400.

Account 200 Personnel Benefits – This line item for 2009 is $359,697 and reflects an increase of $42,947 or 13.6% above the 2008 Estimated Year-End Budget of $316,750. The reasons for the increase are discussed above.

Account 300 Supplies – This line item for 2009 is $424,122 and reflects a 4% increase of $16,337 from the 2008 amended budget of $407,785. This budget is the result of cost containment measures. Supplies include items such as fuel, asphalt, CRS2P oil, aggregate, chip seal rock, as well as picks, YVRCAA Permits, hammers, survey hubs, traffic control signs, propane, grease, shovels, first aid supplies, gloves, cleaning agents, and cut-off paper. The price increases of oil based products has stressed the budget in this area. We have little reserve materials in many of these commodities.

Account 320 Fuel – This line item for 2009 is $179,712 which represents a 10% increase over the 2008 amended budget of $163,375.

Account 950 Interfund Opt. Rentals and Leases – This line item for 2009 is an $8,361 or a 1.5% decrease from the 2008 year-end estimate of $554,588 to $546,227. The decrease 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.

Summary – This service unit reflects a 10.7% increase over the 2008 amended budget of $2,092,657 to $2,317,371 for 2009. The projected increase is largely due to the delayed hiring of 4 staff members late in 2008.

Account 330 Intergovernmental Revenue – State Gas Tax revenue for 2009 is estimated at $1,350,000. This source of revenue is based on a state per capita formula and has increased 3.9% from the 2008 projected year-end budget of $1,300,000.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$700,674	$834,494	$548,891	$732,701	$920,811	110.3	125.7
120 Overtime	19,101	16,400	4,318	12,400	14,400	87.8	116.1
130 Special Pay	25,275	12,008	14,663	14,239	12,008	100.0	84.3
140 Retirement/Term Cashout	5,909	0	0	0	0		
Total	750,959	862,902	567,872	759,340	947,219	109.8	124.7
200 Personnel Benefits							
200 Personnel Benefits	263,216	315,500	202,224	315,500	358,447	113.6	113.6
280 Clothing And Miscellaneous	1,071	1,250	2,755	1,250	1,250	100.0	100.0
Total	264,287	316,750	204,979	316,750	359,697	113.6	113.6
300 Supplies							
310 Office & Operating Supplies	242,361	236,537	229,764	236,410	236,410	100.0	100.0
320 Fuel Consumed	119,456	163,375	113,365	163,375	179,712	110.0	110.0
350 Small Tools And Equipment	3,713	8,000	3,964	8,000	8,000	100.0	100.0
Total	365,530	407,912	347,094	407,785	424,122	104.0	104.0
400 Other Services And Charges							
410 Professional Services	10,993	35,700	4,790	32,200	12,000	33.6	37.3
420 Communications	4,493	4,244	3,610	4,244	4,356	102.6	102.6
430 Transportation/Training	689	950	352	950	950	100.0	100.0
450 Operating Rentals & Leases	15,783	29,000	5,671	12,000	18,000	62.1	150.0
470 Public Utility Services	2,673	0	0	0	0		
480 Repairs And Maintenance	664	2,500	271	2,500	2,500	100.0	100.0
490 Miscellaneous	3,151	2,200	3,446	2,200	2,200	100.0	100.0
Total	38,446	74,594	18,140	54,094	40,006	53.6	74.0
530 State/County Taxes & Assmt	51	100	40	100	100	100.0	100.0
950 Interfund Opt Rental & Lease	544,399	529,588	394,659	554,588	546,227	103.1	98.5
Total Expenditures - Srv Unt 521	$1,963,672	$2,191,846	$1,532,784	$2,092,657	$2,317,371	105.7	110.7
Revenues							
330 Intergovernmental Revenues	$1,374,901	$1,430,000	$959,847	$1,300,000	$1,350,000	94.4	103.9
340 Charges For Goods & Svcs	7,000	8,760	0	8,760	8,760	100.0	100.0
Total Revenues - Srv Unt 521	$1,381,901	$1,438,760	$959,847	$1,308,760	$1,358,760	94.4	103.8

Service Unit 522 – Pedestrian / Bikeway Maintenance

This service unit covers pedestrian and bikeway maintenance, as well as sidewalk maintenance adjacent to City-owned facilities. Weed control along Arterial streets was a significant citizen complaint in 2008. The program is largely accomplished using a contract with Department of Corrections that will increase due to County service charges increases. Additionally, in 2008 funds from gas tax revenues 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 – The 2009 budget for this line item of $104,000 is a 14% reduction of $18,000 from the 2008 year end budget of $122,000. Two programs are reflected in "Professional Services" within this work unit including $72,000 (in 2008) for contracted weed control service by Yakima Department of Corrections (DOC) and the City's Shared-Cost Sidewalk Program which assists private property owners with repairs/replacement of sidewalks. The DOC contract is expected to increase in 2009 from $72,000 to $85,000 (an increase of $13,000 or 18%). The sidewalk cost-sharing program will be reduced from $50,000 to $19,000 (a reduction of $31,000 or 62%) as a cost-containment measure.

Summary – This service unit for 2009 has decreased expenditures of $53,233 or 24.4% from the 2008 amended budget of $218,329 to $165,096. The decrease is a cost containment measure.

Dept 141 Street	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2007	2008 Amended	2008 Actual	2008 Estimated	2009 Projected	% Chng from	% Chng from
Expenses	Actual	Budget	9/30/2008	Year-End	Budget	2 to 5	4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$48,658	$56,152	$27,957	$41,358	$38,792	69.1	93.8
120 Overtime	1,060	200	414	200	200	100.0	100.0
130 Special Pay	1,910	2,302	1,087	2,302	2,302	100.0	100.0
140 Retirement/Term Cashout	5,241	0	0	0	0		
Total	56,869	58,654	29,458	43,860	41,294	70.4	94.2
200 Personnel Benefits	18,761	22,470	10,775	22,470	15,803	70.3	70.3
310 Office & Operating Supplies	0	4,000	0	4,000	4,000	100.0	100.0
410 Professional Services	100,756	140,628	92,040	122,000	104,000	74.0	85.3
550 Interfund Subsidies	0	26,000	0	26,000	0	0.0	0.0
Total Expenditures - Srv Unt 522	$176,386	$251,751	$132,273	$218,330	$165,096	65.6	75.6
Revenues							
340 Charges For Goods & Svcs	$11,676	$0	$1,700	$1,200	$0		0.0
Total Revenues - Srv Unt 522	$11,676	$0	$1,700	$1,200	$0		0.0

Service Unit 524 – Snow and Ice Control

Snow and ice control services will vary in magnitude from year to year as weather conditions change. Service delivery is often necessary in the early hours of morning which requires overtime for city personnel.

Account 110 Salaries and Wages – This line item for 2009 has increased $14,069 or 7.7% from the 2008 projected year-end budget of $183,816 to 197,885. Salary increases are discussed earlier in the narrative.

Account 120 Overtime – This line item will remain constant in 2009 at $35,000 with no increase over the 2008 budget.

Account 310 Office and Operating Supplies – This line item for 2008 Estimated Year-end Budget is $150,350. The funds cover expenses for traction sand, bulk rock salt and liquid anti-icing materials. Material costs especially salt and de-icing materials vary widely based on winter demands. This line item varies greatly each year, as it is based on weather conditions.

Account 410 Professional Services – The 2009 Budget is $30,000 which is a $2,000 reduction (6.3%) from the 2008 year end estimate f $32,000. 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.

Summary – This service unit for 2009 at $415,739 reflects a decrease of $7,152 or 1.7% from the 2008 year-end budget estimate of $422,889. The actual cost varies greatly due to weather conditions.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$113,934	$143,716	$96,173	$143,716	$157,785	109.8	109.8
120 Overtime	39,107	35,000	16,896	35,000	35,000	100.0	100.0
130 Special Pay	4,972	5,100	2,852	5,100	5,100	100.0	100.0
140 Retirement/Term Cashout	167	0	0	0	0		
Total	158,179	183,816	115,920	183,816	197,885	107.7	107.7
200 Personnel Benefits	53,577	56,723	40,015	56,723	62,504	110.2	110.2
310 Office & Operating Supplies	196,239	125,350	51,498	150,350	125,350	100.0	83.4
410 Professional Services	1,593	62,672	0	32,000	30,000	47.9	93.8
Total Expenditures - Srv Unt 524	$409,588	$428,561	$207,433	$422,889	$415,739	97.0	98.3

Service Unit 529 – Administration

This service unit is for management services for Street Operations, as well as inter-fund charges for insurance and Public Works Administration. In 2008, one-half of the Street and Traffic Operations Manager expenses were shared with Traffic Engineering/Traffic Operations. The 2009 budget continues that practice. The Division Manager position has been vacant since February, 2008. This service unit for 2009 has increased from the 2008 amended budget of $206,324 to $251,133 due largely to salary savings in 2008.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$45,145	$48,862	$3,725	$10,000	$44,823	91.7	448.2
200 Personnel Benefits	8,882	16,849	758	15,759	18,619	110.5	118.2
310 Office & Operating Supplies	0	50	0	50	50	100.0	100.0
400 Other Services And Charges							
410 Professional Services	10,326	5,000	3,675	5,000	5,000	100.0	100.0
420 Communications	17	194	11	194	202	104.0	104.0
430 Transportation/Training	68	950	0	950	950	100.0	100.0
490 Miscellaneous	284	2,345	297	2,345	2,345	100.0	100.0
Total	10,694	8,489	3,983	8,489	8,497	100.1	100.1
900 Interfund Payment For Svcs							
960 Interfund Insurance Svcs	93,198	97,857	97,857	97,857	102,750	105.0	105.0
990 Interfund Admin Charges	70,637	74,169	55,626	74,169	76,394	103.0	103.0
Total	93,198	172,026	153,483	172,026	179,144	104.1	104.1
Total Expenditures - Srv Unt 529	$228,556	$246,277	$161,950	$206,324	$251,133	102.0	121.7

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 2000 overlay program debt service, debt retired in 2010 ($20,000); River Road – 16th Avenue to Fruitvale ($94,000). The total 2009 debt service is $210,942.

Account 630 Improvement other than Buildings – This line item in 2009 for $33,400 is the Street Division's payment toward the Pavement Rehabilitation Project for the Public Works Complex.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$317,188	$205,503	$205,503	$205,503	$177,542	86.4	86.4
630 Impr Other Than Building	0	66,800	0	66,800	33,400	50.0	50.0
Total Expenditures - Srv Unt 645	$317,188	$272,303	$205,503	$272,303	$210,942	77.5	77.5
Revenues							
390 Other Financing Sources	$0	$0	$0	$0	$25,000		
Total Revenues - Srv Unt 645	$0	$0	$0	$0	$25,000		

Service Unit 699 – General Revenues

Account 270 Estimated Beginning Fund Balance – The 2009 estimated beginning fund balance is budgeted at $1,147,587. This amount is a function of 2008 year-end estimates beginning balance, plus estimated revenues, less estimated expenditures. The 2009 projected beginning balance is an 8.4% increase from the 2008 beginning balance of $1,059,014.

Account 310 Taxes – Revenue from this line item has increased 2.2% or $93,798. This revenue source is from Property Tax allocations and is budgeted in 2009 at $4,314,000.

Account 360 Miscellaneous Revenue – This line item is projected to remain constant at the 2008 projected year-end budget of $60,500. This revenue source is largely interest income.

Summary – General revenues for 2009 are estimated to decrease $154,634 or 2.7% from the 2008 projected year-end budget of $5,676,271 to $5,521,637.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$1,064,222	$1,059,014	$1,386,069	$1,386,069	$1,147,587	108.4	82.8
310 Taxes	4,081,518	4,220,202	2,347,588	4,229,702	4,314,000	102.2	102.0
360 Miscellaneous Revenues	57,244	60,050	41,618	60,500	60,050	100.0	99.3
Total Revenues - Srv Unt 699	$5,202,984	$5,339,266	$3,775,274	$5,676,271	$5,521,637	103.4	97.3

Director of Public Works: Chris Waarvick

Division:
Traffic Engineering – 133

Street & Traffic Operations Manager:
Vacant

DEFINITION

Traffic Engineering and Operations is responsible for the design, installation and maintenance of street lighting, traffic signals, signs, and pavement marking programs for the City. In addition, other services include data collection, pavement condition rating, collision analysis, transportation planning, development reviews, concurrency analysis, grant applications, traffic studies, and coordination with other city divisions, committees, associations, businesses, school districts and citizens.

Maintaining existing facilities is our primary function. Traffic signals must be kept in working order and the public expects that once a street light is installed it will also work. The rising cost of materials, fuel and power service is well known and continues to be a significant factor for the Division. The Division has pursued methods of reducing costs, when possible. All new traffic signals and replacement of signal heads are now LED rather than incandescent heads. In addition, incandescent street lights are being replaced with LED fixtures. The use of LED fixtures has resulted in an estimated 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 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. Each year City crews concentrate on one of five service areas, each containing between 750 to 1,000 streetlights. Staff also responds to citizen concerns about street lights out or traffic signal malfunctions.

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. Additionally, a great deal of staff time and citizen requests are devoted to improving the efficiency of the traffic signal system and better signal progression on Arterial Streets. This will continue to be an important objective of the division. Upgrade of some equipment for the traffic signal systems to accomplish this goal is planned as part of this budget.

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, work with Transit and the School Districts, as well as 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.

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 644 – Outside Agency Billings
Service Unit 646 – Interfund Payments
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1261	Street and Traffic Manager	.50	.50	.50
4221	Traffic Signal Technician I/ II	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	1.00
4622	Traffic Technician II	2.00	2.00	2.00
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 (1)	5.00 (2)
8664	Senior Traffic Sign Specialist	2.00	2.00	1.00 (2)
8610	Labor Helper (Temporary)	.94	.94	.50
9114	City Worker IV (Temporary)	.24	.24	.15
Total Personnel		**16.17**	**18.17**	**17.15**

(1) Positions consist of three full-time employees and two ¾-time employees. Increases in employees recommended to address cumulative impacts of annexations..

(2) 2009 budgeted Policy Issue to increase the two ¾ time positions to full time, and eliminate the Senior Traffic Sign Specialist as a cost containment measure.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
116 Public Area Lighting	$348,434	$414,845	$292,660	$402,762	$418,763	100.9	104
525 Traffic Control	1,031,165	1,257,510	795,667	1,161,623	1,238,446	98.5	106.6
526 Traffic Engineering	333,781	458,479	267,104	442,892	405,687	88.5	91.6
639 Administration	197,551	202,292	153,311	202,292	206,997	102.3	102.3
646 Interfund Payments	59,844	65,211	45,865	65,211	68,421	104.9	104.9
Total Expenditures	$1,970,775	$2,398,335	$1,554,607	$2,274,778	$2,338,313	97.5	102.8
Revenue Summary By Service Unit							
525 Traffic Control	$14,396	$0	$0	$0	$0		
644 Outside Agency Billings	40,264	2,000	13,745	14,995	2,000	100	13.3
646 Interfund Payments	52,302	5,000	5,019	5,000	5,000	100	100
699 General Revenues	34,399	0	40	40	0		0
Total Revenues	$141,360	$7,000	$18,803	$20,035	$7,000	100	34.9

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	762,916	913,358	592,645	827,656	924,188	101.2	39.5
200 Personnel Benefits	281,261	309,325	190,963	298,837	318,378	102.9	13.6
Sub-Total Salaries and Benefits	1,044,177	1,222,683	783,608	1,126,494	1,242,566	101.6	53.1
300 Supplies	296,138	378,663	266,851	373,663	342,564	90.5	14.7
400 Other Services And Charges	395,818	578,349	338,579	555,982	527,348	91.2	22.6
600 Capital Outlays	21,150	0	0	0	0		0.0
900 Interfund Payment For Svcs	213,492	218,640	165,569	218,640	225,835	103.3	9.7
Total Expenditures	$1,970,775	$2,398,335	$1,554,607	$2,274,778	$2,338,313	97.5	100.0

EXPLANATORY NARRATIVE

Salary And Benefits – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Service Unit 116 – Public Area Lighting

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 116			
City High Pressure Sodium Street Lights in Service	4,000 (1)	4,000 (1)	4,000 (1)

(1) Inventory has not been updated for annexations, new developments or construction projects. – Estimate 4,000

This service unit includes the power service, design, installation, repair and maintenance of the City's streetlights. Scheduled re-lamping and cleaning of high-pressure sodium fixtures continue in the five service areas of the City in 2009. 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. However, approximately 6 new streets lights are added each year in neighborhoods due to budget constraints. The addition of pedestrian lights and tree lights in the Central Business District has also increased power costs. The tree lights have experienced vandalism and the need for frequent replacement and maintenance. Supplies purchased in this service unit include items such as bulbs, starters, poles, capacitors, fuses, photo-cells, arms, fixtures, brackets, and wire. A pilot program was initiated to evaluate the desirability and effectiveness of LED street lights, and upgrade fixtures as budget allows.

Account 110 Salaries and Wages – This line item for 2009 has decreased 8.1% or $5,097 from the projected year-end estimate of $62,899 to $57,802.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of 12% or $2,077 from the projected year-end budget of $16,701 to $18,778. The increase is reflective of rate adjustments previously discussed in this budget narrative.

Account 320 Fuel – The 2009 fuel budget for this service unit is $16,900 which is a 10% increase over the 2008 projected year-end amount of $15,387.

Account 470 Public Utility Services – This line item for 2009 reflects an increase of $17,271 from the 2008 projected year-end budget of $265,718 to $282,989. This is a 7% 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 2009 reflects an increase of $16,001 from the 2008 year-end budget of $402,762 to $418,763. This is a 4% increase, primarily due to an increasing inventory and utility rate increases.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$45,890	$50,570	$48,724	$60,799	$55,702	110.2	91.6
120 Overtime	324	500	372	500	500	100.0	100.0
130 Special Pay	1,602	1,600	1,379	1,600	1,600	100.0	100.0
Total	47,815	52,670	50,475	62,899	57,802	109.7	91.9
200 Personnel Benefits	15,255	16,701	14,443	16,701	18,778	112.4	112.4
300 Supplies							
310 Office & Operating Supplies	18,325	30,000	16,921	25,000	25,000	83.3	100.0
320 Fuel Consumed	10,255	15,387	11,408	15,387	16,900	109.8	109.8
Total	28,580	45,387	28,329	40,387	41,900	92.3	103.8
400 Other Services And Charges							
470 Public Utility Services	241,166	265,718	191,634	265,718	282,989	106.5	106.5
480 Repairs And Maintenance	14,100	32,812	6,613	15,500	15,500	47.2	100.0
Total	255,266	298,530	198,247	281,218	298,489	100.0	106.1
950 Interfund Opt Rental & Lease	1,518	1,557	1,167	1,557	1,794	115.2	115.2
Total Expenditures - Srv Unt 116	$348,434	$414,845	$292,660	$402,762	$418,763	100.9	104.0

Service Unit 525 – Traffic Control

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 525			
Traffic signs under maintenance			
Warning	1,547	1,750	1,800
Regulatory	9,600	10,200	10,200
Other	11,770	12,300	13,500
Total Traffic Signs Under Maintenance	22,917	24,250	25,500
Traffic pavement markings to be maintained (in gallons)	9,980	10,000	10,000
Semi-Actuated Solid State	32	32	32
Fully Actuated Solid State	67	67	70
Fixed Time	1	0	0
Solar-Powered School Flashers Units	28	36	42
School Pedestrian Signals	5	8	8
School Flashers	4	4	4
Street Flashers	11	11	11

In 2009 Traffic Operations will continue maintenance and operation of the City's traffic signal system, and maintain our signs and marking inventory. Traffic signal upgrades to enhance progression along Arterial Street corridors and improve safety are primary objectives for the traffic signal system. Tasks include repair or replacement of damaged and worn structural items, and maintenance of the miles of underground conduits. Supplies purchased for this service unit include items such as conflict monitors, load switches, fans, filters, lamps, signal heads, detection equipment, wire, back-plates, brackets and other items. The Signal crew is responsible for emergency response to signal malfunctions or damage due to accidents.

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 liquid paint, glass beads, vinyl street marking material, sign plates, sign film, posts, brackets, clamps, cones, barricades, and other specialized traffic control devices. The Signs and Lines crew provide traffic control in the event of emergencies, for parades and other special events, upon occasion.

Account 110 Salaries and Wages – This line item for 2009 has increased $83,085 or 17% from the 2008 projected year-end budget of $488,519 to $571,604. The increase is due to City Council authorization of an additional traffic sign specialist position, and the Street manager position has been vacant since February. Half of the salary and benefits are included in this service unit and budgeted to be filled in 2009. A 2009 Budget Policy issue is to eliminate one (vacant) Senior Sign Specialist position and use some of the salary savings to convert two Traffic Sign Specialists from 0.75 FTE to Full-time positions.

Account 200 Personnel Benefits – This line item has increased 5% from the 2008 projected year-end budget of $190,523 to $200,539. This is due to increases previously discussed.

Account 310 Office and Operating – This line item budget has decreased $34,147 or 13% from the 2008 estimated year-end budget of $304,719 to $270,572. The 2008 budget had some carry-over projects that will be expended and not carried forward into 2009.

Account 320 Fuel – This line item has been increased 10% from the 2008 projected year end budget of $15,357 to $16,892.

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 2009 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 2009 reflects a $13,670 or 12% increase from the 2008 projected year-end budget of $112,000 to $125,670. The increase is due to increased inventory and electrical costs for traffic signals.

Account 480 Repairs and Maintenance – This line item for 2009 is budgeted at $14,000. This line item funds repairs/replacements on existing traffic signal equipment.

Summary – This service unit for 2009 reflects an increase of $76,823 from the 2008 estimated year-end budget of $1,161,623 to $1,238,446. This is a 6.6% increase. The increase is primarily due to filling vacant positions in the signs/lines work unit.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$386,577	$549,990	$316,705	$468,446	$552,731	100.5	118.0
120 Overtime	10,192	8,800	11,410	10,000	8,800	100.0	88.0
130 Special Pay	10,716	10,073	7,765	10,073	10,073	100.0	100.0
140 Retirement/Term Cashout	38,896	0	0	0	0		
Total	446,381	568,863	335,880	488,519	571,604	100.5	117.0
200 Personnel Benefits							
200 Personnel Benefits	180,895	200,510	114,167	190,023	200,039	99.8	105.3
280 Clothing And Miscellaneous	1,636	500	1,080	500	500	100.0	100.0
Total	182,531	201,010	115,247	190,523	200,539	99.8	105.3
300 Supplies							
310 Office & Operating Supplies	241,076	304,719	216,728	304,719	270,572	88.8	88.8
320 Fuel Consumed	10,255	15,357	11,408	15,357	16,892	110.0	110.0
350 Small Tools And Equipment	6,576	6,000	6,175	6,000	6,000	100.0	100.0
Total	257,907	326,076	234,311	326,076	293,464	90.0	90.0
400 Other Services And Charges							
420 Communications	8,922	7,883	7,675	8,828	9,239	117.2	104.7
430 Transportation/Training	2,167	2,900	1,219	1,900	1,900	65.5	100.0
450 Operating Rentals & Leases	54	2,000	0	2,000	2,000	100.0	100.0
470 Public Utility Services	106,383	118,000	77,396	112,000	125,670	106.5	112.2
480 Repairs And Maintenance	7,868	12,000	11,026	14,000	14,000	116.7	100.0
490 Miscellaneous	4,529	3,986	1,821	2,986	2,986	74.9	100.0
Total	129,923	146,769	99,137	141,714	155,795	106.2	109.9
950 Interfund Opt Rental & Lease	14,423	14,791	11,092	14,791	17,044	115.2	115.2
Total Expenditures - Srv Unt 525	$1,031,165	$1,257,510	$795,667	$1,161,623	$1,238,446	98.5	106.6

Service Unit 526 – Traffic Engineering

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 526			
Update Traffic Counts on Arterial Streets (in segments)	223	230	230
Monitor signalized intersections/flashers for efficiency & safety	150	150	150
Number of Street Segment Traffic Counts	75	75	75
Concurrency Applications	23	25	25
Corrective or citizen request Work Orders generated	55	60	70

The Traffic Engineering Service Unit 526 is responsible for traffic studies, collision analysis, collection of transportation system data, review of the impact for proposed developments, transportation concurrency analysis, transportation planning, 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 implementation of the city-wide Transportation Plan, such as the Speed Limit study. The update of the Pavement Management System three-year inventory of all Arterial Street segments was completed in 2008. Staff will continue to work with various divisions within the City to support the Burlington Northern/Santa Fe grade-separation

project impacts, the Barge-Chestnut neighborhood Study and other traffic calming projects as well as other CBD initiatives. Intersection safety improvements and signal enhancements will continue to be analyzed. Signal progression on main Arterials remains a high priority.

Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $16,010 or 7% from the 2008 projected year-end budget of $228,293 to $244,303. One position is currently vacant and proposed to be filled in 2009.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $6,793 or 9% from the projected year-end budget of $74,902 to $81,695.

Account 300 Supplies and Small Tools – This line item will remain at the same rate in 2009 as it was in 2008 at $7,200.

Account 410 Professional Services – This line item is used for professional traffic engineering services such as the Barge-Chestnut Neighborhood Traffic Calming Study or peer reviews of development traffic impact studies. In addition, the line item is for implementation of the Neighborhood Traffic Calming Program such as purchase of the radar speed signs, refuse stickers and other items. A Study is proposed to be initiated in 2009 to provide preliminary analysis and recommendations for the Arterial Street needs of North 40th Avenue between Englewood to River Road. This line item was $128,000 in 2008 and will be reduced $60,000 (47%) to $68,000 in 2009.

Summary – This service unit for 2009 reflects a decrease of $37,205 or 8.4% from the 2008 projected year-end budget estimate of $442,892 to $405,687.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$225,651	$242,880	$164,152	$220,373	$243,303	100.2	110.4
120 Overtime	152	1,000	788	1,000	1,000	100.0	100.0
140 Retirement/Term Cashout	0	0	6,920	6,920	0		0.0
Total	225,804	243,880	171,860	228,293	244,303	100.2	107.0
200 Personnel Benefits							
200 Personnel Benefits	66,674	74,702	49,958	74,702	81,495	109.1	109.1
280 Clothing And Miscellaneous	0	200	0	200	200	100.0	100.0
Total	66,674	74,902	49,958	74,902	81,695	109.1	109.1
300 Supplies							
310 Office & Operating Supplies	1,643	2,200	3,137	2,200	2,200	100.0	100.0
350 Small Tools And Equipment	8,008	5,000	1,075	5,000	5,000	100.0	100.0
Total	9,651	7,200	4,212	7,200	7,200	100.0	100.0
400 Other Services And Charges							
410 Professional Services	7,990	128,009	39,273	128,009	68,000	53.1	53.1
430 Transportation/Training	755	1,188	678	1,188	1,188	100.0	100.0
490 Miscellaneous	1,757	3,300	1,124	3,300	3,300	100.0	100.0
Total	10,502	132,497	41,075	132,497	72,488	54.7	54.7
640 Machinery And Equipment	21,150	0	0	0	0		
Total Expenditures - Srv Unt 526	$333,781	$458,479	$267,104	$442,892	$405,687	88.5	91.6

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 2009 reflects an increase of 2% from the 2008 projected year-end estimate and budget of $148,964 to $151,943. This increase is the result of analysis completed by the Fleet Manager.

Account 990 Interfund Administrative Charge – This line item for 2009 is budgeted at $48,360. This charge pays for administrative support to the Streets and Traffic Operations and is a 3% increase.

Summary – This service unit for 2009 reflects an increase of $4,705 from the 2008 projected year-end estimate and budget of $202,292 to $206,997 and is a 2.3% increase.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
900 Interfund Payment For Svcs							
960 Interfund Insurance Svcs	$6,072	$6,376	$6,376	$6,376	$6,694	105.0	105.0
980 Interfund Garage/Plant Chgs	146,763	148,964	111,722	148,964	151,943	102.0	102.0
990 Interfund Admin Charges	44,716	46,952	35,213	46,952	48,360	103.0	103.0
Total Expenditures - Srv Unt 639	$197,551	$202,292	$153,311	$202,292	$206,997	102.3	102.3

Service Unit 644 – Outside Agency Billings

This service unit tracks revenue related charges for reviewing concurrency applications and insurance reimbursement for traffic control equipment damaged by private parties.

Account 340 Charges for Services – Revenue collected from Concurrency Reviews in 2008 is projected at $6,500.

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 $8,795 to cover the cost of replacing or repairing these items in 2008.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
340 Charges For Goods & Svcs	$6,250	$2,000	$5,000	$6,500	$2,000	100.0	30.8
390 Other Financing Sources	34,014	0	8,745	8,495	0		0.0
Total Revenues - Srv Unt 644	$40,264	$2,000	$13,745	$14,995	$2,000	100.0	13.3

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. In 2008 it is estimated that the Traffic Engineering unit will be reimbursed $5,000 for services.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$37,796	$46,240	$32,691	$46,240	$48,773	105.5	105.5
120 Overtime	1,029	1,000	913	1,000	1,000	100.0	100.0
130 Special Pay	1,183	706	826	706	706	100.0	100.0
140 Retirement/Term Cashout	2,909	0	0	0	0		
Total	42,916	47,946	34,430	47,946	50,479	105.3	105.3
200 Personnel Benefits	16,801	16,711	11,315	16,711	17,366	103.9	103.9
420 Communications	127	554	120	554	576	104.0	104.0
Total Expenditures - Srv Unt 646	$59,844	$65,211	$45,865	$65,211	$68,421	104.9	104.9
Revenues							
340 Charges For Goods & Svcs	$52,302	$5,000	$5,019	$5,000	$5,000	100.0	100.0
Total Revenues - Srv Unt 646	$52,302	$5,000	$5,019	$5,000	$5,000	100.0	100.0

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	$0	$0	$40	$40	$0		
390 Other Financing Sources	34,399	0	0	0	0		
Total Revenues - Srv Unt 699	$34,399	$0	$40	$40	$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 Selah and Yakima. For the past year and a half, service was also provided to the community of Union Gap. Their City Council elected to seek other providers and beginning in December 2008, brought in a new contractor to provide transit service to their constituents.

That action leaves ten bus routes that operate from 6:00 a.m. to 7:00 p.m., Monday through Friday. 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 to the Union Gap/Yakima City limits, 16th Avenue, 40th Avenue, Washington Avenue/Airport vicinity and on the main arterials in Selah.

Yakima Transit also provides specialized transportation services to individuals with disabilities through our demand response (Dial-A-Ride) service contract with Tri-City Taxi. A contract in place since the early 1980's with People for People was not renewed this year after an in-house review determined that the service duplicated existing transit routes in the Urban Growth area. The annual budgeted allocation for this contractor in CY 2009 is $1,111,000.

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 provide service at or below similar operating levels with other statewide transit providers.

Yakima Transit continued its community enhancement efforts throughout the summer months by providing free rides on Saturdays for its fixed route and Dial-A-Ride customers. There are also annual community events; the New Year's Eve Celebration, the July 4th fireworks and the Central Washington State Fair; which the City Council deems appropriate for Yakima Transit to provide additional 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.

The Vanpool program in 2008 continues to grow in ridership and the number of vans on the road; the result of higher fuel prices paid by consumers. Yakima Transit added ten new vans to their fleet that were purchased on a State mobility grant. All of those units have already been placed into service and an additional five vans were requested. These vehicles will arrive in the first quarter of 2009.

The City of Yakima's Transit Committee has conducted two Public Hearings this fall on the prospect of raising the daily/monthly transit fares. It was 1995 when the transit fares were last adjusted. With fuel prices high, additional revenues are needed to offset the increased costs to our budget. Should the City Council agree, the revised fares would be implemented at the beginning of the year.

Yakima Transit also continues to offset our 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 involvements 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 699 – General Revenue

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	4.00	4.00	4.00
22101	Transit Operator	36.75	36.75	36.00 (1)
22101	Transit Operator Temp.	2.70	2.70	.45 (1)
2262	Safety and Training Officer Public Works (2)	.50	.50	.50
7121	Department Assistant (One Temp)	.05	.05	.05
7124	Department Assistant II	1.00	1.50 (3)	1.50
23101	Transit Service Worker	2.00	2.00	2.00
23101	Transit Service Worker Temp	.50	.75	.75
23102	Transit Vehicle Cleaner	1.50	1.50	1.50
Total Personnel		**54.00**	**54.75**	**51.75**

(1) Three Transit Operator positions were deleted - .75 from Regular and 2.25 from Temporary because of the loss of the Union Gap route.
(2) The Safety and Training Officer position is split equally with Public Works Administration.
(3) The Department Assistant II increased by a half position in FY 2008.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
512 City Transit	$4,241,454	$4,821,658	$3,601,258	$4,819,732	$4,941,110	102.5	102.5
514 Specialized Trans. Services	1,171,396	1,456,161	1,104,368	1,454,040	1,419,500	97.5	97.6
519 Administration	973,734	1,047,157	831,616	1,049,756	1,122,289	107.2	106.9
Total Expenditures	$6,386,583	$7,324,976	$5,537,241	$7,323,528	$7,482,899	102.2	102.2
Revenue Summary By Service Unit							
512 City Transit	$2,373,204	$2,791,865	$825,730	$2,736,281	$2,385,500	85.4	87.2
513 Special Transit Operations	0	1,000	0	1,000	1,000	100.0	100.0
514 Specialized Trans. Services	141,326	86,040	2,434	134,040	137,500	159.8	102.6
699 General Revenues	4,536,133	4,671,224	4,343,337	5,046,681	5,316,074	113.8	105.3
Total Revenues	$7,050,663	$7,550,129	$5,171,501	$7,918,002	$7,840,074	103.8	99.0

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	2,171,676	2,406,065	1,811,719	2,393,131	2,455,925	102.1	32.8
200 Personnel Benefits	875,712	958,126	688,045	956,892	1,022,887	106.8	13.7
Sub-Total Salaries and Benefits	3,047,388	3,364,192	2,499,764	3,350,022	3,478,812	103.4	46.5
300 Supplies	759,905	1,059,495	814,938	1,068,372	1,053,369	99.4	14.1
400 Other Services And Charges	1,186,923	1,452,761	1,059,104	1,456,605	1,516,040	104.4	20.3
500 Intergov Srvcs/Other Interfund	(671)	2,300	240	2,300	2,300	100.0	0.0
600 Capital Outlays	68,041	31,290	37,930	31,290	0	0.0	0.0
900 Interfund Payment For Svcs	1,321,235	1,414,938	1,125,265	1,414,938	1,432,378	101.2	19.1
Total Expenditures	$6,386,583	$7,324,976	$5,537,241	$7,323,528	$7,482,899	102.2	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Fixed Route Services			
Ridership	1,282,874	1,415,974	1,451,373
Service Days	307	309	307
Vehicle Service Mileage	780,365	822,350	863,468
Vehicle Service Hours	54,873	57,500	60,375
Operating Expenses (SU 512, 519, & 641)	$5,435,188	$5,317,978	$6,063,399
Farebox Revenues (passes, tickets, and cash fares)	$327,630	$352,000	$358,000
Farebox Return Ratio (1)	3.0%	6.6%	5.7%
Revenue/Passenger	$.28	$.25	$.25
Revenue/Mile	$.42	$.43	$.41
Revenue/Hour	$5.97	$6.12	$5.93
Passenger/Mile	1.5	1.7	1.7
Passenger/Hour	21.6	24.6	24.0
Operating Cost/Passenger	$4.59	$3.96	$4.34
Operating Cost/Mile	$6.96	$6.47	$7.29
Operating Cost/Hour (2)	$99.05	$92.49	$104.22

(1) Farebox Return Ratio is calculated by dividing the farebox revenue by operating expenses.
(2) Does not include depreciation.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%) & 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 5.5% and industrial insurance of 10%, along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase

Service Unit 512 – City Transit

Account 110 Salaries and Wages – Budgeted at $2,065,208 for 2009, this line item reflects a modest increase of $48,297 or 2.4% from the 2008 year-end estimate of $2,016,911. We used five drivers for the service extensions to Selah and Union Gap. (a 50% reimbursable expense on the Selah route and 100% on Union Gap). Union Gap will terminate our Inter-Local Agreement for transit service at the end of 2008; but due to retirees and voluntary quits leaving our system in 2008, there will be no forced reduction among our drivers. The increase in the budget is due primarily to our employee's automatic annual step increases occurring throughout the year.

Continued containment of our overtime costs was made to the Overtime Budget category for 2008. That figure, now at $73,000, remains the same for 2009; instead of $77,000 for FY2007.

Account 140 Retirement – Cash-out – The 2009 amount is $16,000. These funds will cover any long-time employees who are considering drawing out their retirement this year. That figure reflects a $3,214 decrease over the budgeted amount in payouts for CY 2008 when just two employees officially retired from our division.

Account 200 Personnel Benefits - Our 2009 projections of $912,906 reflects a 6.6% increase over the estimated 2008 year-end figure of $856,605 due to the above mentioned changes. The coach operator's uniform and clothing allowance remains the same from the previous year's amount $14,000 as the Driver's Labor Contract now includes a footwear allowance as part of their uniform requirements.

Account 300 Supplies – Budgeted at $853,369 for 2009, this line item is almost entirely dedicated ($839,869) to cover fueling services for our transit vehicle fleet. This reflects a $264,412 increase or a plus 68.5% over our 2007 actual budget of $575,457. No one anticipated this huge rise in the cost of fuel. (we had only budgeted a modest increase of about 10%) As a result, Council had to make two additional appropriations during 2008 to this account to offset the increased fueling costs. The Office/Operating supplies budget (310) remains at the same level ($13,500) as in previous years.

Account 400 Other Services and Charges – Budgeted at $229,732 for 2009, this line item shows an increase of $15,920 over the 2008 year-end estimate of $213,812. The proposed budget reflects additional costs in our advertising, repairs/maintenance and miscellaneous accounts for 2009.

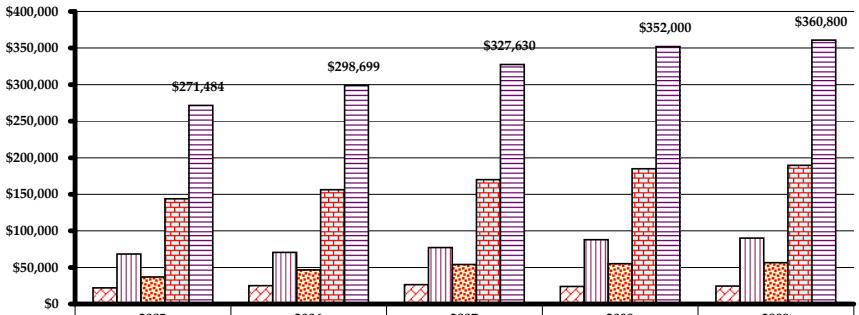
Account 900 Interfund Payment for Services – Budgeted at $775,817 in 2008, this line item is a decrease of $8,862 or about 1.2% from the 2008 estimated budget amount of $775,817. This decrease is primarily tied to reductions in transit's rental and lease agreements. Some savings result from purchasing equipment outright rather than to continue with long-term contracts.

Revenues – Budgeted at $2,385,500 for 2009; this line item reflects a decrease of $350,781 over the 2008 anticipated amount of $2,736,281. That amount was $55,584 less in revenues than was projected ($2,791,865) at the beginning of the 2008 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 federal fuel tax collections. We anticipate an additional $4,000 in our funding allocation ($1.65 million) for the 2009 fiscal year. Should the transit fare be increased beginning in 2009, farebox revenues would be higher than currently projected for the calendar year.

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.

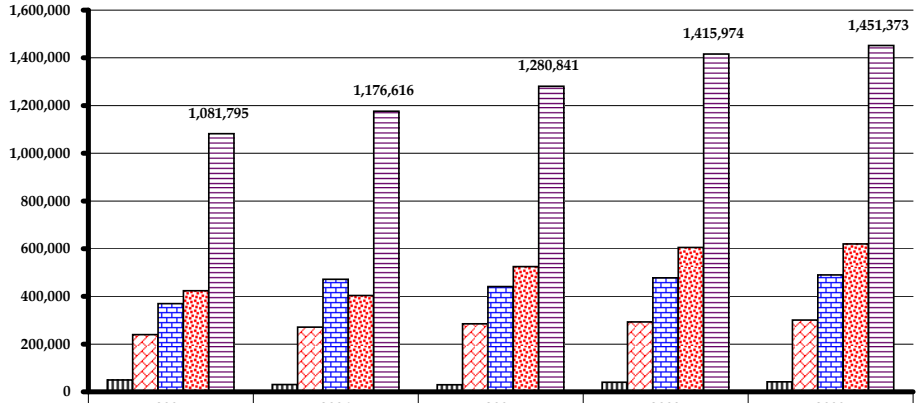
TRANSIT FARE ANALYSIS COMPARISON BY REVENUE CATEGORIES



	2005	2006	2007	2008	2009
Discount Fare	$22,190	$25,200	$26,417	$24,000	$24,600
Adult	$68,400	$70,664	$77,157	$88,000	$90,200
Youth	$36,922	$46,510	$54,090	$55,000	$56,375
Cash Fare	$143,973	$156,325	$169,966	$185,000	$189,625
Total Revenue	$271,484	$298,699	$327,630	$352,000	$360,800
				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 on the previous page.

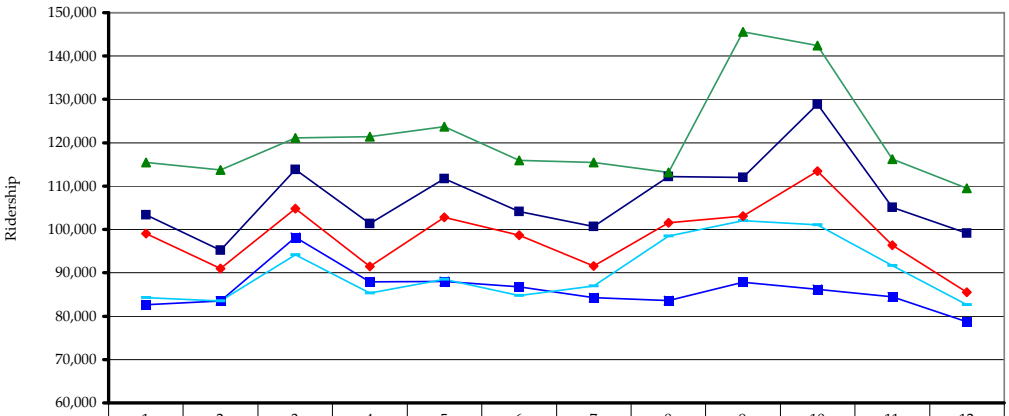
TRANSIT RIDERSHIP ANALYSIS COMPARISON BY RIDERSHIP CATEGORIES



	2005	2006	2007	2008	2009
Transfer	49,487	30,248	29,450	40,423	41,434
Discount Fare	239,601	271,018	285,335	293,095	300,423
Adult	369,370	471,451	440,898	477,672	489,614
Youth	423,337	403,899	525,158	604,783	619,903
Total Ridership	1,081,795	1,176,616	1,280,841	1,415,974	1,451,373
				Estimated	Projected

The second ridership graph indicates the total ridership pattern displayed on a monthly basis over a five-year period.

TRANSIT RIDERSHIP ANALYSIS
2004 - 2008



	1	2	3	4	5	6	7	8	9	10	11	12
2004	82,624	83,474	98,191	87,892	88,014	86,783	84,251	83,613	87,840	86,198	84,484	78,739
2005	84,315	83,488	94,116	85,332	88,513	84,764	86,957	98,482	102,064	101,104	91,701	82,652
2006	99,066	91,018	104,841	91,519	102,808	98,687	91,556	101,588	103,125	113,442	96,368	85,480
2007	103,360	95,254	113,845	101,340	111,760	104,124	100,696	112,195	112,003	128,876	105,138	99,125
2008	115,417	113,741	121,075	121,421	123,713	115,920	115,478	113,158	145,550	142,431	116,196	109,551

Month of the year

Summary –

	2007 Actual	2008 Year-end Estimate	2009 Proposed Budget
Total Expenditures	$4,241,454	$4,819,732	$4,941,110
Total Revenues	$2,373,204 (1)	$2,736,281 (2)	$2,385,500 (3)

(1) Includes Federal-operating assistance of $1,600,000 for 2007.
(2) Includes Federal-operating assistance of $1,646,100 for 2008.
(3) Includes Federal-operating assistance of $1,650,300 for 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$1,860,339	$2,023,399	$1,535,792	$2,016,911	$2,065,208	102.1	102.4
120 Overtime	55,699	73,000	46,631	73,000	73,000	100.0	100.0
130 Special Pay	0	5,000	360	5,000	6,440	128.8	128.8
140 Retirement/Term Cashout	0	24,875	19,539	19,214	16,000	64.3	83.3
Total	1,916,039	2,126,274	1,602,322	2,114,125	2,160,648	101.6	102.2
200 Personnel Benefits							
200 Personnel Benefits	797,607	857,840	618,979	856,605	912,906	106.4	106.6
280 Clothing And Miscellaneous	8,914	14,000	7,444	14,000	14,000	100.0	100.0
Total	806,521	871,840	626,423	870,605	926,906	106.3	106.5
300 Supplies							
310 Office & Operating Supplies	12,485	13,500	10,941	13,877	13,500	100.0	97.3
320 Fuel Consumed	575,457	822,495	613,301	822,495	839,869	102.1	102.1
350 Small Tools And Equipment	0	0	5,367	5,500	0		0.0
Total	587,941	835,995	629,608	841,872	853,369	102.1	101.4
400 Other Services And Charges							
410 Professional Services	12,201	7,000	3,000	3,000	7,000	100.0	233.3
420 Communications	12,945	14,032	7,949	14,032	14,032	100.0	100.0
430 Transportation/Training	5,243	5,000	3,027	6,000	5,000	100.0	83.3
440 Advertising	69,934	60,000	44,092	50,000	60,000	100.0	120.0
450 Operating Rentals & Leases	0	0	10,906	10,080	0		0.0
480 Repairs And Maintenance	81,662	92,000	64,109	102,000	110,000	119.6	107.8
490 Miscellaneous	33,490	33,700	23,398	32,200	37,200	110.4	115.5
Total	215,477	211,732	156,481	217,312	233,232	110.2	107.3
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	600,894	651,307	491,857	651,307	600,723	92.2	92.2
960 Interfund Insurance Svcs	26,000	30,000	30,000	30,000	70,000	233.3	233.3
980 Interfund Garage/Plant Chgs	84,818	86,090	64,568	86,090	87,812	102.0	102.0
990 Interfund Admin Charges	0	8,420	0	8,420	8,420	100.0	100.0
Total	711,712	775,817	586,425	775,817	766,955	98.9	98.9
Total Expenditures - Srv Unt 512	$4,241,454	$4,821,658	$3,601,258	$4,819,732	$4,941,110	102.5	102.5
Revenues							
330 Intergovernmental Revenues	$1,874,290	$2,306,000	$367,200	$2,170,366	$1,775,000	77.0	81.8
340 Charges For Goods & Svcs	460,435	430,865	435,450	510,915	555,500	128.9	108.7
360 Miscellaneous Revenues	38,480	55,000	23,080	55,000	55,000	100.0	100.0
Total Revenues - Srv Unt 512	$2,373,204	$2,791,865	$825,730	$2,736,281	$2,385,500	85.4	87.2

Service Unit 513 – Special Transit Operating

This service unit has consistently over the years been allocated $1,000 annually. But there are no anticipated expenditures.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
340 Charges For Goods & Svcs	$0	$1,000	$0	$1,000	$1,000	100.0	100.0
Total Revenues - Srv Unt 513	$0	$1,000	$0	$1,000	$1,000	100.0	100.0

Service Unit 514 – Specialized Transportation Services

This service unit was supporting two transportation service contracts that provide specialized demand response transportation services to persons with disabilities and the elderly. A contract w/ A-1 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 that helps control the City's costs for those services.

The second agreement, (Aging/Long Term Care) had 50% funded by Yakima Transit in past partnership with Yakima County and served persons with disabilities and the elderly that were living outside the Yakima Transit service boundary; but within the designated upper county urbanized area that our Federal formula funds are based. For 2009, the contract will be terminated as ridership costs have escalated for the few people who participated in the program making it economically unfeasible to continue supporting, trimming $76,000 from the budget.

In addition, Transit received for 2008 and is carrying over into 2009, 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 2009, we estimate those charges to be $190,000.

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 2.1% increase for 2009 with a budget expenditure of $1,208,500.

Account 600 Capital Outlay – These are State grant pass through funds that were allocated to us during the budget cycle 2007-2009. It is anticipated that new monies are contingent upon State Legislature approval. With this being an election year for the Governor's Office, no one would speculate on any continued funding. As a result, our budget doesn't reflect any activity for 2009.

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 2009, we estimate those charges to be $21,000, which reflects a small industry wide premium increase from $20,000 allocated in 2008.

Paratransit Contract	2008 Budget	2009 Proposed Budget
Dial-A-Ride (City)	$1,108,250	$1,208,500
Dial-A-Ride (County-Aging & Long term Care) (1)	76,000	0
Total	$1,184,250	$1,208,500

(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 –

	2007 Actual	2008 Year-end Estimate	2009 Proposed Budget
Expenditures	$1,171,396	$1,454,040	$1,419,500
Revenues	$141,326	$134,040	$137,500

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
300 Supplies							
320 Fuel Consumed	$133,648	$209,000	$169,986	$209,000	$190,000	90.9	90.9
350 Small Tools And Equipment	23,504	6,500	5,601	7,500	0	0.0	0.0
Total	157,152	215,500	175,587	216,500	190,000	88.2	87.8
400 Other Services And Charges							
410 Professional Services	928,161	1,187,371	870,851	1,184,250	1,208,500	101.8	102.1
480 Repairs And Maintenance	1,262	2,000	0	2,000	0	0.0	0.0
Total	929,423	1,189,371	870,851	1,186,250	1,208,500	101.6	101.9
640 Machinery And Equipment	68,041	31,290	37,930	31,290	0	0.0	0.0
960 Interfund Insurance Services	16,780	20,000	20,000	20,000	21,000	105.0	105.0
Total Expenditures - Srv Unt 514	$1,171,396	$1,456,161	$1,104,368	$1,454,040	$1,419,500	97.5	97.6
Revenues							
330 Intergovernmental Revenues	$141,326	$86,040	$2,434	$134,040	$137,500	159.8	102.6
Total Revenues - Srv Unt 514	$141,326	$86,040	$2,434	$134,040	$137,500	159.8	102.6

Service Unit 519 – Administration

Account 100 Salaries and Wages – Budgeted at $295,278 for 2009, this line item shows an in-crease of $16,272 or 5.8% from the 2008 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 Collective Bargaining Unit was granted a 3% increase effective this year that is reflected in the totals.

Account 200 Personnel Benefits – Budgeted at $95,981 for 2009, this line item shows an increase of $9,694 or 11.2% from the 2008 year-end estimated amount of $86,287. The increases are due to the above mentioned changes in health care premiums.

Account 300 Supplies – This line item is budgeted at $10,000 for 2009; which is the same amount projected in the 2008 year-end estimate figures.

Account 400 Other Services and Charges – Budgeted at $74,307 for 2009, this line item shows an increase of $21,264 or 40.1% more than the 2008 amended budget amount of $53,043. This year Management asked for additional funding for educational reimbursements for post graduate studies.

Account 960 Interfund Insurance Services – Budgeted at a reduced level of $228,000 for 2009, up by $10,000 from both the 2008 amended/estimated amount of $218,000. The Washington State Transit Insurance Pool (WSTIP) projects a slight premium rate increase for 2009 which is reflected in the account total.

Account 990 Interfund Administrative Charge – This line item records charges for Public Works Administration Services. These charges, paid to the Public Works Administration, increased 3.6% from the 2008 year-end estimate and budget of $401,121 to $415,523 for fiscal 2009. These charges are for administrative support to Transit operations from several other City of Yakima departments.

Summary

	2007 Actual	2008 Year-end Estimate	2009 Proposed Budget
Expenditures	$973,734	$1,049,756	$1,122,289

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$254,151	$277,791	$199,499	$273,493	$291,338	104.9	106.5
120 Overtime	1,487	2,000	2,187	2,500	2,500	125.0	100.0
130 Special Pay	0	0	360	0	1,440		
140 Retirement/Term Cashout	0	0	7,350	3,013	0		0.0
Total	255,638	279,791	209,397	279,006	295,278	105.5	105.8
200 Personnel Benefits	69,190	86,287	61,622	86,287	95,981	111.2	111.2
300 Supplies							
310 Office & Operating Supplies	5,784	4,000	4,528	5,000	5,000	125.0	100.0
350 Small Tools And Equipment	9,027	4,000	5,216	5,000	5,000	125.0	100.0
Total	14,811	8,000	9,744	10,000	10,000	125.0	100.0
400 Other Services And Charges							
410 Professional Services	6,546	5,000	1,986	5,000	5,000	100.0	100.0
420 Communications	5,429	6,538	4,658	7,553	7,653	117.1	101.3
430 Transportation/Training	3,058	4,000	1,938	4,000	4,000	100.0	100.0
440 Advertising	0	3,000	0	3,000	3,000	100.0	100.0
470 Public Utility Services	8,913	8,920	5,688	9,290	10,154	113.8	109.3
490 Miscellaneous	18,076	24,200	17,502	24,200	44,500	183.9	183.9
Total	42,022	51,658	31,772	53,043	74,307	143.8	140.1
530 State/County Taxes & Assmnt	(671)	2,300	240	2,300	2,300	100.0	100.0
900 Interfund Payment For Svcs							
960 Interfund Insurance Svcs	220,000	218,000	218,000	218,000	228,900	105.0	105.0
990 Interfund Admin Charges	372,743	401,121	300,840	401,121	415,523	103.6	103.6
Total	592,743	619,121	518,840	619,121	644,423	104.1	104.1
Total Expenditures - Srv Unt 519	$973,734	$1,047,157	$831,616	$1,049,756	$1,122,289	107.2	106.9

Service Unit 699 – General Revenue

Budgeted at $5,316,074 for 2009, this line item shows a modest increase of $269,393 or 5.3% more than the 2008 year-end estimate of $5,046,681. 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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$320,915	$400,124	$664,081	$664,081	$594,474	148.6	89.5
310 Taxes	4,167,233	4,259,000	3,650,243	4,359,000	4,698,000	110.3	107.8
360 Miscellaneous Revenues	47,985	12,100	29,014	23,600	23,600	195.0	100.0
Total Revenues - Srv Unt 699	$4,536,133	$4,671,224	$4,343,337	$5,046,681	$5,316,074	113.8	105.3

CITY OF *Yakima*

PUBLIC WORKS

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
518 Capital Improvement	$61,836	$2,407,652	$583,984	$2,272,652	$920,750	38.2	40.5
Revenue Summary By Service Unit							
699 General Revenues	$2,303,187	$3,117,077	$2,482,439	$3,391,851	$1,666,699	53.5	49.1

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	12,124	49,860	26,017	49,860	50,000	100.3	5.4
500 Intergov Srvcs/Other Interfund	0	20,000	0	10,000	10,000	50.0	1.1
600 Capital Outlays	49,712	2,337,792	557,968	2,212,792	860,750	36.8	93.5
Total Expenditures	$61,836	$2,407,652	$583,984	$2,272,652	$920,750	38.2	100.0

EXPLANATORY NARRATIVE

Service Unit 518 General Capital Improvements

Account 300 Supplies – Budgeted at $50,000 for 2009, this line item is just a $140 more than what was budgeted for our 2008 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 $920,750 for 2009, these line items show a large reduction in spending ($1,351,902) or a 60% decrease in the amount shown over our 2008 estimated year-end amount of $2,272,652. 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 decreases shown for 2009 are the result of our need to purchase one additional transit bus over the three that were acquired in 2008.

Account 330 Intergovernmental Revenues – Budgeted at $92,500 for 2009, this line item was established to show the level of Capital Fund participation from approved Federal/State Transit grant monies. 2009 (through June 30) is the end of the State's Biennium period and as a result only one Special Needs grant remains in effect for this period. Other grants awarded to us were used to make one time purchases of vehicles. 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

	2007 Actual	2008 Year-end Budget	2009 Proposed Budget
Expenditures	$61,386	$2,272,652	$920,750
Revenues	$0	$519,000	$92,500

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
350 Small Tools And Equipment	$12,124	$49,860	$26,017	$49,860	$50,000	100.3	100.3
550 Interfund Subsidies	0	20,000	0	10,000	10,000	50.0	100.0
600 Capital Outlays							
630 Impr Other Than Building	14,984	329,250	27,366	334,250	182,000	55.3	54.5
640 Machinery And Equipment	34,728	2,008,542	530,602	1,878,542	678,750	33.8	36.1
Total	49,712	2,337,792	557,968	2,212,792	860,750	36.8	38.9
Total Expenditures - Srv Unt 518	$61,836	$2,407,652	$583,984	$2,272,652	$920,750	38.2	40.5

Service Unit 699 – General Revenues

Budgeted at $1,666,699 for 2009, the total of these line items show a decrease of $1,725,152 or 49.1% less than the 2008 year-end estimate of $3,391,851. The amount reduced from the 2008 year-end figures is the result of transit policy decision to purchase only one new heavy-duty bus in 2009.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$1,697,698	$1,971,077	$2,241,351	$2,241,351	$1,119,199	56.8	49.9
310 Taxes	570,000	567,000	0	567,000	400,000	70.6	70.6
330 Intergovernmental Revenues	0	519,000	218,613	519,000	92,500	17.8	17.8
340 Charges For Goods & Svcs	11,010	20,000	0	20,000	20,000	100.0	100.0
360 Miscellaneous Revenues	14,539	35,000	20,474	39,500	30,000	85.7	76.0
390 Other Financing Sources	9,941	5,000	2,000	5,000	5,000	100.0	100.0
Total Revenues - Srv Unt 699	$2,303,187	$3,117,077	$2,482,439	$3,391,851	$1,666,699	53.5	49.1

Director of Public Works: Chris Waarvick

Division:
Refuse – 471

Refuse and Recycling Manager:
Nancy Fortier

DEFINITION

The Refuse Division is responsible for collection and disposal of all garbage, yard waste and debris for residential customers within the City of Yakima and from all City-owned facilities.

Automated refuse carts are provided by the City of Yakima to residential customers for weekly refuse collection. The carts are emptied by an automated hydraulic arm attached to the side of the refuse vehicle, operated by a single individual. The customer has the option of using a 32 or 96-gallon cart. Carry-out service is available for those wishing to have their cart collected from a location other than the curb or alley line.

A 96-gallon yard waste cart is available to city residential customers for the collection of yard debris. This service is provided weekly from March through November to any citizen subscribing to the service. During the winter months, the customers are encouraged to retain the yard waste cart for use in the spring.

Metal bins are available to City-owned facilities, multi-family residential units, and other premises where large amounts of refuse accumulate and need to be collected. The bins can be emptied multiple times throughout the week, depending upon the need of the customer. Temporary bins, in two, four and six-yard capacity are also 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.

In 2008, the Refuse Division rerouted the yard waste and residential refuse routes to equalize route size, better utilize equipment, reduce fuel usage and to prepare for the addition of approximately 2,600 new residential services beginning in January 2009. The rerouting was accomplished through the use of geographic information systems tools that identified service locations and assisted in determining route size, thereby creating more efficient route boundaries.

The Refuse Division is responsible for abatement of litter and debris accumulating in alleyways and on public right-of-ways. In 2008, approximately 1,050 letters were sent to property owners, requesting that the area adjacent to their property be cleaned. Approximately 91% of those notified cleaned the property without further action by the Refuse Division. This program is an ongoing endeavor to inform the public of the need for proper disposal of unsanitary and unsightly debris that may be unsafe to public health or hazardous to fire.

In 2008, the Refuse Division and Office of Neighborhood Development Services (ONDS) formed a partnership to address illegal dumping throughout the City. The illegally dumped items include

furniture, appliances, brush, tires, shopping carts and miscellaneous debris. Refuse Division staff identify locations and notify ONDS. Volunteers working with ONDS provide the cleanup and the Refuse Division covers the cost of disposal. This partnership has assisted many citizens who are unable to dispose of items that have been illegally dumped on or adjacent to their property.

The responsibility of the Fall Leaf Program was moved from the Street Division to the Refuse Division in 2008. Yakima County Solid Waste Division, through an Alternative to Burning Grant, has assisted the Refuse Division in obtaining 50,000 biodegradable bags to be used for the 2008 Fall Leaf Program. The leaves collected in the biodegradable bags will be composted and used as a valuable product, rather than buried in the landfill.

In 2009, the Refuse Division will begin refuse collection in the 72nd Avenue Annexation area. This area was annexed into the City of Yakima seven years ago. Approximately 2,600 new residential refuse accounts are estimated from this area. These new services have been included in the reroute and will not require additional personnel. An upgrade of one Solid Waste Maintenance Worker position to a Crew Leader position will be needed to compensate the operator of the new route. Please see the budgeted policy issue.

The service units in this division are:

Service Unit 212 – Solid Waste Disposal
Service Unit 219 – Administration
Service Unit 639 – Administration
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	10.50 (1)
8641	Solid Waste Maintenance Worker	6.50	6.00	4.00
	Solid Waste Code Compliance Officer	0.00	0.00	1.00 (2)
Total Personnel		**19.50**	**19.00**	**19.00**

(1) See proposed budgeted policy issue to add one Solid Waste Crew Leader by upgrading a Solid Waste Maintenance Worker position.
(2) See proposed budgeted policy issue to add one Solid Waste Code Compliance Officer by upgrading a Solid Waste Maintenance Worker position.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
212 Solid Waste Disposal	$3,377,903	$3,975,762	$2,709,062	$3,963,387	$4,159,636	104.6	105.0
219 Administration	249,352	334,169	198,909	333,351	317,446	95.0	95.2
639 Administration	181,961	191,059	165,988	191,059	198,606	104.0	104.0
Total Expenditures	$3,809,216	$4,500,990	$3,073,960	$4,487,797	$4,675,689	103.9	104.2
Revenue Summary By Service Unit							
212 Solid Waste Disposal	$3,911,260	$4,206,470	$3,096,764	$4,179,170	$4,612,650	109.7	110.4
699 General Revenues	358,218	423,142	461,204	462,762	157,135	37.1	34.0
Total Revenues	$4,269,478	$4,629,612	$3,557,968	$4,641,932	$4,769,785	103.0	102.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	810,890	892,241	618,585	853,332	933,502	104.6	20.0
200 Personnel Benefits	329,328	409,844	236,129	409,472	424,794	103.7	9.1
Sub-Total Salaries and Benefits	1,140,219	1,302,086	854,714	1,262,803	1,358,296	104.3	29.1
300 Supplies	443,259	486,375	415,183	486,625	365,500	75.2	7.8
400 Other Services And Charges	597,697	741,397	365,327	722,871	734,314	99.0	15.7
500 Intergov Srvcs/Other Interfund	548,751	586,955	435,586	582,320	643,000	109.6	13.8
600 Capital Outlays	0	66,800	0	66,800	33,400	50.0	0.7
900 Interfund Payment For Svcs	1,079,291	1,317,377	1,003,150	1,366,377	1,541,179	117.0	33.0
Total Expenditures	$3,809,216	$4,500,990	$3,073,960	$4,487,797	$4,675,689	103.9	100.0

EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Residential Can Accounts Active	4,012	0	0
Residential Automated Cart Accounts Active	14,699	20,230	22,750
Bin Accounts Active	435	440	455
Yard Service Accounts Active	4,200	4,400	4,925
Tons of Refuse Collected Residential Cans (1)	1,978	0	0
Tons of Refuse Collected Special Collection, etc. (2)	0	70	100
Tons of Refuse Collected Residential Automated Carts	18,079	20,780	21,700
Tons of Refuse Collected Bin	2,771	2,785	2,950
Tons of Refuse Collected Yard Service	2,956	2,920	3,000
Estimated Annual Cost Per Account Collected Residential Cans	$86.86	$0	$0
Estimated Annual Cost Per Account Collected Residential Auto. Cart	$180.57	$172.53	$149.08
Estimated Annual Cost Per Account Collected Bin	$921.36	$1,014.15	$1,161.00
Estimated Annual Cost Per Account Collected Yard Service	$97.88	$94.70	$107.02

(1) Special hauls are considered in residential information in 2007.
(2) Special collections include litter, illegal dumping, special hauls, etc.

Service Unit 212 – Solid Waste Disposal

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $66,845 from the 2008 year-end estimate of $656,117 to $722,962. This is a 10.2% increase. This increase is due to a number of changes, as outlined in the following paragraphs.

The 2008 year-end estimate reflects a decrease of $37,710 from the 2008 amended budget. This decrease is due to vacant positions that were filled in late 2008.

The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), and an estimate for the management pay and compensation adjustment (PACA). Merit adjustments or changes in eligibility for longevity also affect this account.

The 2009 budget includes two budgeted policy issues to upgrade a Solid Waste Maintenance Worker position to a Crew Leader position and to upgrade a Solid Waste Maintenance Worker position to a Refuse Code Compliance Officer position.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $11,758 from the 2008 year-end estimate of $337,747 to $349,505. This is a 3.5% increase. The personnel benefit accounts include rate increases for medical insurance of 5.5%, and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement Systems (PERS) contributions experienced a 10.8% mandated increase.

Account 310 Office and Operating Supplies – This line item for 2009 reflects a decrease of $1,950 from the 2008 year-end estimate of $12,500 to $10,550. This is a 15.6% decrease. The 2008 year-end estimate includes repair parts for yard and refuse carts and bins; paint supplies for graffiti removal; safety supplies, small tools, and an office desk chair.

Account 320 Fuel Consumed – This line item for 2009 reflects an increase of $24,125 from the 2008 year-end estimate of $244,625 to $268,750. This is a 9.9% increase. This increase is due to fuel price increases for diesel.

Account 350 Small Tools and Minor Equipment – This line item for 2009 reflects a decrease of $143,500 from the 2008 year-end estimate of $228,500 to $85,000. This is a 63% decrease. The $85,000 will purchase additional 4-yard and 6-yard refuse dumpsters and replacement carts for refuse and yard waste.

Account 410 Professional Services – This line item for 2009 reflects a decrease of $90,000 from the 2008 year-end estimate of $90,000 to $0. The $90,000 will be used towards the Utility Management System for a route analysis system in 2008 and will not be required for 2009.

Account 470 Public Utility Services – This line item for 2009 reflects an increase of $100,000 from the 2008 year-end estimate of $606,000 to $706,000. This is a 16.5% increase. The increase is due to anticipated increases in landfill tipping fees and increases in refuse tonnage taken to the landfill.

Account 530 State/County Taxes and Assessments – This line item for 2009 reflects an increase of $21,000 from the 2008 year-end estimate of $207,000 to $228,000. This is a 10.1% increase. The State/County Taxes are based on projected revenue.

Account 540 Interfund Taxes and Assessments – This line item for 2009 reflects an increase of $39,680 from the 2008 year-end estimate of $375,320 to $415,000. This is a 10.6% increase. The interfund taxes and assessments are based on projected revenue.

Account 950 Operating Rentals and Leases – This line item for 2009 reflects an increase of $133,579 from the 2008 year-end estimate of $833,612 to $967,191. This is a 16% 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 2009 reflects an increase of $32,843 from the 2008 year-end estimate of $300,079 to $332,922. This is a 10.9% 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 2009 reflects an increase of $433,480 from the 2008 year-end estimate of $4,179,170 to $4,612,650. This is a 10.4% increase. This increase is due to additional revenue projected from approximately 2,600 new services located in the 72nd Avenue Annexation area. The Refuse Division will begin servicing this area in January 2009.

Summary – Total expenditures for Service Unit 212 are budgeted for 2009 at $4,159,636. This is an increase of $196,249 or 5% from the 2008 year end projection of $3,963,387.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$606,397	$662,477	$455,974	$624,542	$691,262	104.4	110.7
120 Overtime	25,252	31,350	14,482	28,131	31,700	101.1	112.7
140 Retirement/Term Cashout	2,043	0	3,444	3,444	0		0.0
Total	633,692	693,827	473,899	656,117	722,962	104.2	110.2
200 Personnel Benefits							
200 Personnel Benefits	255,806	337,620	186,500	337,747	349,505	103.5	103.5
280 Clothing And Miscellaneous	7,043	8,500	5,052	8,000	8,500	100.0	106.3
Total	262,849	346,120	191,551	345,747	358,005	103.4	103.6
300 Supplies							
310 Office & Operating Supplies	4,293	10,550	12,457	12,500	10,550	100.0	84.4
320 Fuel Consumed	175,261	244,625	173,002	244,625	268,750	109.9	109.9
350 Small Tools And Equipment	262,602	230,000	229,363	228,500	85,000	37.0	37.2
Total	442,155	485,175	414,822	485,625	364,300	75.1	75.0
400 Other Services And Charges							
410 Professional Services	0	90,000	0	90,000	0	0.0	0.0
420 Communications	9,812	10,217	7,192	9,900	10,397	101.8	105.0
470 Public Utility Services	566,556	624,750	339,507	606,000	706,000	113.0	116.5
480 Repairs And Maintenance	11,920	9,000	8,086	9,000	9,000	100.0	100.0
490 Miscellaneous	4,839	3,400	1,257	3,359	3,400	100.0	101.2
Total	593,127	737,367	356,042	718,259	728,797	98.8	101.5

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
500 Intergovernmental Services							
530 State/County Taxes & Assmt	193,620	211,635	154,431	207,000	228,000	107.7	110.1
540 Taxes And Assessments	355,130	375,320	281,154	375,320	415,000	110.6	110.6
Total	548,751	586,955	435,586	582,320	643,000	109.6	110.4
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	584,362	784,612	587,557	833,612	967,191	123.3	116.0
980 Interfund Garage/Plant Chgs	41,012	41,627	31,220	41,627	42,460	102.0	102.0
990 Interfund Admin Charges	271,956	300,079	218,384	300,079	332,922	110.9	110.9
Total	897,330	1,126,318	837,162	1,175,318	1,342,573	119.2	114.2
Total Expenditures - Srv Unt 212	$3,377,903	$3,975,762	$2,709,062	$3,963,387	$4,159,636	104.6	105.0
Revenues							
340 Charges For Goods & Svcs	$3,911,260	$4,206,470	$3,096,764	$4,179,170	$4,612,650	109.7	110.4
Total Revenues - Srv Unt 212	$3,911,260	$4,206,470	$3,096,764	$4,179,170	$4,612,650	109.7	110.4

Service Unit 219 – Administration

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $13,326 from the 2008 year-end estimate of $197,214 to $210,540. This is a 6.8% increase. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 reflects an increase of $3,065 from the 2008 year-end estimate of $63,725 to $66,790. This is a 4.8% increase. The personnel benefit accounts include rate increases for medical insurance of 5.5%, and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement Systems (PERS) contributions experienced a 10.8% mandated increase.

Account 430 Transportation/Training – This line item for 2009 reflects a decrease of $73 from the 2008 year-end estimate of $1,118 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 2009 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 2009 reflects an increase of $1,285 from the 2008 year-end estimate of $2,715 to $4,000. This is a 47.3% increase. This account provides for registrations for training seminars and workshops for Refuse Division personnel and charges for printing informational brochures.

Account 650 Construction Projects – This line item for 2009 reflects a decrease of $33,400 from the 2008 year-end estimate of $66,800 to $33,400. This is a 50% decrease. This is the Refuse Division portion of the repave project for the Public Works Administration Facility.

Summary – Total expenditures for Service Unit 219 are budgeted for 2009 at $317,446. This is a decrease of $15,905 from the 2008 year-end projection of $333,351.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$172,174	$192,414	$141,366	$192,414	$204,540	106.3	106.3
120 Overtime	5,025	6,000	3,320	4,800	6,000	100.0	125.0
Total	177,198	198,414	144,686	197,214	210,540	106.1	106.8
200 Personnel Benefits	66,479	63,725	44,577	63,725	66,790	104.8	104.8
300 Supplies							
310 Office & Operating Supplies	1,104	1,200	361	1,000	1,200	100.0	120.0
320 Fuel Consumed	0	0	0	0	0		
Total	1,104	1,200	361	1,000	1,200	100.0	120.0
400 Other Services And Charges							
410 Professional Services	286	0	320	320	0		0.0
420 Communications	464	459	341	459	472	102.9	102.9
430 Transportation/Training	1,469	1,045	1,153	1,118	1,045	100.0	93.5
490 Miscellaneous	2,352	2,526	7,471	2,715	4,000	158.4	147.3
Total	4,570	4,030	9,285	4,612	5,517	136.9	119.6
650 Construction Projects	0	66,800	0	66,800	33,400	50.0	50.0
Total Expenditures - Srv Unt 219	$249,352	$334,169	$198,909	$333,351	$317,446	95.0	95.2

Service Unit 639 – Administration

Account 960 Interfund Insurance Services – This line item for 2009 reflects an increase of $4,539 from the 2008 year-end estimate and budget of $90,770 to $95,309. This is a 5% increase. This is the Refuse Division's insurance coverage for Refuse equipment.

Account 990 Public Works Administration (Interfund Charges) – This line item for 2009 reflects an increase of $3,008 from the 2008 budget and year-end estimate of $100,289 to $103,297. This is a 3% increase. This is the Refuse Division's share of the administrative costs for the Public Works Division.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
900 Interfund Payment For Svcs							
960 Interfund Insurance Svcs	$86,448	$90,770	$90,770	$90,770	$95,309	105.0	105.0
990 Interfund Admin Charges	95,513	100,289	75,218	100,289	103,297	103.0	103.0
Total Expenditures - Srv Unt 639	$181,961	$191,059	$165,988	$191,059	$198,606	104.0	104.0

Service Unit 699 – General Revenues

Account 270 Estimated Beginning Unreserved Fund Balance – This line item for 2009 is projected at $154,135. Combined with 2009 revenue and interest income, this provides total 2009 estimated resources of $4,769,785.

Below is a recap of Refuse revenues by detailed account classification.

	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Revenue Service Unit 212			
County/City Departments	$87,462	$85,450	$85,450
Container Service	348,901	356,720	366,700
Automated Residential Service	2,668,403	3,280,000	3,670,000
Residential Service	365,916	3,000	1,000
Special Haul	2,797	3,000	2,000
Residential Extra Service	28,981	2,000	2,000
Yard Refuse	408,800	449,000	485,500
Total Service Unit 212	3,911,260	4,179,170	4,612,650
Revenue Service Unit 699			
Interest From Investments	4,000	1,000	1,000
Miscellaneous Revenue	0	500	1,500
Recycling Revenue	896	1,000	500
Total Service Unit 699	4,896	2,500	3,000
Beginning Unencumbered Balance	353,322	460,262	154,135
Total Estimated Resources All Service Units	$4,269,478	$4,641,932	$4,769,785

2009 Rates – Automated Refuse Service

Curb or Alley

	One Month	Two Months
35-Gallon		
One cart	9.17	18.34
Two carts	18.34	36.68
96-Gallon		
One cart	15.58	31.16
Two carts	31.16	62.32

Carry-out

	One Month	Two Months
35-Gallon		
One cart	17.76	35.52
Two carts	35.52	71.04
96-Gallon		
One cart	25.75	51.50
Two carts	51.50	103.00

Call Back – Flat Rate Charge - $11.05

Overfill Fee – $2.15

Yard Service – $11.75 per month for nine months, from March 1st through November 30th ($105.75/year) and $5.87 per month for each additional 96-gallon cart

2009 Rates – Bin Service

2-Yard	One Month	Two Months
1-1x	74.87	149.74
1-2x	119.78	239.76
1-3x	164.69	329.38
1-4x	209.60	419.20
1-5x	254.51	509.02

4-Yard	One Month	Two Months
1-1x	119.78	239.56
1-2x	209.60	419.20
1-3x	299.42	598.84
1-4x	389.24	778.48
1-5x	479.06	958.12

6-Yard	One Month	Two Months
1-1x	164.69	329.38
1-2x	299.42	598.84
1-3x	424.15	868.30
1-4x	568.88	1,137.76
1-5x	703.61	1,407.22

Overfill Fee – $11.23

Temporary Bin Accounts

2-Yard Bin
Initial Delivery Fee - $36.91
Pickup Charge - $9.23
Daily Service Fee - $ .31

4-Yard Bin
Initial Delivery Fee - $58.89
Pickup Charge - $14.97
Daily Service Fee - $ .48

6-Yard Bin
Initial Delivery Fee - $82.35
Pickup Charge - $20.59
Daily Service Fee - $ .66

Dept 471 Refuse Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$353,322	$420,142	$460,262	$460,262	$154,135	36.7	33.5
360 Miscellaneous Revenues	4,896	3,000	943	2,500	3,000	100.0	120.0
Total Revenues - Srv Unt 699	$358,218	$423,142	$461,204	$462,762	$157,135	37.1	34.0

CITY OF *Yakima*

PUBLIC WORKS

2009 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.

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. 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.

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	2007 Actual	2008 Amended Budget	2009 Proposed Budget
1263	Fleet Manager	.85	.85 (1)(2)	.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

Dept 551 Equipment Rental Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
634 Fleet Maintenance	$2,761,285	$3,647,265	$2,636,697	$3,571,935	$3,746,637	102.7	104.9
636 Replacement Reserve	1,345,921	1,641,685	1,569,030	1,594,614	1,974,388	120.3	123.8
639 Administration	290,713	326,073	239,360	320,513	324,537	99.5	101.3
646 Interfund Payments	155,944	135,000	0	135,000	135,000	100	100
Total Expenditures	$4,553,863	$5,750,023	$4,445,087	$5,622,062	$6,180,562	107.5	109.9
Revenue Summary By Service Unit							
634 Fleet Maintenance	$3,187,959	$4,014,133	$2,871,297	$4,036,713	$4,274,297	106.5	105.9
636 Replacement Reserve	2,049,343	1,861,268	1,363,301	1,805,229	1,647,708	88.5	91.3
699 General Revenues	3,198,114	3,721,927	3,965,170	4,025,403	4,292,633	115.3	106.6
Total Revenues	$8,435,416	$9,597,328	$8,199,768	$9,867,345	$10,214,638	106.4	103.5

Dept 551 Equipment Rental Revolving Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	498,614	541,340	388,123	528,540	561,318	103.7	13.4
200 Personnel Benefits	169,973	186,997	133,398	187,016	205,335	109.8	4.9
Sub-Total Salaries and Benefits	668,586	728,337	521,521	715,556	766,653	105.3	18.2
300 Supplies	1,995,978	2,690,263	2,032,184	2,703,208	2,931,815	109.0	69.7
400 Other Services And Charges	150,558	295,738	129,790	216,744	119,340	40.4	2.8
500 Intergov Srvcs/Other Interfund	155,944	135,000	0	135,000	135,000	100.0	3.2
900 Interfund Payment For Svcs	236,875	259,000	192,562	256,940	253,367	97.8	6.0
Total Expenditures	$3,207,942	$4,108,338	$2,876,057	$4,027,448	$4,206,175	102.4	100.0

Dept 552 Equipment Rental Capital Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	70,100	76,606	57,077	76,606	81,317	106.2	4.1
200 Personnel Benefits	18,414	20,742	15,043	20,742	22,877	110.3	1.2
Sub-Total Salaries and Benefits	88,514	97,348	72,120	97,348	104,194	107.0	5.3
600 Capital Outlays	1,229,488	1,515,022	1,474,923	1,467,951	1,840,000	121.5	93.2
900 Interfund Payment For Svcs	27,919	29,315	21,986	29,315	30,194	103.0	1.5
Total Expenditures	$1,345,921	$1,641,685	$1,569,030	$1,594,614	$1,974,388	120.3	100.0

EXPLANATORY NARRATIVE

Service Unit 634 – Fleet Maintenance

Account 100 Salaries and Wages – Budgeted in 2009 at $529,058, these line items show an increase of $18,140 or 3.6% from the 2008 budget amount of $510,918. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 in 2009 at $197,397, these line items show an increase of $17,595 or 9.8% from the 2008 budget amount of $179,802. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – Budgeted in 2009 at $2,922,592, these line items show an increase of $240,107 or 9.0% from the 2008 budget of $2,682,485. 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. For 2009, 70% of these costs, or a total of $2,041,000, are budgeted 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 2009 at $97,590, these line items show a decrease of $176,470 or 64.46% from the 2008 budget of $274,060. The decreases are due to performing more work inside the ER Division that had previously been sent to outside vendors and completion of the State DOE Diesel Oxidation Catalyst Grant Program of $96,500. In 2006, the City of Yakima was awarded a grant of $96,500 from the State of Washington Department of Ecology to retrofit the City's existing diesel engine powered fleet with exhaust oxidation catalysts. The purpose is to reduce diesel emissions, clean the air, and provide a more healthful environment to the citizens of Yakima. An additional benefit to Yakima is that the work is being performed by a local Yakima

company, spreading nearly $100,000 into the local economy, at no cost to the City of Yakima. At this point, the work is nearly 75% complete and is scheduled to be concluded by the end of 2008.

Expenditure Summary – Budgeted in 2009 at $3,746,637, this is an increase of $99,372 or 2.7% over the 2008 budget of $3,647,265. 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 2009 at $4,274,297, this line item shows an increase of $260,164 or 6.5% from the 2008 budget amount of $4,014,133. 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 2008 to 2009. 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 2009 budget reflects allocations based on 2008 year-to-date actual costs from the AIMMS cost collection system.

2008 / 2009 EQUIPMENT RENTAL M&O RATE CHART

Department	2008 Budget M&O	2009 Proposed Budget	Amount of Change	Percent Increase
Code Administration	$22,452	$19,682	($2,770)	(12.3%)
Engineering	6,817	8,396	1,579	23.2%
City Hall Maintenance	249	1,881	1,632	655.4%
Information Systems	1,612	1,881	269	16.7%
Customer Services	7,948	10,277	2,329	29.3%
Community Development	9,850	9,405	(445)	(4.5%)
Community Relations	316	760	444	140.5%
Parks and Recreation	102,000	109,965	7,965	7.8%
Streets and Traffic	389,227	448,530	59,303	15.2%
Cemetery	11,086	6,515	(4,571)	(41.2%)
Stormwater	12,587	12,692	105	.8%
Transit	640,887	586,463	(54,424)	(8.5%)
Refuse	382,344	403,387	21,043	5.5%
Sewer Operations	115,848	102,540	(13,308)	(11.5%)
Water Operations	71,286	98,680	27,394	38.4%
Irrigation	17,473	21,562	4,089	23.4%
Equipment Rental	29,348	17,665	(11,683)	(39.8%)
Public Works Administration.	8,863	6,516	(2,347)	(26.5%)
Total	$1,830,193	$1,866,797	36,604	2.0%

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.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$463,085	$488,918	$360,085	$488,918	$521,058	106.6	106.6
120 Overtime	6,960	22,000	4,908	8,000	8,000	36.4	100.0
130 Special Pay	1,132	0	573	1,200	0		0.0
Total	471,177	510,918	365,566	498,118	529,058	103.6	106.2
200 Personnel Benefits							
200 Personnel Benefits	163,241	178,596	127,878	178,596	196,191	109.9	109.9
280 Clothing And Miscellaneous	471	1,206	356	1,225	1,206	100.0	98.5
Total	163,711	179,802	128,234	179,821	197,397	109.8	109.8
300 Supplies							
310 Office & Operating Supplies	26,690	33,409	14,774	21,302	28,409	85.0	133.4
340 Items Purchased For Resale	1,952,649	2,635,068	2,001,167	2,661,068	2,880,175	109.3	108.2
350 Small Tools And Equipment	6,609	14,008	11,531	14,060	14,008	100.0	99.6
Total	1,985,949	2,682,485	2,027,471	2,696,430	2,922,592	109.0	108.4
400 Other Services And Charges							
420 Communications	973	757	707	757	787	104.0	104.0
450 Operating Rentals & Leases	30,572	35,000	14,174	20,000	20,000	57.1	100.0
470 Public Utility Services	0	309	0	309	309	100.0	100.0
480 Repairs And Maintenance	108,832	237,633	100,544	176,500	76,133	32.0	43.1
490 Miscellaneous	72	361	0	0	361	100.0	
Total	140,448	274,060	115,426	197,566	97,590	35.6	49.4
Total Expenditures - Srv Unt 634	$2,761,285	$3,647,265	$2,636,697	$3,571,935	$3,746,637	102.7	104.9
Revenues							
340 Charges For Goods & Svcs	$1,507,216	$2,181,440	$1,477,137	$2,185,000	$2,405,000	110.3	110.1
360 Miscellaneous Revenues	1,674,983	1,830,193	1,372,642	1,830,193	1,866,797	102.0	102.0
390 Other Financing Sources	5,760	2,500	21,517	21,520	2,500	100.0	11.6
Total Revenues - Srv Unt 634	$3,187,959	$4,014,133	$2,871,297	$4,036,713	$4,274,297	106.5	105.9

Service Unit 639 – Administration

Account 100 Salaries and Wages – The amount budgeted in 2009 is $32,260. This service unit increased $1,838 or 6.0% over the 2008 amended budget of $30,422. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 in 2009 at $7,938, this account increased $743, or 10.3%, over the 2008 amended budget of $7,195. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 300 Supplies – Budgeted in 2009 at $9,223, this account increased $1,445 or 18.6% over the 2008 amended budget of $7,778. The significant increase is due to vehicle fuel cost escalation.

Account 400 Other Services and Charges – Budgeted in 2009 at $21,749, this account increased $71 or 0.3% above the 2008 amended budget of $21,678.

Account 410 Professional Services – Budgeted at $2,000 for 2009, this account increased $1,500 over the 2008 year-end estimate but remains the same as the 2008 amended budget. 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 2009 at $10,593, this account shows no change over the 2008 year-end estimate and the 2008 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 or Equipment Supervisor (alternating)
Washington State Transit Association / Evergreen Bus Maintenance Forum	Twice Annually	Fleet Manager & Equipment Supervisor
Allison Transmission Certification Training	Local	Shop Personnel
2009 Government Fleet Expo & Conf	Annually	Fleet Manager
Cummins Certification Training	Locally	Shop Personnel

Summary — Budgeted in 2009 at $324,537, these line items decreased $1,536 or 0.5% from the 2008 budget amount of $326,073.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
110 Salaries And Wages	$27,437	$30,422	$22,557	$30,422	$32,260	106.0	106.0
200 Personnel Benefits	6,261	7,195	5,164	7,195	7,938	110.3	110.3
300 Supplies							
310 Office & Operating Supplies	3,963	2,000	1,017	1,000	2,000	100.0	200.0
320 Fuel Consumed	6,066	5,778	3,695	5,778	7,223	125.0	125.0
Total	10,030	7,778	4,713	6,778	9,223	118.6	136.1
400 Other Services And Charges							
410 Professional Services	0	2,000	140	500	2,000	100.0	400.0
420 Communications	1,773	2,465	1,441	2,465	2,536	102.9	102.9
430 Transportation/Training	5,148	5,120	5,857	5,120	5,120	100.0	100.0
440 Advertising	172	1,500	100	500	1,500	100.0	300.0
490 Miscellaneous	3,017	10,593	6,826	10,593	10,593	100.0	100.0
Total	10,110	21,678	14,364	19,178	21,749	100.3	113.4
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	28,025	44,174	31,442	42,114	33,391	75.6	79.3
980 Interfund Garage/Plant Chgs	127,611	129,525	97,143	129,525	132,116	102.0	102.0
990 Interfund Admin Charges	81,239	85,301	63,977	85,301	87,860	103.0	103.0
Total	236,875	259,000	192,562	256,940	253,367	97.8	98.6
Total Expenditures - Srv Unt 639	$290,713	$326,073	$239,360	$320,513	$324,537	99.5	101.3

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 $135,000 amount is consistent with prior years.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$155,944	$135,000	$0	$135,000	$135,000	100.0	100.0
Total Expenditures - Srv Unt 646	$155,944	$135,000	$0	$135,000	$135,000	100.0	100.0

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.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$3,022,398	$3,550,077	$3,881,553	$3,881,553	$4,245,283	119.6	109.4
330 Intergovernmental Revenues	0	96,500	37,491	96,500	0	0.0	0.0
360 Miscellaneous Revenues	128,521	350	19,746	350	350	100.0	100.0
Total Revenues - Srv Unt 699	$3,150,919	$3,646,927	$3,938,790	$3,978,403	$4,245,633	116.4	106.7

EXPLANATORY NARRATIVE - DEPARTMENT 552

The 2009 Replacement budget allocation is used to purchase vehicles and/or pieces of equipment.

Service Unit 636 – Equipment Replacement

100 Salaries and Wages – Budgeted in 2009 at $81,317, these line items show an increase of $4,711 or 6.2% from the 2008 budget of $76,606. The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 2009 budget of $22,877 is an increase of $2,135, or 10.3%, over the 2008 budget of $20,742. The personnel benefit accounts include rate increases for medical insurance of 5.5%; and industrial insurance of 10%; along with the normal roll-ups related to base wage adjustments; while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 600 Capital Outlay – Budgeted in 2009 at $1,840,000, these line items show an increase of $324,978 or 21.5% from the 2008 Budget amount of $1,515,022. The increase in the 2009 budget is due to the need to replace several large pieces of equipment, particularly in Streets and Refuse. These replacement vehicles are critical to the City's ability to provide vital services to the community.

The following table lists the requests for equipment replacement and additions to the City fleet for 2009.

Division	Description	Replacing	2009 Budget	Fund Total
Police	Patrol cars		$340,000	$340,000
Parks and Recreation	Toro Groundsmaster 325D Lawn Mower	ER5202	20,000	
	Toro Groundsmaster 325D Lawn Mower	ER5231	20,000	
	Small ½ Ton Ext Cab Pickup 4x2	ER2163	20,000	60,000
Streets & Traffic	One Ton Flatbed Truck	ER2172	60,000	
	Half Ton Pickup	ER3107	25,000	
	Ten Yard Dump Truck w/Snowplow	ER3076	160,000	
	Ten Yard Dump Truck w/Snowplow	ER3077	160,000	
	2 – 11 Foot Snowplows	Addition	20,000	
	Sweeper	ER3161	180,000	
	¾ Ton Pickup w/Snowplow	ER2199	30,000	
	De-Icer Truck	Addition	80,000	715,000
Water	4WD Backhoe w/Extension	ER6077	120,000	
	Small Extended Cab 4x4 Pickup	ER231	20,000	140,000
Refuse	Front Loader Refuse Truck	ER3137	280,000	
	Automated Sideloader Refuse Truck	ER3181	280,000	560,000
Equipment Rental	Ten Passenger Van	ER3128	25,000	25,000
Total				**$1,840,000**

Total Expenditures – Budgeted in 2009 at $1,974,388, this service unit increased $332,703 or 20.3% from the 2008 budget amount of $1,641,685. Total Expenditures include capital outlays for vehicles and equipment plus the administrative costs related to these activities.

Revenues – Budgeted in 2009 at $1,647,708, these line items show a decrease of $157,521 or 8.7% from the 2008 year-end estimate of $1,805,229.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$69,862	$76,106	$56,522	$76,106	$80,817	106.2	106.2
120 Overtime	226	500	529	500	500	100.0	100.0
130 Special Pay	12	0	26	0	0		
Total	70,100	76,606	57,077	76,606	81,317	106.2	106.2
200 Personnel Benefits	18,414	20,742	15,043	20,742	22,877	110.3	110.3
640 Machinery And Equipment	1,229,488	1,515,022	1,474,923	1,467,951	1,840,000	121.5	125.3
990 Interfund Admin Charges	27,919	29,315	21,986	29,315	30,194	103.0	103.0
Total Expenditures - Srv Unt 636	$1,345,921	$1,641,685	$1,569,030	$1,594,614	$1,974,388	120.3	123.8
Revenues							
360 Miscellaneous Revenues	$1,408,234	$1,389,268	$1,040,946	$1,389,268	$1,577,708	113.6	113.6
390 Other Financing Sources	641,109	472,000	322,355	415,961	70,000	14.8	16.8
Total Revenues - Srv Unt 636	$2,049,343	$1,861,268	$1,363,301	$1,805,229	$1,647,708	88.5	91.3

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
360 Miscellaneous Revenues	47,195	75,000	26,380	47,000	47,000	62.7	100.0
Total Revenues - Srv Unt 699	$47,195	$75,000	$26,380	$47,000	$47,000	62.7	100.0

CITY OF *Yakima*

PUBLIC WORKS

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
639 Administration	$50,098	$454,750	$124,599	$273,800	$326,350	71.8	119.2
Revenue Summary By Service Unit							
639 Administration	$155,944	$135,000	$0	$135,000	$135,000	100	100
699 General Revenues	471,030	454,630	576,877	576,877	438,077	96.4	75.9
Total Revenues	$626,974	$589,630	$576,877	$711,877	$573,077	97.2	80.5

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
300 Supplies	0	500	0	0	500	100.0	0.2
400 Other Services And Charges	48,367	137,450	28,932	107,000	192,450	140.0	59.0
600 Capital Outlays	1,731	316,800	95,667	166,800	133,400	42.1	40.9
Total Expenditures	$50,098	$454,750	$124,599	$273,800	$326,350	71.8	100.0

EXPLANATORY NARRATIVES

Service Unit 639 – Administration

Account 400 Other Services and Charges – The professional services line item of $25,000 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.

Account 600 Capital Projects – For 2009, $33,400 is budgeted to pay for a portion of the Public Works parking lot repaving project and an additional $100,000 will fund a vehicle fuel storage capacity addition project.

Summary – Budgeted for 2009 at $326,350, this line item is $52,550 or 19.2% more than the 2008 year-end estimate of $273,800 and $128,400 or 28.2% less than the 2008 budget of $454,750. This is due to the fact that projects identified for 2008 implementation were not completed and therefore have been reassigned to 2009.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
310 Office & Operating Supplies	$0	$500	$0	$0	$500	100.0	
400 Other Services And Charges							
410 Professional Services	46,135	31,500	15,117	27,000	25,000	79.4	92.6
430 Transportation/Training	649	950	0	0	950	100.0	
480 Repairs And Maintenance	1,118	105,000	12,098	80,000	65,000	61.9	81.3
490 Miscellaneous	465	0	1,717	0	101,500		
Total	48,367	137,450	28,932	107,000	192,450	140.0	179.9
600 Capital Outlays							
630 Impr Other Than Building	0	150,000	0	0	100,000	66.7	
640 Machinery And Equipment	1,731	100,000	6,421	100,000	0	0.0	0.0
650 Construction Projects	0	66,800	89,247	66,800	33,400	50.0	50.0
Total	1,731	316,800	95,667	166,800	133,400	42.1	80.0
Total Expenditures - Srv Unt 639	$50,098	$454,750	$124,599	$273,800	$326,350	71.8	119.2
Revenues							
390 Other Financing Sources	$155,944	$135,000	$0	$135,000	$135,000	100.0	100.0
Total Revenues - Srv Unt 639	$155,944	$135,000	$0	$135,000	$135,000	100.0	100.0

Service Unit 699 – General Revenues

Revenues – Budgeted for 2009 at $135,000, this line item remains the same as the 2008 amended budget and consists of an annual transfer from the Equipment Rental fund to fund any environmental cleanup issues that may arise.

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$471,030	$454,630	$576,877	$576,877	$438,077	96.4	75.9
Total Revenues - Srv Unt 699	$471,030	$454,630	$576,877	$576,877	$438,077	96.4	75.9

CITY OF *Yakima*

PUBLIC WORKS

2009 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Parks & Recreation – 131

Parks and Recreation Manager:
Ken Wilkinson

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.

2008 Accomplishments

- Completed transfer of West Valley Park to City of Yakima
- Concluded the Aquatic Center Feasibility Study and began discussions of next steps
- Received $25,000 grant from Tony Hawk Foundation and completed construction of Kiwanis skate park
- Applied for and received new AmeriCorps grant renewable through 2011
- Worked with citizen committee to increase Fisher Golf Course attendance with increased marketing efforts and additional special programs
- Received City of Yakima Planning Department approval for a new changing message sign for Fisher and worked with Coca Cola Bottling for the installation
- Completed parking lot improvements and installed new reader board sign at the Harman Center
- Received City Planning Department approval for Upper Kiwanis Redevelopment
- Completed transfer of five parcels from service clubs to City of Yakima
- Completed hazardous substance inspection of parcels and demolished existing buildings in preparation for Upper Kiwanis Redevelopment
- Initiated JARPA process to change the shape of or remove Kiwanis Pond
- Hired new Recreation Specialist to work with youth programs and a new Recreation Coordinator to work with AmeriCorps
- Completed Franklin Pool upgrades
- Introduced Men's and Women's Fastpitch League
- Completed installation of new restroom at Elks Park
- Secured a $3,000 sponsorship from Subway for summer concert series and a $1,500 sponsorship from the Yakima Foursquare Church for the outdoor movies

- Partnered with Apple Tree Golf Course to provide free golf clinics and with First Tee to provide golf instruction and life skills for youth at Fisher Golf Course
- Handled registrations for 300 participants for Yakima's annual 3-on-3 basketball tournament
- Met with City Council and Park and Recreation Commission to talk about future directions for Parks and Recreation
- Assembled a report addressing parking concerns at Gilbert and Franklin Park parking lots
- Worked with Traffic Engineering to install additional lighting at Franklin Park.
- Developed a pre-need program to sell niches in the new columbarium at Tahoma
- Hired a new Parks and Recreation Manager to fill vacancy left by retirement of previous manager

2009 Goals

- Continue scheduled improvements and enhancements to city parks including playgrounds, softball diamonds, tree pruning, new park furniture, etc.
- Begin construction of Upper Kiwanis Redevelopment Project
- Continue Aquatic Center "next steps"
- Issue RFP for private operation of Fisher Golf Course beginning in 2010
- Initiate monument sales at Tahoma Cemetery
- Complete process for increasing Park Commission to include a youth representative
- Complete fees and charges study for program cost recovery
- Continue to develop event sponsorships and program marketing
- Computerize registrations at Lions Pool
- Continue to examine cost efficiencies and alternate funding options for Parks and Recreation
- Add an adult soccer league and additional youth programs to the recreation programming

The following service units are included in the Parks and Recreation Division:

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 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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	.80	.80
8825	Golf Maintenance Specialist	1.00	1.00	.00 (1)
11503	Recreation Supervisor	2.00	1.80	1.80
11501	Recreation Program Supervisor	1.00	1.00	1.00
5256	Recreation Activities Coordinator	2.00	2.00	2.00
5235	Recreation Activities Specialist	1.00	1.00	1.00
7111	Senior Center Assistant	1.00	1.00	1.00
	Parks Maintenance Crew Leader	.00	.00	1.00 (1)
5266	Aquatic Specialist	2.00	2.00	2.00
8841	Aquatic Maintenance Technician	1.00	1.00	1.00
8817	Parks Maintenance Technician	1.00	0.00	0.00 (2)
8818	Parks Maintenance Specialist	6.50	6.50	6.50
8819	Parks Maintenance Worker	3.00	3.00	3.00
5202	Golf Course Attendant	1.33	1.50	1.50
5234	Recreation Leader (Temp)	.60	.60	.60
8610	Maintenance Labor Helper (Temp)	1.67	.41	.41
8810	Park Labor (Temp)	0.00	1.26	1.26
9113	City Worker III (Temp)	6.59	7.31	.00 (3)
9114	City Worker IV (Temp)	7.42	6.95	14.30 (3)
Total Personnel (4)		**43.11**	**42.13**	**42.17**

(1) See Policy Issue regarding Fisher Golf Course. The proposal is to transfer a Golf Course Maintenance Specialist to an upgraded Park Maintenance Crew Leader position within Park Maintenance in 2009.
(2) Unfunded due to budget constraints.
(3) 2009, the City Worker III (Temporary), Class Code 9113 is no longer found in the City's Pay Ordinance. These temporary positions have been transferred to City Worker (Outside), which are temporary positions, Class Code 9114.
(4) Does not include Cemetery Personnel.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
420 C.B.D. Maintenance	$47,401	$0	$0	$0	$0		
421 Park Maintenance	1,390,119	1,418,619	1,083,964	1,403,668	1,518,172	107.0	108.2
422 Community Recreation	18,080	85,630	48,941	83,176	75,336	88.0	90.6
423 Golf Course Activities	194,286	207,398	174,217	216,648	234,181	112.9	108.1
424 Aquatics	496,696	534,932	441,325	531,243	556,629	104.1	104.8
425 Senior Center	638,827	697,986	546,047	694,554	702,713	100.7	101.2
426 Sports	381,791	412,615	271,680	377,270	389,476	94.4	103.2
427 Grants,Sponsorships & Contr	133,448	158,472	69,329	151,428	170,235	107.4	112.4
429 Administration	567,568	695,254	494,404	680,765	584,356	84.1	85.8
645 Interfund Distribution	242,381	210,000	188,365	210,865	146,500	69.8	69.5
Total Expenditures	$4,110,659	$4,420,906	$3,318,272	$4,349,617	$4,377,598	99.0	100.6
Revenue Summary By Service Unit							
420 C.B.D. Maintenance	$2,406	$2,500	$1,658	$2,500	$2,500	100.0	100.0
421 Park Maintenance	10,302	12,650	14,385	19,000	19,000	150.2	100.0
422 Community Recreation	5,225	5,000	3,000	5,000	5,000	100.0	100.0
423 Golf Course Activities	113,643	104,250	111,343	112,250	107,250	102.9	95.6
424 Aquatics	180,068	231,915	196,169	227,281	213,915	92.2	94.1
425 Senior Center	505,611	523,400	459,314	579,312	580,300	110.9	100.2
426 Sports	243,597	282,850	238,855	263,850	263,850	93.3	100
427 Grants,Sponsorships & Contr	101,884	93,100	56,769	92,600	93,600	100.5	101.1
429 Administration	1,959	3,000	1,925	3,700	2,200	73.3	59.5
645 Interfund Distribution	1,023,126	1,045,000	745,978	1,044,000	1,074,000	102.8	102.9
699 General Revenues	2,472,276	2,462,829	1,564,028	2,433,114	2,315,760	94.0	95.2
Total Revenues	$4,660,098	$4,766,494	$3,393,422	$4,782,607	$4,677,375	98.1	97.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	1,364,662	1,631,233	1,195,451	1,581,506	1,630,278	99.9	37.2
200 Personnel Benefits	440,781	565,861	365,522	572,944	562,148	99.3	12.8
Sub-Total Salaries and Benefits	1,805,443	2,197,094	1,560,973	2,154,450	2,192,426	99.8	50.1
300 Supplies	379,364	379,477	303,874	367,850	375,990	99.1	8.6
400 Other Services And Charges	1,170,035	1,157,077	886,257	1,143,093	1,169,313	101.1	26.7
500 Intergov Srvcs/Other Interfund	246,007	215,000	191,329	215,965	151,600	70.5	3.5
600 Capital Outlays	2,805	0	0	0	0		0.0
900 Interfund Payment For Svcs	507,005	472,259	375,838	468,259	488,268	103.4	11.2
Total Expenditures	$4,110,659	$4,420,906	$3,318,272	$4,349,617	$4,377,598	99.0	100.0

EXPLANATORY NARRATIVE

Account 110 Salaries and Wages – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 5.5%, and industrial insurance of 10%, along with the normal roll-ups related to the base wage adjustments, while dental insurance was reduced by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

The Parks and Recreation Budget is balanced for 2009. The projected 2009 revenue is $4,244,385. The revenues along with the beginning cash balance of $549,439 will be used to balance the 2009 budget. Total resources for 2009 equal $4,677,335.

Expenditures for 2009 are estimated to be $4,377,598. This is an increase of $27,941 or 0.64% over the 2008 year-end estimate of $4,349,657.

Service Unit 421 – Park Maintenance

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 421			
Yakima Population (2000 Census): 71,845 (Urban area = 110,000+) (Estimated annual growth = 2%)	82,867	82,524	84,524
Acres of park land maintained by Parks and Recreation [286.8 acres of park land and Arboretum (forty acres)	332.8	332.8	332.8 (1)
Full-time equivalent maintenance employees	14.25	13.50	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	44,941 / 1.0 acre	44,941 / 1.0 acre	44,941 / 1.0 acre
Linear feet of hard surface pathway and sidewalks, snow removal, repairs	85,662 / 16.2 miles	85,662 / 16.2 miles	85,662 / 16.2 miles
Square feet of parking lot, snow removal, repairs	608,329/14.0 acre	608,329/14.0 acre	608,329/14.0 acre

(1) Includes West Valley Park

Service unit 421 provides and administers the overall maintenance for the City parks and the park facilities.

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $61,504 or 11.4% from the 2008 year-end estimate of $541,532 to $603,036. This increase is mainly due to negotiated wage increases. The 2009 budget also includes the upgrade of Parks Maintenance Specialist to Park Maintenance Crew Leader (See Parks & Recreation budgeted Policy Issue). The 2008 year-end

estimate reflects a savings of $17,382 from the 2008 amended budget of $558,914. This is mainly due to a position that was partly vacant in 2008.

Account 120 Overtime – This line item for 2009 reflects no increase over the 2008 year-end budget. Account 120 Overtime is used to pay staff for necessary repairs to the parks after hours or on weekends. It is also used for snow removal in the parks, on the pathways and in parking lots. An increase in this account is reflective of the need to utilize current staff for extra work needed due to staff reductions.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $21,608 or 10.7% from the 2008 year-end estimate of $202,407 to $224,015.

Account 310 Operating Supplies – This line item reflects no increase for 2009. This line item covers all operational supplies for park maintenance including fertilizers, herbicides, lumber, paint, irrigation, restrooms, etc. A large portion of this line item is spent on supplies to make repairs due to vandalism.

Account 320 Fuel – This line item for 2009 reflects an increase of $6,540 or 10% from the 2008 year-end estimate of $65,400 to $71,940. This increase is due to continued higher fuel costs.

Account 410 Professional Services – This line item for 2009 reflects an increase of $11,000 or 11.7% from the 2008 year-end estimate of $94,000 to $105,000. This line item pays for one Department of Corrections crew, tree pruning and any contracted work. This line item also includes contracted maintenance services for West Valley Park.

Account 470 Public Utilities – This line item for 2009 reflects an increase of $12,886 or 5.3% from the 2008 year-end estimate of $244,085 to $256,971. This increase is due to continued higher utility costs.

Account 950 Interfund Opt Rental and Leases – This line item for 2009 reflects an increase of $7,965 or 7.2% from the 2008 year-end estimate of $111,000 to $118,965. This increase is due to adjustments in the Equipment Rental Fund.

Summary – The 2009 total expenditures for Service Unit 421 are $1,518,172, which is an increase of 8.2% from the 2008 year-end estimate of $1,403,668. The increase is due to higher fuel costs, higher public utilities costs and the transfer of seasonal staff from the Cemetery Budget – Service Unit 114 to the Parks Maintenance Budget – Service Unit 421.

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$1,390,119	$1,418,619	$1,403,668	$1,518,172
Revenues	$10,302	$12,650	$19,000	$19,000

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$488,134	$558,914	$400,384	$541,532	$603,036	107.9	111.4
120 Overtime	5,405	6,000	1,061	4,500	4,500	75.0	100.0
130 Special Pay	2,267	2,000	1,156	2,720	2,720	136.0	100.0
Total	495,805	566,914	402,600	548,752	610,256	107.7	111.2
200 Personnel Benefits							
200 Personnel Benefits	186,907	202,407	140,197	202,407	224,015	110.7	110.7
280 Clothing And Miscellaneous	1,543	1,500	1,422	1,500	1,500	100.0	100.0
Total	188,450	203,907	141,620	203,907	225,515	110.6	110.6
300 Supplies							
310 Office & Operating Supplies	108,468	97,000	90,817	102,000	102,000	105.2	100.0
320 Fuel Consumed	56,490	65,400	53,433	65,400	71,940	110.0	110.0
350 Small Tools And Equipment	127	2,000	950	2,000	2,000	100.0	100.0
Total	165,085	164,400	145,199	169,400	175,940	107.0	103.9
400 Other Services & Charges							
410 Professional Services	91,060	99,000	75,885	94,000	105,000	106.1	111.7
420 Communications	1,072	665	661	900	900	135.4	100.0
430 Transportation/Training	255	0	0	0	0		
450 Operating Rentals & Leases	0	250	0	250	250	100.0	100.0
470 Public Utility Services	267,068	244,109	207,617	244,085	256,971	105.3	105.3
480 Repairs And Maintenance	13,817	20,000	23,609	27,000	20,000	100.0	74.1
490 Miscellaneous	1,326	1,175	78	1,175	1,175	100.0	100.0
Total	374,598	365,199	307,850	367,410	384,296	105.2	104.6
530 State/County Taxes & Assmt	1,198	3,200	2,112	3,200	3,200	100.0	100.0
950 Interfund Opt Rental & Lease	164,984	115,000	84,583	111,000	118,965	103.5	107.2
Total Expenditures - Srv Unt 421	$1,390,119	$1,418,619	$1,083,964	$1,403,668	$1,518,172	107.0	108.2
Revenues							
340 Charges For Goods & Svcs	$3,399	$5,050	$11,287	$11,400	$11,400	225.7	100.0
360 Miscellaneous Revenues	6,903	7,600	3,098	7,600	7,600	100.0	100.0
Total Revenues - Srv Unt 421	$10,302	$12,650	$14,385	$19,000	$19,000	150.2	100.0

Service Unit 422 – Community Recreation

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 422			
Number of Acres Requiring High Quality Maintenance	19	19	19
Hours of Operation	2,916/year	2,916/year	2,916/year
Total Days Open	243	243	243
Number of Rounds of Golf	13,550	13,910	14,000
Average Players Per Day	55	57	60

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 in 1999, this service unit reduced its program offerings significantly. Current offerings include playgrounds, limited special activities, summer concerts in the park and the outdoor cinema series.

Account 100 Salaries and Wages – This line item for 2009 reflects a decrease of $5,519 or 10.9% from the 2008 year-end estimate of $50,496 to $44,977. This line item for 2009 reflects a decrease of $9,597 or 17.6% from the 2008 amended budget of $54,594. The decrease is due to staff that opted to reduce work hours from 100% to 80%.

Account 200 Personnel Benefits – This line item for 2009 reflects a decrease of $1,692 or 9.9% from the 2008 amended budget of $17,075 to $15,383. The decrease is due to staff that opted to reduce work hours from 100% to 80%.

Summary – The 2009 total expenditures for Service Unit 422 are $75,336, which is a decrease of 9.4% from the 2008 year-end estimate of $83,176.

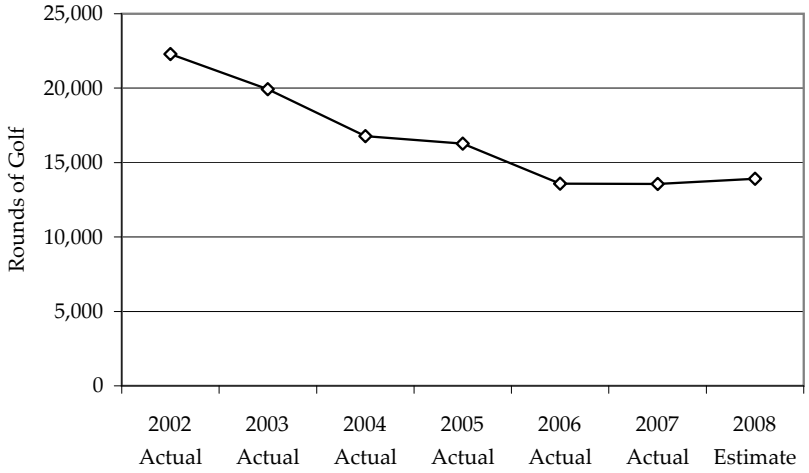
	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$18,080	$85,630	$83,176	$75,336
Revenues	$5,225	$5,000	$5,000	$5,000
Cost Recovery	28.9%	5.8%	6.0%	6.6%

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$3,646	$54,594	$29,018	$50,496	$44,977	82.4	89.1
120 Overtime	0	0	931	800	0		0.0
Total	3,646	54,594	29,949	51,296	44,977	82.4	87.7
200 Personnel Benefits	783	17,075	9,826	17,075	15,383	90.1	90.1
310 Office & Operating Supplies	1,931	3,000	909	3,000	3,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	11,289	10,000	8,257	10,844	11,000	110.0	101.4
420 Communications	225	560	0	560	577	103.0	103.0
430 Transportation/Training	0	200	0	200	200	100.0	100.0
490 Miscellaneous	205	200	0	200	200	100.0	100.0
Total	11,719	10,960	8,257	11,804	11,977	109.3	101.5
Total Expenditures - Srv Unt 422	$18,080	$85,630	$48,941	$83,176	$75,336	88.0	90.6
Revenues							
340 Charges For Goods & Svcs	$5,225	$5,000	$3,000	$5,000	$5,000	100.0	100.0
Total Revenues - Srv Unt 422	$5,225	$5,000	$3,000	$5,000	$5,000	100.0	100.0

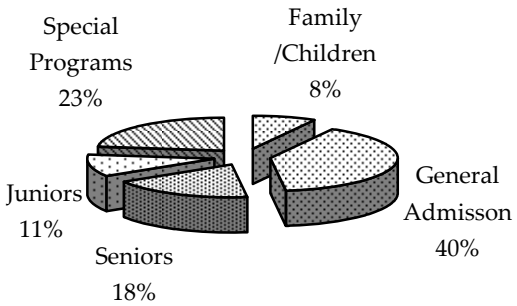
Service Unit 423 – Fisher Golf Course

This services unit provides a top-quality par three golf course to the public. It is the only municipal golf course operated by the City. A policy issue will be discussed in 2009 regarding the operation lease of the Fisher Golf Course.

FISHER GOLF COURSE ATTENDANCE
2002-2008



ATTENDANCE BY CATEGORIES



Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $13,510 or 11.9% from the 2008 amended budget of $113,391 to $126,901. The increase is due to increased wages for the full time staff.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $5,564 or 11.6% from the 2008 amended budget of $48,183 to $53,747. The increase is due to increased wages for the full time staff.

Summary – The 2009 total expenditures for Service Unit 423 are $234,181, which is an increase of 8.1% from the 2008 year-end estimate of $216,648.

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$194,286	$207,398	$216,648	$234,181
Revenues	$113,643	$104,250	$112,250	$107,250
Cost Recovery	58.4%	50.2%	51.8%	45.7%

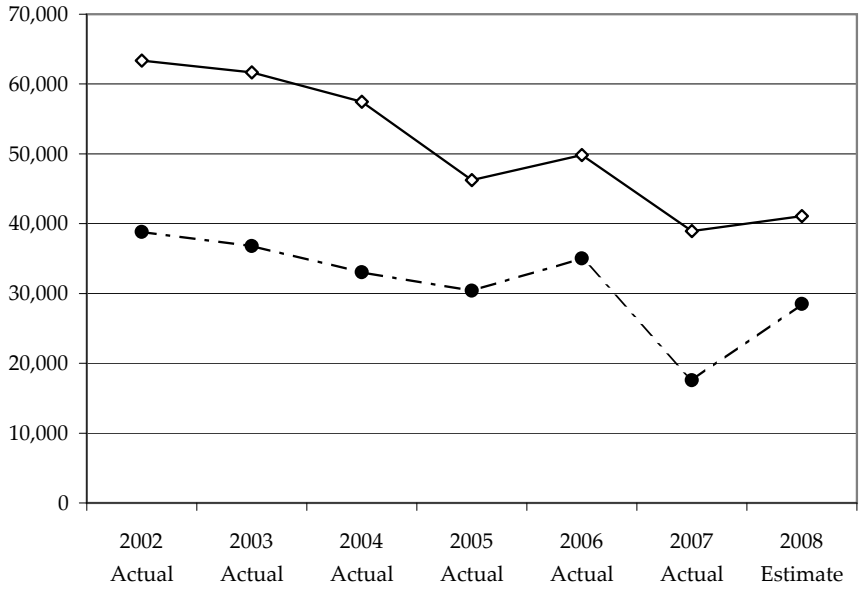
Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$97,302	$113,391	$88,868	$113,391	$126,901	111.9	111.9
120 Overtime	2,233	3,000	2,754	3,000	3,000	100.0	100.0
130 Special Pay	127	127	250	127	127	100.0	100.0
Total	99,662	116,518	91,872	116,518	130,028	111.6	111.6
200 Personnel Benefits							
200 Personnel Benefits	39,415	48,183	34,546	48,183	53,747	111.6	111.6
280 Clothing & Miscellaneous	946	500	876	500	500	100.0	100.0
Total	40,361	48,683	35,423	48,683	54,247	111.4	111.4
300 Supplies							
310 Office & Operating Supplies	15,150	15,000	16,023	15,500	15,500	103.3	100.0
340 Items Purchased For Resale	4,251	5,000	5,747	5,400	5,000	100.0	92.6
Total	19,401	20,000	21,769	20,900	20,500	102.5	98.1
400 Other Services And Charges							
410 Professional Services	2,900	2,100	949	2,100	2,100	100.0	100.0
420 Communications	1,114	1,197	922	1,197	1,197	100.0	100.0
470 Public Utility Services	29,825	17,700	21,313	25,000	24,809	140.2	99.2
480 Repairs And Maintenance	239	500	89	500	500	100.0	100.0
490 Miscellaneous	289	300	1,428	1,250	300	100.0	24.0
Total	34,366	21,797	24,701	30,047	28,906	132.6	96.2
530 State/County Taxes & Assmt	496	400	451	500	500	125.0	100.0
Total Expenditures - Srv Unt 423	$194,286	$207,398	$174,217	$216,648	$234,181	112.9	108.1
Revenues							
340 Charges For Goods & Svcs	$102,671	$94,000	$96,221	$102,000	$97,000	103.2	95.1
360 Miscellaneous Revenues	10,972	10,250	15,122	10,250	10,250	100.0	100.0
Total Revenues - Srv Unt 423	$113,643	$104,250	$111,343	$112,250	$107,250	102.9	95.6

Service Unit 424 – Aquatics

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 424			
Lions Attendance	38,931	41,089	42,000
Franklin Attendance	17,570	28,483	30,000

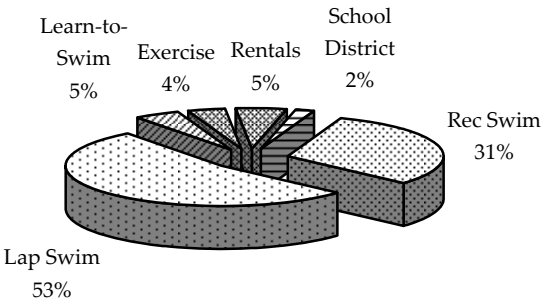
This service unit has been established to plan, implement and provide the City's Aquatic programs for the health, safety and recreational needs of the community and to maintain the City's swimming pools. The 2009 Budget reflects the operation of Lions and Franklin pools.

AQUATICS ATTENDANCE
2002 - 2008

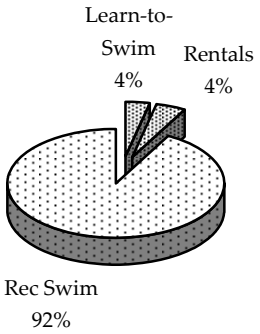


ATTENDANCE BY CATEGORIES

Lions Pool



Franklin Pool



AQUATICS EXPENDITURE/REVENUE PROFILE

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Proposed
Lions							
Attendance	61,666	57,470	46,252	49,834	38,864	41,089	43,143
Expenditures	$403,513	$372,495	$421,687	$409,099	$386,200	$394,141	$423,555
Revenue	$145,607	$133,015	$119,133	$132,817	$125,909	$144,000	$140,050
% Self Supporting	36%	36%	28%	32%	32%	36%	33%
Net cost/participant	$4.18	$4.17	$6.54	$5.54	$6.70	$6.09	$6.57

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Proposed
Franklin							
Attendance	36,811	33,032	30,417	35,012	17,570	28,483	28,500
Expenditures	$110,467	$116,794	$147,473	$133,627	$110,496	$137,100	$133,072
Revenue	$63,817	$70,046	$76,106	$65,008	$54,158	$83,281	$73,865
% Self Supporting	58%	60%	52%	49%	49%	61%	55%
Net cost/participant	$1.27	$1.42	$2.35	$1.96	$3.21	$1.89	$2.08
Combined Total							
Attendance	98,477	90,502	76,669	84,846	56,434	69,572	71,643
Expenditures	$513,980	$489,289	$569,160	$542,726	$496,696	$531,243	$556,629
Revenue	$209,424	$203,061	$195,239	$197,825	$180,068	$227,281	$213,915
% Self Supporting	41%	42%	34%	36%	36%	43%	38%
Net cost/participant	$3.09	$3.16	$4.88	$4.07	$5.61	$4.37	$4.78

Account 100 Salaries and Wages – This line item for 2009 reflects an increase of $11,031 or 4% from the 2008 year-end estimate of $277,308 to $288,339. The increase is due to increased wages for the staff.

Account 120 Overtime – This line item for 2009 reflects a decrease of $600 from the 2008 year-end estimate of $3,000 to $2,400.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $5,053 or 6.1% from the 2008 year-end estimate of $83,195 to $88,248. This increase is related to the increase in Account 100 Salaries and Wages.

Account 470 Public Utilities – This line item for 2009 reflects an increase of $10,667 or 9.4% from the 2008 year-end estimate of $113,833 to $124,500. This increase is due to continued higher utility costs.

Account 480 Repairs and Maintenance – This line item for 2009 reflects no increase from the 2008 year-end estimate of $4,500. This line item has not been increased due to the anticipation of fewer repairs and less maintenance needed due to major capital improvements in 2008.

Summary – The 2009 proposed expenditures for Service Unit 424 are $556,629 is an increase of $25,386 or 4.8% of the 2008 year-end estimate of $531,243. The 2009 revenues for this service unit represent a decrease of $13,366 or 5.9% from the year-end estimate of $227,281 to $213,915.

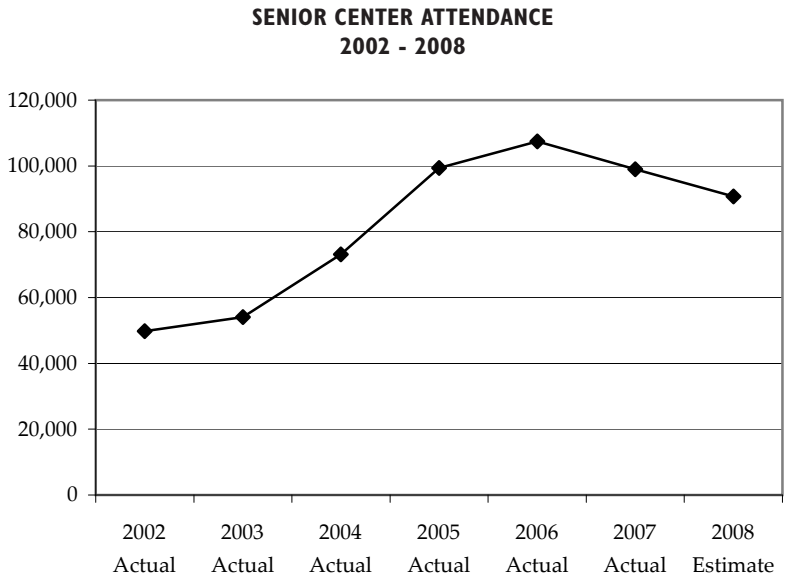
	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$496,696	$534,932	$531,243	$556,629
Revenues	$180,068	$231,915	$227,271	$213,915
Cost Recovery	36.2%	43.3%	42.7%	38.4%

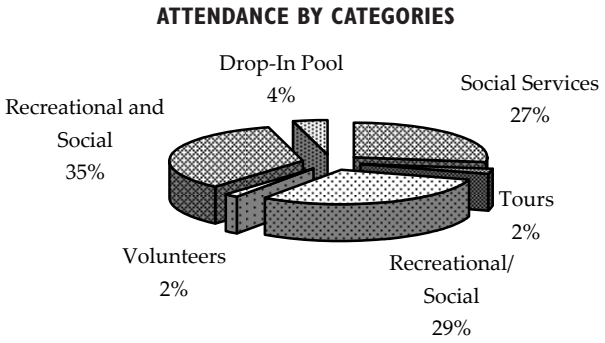
Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$248,857	$264,778	$250,950	$277,308	$288,339	108.9	104.0
120 Overtime	5,691	2,400	2,266	3,000	2,400	100.0	80.0
130 Special Pay	88	100	151	100	100	100.0	100.0
Total	254,635	267,278	253,367	280,408	290,839	108.8	103.7
200 Personnel Benefits							
200 Personnel Benefits	70,523	77,743	67,143	83,195	88,248	113.5	106.1
280 Clothing & Miscellaneous	0	1,000	789	1,000	1,000	100.0	100.0
Total	70,523	78,743	67,932	84,195	89,248	113.3	106.0
300 Supplies							
310 Office & Operating Supplies	37,010	34,250	27,047	34,250	34,250	100.0	100.0
340 Items Purchased For Resale	2,568	5,000	8,754	8,000	7,500	150.0	93.8
Total	39,578	39,250	35,801	42,250	41,750	106.4	98.8
400 Other Services And Charges							
410 Professional Services	5,984	0	0	0	0		
420 Communications	2,952	3,679	3,028	3,742	3,742	101.7	100.0
430 Transportation/Training	0	400	115	215	100	25.0	46.5
440 Advertising	0	0	149	150	0 *		0.0
470 Public Utility Services	113,623	137,133	78,206	113,833	124,500	90.8	109.4
480 Repairs And Maintenance	6,514	6,500	2,440	4,500	4,500	69.2	100.0
490 Miscellaneous	1,293	950	275	950	950	100.0	100.0
Total	130,367	148,662	84,212	123,389	133,792	90.0	108.4
530 State/County Taxes & Assmt	1,593	1,000	14	1,000	1,000	100.0	100.0
640 Machinery And Equipment	0	0	0	0	0		
Total Expenditures - Srv Unt 424	$496,696	$534,932	$441,325	$531,243	$556,629	104.1	104.8
Revenues							
330 Intergovernmental Revenues	$15,190	$10,000	$11,318	$15,000	$15,000	150.0	100.0
340 Charges For Goods & Svcs	139,039	164,965	145,487	164,281	155,915	94.5	94.9
360 Miscellaneous Revenues	25,839	56,950	39,364	48,000	43,000	75.5	89.6
Total Revenues - Srv Unt 424	$180,068	$231,915	$196,169	$227,281	$213,915	92.2	94.1

Service Unit 425 – Senior Center

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Service Unit 425			
Yakima Population (2000 Census) over 65-years-old: 15,226 (Based upon 2% growth per year.)	11,614	11,846	12,083
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).	40,726	40,063	42,000
Indexed Number of Participants	105,254	95,234	95,234
Number of Programs Offered	757	753	753
Number of Program Days	299	299	299
Average Number of Participants Per Day	297	319	319

This service area provides services to individual who are 55 years of age or older in the Greater Yakima Area.





Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $10,416 or 5.8% over the 2008 year-end estimate of $180,142 to $190,558. This increase is due to merit and longevity increases.

Account 200 Personnel Benefits – This line item for 2009 reflects a slight decrease of $903 or 1.7% from the 2008 year-end estimate of $53,492 to $52,589.

Account 410 Professional Services – This line item reflects a decrease of $3,000 or 0.8% from the 2008 year-end estimate of $362,000 to $359,000. This line item is utilized for janitorial contracts for the Harman Center, alarm services and copy machine contract although the majority of the line item is used for travel program that is offset by revenues from the tours.

Account 470 Utilities – This line item for 2009 reflects a decrease of $1,574 or 4.7% from the 2008 year-end estimate of $33,205 to $34,779.

Account 480 Repairs and Maintenance – This line item for 2009 reflects a decrease of $1,000 or 33.3% above the 2008 year-end estimate of $3,000 to $2,000.

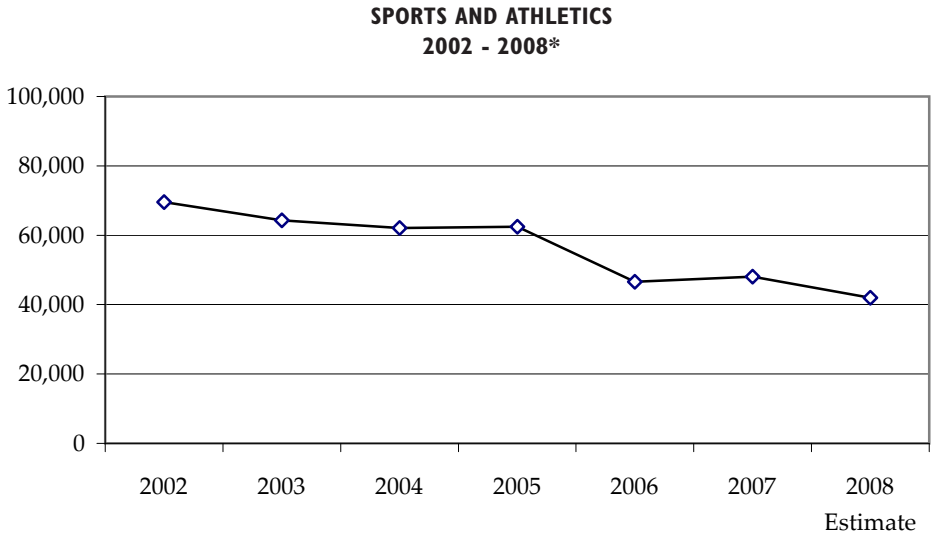
Summary – The 2009 proposed expenditures for Service Unit 425 are $702,713 which reflects an overall increase of $8,159 or 1.2% from the 2008 year-end estimate of $694,554. The 2009 projected revenue is $580,300. Revenues fluctuant yearly based on the programs offered and the Senior Tour program.

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$638,827	$697,986	$694,554	$702,713
Revenues	$505,611	$523,400	$579,312	$580,300
Cost Recovery	79.1%	75.0%	83.4%	82.6%

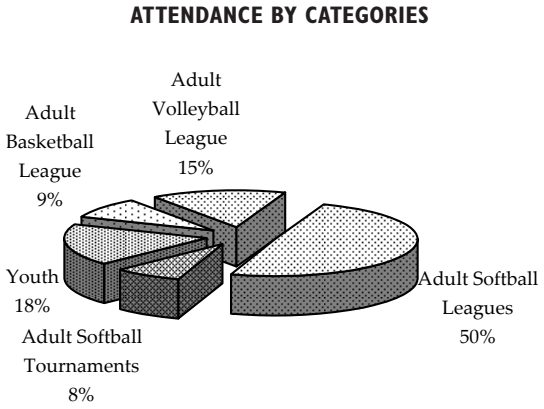
Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$166,910	$178,158	$127,743	$180,142	$190,558	107.0	105.8
120 Overtime	804	0	0	0	0		
Total	167,714	178,158	127,743	180,142	190,558	107.0	105.8
200 Personnel Benefits	43,599	50,386	32,651	53,492	52,589	104.4	98.3
300 Supplies							
310 Office & Operating Supplies	40,372	34,799	19,419	27,800	27,800	79.9	100.0
340 Items Purchased For Resale	9,773	10,000	7,856	10,000	10,000	100.0	100.0
Total	50,145	44,799	27,275	37,800	37,800	84.4	100.0
400 Other Services And Charges							
410 Professional Services	313,116	364,200	319,560	362,000	359,000	98.6	99.2
420 Communications	14,638	14,485	9,710	13,500	14,687	101.4	108.8
430 Transportation/Training	2,232	1,500	1,542	1,615	1,500	100.0	92.9
440 Advertising	2,214	1,500	513	1,500	1,500	100.0	100.0
470 Public Utility Services	32,335	32,859	20,370	33,205	34,779	105.8	104.7
480 Repairs And Maintenance	6,807	2,000	2,453	3,000	2,000	100.0	66.7
490 Miscellaneous	5,899	8,000	4,035	8,200	8,200	102.5	100.0
Total	377,241	424,544	358,180	423,020	421,665	99.3	99.7
530 State/County Taxes & Assmt	127	100	197	100	100	100.0	100.0
Total Expenditures - Srv Unt 425	$638,827	$697,986	$546,047	$694,554	$702,713	100.7	101.2
Revenues							
330 Intergovernmental Revenues	$50,218	$71,600	$40,130	$71,600	$71,600	100.0	100.0
340 Charges For Goods & Svcs	392,316	392,100	361,151	443,612	439,600	112.1	99.1
360 Miscellaneous Revenues	63,077	59,700	58,033	64,100	69,100	115.8	107.8
Total Revenues - Srv Unt 425	$505,611	$523,400	$459,314	$579,312	$580,300	110.9	100.2

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.



* 2008 Is estimated



Account 110 Salaries and Wages – This line item for 2009 reflects an increase of $1,441 or 0.9% from the 2008 year-end estimate of $161,032 to $162,443. The increase is due to increased wages for the full time staff. The 2009 budget is $16,706 or 9.3% below the 2008 amended budget of $179,149. This is due to staff the opted to reduce work hours from 100% to 80% along with reduction in temporary help.

Account 200 Personnel Benefits – This line item for 2009 reflects a decrease of $750 or 1.2% from the 2008 amended budget of $60,815 to $60,065.

Account 410 Professional Services – This line item for 2009 reflects an increase of $9,000 or 13.6% from the 2008 year-end estimate of $66,000 to $75,000. This line item is used for the paying of sports officials for volleyball, basketball, softball and security alarms.

Summary – The 2009 proposed budget of $389,476 reflects an overall increase of $12,206 or 3.2% from the 2008 year-end estimate of $377,270. The 2009 projected revenue is $263,850. The number of softball teams this year is lower than in 2007; however an increase in fees has offset losses in revenue.

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$381,791	$412,615	$377,270	$389,476
Revenues	$243,597	$282,850	$263,850	$263,850
% Self-Support	63.8%	68.5%	69.9%	67.7%

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$153,799	$179,149	$110,036	$161,032	$162,443	90.7	100.9
120 Overtime	1,523	2,300	1,755	2,300	2,300	100.0	100.0
Total	155,322	181,449	111,792	163,332	164,743	90.8	100.9
200 Personnel Benefits	49,676	60,815	38,784	60,815	60,065	98.8	98.8
300 Supplies							
310 Office & Operating Supplies	55,779	60,028	33,633	51,500	54,000	90.0	104.9
340 Items Purchased For Resale	25,094	26,000	24,815	26,000	26,000	100.0	100.0
Total	80,873	86,028	58,448	77,500	80,000	93.0	103.2
400 Other Services And Charges							
410 Professional Services	84,955	75,000	60,283	66,000	75,000	100.0	113.6
420 Communications	1,456	1,523	1,313	1,523	1,569	103.0	103.0
430 Transportation/Training	0	100	126	400	400	400.0	100.0
490 Miscellaneous	6,501	7,400	742	7,400	7,400	100.0	100.0
Total	92,912	84,023	62,466	75,323	84,369	100.4	112.0
530 State/County Taxes & Assmt	204	300	190	300	300	100.0	100.0
630 Impr Other Than Building	2,805	0	0	0	0		
Total Expenditures - Srv Unt 426	$381,791	$412,615	$271,680	$377,270	$389,476	94.4	103.2
Revenues							
340 Charges For Goods & Svcs	$216,280	$250,850	$200,041	$223,850	$223,850	89.2	100.0
360 Miscellaneous Revenues	27,317	32,000	38,814	40,000	40,000	125.0	100.0
Total Revenues - Srv Unt 426	$243,597	$282,850	$238,855	$263,850	$263,850	93.3	100.0

Service Unit 427 – Grants, Sponsorships, Contributions, Youth Programs

This service unit tracks grants, scholarships and major contributions for the recreation programs and services. Budgeted in this service unit for 2008 are dollars for the AmeriCorps after school program.

The City was awarded an AmeriCorps Grant for $93,600 which began in September of 2008. The Grant provides for 15 AmeriCorps members to supervise the after-school recreation programs. The Grant also provides funds for supplies.

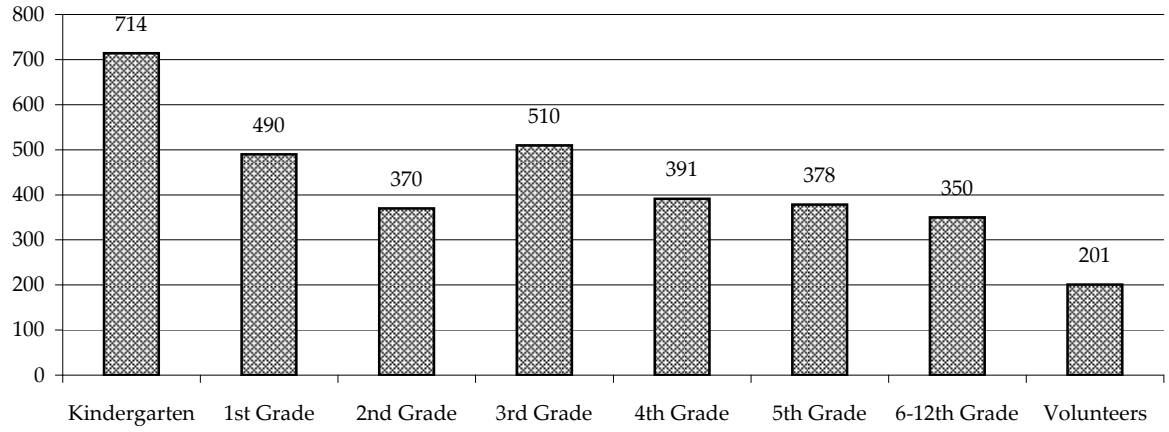
Account 110 Salaries – This line item for 2009 reflects an increase of $3,028 or 5.5% from the 2008 amended budget of $54,776 to $57,804.

Account 200 Personnel Benefits – This line item for 2009 reflects an increase of $3,528 or 15.5% from the 2008 amended budget of $22,703 to $26,231.

Summary – The 2009 proposed budget of $170,235 reflects an increase of $18,807 or 12.4% from the 2008 year-end estimate of $151,428. The 2009 projected revenue is $93,600, an increase of $1,000. The projected revenues are represented by the AmeriCorp Grant.

AMERICORPS 2007-2008 PARTICIPATION

3,000 Hours Of Free, Supervised After School Programs For More Than 3,000 Students



	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$133,448	$158,472	$151,428	$170,235
Revenues	$101,884	$93,100	$92,600	$93,600
% Self-Support	76.3%	58.7%	61.1%	54.9%

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$37,696	$54,776	$26,367	$40,000	$57,804	105.5	144.5
120 Overtime	0	0	885	1,000	0		0.0
140 Retirement/Term Cashout	0	0	2,817	3,000	0		0.0
Total	37,696	54,776	30,069	44,000	57,804	105.5	131.4
200 Personnel Benefits	13,546	22,703	11,384	21,228	26,231	115.5	123.6
310 Office & Operating Supplies	15,438	20,000	12,789	15,000	15,000	75.0	100.0
400 Other Services And Charges							
410 Professional Services	60,661	55,000	11,594	65,000	65,000	118.2	100.0
420 Communications	778	993	855	1,200	1,200	120.9	100.0
430 Transportation/Training	3,592	3,000	1,680	3,000	3,000	100.0	100.0
490 Miscellaneous	1,738	2,000	959	2,000	2,000	100.0	100.0
Total	66,769	60,993	15,088	71,200	71,200	116.7	100.0
Total Expenditures - Srv Unt 427	$133,448	$158,472	$69,329	$151,428	$170,235	107.4	112.4
Revenues							
330 Intergovernmental Revenues	$101,884	$93,100	$56,769	$92,600	$93,600	100.5	101.1
Total Revenues - Srv Unt 427	$101,884	$93,100	$56,769	$92,600	$93,600	100.5	101.1

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 the Public Works Administration, Fleet and Garage.

Account 100 Salaries and Wages – This line item for 2009 reflects a decrease of $1,927 or 1.3% from the 2008 year-end estimate of $143,000 to $141,073.

Account 200 Personnel Benefits – This line item for 2009 reflects a decrease of $44,678 or 53.5% from the 2008 amended budget of $83,548 to $38,870. This decrease is reflected due to the retirement of the Parks and Recreation Manager in 2008. That was a one-time expense to PERS.

Account 410 Professional Services – This line item for 2009 reflects a decrease of $8,000 or 61.5% from the 2008 amended budget of $13,000 to $5,000. The $8,000 is the Seasons Music Festival one time request (2008 Outside Agency Policy Issue) that is not rebudgeted in 2008.

Account 990 Interfund Administration Fund – This line item for 2009 reflects an increase of $6,301 or 3% from the 2008 amended budget of $209,983 to $216,284. This account covers administrative support from Public Works.

Summary – The 2009 proposed budget of $584,356 reflects a decrease of $96,409 or 14.2% from the 2008 year-end estimate of $680,765. Revenue from this service unit is estimated to be $2,200 for 2009. This is a non-revenue producing service unit.

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$567,568	$694,254	$680,765	$584,356
Revenues	$1,959	$3,000	$3,700	$2,200

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$150,183	$158,468	$94,001	$143,000	$141,073	89.0	98.7
140 Retirement/Term Cashout	0	53,079	54,058	54,058	0	0.0	0.0
Total	150,183	211,547	148,059	197,058	141,073	66.7	71.6
200 Personnel Benefits	33,818	83,548	27,902	83,548	38,870	46.5	46.5
310 Office & Operating Supplies	6,850	2,000	1,684	2,000	2,000	100.0	100.0
400 Other Services And Charges							
410 Professional Services	3,067	13,000	2,743	13,000	5,000	38.5	38.5
420 Communications	5,867	7,500	4,957	7,500	7,709	102.8	102.8
430 Transportation/Training	2,539	2,600	638	2,600	2,600	100.0	100.0
440 Advertising	14,205	10,000	6,982	10,000	10,000	100.0	100.0
490 Miscellaneous	9,016	7,800	10,184	7,800	7,800	100.0	100.0
Total	34,696	40,900	25,503	40,900	33,109	81.0	81.0

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
900 Interfund Payment For Svcs							
960 Interfund Insurance Svcs	88,806	93,247	93,247	93,247	97,909	105.0	105.0
980 Interfund Garage/Plant Chgs	53,231	54,029	40,523	54,029	55,110	102.0	102.0
990 Interfund Admin Chgs	199,984	209,983	157,486	209,983	216,284	103.0	103.0
Total	342,021	357,259	291,256	357,259	369,303	103.4	103.4
Total Expenditures - Srv Unt 429	$567,568	$695,254	$494,404	$680,765	$584,356	84.1	85.8
Revenues							
340 Charges For Goods & Svcs	$1,194	$1,500	$1,052	$1,500	$1,500	100.0	100.0
360 Miscellaneous Revenues	765	1,500	873	2,200	700	46.7	31.8
Total Revenues - Srv Unt 429	$1,959	$3,000	$1,925	$3,700	$2,200	73.3	59.5

Service Unit 645 – Interfund Distribution

The Parks and Recreation Division subsidizes the operation of the Tahoma Cemetery. This transfer is completed in Service Unit 645 Interfund Distribution. In addition, expenditures for Capital and Line of Credit are under this service unit.

Summary – Expenditures for 2009 are $146,500. This reflects a decrease of $64,365 or 30.5% of the 2008 year-end estimate of $210,865. Included within these expenditures are subsides for Tahoma Cemetery of $50,000 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 2009 proposed budget for the In Lieu of Tax is $1,074,000. This is an increase of $30,000 over the 2007 year-end estimate of $1,044,000.

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$242,381	$210,000	$$210,865	$146,500
Revenues	$1,023,126	$1,045,000	$1,044,000	$1,074,000

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
550 Interfund Subsidies	$242,381	$210,000	$188,365	$210,865	$146,500	69.8	69.5
Total Expenditures - Srv Unt 645	$242,381	$210,000	$188,365	$210,865	$146,500	69.8	69.5
Revenues							
390 Other Financing Sources	$1,023,126	$1,045,000	$745,978	$1,044,000	$1,074,000	102.8	102.9
Total Revenues - Srv Unt 645	$1,023,126	$1,045,000	$745,978	$1,044,000	$1,074,000	102.8	102.9

Service Unit 699 – General Revenues

Account 270 Fund Cash Balance – This 2009 proposed estimated beginning unreserved fund balance of $432,950 reflects a decrease of $116,489 or 21.2% from the 2008 year-end estimated fund balance of $549,439.

Account 310 Taxes – The proposed budget of $1,800,000 from the City property tax allocation to Parks and Recreation is the same as the 2008 year-end estimate.

Total Parks and Recreation Budget	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$4,110,659	$4,420,906	$4,349,657	$4,377,598
Revenues	4,229,066	4,191,435	4,233,168	4,244,385
Beginning Unencumbered Balance	431,032	575,059	549,439	432,950
Total Resources	$4,660,098	$4,766,494	$4,782,607	$4,677,335

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
270 Beginning Balance	$431,032	$575,059	$549,439	$549,439	$432,990	75.3	78.8
310 Taxes	1,938,000	1,800,000	999,005	1,800,000	1,800,000	100.0	100.0
360 Miscellaneous Revenues	48,496	27,770	15,583	28,675	27,770	100.0	96.8
390 Other Financing Sources	54,748	60,000	0	55,000	55,000	91.7	100.0
Total Revenues - Srv Unt 699	$2,472,276	$2,462,829	$1,564,028	$2,433,114	$2,315,760	94.0	95.2

CITY OF *Yakima*

PUBLIC WORKS

2009 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Parks & Recreation Capital – 331

Parks and Recreation Manager:
Ken Wilkinson

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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
428 Capital Improvement	$656,361	$1,555,838	$380,743	$620,900	$1,275,000	82	205.4
Revenue Summary By Service Unit							
428 Capital Improvement	$505	$850,000	$47,750	$77,500	$975,000	114.7	1258.1
645 Interfund Distribution	200,000	250,000	187,500	250,000	250,000	100	100
699 General Revenues	929,679	351,224	484,066	488,823	210,423	59.9	43.1
Total Revenues	$1,130,184	$1,451,224	$719,316	$816,323	$1,435,423	98.9	175.8

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	52,500	62,500	11,548	22,500	0	0.0	0.0
600 Capital Outlays	603,861	1,493,338	369,196	598,400	1,275,000	85.4	100.0
Total Expenditures	$656,361	$1,555,838	$380,743	$620,900	$1,275,000	82.0	100.0

EXPLANATORY NARRATIVE

Capital Improvements - Kiwanis Park – Phase 1 is the flagship capital improvement project of 2009. The budgeted amount for the improvements is $1,175,000. Improvements to include: one new ball field, restroom, additional parking and site preparation. Financing for this project is through state Recreation and Conservation Office Grant [RCO], Parks Capital Fund, short term financing and additional contributions from Capital Reserves (See Parks and Recreation budgeted Policy Issue).

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures – Capital Projects				
Other Capital Projects/Improvements	$25,117	$70,000	$70,000	$100,000
Kissel Park Improvements (1800)	9,448	40,000	0	0
Kiwanis Park Construction (1924)	545	300,000	300,000	0
Aquatic Playground (2134)	86,764	0	0	0
Aquatic Study (2135)	52,500	22,500	22,500	0
S.E. Community Center Improvements (2169)	224,480	0	0	0
Kiwanis Fourth Ball field (2171)	23,685	0	0	0
Lions Pool Rehabilitation (2186)	231,661	3,338	3,400	0
Elks Park Restroom (2187)	0	100,000	105,000	0
Upper Kiwanis Development (2212)	2,160	900,000	50,000	1,175,000
Franklin Pool Rehabilitation (2225)	0	5o,ooo	30,000	0
Harman Center Parking Lot (2226)	0	35,000	40,000	0
Harman Center Sign (2235)	0	35,000	0	0
Total Expenditures	$656,361	$1,555,838	$620,900	$1,275,000
Revenues				
Interest From Investments	$34,786	$15,000	$15,000	$15,000
Operating Transfer (Various Projects) (1)	200,000	250,000	250,000	250,000
Kiwanis Skate Park Donation (2023)	505	50,000	50,000	0
Upper Kiwanis Development (2212)	0	500,000	27,500	475,000
Contribution - Upper Kiwanis Development / Land (2212)	0	300,000	0	0
Bond - Upper Kiwanis Development (2212)	0	0	0	500,000
Total Revenues	$235,291	$1,115,000	$342,500	$1,240,000
Beginning Unencumbered Balance	$894,893	$336,224	$472,823	$195,423
Total Resources	$1,130,184	$1,451,224	$816,323	$1,435,423

(1) The Operating Transfers are from Public Works Trust Construction the first .25% of the Real Estate Excise Tax (REET 1).

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	$52,500	$22,500	$12,798	$22,500	$0	0.0	0.0
490 Miscellaneous	0	40,000	(1,250)	0	0	0.0	
Total	52,500	62,500	11,548	22,500	0	0.0	0.0
600 Capital Outlays							
610 Land	0	300,000	840	0	0	0.0	
620 Buildings	224,480	0	0	0	0		
630 Impr Other Than Building	34,565	105,000	125,132	110,000	100,000	95.2	90.9
640 Machinery And Equipment	0	0	5,724	0	0		
650 Construction Projects	344,815	1,088,338	237,500	488,400	1,175,000	108.0	240.6
Total	603,861	1,493,338	369,196	598,400	1,275,000	85.4	213.1
Total Expenditures - Srv Unt 428	$656,361	$1,555,838	$380,743	$620,900	$1,275,000	82.0	205.4
Revenues							
330 Intergovernmental Revenues	$0	$500,000	$2,500	$27,500	$475,000	95.0	1727.3
360 Miscellaneous Revenues	505	350,000	45,250	50,000	0	0.0	0.0
390 Other Financing Sources	0	0	0	0	500,000		
Total Revenues - Srv Unt 428	$505	$850,000	$47,750	$77,500	$975,000	114.7	1258.1
Revenues							
390 Other Financing Sources	$200,000	$250,000	$187,500	$250,000	$250,000	100.0	100.0
Total Revenues - Srv Unt 645	$200,000	$250,000	$187,500	$250,000	$250,000	100.0	100.0
Revenues							
270 Beginning Balance	$894,893	$336,224	$473,823	$473,823	$195,423	58.1	41.2
360 Miscellaneous Revenues	34,786	15,000	10,243	15,000	15,000	100.0	100.0
Total Revenues - Srv Unt 699	$929,679	$351,224	$484,066	$488,823	$210,423	59.9	43.1

CITY OF *Yakima*

PUBLIC WORKS

2009 PRELIMINARY BUDGET NARRATIVE

Director of Public Works: Chris Waarvick

Division:
Cemetery– 144

Parks and Recreation Manager:
Ken Wilkinson

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 645 – Interfund Distribution
Service Unit 699 – General Revenues

AUTHORIZED PERSONNEL

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 Proposed Budget
8831	Cemetery Maintenance Technician	1.00	1.00	1.00
8819	Parks Maintenance Worker (1)	1.00	0.00	0.00
8818	Parks Maintenance Specialist (2)	.75	1.00	1.00
7123	Department Assistant III	.60	.60	.60
8610	Labor Helper (Temporary)	.75	.30	.43
Total Personnel		**4.10**	**2.90**	**3.03**

(1) Unfunded due to budget constraints.
(2) Upgraded to full time position.

BUDGET SUMMARY

Expenditure Summary By Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
225 Cemetery	$315,560	$257,599	$194,178	$256,186	$261,638	101.6	102.1
Total Expenditures	$315,560	$257,599	$194,178	$256,186	$261,638	101.6	102.1
Revenue Summary By Service Unit							
225 Cemetery	$164,437	$166,800	$120,912	$166,000	$166,000	99.5	100
645 Interfund Distribution	125,000	90,000	67,500	90,000	50,000	55.6	55.6
699 General Revenues	63,239	44,794	37,788	69,115	100,679	224.8	145.7
Total Revenues	$352,676	$301,594	$226,200	$325,115	$316,679	105	97.4

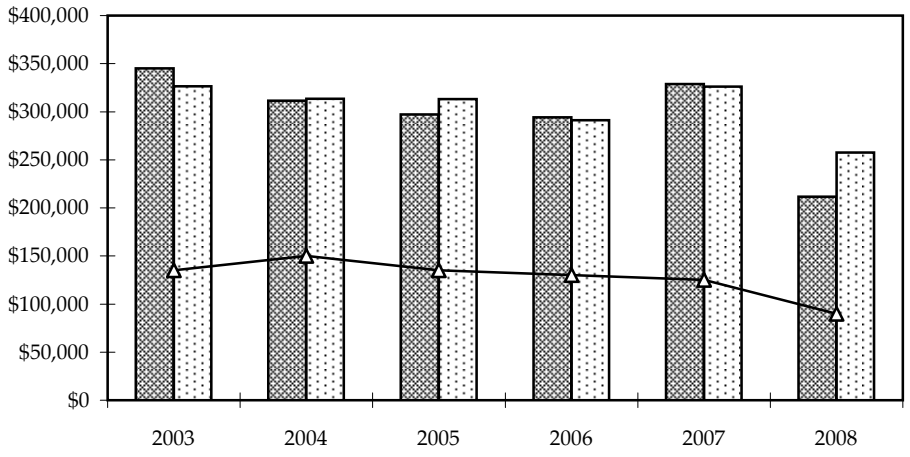
Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
100 Salaries And Wages	140,339	113,082	84,639	111,225	118,750	105.0	45.4
200 Personnel Benefits	51,990	42,296	31,056	41,810	44,851	106.0	17.1
Sub-Total Salaries and Benefits	192,329	155,378	115,695	153,035	163,601	105.3	62.5
300 Supplies	19,395	22,554	19,025	22,950	23,768	105.4	9.1
400 Other Services And Charges	16,289	14,791	10,622	15,226	16,522	111.7	6.3
500 Intergov Srvcs/Other Interfund	3,405	3,600	1,399	3,600	3,600	100.0	1.4
600 Capital Outlays	28,639	0	91	100	0		0.0
900 Interfund Payment For Svcs	55,504	61,275	47,346	61,275	54,147	88.4	20.7
Total Expenditures	$315,560	$257,599	$194,178	$256,186	$261,638	101.6	100.0

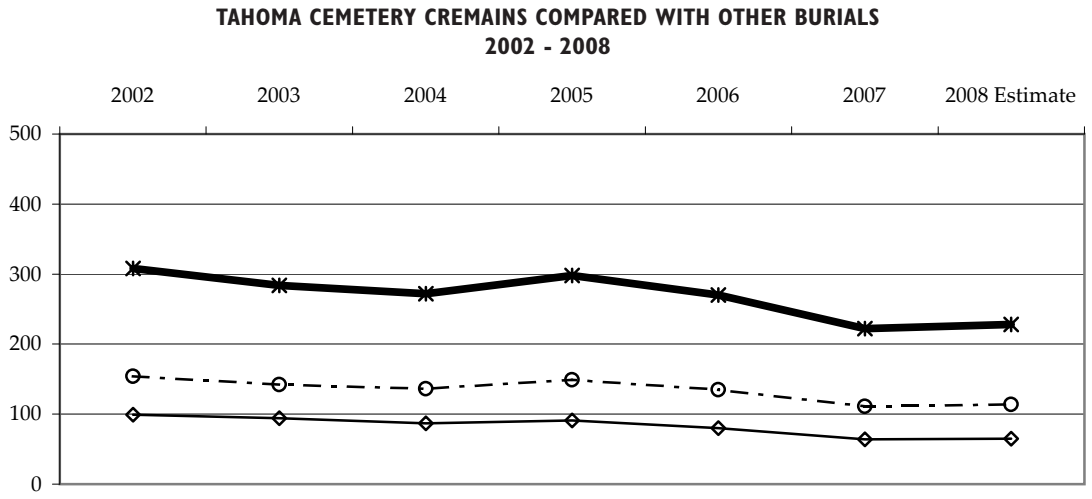
EXPLANATORY NARRATIVE

Performance Statistics	2007 Actual	2008 Amended Budget	2009 Proposed Budget
Yearly Number of Burials	113	125	114
Number of Acres to be Watered, Mowed and Maintained	57	65	65

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





Service Unit 225 – Cemetery

Account 110 Salaries and Wages – The salary account includes the negotiated wage increase of 3.5% in the base wage and implementation of a 1% Deferred Compensation contribution on both 1/1/09 and 7/1/09 for AFSCME represented employees (an average of 5%), 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 5.5%, and industrial insurance of 10%, along with the normal roll-ups related to the base wage adjustments, while dental insurance was reduce by 3.2%. The State's Public Employees' Retirement System (PERS) contributions experienced a 10.8% mandated increase.

Account 320 Fuel – This account for 2009 reflects an increase of $1,218 or 25.1% from the 2008 year-end budget estimate of $4,850 to $6,068. This increase is due to continued higher fuel costs.

Account 480 Repairs and Maintenance – This account has a zero balance. Dollars for this account were eliminated in 2008 and will remain zero for 2009.

Account 490 Miscellaneous – This account for 2009 reflects an increase of $300 or 31.6% from 2008 year-end budget estimate of $950 to $1,250. Dollars in this account were reduced in 2008 to help balance the 2008 budget.

Account 950 Interfund, Rental and Leases – This account for 2009 reflects a decrease of $4,571 of 41.2% from 2008 year-end budget estimate of $11,086 to $6,515.

Account 990 Interfund Administrative Charges - This account for 2009 reflects a decrease of $2,836 of 6.3% from 2008 year-end budget estimate of $44,627 to $41,791. These fees are set by Finance annually.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
100 Salaries And Wages							
110 Salaries And Wages	$138,029	$109,582	$82,339	$107,725	$115,250	105.2	107.0
120 Overtime	2,309	3,500	2,300	3,500	3,500	100.0	100.0
Total	140,339	113,082	84,639	111,225	118,750	105.0	106.8
200 Personnel Benefits	51,990	42,296	31,056	41,810	44,851	106.0	107.3
300 Supplies							
310 Office & Operating Supplies	4,976	8,000	8,508	8,400	8,000	100.0	95.2
320 Fuel Consumed	4,375	4,854	3,947	4,850	6,068	125.0	125.1
340 Items Purchased For Resale	9,275	9,000	6,123	9,000	9,000	100.0	100.0
350 Small Tools And Equipment	770	700	447	700	700	100.0	100.0
Total	19,395	22,554	19,025	22,950	23,768	105.4	103.6
400 Other Services And Charges							
410 Professional Services	120	150	30	150	150	100.0	100.0
420 Communications	1,078	1,172	1,172	1,170	1,196	102.1	102.3
430 Transportation/Training	18	0	0	0	0		
440 Advertising	271	1,000	441	1,000	1,000	100.0	100.0
470 Public Utility Services	11,243	12,419	8,717	11,956	12,926	104.1	108.1
480 Repairs And Maintenance	2,316	0	0	0	0		
490 Miscellaneous	1,243	50	262	950	1,250	2500.0	131.6
Total	16,289	14,791	10,622	15,226	16,522	111.7	108.5
530 State/County Taxes & Assmt	3,405	3,600	1,399	3,600	3,600	100.0	100.0
630 Impr Other Than Building	28,639	0	91	100	0		0.0
Total	28,639	0	91	100	0		0.0
900 Interfund Payment For Svcs							
950 Interfund Opt Rental & Lease	8,322	11,086	8,314	11,086	6,515	58.8	58.8
960 Interfund Insurance Svcs	5,298	5,562	5,562	5,562	5,841	105.0	105.0
990 Interfund Admin Charges	41,884	44,627	33,470	44,627	41,791	93.7	93.7
Total	55,504	61,275	47,346	61,275	54,147	88.4	88.4
Total Expenditures - Srv Unt 225	$315,560	$257,599	$194,178	$256,186	$261,638	101.6	102.1
Revenues							
340 Charges For Goods & Svcs	$164,045	$166,800	$120,912	$166,000	$166,000	99.5	100.0
360 Miscellaneous Revenues	392	0	0	0	0		
Total Revenues - Srv Unt 225	$164,437	$166,800	$120,912	$166,000	$166,000	99.5	100.0

Service Unit 645 – Interfund Distribution

Account 390 Other Funding Sources – The Cemetery receives an annual contribution from Parks and Recreation to fund expenses not covered by revenues. The 2009 contribution shows a decrease of $40,000 from the 2008 year-end budget estimate of $90,000. The decrease reflects the cost containment measures and the full year of fee increases implemented in 2008.

Summary – The 2009 proposed expenditures budget for fund 144 reflects an overall increase of $5,452 or 2.1% from the 2008 year-end budget estimate of $256,186 to $261,638.

The 2009 proposed revenue budget of $316,679 reflects a decrease of $8,436 or 2.6% from the 2008 year-end budget estimate of $325,115, due to a reduction in the subsidy from Parks and Recreation.

	2007 Actual	2008 Year-End Estimate	2009 Proposed Budget
Service Unit 225 Charges for Services (Burials and Pre-Need Sales)	$164,437	$166,000	$166,000
Service Unit 645 Subsidy from Parks and Recreation Budget	125,000	$90,000	50,000
Service Unit 699 Interest From Cemetery Trust, Misc. Revenue	33,732	32,000	31,750
Beginning Fund Balance	29,507	37,115	68,929
Total Revenues (Including Beginning Fund Balance)	$352,676	$325,115	$316,679

	2007 Actual	2008 Amended Budget	2008 Year-End Estimate	2009 Proposed Budget
Expenditures	$315,560	$257,599	$256,186	$261,638
Revenues	$352,676	$301,594	$325,115	$316,679

Revenues	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
390 Other Financing Sources	$125,000	$90,000	$67,500	$90,000	$50,000	55.6	55.6
Total Revenues - Srv Unt 645	$125,000	$90,000	$67,500	$90,000	$50,000	55.6	55.6
Revenues							
270 Beginning Balance	$29,507	$24,044	$37,115	$37,115	$68,929	286.7	185.7
340 Charges For Goods & Svcs	904	750	672	1,000	750	100.0	75.0
360 Miscellaneous Revenues	6,000	0	0	6,000	6,000		100.0
390 Other Financing Sources	26,828	20,000	0	25,000	25,000	125.0	100.0
Total Revenues - Srv Unt 699	$63,239	$44,794	$37,788	$69,115	$100,679	224.8	145.7

Cemetery Trust Fund 610 – See Finance and Budget Narratives.

(This page intentionally contains no information.)

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 2009 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. This lists only what is included in the 2009 Preliminary Budget. A few agencies have requested additional support. Details of the requests are included in the respective policy issue if applicable.

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	2007 Actual	2008 Amended Budget	2009 Preliminary Budget	2009 Policy Issue
City Management:					
Association of Washington Cities	GF/Council	$50,424	$53,841	$58,308	
Yakima Basin Storage Alliance (Black Rock) - 60%	Water	30,000	18,000	18,000	yes
Community & Economic Development: (CED)					
Yakima-Morelia Sister City Association	Econ Dev	2,000	2,000	2,000	yes
Committee for Downtown Yakima	CBD Capital	0	50,000	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	54,721	57,212	58,900	yes
Yakima Regional Clean Air	GF/Intergov	12,622	22,062	22,394	yes
Yakima County Development Assoc.	GF/Intergov	19,913	20,000	20,000	yes
Yakima County Dept of Alcoholism	GF/Intergov	19,606	19,975	20,790	
Allied Arts Council of Yakima Valley	GF/Intergov	5,333	5,333	5,333	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	42,581	41,125	yes
Yakima Basin Storage Alliance (Black Rock) - 40%	GF/Intergov	0	12,000	12,000	yes
Citizens for Safe Yakima Valley Communities (CSC)	GF/Intergov	0	20,000	20,000	yes
CSC - Blockwatch & Crime Free Rental Housing	GF/Intergov	0	0	60,000	yes
Debt Service CERB Loan Mat date-07/01/2016	GF/Intergov	35,602	35,602	35,602	
Yakima Cnty Inter Agrmnt Mat date- 06/01/2020	GF/Intergov	39,095	39,095	39,095	
Public Works:					
RSVP - (YVCC)	Parks & Rec	3,000	3,000	3,000	yes
Committee for Downtown Yakima	Parks & Rec	47,401	0	0	
Seasons Music Festival - Education Prog For H.S. Students	Parks & Rec	0	8,000	0	
New Requests (Unbudgeted):					
Seasons Music Festival - Promote a Fall Festival	P&R or H&M	0	0	0	yes
Yakima Symphony Orchestra	Parks & Rec	0	0	0	yes

GF = General Fund

CITY OF *Yakima*

FINANCE

2009 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 Svc Unit	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
129 Administration	$54,721	$57,212	$57,212	$57,212	$58,900	103.0	103.0
319 Administration	12,622	22,062	16,547	22,062	22,394	101.5	101.5
322 Industrial Development	19,913	20,000	20,000	20,000	20,000	100.0	100.0
411 Physical Health Support	19,606	19,000	14,504	19,975	20,790	109.4	104.1
611 Legislation	177,561	170,411	147,423	167,411	225,955	132.6	135
Total Expenditures	$284,423	$288,685	$255,685	$286,660	$348,039	120.6	121.4

Expenditure Summary By Type	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % of Total
400 Other Services And Charges	80,778	115,714	92,727	112,714	171,258	148.0	49.2
500 Intergov Srvcs/Other Interfund	168,044	137,369	127,357	138,344	141,179	102.8	40.6
700 Debt Service	35,601	35,602	35,601	35,602	35,602	100.0	10.2
Total Expenditures	$284,423	$288,685	$255,685	$286,660	$348,039	120.6	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 2009 Preliminary budget includes $58,900 based on an assessment of $.6987 per capita on a population estimate of 84,300. This represents an increase of $1,688 or 3.0% from the 2008 assessment of $57,212. At the time the preliminary budget was frozen the final assessment request had not been formally received, so the final budget may vary slightly. (See budgeted policy issue)

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
510 Intergovernment Professional Ser	54,721	57,212	57,212	57,212	58,900	103.0	103.0
Total Expenditures - Srv Unit 129	$54,721	$57,212	$57,212	$57,212	$58,900	103.0	103.0

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 2009 budget of $22,394, which is an increase of $332 or 1.5% over the 2008 assessment of $22,062. This represents a request of $.27 per capita on a population of 82,940. The per capita rate is unchanged from the prior year. (See budgeted policy issue.)

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
510 Intergovernment Professional Ser	12,622	22,062	16,547	22,062	22,394	101.5	101.5
Total Expenditures - Srv Unit 319	$12,622	$22,062	$16,547	$22,062	$22,394	101.5	101.5

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 $20,000 to YCDA for both 2008 and 2009. YCDA has requested a 50% increase of $10,000 for a total of $30,000, which is currently unbudgeted. (Refer to related Policy Issue).

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
510 Intergovernment Professional Ser	19,913	20,000	20,000	20,000	20,000	100.0	100.0
Total Expenditures - Srv Unit 322	$19,913	$20,000	$20,000	$20,000	$20,000	100.0	100.0

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 (Yakima County Division of Alcoholism) – Our estimated 2009 allocation for the Yakima County Division of Alcoholism is $20,790; $815 more than the 2008 year-end estimate of $19,975.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
510 Intergovernment Professional Ser	19,606	19,000	14,504	19,975	20,790	109.4	104.1
Total Expenditures - Srv Unit 411	$19,606	$19,000	$14,504	$19,975	$20,790	109.4	104.1

Service Unit 611 – Legislation

This activity provided funding in 2008 to:

- Allied Arts of Yakima Valley
- 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.

	2008	2009	Increase / (Decrease)
Citizens for a Safe Yakima Community	$20,000	$20,000	$0
Citizens for a Safe Yakima Community - Federal Byrne Grant	0	60,000	60,000
Yakima Basin Storage Alliance	12,000	12,000	0
Allied Arts of Yakima Valley - Arts Van	5,333	5,333	0
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	$50,133	$110,133	$60,000

Account 490 Miscellaneous – (COG) The Yakima Valley Conference of Governments allocation for 2009 is $41,125; $1,456 or 3.5% less than the 2008 allocation of $42,581.

	2008	2009	Increase
COG General Assessment*	$32,347	$32,877	$530 or 1.6%
Metropolitan and Regional Planning Organization (MPO/RTPO)	10,234	8,248	($1,986) or (19.4%)
Total	$42,581	$41,125	($1,456) or (3.5%)

* Based on 39¢ per capita against the City of Yakima 2008 population estimate of 84,300, which is the same rate as 2008. Refer to the policy issue for further discussion.

Account 500 Intergovernmental Services – This account represents an interlocal agreement 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 2009 budget includes $39,095 for a 15 year agreement arising from the 96th Avenue annexation in 2006 that runs through 2020.

Account 700 and 800 Debt Service – This account represents $35,602 for principal and interest on a Community Economic Revitalization Board (CERB) loan. This was a twenty-year loan incurred in 1997 and is scheduled to be totally repaid in 2016.

Expenses	(1) 2007 Actual	(2) 2008 Amended Budget	(3) 2008 Actual 9/30/2008	(4) 2008 Estimated Year-End	(5) 2009 Projected Budget	(6) % Chng from 2 to 5	(7) % Chng from 4 to 5
400 Other Services And Charges							
410 Professional Services	$18,133	$50,133	$35,233	$50,133	$110,133	219.7	219.7
490 Miscellaneous	42,732	45,581	37,494	42,581	41,125	90.2	96.6
Total	60,865	95,714	72,727	92,714	151,258	158.0	163.1
520 Intergovernment Agreements	81,095	39,095	39,095	39,095	39,095	100.0	100.0
780 Intergovernmental Loans	20,842	21,989	21,988	21,989	23,198	105.5	105.5
830 Debt Service - External Ltd-Int	14,759	13,613	13,613	13,613	12,404	91.1	91.1
Total Expenditures - Srv Unt 611	$177,561	$170,411	$147,423	$167,411	$225,955	132.6	135.0

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	Gen Govt
014	Records	General	City Management	Gen Govt
015	Financial Services	General	Finance	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	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	Gen Govt
054	Utility Business Office	General	Finance	Gen Govt
095	Intergovernmental	General	Finance	Gen Govt
096	SunDome	General	Finance	Gen Govt
098	District Court	General	Finance	Gen Govt
099	General Fund Transfers	General	Finance	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 Management	Special Revenue	Comm & Econ Dev	Op/Enterprise
141	Streets	Special Revenue	Public Works	Gen Govt
142	Arterial Streets	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	Downtown Yakima Business Imp Dist	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	Op/Enterprise
173	Tourist Promotion Area	Special Revenue	Comm & Econ Dev	Op/Enterprise
195	Contingency	Special Revenue	Finance	Reserve
198	Capitol Theater Reserve	Special Revenue	Finance	Reserve

Fund/ Dept.	Fund / Dept. Name	Accounting Fund Type	Operational Department	City Functional Grouping
221	LID Guaranty	Debt Service	Finance	Debt Service
272	PFD Convention Ctr 2002 G.O. Debt	Debt Service	Finance	Debt Service
281	LTGO - Various Bond Issues	Debt Service	Finance	Debt Service
283	94 G.O. Crim Just/I82	Debt Service	Finance	Debt Service
284	95 G.O. Fire	Debt Service	Finance	Debt Service
285	G.O. Line of Credit	Debt Service	Finance	Debt Service
287	96 G.O. Convention Center	Debt Service	Finance	Debt Service
289	LID Control Debt Service	Debt Service	Finance	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 (REET 1)	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	City Management	Op/Enterprise
442	Stormwater Capital Fund	Enterprise	City Management	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	Wastewater Operating	Enterprise	City Management	Op/Enterprise
474	Water Operating	Enterprise	City Management	Op/Enterprise
475	Irrigation Operating	Enterprise	City Management	Op/Enterprise
476	Wastewater Construction	Enterprise	City Management	Capital
477	Domestic Water Improvement	Enterprise	City Management	Capital
478	Wastewater Facility Project	Enterprise	City Management	Capital
479	Irrigation System Improvement	Enterprise	City Management	Capital
484	91 Water/Wastewater Bond	Enterprise	Finance	Debt Service
486	98 Water Revenue Bond	Enterprise	Finance	Debt Service
488	Wastewater Revenue Bond	Enterprise	Finance	Debt Service
491	2003 Irrigation Revenue Bond Red.	Enterprise	Finance	Debt Service
492	2003 Irrigation Revenue Bond Res.	Enterprise	Finance	Debt Service
494	2003 Wastewater Revenue Bond Res.	Enterprise	Finance	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	Trust
612	Fire Pension	Trust	Finance	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.

Budget Detail by Operating Departments Section is organized into the City's seven operating departments, including: City Management; Municipal Court; Finance; 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, 2008

TO: Department Directors and Division Managers

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

SUBJECT: ***2009 Budget Guidelines***

This Budget Guidelines packet has been prepared to assist you in the development of your 2009 budget. The 2009 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)

Budget Development Instructions

Section I:	Overview of the City's Annual Budget Process
Section II:	General Information
Section III:	Expenditures
Section IV:	Revenues
Section V:	Budget Narratives – Preliminary Budget Document

Attachment I:	Sample of a Budget Narrative Submittal for Preliminary Budget
Attachment II:	Blank Policy Issue Form
Attachment III:	2009 Preliminary Budget Calendar
Attachment IV:	2009 City Manager/Finance – Policy Issue/Detailed Budget Review **This schedule has not yet been set, and will be provided upon completion.** Meetings will be scheduled from August 4 through mid September. Should any essential people (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 to advise her of your schedule.

The Detailed Budget Worksheets for each division are attached as appropriate. The Year-to-Date actual column includes June payroll and most of the 2nd quarter charges.

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 regarding the preparation of the 2009 budget. Two meetings are scheduled the morning of Wed. July 16 in the large Community and Economic Development conference room—the first at 8:30 a.m., and the second at 2:00 p.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 28, 2008** – All Policy Issues anticipated for inclusion in the 2009 budget are due to Finance Department in draft form.

  Note: Kathy Miles sent out a properly formatted sample policy issue form last year via email. Please use this form, insert your information into the appropriate fields, and return it to Kathy electronically. Contact Kathy if you need the form sent again. If a handwritten document is preferred, please submit it one full week prior to the due date (Attachment A).

- **Thursday, July 31, 2008** – All 2008 year-end estimates and proposed 2009 Preliminary budget worksheets due to the Finance Department.

  1. **2008 Year-end Estimates** – Identify on the budget worksheets (attached) the year-end estimate of revenues and expenditures, based on the most current information available and best judgment. Note: If one expenditure area is going over budget, it will need to be 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 estimates for any position vacancies.

  2. **Proposed 2009 Preliminary Budget** – Identify on the budget worksheets attached, the proposed projected revenues and expenditures (operating and capital, excluding personnel) for 2009 based on the most current information available and the departments proposed operating plan.

  Note: Submit your budget worksheets to Teresa Borgman in Finance (updated with your year-end estimates and your 2009 budget requests).

Finance will be greatly assisted by ensuring that all information is submitted to the Finance Department before the July 31st due date. This allows Finance adequate time to process the data before budget meetings begin. If there are any questions after reading the enclosed information, feel free to contact Cindy Epperson, Deputy Director of Accounting & Budgeting, 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: *Distribution Of Budget Guidelines And A Draft "Working Budget" Document* – Distributed to all Department Heads and Division Managers by the Finance Department. (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: *Review And Discussion Of The 2009 Draft Policy Issues* – Department Directors meet as a group.

Step 3: *Year-End Estimate And Next Year's Proposed Revenue And Expenditure Budgets Submitted* – Updated budget worksheets are submitted to the Finance Department by Division Managers for processing and preparation in advance of the Administrative Budget Review meeting.

Step 4: *Administrative Budget Reviews* – 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: *Update And Preparation Of Departmental Budget Information* – With cooperation from the various Department Directors and staff, the Finance Department prepares this information as adjusted during the administrative budget review meetings.

Step 6: *2009 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: *2009 Preliminary Budget is prepared and submitted 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* – The ordinance approving the 2009 Budget in passed in December.

II. GENERAL INFORMATION

The initial budget worksheets provided to department heads and division managers (for their updates regarding year-end estimates and 2009 proposed budget) are based on the 2008 adopted budget, as adjusted for the following items:

- The negotiated increases in base wages (with an estimate for 2008 unsettled contracts).
- 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.
  - 7% Medical Insurance increase, subject to further review.
  - 4% Dental Insurance increase
  - 5% Industrial Insurance increase
- 5% Insurance – Risk Management
- 4% Postage
- Utility Increases:
  - 3% Natural Gas
  - 6.5% Electricity
  - 25% Fuel
  - 5.5% Water
  - 3.5% Wastewater
  - 5% Refuse
  - 3% Cellular phone
- Internal charges (first estimate):
  - 4% City Service charge
  - 4% Equipment Maintenance & Operation

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

For General Government (General, Parks and Street Funds) divisions, these instructions include summary budget limitations

2009 General Government

For Preliminary Budget development, the 2008 adopted budget is transferred over and becomes the 2009 budget; except as noted on the 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 2008. Please identify on this report the estimated year-end actual expenditures. Although it is early in the year, it is important that these estimates be as accurate as possible, as they determine the calculation of the 2009 beginning fund balance (which is then used, in part, to determine funds available for the 2009 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 2009.**

- **No requests for new or additional staffing in all funds (permanent, full-time or part-time) above 2008 authorized levels will be allowed, except for positions funded by new grants or reductions in other staffing expenses.**

- **Overtime is to be frozen at the lesser of the 2008 budget or 2008 estimated actual level except for grants which authorize and fund additional overtime expense (i.e. Police grants for emphasis patrol).** An analysis should be made in budget's where there are large overtime expenditures (i.e. Police and Fire) for the potential savings that might be generated by hiring full time personnel. To justify a new position, it will need to be funded 100% (or more) by overtime reductions.2009 proposed expenditures for Non-General Government positions/personnel should be prepared as follows:

If personnel cost adjustments produce an increase in department/division total 2009 budget above what revenues can support, expenditure reductions elsewhere must be implemented to balance the 2009 budget.

For 2009, expenditures for existing part-time or temporary staff are to be projected at 2008 actual estimated levels or below.

All reclasses already approved by Civil Service should already be included in the 2009 budget. Exclude reclasses requested but not yet approved, at this point in time. However, please inform Finance of any pending reclasses.

2008 year-end estimates for staffing need to be analyzed and adjusted to take into account vacancies or other staffing related changes.

2009 Proposed Personnel Budget: 2009 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.

2009 Expenditures For Anticipated Employee Retirements And Cash-Outs – Should be budgeted in Object #140. (Please adjust the 2009 budget to accurately estimate this expense, as it is one that cannot be "automatically generated.")

2009 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 2009 retirements, contact the Finance Department for assistance in calculating these costs.

2009 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. 2009 proposed expenditures are to be budgeted no greater than the 2008 budget or year-end estimates, whichever is lower.

2009 City Expenditures For Medical And Dental Insurance – Should be estimated at the budgeted amount for 2008 (i.e. disregard vacancies for medical and dental insurance estimates). Initially, the 2009 budget will include a 7% 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.

- The 2009 travel budget should be no greater than the costs expected for 2008 year-end estimates or the 2008 budget, whichever is lower.
- Each division is requested to identify by location and professional affiliation, planned out-of-state travel for 2009.
- Make sure account #430 includes only room, meal, and general subsistence costs. Registration fees are to be budgeted in Account 490.

Miscellaneous Operating Expenses – Refer to Section II, General Information, for a list of items that have been increased to calculate your initial 2009 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 2008 level, while some have been estimated. As Finance further develops these charges, they will be entered into the 2009 budget.

Equipment Operation And Replacement Charges – For all departments, these 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 2009 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.

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 a department expects Equipment Rental to fabricate or provide services not included in the M&O charges, these costs should be budgeted separately. If there are any questions regarding whether a cost is included in the M&O charge, contact the Equipment Rental Manager.

Other 2009 Budget Items – Except for fixed, mandated, contractual, or uniform cost increases for expenditures not addressed in these guidelines, should not exceed 2008 year-end estimates, or 2008 amended budget, whichever is lower.

Capital Outlay

Capital outlays for 2009 are to be reduced 10% below the 2008 budget. 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 2008 adopted budget carried forward into 2009. Other operating divisions should follow the same guidelines as General Government, as detailed above. It is expected that the capital funds would need to be adjusted for new projects. For capital projects budgeted in 2008, please provide an estimate of costs expected to be completed by the end of 2008 -- the balance of the project should be rebudgeted in 2009.

IV. REVENUES

The 2008 budgeted revenues have also been programmatically carried forward to the 2009 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

Where 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 the 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 in the development of the 2009 budget narrative. These "narrative drafts" (i.e. last year's narratives and 2009 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 2009 budget proposals, the 2008 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. (Attachment III – Budget Calendar.)

Functional Organizational Chart

In addition to the budget narrative described above, each department is to provide a current (not proposed) 2008 organizational chart, including statements outlining organizational responsibility.

- A restructured organizational chart, similar to the one used in the 2008 Preliminary Budget document, will be distributed to Department Heads and should be used as a template for preparing the organizational chart for the 2009 Preliminary Budget document (again; this chart should reflect the 2008 organization.)Your updated chart should reflect your organization as it currently exists in 2008.

- The updated chart should reflect the organization as it currently exists in 2008. 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 2008 budget narrative as "Permanent Budgeted Positions." If changes were made after the 2008 budget was adopted, the personnel listing in the "2008 amended budget" column should be revised to reflect those changes.

ATTACHMENT I

CITY OF YAKIMA
(DEPARTMENT) 2008 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 2007,
- Budgeted level (as amended) for 2008, and
- Proposed budget level for 2009.

This information is essential to the 2009 Preliminary Budget process. The number of temporary employees each year should be denoted by separate footnote listing immediately below the permanent authorized listing. (The "2008 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 formatted as shown in the following example:

EXAMPLE

Class Code	Position Title	2007 Actual	2008 Amended Budget	2009 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 2008 budget as a result of the Community Relations Division having moved from the Community and Economic Development Department to the City Management Department.

PERFORMANCE STATISTICS

List performance statistics only where applicable. Divisions are encouraged 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 example is recommended:

> "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 the Program Changes/Policy Issues* – Explain any administrative changes in programs and operations proposed or planned for 2009. This should include a brief explanation of all budgeted policy issues and the accounts affected.

- *Address Substantial Increases/Decreases in Spending for 2009* – Briefly identify, explain and justify all increases or decreases in each summary line item of proposed expenditures for 2009 which result in a change of 3% and $1,000, plus or minus, from the 2008 estimated year-end expenditure levels. Also, if a significant difference occurs between the 2008 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 the 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 2009 reflects an increase/decrease of $_____ from the 2008 year-end estimate of $_____ to $_____. This is a ____% increase/decrease. The increase/decrease is $_____ or ____% from the 2008 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 2009* – Identify and describe special or exceptional work programs to be undertaken in 2009; 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 2009 revenue estimates, if applicable to the departments operation, which change plus or minus 3% from 2008 estimated actual levels.

CAPITAL OUTLAY REQUESTS

Please submit Budget Year 2009 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 —

CAPITAL OUTLAY

Item	Cost	Funding Source	Justification
Y-PAC acquisition gear (cameras, microphones, cords, etc.)		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.)		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		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.)		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)		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		Access Television Facilities and Equipment Grant	In 2007, 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 2009.
Editing suite upgrade		Access Television Facilities and Equipment Grant	Upgrading of equipment in two of the four YCTV/ Y-PAC facility's editing suites is scheduled for 2009. 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		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 2009.
Service Units 428 and 434			

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.

2009 MAJOR POLICY ISSUE

Department: ***Division:***

Policy Issue Title: – Budgeted/Unbudgeted

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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. **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 –**Staff recommends approval of this policy issue.

ATTACHMENT III

2009 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 b) Request for estimates of revenues and expenditures for year-end and 2009 budget request. Finance Department issues budget worksheet printouts (showing 6 months of activity). Printouts will be updated throughout process	July 11			Sept. 7
Finance Department Budget Development Workshop	July 25	July 25		--
2009 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 (2008 year-end and proposed 2009) due to Finance		Aug. 2		Sept. 21
Preliminary Revenue Review 2009 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 2009 Budget Requests	Aug. – Sept.	Aug. – Sept.		--
2009 budget narrative development – Departments/Divisions		Sept. – Oct. 6		--
Departments submit detail budget narratives to Finance		Oct. 5		--
Finance & CM prepare 2009 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	--
2009 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 2008 calendar year, which may be either December 11, 2008 or December 18, 2008.

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 as prescribed in the BARS manual. 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.

2008 MASTER PAY ORDINANCE

2008 Master Ordinance

Amended by Ordinance No. 2008

Effective 5/18/2008

(as approved by Council 4/15/2008)

Reflects:

All Management: 0.00% 1/1/07: 1/1/08 4.72%; 7/1/08 1.48% - Judges salary changes for 9/1/07 & 9/1/08
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
AFSCME Municipal: 0.00% 1/1/07; 3.00% 1/1/08
AFSCME Transit: 0.00% 1/1/07: 4.00% 1/1/08
Fire PERS & 911 Calltakers: 2.45% 1/1/06; 0.00% 1/1/07; 3.10% 1/1/08 and implement F step 7/1/08
Fire Public Safety Dispatchers & Lead Dispatchers: 2.45% 1/1/06; 0.00% 1/1/07; 3.10% 1/1/08 and implement F step 7/1/08
Fire Battalion Chief: 3.10% 1/1/08 and implement F step 7/1/08
Fire LEOFF: 0.00% 1/1/07; 5.00% 1/1/2008; 1.00% 7/1/2008
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
Effective 1/1/08: Increase in minimum wage to $8.07
Effective 1/1/08: Correction to the Ordinance - Subsection 2.20.100C add in 6340 - Public Safety & Education Officer,
6341 - Technical Training Supervisor, 6342 - Technical Training Lieutenant and 8111 - Park Supervisor I;
Subsection 2.20.100C and Subsection 2.20.100G delete 9112 - Outside City Worker II,
9113 - Outside City Worker III, 9123 - Office (Inside) City Worker II and 9124 - (Inside) City Work III;
Subsection 2.20.100C and Subsection 2.20.100G changed titles: 9114 from Outside City Worker IV
to City Worker (Outside) and 9125 from (Inside) City worker IV to City Worker (Inside);
Subsection 2.20.110C changed title: 2105 from Computer Programmer/Operator to Computer Operator/Programmer
Effective 1/1/08: New Classification of Deputy Police Chief and Deputy Director of Accounting and Budget
Effective 5/18/2008: Title Changes: 8731 - Wastewater Maintenance Specialist I, 8732 - Wastewater Maintenance
Specialist II, 8733 - Wastewater Maintenance Crew Leader, 13201 - Wastewater
Maintenance Supervisor and 15104 - Pretreatment Supervisor
Salary Change: 8731 - Wastewater Maintenance Specialist I from Pay Range 10.5 to 13.5
New Positions: 11740 - Crime and Intelligence Analyst Supervisor, 6265 - Crime and Intelligence
Analyst, 8324 - Environmental Compliance Specialist and 1424 - Municipal Court Cashier

ORDINANCE NO. 2008-

AN ORDINANCE relating to City personnel; adopting a classification and compensation plan for City employees to be effective May 18, 2008; amending Subsections 2.20.100A, 2.20.100B, 2.20.100C, 2.20.100D, 2.20.100E, 2.20.110A, 2.20.110B, 2.20.110C, 2.20.110D, 2.20.110E, 2.20.110F, and 2.20.110G, all of the City of Yakima Municipal Code.

BE IT ORDAINED BY THE CITY OF YAKIMA:

Section . Subsection 2.20.100A of the City of Yakima Municipal Code is hereby amended to read as follows:

"2.20.100 Classification Plan.

A. Plan Adopted. A classification plan for city employees is hereby adopted to be effective May 18, 2008, which plan shall consist of the various following subsections of this section."

Section ___. Subsection 2.20.100B of the City of Yakima Municipal Code is hereby amended to read as follows:

"2.20.100 Classification Plan.

B. Classes Exempt From Civil Service

Class No.	Class Title (Pay Range)
1000	Exempt Classification Group
1100	Executive Series
1110	City Manager (Pay Code 960)
1120	City Attorney (Pay Code 964)
1130	Assistant City Manager (Pay Code 962)
1140	Director of Finance and Budget (Pay Code 964)
1150	Director of Community and Economic Development (Pay Code 964)
1160	Director of Public Works (Pay Code 964)
1180	Fire Chief (Pay Code 964)
1190	Police Chief (Pay Code 963)
1200	Management Series
1231	Human Resources Manager (Pay Code 970)
1232	Purchasing Manager (Pay Code 973)
1233	Information Systems Manager (Pay Code 968)
1234	City Clerk (Pay Code 973)
1241	Financial Services Manager (Pay Code 968)
1242	Utility Services Manager (Pay Code 972)
1243	Deputy Director of Accounting and Budgeting (Pay Code 967)
1252	Code Administration and Planning Manager (Pay Code 968)
1253	Neighborhood Development Services Manager (Pay Code 971)
1254	Planning Manager (Pay Code 971)
1255	Community Relations Manager (Pay Code 970)
1261	Street and Traffic Operations Manager (Pay Code 970)
1262	Transit Manager (Pay Code 971)
1263	Fleet Manager (Pay Code 972)
1266	Refuse and Recycling Manager (Pay Code 972)
1267	Park and Recreation Manager (Pay Code 970)
1271	City Engineer (Pay Code 965)
1272	Wastewater Manager (Pay Code 968)
1273	Water and Irrigation Manager (Pay Code 970)
1274	Public Safety Communications Manager (Pay Code 971)
1275	Deputy Director of Economic Development & Intergovernmental Affairs (Pay Code 968)
1281	Deputy Police Chief (Pay Code 965)
1300	Executive Support Series
1311	Executive Secretary (Pay Code 979)
1321	Senior Assistant City Attorney II (Pay Code 965)
1322	Senior Assistant City Attorney I (Pay Code 968)

Class No.	Class Title (Pay Range)
1323	Assistant City Attorney II (Pay Code 971)
1324	Assistant City Attorney I (Pay Code 973)
1325	Legal Intern (Pay Code 980)
1331	Administrative Assistant to the City Manager (Pay Code 979)
1400	Municipal Court Series
1412	Municipal Court Commissioner (Pay Code 966)
1413	Municipal Court Judge (Pay Code 1000)
1421	Court Services Manager (Pay Code 973)
1422	Municipal Court Clerk (Pay Code 987)
1423	Certified Court Interpreter (Pay Code 980)
1424	Municipal Court Cashier (Pay Code 990)
1430	Deputy Court Services Manager (Pay Code 980)
1431	Probation Services Manager (Pay Code 975)
1432	Probation Officer (Pay Code 978)
1433	Probation Services Clerk (Pay Code 987)
1434	Case Specialist (Pay Code 980)"

Section ___. Subsection 2.20.100C of the City of Yakima Municipal Code is hereby amended to read as follows:

"C. Civil Service Classes

Class No.	Class Title (Pay Range)
2000	Administrative & Fiscal Technical Group
2100	Data Processing Series
2101	Computer Programmer (R 13.5)
2102	GIS Technician (R 16.5)
2103	Programmer Analyst (R 16.5)
2104	Senior Analyst (R 19.0)
2105	Computer Operator/Programmer (R 10.5)
2106	Computer Operations Assistant (R 9.0)
2107	Computer Operations Technician (R 11.5)
2108	Computer Client Services Technician (R 19.5)
2109	Applications Developer (R 20.5)
2110	Database Administrator (R 23.0)
2111	Lead Applications Systems Designer (R 24.0)
2112	Network Services Engineer (R 25.0)
2113	Senior Client Services Technician (R 21.5)
2114	Senior Applications Developer (R 21.5)
2115	Publications and Graphics Specialist (R 9.0)

Class No.	Class Title (Pay Range)
2200	Management Technical Series
2230	Assistant Buyer (R 12.5)
2231	Buyer (R 16.5)
2232	Central Storekeeper (R 10.5)
2233	Purchasing Assistant (R 12.5)
2251	Cable Television Coordinator (R 18.0)
2252	Community Programming Coordinator (R 13.5)
2253	Community Programming Assistant (R 9.5)
2254	Municipal Producer (R 11.0)
2262	Safety and Training Officer (R 16.5)
2300	Fiscal Series
2310	Grant Coordinator (R 15.0)
2312	Accounting Technician (R 12.5)
2314	Budget Analyst (R 20.0)
2315	Cashier (R 6.5)
2316	Financial Services Specialist (R 12.5)
3000	Engineering, Planning & Technical Group
3100	Civil Engineering Series
3112	Engineering Associate (R 19.0)
3115	Project Engineer (R 22.5)
3120	Design Engineer (R 22.5)
3130	Development Engineer (R 21.0)
3200	Electrical Engineering Series
3300	Planning Series
3310	Planning Specialist (R 10.5)
3311	Assistant Planner (R 16.5)
3320	Community Development Specialist (R 19.0)
3321	Associate Planner (R 19.0)
3322	Senior Planner (R 20.0)
3323	Economic and Community Affairs Specialist (R 20.0)
4000	Engineering, Planning & Inspection Technical Group
4100	Civil Engineering Technical Series
4111	Engineering Aid (R 9.5)
4115	Engineering Utility Specialist (R 16.0)
4121	Engineering Technician I (Design) (R 13.0)
4122	Engineering Technician I (Records) (R 13.0)

Class No.	Class Title (Pay Range)
4125	Engineering Technician II (R 16.5)
4128	Right of Way Agent (R 17.0)
4131	Engineering Technician I (Survey) (R 13.0)
4133	Engineering Technician III (Survey) (R 17.0)
4134	Engineering Technician III (Design) (R 17.0)
4135	Engineering Technician III (Development) (R 17.0)
4141	Construction Inspector (R 17.0)
4200	Electrical Technical Series
4211	Traffic Signal Aide (R 11.0)
4221	Signal Technician I (R 14.0)
4222	Signal Technician II (R 16.0)
4223	Signal Technician III (R 20.5)
4240	Instrument Technician (R 18.5)
4300	Plans Examiner Series
4310	Plans Examiner I (Residential) (R 16.0)
4315	Plans Examiner II (Commercial) (R 20.0)
4400	Code Inspection Series
4410	Code Inspection Trainee (R 12.0)
4419	Code Compliance Officer (R 15.0)
4420	Fire Code Inspector (R 19.5)
4421	Code Inspector (R 19.5)
4441	Permit Technician (13.0)
4500	Electronics Technical Series
4520	Electronics Technician I (Pay Code 547)
4521	Electronics Technician II (Pay Code 550)
4522	Electronics Supervisor (Pay Code 545)
4600	Traffic Technical Series
4611	Traffic Aid (R 9.5)
4621	Traffic Technician I (R 13.0)
4622	Traffic Technician II (R 16.5)
4632	Traffic Associate (R 19.0)
4635	Traffic Signal System Analyst (R 21.5)
5000	Human Services Group
5100	Housing Services Series
5121	Housing Rehabilitation Assistant (R 10.5)
5122	Neighborhood Development Rehabilitation Specialist I (R 14.0)

Class No.	Class Title (Pay Range)
5123	Neighborhood Development Rehabilitation Specialist II (R 18.0)
5124	Housing Rehabilitation Specialist III (R 19.0)
5130	Home Remodeling Technician (R 14.5)
5151	Housing Loan Specialist (R 15.0)
5152	Neighborhood Development Accounting Specialist (R 14.5)
5154	Neighborhood Development Assistant (R 11.5)
5200	Recreation Series
5201	Golf Starter (R 5.5)
5202	Golf Course Attendant (R 8.5)
5234	Recreation Leader (R 6.5)
5235	Recreation Activities Specialist (R 10.5)
5254	Athletic Coordinator (R 12.5)
5255	Recreation Coordinator (R 12.5)
5256	Recreation Activities Coordinator (R 15.5)
5266	Aquatic Specialist (R 10.5)
5267	Aquatic Leader (R 7.0)
5268	Lifeguard/Instructor (R 2.0)
5271	Parks and Recreation Administrative Specialist (R 16.5)
6000	Public Protection Group
6100	Police Protection Series
6121	Police Officer (Pay Code 400)
6122	Police Officer (Lateral) (Pay Code 400)
6124	Police Sergeant (Pay Code 450)
6126	Police Lieutenant (Pay Code 968)
6127	Police Captain (Pay Code 966)
6200	Police Support Series
6210	Senior Evidence Technician (R 18.0)
6211	Evidence Technician (R 17.0)
6212	Assistant Evidence Technician (R 12.0)
6221	Corrections Officer (R 15.5)
6235	Corrections Administrative Specialist (R 16.0)
6241	Police Information Specialist (R 16.0)*
6242	Police Records Supervisor (R 14.0)*
6243	Police Department Assistant III (R 8.5)*
6251	Police Department Assistant I (R 5.5)
6252	Police Services Specialist I (R 10.0)
6253	Police Services Specialist II (R 14.0)
6260	Police Cadet (R 5.0)
6265	Crime and Intelligence Analyst (R 19.0)

* Retained for Police Pension Purposes

Class No.	Class Title (Pay Range)
6300	Fire Protection Series
6321	Firefighter (Pay Code 530)
6323	Fire Lieutenant (Shift) (Pay Code 525)
6324	Fire Lieutenant (Day) (Pay Code 526)
6325	Fire Captain (Shift) (Pay Code 515)
6326	Fire Captain (Day) (Pay Code 510)
6327	Battalion Chief (Shift) (Pay Code 969)
6328	Battalion Chief (Day) (Pay Code 968)
6338	Fire Investigation and Education Officer (Pay Code 510)
6339	Fire Investigator (Pay Code 520)
6340	Public Safety & Education Officer (Pay Code 506)
6341	Technical Training Supervisor (Pay Code 506)
6342	Technical Training Lieutenant (Pay Code 526)
6343	Deputy Fire Marshal (Pay Code 506)
6344	Assistant Fire Marshal (Pay Code 527)
6351	Fire Training Supervisor (Pay Code 506)
6352	Fire Training Assistant (Pay Code 527
6380	Deputy Fire Chief (Pay Code 966)
6400	Fire Support Series
6410	911 Calltaker (Pay Code 590)
6411	Fire Dispatcher (Pay Code 575)
6412	Public Safety Dispatcher (Pay Code 575)
6415	Public Safety Lead Dispatcher (Pay Code 558)
6425	Alarm Supervisor (Pay Code 555)
6440	Secretary I (Pay Code 585)
6441	Secretary II (Pay Code 580)
6500	Animal Control Series
6510	Animal Control Officer (R 15.0)
6511	Animal Control Officer (Lead) (R 10.5)
6600	Parking Control Series
6610	Parking Enforcement Officer (R 13.0)
6611	Lead Parking Enforcement Officer (R 9.5)
7000	Office Support Group
7100	Clerical Series
7110	Senior Center Clerk (R 6.5)
7111	Senior Center Assistant (R 10.5)
7121	Department Assistant I (R 5.5)

Class No.	Class Title (Pay Range)
7122	Department Assistant II (R 6.5)
7123	Department Assistant III (R 8.5)
7124	Department Assistant IV (R 10.5)
7131	Word Processing Typist (R 8.0)
7141	Pension/Records Clerk (R 12.5)
7151	Water/Irrigation Division Administrative Specialist (R 12.0)
7161	Public Records Officer (R 19.0)
7300	Utility Service Series
7311	Water Service Specialist (R 14.5)
7315	Utility Service Representative (R 12.0)
7500	Data Processing Support Series
7511	Data Entry Operator I (R 5.5)
7512	Data Entry Operator II (R 7.0)
7600	Duplicating Series
7611	Print Shop Operator (R 11.5)
8000	Maintenance and Crafts Group
8100	Maintenance and Crafts Supervision Series
8111	Park Supervisor I (R 13.0)
8200	Mechanical Repair Series
8203	Fleet Maintenance Technician (R 14.5)
8204	Vehicle Maintenance Attendant (R 10.0)
8205	Police Fleet Specialist (R 15.5)
8211	Mechanic I (R 17.0)
8213	Automotive Storekeeper (R 15.5)
8221	Machinist (R 14.0)
8230	Maintenance Mechanic (Pay Code 560)
8241	Industrial Maintenance Mechanic (R 17.0)
8242	Preventative Maintenance Technician (R 15.0)
8251	Waterworks Device Technician (R 16.0)
8252	Water Device Crew Leader (R 18.0)
8300	Plant Operation Series
8301	Wastewater Facility Support Worker (R 8.5)
8302	Industrial Waste Operator (R 14.5)
8311	Wastewater Treatment Plant Operator I (R 10.5)
8312	Wastewater Treatment Plant Operator II (R 15.0)

Class No.	Class Title (Pay Range)
8313	Wastewater Treatment Plant Operator III (R 17.0)
8320	Laboratory Assistant (R 10.5)
8321	Laboratory Technician (R 15.5)
8322	Pretreatment Technician (R 15.5)
8323	Pretreatment Crew Leader (R 17.5)
8324	Environmental Compliance Specialist (R 21.0)
8326	Laboratory Chemist (R 19.0)
8331	Water Treatment Plant Operator I (R 14.5)
8332	Water Treatment Plant Operator II (R 15.5)
8333	Water Treatment Plant Chief Operator (R 17.5)
8335	Water Quality Specialist (R 17.5)
8400	Equipment Operation Series
8421	Equipment Operator I (R 10.5)
8422	Equipment Operator II (R 12.0)
8423	Equipment Operator III (R 14.0)
8433	Solid Waste Crew Leader (R 15.5)
8500	Facilities Maintenance Series
8511	Custodian (R 4.5)
8541	Building Maintenance Specialist (R 8.5)
8542	Facility Maintenance Specialist (R 11.5)
8600	Labor and Crafts Series
8610	Labor Helper (R 2.0)
8621	Monument Setter (R 11.5)
8631	Utility Worker (R 10.5)
8641	Solid Waste Maintenance Worker (R 12.5)
8651	Concrete Specialist I (R 13.5)
8663	Traffic Sign Specialist (R 15.0)
8664	Senior Traffic Sign Specialist (R 16.5)
8671	Irrigation Specialist I (R 12.0)
8672	Irrigation Specialist II (R 13.5)
8673	Irrigation Crewleader (R 17.0)
8681	Storekeeper (R 15.5)
8700	Public Works Maintenance Series
8701	Street Inspector (R 17.0)
8710	Street Laborer (R 9.0)
8711	Street Maintenance Specialist (R 14.5)
8713	Street Maintenance Crew Leader (R 17.5)
8721	Street Cleaning Specialist I (R 10.5)
8722	Street Cleaning Specialist II (R 12.5)
8731	Wastewater Maintenance Specialist I (R 13.5)
8732	Wastewater Maintenance Specialist II (R 15.0)

Class No.	Class Title (Pay Range)
8733	Wastewater Maintenance Crew Leader (R 17.0)
8741	Waterworks Specialist I (R 13.5)
8742	Waterworks Specialist II (R 15.0)
8743	Waterworks Specialist III (R 13.5)
8744	Water Distribution Crewleader (R 17.0)
8745	Waterworks Drafting/Service Representative (R 16.0)
8750	Utilities Locator (R 14.5)
8751	Utilities Locator/Safety Coordinator (R 16.5)
8755	Construction Quality Control Technician (R 17.5)
8800	Parks Maintenance Series
8810	Park Laborer (R 9.0)
8817	Parks Maintenance Technician (R 15.5)
8818	Parks Maintenance Specialist (R 12.5)
8819	Parks Maintenance Worker (R 9.0)
8820	Park Caretaker (R 6.5)
8821	Park Specialist I (R 9.5)
8822	Park Specialist II (R 10.5)
8823	Park Specialist III (R 12.5)
8825	Golf Course Maintenance Specialist (R 16.5)
8830	Cemetery Specialist (R 12.5)
8831	Cemetery Maintenance Technician (14.0)
8840	Pool Maintenance Specialist (R 12.5)
8841	Aquatic Maintenance Technician (R 16.5)
9000	Temporary Work Group
9100	City Worker Series
9114	City Worker (Outside)
9125	City Worker (Inside)
9126	Temporary Refuse Helper"

Section ___. Subsection 2.20.100 D of the City of Yakima Municipal Code is hereby amended to read as follows:

"D. Union Exempt Civil Service Classes

Class No.	Class Title (Pay Range)
10000	Union Exempt Management Support Group
10100	Human Resource Series
10101	Deputy Human Resources Manager (Pay Code 972)
10102	Chief Examiner (Pay Code 975)
10103	Human Resources Specialist (Pay Code 981)

Class No.	Class Title (Pay Range)
10104	Human Resources Assistant (Pay Code 984)
10200	Data Processing Series
10201	Senior Analyst (Pay Code 974)
10300	Fiscal Series
10301	Payroll Officer (Pay Code 975)
10302	Accountant (Pay Code 975)
10303	Financial Services Officer (Pay Code 972)
10304	Treasury Services Officer (Pay Code 972)
10305	Financial Services Technician -- Payroll (Pay Code 981)
10500	Clerical Series
10502	Deputy City Clerk (Pay Code 979)
10506	Executive Assistant (Pay Code 980)
10507	Administrative Secretary (Pay Code 983)
10510	Legal Assistant III (Pay Code (980)
10511	Legal Assistant II (Pay Code 983)
10512	Legal Assistant I (Pay Code 984)
10520	Utility and Finance Assistant (Pay Code 982)
10600	Civil Engineer Technical Support Series
10601	Engineering Contracts Specialist (Pay Code 980)
10602	Engineering Office Assistant (Pay Code 982)
11000	Union Exempt Technical Supervisory Group
11100	Civil Engineering Supervisory Series
11101	Construction Supervisor (Pay Code 973)
11102	Utility Engineer (Pay Code 971)
11103	Supervising Traffic Engineer (Pay Code 973)
11104	Senior Engineer (Pay Code 972)
11105	Water/Irrigation Engineer (Pay Code 972)
11106	Surface Water Engineer (Pay Code 973)
11107	Chief Engineer (Pay Code 970)
11200	Planning Supervisory Series
11201	Supervising Planner (Pay Code 973)
11202	Senior Project Planner (Transit) (Pay Code 972)
11250	Code Inspection Supervisory Series
11251	Supervising Code Inspector (Pay Code 973)

Class No.	Class Title (Pay Range)
11300	Electrical Supervisory Series
11301	Traffic Operations Supervisor (Pay Code 974)
11400	Housing Services Supervisory Series
11401	Senior Program Supervisor (Pay Code 978)
11410	Neighborhood Development Services Operations Supervisor (Pay Code 973)
11500	Recreation Supervisory Series
11501	Recreation Program Supervisor (Pay Code 980)
11502	Aquatics Program Supervisor (Pay Code 975)
11503	Recreation Supervisor (Pay Code 976)
11600	Clerical Series
11601	Community and Economic Development Office Administrator (Pay Code 980)
11602	Code Inspection Office Supervisor (Pay Code 978)
11603	Public Works Office Assistant (Pay Code 983)
11604	Parks and Recreation Administrative Associate (Pay Code 979)
11700	Police Support Supervisory Series
11701	Administrative Assistant to the Police Chief (Pay Code 980)
11710	Police Services Supervisor (Pay Code 978)
11720	Corrections Sergeant (Pay Code 978)
11730	Forensic Supervisor (Pay Code 975)
11740	Crime and Intelligence Analyst Supervisor (Pay Code 967)
11800	Administrative Support Supervisory Series
11801	Administrative Assistant to the Director of Public Works
11900	Data Processing Series
11901	Supervising Senior Analyst (Pay Code 972)
12000	Union Exempt Mechanical Maintenance and Repair Supervisory Group
12100	Fleet Maintenance and Repair Supervisory Series
12101	Equipment Maintenance Supervisor (Pay Code 977)
12102	Mechanic II (Pay Code 979)
12103	Equipment Supervisor (Pay Code 975)
12200	Industrial Maintenance and Repair Supervisory Series
12201	Industrial Maintenance Supervisor (Pay Code 974)

Class No.	Class Title (Pay Range)
13000	Union Exempt Maintenance Supervisory Group
13100	Parks Maintenance Supervisory Series
13101	Parks Operations Supervisor (Pay Code 972)
13102	Parks Superintendent (Pay Code 974)
13103	Cemetery Supervisor (Pay Code 978)
13200	Wastewater Collections Supervisory Series
13201	Wastewater Maintenance Supervisor (Pay Code 975)
13300	Street Maintenance and Repair Supervisory Series
13301	Street Supervisor (Pay Code 975)
13302	Street Maintenance Supervisor (Pay Code 973)
13400	Irrigation Supervisory Series
13401	Irrigation Supervisor (Pay Code 976)
13500	Waterworks Supervisory Series
13501	Water Distribution Supervisor (Pay Code 975)
13600	Facilities Maintenance Supervisory Series
13601	Building Superintendent (Pay Code 978)
13700	Traffic Sign Supervisory Series
13701	Traffic Sign Supervisor (Pay Code 975)
14000	Route Operations Supervisory Group
14100	Refuse Supervisory Series
14101	Solid Waste Supervisor (Pay Code 979)
14200	Transit Supervisory Series
14201	Transit Operations Supervisor (Pay Code 975)
14202	Transit Field Operations Supervisor (Pay Code 978)
14300	Utility Service Series
14301	Utility Service Supervisor (Pay Code 978)

Class No. Class Title (Pay Range)

15100 Wastewater Treatment Plant Supervisory Series

15101 Assistant Wastewater Manager (Pay Code 971)
15102 Wastewater Treatment Plant Process Control Supervisor (Pay Code 973)
15103 Wastewater Treatment Plant Chief Operator (Pay Code 976)
15104 Pretreatment Supervisor (Pay Code 975)

15200 Water Treatment Plant Supervisory Series

15201 Water Treatment Plant Supervisor (Pay Code 974)

15300 Wastewater Treatment Laboratory Supervisory Series

15301 Lab Coordinator (Pay Code 975)

16000 Union Exempt Fire Support Group

16101 Administrative Assistant to the Fire Chief (Pay Code 980)

17000 Union Exempt Fire Civil Service Supervisory Series

17101 Public Safety Communications Supervisor (Pay Code 975)

18000 Union Exempt Public Safety Support Group

18101 Communications Division Office Assistant (Pay Code 987)"

Section ___. Subsection 2.20.100E of the City of Yakima Municipal Code is hereby amended to read as follows:

"E. Transit Civil Service Classes

Class No. Class Title (Pay Range)

20000 Transit Technical Support Group

20100 Transit Technical Series

20101 Marketing and Program Administrator (Pay Code 675)
20102 Transit Project Planner (Pay Code 675)

21000 Transit Supervisory Group

21101 Transit Route Supervisor (Pay Code 665)

22000 Transit Maintenance and Operation Group

Class No. Class Title (Pay Range)

22100 Transit Operation Series

22101 Transit Operator (Pay Code 655)
22102 Transit Dispatcher (Pay Code 660)

23000 Transit Maintenance Group

23000 Transit Maintenance Series

23101 Transit Service Worker (Pay Code 650)
23102 Transit Vehicle Cleaner (Pay Code 625)

24000 Transit Office Support Group

24101 Transit Department Assistant II (Pay Code 645)"

Section ___. Subsection 2.20.110A of the City of Yakima Municipal Code is hereby amended to read as follows:

"2.20.110 Compensation Plan. A. Pay ranges and pay steps, set out in the schedule constituting Subsection B through G of this section, for the classes allocated to these pay ranges shall be in full force and effect as of May 18, 2008. The pay rates shall constitute full compensation for those employees with a work week of forty hours as set out in other sections of this code. Employees whose work week is less than forty hours shall be paid at the rate which is in the same proportion to the rates set out herein that their work week bears to forty hours. The hourly rate for those employees of the Fire Department whose work week exceeds forty hours shall be computed according to the provisions of Section 2.22.030 of this code

The performance of employees in the series designated Subsection B shall be evaluated annually in accordance with a management performance evaluation plan. The result of the performance evaluations shall be the determination by the City Manager of the actual salary of each employee in the designated positions, and the determination by the City Council of the actual salary of the City Manager, which actual salaries shall be no less than the minimum nor no greater than the maximum set out in the pay range applicable to the position, according to the following schedule:"

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	F
960	1110	City Manager	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	
			MO	1/1/2008	9120.62	9578.22	10060.07	10561.00	11086.19	
			HR	1/1/2008	52.62	55.26	58.04	60.93	63.96	
			MO	7/1/2008	9255.82	9720.35	10209.14	10716.99	11250.85	
			HR	7/1/2008	53.40	56.08	58.90	61.83	64.91	
961		*No Allocated Classification*	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	
			MO	1/1/2008	8687.30	9120.62	9578.22	10060.07	10561.00	
			HR	1/1/2008	50.12	52.62	55.26	58.04	60.93	
			MO	7/1/2008	8815.56	9255.82	9720.35	10209.14	10716.99	
			HR	7/1/2008	50.86	53.40	56.08	58.90	61.83	
1000	1413	Municipal Court Judge	MO	9/1/2006					9949.14	
			HR	9/1/2006					57.40	
			MO	9/1/2007					10626.86	
			HR	9/1/2007					61.31	
			MO	9/1/2008					11219.65	
			HR	9/1/2008					64.73	
		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	1/1/2007	7896.91	8295.57	8709.83	9146.62	9605.95	
			HR	1/1/2007	45.56	47.86	50.25	52.77	55.42	
			MO	1/1/2008	8269.57	8687.30	9120.62	9578.22	10060.07	
			HR	1/1/2008	47.71	50.12	52.62	55.26	58.04	
			MO	7/1/2008	8392.64	8815.56	9255.82	9720.35	10209.14	
			HR	7/1/2008	48.42	50.86	53.40	56.08	58.90	
963	1190	Police Chief	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	
			MO	1/1/2008	7877.85	8269.57	8687.30	9120.62	9578.22	
			HR	1/1/2008	45.45	47.71	50.12	52.62	55.26	
			MO	7/1/2008	7993.98	8392.64	8815.56	9255.82	9720.35	
			HR	7/1/2008	46.12	48.42	50.86	53.40	56.08	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
964	1120	City Attorney	MO	1/1/2007	7168.93	7522.52	7896.91	8295.57	8709.83	
	1150	Dir. Comm. & Econ.	HR	1/1/2007	41.36	43.40	45.56	47.86	50.25	
		Development	MO	1/1/2008	7506.92	7877.85	8269.57	8687.30	9120.62	
	1140	Director of Finance and	HR	1/1/2008	43.31	45.45	47.71	50.12	52.62	
		Budget	MO	7/1/2008	7617.85	7993.98	8392.64	8815.56	9255.82	
	1160	Director of Public Works	HR	7/1/2008	43.95	46.12	48.42	50.86	53.40	
	1180	Fire Chief								
965	1271	City Engineer	MO	1/1/2007	6827.47	7168.93	7522.52	7896.91	8295.57	
	1281	Deputy Police Chief	HR	1/1/2007	39.39	41.36	43.40	45.56	47.86	
	1321	Senior Assistant City	MO	1/1/2008	7149.86	7506.92	7877.85	8269.57	8687.30	
		Atty II	HR	1/1/2008	41.25	43.31	45.45	47.71	50.12	
			MO	7/1/2008	7255.59	7617.85	7993.98	8392.64	8815.56	
			HR	7/1/2008	41.86	43.95	46.12	48.42	50.86	
966	6380	Deputy Fire Chief	MO	1/1/2007	6503.34	6827.47	7168.93	7522.52	7896.91	
	1412	Municipal Court	HR	1/1/2007	37.52	39.39	41.36	43.40	45.56	
		Commissioner	MO	1/1/2008	6810.14	7149.86	7506.92	7877.85	8269.57	
	6127	Police Captain	HR	1/1/2008	39.29	41.25	43.31	45.45	47.71	
			MO	7/1/2008	6910.67	7255.59	7617.85	7993.98	8392.64	
			HR	7/1/2008	39.87	41.86	43.95	46.12	48.42	
967	11740	Crime and Intelligence	MO	1/1/2007	6187.88	6503.34	6827.47	7168.93	7522.52	
		Analyst Supervisor	HR	1/1/2007	35.70	37.52	39.39	41.36	43.40	
	1243	Deputy Director of	MO	1/1/2008	6480.81	6810.14	7149.86	7506.92	7877.85	
		Accounting and Budgeting	HR	1/1/2008	37.39	39.29	41.25	43.31	45.45	
			MO	7/1/2008	6576.14	6910.67	7255.59	7617.85	7993.98	
			HR	7/1/2008	37.94	39.87	41.86	43.95	46.12	
968	1252	Code Admin & Planning	MO	1/1/2007	5894.95	6187.88	6503.34	6827.47	7168.93	
		Manager	HR	1/1/2007	34.01	35.70	37.52	39.39	41.36	
	1275	Deputy Director of	MO	1/1/2008	6174.01	6480.81	6810.14	7149.86	7506.92	
		Economic Development &	HR	1/1/2008	35.62	37.39	39.29	41.25	43.31	
		Intergovernmental Affairs	MO	7/1/2008	6265.88	6576.14	6910.67	7255.59	7617.85	
	1241	Financial Services	HR	7/1/2008	36.15	37.94	39.87	41.86	43.95	
		Manager								
	1233	Information Systems								
		Manager								
	6126	Police Lieutenant								
	1322	Senior Assistant City								
		Attorney I								
	1272	Wastewater Manager								

Pay Code	Class Code	Class Title			A	B	C	D	E	F
968BCD	6328	Battalion Chief (Day)	MO	1/1/2007	5894.95	6187.88	6503.34	6827.47	7168.93	
			HR	1/1/2007	34.01	35.70	37.52	39.39	41.36	
			MO	1/1/2008	6076.95	6380.28	6704.40	7038.93	7390.79	
			HR	1/1/2008	35.06	36.81	38.68	40.61	42.64	
			MO	7/1/2008	6076.95	6380.28	6704.40	7038.93	7390.79	7759.98
			HR	7/1/2008	35.06	36.81	38.68	40.61	42.64	44.77
969	6327	Battalion Chief Shift	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	
			MO	1/1/2008	6078.62	6379.21	6695.39	7038.28	7387.86	
			HR	1/1/2008	27.30	28.65	30.07	31.61	33.18	
			MO	7/1/2008	6078.62	6379.21	6695.39	7038.28	7387.86	7757.47
			HR	7/1/2008	27.30	28.65	30.07	31.61	33.18	34.84
970	11107	Chief Engineer	HR	1/1/2007	5617.63	5894.95	6187.88	6503.34	6827.47	
	1255	Community Relations	MO	1/1/2007	32.41	34.01	35.70	37.52	39.39	
		Manager	HR	1/1/2008	5882.82	6174.01	6480.81	6810.14	7149.86	
	1231	Human Resources	MO	1/1/2008	33.94	35.62	37.39	39.29	41.25	
		Manager	HR	7/1/2008	5969.49	6265.88	6576.14	6910.67	7255.59	
	1267	Park and Recreation	MO	7/1/2008	34.44	36.15	37.94	39.87	41.86	
		Manager								
	1261	Street and Traffic Ops Mgr								
	1273	Water and Irrigation Mgr								
971	1323	Assistant City Attorney II	MO	1/1/2007	5347.23	5617.63	5894.95	6187.88	6503.34	
	15101	Assistant Wastewater	HR	1/1/2007	30.85	32.41	34.01	35.70	37.52	
		Manager	MO	1/1/2008	5600.29	5882.82	6174.01	6480.81	6810.14	
	1253	Neighborhood	HR	1/1/2008	32.31	33.94	35.62	37.39	39.29	
		Development Services Mgr	MO	7/1/2008	5683.49	5969.49	6265.88	6576.14	6910.67	
	1254	Planning Manager	HR	7/1/2008	32.79	34.44	36.15	37.94	39.87	
	1274	Public Safety								
		Communications Manager								
	1262	Transit Manager								
	11102	Utility Engineer								
972	10101	Deputy Human Resource	MO	1/1/2007	5092.44	5347.23	5617.63	5894.95	6187.88	
		Manager	HR	1/1/2007	29.38	30.85	32.41	34.01	35.70	
	10303	Financial Services Officer	MO	1/1/2008	5333.36	5600.29	5882.82	6174.01	6480.81	
	1263	Fleet Manager	HR	1/1/2008	30.77	32.31	33.94	35.62	37.39	
	13101	Parks Operations	MO	7/1/2008	5413.10	5683.49	5969.49	6265.88	6576.14	
		Supervisor	HR	7/1/2008	31.23	32.79	34.44	36.15	37.94	
	1266	Refuse and Recycling								
		Manager								
	11104	Senior Engineer								
	11202	Senior Project Planner								
		(Transit)								
	11901	Supervising Senior Analyst								

Pay Code	Class Code	Class Title			A	B	C	D	E	F
	10304	Treasury Services Officer								
	1242	Utility Services Manager								
	11105	Water/Irrigation Engineer								
973	1324	Assistant City Attorney I	MO	1/1/2007	4848.04	5092.44	5347.23	5617.63	5894.95	
	1234	City Clerk	HR	1/1/2007	27.97	29.38	30.85	32.41	34.01	
	11101	Construction Supervisor	MO	1/1/2008	5076.84	5333.36	5600.29	5882.82	6174.01	
	1421	Court Services Manager	HR	1/1/2008	29.29	30.77	32.31	33.94	35.62	
	11410	Neighborhood	MO	7/1/2008	5151.37	5413.10	5683.49	5969.49	6265.88	
		Development Services	HR	7/1/2008	29.72	31.23	32.79	34.44	36.15	
		Operations Supervisor								
	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	1/1/2007	4619.24	4848.04	5092.44	5347.23	5617.63	
		Supervisor	HR	1/1/2007	26.65	27.97	29.38	30.85	32.41	
	13102	Parks Superintendent	MO	1/1/2008	4837.64	5076.84	5333.36	5600.29	5882.82	
	10201	Senior Analyst(Exempt)	HR	1/1/2008	27.91	29.29	30.77	32.31	33.94	
	11301	Traffic Operations	MO	7/1/2008	4908.71	5151.37	5413.10	5683.49	5969.49	
		Supervisor	HR	7/1/2008	28.32	29.72	31.23	32.79	34.44	
	15201	Water Treatment Plant Supervisor								
975	10302	Accountant	MO	1/1/2007	4399.12	4619.24	4848.04	5092.44	5347.23	
	11502	Aquatics Program	HR	1/1/2007	25.38	26.65	27.97	29.38	30.85	
		Supervisor	MO	1/1/2008	4607.11	4837.64	5076.84	5333.36	5600.29	
	10102	Chief Examiner	HR	1/1/2008	26.58	27.91	29.29	30.77	32.31	
	12103	Equipment Supervisor	MO	7/1/2008	4674.71	4908.71	5151.37	5413.10	5683.49	
	11730	Forensic Supervisor	HR	7/1/2008	26.97	28.32	29.72	31.23	32.79	
	15301	Lab Coordinator								
	10301	Payroll Officer								
	15104	Pretreatment Supervisor								
	1431	Probation Services Manager								
	17101	Public Safety Communications Supervisor								
	13301	Street Supervisor								
	13701	Traffic Sign Supervisor								

Pay Code	Class Code	Class Title			A	B	C	D	E	F
	14201	Transit Operations Supervisor								
	13201	Wastewater Maintenance Supervisor								
	13501	Water Distribution Supervisor								
976	13401	Irrigation Supervisor	MO	1/1/2007	4184.19	4399.12	4619.24	4848.04	5092.44	
	11503	Recreation Supervisor	HR	1/1/2007	24.14	25.38	26.65	27.97	29.38	
	15103	WWTP Chief Operator	MO	1/1/2008	4381.78	4607.11	4837.64	5076.84	5333.36	
			HR	1/1/2008	25.28	26.58	27.91	29.29	30.77	
			MO	7/1/2008	4445.91	4674.71	4908.71	5151.37	5413.10	
			HR	7/1/2008	25.65	26.97	28.32	29.72	31.23	
977	12101	Equipment Maintenance Supervisor	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	
			MO	1/1/2008	4178.99	4381.78	4607.11	4837.64	5076.84	
			HR	1/1/2008	24.11	25.28	26.58	27.91	29.29	
			MO	7/1/2008	4241.39	4445.91	4674.71	4908.71	5151.37	
			HR	7/1/2008	24.47	25.65	26.97	28.32	29.72	
978	13601	Building Superintendent	MO	1/1/2007	3795.93	3990.06	4184.19	4399.12	4619.24	
	13103	Cemetery Supervisor	HR	1/1/2007	21.90	23.02	24.14	25.38	26.65	
	11602	Code Inspections Office Supervisor	MO	1/1/2008	3974.46	4178.99	4381.78	4607.11	4837.64	
			HR	1/1/2008	22.93	24.11	25.28	26.58	27.91	
	11720	Corrections Sergeant	MO	7/1/2008	4033.39	4241.39	4445.91	4674.71	4908.71	
	11710	Police Services Supervisor	HR	7/1/2008	23.27	24.47	25.65	26.97	28.32	
	1432	Probation Officer								
	11401	Senior Program Supervisor								
	14202	Transit Field Operations Supervisor								
	14301	Utility Service Supervisor								
979	1331	Administrative Assistant to the City Manager	MO	1/1/2007	3620.86	3795.93	3990.06	4184.19	4399.12	
			HR	1/1/2007	20.89	21.90	23.02	24.14	25.38	
	10502	Deputy City Clerk	MO	1/1/2008	3792.46	3974.46	4178.99	4381.78	4607.11	
	1311	Executive Secretary	HR	1/1/2008	21.88	22.93	24.11	25.28	26.58	
	12102	Mechanic II	MO	7/1/2008	3847.93	4033.39	4241.39	4445.91	4674.71	
	11604	Parks and Recreation Administrative Associate	HR	7/1/2008	22.20	23.27	24.47	25.65	26.97	
	14101	Solid Waste Supervisor								
980	16101	Administrative Assistant to Fire Chief	MO	1/1/2007	3447.53	3620.86	3795.93	3990.06	4184.19	
			HR	1/1/2007	19.89	20.89	21.90	23.02	24.14	
	11701	Administrative Assistant to to Police Chief	MO	1/1/2008	3610.46	3792.46	3974.46	4178.99	4381.78	
			HR	1/1/2008	20.83	21.88	22.93	24.11	25.28	
	1434	Case Specialist	MO	7/1/2008	3664.20	3847.93	4033.39	4241.39	4445.91	
	1423	Certified Court Interpreter	HR	7/1/2008	21.14	22.20	23.27	24.47	25.65	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
	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								
981	10305	Financial Services Technician - Payroll	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	
	10103	Human Resources Specialist	MO	1/1/2008	3433.67	3610.46	3792.46	3974.46	4178.99	
			HR	1/1/2008	19.81	20.83	21.88	22.93	24.11	
			MO	7/1/2008	3483.93	3664.20	3847.93	4033.39	4241.39	
			HR	7/1/2008	20.10	21.14	22.20	23.27	24.47	
982	10602	Engineering Office Assistant	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	
	10520	Utility and Finance Assistant	MO	1/1/2008	3277.67	3433.67	3610.46	3792.46	3974.46	
			HR	1/1/2008	18.91	19.81	20.83	21.88	22.93	
			MO	7/1/2008	3326.20	3483.93	3664.20	3847.93	4033.39	
			HR	7/1/2008	19.19	20.10	21.14	22.20	23.27	
983	10507	Administrative Secretary	MO	1/1/2007	2976.08	3130.34	3279.40	3447.53	3620.86	
	10511	Legal Assistant II	HR	1/1/2007	17.17	18.06	18.92	19.89	20.89	
	11603	Public Works Office Assistant	MO	1/1/2008	3116.47	3277.67	3433.67	3610.46	3792.46	
			HR	1/1/2008	17.98	18.91	19.81	20.83	21.88	
			MO	7/1/2008	3163.27	3326.20	3483.93	3664.20	3847.93	
			HR	7/1/2008	18.25	19.19	20.10	21.14	22.20	
984	10104	Human Resources Assistant	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	
	10512	Legal Assistant I	MO	1/1/2008	2969.14	3116.47	3277.67	3433.67	3610.46	
			HR	1/1/2008	17.13	17.98	18.91	19.81	20.83	
			MO	7/1/2008	3012.48	3163.27	3326.20	3483.93	3664.20	
			HR	7/1/2008	17.38	18.25	19.19	20.10	21.14	
985		*No Allocated Classification*	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	
			MO	1/1/2008	2830.48	2969.14	3116.47	3277.67	3433.67	
			HR	1/1/2008	16.33	17.13	17.98	18.91	19.81	
			MO	7/1/2008	2872.08	3012.48	3163.27	3326.20	3483.93	
			HR	7/1/2008	16.57	17.38	18.25	19.19	20.10	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
986		*No Allocated Classification*	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	
			MO	1/1/2008	2693.55	2830.48	2969.14	3116.47	3277.67	
			HR	1/1/2008	15.54	16.33	17.13	17.98	18.91	
			MO	7/1/2008	2733.41	2872.08	3012.48	3163.27	3326.20	
			HR	7/1/2008	15.77	16.57	17.38	18.25	19.19	
987	18101	Communications Division Office Assistant	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	
	1422	Municipal Court Clerk	MO	1/1/2008	2572.22	2693.55	2830.48	2969.14	3116.47	
	1433	Probation Services Clerk	HR	1/1/2008	14.84	15.54	16.33	17.13	17.98	
			MO	7/1/2008	2610.35	2733.41	2872.08	3012.48	3163.27	
			HR	7/1/2008	15.06	15.77	16.57	17.38	18.25	
988		*No Allocated Classification*	MO	5/18/2008	2449.15	2572.22	2693.55	2830.48	2969.14	
			HR	5/18/2008	14.13	14.84	15.54	16.33	17.13	
			MO	7/1/2008	2485.55	2610.35	2733.41	2872.08	3012.48	
			HR	7/1/2008	14.34	15.06	15.77	16.57	17.38	
989		*No Allocated Classification*	MO	5/18/2008	2333.02	2449.15	2572.22	2693.55	2830.48	
			HR	5/18/2008	13.46	14.13	14.84	15.54	16.33	
			MO	7/1/2008	2367.69	2485.55	2610.35	2733.41	2872.08	
			HR	7/1/2008	13.66	14.34	15.06	15.77	16.57	
990	1424	Municipal Court Cashier	MO	5/18/2008	2222.09	2333.02	2449.15	2572.22	2693.55	
			HR	5/18/2008	12.82	13.46	14.13	14.84	15.54	
			MO	7/1/2008	2255.02	2367.69	2485.55	2610.35	2733.41	
			HR	7/1/2008	13.01	13.66	14.34	15.06	15.77	

Section ___. Subsection 2.20.110C of the City of Yakima Municipal Code is hereby amended to read as follows:

'C. Civil Service Classes

Pay Range	Class Code	Class Title			A	B	C	D	E	F
1.0		*No Allocated Classification*	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	
			MO	1/1/2008	1625.84	1705.57	1776.63	1858.1	1937.83	
			HR	1/1/2008	9.38	9.84	10.25	10.72	11.18	
1.5		*No Allocated Classification*	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	
			MO	1/1/2008	1669.17	1738.50	1819.97	1892.76	1975.96	
			HR	1/1/2008	9.63	10.03	10.50	10.92	11.40	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
2.0	8610	Labor Helper	MO	1/1/2007	1655.30	1724.63	1804.37	1880.63	1958.63	
	5268	Lifeguard/Instructor	HR	1/1/2007	9.55	9.95	10.41	10.85	11.30	
			MO	1/1/2008	1705.57	1776.63	1858.10	1937.83	2017.56	
			HR	1/1/2008	9.84	10.25	10.72	11.18	11.64	
2.5		*No Allocated Classification*	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	
			MO	1/1/2008	1738.50	1819.97	1892.76	1975.96	2060.89	
			HR	1/1/2008	10.03	10.50	10.92	11.40	11.89	
3.0		*No Allocated Classification*	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	
			MO	1/1/2008	1776.63	1858.10	1937.83	2017.56	2116.36	
			HR	1/1/2008	10.25	10.72	11.18	11.64	12.21	
3.5		*No Allocated Classification*	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	
			MO	1/1/2008	1819.97	1892.76	1975.96	2060.89	2159.69	
			HR	1/1/2008	10.50	10.92	11.40	11.89	12.46	
4.0		*No Allocated Classification*	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	
			MO	1/1/2008	1858.10	1937.83	2017.56	2116.36	2206.49	
			HR	1/1/2008	10.72	11.18	11.64	12.21	12.73	
4.5	8511	Custodian	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	
			MO	1/1/2008	1892.76	1975.96	2060.89	2159.69	2258.49	
			HR	1/1/2008	10.92	11.40	11.89	12.46	13.03	
5.0	6260	Police Cadet	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	
			MO	1/1/2008	1937.83	2017.56	2116.36	2206.49	2310.49	
			HR	1/1/2008	11.18	11.64	12.21	12.73	13.33	
5.5	7511	Data Entry Operator I	MO	1/1/2007	1918.76	2000.23	2097.29	2192.62	2289.69	
	7121	Department Assistant I	HR	1/1/2007	11.07	11.54	12.10	12.65	13.21	
	5201	Golf Starter	MO	1/1/2008	1975.96	2060.89	2159.69	2258.49	2359.02	
	6251	Police Department Assistant I	HR	1/1/2008	11.40	11.89	12.46	13.03	13.61	
6.0		*No Allocated Classification*	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	
			MO	1/1/2008	2017.56	2116.36	2206.49	2310.49	2419.69	
			HR	1/1/2008	11.64	12.21	12.73	13.33	13.96	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
6.5	2315	Cashier	MO	1/1/2007	2000.23	2097.29	2192.62	2289.69	2397.15	
	7122	Department Assistant II	HR	1/1/2007	11.54	12.10	12.65	13.21	13.83	
	8820	Park Caretaker	MO	1/1/2008	2060.89	2159.69	2258.49	2359.02	2468.22	
	5234	Recreation Leader	HR	1/1/2008	11.89	12.46	13.03	13.61	14.24	
	7110	Senior Center Clerk								
7.0	5267	Aquatic Leader	MO	1/1/2007	2053.96	2142.36	2242.89	2348.62	2447.42	
	7512	Data Entry Operator II	HR	1/1/2007	11.85	12.36	12.94	13.55	14.12	
			MO	1/1/2008	2116.36	2206.49	2310.49	2419.69	2520.22	
			HR	1/1/2008	12.21	12.73	13.33	13.96	14.54	
7.5		*No Allocated*	MO	1/1/2007	2097.29	2192.62	2289.69	2397.15	2501.15	
		Classification	HR	1/1/2007	12.10	12.65	13.21	13.83	14.43	
			MO	1/1/2008	2159.69	2258.49	2359.02	2468.22	2575.68	
			HR	1/1/2008	12.46	13.03	13.61	14.24	14.86	
8.0	7131	Word Processing Typist	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	
			MO	1/1/2008	2206.49	2310.49	2419.69	2520.22	2631.15	
			HR	1/1/2008	12.73	13.33	13.96	14.54	15.18	
8.5	8541	Building Maintenance	MO	1/1/2007	2192.62	2289.69	2397.15	2501.15	2627.68	
		Specialist	HR	1/1/2007	12.65	13.21	13.83	14.43	15.16	
	7123	Department Assistant III	MO	1/1/2008	2258.49	2359.02	2468.22	2575.68	2705.68	
	5202	Golf Course Attendant	HR	1/1/2008	13.03	13.61	14.24	14.86	15.61	
	6243	Police Department Assistant III*								
	8301	Wastewater Facility Support Worker								
		* Retained for Police Pension Purposes								
9.0	2106	Computer Operations	MO	1/1/2007	2242.89	2348.62	2447.42	2554.88	2688.35	
		Assistant	HR	1/1/2007	12.94	13.55	14.12	14.74	15.51	
	8810	Park Laborer	MO	1/1/2008	2310.49	2419.69	2520.22	2631.15	2769.81	
	8819	Parks Maintenance Worker	HR	1/1/2008	13.33	13.96	14.54	15.18	15.98	
	2115	Publications and Graphics Specialist								
	8710	Street Laborer								
9.5	2253	Community Programming	MO	1/1/2007	2289.69	2397.15	2501.15	2627.68	2735.15	
		Assistant	HR	1/1/2007	13.21	13.83	14.43	15.16	15.78	
	4111	Engineering Aid	MO	1/1/2008	2359.02	2468.22	2575.68	2705.68	2816.61	
	6611	Lead Parking Enforcement Officer	HR	1/1/2008	13.61	14.24	14.86	15.61	16.25	
	8821	Park Specialist I								
	4611	Traffic Aid								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
10.0	6252	Police Services Specialist I	MO	1/1/2007	2348.62	2447.42	2554.88	2688.35	2792.35	
	8204	Vehicle Maintenance	HR	1/1/2007	13.55	14.12	14.74	15.51	16.11	
		Attendant (Lead)	MO	1/1/2008	2419.69	2520.22	2631.15	2769.81	2875.54	
			HR	1/1/2008	13.96	14.54	15.18	15.98	16.59	
10.5	6511	Animal Control Lead	MO	1/1/2007	2397.15	2501.15	2627.68	2735.15	2865.14	
	5266	Aquatic Specialist	HR	1/1/2007	13.83	14.43	15.16	15.78	16.53	
	2232	Central Storekeeper	MO	1/1/2008	2468.22	2575.68	2705.68	2816.61	2951.81	
	2105	Computer Operator/	HR	1/1/2008	14.24	14.86	15.61	16.25	17.03	
		Programmer								
	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								
	8631	Utility Worker								
	8311	Wastewater Treatment								
		Plant Operator I								
11.0	2254	Municipal Producer	MO	1/1/2007	2447.42	2554.88	2688.35	2792.35	2929.28	
	4211	Traffic Signal Aide	HR	1/1/2007	14.12	14.74	15.51	16.11	16.90	
			MO	1/1/2008	2520.22	2631.15	2769.81	2875.54	3017.68	
			HR	1/1/2008	14.54	15.18	15.98	16.59	17.41	
11.5	2107	Computer Operations	MO	1/1/2007	2501.15	2627.68	2735.15	2865.14	3003.81	
		Technician	HR	1/1/2007	14.43	15.16	15.78	16.53	17.33	
	8542	Facility Maintenance	MO	1/1/2008	2575.68	2705.68	2816.61	2951.81	3093.94	
		Specialist	HR	1/1/2008	14.86	15.61	16.25	17.03	17.85	
	5154	Neighborhood Development								
		Development Assistant								
	8621	Monument Setter								
	7611	Print Shop Operator								
12.0	6212	Assistant Evidence	MO	1/1/2007	2554.88	2688.35	2792.35	2929.28	3064.47	
		Technician	HR	1/1/2007	14.74	15.51	16.11	16.90	17.68	
	4410	Code Inspection Trainee	MO	1/1/2008	2631.15	2769.81	2875.54	3017.68	3156.34	
	8422	Equipment Operator II	HR	1/1/2008	15.18	15.98	16.59	17.41	18.21	
	8671	Irrigation Specialist I								
	7315	Utility Service								
		Representative								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
	7151	Water/Irrigation Division Administrative Specialist								
12.5	2312	Accounting Technician	MO	1/1/2007	2627.68	2735.15	2865.14	3003.81	3137.27	
	2230	Assistant Buyer	HR	1/1/2007	15.16	15.78	16.53	17.33	18.10	
	5254	Athletic Coordinator	MO	1/1/2008	2705.68	2816.61	2951.81	3093.94	3230.87	
	8830	Cemetery Specialist	HR	1/1/2008	15.61	16.25	17.03	17.85	18.64	
	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	1/1/2007	2688.35	2792.35	2929.28	3064.47	3199.67	
			HR	1/1/2007	15.51	16.11	16.90	17.68	18.46	
	4122	Engineering Technician I (Records)	MO	1/1/2008	2769.81	2875.54	3017.68	3156.34	3295.00	
			HR	1/1/2008	15.98	16.59	17.41	18.21	19.01	
	4131	Engineering Technician I (Survey)								
	6610	Parking Enforcement Officer								
	8111	Park Supervisor I								
	4441	Permit Technician								
	4621	Traffic Technician I								
13.5	2101	Computer Programmer	MO	1/1/2007	2735.15	2865.14	3003.81	3137.27	3282.87	
	2252	Community Programming Coordinator	HR	1/1/2007	15.78	16.53	17.33	18.10	18.94	
			MO	1/1/2008	2816.61	2951.81	3093.94	3230.87	3381.67	
	8651	Concrete Specialist I	HR	1/1/2008	16.25	17.03	17.85	18.64	19.51	
	8672	Irrigation Specialist II								
	8731	Wastewater Maintenance Specialist I								
	8741	Waterworks Specialist I								
	8743	Waterworks Specialist III								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
14.0	8831	Cemetery Maintenance	MO	1/1/2007	2792.35	2929.28	3064.47	3199.67	3350.47	
		Technician	HR	1/1/2007	16.11	16.90	17.68	18.46	19.33	
	8423	Equipment Operator III	MO	1/1/2008	2875.54	3017.68	3156.34	3295.00	3451.00	
	5122	Neighborhood Development	HR	1/1/2008	16.59	17.41	18.21	19.01	19.91	
		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	MO	1/1/2007	2865.14	3003.81	3137.27	3282.87	3425.00	
		Technician	HR	1/1/2007	16.53	17.33	18.10	18.94	19.76	
	5130	Home Remodeling	MO	1/1/2008	2951.81	3093.94	3230.87	3381.67	3527.27	
		Technician	HR	1/1/2008	17.03	17.85	18.64	19.51	20.35	
	5152	Neighborhood Development								
		Accounting Specialist								
	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	1/1/2007	2929.28	3064.47	3199.67	3350.47	3508.20	
	4419	Code Compliance Officer	HR	1/1/2007	16.90	17.68	18.46	19.33	20.24	
	2310	Grant Coordinator	MO	1/1/2008	3017.68	3156.34	3295.00	3451.00	3613.93	
	5151	Housing Loan Specialist	HR	1/1/2008	17.41	18.21	19.01	19.91	20.85	
	8242	Preventative Maintenance								
		Technician								
	8663	Traffic Sign Specialist								
	8732	Wastewater Maintenance								
		Specialist II								
	8312	Wastewater Treatment Plant								
		Operator II								
	8742	Waterworks Specialist II								
15.5	8213	Automotive Storekeeper	MO	1/1/2007	3003.81	3137.27	3282.87	3425.00	3593.13	
	6221	Corrections Officer	HR	1/1/2007	17.33	18.10	18.94	19.76	20.73	
	8321	Laboratory Technician	MO	1/1/2008	3093.94	3230.87	3381.67	3527.27	3700.60	
	8817	Parks Maintenance	HR	1/1/2008	17.85	18.64	19.51	20.35	21.35	
		Technician								
	8205	Police Fleet Specialist								
	5256	Recreation Activities								
		Coordinator								
	8322	Pretreatment Technician								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
	8433	Solid Waste Crew Leader								
	8681	Storekeeper								
	8332	Water Treatment Plant Operator II								
16.0	6235	Corrections	MO	1/1/2007	3064.47	3199.67	3350.47	3508.20	3667.66	
		Administrative Specialist	HR	1/1/2007	17.68	18.46	19.33	20.24	21.16	
	4115	Engineering Utility	MO	1/1/2008	3156.34	3295.00	3451.00	3613.93	3776.86	
		Specialist	HR	1/1/2008	18.21	19.01	19.91	20.85	21.79	
	4310	Plans Examiner I (Residential)								
	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	MO	1/1/2007	3137.27	3282.87	3425.00	3593.13	3764.73	
		Technician	HR	1/1/2007	18.10	18.94	19.76	20.73	21.72	
	3311	Assistant Planner	MO	1/1/2008	3230.87	3381.67	3527.27	3700.60	3877.39	
	2231	Buyer	HR	1/1/2008	18.64	19.51	20.35	21.35	22.37	
	4125	Engineering Technician II								
	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	1/1/2007	3199.67	3350.47	3508.20	3667.66	3842.73	
	4134	Engineering Technician III	HR	1/1/2007	18.46	19.33	20.24	21.16	22.17	
		(Design)	MO	1/1/2008	3295.00	3451.00	3613.93	3776.86	3958.86	
	4135	Engineering Technician III	HR	1/1/2008	19.01	19.91	20.85	21.79	22.84	
		(Development)								
	4133	Engineering Technician III (Survey)								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
	6211	Evidence Technician								
	8241	Industrial Maintenance Mechanic								
	8673	Irrigation Crew leader								
	8211	Mechanic I								
	4128	Right of Way Agent								
	8701	Street Inspector								
	8733	Wastewater Maintenance Crew Leader								
	8744	Water Distribution Crew leader								
	8313	Wastewater Treatment Plant Operator III								
17.5	8755	Construction Quality Control Technician	MO	1/1/2007	3282.87	3425.00	3593.13	3764.73	3932.86	
			HR	1/1/2007	18.94	19.76	20.73	21.72	22.69	
	8323	Pretreatment Crew Leader	MO	1/1/2008	3381.67	3527.27	3700.60	3877.39	4050.72	
	8713	Street Maintenance Crew Leader	HR	1/1/2008	19.51	20.35	21.35	22.37	23.37	
	8335	Water Quality Specialist								
	8333	Water Treatment Plant Chief Operator								
18.0	2251	Cable Television Coordinator	MO	1/1/2007	3350.47	3508.20	3667.66	3842.73	4022.99	
			HR	1/1/2007	19.33	20.24	21.16	22.17	23.21	
	5123	Neighborhood Development Rehabilitation Specialist II	MO	1/1/2008	3451.00	3613.93	3776.86	3958.86	4144.32	
			HR	1/1/2008	19.91	20.85	21.79	22.84	23.91	
	6210	Senior Evidence Technician								
	8252	Water Device Crew Leader								
18.5	4240	Instrument Technician	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	
			MO	1/1/2008	3527.27	3700.60	3877.39	4050.72	4250.05	
			HR	1/1/2008	20.35	21.35	22.37	23.37	24.52	
19.0	3321	Associate Planner	MO	1/1/2007	3508.20	3667.66	3842.73	4022.99	4211.92	
	3320	Community Development Specialist	HR	1/1/2007	20.24	21.16	22.17	23.21	24.30	
			MO	1/1/2008	3613.93	3776.86	3958.86	4144.32	4338.45	
	6265	Crime and Intelligence Analyst	HR	1/1/2008	20.85	21.79	22.84	23.91	25.03	
	3112	Engineering Associate								
	5124	Housing Rehabilitation Specialist III								
	8326	Laboratory Chemist								
	7161	Public Records Officer								
	2104	Senior Analyst								
	4632	Traffic Associate								

Pay Range	Class Code	Class Title			A	B	C	D	E	F
19.5	2108	Computer Client Services Technician	MO	1/1/2007	3593.13	3764.73	3932.86	4126.99	4310.72	
			HR	1/1/2007	20.73	21.72	22.69	23.81	24.87	
	4421	Code Inspector	MO	1/1/2008	3700.60	3877.39	4050.72	4250.05	4440.71	
	4420	Fire Code Inspector	HR	1/1/2008	21.35	22.37	23.37	24.52	25.62	
20.0	2314	Budget Analyst	MO	1/1/2007	3667.66	3842.73	4022.99	4211.92	4407.78	
	3323	Economic and Community Affairs Specialist	HR	1/1/2007	21.16	22.17	23.21	24.30	25.43	
			MO	1/1/2008	3776.86	3958.86	4144.32	4338.45	4539.51	
			HR	1/1/2008	21.79	22.84	23.91	25.03	26.19	
	4315	Plans Examiner II (Commercial)								
	3322	Senior Planner								
20.5	2109	Applications Developer	MO	1/1/2007	3764.73	3932.86	4126.99	4310.72	4515.25	
	4223	Signal Technician III	HR	1/1/2007	21.72	22.69	23.81	24.87	26.05	
			MO	1/1/2008	3877.39	4050.72	4250.05	4440.71	4650.44	
			HR	1/1/2008	22.37	23.37	24.52	25.62	26.83	
21.0	3130	Development Engineer	MO	1/1/2007	3842.73	4022.99	4211.92	4407.78	4614.04	
	8324	Environmental Compliance Specialist	HR	1/1/2007	22.17	23.21	24.30	25.43	26.62	
			MO	1/1/2008	3958.86	4144.32	4338.45	4539.51	4752.71	
			HR	1/1/2008	22.84	23.91	25.03	26.19	27.42	
21.5	2114	Senior Applications Developer	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	
	2113	Senior Client Services Technician	MO	1/1/2008	4050.72	4243.12	4437.25	4650.44	4858.44	
			HR	1/1/2008	23.37	24.48	25.60	26.83	28.03	
	4635	Traffic Signal System Analyst								
22.0		*No Allocated Classification*	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	
			MO	1/1/2008	4144.32	4338.45	4539.51	4752.71	4978.04	
			HR	1/1/2008	23.91	25.03	26.19	27.42	28.72	
22.5	3120	Design Engineer	MO	1/1/2007	4120.05	4307.25	4515.25	4716.31	4939.91	
	3115	Project Engineer	HR	1/1/2007	23.77	24.85	26.05	27.21	28.50	
			MO	1/1/2008	4243.12	4437.25	4650.44	4858.44	5088.97	
			HR	1/1/2008	24.48	25.60	26.83	28.03	29.36	
23.0	2110	Database Administrator	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	
			MO	1/1/2008	4338.45	4539.51	4752.71	4978.04	5198.17	
			HR	1/1/2008	25.03	26.19	27.42	28.72	29.99	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
23.5		*No Allocated Classification*	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	
			MO	1/1/2008	4437.25	4650.44	4858.44	5088.97	5309.10	
			HR	1/1/2008	25.60	26.83	28.03	29.36	30.63	
24.0	2111	Lead Applications System Designer	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	
			MO	1/1/2008	4539.51	4752.71	4978.04	5198.17	5458.16	
			HR	1/1/2008	26.19	27.42	28.72	29.99	31.49	
24.5		*No Allocated Classification*	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	
			MO	1/1/2008	4650.44	4858.44	5088.97	5309.10	5577.76	
			HR	1/1/2008	26.83	28.03	29.36	30.63	32.18	
25.0	2112	Network Services Engineer	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	
			MO	1/1/2008	4752.71	4978.04	5198.17	5458.16	5730.29	
			HR	1/1/2008	27.42	28.72	29.99	31.49	33.06	
25.5		*No Allocated Classification*	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	
			MO	1/1/2008	4858.44	5088.97	5309.10	5577.76	5853.35	
			HR	1/1/2008	28.03	29.36	30.63	32.18	33.77	
26.0		*No Allocated Classification*	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	
			MO	1/1/2008	4978.04	5198.17	5458.16	5730.29	6018.02	
			HR	1/1/2008	28.72	29.99	31.49	33.06	34.72	
26.5		*No Allocated Classification*	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	
			MO	1/1/2008	5088.97	5309.10	5577.76	5853.35	6146.28	
			HR	1/1/2008	29.36	30.63	32.18	33.77	35.46	
27.0		*No Allocated Classification*	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	
			MO	1/1/2008	5198.17	5458.16	5730.29	6018.02	6316.15	
			HR	1/1/2008	29.99	31.49	33.06	34.72	36.44	
27.5		*No Allocated Classification*	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	
			MO	1/1/2008	5309.10	5577.76	5853.35	6146.28	6451.34	
			HR	1/1/2008	30.63	32.18	33.77	35.46	37.22	

Pay Range	Class Code	Class Title			A	B	C	D	E	F
28.0		*No Allocated Classification*	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	
			MO	1/1/2008	5458.16	5730.29	6018.02	6316.15	6640.27	
			HR	1/1/2008	31.49	33.06	34.72	36.44	38.31	
28.5		*No Allocated Classification*	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	
			MO	1/1/2008	5577.76	5853.35	6146.28	6451.34	6777.20	
			HR	1/1/2008	32.18	33.77	35.46	37.22	39.10	
29.0		*No Allocated Classification*	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	
			MO	1/1/2008	5730.29	6018.02	6316.15	6640.27	6971.33	
			HR	1/1/2008	33.06	34.72	36.44	38.31	40.22	
29.5		*No Allocated Classification*	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	
			MO	1/1/2008	5796.16	6061.35	6326.55	6617.74	6912.40	
			HR	1/1/2008	33.44	34.97	36.50	38.18	39.88	

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	F
625	23102	Transit Vehicle Cleaner	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	
			MO	1/1/2008	1658.77	1740.23	1811.30	1894.50	1975.96	
			HR	1/1/2008	9.57	10.04	10.45	10.93	11.40	
645	24101	Transit Department Assistant II	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	
			MO	1/1/2008	2102.49	2203.02	2303.56	2404.09	2518.48	
			HR	1/1/2008	12.13	12.71	13.29	13.87	14.53	
650	23101	Transit Service Worker	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	
			MO	1/1/2008	2442.22	2551.42	2674.48	2790.61	2932.74	
			HR	1/1/2008	14.09	14.72	15.43	16.10	16.92	
655	22101	Transit Operator	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	
			MO	1/1/2008	2674.48	2790.61	2932.74	3052.34	3196.21	
			HR	1/1/2008	15.43	16.10	16.92	17.61	18.44	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
660	22102	Transit Dispatcher	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	
			MO	1/1/2008	2790.61	2932.74	3052.34	3196.21	3343.54	
			HR	1/1/2008	16.10	16.92	17.61	18.44	19.29	
665	21101	Transit Route Supervisor	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	
			MO	1/1/2008	3116.47	3269.00	3414.60	3570.60	3735.26	
			HR	1/1/2008	17.98	18.86	19.70	20.60	21.55	
670		*No Allocated Classification*	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	
			MO	1/1/2008	3501.27	3659.00	3818.46	4007.39	4192.85	
			HR	1/1/2008	20.20	21.11	22.03	23.12	24.19	
675	20101	Marketing & Program Administrator	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	
	20102	Transit Project Planner	MO	1/1/2008	3970.99	4159.92	4355.78	4560.31	4771.77	
			HR	1/1/2008	22.91	24.00	25.13	26.31	27.53	

Section ___. Subsection 2.20.110E of the City of Yakima Municipal Code is hereby amended to read as follows:

"E. Police Civil Service Classes

Pay Code	Class Code	Class Title			A	B	C	D	E	F
400	6121	Police Officer	MO	1/1/2007	3920.72	4237.92	4475.38	4666.04	5314.30	
	6122	Police Officer (Lateral)	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	1/1/2007				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	F
506	6343	Deputy Fire Marshal	MO	1/1/2007	5768.42	6054.42	6366.41	6687.07	6992.13	
	6351	Fire Training Supervisor	HR	1/1/2007	33.28	34.93	36.73	38.58	40.34	
	6340	Public Safety & Education	MO	1/1/2008	6056.15	6357.74	6685.34	7021.60	7342.26	
		Officer	HR	1/1/2008	34.94	36.68	38.57	40.51	42.36	
	6341	Technical Training	MO	7/1/2008	6116.82	6421.88	6752.94	7092.66	7415.06	
		Supervisor	HR	7/1/2008	35.29	37.05	38.96	40.92	42.78	
510	6326	Fire Captain Day	MO	1/1/2007	5246.70	5501.49	5787.49	6078.68	6361.21	
	6338	Fire Investigation and	HR	1/1/2007	30.27	31.74	33.39	35.07	36.70	
		Education Officer	MO	1/1/2008	5508.43	5777.09	6076.95	6382.01	6680.14	
			HR	1/1/2008	31.78	33.33	35.06	36.82	38.54	
			MO	7/1/2008	5563.89	5834.29	6137.62	6446.14	6747.74	
			HR	7/1/2008	32.10	33.66	35.41	37.19	38.93	
515	6325	Fire Captain Shift	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	
			MO	1/1/2008	5510.23	5779.18	6076.56	6380.50	6675.69	
			HR	1/1/2008	25.20	26.43	27.79	29.18	30.53	
			MO	7/1/2008	5564.90	5836.04	6137.79	6443.91	6743.47	
			HR	7/1/2008	25.45	26.69	28.07	29.47	30.84	
520	6339	Fire Investigator	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	
			MO	1/1/2008	4979.77	5225.90	5470.29	5754.56	6044.02	
			HR	1/1/2008	28.73	30.15	31.56	33.20	34.87	
			MO	7/1/2008	5030.04	5277.90	5525.76	5811.75	6104.68	
			HR	7/1/2008	29.02	30.45	31.88	33.53	35.22	
525	6323	Fire Lieutenant (Shift)	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	
			MO	1/1/2008	4978.89	5225.97	5470.87	5759.50	6041.58	
			HR	1/1/2008	22.77	23.90	25.02	26.34	27.63	
			MO	7/1/2008	5029.18	5278.45	5525.54	5816.36	6102.80	
			HR	7/1/2008	23.00	24.14	25.27	26.60	27.91	
526	6324	Fire Lieutenant (Day)	MO	1/1/2007	4742.31	4976.30	5210.30	5480.69	5756.29	
	6342	Technical Training	HR	1/1/2007	27.36	28.71	30.06	31.62	33.21	
		Lieutenant	MO	1/1/2008	4979.77	5225.90	5470.29	5754.56	6044.02	
			HR	1/1/2008	28.73	30.15	31.56	33.20	34.87	
			MO	7/1/2008	5030.04	5277.90	5525.76	5811.75	6104.68	
			HR	7/1/2008	29.02	30.45	31.88	33.53	35.22	

Pay Code	Class Code	Class Title			A	B	C	D	E	F
527	6344	Assistant Fire Marshal	MO	1/1/2007	5213.77	5475.49	5733.76	6026.68	6331.74	
	6352	Fire Training Assistant	HR	1/1/2007	30.08	31.59	33.08	34.77	36.53	
			MO	1/1/2008	5473.76	5749.36	6019.75	6328.28	6648.94	
			HR	1/1/2008	31.58	33.17	34.73	36.51	38.36	
			MO	7/1/2008	5529.23	5806.56	6080.42	6392.41	6714.80	
			HR	7/1/2008	31.90	33.50	35.08	36.88	38.74	
530	6321	Firefighter	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	
			MO	1/1/2008	4032.09	4349.15	4607.17	4801.77	5466.50	
			HR	1/1/2008	18.44	19.89	21.07	21.96	25.00	
			MO	7/1/2008	4071.45	4392.88	4653.08	4849.88	5521.17	
			HR	7/1/2008	18.62	20.09	21.28	22.18	25.25	
545	4522	Electronics Supervisor	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	
			MO	1/1/2008	4392.18	4608.84	4839.37	5073.37	5333.36	
			HR	1/1/2008	25.34	26.59	27.92	29.27	30.77	
			MO	7/1/2008	4392.18	4608.84	4839.37	5073.37	5333.36	5600.29
			HR	7/1/2008	25.34	26.59	27.92	29.27	30.77	32.31
547	4520	Electronics Technician I	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	
			MO	1/1/2008	3369.54	3518.60	3685.00	3854.86	4031.66	
			HR	1/1/2008	19.44	20.30	21.26	22.24	23.26	
			MO	7/1/2008	3369.54	3518.60	3685.00	3854.86	4031.66	4232.72
			HR	7/1/2008	19.44	20.30	21.26	22.24	23.26	24.42
550	4521	Electronics Technician II	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	
			MO	1/1/2008	3813.26	4007.39	4204.99	4414.72	4636.58	
			HR	1/1/2008	22.00	23.12	24.26	25.47	26.75	
			MO	7/1/2008	3813.26	4007.39	4204.99	4414.72	4636.58	4868.84
			HR	7/1/2008	22.00	23.12	24.26	25.47	26.75	28.09
555	6425	Alarm Supervisor	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	
			MO	1/1/2008	3912.06	4092.32	4276.05	4473.65	4672.98	
			HR	1/1/2008	22.57	23.61	24.67	25.81	26.96	
			MO	7/1/2008	3912.06	4092.32	4276.05	4473.65	4672.98	4906.97
			HR	7/1/2008	22.57	23.61	24.67	25.81	26.96	28.31

Pay Code	Class Code	Class Title			A	B	C	D	E	F
557		*No Allocated Classification*	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	
			MO	1/1/2008	4305.52	4497.91	4705.91	4922.57	5142.70	
			HR	1/1/2008	24.84	25.95	27.15	28.40	29.67	
			MO	7/1/2008	4305.52	4497.91	4705.91	4922.57	5142.70	5399.23
			HR	7/1/2008	24.84	25.95	27.15	28.40	29.67	31.15
558	6415	Public Safety Lead Dispatcher	MO	1/1/2007	3643.40	6827.13	4019.52	4220.59	4430.31	
			HR	1/1/2007	21.02	22.08	23.19	24.35	25.56	
			MO	1/1/2008	3756.06	3944.99	4144.32	4350.58	4567.25	
			HR	1/1/2008	21.67	22.76	23.91	25.10	26.35	
			MO	7/1/2008	3756.06	3944.99	4144.32	4350.58	4567.25	4796.04
			HR	7/1/2008	21.67	22.76	23.91	25.10	26.35	27.67
560	8230	Maintenance Mechanic	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	
			MO	1/1/2008	4218.85	4430.31	4652.18	4882.71	5130.57	
			HR	1/1/2008	24.34	25.56	26.84	28.17	29.60	
			MO	7/1/2008	4218.85	4430.31	4652.18	4882.71	5130.57	5387.10
			HR	7/1/2008	24.34	25.56	26.84	28.17	29.60	31.08
565		*No Allocated Classification*	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	
			MO	1/1/2008	1941.30	2029.69	2126.76	2220.36	2326.09	
			HR	1/1/2008	11.20	11.71	12.27	12.81	13.42	
			MO	7/1/2008	1941.30	2029.69	2126.76	2220.36	2326.09	2442.22
			HR	7/1/2008	11.20	11.71	12.27	12.81	13.42	14.09
575	6411	Fire Dispatcher	MO	1/1/2007	3012.48	3158.07	3308.87	3475.27	3846.19	
	6412	Public Safety Dispatcher	HR	1/1/2007	17.38	18.22	19.09	20.05	22.19	
			MO	1/1/2008	3106.07	3255.14	3411.13	3582.73	3965.79	
			HR	1/1/2008	17.92	18.78	19.68	20.67	22.88	
			MO	7/1/2008	3106.07	3255.14	3411.13	3582.73	3965.79	4163.39
			HR	7/1/2008	17.92	18.78	19.68	20.67	22.88	24.02
580	6441	Secretary II	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	
			MO	1/1/2008	2801.01	2931.01	3080.07	3218.74	3390.33	
			HR	1/1/2008	16.16	16.91	17.77	18.57	19.56	
			MO	7/1/2008	2801.01	2931.01	3080.07	3218.74	3390.33	3560.20
			HR	7/1/2008	16.16	16.91	17.77	18.57	19.56	20.54

Pay Code	Class Code	Class Title			A	B	C	D	E	F
585	6440	Secretary I	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	
			MO	1/1/2008	2102.49	2225.56	2341.69	2466.49	2598.22	
			HR	1/1/2008	12.13	12.84	13.51	14.23	14.99	
			MO	7/1/2008	2102.49	2225.56	2341.69	2466.49	2598.22	2728.21
			HR	7/1/2008	12.13	12.84	13.51	14.23	14.99	15.74
590	6410	911 Calltaker	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	
			MO	1/1/2008	2698.75	2833.95	2977.81	3125.14	3281.14	
			HR	1/1/2008	15.57	16.35	17.18	18.03	18.93	
			MO	7/1/2008	2698.75	2833.95	2977.81	3125.14	3281.14	3445.80
			HR	7/1/2008	15.57	16.35	17.18	18.03	18.93	19.88

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
914	9114	City Worker (Outside)	HR	1/1/2008	8.07	8.83	9.71
914	9125	City Worker (Inside)	HR	1/1/2008	8.07	8.83	9.71
915	9126	Temporary Refuse Helper	HR	1/1/2006	10.01	10.94	11.95

Section ___. This ordinance shall be in full force and effect thirty days after its passage, approval and publication as provided by law and by the City Charter.

PASSED BY THE CITY COUNCIL, signed and approved this _____day of _____, 2008.

_____
Mayor

ATTEST:

_____
City Clerk

Publication Date_____
Effective Date _____

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CITY OF *Yakima*

2007 GENERAL INFORMATION*

STATISTICS:

Date of Incorporation 1886
Form of Government ..... Council-Manager
Type of Government ..... Charter City
Location ..... Central Washington
Land Area ..... 27.62 sq. miles
Rank in Size – State 10
Rank in Size – County 1
Population 83,731
Assessed Valuation $4,586,923,853
City Employees (Full-time Equivalents) 741.53
Election and Voter Registration:
Number of Precincts 37
Number of Registered Voters 33,614

PARKS AND RECREATION:

Total Acreage 287
Number of Parks 32
Number of Playgrounds 18
Major Facilities: Fisher Golf Course, two swimming pools, (one indoor, one outdoor), two water playground areas, 13 ball fields (five lighted), 26 tennis courts, six soccer fields, Senior Citizen Center, Southeast Center, Tahoma Cemetery.

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 $5.00
Senior Citizens Lifetime - Altered $5.00
Senior Citizens Lifetime - Not Altered $30.00
1 Year License – Not Altered
(Renewal - $25.00) $30.00
Disabled / Guide Dog ..... Free
Replacement License $5.00

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%

FIRE PROTECTION:

Commissioned Fire Fighting Personnel 85
Number of Non-Commissioned Personnel 3
Total Number of Fire Personnel 88

POLICE PROTECTION:

Commissioned Police Personnel 127
Non-Commissioned Police Personnel 50
Total Number of Police Personnel 177
Number of Calls for Service 158/day

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 4,825
Regulatory Licenses -
Varies from $11.00 to $1,000 599

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%

UTILITY RATES (2 MONTHS):

Water – Base Charge $16.26
Each Unit $1.21
Wastewater - Base Charge $26.68
Each Unit $2.34
Refuse (Carry-out Available for Additional Charge):
Automated Collection:
35 Gallon Cart $17.22
96 Gallon Cart $29.26
Yard Waste:
96 Gallon Cart $22.06
Irrigation (per square foot) ..... $.0285

PROPERTY TAX LEVY:

Regular Levy $14,294,963
Special Levy $294,000
Total 2007 Property Tax Levy $14,588,963

* For information purposes only - not intended for official or legal purposes.

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